

Peace-Work-Fatherland

MINISTRY OF DECENTRALIZATION AND LOCAL
DEVELOPMENT

NORTH WEST REGION

MEZAM DIVISION

BAMENDA III COUNCIL

P.O. Box 5012 Bamenda

Tel : (237) 677665180



Paix-Travail-Patrie

MINISTRE DE LA DECENTRALISATION ET DU
DEVELOPPEMENT LOCAL

REGION DU NORD OUEST

DEPARTEMENT DE LA MEZAM

COMMUNE DE BAMENDA III

B.P. Box 5012 Bamenda

Tel: (237) /6 77665180

BAMENDA III SUB DIVISIONAL COUNCIL BUDGET 2026 FINANCIAL YEAR



MAYOR
FONGU CLETUS TANWE

**COUNCIL BUDGET
EXERCISE 2026
FINANCIAL YEAR**

**STATISTICAL DATA
DONNEES STATISTIQUE**

Population.....Over 100.000.....inhabitants
 Population habitants
 Area74.61.....in square kilometers
 Superficie km²

Number of Municipal Councillors.....31.....
 Nombre de conseillers municipaux

Number of kilometers for which the council is responsible.....76 km 2
 Nombres des kilomètres de route á la charge de la commune

Staff on Roll.....Male 28, Female 19

Revenue collected during the last three financial years as shown in the administrative accounts.
 Recettes recouvrées d'après le résultat des trios derniers comptes administratifs

Year	Revenue	Expenditure
2022	1, 043, 493,445	891, 723,887
2023	852,080,750	715,285,551
2024	754,741,909	584,243,122

**MEMORANDUM OF PRESENTATION
RAPPORT DE PRESENTATION**

MEMORANDUM OF PRESENTATION

OF THE 2026 BUDGET FOR THE BAMEDA III COUNCIL

The 2026 draft Program budget for the Bameda III Council, which is tabled before you for scrutiny and eventual adoption today Tuesday 3rd December 2025 is drawn in accordance with Prime Ministerial Decree NO.2021/3353/PM OF 17 June 2021 and Joint Circular letter No 00008735/LC/ MINFI L/MINDDEVE / of 11 OCT 2025 relating to the preparation of the budgets for Regional and Local Authorities for the year 2026 Financial Year. This draft budget balances in Revenue and Expenditure at the sum of **TWO BILLION TWO HUNDRED AND SIXTY FOUR MILLION FOUR HUNDRED AND EIGHTY THOUSAND THREE HUNDRED AND NINETY-FOUR (2,264,480,394) FRANCS CFA.**

It is further broken down as follows:

REVENUE : A significant portion of this revenue is expected from Other Tax Revenue (Comprehensive Tax scheme), FEICOM, proceeds from the provision of water and other Capital and investment grants to be received (PROLOG ,PIB 2026,ROAD FUND).

The revenue is constituted of Operating Revenue and Investment Revenue:

A. OPERATING REVENUE

BUDGET HEAD	DESCRIPTION	AMOUNT
710	Tax Revenue	78,000,000
711	Additional Council Tax	401,000,000
712	Local development Tax	12,000,000
713	Forest Royalty	24,000,000
714	Council taxes	58,000,000
715	Operating rights for establishments classified as dangerous, unhealthy and inconvenient	2,000,000
724	Proceed from the use of Council Property	62,600,000
734	Transfers and subsidies received from BCC	14,294,904
741	Donations and legacies not allocated to investment	1,912,000
TOTAL		653,806,904

B. INVESTMENT REVENUE

BUDGET HEAD	DESCRIPTION	AMOUNT
141	General Décentralisation allocation for Investment	100,000,000
142	Grants Received	1,444,673,490
107	Donations, legacies received in capital and endowment	15,000,000
151	State guaranteed loans	51,000,000
TOTAL		1,610,673,490

TOTAL REVENUE : Total A = 653,806,904 + Total B 1,610,673,490 = 2,264,480,394

EXPENDITURE : The expenditure follows the four programs instituted by Ministry of local authorities, A significant part of this budget would be used for the grading of roads, extension of water, maintenance of water pipelines and tanks and the creation of green spaces, mini Agric show, Holiday job, football tournament ,Payment of staff salaries and NSIF contribution ,ORGANISATION OF FEHACU,

Canalization of water at Ntasen market, building of water dam, construction of solar powered boreholes, fencing of the council building, extension electricity, fencing of integrated health centre etc

The expenditure is constituted of **Operating expenditure and Investment expenditure:**

A. OPERATING EXPENDITURE

BUDGET HEAD	DESCRIPTION	AMOUNT
661	Basic salary and wages	126,000,000
664	Contribution payable by the local authority	25,000,000
666	Social Benefits	10,000,000
669	Bonuses, gratuities, and other compensation outside pay	6,512,000
601	Materials, equipment and supplies	2,000,000
606	Specific materials and supplies	12,200,000
611	transportation costs and various allowances	24,800,000
612	Rent active products	1,000,000
613	Fees and studies	4,000,000
614	Care and maintenance	113,522,227
615	Insurance	4,100,000
617	Public relations and communication cost	9,000,000
618	Training cost for staff and local elected officials	2,500,000
619	Other common services	21,500,000
631	Grants to local interest entities	5,000,000
634	Transfers and contributions to communities and public establishments	24,000,000
635	Contribution to organisations supporting local authority	23,000,000
621	Car stickers	900,000
622	Tax on capital gains	300,000
626	Toll rights	100,000
627	Property taxes and administrative fees	500,000
641	Allowances and expenses of the executive and members of deliberative bodies	31,875,000
642	Specific operating cost	10,200,000
653	Specific conviction and compensation	500,000
659	Other exceptional expenses except accounting deficits, cash shortages and loss	44,100,000
671	Interest and financial charges on debts	400,000
679	Other interest and financial charges	400,000
TOTAL		577,346,157

B. INVESTMENT EXPENDITURE

BUDGET HEAD	DESCRIPTION	AMOUNT
221	Acquisition and development of land	17,000,000
231	Administrative building for office use	114,000,000
233	Administrative buildings for technical use	172,740,153
234	works	662,700,763
235	infrastructure	322,299,633
241	Furniture and equipment for housing and office	10,000,000
242	Office computer equipment	14,500,000

243	Service and function transport equipment	27,000,000
244	Technical equipment and tools	335,893,688
245	Public transport and goods equipment	6,000,000
256	Police furniture ,materials and equipment	5,000,000
TOTAL		1,687,134,237

TOTAL EXPENDITURE : Total A= 577, 346,157 + Total B 1, 687, 134,237 = 2, 264, 480,394

As compared to the budget of 2025 which stood at Seven hundred and eighty four million seven hundred and ninety four thousand nine hundred and four (784,794,904)francs, the projected program budget for 2026 stands at Two Billion Two hundred and sixty four million four hundred and eighty thousand three hundred and ninety four(2,264,480,394) francs, giving an increase of one billion four hundred and seventy nine million six hundred and eighty five thousand nine hundred and thirty one (1,479,685,931) francs.(188.5% in absolute terms)

The program budget of Bamenda iii council for the next three years will be executed as follows

2026 Commitments authorisations(C.A)	Payment Autorisation (P.A) For 2026	Payment Autorisation.(P.A) FOR 2027	Payment Autorisation (P.A) FOR 2028
2,264,480,394	2,264,480,394	0 FCFA	0 FCFA

Considering law No.2019/024 of December 2019, to institute the General Code of Regional and Local Authorities in its Section 417, the budget of Bamenda III abides as follows :

- 74.5% has been allocated for Investment Expenditure
- 25.5% for Recurrent Expenditure
- 33,3% of Recurrent Expenditure has been allocated for staff expenses.

Dear Councillors and all development actors, I hereby call upon us to get to work and source out revenue to realize our development targets which would go a long way to give a total face lift to our municipality.

Thank you for your kind attention.

SUMMARY OF BAMENDA III COUNCIL ASSETS AND LANDS

NO	DESCRIPTION	DATE OF ACQUISITION	AMOUNT	STATE	REMARK
	VEHICLES				
01	NW 593 AF (HILUX SURF)	2008	6,957,000	GOOD	IN USE
02	CH 002243 (TOYOTA HILUX)	2012	11,840,000	GOOD	IN USE
	BUILDING				
03	PUBLIC TOILET AT PMI NKWEN	2009	32,450,179	NEED REFURBISHMENT	IN USE
04	COUNCIL LAND AT NKOR	2010		GOOD	TO BE EVALUATED
05	COUNCIL OFFICE BUILDING	2010	216,000,000	NEEDS MAINTENANCE	
06	MILE 4 MARKET	2012		UNDER CONSTRUCTION	

SUMMARY OF OFFICE EQUIPMENT

NO.	DESCRIPTION	QUANTITY	MARK/MODEL	STATE	REMARK
01	COMPUTER SET	17	HP, DEL	GOOD	13 FUNCTIONAL 4 NONFUNCTIONAL
02	PRINTERS	15	CANONM LEXMARK	GOOD	6 FUNCTIONAL 9 NONFUNCTIONAL
03	PHOTOCOPY MACHINES	4	CANON	GOOD	GOOD WORKING CONDITION
04	TABLES	29	WOOD	GOOD	
05	CHAIRS	30	WOOD	GOOD	CEREMONY CHAIRS
06	CUPBOARDS	22	WOOD	GOOD	WALL CUPBOARD
07	LAPTOP	2	HP	GOOD	GIFT

COUNCIL BUDGET

PART ONE PREMIERE PARTIE

REVENUE STATEMENT ETAT D'EXÉCUTION DES RECETTES

PRESENTATION OF BUDGETARY INCOME BY TITLE AND ACCOUNTS OF THE ACCOUNTING PLAN OF LOCAL AUTHORITIES

ACCOUNT	LABELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
OPERATION SECTION					
TAX REVENUE		575,000,000	575,000,000		
71	Tax revenues paid by the State	575,000,000	575,000,000	-	575,000,000
710	State tax revenues	60,000,000	78,000,000	-	575,000,000
71000	Products of the withholding tax	28,000,000	0	-	78,000,000
71010	Contribution of patents				0
71020	Contribution of licenses				0
71030	Property tax on real estate	15,000,000	15,000,000		0
71090	Other tax revenues	17,000,000	63,000,000		15,000,000
711	Additional Municipal Centimes	401,000,000	401,000,000	-	63,000,000
71110	CAC basic retention	400,000,000	400,000,000		401,000,000
71120	Centralized CACs	1,000,000	1,000,000		400,000,000
712	Local Development Tax (LDT)	12,000,000	12,000,000	-	1,000,000
71210	TDL basic retention	12,000,000	12,000,000		12,000,000
71220	Centralized TDL				12,000,000
713	Forest royalty	24,000,000	24,000,000	-	-
71310	Basic forest royalty retained				24,000,000
71320	Centralized forest royalty	24,000,000	24,000,000		0
714	Municipal taxes	76,000,000	58,000,000	-	24,000,000
71410	Municipal stamp duty	17,500,000	17,500,000		58,000,000
71432	Temporary occupation rights of public highways	5,000,000	5,000,000		17,500,000
71433	Parking lot occupancy rights	8,500,000	8,500,000		5,000,000
71434	Parking occupancy rights				8,500,000
71435	Parking tax	16,000,000			-
71436	Road damage charges				-
71437	Pound Rights	1,000,000	1,000,000		-
71438	Local advertising tax				1,000,000
					-

ACCOUNT	LABELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
71439	Other rights of occupation of public highway				-
71440	Market Place Rights	1,000,000	1,000,000		1,000,000
71450	Gun Tax				-
71461	Entertainment tax	500,000			-
71489	Tax on other recovered products	25,000,000	25,000,000		25,000,000
71491	Hygiene and sanitation tax	1,500,000			0
71492	Household waste collection tax				-
715	Right to operate establishments classified as dangerous, unsanitary and inconvenient	2,000,000	2,000,000	-	2,000,000
71500	Right to operate establishments classified as dangerous, unsanitary and inconvenient	2,000,000	2,000,000		2,000,000
RIGHTS AND PRODUCTS FROM THE MAIN SERVICES PROVIDED (NON-TAX REVENUE)		62,600,000	62,600,000	-	62,600,000
72	Rights and products of the main services provided (Non-tax revenue)	62,600,000	62,600,000	-	62,600,000
721	Products received without direct consideration	-	-	-	-
722	Products received with direct consideration	-	-	-	-
723	Medical technical service products	-	-	-	-
724	Operating products of the domain	62,600,000	62,600,000	-	62,600,000
72410	Rental income from buildings and deductions for accommodation occupied by agents	12,500,000	12,500,000		12,500,000
72450	Garage operating products, water and electricity supply	50,000,000	50,000,000		50,000,000
72460	Access rights to monuments and sites developed by the CTD				-

ACCOUNT	LIBELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
72470	Quarry disposal products (sand, stones, pozzolan, etc.)	100,000	100,000	-	100,000
72480	Products of leased and licensed services	-	-	-	-
725	Specific royalties	-	-	-	-
726	Rebates granted by the State to Local Authorities	-	-	-	-
72610	Rebates on basic products	-	-	-	-
72620	Rebates on sales of state land	-	-	-	-
727	Proceeds from fines and convictions	-	-	-	-
729	Other receipts	-	-	-	-
72900	Other rights and products of main services	-	-	-	-
GRANTS AND SUBSIDIES		16,194,904	16,206,904	-	16,206,904
73	Transfers received	14,294,904	14,294,904	-	14,294,904
731	State grants and subsidies	-	-	-	-
73110	General Decentralization Grant	-	-	-	-
73120	Special endowment	-	-	-	-
73190	Other operating grants and subsidies paid by the State	-	-	-	-
732	Grants and subsidies allocated by urban communities	-	-	-	-
73210	General operating grant allocated by the urban community	-	-	-	-
73220	Other grants and subsidies allocated to the local authorities	-	-	-	-
733	Contributions received by the groups from member local authorities	-	-	-	-
73300	Contributions received by the groups from member local authorities	-	-	-	-



ACCOUNT	LABELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
734	Transfers and subsidies received from CTDs	14,294,904	14,294,904	-	14,294,904
73410	Grants received from the Regions				-
73420	Grants received from urban communities and municipalities				-
73430	Other transfers and subsidies received from CTDs	14,294,904	14,294,904		14,294,904
735	Other transfers and subsidies received	-	-	-	-
73510	Grants received from FEICOM				0
73520	Transfers received from national private organizations				-
73530	Transfers received from outside				-
73590	Other transfers received				0
74	Donations and legacies not allocated to investments	1,900,000	1,912,000	-	1,912,000
741	Donations and competition funds received from outside	1,900,000	1,912,000	-	1,912,000
74140	Donations received from non-governmental organizations (NGOs)	1,900,000	1,912,000		1,912,000
74190	Other donations received from outside				-
742	Donations and competition funds received from within other than those coming from public budgets	-	-	-	-
74210	Current donations				-
74220	Competition fund				-
74230	Legacy				-
749	Other donations and legacies	-	-	-	-
74900	Other donations and legacies				-
OTHER RECIPES		-	-	-	-
11	Reserves	-	-	-	-

ACCOUNT	LABELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
112	Reserve funds allocated to operations	-	-	-	-
11200	Reserve funds allocated to operations				
113	Unallocated reserve funds (held in quasi-money assets)	-	-	-	-
11300	Unallocated reserve funds (held in quasi-money assets)				
70	Sales of products and services	-	-	-	-
701	Product sales	-	-	-	-
702	Sales of services	-	-	-	-
70210	Sale of services A				
70220	Sale of service provision B				
70290	Other services				
75	Exceptional products	-	-	-	-
752	Reimbursements to the local authority of sums unduly paid	-	-	-	-
75210	Reimbursements of amounts unduly paid by suppliers				
75220	Reimbursements of amounts unduly paid by staff				
75290	Other refunds of amounts unduly paid				
754	Proceeds from disposals of fixed assets	-	-	-	-
755	Late payment penalties and compensation collected on the market	-	-	-	-
75510	Late payment penalties and compensation collected on the market				
759	Other exceptional products	-	-	-	-
77	Financial products	-	-	-	-
771	Income from short-term cash investments	-	-	-	-

ACCOUNT	LIBELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
77100	Income from short-term cash investments				-
772	Interest on loans and advances				-
773	Interest on term deposits	-	-	-	-
77300	Interest on term deposits				-
774	Dividends received from financial interests	-	-	-	-
77400	Dividends received from financial interests				-
775	Exchange gains	-	-	-	-
77500	Foreign exchange gains on foreign currency transactions				-
779	Other financial products	-	-	-	-
77900	Other financial products				-
TOTAL OPERATING INCOME		653,794,904	653,806,904	-	653,806,904
INVESTMENT SECTION					
GRANTS AND SUBSIDIES		352,700,847	1,544,673,490	-	1,544,673,490
14	Equipment and investment grants received	352,700,847	1,544,673,490	-	1,544,673,490
141	General allocation of decentralization for investment	100,000,000	100,000,000	-	100,000,000
14100	General Decentralization Grant for investment received	100,000,000	100,000,000		100,000,000
142	Grants received	252,700,847	1,444,673,490	-	1,444,673,490
14210	Investment and equipment subsidies received from the State				0
14220	Investment and equipment grants received from FEICOM	150,000,000	150,000,000		150,000,000
14270	Investment and equipment grants received from organizations and NGOs	30,000,000	30,000,000		30,000,000

ACCOUNT	LABELS	Previous budget	Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	TOTAL
14290	Other investment and equipment grants received	72,700,847	1,264,673,490		1,264,673,490
OTHER RECIPES		66,000,000	66,000,000	-	15,000,000
10	Donations, legacies received in capital and endowment	15,000,000	15,000,000	-	15,000,000
107	Donations, legacies received in capital and endowment	15,000,000	15,000,000	-	15,000,000
10732	Basic endowments	15,000,000	15,000,000		15,000,000
11	Reserves	-	-	-	-
111	Reserve funds allocated to investment	-	-	-	-
11100	Reserve funds allocated to investment				-
15	Long and medium term loans	51,000,000	51,000,000	-	51,000,000
151	State-guaranteed loans	51,000,000	51,000,000	-	51,000,000
15140	Rescheduled domestic loans, guaranteed by the State	51,000,000	51,000,000		51,000,000
15150	Rescheduled external loans, guaranteed by the State				-
152	Repayments Unsecured Loans	-	-	-	-
153	Project loans	-	-	-	-
159	Other loans	-	-	-	-
27	Loans and advances (repayments)	-	-	-	-
271	Loans and advances granted	-	-	-	-
272	On-lent loans	-	-	-	-
28	Depreciation of fixed assets				-
TOTAL INVESTMENT REVENUE		418,700,847	1,610,673,490		0
GRAND TOTAL OF OPERATING AND INVESTMENT INCOME		1,072,495,751	2,264,480,394	-	1,610,673,490
				-	2,264,480,394

COUNCIL BUDGET

**PART TWO
DEUXIEME PARTIE**

EXPENDITURE STATEMENT

**ETAT D'EXÉCUTION DES
DEPENSES**

3. PRESENTATION OF BUDGETARY EXPENDITURE BY TITLE AND ACCOUNTS OF THE ACCOUNTING PLAN OF DECENTRALIZED LOCAL AUTHORITIES

Sector/ Account	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		(Amended Budget (BR) 2026 + Special Authorizations (AS))		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
	OPERATING SECTION	0	0	577,346,157	577,346,157	0	0	577,346,157	577,346,157
1	LOAN FINANCIAL EXPENSES	0	0	0	0	0	0	0	0
67	Financial charges	0	0	0	0	0	0	0	0
671	Interest and financial charges on debt	0	0	0	0	0	0	0	0
672	Losses on investment securities sessions	0	0	0	0	0	0	0	0
676	Foreign exchange losses	0	0	0	0	0	0	0	0
67630	Foreign exchange losses on payment of scholarships abroad			0	0			0	0
679	Other interest and financial charges	0	0	0	0	0	0	0	0
67910	Other interest and financial charges		0	0	0			0	0
2	STAFF EXPENDITURES	0	0	192,248,930	192,248,930	0	0	192,248,930	192,248,930
66	Personnel costs	0	0	192,248,930	192,248,930	0	0	192,248,930	192,248,930
661	Basic salary and wages	0	0	126,000,000	126,000,000	0	0	126,000,000	126,000,000
66111	Basic salaries of contract staff			85,000,000	85,000,000			85,000,000	85,000,000
66112	Gross treatment of non-contract staff			0	0			0	0
66121	Treatment of specific temporary personnel			11,000,000	11,000,000			11,000,000	11,000,000
66122	Treatment of temporary, occasional and seasonal staff			13,000,000	13,000,000			13,000,000	13,000,000
66180	Provision for youth employment			15,000,000	15,000,000			15,000,000	15,000,000
66190	Other basic salaries and wages			2,000,000	2,000,000			2,000,000	2,000,000
662	Bonuses and allowances	0	0	24,736,930	24,736,930	0	0	24,736,930	24,736,930
66211	Compensation and liability			19,536,930	19,536,930			19,536,930	19,536,930
66222	Education bonus			5,000,000	5,000,000			5,000,000	5,000,000
66229	Other bonuses			200,000	200,000			200,000	200,000
664	Contribution payable by the Local Authority	0	0	25,000,000	25,000,000	0	0	25,000,000	25,000,000
66410	Contribution to the State for the retirement pension of civil servants on secondment			0	0			0	0
66420	Contribution to the CNPS			25,000,000	25,000,000			25,000,000	25,000,000
66430	Contribution to the Cameroon Land Credit			0	0			0	0
66440	Contribution to the National Employment Fund			0	0			0	0
66490	Other contributions			0	0			0	0
665	Benefit in kind for staff	0	0	0	0	0	0	0	0
666	Social benefits	0	0	10,000,000	10,000,000	0	0	10,000,000	10,000,000
66640	Exceptional assistance and relief for staff			0	0			0	0
66690	Other services			10,000,000	10,000,000			10,000,000	10,000,000
669	Bonuses, gratuities and other compensation outside pay	0	0	6,512,000	6,512,000	0	0	6,512,000	6,512,000
66990	Other bonuses, gratuities and other compensation outside pay			6,512,000	6,512,000			6,512,000	6,512,000
3	GOODS AND SERVICES	0	0	245,122,227	245,122,227	0	0	245,122,227	245,122,227
60	Purchases of goods	0	0	64,700,000	64,700,000	0	0	64,700,000	64,700,000
601	Materials, equipment and supplies	0	0	2,000,000	2,000,000	0	0	2,000,000	2,000,000
60010	Purchase of goods			0	0			0	0
60120	Purchase of raw materials			0	0			0	0
60130	Purchase of supplies, small furniture and office equipment			0	0			0	0
60140	Purchase of small technical equipment			2,000,000	2,000,000			2,000,000	2,000,000
602	Purchase of land intended for resale (subdivision)	0	0	0	0	0	0	0	0
60210	Purchase of land intended for resale (subdivision)			0	0			0	0
605	Water, electricity, gas and other energy sources	0	0	30,500,000	30,500,000	0	0	30,500,000	30,500,000
60501	Building housing the CTD services			0	0			0	0
60502	Residence of the Chief Executive			500,000	500,000			500,000	500,000
60509	Other subscriptions and water consumption			0	0			0	0
60511	Building housing the CTD services			3,000,000	3,000,000			3,000,000	3,000,000

Section/ Accounts	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		Amended Budget (BR) 2026 + Special Authorizations (AS)		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
60512	Residence of the Chief Executive			1,500,000	1,500,000			1,500,000	1,500,000
60513	Public roads			0	0			0	0
60550	Fuels and lubricants for generator sets			2,000,000	2,000,000			2,000,000	2,000,000
60560	Motor vehicle fuels and lubricants			23,500,000	23,500,000			23,500,000	23,500,000
60570	Machinery fuels and lubricants			0	0			0	0
60580	Fuels and lubricants for special equipment			0	0			0	0
60590	Other energy sources			0	0			0	0
606	Specific materials and supplies	0	0	12,200,000	12,200,000	0	0	12,200,000	12,200,000
60601	Cost of printing tickets, stamps and stickers			2,000,000	2,000,000			2,000,000	2,000,000
60602	Cost of supplying municipal stamps			0	0			0	0
60603	Civil status expenses (registers, booklets, printed materials,			0	0			0	0
60604	Cost of printing accounting records and documents			2,000,000	2,000,000			2,000,000	2,000,000
60605	Press subscriptions			200,000	200,000			200,000	200,000
60650	Food costs specific to service activities (social centers, prison, canteen, etc.)			8,000,000	8,000,000			8,000,000	8,000,000
609	Other purchases of goods	0	0	20,000,000	20,000,000	0	0	20,000,000	20,000,000
60910	Non-stockable maintenance supplies			0	0			0	0
60920	Non-stockable office supplies			20,000,000	20,000,000			20,000,000	20,000,000
60930	Discounts, rebates and refunds			0	0			0	0
61	Purchase of services	0	0	180,422,227	180,422,227	0	0	180,422,227	180,422,227
611	Transportation costs and various allowances	0	0	24,800,000	24,800,000	0	0	24,800,000	24,800,000
61111	Travel costs for advisors within the country			1,500,000	1,500,000			1,500,000	1,500,000
61112	Transportation costs of the head of the executive within the			1,000,000	1,000,000			1,000,000	1,000,000
61113	Transportation costs of deputies to the chief executive within the country			0	0			0	0
61114	Transportation costs of general secretaries within the country			750,000	750,000			750,000	750,000
61115	Transportation costs of CID receivers within the country			750,000	750,000			750,000	750,000
61116	Internal staff transportation costs			1,000,000	1,000,000			1,000,000	1,000,000
61119	Other domestic transport costs			1,500,000	1,500,000			1,500,000	1,500,000
61161	Mission allowance for interior advisers			1,000,000	1,000,000			1,000,000	1,000,000
61162	Mission allowance of the head of the executive at home			2,500,000	2,500,000			2,500,000	2,500,000
61163	Mission allowance for assistants to the head of the executive at the interior			1,000,000	1,000,000			1,000,000	1,000,000
61164	Mission allowance for secretaries general of the interior			1,500,000	1,500,000			1,500,000	1,500,000
61165	Mission allowance for CID receivers within the country			0	0			0	0
61166	Mission allowance for internal staff			5,000,000	5,000,000			5,000,000	5,000,000
61184	Functional allowances of the head of the executive			2,000,000	2,000,000			2,000,000	2,000,000
61185	Functional allowances of assistants to the executive head			1,800,000	1,800,000			1,800,000	1,800,000
61186	Representation allowances of the head of the executive			3,500,000	3,500,000			3,500,000	3,500,000
61187	General Secretaries' Allowances			0	0			0	0
61188	Compensation for CTD recipients			0	0			0	0
61189	Miscellaneous compensation, other compensation			0	0			0	0
612	Rent-active products	0	0	1,000,000	1,000,000	0	0	1,000,000	1,000,000
61210	Vehicle rental			1,000,000	1,000,000			1,000,000	1,000,000
613	fees and studies	0	0	4,000,000	4,000,000	0	0	4,000,000	4,000,000
61310	fees and additional costs			0	0			0	0
61320	Research costs			0	0			0	0
61390	Other fees and studies			4,000,000	4,000,000			4,000,000	4,000,000
614	Care and maintenance	0	0	113,522,227	113,522,227	0	0	113,522,227	113,522,227
61410	Maintenance of roads, infrastructure and civil engineering			0	0			0	0

Secretary's Accounts	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		(Amended Budget (RR) 2026 + Special Authorizations (AS))		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
61420	Collection, removal and treatment of household waste and industrial waste			0	0			0	0
61430	Maintenance of buildings and associated equipment (elevators, air conditioners, etc.)			91,722,227	91,722,227			91,722,227	91,722,227
61440	Maintenance of water, sanitation and electricity networks			20,000,000	20,000,000			20,000,000	20,000,000
61450	Maintenance of cemeteries, grounds and green spaces			0	0			0	0
61480	Chief Executive's Residence Interview			1,800,000	1,800,000			1,800,000	1,800,000
61490	Other maintenance and servicing costs			0	0			0	0
615	Insurance	0	0	4,100,000	4,100,000	0	0	4,100,000	4,100,000
61510	Construction and community building insurance premiums			1,000,000	1,000,000			1,000,000	1,000,000
61520	Insurance premiums for rolling stock and machinery			0	0			0	0
61530	Travel insurance premiums			0	0			0	0
61540	Insurance premiums for members of the executive and deliberative body			1,550,000	1,550,000			1,550,000	1,550,000
61550	Staff insurance premiums			550,000	550,000			550,000	550,000
61590	Other insurance premiums			1,000,000	1,000,000			1,000,000	1,000,000
617	Public relations and communication costs	0	0	9,000,000	9,000,000	0	0	9,000,000	9,000,000
61700	Reception and representation costs			0	0			0	0
61710	Official holidays and ceremonies			3,000,000	3,000,000			3,000,000	3,000,000
61720	Costs of participation in fairs, exhibitions and other events			0	0			0	0
61730	Legal notice costs (insertion, advertisements)			3,000,000	3,000,000			3,000,000	3,000,000
61760	Subscription and consumption of radiocommunication			0	0			0	0
61770	Publication, press releases, radio, television and advertising costs			0	0			0	0
61790	Other public relations costs - communication			3,000,000	3,000,000			3,000,000	3,000,000
618	Training costs for staff and local elected officials	0	0	2,500,000	2,500,000	0	0	2,500,000	2,500,000
61890	Other training costs for staff and local elected officials			2,500,000	2,500,000			2,500,000	2,500,000
619	Other common services	0	0	21,500,000	21,500,000	0	0	21,500,000	21,500,000
61911	Postage costs			0	0			0	0
61912	Telephone, fax, telex, mobile phone subscriptions and consumption			0	0			0	0
61913	Website, subscriptions and internet usage			0	0			0	0
61920	Banking service fees (commissions, management fees)			1,000,000	1,000,000			1,000,000	1,000,000
61930	Caretaking and domestic costs			0	0			0	0
61940	Caretaking and domestic costs			20,000,000	20,000,000			20,000,000	20,000,000
61950	Costs of destroying harmful animals			500,000	500,000			500,000	500,000
61990	Other common services			0	0			0	0
4	GRANTS AND TRANSFERS	0	0	52,000,000	52,000,000	0	0	52,000,000	52,000,000
63	Intervention charges	0	0	52,000,000	52,000,000	0	0	52,000,000	52,000,000
630	General operating grant allocated to district municipalities by the attached urban community								
631	Grant to local interest entities	0	0	5,000,000	5,000,000	0	0	5,000,000	5,000,000
63110	Grants to educational and training establishments			5,000,000	5,000,000			5,000,000	5,000,000
632	Grants to declared associations and other approved structures	0	0	0	0	0	0	0	0
633	Financial support for economic activities	0	0	0	0	0	0	0	0
634	Transfers and contributions to Communities and Public Entities	0	0	24,000,000	24,000,000	0	0	24,000,000	24,000,000
63410	Transfers from regions to local authorities and public institutions			15,000,000	15,000,000			15,000,000	15,000,000
63420	Transfers from communes to local authorities and public bodies			5,000,000	5,000,000			5,000,000	5,000,000

Securities Accounts	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		(Amended Budget (BR) 2026 + Special Authorizations (AS))		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
63430	Transfers and financial contributions to municipal unions and other groups			0	0			0	0
63440	Transfers in return from the decentralized international community			4,000,000	4,000,000			4,000,000	4,000,000
63450	Transfers to annexed budgets			0	0			0	0
63460	Financial contributions to public institutions			0	0			0	0
63490	Other transfers to CTDs			0	0			0	0
635	Contribution to organizations supporting local authorities	0	0	23,000,000	23,000,000	0	0	23,000,000	23,000,000
63510	Participation in the operation of the Departmental local finance committee			0	0			0	0
63520	Participation in the operation of the National School of Local			2,000,000	2,000,000			2,000,000	2,000,000
63530	Participation in the operation of the technical committee for monitoring public investments			0	0			0	0
63540	Participation in the operation of CVUCs			5,000,000	5,000,000			5,000,000	5,000,000
63550	Contributions to the operation of BUNEC			16,000,000	16,000,000			16,000,000	16,000,000
63590	Other participations			0	0			0	0
636	Transfer to households	0	0	0	0	0	0	0	0
637	Transfers to other budgets	0	0	0	0	0	0	0	0
639	Other subsidies or transfers	0	0	0	0	0	0	0	0
63900	Other subsidies or transfers			0	0			0	0
6	OTHER OPERATING EXPENSES	0	0	87,975,000	87,975,000	0	0	87,975,000	87,975,000
62	Taxes and duties	0	0	900,000	900,000	0	0	900,000	900,000
621	Car stickers	0	0	300,000	300,000	0	0	300,000	300,000
62100	Car stickers		0	300,000	300,000			300,000	300,000
622	Tax on capital gains and capital gains on disposals	0	0	0	0	0	0	0	0
62200	Tax on capital gains and capital gains on disposals			0	0			0	0
623	Revenue stamps	0	0	0	0	0	0	0	0
62300	Revenue stamps			0	0			0	0
624	Registration fees for acts	0	0	0	0	0	0	0	0
625	Proportional taxes on income from movable capital	0	0	0	0	0	0	0	0
626	Toll rights	0	0	100,000	100,000	0	0	100,000	100,000
62600	Toll rights			100,000	100,000			100,000	100,000
627	Property taxes and administrative fees	0	0	500,000	500,000	0	0	500,000	500,000
62719	Other administrative fees and charges			500,000	500,000			500,000	500,000
629	Other taxes and duties	0	0	0	0	0	0	0	0
64	Other management charges	0	0	42,075,000	42,075,000	0	0	42,075,000	42,075,000
641	Allowances and expenses of the executive and members of d	0	0	31,875,000	31,875,000	0	0	31,875,000	31,875,000
64140	Session allowances paid to members of the deliberative body			10,875,000	10,875,000			10,875,000	10,875,000
64150	Secretarial and reception costs for members of deliberative bodies			14,000,000	14,000,000			14,000,000	14,000,000
64160	Allowances paid to members of committees of deliberative bodies			7,000,000	7,000,000			7,000,000	7,000,000
642	Specific operating costs	0	0	10,200,000	10,200,000	0	0	10,200,000	10,200,000
64210	Internal sports activity costs for community teams			0	0			0	0
64220	Costs of participation in the operation of support services for the recovery of various debts			3,200,000	3,200,000			3,200,000	3,200,000
64230	Operating costs of the accountant's services			5,000,000	5,000,000			5,000,000	5,000,000
64280	Election organization costs			2,000,000	2,000,000			2,000,000	2,000,000

Section Account	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		(Amended Budget (BR) 2026 - Special Authorizations (AS))		TOTAL 2026	
		AF	CP	AF	CP	AF	CP	AF	CP
64290	Other specific operating costs			0	0			0	0
65	Exceptional charges	0	0	44,600,000	44,600,000	0	0	44,600,000	44,600,000
652	Unduly collected income to be returned	0	0	0	0	0	0	0	0
65210	Unduly collected income to be returned, fixed income			0	0			0	0
65220	Unduly collected income to be returned, other income			0	0			0	0
653	Specific conviction and compensation	0	0	500,000	500,000	0	0	500,000	500,000
65310	Fines, convictions and court costs			500,000	500,000			500,000	500,000
655	Non-produced active rents	0	0	0	0	0	0	0	0
656	Accidental expenses								
659	Other exceptional expenses, except accounting deficits and d	0	0	44,100,000	44,100,000	0	0	44,100,000	44,100,000
65901	Accounting deficits and debits to be absorbed			0	0			0	0
65902	Accounting Debits			0	0			0	0
65904	Lack of cash and losses on other assets (acts of God or force majeure)			3,000,000	3,000,000			3,000,000	3,000,000
65905	Penalties for late payment of services received			500,000	500,000			500,000	500,000
65909	Other exchange losses			0	0			0	0
65911	Cost of disposing of abandoned bodies			600,000	600,000			600,000	600,000
65912	Costs paid in execution of court orders			0	0			0	0
65913	Reimbursement of tax deductions			0	0			0	0
65914	Funeral expenses (staff, members of deliberative bodies, head of the executive and deputies)			2,000,000	2,000,000			2,000,000	2,000,000
65915	Market Commission Fees			15,000,000	15,000,000			15,000,000	15,000,000
65916	Expropriation compensation to be paid			0	0			0	0
65919	Other miscellaneous charges			23,000,000	23,000,000			23,000,000	23,000,000
65920	Donations, gifts and relief			0	0			0	0
67	Financial charges	0	0	400,000	400,000	0	0	400,000	400,000
671	Interest and financial charges on debt	0	0	0	0	0	0	0	0
672	Losses on sales of investment securities	0	0	0	0	0	0	0	0
676	Exchange losses	0	0	0	0	0	0	0	0
679	Other interest and financial charges	0	0	400,000	400,000	0	0	400,000	400,000
67910	Other interest and financial charges			400,000	400,000			400,000	400,000
68	Dotations aux amortissements des immobilisations							0	0
691	Dotations aux provisions des immobilisations							0	0
TOTAL OPERATING EXPENSES		0	0	577,346,157	577,346,157	0	0	577,346,157	577,346,157
INVESTMENT SECTION								0	0
5	CAPITAL EXPENDITURES	0	0	1,687,134,237	1,687,134,237	0	0	1,687,134,237	1,687,134,237
15	LONG AND MEDIUM TERM LOAN Repayments	0	0	0	0	0	0	0	0
151	State-guaranteed loans	0	0	0	0	0	0	0	0
152	Loans not guaranteed by the State	0	0	0	0	0	0	0	0
15210	Initial domestic loans not guaranteed by the State			0	0			0	0
15220	Initial external loans in national currency, not guaranteed by the State			0	0			0	0
153	Project loans	0	0	0	0	0	0	0	0
159	Other loans	0	0	0	0	0	0	0	0
17	Repayments of other long and medium-term debts	0	0	0	0	0	0	0	0
171	Short-term debt consolidated with long- and medium-term	0	0	0	0	0	0	0	0
172	Deposits and guarantees received more than one year later	0	0	0	0	0	0	0	0
17210	Deposits received more than one year ago			0	0			0	0
17220	Guarantees received after more than one year			0	0			0	0
173	Leasing and similar debts	0	0	0	0	0	0	0	0

Securities / Accounts	EXPENSES	Previous budget (2025)		Initial Budget (IB) 2026		(Amended Budget (BR) 2026 + Special Authorizations (AS))		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
18	Repayments of guaranteed debts	0	0	0	0	0	0	0	0
181	Debts endorsed following the challenge to the guarantee giv	0	0	0	0	0	0	0	0
184	Accrued and unmatured interest on guaranteed debt	0	0	0	0	0	0	0	0
18410	Accrued and unmatured interest on guaranteed debt			0	0			0	0
18420	Accrued and unmatured interest on rescheduled guaranteed debt			0	0			0	0
21	Intangible assets	0	0	0	0	0	0	0	0
211	Study, research and development costs	0	0	0	0	0	0	0	0
212	Patents, trademarks, copyrights	0	0	0	0	0	0	0	0
213	Design of organizational systems	0	0	0	0	0	0	0	0
214	Right to exploit commercial assets	0	0	0	0	0	0	0	0
219	Other intangible rights and assets	0	0	0	0	0	0	0	0
21910	Other intangible rights and assets - in service			0	0			0	0
21920	Other intangible rights and assets - in progress			0	0			0	0
22	Non-produced fixed assets	0	0	17,000,000	17,000,000	0	0	17,000,000	17,000,000
221	Acquisition et aménagement de terrains	0	0	17,000,000	17,000,000	0	0	17,000,000	17,000,000
22124	Land for green spaces and gardens			10,000,000	10,000,000			10,000,000	10,000,000
22128	Land development			7,000,000	7,000,000			7,000,000	7,000,000
22129	Other lands			0	0			0	0
222	Basements, deposits and quarries	0	0	0	0	0	0	0	0
223	Plantations and forests	0	0	0	0	0	0	0	0
22339	Other Plantations and forests, received for allocation			0	0			0	0
224	Plans d'eau	0	0	0	0	0	0	0	0
229	Autres immobilisations nonproduites	0	0	0	0	0	0	0	0
23	Acquisitions, constructions and major repairs of real estate	0	0	1,271,740,549	1,271,740,549	0	0	1,271,740,549	1,271,740,549
231	Administrative buildings for office use	0	0	114,000,000	114,000,000	0	0	114,000,000	114,000,000
23111	Administrative buildings for use as executive services offices			114,000,000	114,000,000			114,000,000	114,000,000
232	Administrative buildings for residential use	0	0	0	0	0	0	0	0
23211	Administrative buildings used as executive housing			0	0			0	0
233	Administrative buildings for technical use	0	0	172,740,153	172,740,153	0	0	172,740,153	172,740,153
23311	Buildings intended for health (hospitals and health centers)			0	0			0	0
23312	Buildings intended for education, training and professional reintegration			157,740,153	157,740,153			157,740,153	157,740,153
23321	Construction and major repairs underway for buildings intended for health (hospitals and health centers)			15,000,000	15,000,000			15,000,000	15,000,000
234	Works	0	0	662,700,763	662,700,763	0	0	662,700,763	662,700,763
23411	Civil engineering structures (bridges, viaducts, tunnels, trenches, etc.)			279,566,921	279,566,921			279,566,921	279,566,921
23412	Hydraulic works (dams, dikes, canals, etc.)			236,566,921	236,566,921			236,566,921	236,566,921
23413	Monuments			0	0			0	0
23419	Other works			146,566,921	146,566,921			146,566,921	146,566,921
235	Infrastructure	0	0	322,299,633	322,299,633	0	0	322,299,633	322,299,633
2351	Infrastructure			0	0			0	0
23511	Road infrastructure (road tracks)			322,299,633	322,299,633			322,299,633	322,299,633
236	Computer networks	0	0	0	0	0	0	0	0
24	Acquisitions and major repairs of equipment and furniture	0	0	393,393,688	393,393,688	0	0	393,393,688	393,393,688
241	Furniture and equipment for housing and office	0	0	10,000,000	10,000,000	0	0	10,000,000	10,000,000
24113	Telephone and media networks			0	0			0	0
24114	Office furniture and equipment			10,000,000	10,000,000			10,000,000	10,000,000

Accounting Accounts	EXPENSES	Previous Budget (2025)		Initial Budget (IB) 2026		(Amended Budget (BR) 2026 + Special Authorizations (AS))		TOTAL 2026	
		AE	CP	AE	CP	AE	CP	AE	CP
24119	Other office furniture			0	0			0	0
24121	Construction and major repairs in progress, Air conditioning			0	0			0	0
242	Office Computer Equipment	0	0	14,500,000	14,500,000	0	0	14,500,000	14,500,000
24211	Computer equipment services			14,500,000	14,500,000			14,500,000	14,500,000
243	Service and function transport equipment	0	0	27,000,000	27,000,000	0	0	27,000,000	27,000,000
24311	Automotive service and function transport equipment			0	0			0	0
24329	Other service and function transport equipment received on assignment			27,000,000	27,000,000			27,000,000	27,000,000
244	Technical equipment and tools	0	0	335,893,688	335,893,688	0	0	335,893,688	335,893,688
24411	Educational materials and documentation, library equipment or furniture			91,826,767	91,826,767			91,826,767	91,826,767
24412	Hospital health equipment and materials			17,000,000	17,000,000			17,000,000	17,000,000
24413	Kitchen, catering and accommodation equipment and materials			500,000	500,000			500,000	500,000
24414	Vehicle and equipment for firefighting and household waste collection and treatment			176,566,921	176,566,921			176,566,921	176,566,921
24415	Public works equipment (roads, parks and gardens, water and electricity services, etc), agricultural and maintenance equipment			28,000,000	28,000,000			28,000,000	28,000,000
24416	Equipment for conference and performance halls, sports equipment			0	0			0	0
24419	Other technical equipment and tools			7,000,000	7,000,000			7,000,000	7,000,000
24421	Major repairs in progress, educational equipment and documentation, library equipment or furniture			0	0			0	0
24439	Other technical equipment and tools			15,000,000	15,000,000			15,000,000	15,000,000
245	Public transport and goods equipment	0	0	6,000,000	6,000,000	0	0	6,000,000	6,000,000
24511	Automotive equipment for public transport and goods			6,000,000	6,000,000			6,000,000	6,000,000
24512	Public transport and freight railway equipment			0	0			0	0
246	Valuables-Collections-Works of art	0	0	0	0	0	0	0	0
247	Strategic or emergency stocks	0	0	0	0	0	0	0	0
248	Livestock	0	0	0	0	0	0	0	0
25	Police equipment	0	0	5,000,000	5,000,000	0	0	5,000,000	5,000,000
254	Hotels and police buildings	0	0	0	0	0	0	0	0
255	Police works and infrastructure	0	0	0	0	0	0	0	0
256	Police furniture, materials and equipment	0	0	5,000,000	5,000,000	0	0	5,000,000	5,000,000
25611	Acquisitions of police furniture, materials and equipment			5,000,000	5,000,000			5,000,000	5,000,000
25612	Major repairs to police furniture, equipment and materials			0	0			0	0
26	Equity investments, related receivables, deposits and guaran	0	0	0	0	0	0	0	0
261	Internal equity investments	0	0	0	0	0	0	0	0
262	External equity investments	0	0	0	0	0	0	0	0
264	Deposits and security paid	0	0	0	0	0	0	0	0
269	Other financial assets	0	0	0	0	0	0	0	0
26910	Bonds			0	0			0	0
26990	Other financial assets			0	0			0	0
27	Loans and advances	0	0	0	0	0	0	0	0
271	Loans and advances granted	0	0	0	0	0	0	0	0
272	Loans and receivables	0	0	0	0	0	0	0	0
	TOTAL INVESTMENT EXPENDITURE	0	0	1,687,134,237	1,687,134,237	0	0	1,687,134,237	1,687,134,237
	TOTAL OPERATING AND INVESTMENT EXPENDITURE	0	0	2,264,480,394	2,264,480,394	0	0	2,264,480,394	2,264,480,394

Part One: Summary presentation of the budget by economic nature

BI: initial budget BR: amended budget AS: special authorizations

EXPENSES	Forecasts			RECIPIES	Forecasts		
	Initial Budget (IB) 2025	Rectifying Budget (RB) + Special Authorization (SA)	Total		Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	Total
FUNCTIONING							
Title 1. Financial charges	0	0	0	Title 1. Tax revenues	575,000,000	0	575,000,000
67. Interest and financial charges	0	0	0	71. Tax revenues	575,000,000	0	575,000,000
Title 2. Personnel expenses	192,248,930	0	192,248,930	Title 2. Products from the exploitation of the domain and services	62,600,000	0	62,600,000
66. Personnel expenses	192,248,930	0	192,248,930	72. Rights and income from the main services provided (Non-tax revenue)	62,600,000	0	62,600,000
Title 3. Expenditure on goods and services	245,122,227	0	245,122,227	Titre 3. Dotations et subventions	16,206,904	0	16,206,904
60. Purchases of goods	64,700,000	0	64,700,000	73. Transfers received	14,294,904	0	14,294,904
61. Purchases of services	180,422,227	0	180,422,227	74. Donations and legacies not allocated to investments	1,912,000	0	1,912,000
Title 4. Subsidy and transfer expenditures	52,000,000	0	52,000,000	Titre 4. Other income	0	0	0
63. Intervention expenses	52,000,000	0	52,000,000	11. Réserves	0	0	0
				70. Sales of products and services	0	0	0
				75. Exceptional products	0	0	0
				77. Financial products	0	0	0
Title 6. Other operating expenses	87,975,000	0	87,975,000				
62. Taxes and duties	900,000	0	900,000				
64. Other current management expenses	42,075,000	0	42,075,000				
65. Exceptional expenses	44,600,000	0	44,600,000				
67. Financial expenses	400,000	0					
68. Depreciation of fixed assets	0	0	0				
				Self-financing capacity			
Total 1	577,346,157	0	576,946,157	Total 2	653,806,904	0	653,806,904
INVESTMENT							
SELF-FINANCING	0	0	0				
Title 5. Capital expenditure	1,687,134,237	0	1,687,134,237	Title 3. Grants and subsidies	1,544,673,490	0	1,544,673,490
15. Repayment of loans	0	0	0	14. Investment grants and donations received	1,544,673,490	0	1,544,673,490
17. Repayment of other long and medium term debts	0	0	0				
18. Repayment of guaranteed debts	0	0	0				
21. Intangible assets	0	0	0				
22. Non-produced fixed assets	17,000,000	0	17,000,000				
23. Acquisitions, construction and major repairs of real estate	1,271,740,549	0	1,271,740,549				
24. Acquisitions and major repairs of equipment and furniture	393,393,688	0	393,393,688				
25. Municipal police equipment	5,000,000	0	5,000,000				
26. Equity investments and guarantees	0	0	0				
27. Loans granted	0	0	0				
				Title 4. Other receipts	66,000,000	0	66,000,000

EXPENSES	Forecasts		Total	RECIPES	Forecasts		Total
	Initial Budget (IB) 2025	Rectifying Budget (RB) + Special Authorization (SA)			Initial Budget (IB)	Rectifying Budget (RB) + Special Authorization (SA)	
				10. Donations, legacies received in capital and endowment	15,000,000	0	15,000,000
				11. Reserve	0	0	0
				15. Long and medium term loan	51,000,000	0	51,000,000
				27. Repayment of loans granted	0	0	0
				28. Depreciation of fixed assets	0	0	0
Total 3	1,687,134,237	0	1,687,134,237	Total 4	1,610,673,490	0	1,610,673,490
GRAND TOTAL EXPENSES = 1+3	2,264,480,394	0	2,264,080,394	GRAND TOTAL INCOME = 2+4	2,264,480,394	0	2,264,480,394

PRESENTATION OF EXPENDITURE BY PROGRAMS

Year	Program	Actions	Programs / Actions	AE 2026	CP 2026
25	1		Program 1: Provision of basic social services	575,133,841	575,133,841
25	1	1	Strengthening the health and population assistance system	307,566,921	307,566,921
25	1	2	Increasing the supply of education at the local level	267,566,920	267,566,920
25	1	3	Promoting literacy	0	0
25	1	4	Promotion of technical and vocational training	0	0
25	2		Program 2: Economic development and environmental protection	965,000,396	965,000,396
25	2	1	Development of the economic fabric	23,000,000	23,000,000
25	2	2	Environmental protection and natural resource management	176,566,921	176,566,921
25	2	3	Planning and development of space in the decentralized territorial community	765,433,475	765,433,475
25	3		Program 3: Promotion of citizenship, culture and sports, and support for youth	27,500,000	27,500,000
25	3	1	Promotion of culture, art and national languages	15,000,000	15,000,000
25	3	2	Animation of sporting life and support for associations	5,000,000	5,000,000
25	3	3	Youth supervision: Civic education and socio-economic integration of young people	7,500,000	7,500,000
25	4		Program 4: Governance and local administration	696,846,157	696,846,157
25	4	1	Optimal management of financial resources	50,300,000	50,300,000
25	4	2	Improvement of the working environment (management of material and heritage resources)	376,522,227	376,522,227
25	4	3	Human resources development	194,848,930	194,848,930
25	4	4	Development of information resources	0	0
25	4	5	Development of communication and public relations	12,200,000	12,200,000
25	4	6	Development of internal control and audit	8,000,000	8,000,000
25	4	7	Revenue mobilization and optimization	5,200,000	5,200,000
25	4	8	Strengthening of the municipal police	5,000,000	5,000,000
25	4	9	Holding of sessions of the deliberative body	44,775,000	44,775,000
			GRAND TOTAL	2,264,480,394	2,264,480,394

4. PRESENTATION OF BUDGET EXPENDITURE BY FUNCTION AND BY TITLE

Divisions	Groups	Classes	Labels	AE 2026	CP 2026
01			General Services	489,823,930	489,823,930
01	1		Operation of executive and legislative bodies, financial and fiscal affairs	63,825,000	63,825,000
01	1	1	Operation of executive and deliberative bodies, financial and fiscal affairs (SC)	55,225,000	55,225,000
01	1	2	Financial and Tax Affairs (SC)	8,600,000	8,600,000
01	3		General services	386,098,930	386,098,930
01	3	1	General Personnel Services (SC)	176,898,930	176,898,930
01	3	2	General Planning and Statistics Services (SC)	22,200,000	22,200,000
01	3	3	Other general services (SC)	187,000,000	187,000,000
01	6		General services of public administrations nca	4,500,000	4,500,000
01	6	0	General services of public administrations nc a	4,500,000	4,500,000
01	7		Operations concerning public debt	26,400,000	26,400,000
01	7	0	Operations concerning public debt (SC)	26,400,000	26,400,000
01	8		General transfers between public administrations	9,000,000	9,000,000
01	8	0	General transfers between public administrations (SC)	9,000,000	9,000,000
03			Public order, safety and health	5,000,000	5,000,000
03	1		Municipal police services	5,000,000	5,000,000
03	1	0	Municipal Police Services (SC)	5,000,000	5,000,000
03	2		Civil Protection Services	-	-
03	2	0	Civil Protection Services (SC)	-	-
03	3		Public health	-	-
03	3	0	Public Health (PH)	-	-
04			Economic Affairs	763,933,475	763,933,475
04	1		Supervision of the general economy, trade and employment	7,500,000	7,500,000
04	1	1	General Economy and Trade Supervision (SC)	-	-
04	1	2	Employment Guardianship (SC)	7,500,000	7,500,000
04	2		Agriculture, forestry, fishing, and hunting	8,000,000	8,000,000
04	2	1	Agriculture (SC)	8,000,000	8,000,000
04	2	2	Forestry (SC)	-	-
04	2	3	Fishing and hunting (SC)	-	-
04	3		Fuels and energy	146,566,921	146,566,921
04	3	1	Electricity (SC)	146,566,921	146,566,921

Divisions	Groups	Classes	Labels	AE 2026	CP 2026
04	3	2	Non-electric energy (SC)	-	-
04	5		Transports	601,866,554	601,866,554
04	5	1	Transports routiers (SC)	601,866,554	601,866,554
04	5	2	Transports par voie d'eau (SC)	-	-
04	6		Autres branches d'activité	-	-
04	6	1	Distribution, warehouses and stores (SC)	-	-
04	6	2	Hospitality and catering (SC)	-	-
04	6	3	Tourism (SC)	-	-
04	6	4	Multi-purpose development projects (SC)	-	-
04	7		Economic Affairs, nec	-	-
04	7	0	Economic Affairs, nec	-	-
05			Environmental protection	184,066,921	184,066,921
05	1		Waste management	146,566,921	146,566,921
05	1	0	Waste Management (SC)	146,566,921	146,566,921
05	2		Wastewater management	-	-
05	2	10	Wastewater Management (WWM)	-	-
05	3		Fight against pollution	30,000,000	30,000,000
05	3	0	Pollution Control (SC)	30,000,000	30,000,000
05	4		Preservation of biodiversity and protection of nature	500,000	500,000
05	4	0	Preservation of biodiversity and protection of nature (SC)	500,000	500,000
05	6		Environmental protection, nec	7,000,000	7,000,000
05	6	0	Environmental protection, nc a	7,000,000	7,000,000
06			Housing and community facilities	491,089,148	491,089,148
06	1		Accommodation	-	-
06	1	0	Housing (SC)	-	-
06	2		Collective equipment	-	-
06	2	0	Collective equipment (SC)	-	-
06	3		Water supply	266,566,921	266,566,921
06	3	0	Water supply (SC)	266,566,921	266,566,921
06	4		Public lighting	10,000,000	10,000,000
06	4	0	Public lighting (SC)	10,000,000	10,000,000
06	5		Housing and community facilities, nc a	214,522,227	214,522,227

<i>Divisions</i>	<i>Groups</i>	<i>Classes</i>	Labels	AE 2026	CP 2026
06	5	0	Housing and community facilities, nc a	214,522,227	214,522,227
07	Health			32,000,000	32,000,000
07	1	Medical products, devices and equipment		17,000,000	17,000,000
07	1	1	Pharmaceutical products (SI)	-	-
07	1	2	Miscellaneous medical products (MI)	15,000,000	15,000,000
07	1	3	Therapeutic devices and materials (SI)	2,000,000	2,000,000
07	2	Outpatient services		-	-
07	2	1	Specialized medical services (SI)	-	-
07	2	2	Dental Services (SI)	-	-
07	2	3	Paramedical Services (PS)	-	-
07	3	Hospital services		15,000,000	15,000,000
07	3	1	General hospital services (SI)	15,000,000	15,000,000
07	3	2	Specialized hospital services (SI)	-	-
07	3	3	Dispensary and maternity services (SI)	-	-
07	3	4	Nursing home and health home services (SI)	-	-
07	4	Public health services		-	-
07	4	0	Public Health Services (PHS)	-	-
07	6	Health, nec		-	-
07	6	0	Health, nec	-	-
08	Leisure and culture			23,000,000	23,000,000
08	1	Recreational and sports services		5,000,000	5,000,000
08	1	0	Recreational and sports services (SI)	5,000,000	5,000,000
08	2	Cultural services and promotion of the national language		-	-
08	2	0	Cultural services and promotion of the national language (SI and SC)	-	-
08	6	Leisure and culture, nec		18,000,000	18,000,000
08	6	0	Leisure and culture, nc a	18,000,000	18,000,000
09	Teaching/education			267,566,920	267,566,920
09	1	Pre-primary and primary education		267,566,920	267,566,920
09	1	1	Pre-primary education (SI)	20,000,000	20,000,000
09	1	2	Primary education (SI)	247,566,920	247,566,920
09	2	Secondary education		-	-

Divisions	Groups	Classes	Labels	AE 2026	CP 2026
09	2	1	First cycle of secondary education (SI)	-	-
09	2	2	Secondary education cycle (SI)	-	-
09	3		Post-secondary non-tertiary education	-	-
09	3	0	Post-secondary non-tertiary education (SI)	-	-
09	5		Teaching not defined by level	-	-
09	5	0	Teaching not defined by level (SI)	-	-
09	6		Services ancillary to education	-	-
09	6	0	Services ancillary to education (SI)	-	-
09	8		Teaching, nec	-	-
09	8	0	Teaching, nc a	-	-
10			Social protection	8,000,000	8,000,000
10	3		Survivors	-	-
10	3	0	Survivors (SI)	-	-
12	4		Family and children	8,000,000	8,000,000
10	4	0	Family and Children (SI)	8,000,000	8,000,000
10	6		Accommodation	-	-
10	6	0	Housing (SI)	-	-
10	7		Social exclusion, nec	-	-
10	7	0	Social exclusion, nc a	-	-
10	9		Social protection, nec	-	-
10	9	0	Social protection, nc a	-	-
GRAND TOTAL				2,264,480,394	2,264,480,394

FINANCING CAPACITY OF BAHENDA III COUNCIL

YEAR	TOTAL AMOUNT ADMINISTRATIVE ACCOUNT	Average revenue growth rate (T) = ((N- (N-1) / (N-1)) x100	Average annual financial growth C = (AxT)	Revenue ceiling 2026 P1 = (C + A)	Revenue ceiling 2027 P1 = depending on assumptions	Revenue ceiling 2028 P2= depending on assumptions
2020	705,855,941	0.0%				
2021	716,800,648	1.6%				
2022	1,043,493,445	45.6%				
2023	852,080,750	-18.3%				
2024	754,741,909	-11.4%				
TOTAL /5 years	4,072,972,693					
Annual projection	814,594,539	1.69%	13,752,058	828,346,596	842,098,654	855,850,711
Other safe recipes						
Allocation PROLOG				1,045,401,527		
ROAD FUND				75,732,712		
PIBS2026				315,000,000		
Annual LIMIT			13,752,058	2,264,480,835	842,098,654	855,850,711

Table No. 2: Estimate of medium-term budgetary resources

DESCRIPTION	ADMINISTRATIVE ACCOUNTS					Annual Average	Average revenue growth rate	Average annual financial growth	BUDGET N (2025)		PROJECTIONS		
	N-4 (2020)	N-3 (2021)	N-2 (2022)	N-1 (2023)	N-1 (2024)				Forecast	Execution on 10/12/2025	N+1 (2026)	N+2 (2027)	N+3 (2028)
1. Operating income	300,766,485	304,442,024	445,253,613	354,101,192	437,946,709	368,502,005	1.69%	6,221,084	-	-	1,810,857,327	380,944,172	387,165,256
Tax revenues and services	219,220,835	214,960,224	400,019,461	303,447,949	382,432,905	304,016,275	1.69%	5,132,430			309,148,705	314,281,134	319,413,564
Transfers received	32,831,550	28,847,600	25,733,400	22,619,100	25,196,400	27,045,610	1.69%	456,586			27,502,196	27,958,783	28,415,369
Donations and legacies not allocated to invest	7,832,500	59,662,600	18,575,452	27,312,243	15,525,300	25,781,619	1.69%	435,248			26,216,867	26,652,114	27,087,362
Other recipes:	40,000,000			0	14,294,904	10,858,981	1.69%	183,322			11,042,303	11,225,625	11,408,948
Sales of products and services	881,600	971,600	925,300	721,900	497,200	799,520	1.69%	13,498	-	-	813,018	826,515	840,013
Exceptional products	881,600	971,600	925,300	721,900	497,200	799,520	1.69%	13,498			813,018	826,515	840,013
Safe receipts						0	1.69%	-			1,436,134,239		
2. Operating costs	230,250,603	186,728,246	240,358,728	270,949,697	266,947,755	239,047,006	1.69%	4,035,613	-	-	243,082,619	247,118,231	251,153,844
Personnel expenses	89,609,459	70,485,118	92,013,947	107,650,102	99,870,071	91,925,739	1.69%	1,551,899			93,477,638	95,029,536	96,581,435
Purchases of goods and services	65,801,067	63,806,467	61,034,284	70,902,131	81,348,886	68,578,567	1.69%	1,157,749			69,736,316	70,894,066	72,051,815
Other current management expenses	14,975,416	52,436,661	67,129,950	66,565,274	73,761,955	54,973,851	1.69%	928,073			55,901,925	56,829,998	57,758,072
Intervention expenses	59,852,161		20,180,547	25,832,190	6,650,000	22,502,980	1.69%	379,897			22,882,877	23,262,774	23,642,672
Financial charges		0	0	0	153,923	30,785	1.69%	520			31,304	31,824	32,344
Other expenses:	12,500	0	0	0	5,162,920	1,035,084	1.69%	17,474	-	-	1,052,558	1,070,033	1,087,507
Taxes and duties	12,500		0	0	0	2,500	1.69%	42			2,542	2,584	2,627
Exceptional charges		0	0	0	5,162,920	1,032,584	1.69%	17,432			1,050,016	1,067,448	1,084,881
Depreciation and amortization provisions		0	0	0	0	0	1.69%	-			-	-	-
1-2: Self-financing capacity (margin for investment)	70,515,882	117,713,778	204,894,885	83,151,495	170,998,954				-	-			
II - INVESTMENT						0							
3. Investment income	226,148,457	175,642,626	261,682,466	152,000,000	180,000,000	199,094,710	1.69%	3,361,135	0	0	202,455,844	205,816,979	209,178,114
Self-financing (1-2)	70,515,882	117,713,778	204,894,885	83,151,495	170,998,954	129,454,999	1.69%	2,185,471	36,895		131,640,470	133,825,940	136,011,411
Grants and subsidies	226,148,457	175,642,626	261,682,466	152,000,000	180,000,000	199,094,710	1.69%	3,361,135			202,455,844	205,816,979	209,178,114
External funding:	0	0	0	0	0	0	1.69%	-	-	-	-	-	-
Donations and legacies		0	0	0	0	0	1.69%	-			-	-	-
Long and medium term loan		0	0	0	0	0	1.69%	-			-	-	-
Annual depreciation of fixed assets		0	0	0	0	0	1.69%	-			-	-	-
Other investment receipts						0	1.69%	-			-	-	-
4. Capital expenditure	0	290,373,638	545,258,973	404,106,694	206,282,672	289,204,395	1.69%	4,882,374	-	-	1,730,221,009	298,969,144	303,851,518

Restatement of fixed capital		17,253,867	23,005,156	21,082,684	17,333,692	15,735,080	1.60%	285,641			16,000,721	16,266,362	16,332,093
Investment in external financing		273,119,771	0	0	0	54,623,954	1.60%						
Investment fully financed internally		0	0	0	0	0	1.60%	922,166			55,546,121	56,468,287	57,390,454
Deposits minus investment							1.60%				1,436,134,239		
Other expenses			522,253,817	383,024,010	188,948,980	218,845,361	1.60%	1,694,567			222,539,928	226,234,495	229,929,162
III - GENERAL BALANCE													
1+3 - 2+4	296,664,339	2,982,766	-78,681,622	-168,955,199	144,716,282	0					40,009,544	40,673,775	41,338,006
Total Revenue (1+3)	526,914,942	480,084,650	706,936,079	506,101,192	617,946,709	567,596,714	0	9,582,218	-	-	2,013,313,172	586,761,151	596,343,369
Total expenses (2+4)	230,250,603	477,101,884	785,617,701	675,056,391	473,230,427	528,251,401	0	8,917,987	-	-	1,973,303,627	546,087,376	555,005,363
PUBLIC ESTABLISHMENTS to be detailed by establishment + total	0	0	0	0	0	0	1.60%	0					
Revenue: Including transfers from the CTD						0	0%	-					
Expenditure: Including investment expenditure						0	0%	-					
Ratios						0	0%	-					
Debt:						0	0%	-					
In debt						0	0%	-					
Total population of the CTD	110,000	110,000	110,000	110,000	110,000	110,000	0.00%	-			110,000	110,000	110,000
Outstanding debt per capita	0	0	0	0	0	0	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!
Outstanding debt/operating income (1)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!
Debt capital repayment/self-financing (2)	0.0%	14.7%	11.2%	25.4%	10.1%	12.3%	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!
Amount of investment expenditure per capita	0	2,640	4,957	3,674	1,875	2,620	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!
Capital expenditure % total expenditure	0.0%	60.9%	69.4%	59.9%	43.6%	46.7%	#DIV/0!	54.7%	#DIV/0!		87.7%	54.7%	54.7%
Operating expenses % total expenses	100.0%	39.1%	30.6%	40.1%	56.4%	53.3%	-13.3%	#DIV/0!	#DIV/0!		12.3%	45.3%	45.3%
Personnel expenses % operating expenses	38.9%	37.7%	38.3%	39.7%	37.4%	38.4%	-1.0%	#DIV/0!	#DIV/0!		38.5%	38.5%	38.5%

Annexe 2.

MTEF

Remarque : La présentation plus développée, documentée dans le "Guide d'élaboration et d'exécution du Budget des CTD du Cameroun (Mai 2019) peut être retenue pour les régions et les communautés urbaines.
 Rappel : Les données des dépenses se réfèrent aux décaissements (dépenses) conformément à l'article 182 du décret RGCP

Data in thousands FCFA	CP Year N (For Memory)	Projections											
		N+1 (2026)				N+2 (2027)				N+3 (2028)			
		AE	CP		Total	AE	CP		Total	AE	CP		Total
			Trend spending	New expenses			Trend spending	New expenses			Trend spending	New expenses	
Par nature de dépenses													
1. Debt annuities		16,032,025	15,765,864	266,161	16,032,025	16,298,186	15,765,864	532,321	16,298,186	16,564,347	15,765,864	798,482	16,564,347
- Depreciation		16,000,721	15,735,080	265,641	16,000,721	16,266,362	15,735,080	531,282	16,266,362	16,532,003	15,735,080	796,923	16,532,003
- Interests		31,304	30,785	520	31,304	31,824	30,785	1,039	31,824	32,344	30,785	1,559	32,344
2. Operation		243,051,314	239,016,221	4,035,093	243,051,314	247,086,407	239,016,221	8,070,186	247,086,407	251,121,501	239,016,221	12,105,279	*****
Personnel expenses		93,477,638	91,925,739	1,551,899	93,477,638	95,029,536	91,925,739	3,103,797	95,029,536	96,581,435	91,925,739	4,655,696	96,581,435
Purchases of goods and services		69,736,316	68,578,567	1,157,749	69,736,316	70,894,066	68,578,567	2,315,499	70,894,066	72,051,815	68,578,567	3,473,248	72,051,815
Other current management expenses		55,901,925	54,973,851	928,073	55,901,925	56,829,998	54,973,851	1,856,147	56,829,998	57,758,072	54,973,851	2,784,220	57,758,072
Intervention expenses		22,882,877	22,502,980	379,897	22,882,877	23,262,774	22,502,980	759,795	23,262,774	23,642,672	22,502,980	1,139,692	23,642,672
Other expenses (Taxes and duties, Exceptional charges)		1,052,558	1,035,084	17,474	1,052,558	1,070,033	1,035,084	34,949	1,070,033	1,087,507	1,035,084	52,423	1,087,507
3. Investment		0	1,531,689,904	273,469,316	1,258,220,588	1,531,689,904	323,376,558	273,469,316	323,376,558	328,657,522	273,469,316	55,188,206	*****
Investments in external financing		55,546,121	54,623,954	922,166	55,546,121	56,468,287	54,623,954	1,844,333	56,468,287	57,390,454	54,623,954	2,766,499	57,390,454
Investments fully financed internally		40,009,544	0	40,009,544	40,009,544	40,673,775	0	40,673,775	40,673,775	41,338,006	0	41,338,006	41,338,006
Other safe expenses		1,436,134,239	218,845,361	1,217,288,878	1,436,134,239	226,234,495	218,845,361	7,389,134	226,234,495	229,929,062	218,845,361	11,083,701	229,929,062
TOTAL		1,790,773,243	528,251,401	1,262,521,842	1,790,773,243	586,761,151	528,251,401	58,509,750	586,761,151	596,343,369	528,251,401	68,091,968	*****
Par programme													
1- Offer basic social services													
Debt Annuities													
- Depreciation													
- Interests													
Functioning		270,449,787	78,096,797	192,352,990	270,449,787	86,931,878	78,096,797	8,835,081	86,931,878	88,351,536	78,096,797	10,254,740	88,351,536
Personnel expenses		40,567,468	11,714,520	40,567,468	52,281,988	13,039,782	11,714,520	1,325,262	13,039,782	13,252,730	11,714,520	1,538,211	13,252,730
Purchases of goods and services		40,567,468	11,714,520	40,567,468	52,281,988	13,039,782	11,714,520	1,325,262	13,039,782	13,252,730	11,714,520	1,538,211	13,252,730
Other current management expenses		40,567,468	11,714,520	40,567,468	52,281,988	13,039,782	11,714,520	1,325,262	13,039,782	13,252,730	11,714,520	1,538,211	13,252,730
Intervention expenses		40,567,468	11,714,520	40,567,468	52,281,988	13,039,782	11,714,520	1,325,262	13,039,782	13,252,730	11,714,520	1,538,211	13,252,730
Other expenses (Taxes and duties, Exceptional charges)		108,179,915	31,238,719	108,179,915	139,418,634	34,772,751	31,238,719	3,534,033	34,772,751	35,340,615	31,238,719	4,101,896	35,340,615
Investment		180,299,858	52,064,531	128,235,327	180,299,858	57,954,585	52,064,531	5,890,054	57,954,585	58,901,024	52,064,531	6,838,493	58,901,024
Investments in external financing		72,119,943	20,825,812	51,294,131	72,119,943	23,181,834	20,825,812	2,356,022	23,181,834	23,560,410	20,825,812	2,734,597	23,560,410
Investments fully financed internally		36,059,972	10,412,906	25,647,065	36,059,972	11,590,917	10,412,906	1,178,011	11,590,917	11,780,205	10,412,906	1,367,299	11,780,205
Other expenses		72,119,943	20,825,812	51,294,131	72,119,943	23,181,834	20,825,812	2,356,022	23,181,834	23,560,410	20,825,812	2,734,597	23,560,410
TOTAL 1		0	450,749,645	130,161,328	320,588,317	450,749,645	130,161,328	14,725,136	450,749,645	447,252,560	130,161,328	17,091,233	*****
2- Economic development and environmental protection													
Debt Annuities													
- Depreciation													
- Interests													
Functioning		453,779,856	131,036,351	322,743,505	453,779,856	145,860,478	131,036,351	14,824,127	145,860,478	148,242,481	131,036,351	17,206,130	*****
Personnel expenses		68,066,978	19,655,453	48,411,526	68,066,978	21,879,072	19,655,453	2,223,619	21,879,072	22,236,372	19,655,453	2,580,920	22,236,372
Purchases of goods and services		68,066,978	19,655,453	48,411,526	68,066,978	21,879,072	19,655,453	2,223,619	21,879,072	22,236,372	19,655,453	2,580,920	22,236,372
Other current management expenses		68,066,978	19,655,453	48,411,526	68,066,978	21,879,072	19,655,453	2,223,619	21,879,072	22,236,372	19,655,453	2,580,920	22,236,372
Intervention expenses		68,066,978	19,655,453	48,411,526	68,066,978	21,879,072	19,655,453	2,223,619	21,879,072	22,236,372	19,655,453	2,580,920	22,236,372
Other expenses (Taxes and duties, Exceptional charges)		181,511,942	52,414,540	129,097,402	181,511,942	58,344,191	52,414,540	5,929,651	58,344,191	59,296,992	52,414,540	6,882,452	59,296,992
Investment		302,519,904	87,357,567	215,162,337	302,519,904	97,240,319	87,357,567	9,882,751	97,240,319	98,828,321	87,357,567	11,470,753	98,828,321
Investments in external financing		121,007,962	34,943,027	86,064,935	121,007,962	38,896,127	34,943,027	3,953,101	38,896,127	39,531,328	34,943,027	4,588,301	39,531,328
Investments totally financed internally		36,059,972	17,471,513	25,647,065	36,059,972	11,590,917	17,471,513	1,976,550	11,590,917	11,780,205	17,471,513	2,294,151	11,780,205
Autres dépenses		72,119,943	34,943,027	51,294,131	72,119,943	23,181,834	20,825,812	2,356,022	23,181,834	23,560,410	20,825,812	2,734,597	23,560,410
TOTAL 2		0	756,299,760	218,393,918	537,905,842	756,299,760	243,100,796	218,393,918	24,706,478	243,100,796	218,393,918	28,676,883	*****
3- Citizenship, Culture, Sports and Youth Support													
Debt Annuities													
- Depreciation													
- Interests													
Functioning		12,931,545	3,734,195	9,197,350	12,931,545	4,156,644	3,734,195	422,449	4,156,644	4,224,525	3,734,195	490,330	4,224,525
Personnel expenses		1,939,732	560,129	1,379,603	2,499,861	623,497	560,129	63,367	623,497	633,679	560,129	73,549	633,679
Purchases of goods and services		1,939,732	560,129	1,379,603	2,499,861	623,497	560,129	63,367	623,497	633,679	560,129	73,549	633,679
Other current management expenses		1,939,732	560,129	1,379,603	2,499,861	623,497	560,129	63,367	623,497	633,679	560,129	73,549	633,679
Intervention expenses		1,939,732	560,129	1,379,603	2,499,861	623,497	560,129	63,367	623,497	633,679	560,129	73,549	633,679
Other expenses (Taxes and duties, Exceptional charges)		5,172,618	1,493,678	5,172,618	6,666,296	1,493,678	1,662,658	168,980	1,662,658	1,689,820	1,493,678	196,132	1,689,820
Investment		8,621,030	2,489,463	6,131,567	8,621,030	2,771,096	2,489,463	281,633	2,771,096	2,816,350	2,489,463	326,887	2,816,350
Investments in external financing		3,448,412	995,785	2,452,627	3,448,412	1,108,438	995,785	112,653	1,108,438	0	995,785	130,755	1,136,540
Investments fully financed internally		1,724,206	497,893	1,226,313	1,724,206	554,219	497,893	56,327	554,219	0	497,893	65,377	563,370
Other expenses		3,448,412	995,785	2,452,627	3,448,412	1,108,438	995,785	112,653	1,108,438	0	995,785	130,755	1,136,540
TOTAL 3		0	21,552,575	6,228,658	15,323,917	21,552,575	6,927,740	6,228,658	704,082	6,927,740	6,228,658	817,217	7,040,778
4-Governance of the local administration													

Debt Annuities	0	16,032,025	15,765,864	266,161	16,032,025	16,298,186	15,765,864	532,321	16,298,186	16,564,347	15,765,864	798,482	16,564,347
Depreciation	0	16,000,721	15,735,080	265,641	16,000,721	16,266,362	15,735,080	531,282	16,266,362	16,532,003	15,735,080	796,923	16,532,003
Interests	0	31,304	30,785	520	31,304	31,824	30,785	1,039	31,824	32,344	30,785	1,559	32,344
Functioning		327,683,543	94,623,979	233,059,564	327,683,543	105,328,779	94,623,979	10,704,800	105,328,779	107,048,871	94,623,979	12,424,892	*****
Personnel expenses		49,152,531	14,193,597	34,958,935	49,152,531	15,799,317	14,193,597	1,605,720	15,799,317	16,057,331	14,193,597	1,863,734	16,057,331
Purchases of goods and services		49,152,531	14,193,597	34,958,935	49,152,531	15,799,317	14,193,597	1,605,720	15,799,317	16,057,331	14,193,597	1,863,734	16,057,331
Other current management expenses		49,152,531	14,193,597	34,958,935	49,152,531	15,799,317	14,193,597	1,605,720	15,799,317	16,057,331	14,193,597	1,863,734	16,057,331
Intervention expenses		49,152,531	14,193,597	34,958,935	49,152,531	15,799,317	14,193,597	1,605,720	15,799,317	16,057,331	14,193,597	1,863,734	16,057,331
Other expenses (Taxes and duties, Exceptional charges)		131,073,417	37,849,592	93,223,825	131,073,417	42,131,512	37,849,592	4,281,920	42,131,512	42,819,549	37,849,592	4,969,957	42,819,549
Investment		218,455,695	63,082,653	155,373,042	218,455,695	70,219,186	63,082,653	7,136,533	70,219,186	71,365,914	63,082,653	8,283,261	71,365,914
Investments in external financing		87,382,278	25,233,061	62,149,217	87,382,278	28,087,674	25,233,061	2,854,613	28,087,674	28,546,366	25,233,061	3,313,305	28,546,366
Investments fully financed internally		43,691,139	12,616,531	31,074,608	43,691,139	14,043,837	12,616,531	1,427,307	14,043,837	14,273,183	12,616,531	1,656,652	14,273,183
Other expenses		87,382,278	25,233,061	62,149,217	87,382,278	28,087,674	25,233,061	2,854,613	28,087,674	28,546,366	25,233,061	3,313,305	28,546,366
TOTAL 4	0	562,171,263	173,472,497	388,698,767	562,171,263	191,846,151	173,472,497	18,373,654	191,846,151	194,979,132	173,472,497	21,506,635	*****
TOTAL 1+2+3+4	0	1,790,773,243	528,251,401	1,262,521,842	1,790,773,243	586,761,151	528,251,401	58,509,750	586,761,151	596,343,369	528,251,401	68,091,968	*****

Programme	% de répartition	Rubrique	% de répartition	Sous-Rubrique	% de répartition
Programme 1	25%	Fonctionnement	60%	Dépenses de personnel	15%
				Achats de biens et services	15%
				Autres charges de gestion courante	15%
				Dépenses d'intervention	15%
				Autres dépenses (Impôts et taxes, Charges exceptionnelles)	40%
Investissement	40%	Investissements sur financements externes totalement financés en interne	Investissements sur financements externes	40%	
			Autres dépenses	20%	
			Autres dépenses	40%	
Programme 2	43%	Fonctionnement	60%	Dépenses de personnel	15%
				Achats de biens et services	15%
				Autres charges de gestion courante	15%
				Dépenses d'intervention	15%
				Autres dépenses (Impôts et taxes, Charges exceptionnelles)	40%
Investissement	40%	Investissements sur financements externes totalement financés en interne	Investissements sur financements externes	40%	
			Autres dépenses	20%	
			Autres dépenses	40%	
Programme 3	1%	Fonctionnement	60%	Dépenses de personnel	15%
				Achats de biens et services	15%
				Autres charges de gestion courante	15%
				Dépenses d'intervention	15%
				Autres dépenses (Impôts et taxes, Charges exceptionnelles)	40%
Investissement	40%	Investissements sur financements externes totalement financés en interne	Investissements sur financements externes	40%	
			Autres dépenses	20%	
			Autres dépenses	40%	
Programme 4	31%	Fonctionnement	60%	Dépenses de personnel	15%
				Achats de biens et services	15%
				Autres charges de gestion courante	15%
				Dépenses d'intervention	15%
				Autres dépenses (Impôts et taxes, Charges exceptionnelles)	40%
Investissement	40%	Investissements sur financements externes totalement financés en interne	Investissements sur financements externes	40%	
			Autres dépenses	20%	
			Autres dépenses	40%	
Contrôle	100%	Investissement	40%	Investissements sur financements externes totalement financés en interne	40%
				Autres dépenses	20%
				Autres dépenses	40%

2026 BAMENDA III COUNCIL BUDGET TO PERMANENT WORKERS ACCCOUNT 66111

SN	NAMES OF STAFF	DATE OF BIRTH	PLACE OF BIRTH	DATE OF ENGAGEMENT	FUNCTION	CAT/ECH	MONTHLY GROSS SALARY	DUTY ALL.	RENT ALL.	MONTHLY TOTAL
1	MANKAA QUINTA NEBA	02-03-1978	TIKO	01/01/2011	SECRETARY GENERAL	10/5	149,233	225,000	85,000	459,233
2	LANTUM IGNATIU BUNYUY	04-11-1974	KUMBO	01/08/2001	MUNICIPAL TREASURER	10/12	199,562	105,000	85,000	389,562
3	KOTI HUMFRED NDINGSA	28-05-1972	BANJAH	01/07/2004	CIVIL STATUS SECREARY	6/12	139,949	31,000	27,990	198,939
4	NGU DENIS CHENWI	12-02-1969	NKWEN	01/07/2004	REVENUE COLLECT	6/10	125,035			125,035
5	MBOSI AWASHIM R.	05-04-1970	MEJUNG KOM	01/07/1990	REVENUE COLLECTOR	5/12	122,642			122,642
6	KOKINI HENRY	01-05-1979	MEJUNG KOM	01/07/1989	CLERK	4/12	121,457			121,457
7	BELTHA NSHAMBA EPSE TABAH	06-07-1979	BAMENDA	01/01/2015	TECHNICAL DEPARTMENT CLERK	9/5	136,911	31,000	27,382	195,293
8	TAMUKONG VERONICA	06-07-1979	BUEA	01/01/2011	CASHIER	8/5	126,828	31,000	25,366	183,194
9	STELLA ANAM MUNDE	10-10-1967	BUEA	01/01/2011	ACCOUNT CLERK	8/5	126,828	31,000	25,366	183,194
10	NCHANGNWI JACQUELINE	06-10-1983	BAMBUI	01/01/2011	MARKET MISTRESS	8/4	121,622	31,000	24,324	176,946
11	MANYI ELIZABETH S.	01-02-1984	NKWEN	01/01/2011	FINANCE CLERK	8/5	126,828		25,366	152,194
12	NCHANG HILDA NGUFOR	14-09-1981	NKWEN	01/01/2011	CIVIL STATUS CLERK	8/5	126,828	20,500	25,366	172,694
13	YVONNE MISEH MUMA	28-07-1976	NKWEN	01/01/2011	TREASURY CLERK	8/3	116,621		23,324	139,945
14	NGWIFAH SERAH	01-07-1985	NKWEN	01/01/2011	CIVIL STATUS CLERK	10/3	137,061		27,412	164,473
15	WANKI CLETUS WAZEH	25-08-1979	NKWEN	01/01/2011	TREASURY CLERK	8/4	121,622	31,000	24,324	176,946
16	SUH MARY BRIGHT BIH	25-12-1987	NKWEN	01/01/2011	FINANCE CLERK	8/3	116,621		23,324	139,945
17	NSEGHU STEPHEN	13-07-1968	BABANKI TUNGO	01/01/2011	PARK ATT.	3/7	74,438			74,438
18	SAHA MAURICE	29-11-1968	BOBETE	01/01/2011	DRIVER	4/8	97,635			97,635
19	EMMANUEL FUNWIE T.	04-04-1970	NKWEN	01/01/2011	DRIVER	4/8	97,635			97,635
20	MUKONG NGU GEORGE	31-12-1964	NKWEN	01/01/2011	REVENUE COLLECTOR	3/8	80,256	20,500	16,051	116,807
21	NEBA FRANCIS	18-09-1982	HEVECAM KRIBI	01/01/2011	MAIL CLERK	3/8	80,256			80,256
22	ASOH FLORENCE	22-02-1974	BAFUT	10/01/2011	CLEANER	3/8	80,256			80,256
23	FOSAH ADELINE	09-12-1979	MELUF	01/01/2011	FINANCE CLERK	4/6	84,044			84,044
24	FORBI IVET LUM	08-12-1983	NKWEN	01/01/2011	TYPIST	4/6	84,044	20,500	16,809	121,353
25	FORBI STEPHEN NGWA	06-05-1972	NKWEN	01/01/2011	PARK ATTENDANT	3/8	80,256			80,256
26	NFORMULUH MERCY N.	05-11-1969	BAFUT	01/01/2011	REVENUE COLLECTOR	3/8	80,256			80,256
27	AMBE EVODIA ASOH	13-06-1973	YAOUNDE	01/01/2011	DOMESTIC SERVANT	2/8	67,400			67,400
28	ATANG BORJS	27-10-1987	NKWEN	01/01/2015	TECH. SERVICE CLERK	8/4	121,622	31,000	24,324	176,946
29	BERNARD FONTAH	06-08-1976	VICTORIA	01/01/2015	SANITATION CLERK	8/3	116,621	20,500	23,324	160,445
30	QUINTA BINWIE	06-07-1980	NKWEN	04/12/2015	CIVIL STATUS CLERK	10/4	142,827	20,500	28,565	191,892

31	NEBA CHANTAL LEM	08 - 01 - 1988	NKWEN	04/12/2015	PRIVATE SECRETARY	8/3	116.621	20500	23.324	160.445
32	TANIFORM MICHAEL	18 - 10 - 1987	MENDAKWE	04/12/2015	TEC SERVICE CLERK	8/4	121.622		24.324	145.946
33	NGEMINYI JOSEPHINE	27 - 10 - 1981	NKWEN	10/01/2015	PUBLIC RELATION OFFICER	10/3	137.061	31.000	27.412	195.473
34	FUHNWIE DIUDONNE	22 - 09 - 1985	NKWEN	01/01/2018	WATER DEPARTMENT	10/4	142.827	31.000	28.565	202.392
35	AZEHFOR ERIC ATIE	02 - 09 - 1992	NKWEN	01/01/2018	HEAD OF WATER DEPARTMENT	10/4	142.827	31.000	28.565	202.392
36	TANTOH GODWILL T.	01 - 01 - 1982	NKWEN	01/01/2018	REVENUE COLLECTOR	2/5	55.456			55.456
37	LUKONG HYCINTH SUNJO	09 - 06 - 1993	KIKAIKOM	01/04/2016	DAY WATCH	2/5	55.456			55.456
38	AKO ERNEST ANGU	22 - 01 - 1977	BAFUT		DRIVER	4/5	79.602			79.602
39	CYPRAIN TANIFORM		NKWEN	01/01/2018	WATER TECHNICIAN	6/3	83.701			83.701
40	NKWAIN VICTOR MUSSING	14 - 07 - 1985	NKWEN	01/01/2018	PLUMBER	4/4	77.720			77.720
41	NGWA MOKONYA CHI	02 - 05 - 1990	MANKON	01/04/2022	COUNCIL FINANCIER	8/3	116.621	31.000	23.324	170.945
42	NTARI GODRIC FONKWA	21 - 05 - 1993	NKWEN	01/01/2022	CIVIL STATUS CLERK	8/3	116.621		23.324	139.945
43	NDIFOR GERALD WANKI	21 - 04 - 1996	NKWEN	01/01/2022	WATER TECHNICIAN	10/3	137.061		27.412	164.473
44	AWASUNG CHRISTOPHER	26 - 06 - 1972	NKWEN	01/01/2018	CLERK	6/2	78.855			78.855
45	NGWEN SYLVIA NKWENTI	02 - 08 - 1990	NKWEN		OFFICE SECRETARY	6/1	74.385			74.385
46	COUNCIL ENGINEER				TECHNICIAN	10/1	125.699			125.699
47	COUNCIL POLICE				COUNCIL POLICE	8/1	107.226			107.226
48	COUNCIL POLICE				COUNCIL POLICE	8/1	107.226			107.226
49	COUNCIL POLICE				COUNCIL POLICE	8/1	107.226			107.226
50	COUNCIL POLICE				COUNCIL POLICE	8/1	107.226			107.226
	TOTAL						5,494,233	794,000	764,870	7,053,103

MONTHLY TOTAL

7,053,103

ANNUAL TOTAL

7,053,103 X 12

84,637,236

ALLOWANCES

1,558,870 X 12

18,706,440

7% CONTRIBUTION TO NSIF

4,615,156

4.2% CONTRIBUTION TO NSIF

2,769,093

1.75% CONTRIBUTION TO NSIF

1,153,789

5% PROVISION FOR INCREMENT

3,296,540



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U Cletus TANWE

2026 BAMENDA III COUNCIL BUDGET TO SEASONAL STAFF (TEACHERS)ACCCOUNT 66122

SN	NAMES OF STAFF	DATE OF BIRTH	PLACE OF BIRTH	DATE OF ENGAGEMENT	FUNCTION	CAT	MONTHLY GROSS SALARY	ALLOWNCES		MONTHLY TOTAL
								DUTY	RENT	
1	WANDA TCHANA S.						43,969			43,969
2	NKWAIN JULLIETTE JOAN N.						43,969			43,969
3	NKWENTI EMELDINE						43,969			43,969
4	NKWEN MARTIN						43,969			43,969
5	BIJOU ANGELE ATI						43,969			43,969
6	AZONG JOSEPH NKWENTI	03 - 06 - 1971	NKWEN	01/01/2018	DAY WATCH		43,969			43,969
7	KABA GEORGE	08 - 03 - 1962	NKWEN	01/01/2018	TECHNICIAN		43,969			43,969
8	ERNEST AKORMANDO	10 - 05 - 1977	NKWEN	01/01/2018	NIGHR WATCH		43,969			43,969
9	NKWENTI MARTIN		NKWEN		DAY WATCH		43,969			43,969
7	BARA VERA-NSO BLANDINE						43,969			43,969
	TOTAL						439,690	0	0	439,690



TANWE Cletus TANWE

**2026 BAMENDA III COUNCIL BUDGET TO SEASONAL STAFF(MOTHER TONGUE LANGUAGE TEACHERS)
ACCCOUNT 66122**

SN	NAMES OF STAFF	DATE OF BIRTH	PLACE OF BIRTH	DATE OF ENGAGEMENT	FUNCTION	CAT /ECH	MONTHLY GROSS SALARY	ALLOWNCES		MONTHLY TOTAL
								DUTY	RENT	
1	SECHANG HILTUDIS TANDIA						43,969			43,969
2	CHEFOR EUGENE TAKURI						43,969			43,969
3	CHE JOSEPH CHEBISI						43,969			43,969
4	NKWENTI JOSEPH ASAH						43,969			43,969
5	NDIFOR IRENE FRINWI						43,969			43,969
6	AKENDJI JUDE SANGTUNG						43,969			43,969
	TOTAL						255,845			255,845



NGU Cletus TANWE

REPUBLIC OF CAMEROON

Peace-Work-Fatherland

MINISTRY OF DECENTRALIZATION AND

LOCAL DEVELOPMENT

NORTH WEST REGION

MEZAM DIVISION

BAMENDA III COUNCIL

Private Secretariat

P.O. Box 5012 Bamenda

Tel : (237) 677665180

...../BIILIC/SG/M/---2025



REPUBLIQUE DU CAMEROUN

Paix- Travail-Patrie

MINISTRE DE LA DECENTRALISATION

ET DU DEVELOPEMENT LOCAL

REGION DU NORD OUEST

DEPARTEMENT DE LA MEZAM

COMMUNE DE BAMENDA III

B.P Box 5012 Bamenda

Tel: (237) /6 77665180

INVITATION TO BUDGETARY SESSION

You are cordially invited to attend the Ordinary Session designated to vote the Bamenda III Council Budget for 2026 financial year. This is slated for **Wednesday the 3RD of December 2025 at 10:00 am** at the Bamenda III Council esplanade.

The Agenda is as follows:

1. Singing of the National Anthem /Prayer
2. Verification of quorum
3. An address by the Mayor Bamenda III Council
4. Reading/ Correction/ adoption of the previous Minutes
5. Matters arising from the Minutes
6. Report on the Presentation of Resolutions
7. Committee Reports
8. Presentation of the 2026 Draft Budget by the Mayor
9. Examination and adoption of the 2026 Draft Budget
10. Presentation of Deliberations
11. Other matters
12. A word from the Senior Divisional Officer for Mezam
13. Closing remarks by the Mayor

THE MAYOR

- The S.D.O for Mezam
- The D.O Bamenda III
- The Divisional Delegate of MINDDEVEL
- The Chief of Local Development Service
- The Mayor, B.C.C.
- The Treasury Paymaster General for N.W.R
- Finance Controller, B.C.C.
- Divisional Chief of Taxes for Mezam
- The Group Commander Gendamerie B'da
- The Company Commander Gendamerie B'da
- The commissioner of special Branch Nkwen
- The Commander, Brigade Ter Nkwen
- The Commissioner of Central Police Bamenda
- The Commissioner, BMM Bamenda
- The Commissioner 2nd Police District Mile 4 Nkwen
- The Brigade Commander, Research Mile 4 Nkwen
- The Station Manager C.R.T.V Bamenda
- The Sub Divisional Delegate of Youth Affairs and Civic Education
- The Sub Divisional Delegate of MINEPIA
- The Sub Divisional Delegate of Agriculture and Rural Development
- The Sub Divisional Delegate of Social Affairs, Bamenda III
- The Director of CEAC Nkwen
- The Manager SEEPD Program
- The Fon of Nkwen and Ndzah Manager, IVFCAM
- All Service Heads BIILIC
- The Private Media
- President, CUAPD-Bamenda III

REPUBLIC OF CAMEROON
Peace-Work-Fatherland
MINISTRY OF DECENTRALIZATION AND
LOCAL DEVELOPMENT
NORTH WEST REGION
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REPUBLIQUE DU CAMEROUN
Paix-Travail-Patrie
MINISTRE DE LA DECENTRALISATION
ET DU DEVELOPPEMENT LOCAL
REGION DU NORD OUEST
DEPARTEMENT DE LA MEZAM
COMMUNE DE BAMENDA III
B.P Box 5012 Bamenda
Tel: (237) /6 77665180

Extract of Records from register of Deliberations of the Bamenda III Council for the Ordinary Session designated to vote the Budget for the 2026 Financial year, held on the 3rd of December 2025 in the Bamenda III Council Town Hall.

COMPOSITION OF BOARD COUNCIL: 31
NO. IN OFFICE: 26
NO. PRESENT AT SESSION:
NO. REPRESENTATION BY PROXY:
NO. ABSENT:
NO. DECEASED:

In the year of our Lord, two thousand and twenty-five on the 3rd of December 2025 the Budgetary Session convened by the Mayor of Bamenda III Council in pursuance Section 171(1) of Law N0. 2019/204 of 24th December 2019 to Institute the General Code of Regional and Local Authorities.

MUNICIPAL DELIBERATION NO.001/MD/MINDDEVEL/BIIC/BS/2025:BEARING ON THE ADOPTION OF BUDGET FOR THE 2026 FINANCIAL YEAR OF THE BAMENDA III COUNCIL.

MINDFUL of the Constitution of the Republic of Cameroon

MINDFUL of Law No. 2004/018 of 22nd July 2004 to lay down rules applicable to Councils

MINDFUL of Decree No. 77/91 of 25th March, 1977 to determine the supervisory Powers over Councils, Council Unions and Council Establishments and its subsequent Amendments.

MINDFUL of Decree No. 2018/190 of the 2nd March 2018 modifying and completing certain dispositions of Decree No.2011/408 of 9th December 2011 bearing on the organization of Government and creating of the Ministry of Decentralization and Local Development.

MINDFUL of Decree No. 2007/117 of 24th April, 2007 creating the Bamenda III Council

MINDFUL of Presidential Decree No2008/376 of 12th November, 2008 relating to the Administrative organizing of the Republic of Cameroon.

MINDFUL of Decree No. 2008/377 of 12th November, 2008 defining the powers, duties and organizing the Services of Heads of Administrative Units.

MINDFUL of Decree No. 2019/536 of 07th October 2019 appointing MR. MOOH EMILE SIMON, Senior Administrative Officer as Senior Divisional Officer for Mezam

Mindful of Decree No. 2020/528 of 02 September 2020 to lay down the terms and conditions for the remuneration, allowances and other benefits granted to members of Regional, City and Municipal Council Executives and Deliberative organs.

MINDFUL of Ministerial Order No 000283/A/MINDDEVEL of 06 March 2020 to establish the election of the Mayor and Deputy Mayors after the Municipal elections of 9th February 2020 in the Bamenda 3 Sub Divisional Council;

Considering Joint Circular letter No 00008735/LC/ MINFI L/MINDDEVE / of 11 OCT 2025 relating to the preparation of the budgets for Regional and Local Authorities for the year 2026 Financial Year

Considering the necessity of service.

HEREBY DELIBERATED AS FOLLOWS:

Article 1. That we the Councillors of Bamenda III Council sitting today the 3rd of December 2024 deliberated as follows: That the Budget for Bamenda III Council for 2026 financial year stands at **TWO BILLION TWO HUNDRED AND SIXTY FOUR MILLION FOUR HUNDRED AND EIGHTY THOUSAND THREE HUNDRED AND NINETY-FOUR (2,264,480,394) FRANCS CFA** balanced both in Revenue and Expenditure, be adopted and forwarded to the Supervisory authority for approval.

Article 2. That the Mayor, the Secretary General and the Municipal Treasurer shall each in his/her own sphere of competence be charged with the implementation of this deliberation.

Article 3. That this deliberation shall be registered, published and communicated whenever need be.

DONE AND DELIBERATED IN AN OPEN SESSION TODAY, _____

THE MINUTE SECRETARY

MANKAA QUINTA NEBA
SECRETARY GENERAL



THE MAYOR
BAMENDA III COUNCIL

FONGU CLETUS TANWE



APPROVED BY
SENIOR DIVISIONAL OFFICER MEZAM

MOOKI EMILE SIMON



DISTRIBUTION:

- MINDDEVEL-Y'DE
- S.D.O.- MEZAM
- MINDDEVEL-MEZAM

ANNUAL INVESTMENT PLAN (AIP) 2026 FOR BAMENDA III SUB DIVISIONAL COUNCIL

TECHNICAL PROGRAM	ACTIVITIES	TASKS	LOCATION	COST	SOURCE OF FUNDING	Q1	Q2	Q3	Q4	DURATION
PROGRAM 1: IMPROVEMENT OF BASIC SOCIAL SERVICES										
	A1.1: CREATE, EQUIP, MANAGE AND MAINTAIN HEALTH FACILITIES OF LOCAL INTEREST	EQUIPMENT OF NDZAH HEALTH CENTRE	NDZAH	15 000 000	MINSANTE/PIB					60 DAYS
		COMPLETION OF A FENCE AROUND THE INTEGRATED HEALTH CENTRE, NKWEN	LOWER FUTRU	15 000 000	MINSANTE/PIB					90 DAYS
	A.1.3: INCREASE ACCESS TO DRINKING WATER AND ENERGY	CONSTRUCTION OF SOLAR POWERED BOREHOLE AT NJENEFOR	NKWEN	25 000 000	MINEE/PIB					90 DAYS
		THE CONSTRUCTION OF A WATER CATCHMENT (TANK AND SUPPLY TO COMMUNITIES INCLUSIVE) AT NTAMBANG	NTAMBANG	22 000 000	PROLOG					90 DAYS
		PURCHASE AND INSTALLATION OF ACCESSORIES FOR THE MAINTENANCE OF BDA III COUNCIL WATER	BAMENDA III	10 000 000	MINEE/PIB					90 DAYS

		CONSTRUCTION OF A NEW DAM FOR THE BAMENDA III COUNCIL WATER SCHEME	MENTEH	50 000 000	MINEE/PIB				90 DAYS
		EXTENSION OF ELECTRICITY NETWORK WITHIN NDZAH VILLAGE	NDZAH	40 000 000	PROLOG				90 DAYS
		ELECTRIFICATION OF NTILAH	NTILAH	60 000 000	PROLOG				90 DAYS
	A1.6: ORGANIZE AND MANAGE ASSISTANCE FOR THE BENEFIT OF THE NEEDY	SUPPORTING THE NEEDY POPULATION WITH MOBILITY DEVICES	BAMENDA III	2 000 000	COUNCIL				60 DAYS
	A2.1: INCREASING THE SUPPLY OF EDUCATION AT THE LOCAL LEVEL	CONSTRUCTION OF A BLOCK OF 2 (TWO) CLASSROOMS AT G.S NTENEFOR	NKWEN	20 000 000	MINEDUB/PIB				90 DAYS
	A2.4: PARTICIPATE IN THE ACQUISITION OF MANUALS AND SUPPLIES	SUBSIDIES TO SCHOOLS	BAMENDA III	5 000 000	MINEDUB/PIB				60 DAYS
PROGRAM 2: PROMOTION OF ECONOMIC DEVELOPMENT AND ENVIRONMENTAL PROTECTION									
	A1.2: SUPPORT AGRO-PASTORAL, FISH FARMING AND CRAFT PRODUCTION ACTIVITIES		NDZAH	4 000 000	MINPMEESA/PIB				60 DAYS
	A2.2: DEVELOP AND IMPLEMENT A WASTE	PURCHASE OF EQUIPMENT FOR THE FIGHT AGAINST	BAMENDA III	30 000 000	MINEPDED/PIB				60 DAYS

	MANAGEMENT STRATEGY (OR COLLECT AND TREAT HOUSEHOLD WASTE)	UNSANITARY CONDITIONS, POLLUTION AND NUISANCES IN BAMENDA III SUB DIVISION								
	A3.4: CREATE, REHABILITATE AND MAINTAIN ROADS AND ARTERIES	TARRING IN TRIPLE SURFACE DRESSING OF ROAD FROM FONCHA STREET JUNCTION TO GBTTC	NTAHKEKAH	50 000 000	MINHDU/PIB					120 DAYS
		TRIPLE SURFACE DRESSING OF ROAD FROM TEKEN TO FUTRU	TEKEN, NJENGANG & FUTRU	100 000 000	MINDDEVEL/PIB					
		CONSTRUCTION OF AN 8ML BRIDGE LINKING BELOW FONCHA AND NTASEN	NTASEN	75 732 712	ROAD FUND					120 DAYS
		THE CONSTRUCTION OF REINFORCED CONCRETE BRIDGE LINKING NTAMBESSI TO NTENEFOR	NTAMBESII AND NTENFOR	36 000 000	PROLOG					90 DAYS
		REHABILITATION OF RURAL ROADS	BAMENDA III	100 000 000	COUNCIL					120 DAYS
PROGRAM 3: PROMOTION OF CITIZENSHIP, SPORTS CULTURE AND SUPPORT FOR YOUTH										
	A1.1: THE ORGANIZATION AT THE LOCAL LEVEL OF CULTURAL DAYS, TRADITIONAL	ORGANIZATION OF FESTIVAL OF HERITAGE, ARTS AND CULTURE (FEHACU)	NKWEN PALACE	15 000 000	COUNCIL/COMMUNITY					60 DAYS

	CULTURAL EVENTS AND LITERARY AND ARTISTIC COMPETITIONS IN NATIONAL LANGUAGES							
	A2.2: PROVIDE ASSISTANCE TO SPORTS ASSOCIATIONS AND PARTICIPATE IN THE ORGANIZATION OF COMPETITIONS	ORGANIZATION OF BAMENDA III COUNCIL INCLUSIVE ROYAL FOOTBALL TOURNAMENT	NKWEN	5 000 000	COUNCIL/COMMUNITY			60 DAYS
	A3.3 SUPPORT YOUTH EMPLOYMENT	CREATION OF HOLIDAY JOBS	BAMENDA III	7 500 000	COUNCIL			30 DAYS
PROGRAM 4: GOVERNANCE AND LOCAL ADMINISTRATION								
	A1.1: SUPERVISE AND ENSURE PLANNING AND CONTROL OF THE OPTIMAL USE OF RESOURCES	FEASIBILITY STUDIES OF PROJECTS FOR 2026	BAMENDA III	4 000 000	COUNCIL			10 MONTHS
	A3-DEVELOPMENT OF HUMAN RESOURCES	TRAINING AND CAPACITY BUILDING OF COUNCIL STAFF	BAMENDA III	2 500 000	COUNCIL/C2D			10 MONTHS



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NGU Cletus TANWE



MINUTES OF BAMENDA III COUNCIL BUDGET FOR 2026 FINANCIAL YEAR HELD ON WEDNESDAY THE 3RD OF DECEMBER 2025

The Session started at 12:44PM upon arrival of the Divisional Officer for Bamenda III representing the Senior Divisional Officer for Mezam. This was closely followed by singing of the National Anthem then prayers led by First Deputy Mayor, Joseph Koti Tita.

The Agenda was adopted (as presented) by Councillor George Funwie Muforza and seconded by Councillor Ngelah Regina Ngufor

Upon verification, a quorum was attained with seven (7) Proxies namely;

- 1) Councillor Gesih Grace
- 2) Councillor Ngum Helen Takoh
- 3) Councillor Nyiwatumi Julian Tapendri
- 4) Councillor Forbi Jacob Muma
- 5) Councillor Lailam Faith Serephine
- 6) Councillor Konfor Isaac Ngahyinkfu
- 7) Councillor Hamadu Bawuro

ADDRESS BY MAYOR FONGU CLETUS TANWE:

The Mayor in his welcome speech thanked all the Sons and Daughters of Bamenda III as well as other Stakeholders for collaborating with the Council to attain the level where we are now. He said the 2026 draft Budget that will soon be presented is designated to meet the aspirations of the entire population of Bamenda III. This is because the population was involved in the elaboration of the Budget. Public Budget Orientation Debate was held wherein all the Quarter Development Committees across Bamenda III Municipality were represented as well as Civil Society Organizations to make inputs. He

Budget meaning that we have the experience.

He thanked the Municipal Treasurer, Secretary General and their Collaborators for a job well done to realize this Budget. He thanked all for coming while wishing them a fruitful deliberation.

READING/CORRECTION/ADOPTION OF PREVIOUS MINUTES:

The Mayor suggested that since the Minutes were handed to the Councillors ahead of time, they should move straight to corrections

No corrections were made on the Minutes. Councillor Nywa Esther Ngeche and Councillor Ngenwie Wankwie Pauline moved for its adoption.

MATTERS ARISING FROM THE MINUTES:

Page 2, paragraph 5, Councillor Nforneho Robert Tomele wished to know why the Senior Divisional Officer was not present to address the issue of Tubah which was raised in the last session.

In response, the Divisional Officer for Bamenda III sitting in for the Senior Divisional Officer said the Senior Divisional Officer was attending another important meeting.

No other matter was raised from the previous Minutes.

PRESENTATION OF RESOLUTIONS:

Four (4) Resolutions were presented by the Secretary General, Madam Mankaa Quinta Neba who said all were duly signed, three by the Supervisory Authority and one by the Minister on the Recruitment of Municipal Police.

On this issue, the Municipal Treasurer confirmed that the issue of recruitment of Municipal Police has been taken into consideration in Budgeting for next year.

COMMITTEE REPORTS:

1) STRATEGIC AND ECONOMIC DEVELOPMENT COMMITTEE:

The Report was presented by the Vice Chairman of the Committee Councillor Nforneho Robert Tomele who said the Committee appreciated the Budget for being feasible, touching strategic development goals.

The Committee also noted that the Budget which stood at **Two Billion, Two Hundred and Sixty-Four Million, Four Hundred and Eighty Thousand, Three Hundred and Ninety-Four (2,264,480,394) Francs** balanced in both Revenue and Expenditure and that there was an increase in the Budget over that of 2025 by **One Billion, Four Hundred and Seventy-Nine Million, Six Hundred and Eighty-Five Thousand, Nine Hundred and Ninety-One (1,479,685,991) Francs** due to other safe recipes such as;

- PROLOG Allocation: 1,045,401,527 FCFA

- Road Fund: 75,732,712 FCFA
- Public Investment Budget (PIB): 315,000,000 FCFA.

They concluded that the Budget is feasible and recommended it for adoption.

2) SOCIAL WELFARE, ENVIRONMENT AND EDUCATION:

The Report was presented by Councillor Toh Sylvester Akumbu. The Committee provided key observations and recommendations to proposed Budget for 2026 and noted that the Budget is connected to three (3) major elements: - People, Data and Process. Upon examination, they noted that a structured format based on key budgetary heads relevant to Social Welfare were taken into consideration such as;

- Service Delivery (e.g water, sanitation and waste management).
- Highlights on issues relating to Social Welfare (common good).
- Highlights issues relating to safeguarding the environment (Environment Protection).
- Highlights issues concerning Educational life of the Municipality.

In other matters, the Committee appreciated the Civil Status Registry for the marvellous job they are doing. They also appreciated the entire Staff for their tireless work and Commitment not leaving out the Mayor and his Collaborators for their efforts to streamline processes and listen to residents.

3) YOUTH, WOMEN AND CULTURE COMMITTEE:

This Report was presented by Councillor Bonghabi Bernadette.

After examining and evaluating the Budget Heads, the Committee appreciated the Mayor for allowing several Female Council workers together with the Second Deputy Mayor Madam Margaret Ndzenen to attend the Seminar organised by CAGEAD aimed at building resilience in inclusive local institutions and empowering local women leaders in the implementation of the Nation Action Plan Phase II for UNSCR 1325.

The Committee proposed two actions namely;

- 1) The adoption of a Council Gender Policy to guide gender responsive planning and Service Delivery and;
- 2) The review of the Budget allocation to support targeted interventions in three areas;
 - Design a Gender Policy.
 - Capacity building in leadership development, Digital Literacy and Security.
 - Sensitization campaigns against GBV and conflict related violence.

The Committee appreciated the Mayor for equipping the Youth Center and appealed that the Executive include the members of Youth, Women and Culture Committee during the planning of FEHACU that shall take place in December 2026.

On the issue of hiring an NGO to look into the Gender issues, the Mayor said note has been taken.

4) WORKS AND TRANSPORT COMMITTEE:

This Report was presented by Councillor George Funwie Muforza (Chairman) who said the Committee examined the Programmed Action Plan for 2026 with an Income and Expenditure balance of 2,264,480,394 keenly and were more concerned with investment headings. They went further to encourage revenue collection to make the dream come true. The Committee thanked the Administration of Bamenda III for the level of realization of the 2025 projects. They then attached the programmed Action Plan for 2026

5) FINANCE COMMITTEE:

The Committee report was introduced by the Secretary Councillor Acho Frankline Chi and presented by Councillor Azinue Ngufor who read out the detailed report.

At the end, the Secretary of the Committee recommended that training be done to the Councillors of Bamenda III on Program Budgetary. In response, the Municipal Treasurer said note has been taken.

MEMORANDUM OF PRESENTATION:

The Mayor presented the Draft Budget to the session (see Memorandum of Presentation of the Budget attached).

EXAMINATION/ADOPTION OF THE 2026 DRAFT BUDGET:

Councillor Toh Sylvester suggested that since the draft Budget was scrutinized during committee reports and comments made on it, it will be needless for us going back to it. This suggestion was supported by Councillor Nforcho Robert Tomele. Thus, we moved straight into the Adoption. Councillor Ngelah Regina Ngufor moved a motion for the Adoption of the Budget. Seconded by Councillor Mufula Abel Tanwie.

Upon voting, 26 out of 26 voted for the Adoption of the Budget as presented (100%).

PRESENTATION OF DELIBERATIONS:

The Secretary General of the Council presented four (4) Deliberations as follows;

- 1) Municipal Deliberation N°.001/MD/MINDDEVEL/BIIC/BS/2025: Bearing on the Adoption of Budget for the 2026 Financial Year of the Bamenda III Council.
- 2) Municipal Deliberation N°.002/MD/MINDDEVEL/BIIC/BS/2025: Authorising the Mayor of Bamenda III Council to apply for a Loan of 85,956,469 FCFA from FEICOM as Expropriation cost for the land to be used for the construction of Bamenda III Council Municipal Housing Estate.
- 3) Municipal Deliberation N°.003/MD/MINDDEVEL/BIIC/BS/2025: Bearing on the Training of Municipal Authorities.

Staff of the Bamenda III Council.

In his reaction, the Mayor announced that the President of the Republic had signed the Deliberation on the Expropriation cost of owners of the Land below the Council for the construction of Bamenda III Municipal Housing Estate at the tune of 85,956,469 FCFA.

At this, Councillor Ngenwie Wankwie Pauline moved a motion for the adoption of the Deliberations, seconded by Councillor Godlove Fonjiyang Koti.

OTHER MATTERS:

Councillor Nforcho Robert wished to know why the Social Welfare Committee did not present in their report about the Insurance of Councillors of Bamenda III Council that is overdue. He also remarked that the Works and Transport Committee did not make mention of the MINEPIA Building at the Livestock Market in Mile 6, Nkwen which is poorly constructed. He therefore recommended that subsequently the Works Committee should visit the projects to determine the level of execution.

Councillor George Funwie Muforza thanked the authorities of Bamenda III for the realization of the magnificent Municipal Hall wherein we are seated today and other projects. He prayed that more be done in 2026.

The Second Deputy Mayor appreciated the work done at the Ntasen Market and prayed that the Sheds be handed over to the Traders as soon as possible to avoid turning the place into a hideout for thieves.

Councillor Azinue Ngufor on his part thanked the Council Authorities for the tarring of the road behind PMI. He however, pleaded that speed breaks be put on risk areas to curb accidents. Councillor Acho Frankline suggested that Rain Gates be introduced on that particular stretch of road for heavy duty trucks are destroying the road.

Councillor Ngelah Regina while thanking the Bamenda III Council for the work done at the Nkwen Health Centre, requested that the fence be completed on time to safeguard security.

Councillor Ngwa Esther Ngeche appealed that the Bamenda III Purified Water Scheme be extended to the inhabitants of her constituency (Ntaghem II).

Concerning the Washing Points operating along the road and below Baptist Church Mile 3 Nkwen, Councillor George Funwie Muforza requested that these be relocated somewhere else following the damage they are causing on the road.

Divisional Officer should look into the Farmer Grazier problem in Ndzah which may degenerate into another conflict.

Councillor Lucas Ngu Afong complained of the poor state of the road leading to Nibung.

MAYOR'S RESPONSE TO WORRIES:

The Mayor again took the floor and gave answers to the worries posed by the Councillors siting some projects that will be realized in 2026. The projects sited by the Mayor for execution in 2026 included: -

- 1) Equipping the Ndzah Health Centre
- 2) Completion of the Nkwen Health Centre Fence
- 3) Provision of Solar Powered Bore hole at Njenefor.
- 4) Provision of water to Ntahmbang (ongoing)
- 5) Purchase of heavy duty equipment for road maintenance within the Municipality (about 30 million FCFA has been allocated for this). This include the purchase of Tricycles for waste collection to reduce bulk of waste.
- 6) Tarring of the road from Teken through Alahlie to Centre Bolt.
- 7) Construction of the Ntasen Bridge
- 8) Construction of two Bridges in Ntaghem II (ongoing).
- 9) Rehabilitation of earth roads.
- 10) Organization of Inter-Quarter Tournament.
- 11) Forty million set aside for extension of electricity to Ndzah.
- 12) Also extention of electricity to Ntelah etc.

The Mayor observed that some Quarter Development Committee did not take the PROLOG Project serious and did not attend the Meetings. He assured all the Quarters that attended the meetings and submitted their projects that they will be looked into.

On the Ntasen Market, the Mayor said basic needs like water and electricity have to be installed before the market goes operational.

He informed Councillors that a team of Engineers will be coming this year from Germany to optimize our water scheme and he believes after that many more Quarters will benefit.

About the Rain Gates, the Mayor said action will be taken in the days ahead (The First Deputy Mayor in charge) and primitive sanctions shall be meted on defaulters.

The Mayor said he will discuss the possibility of installing speed breaks with authorities of BUNS ENTERPRISE.

He announced that the Civil Status of Bamenda III Council has been computerized (Digitalized) one of the pilot Centres in the Region.

He also said a Solar Panel will be install in Bamenda III Council Office in the days ahead to curb the challenges faced with ENEO supply.

That the 2026 Budget has taken into consideration Gender Based Violence related matters. He made mention of the fact that presently the Council is handling a case of rape together with the Commandant of Brigade Research Mile 4 Nkwen who are hunting for the Culprit.

A WORD FROM THE SENIOR DIVISIONAL OFFICER FOR MEZAM:

The Divisional Officer for Bamenda III Sub Division sitting in for the Senior Divisional Officer for Mezam joined his voice to those of the previous Speakers to thank the Council Authority for offering Bamenda III such a magnificent and beautiful Hall. He said the Council should not relent its effort in maintenance so that the hall will remain as beautiful as it is. He also congratulates the Bamenda III Council for being the pioneer Council in the North West to digitalize the Civil Status. He advised that we use the Press to sell our image.

He also congratulated the Mayor for the Bamenda III Inclusive Football Tournament. He commented that it should not only remain a yearly tournament but should be subject to innovations because echoes have been coming in that the tournament has become the pride not only to the Municipality but to the Nation. He appreciated the increase of 14% in Investment in the Budget for 2026. This shows that the Council takes the aspiration of the population into consideration in the type and quality of projects being realized.

He threw more light on the importance of the Council on raising revenue from Temporary Occupation of Public Thorough way. He appealed to the Councillors to be vigilant in their various quarters and help the Mayor to realize revenue in that avenue. He advised that the project of extending electricity should make use of metallic or concrete poles because wooden poles are not reliable.

He said he has taken note of the Farmer Graziers problem in Ndzah village but that he will not go into details for a Commission will be set up to look into that.

He ended with the issue of security and regretted that we will be celebrating 10 years of crisis and that he must admit and confess that the population can no longer bear the consequences. He said we should be collaborative and denounce as well as uproot the perpetrators amongst us because families are suffering. Let us play our own role while waiting for the government to play his own role.

While wishing all present a Merry Christmas and a Prosperous New Year 2026, he said the Bamenda Urban crossing project will soon begin in the stretch of road from Amour Mezam to Bambui and that the project has been approved. He called upon the population not to engage in any major development along that stretch of road. He ended by wishing a Happy and Prosperous New Year 2026 to all.

A WORD FROM THE FON OF NKWEN:

The Fon of Nkwen who made his way in when the Divisional Officer was making his closing remarks was given the floor to address his people.

The Fon while wishing all present a Merry Christmas and a Prosperous New Year 2026, thanked the Mayor and his Collaborators for realising this magnificent Hall. He said we should continue in this spirit in order to develop our Community. He went further that we should take the year 2026 to be a year of massive development, the development that will impact lives in the Municipality for that is the vision of the Head of State, reason why Decentralization has come.

Before his closing remarks the Mayor said at the beginning of the session Mayor Joseph Tita Koti talked about the passing on of Grand Councillor Asobo Samuel Mbuyah and that today is an opportunity to vote a Councillor to replace him at the City Board.

He then opened the floor for nominations.

Mayor koti nominated Councillor Godlove Fonjiyang but his nomination was not seconded. Councillor Gamoh Abel nominated Councillor Ngenwie Wankwie Pauline and was seconded by Councillor Rita Ndiangang. No other nomination was made. Upon voting, 26 out of 26 voted Councillor Ngenwie Wankwie Pauline to replace Grand Councillor Asobo Samuel Mbuyah.

This marked the end of the session and the Mayor requested for a symbolic **CUTTING OF THE RIBBON** by the Divisional Officer of Bamenda III Sub Division to launch the New Hall.

The Session ended at 2:50PM with refrain of the National Anthem intoned by Councillor Festus Mforbi Che. Thereafter, was entertainment and merriment to celebrate the opening of the Council Hall.

ASSISTED BY:

**STELLA ANAM MUNDE
NGUH DENIS CHENWIE**



MINUTES SECRETARY

Stella Anam Munde
**SECRETARY GENERAL
BAMENDA III COUNCIL**



THE MAYOR

Cletus TANWE

ATTENDANCE SHEET FOR MUNICIPAL COUNCILLORS

BUDGETARY ACCOUNT SESSION OF TUESDAY 3RD DECEMBER 2025

NO	NAMES	CONSTITUENCIES	PHONE NO.	SIGN
01	FONGU CLETUS TANWE	NTAGHEM I	677665180	
02	JOSEPH KOTI TITA	NDZAH I	679587079	
03	MARGARET EPSE NDZELEN BANYE BAYE	NTENEFOR (FONCHA STREET)	677953527	
04	ACHO FRANKLINE CHI	ATIEGHO	677674218	
05	LAILAM FAITH SERAPHINE	BAYELLE II	673970542	
06	AZINUE NGUFOR	UPPER - BAYELLE	677178149	
07	GAMOH ABEL FUNWI	MUBANG / NTASEN	675956506	
08	GEORGE FUNWIE MUFORZA	NTAKEKAH ⁶²⁶⁹⁹⁵⁷⁴⁵	677386939	
09	KONFOR ISAAC NGAHYINKFU	SISIA III AND IV	677981088	
10	MUFULA ABEL TANWIE	MBELEWA	677913718	
11	NGENWIE WANKWIE PAULINE	MBEFI/MBESOH/NTIELAH	679455366	
12	LUCAS NGU AFONG	MBESI	670635335	
13	TOH SYLVESTER AKUMBU	NTAMBRU	677666088	
14	NGWA ESTHER NGECHÉ	NTAGHEM II	675617191	
15	NGELAH REGINA NGUFOR	LOWER FUTRU II	675760866	
16	FORBI JACOB MUMA	ALAHIE / NJENGANG	675551416	
17	NGUM HELEN TAKOH	MENTEH	676973993	
18	HAMADU BAWURO	NTAMBANG	675005574	
19	FESTUS MFORBI CHE	BAYELLE	677544267	
20	NFORNCHO ROBERT TOMELE	UPPER MAMBU II	670895608	
21	GODLOVE FONJIYANG KOTI	NDZAH 2	676417249	
22	NDIANGANG NGENWIE RITA	BUJONG, MEMBUH, NTEFINKI	677658195	
23	GESIH GRACE	NDZAH 3	677524581	
24	NYIWATUMI JULIAN TAPENDRI	NTENETENE (FONCHA STREET)	674298075	
25	AYAFOR JOSEPH MBAPEH	MUGHEB	675551481	
26	BONGHABI BERNADETTE NGONGSHURI	SISIA I AND II	675097210	

ADOPTION OF COUNCIL BUDGET
ADOPTION DU BUDGET COMMUNAL

NOMS ET SIGNATURE DES CONSEILLERS VOTANTS
NAMES AND SIGNATURES OF VOTING COUNCILLORS

DELIBERATION NO. NO.001/MD/MINDEVEL/BIHC/BS/2026 DU 3rd DEC. 2025
Deliberation No. NO.001/MD/MINDEVEL/BIHC/BS/2025

(Extrait du registre des délibérations)

Le Conseil Municipal de la commune ou le Conseil de Communauté de **B'DA. III Sub Div. Council**
The Councillors of the Council or the Urban Council of Nkwen

Délibérant conformément aux dispositions de la loi No. 2019/024 of December 2019, to Institute the General
Code of Regional and Local Authorities
Deliberation in conformity with Law No. 2019/024 of December 2019, to Institute the General Code of Regional
and Local Authorities

Et ses modifications subséquent, a adopté, dans sa séance du **04/12/2025** les mesures dont la teneur suit:
And its subsequent modifications, adopted, during their session of the following measures

ARTICLE UNIQUE: Le Budget de la Commune ou de la Communauté urbaine de
SINGLE ARTICLE: The Budget of the Council or the Urban Council of
B'DA III Sub Div. Council
Pour l'année deux mille vingt-cinq2025.....
For the year two thousand and twenty-five

Est arête on recettes et en dépenses a la somme de (en lettres et en chiffres)
Shall be balanced in Revenue and Expenditure at the sum of (in letters and in figures)
TWO BILLION TWO HUNDRED AND SIXTY FOUR MILLION FOUR HUNDRED
AND EIGHTY THOUSAND THREE HUNDRED AND
NINETY-FOUR (2,264,480,394) FRANCS CFA

Fait et délibéré en séance publique
Done and deliberated in open session

A ... **Bamenda III** Le **03rd DEC 2025**

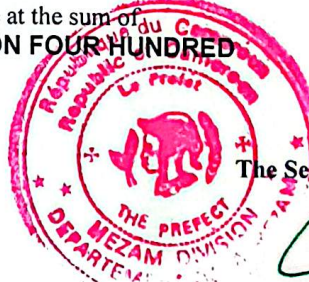
At on the

Le Délégué du Gouvernement, le Maire ou l'Administrateur Municipal,

The Government Delegate, the Mayor or the Municipal Administrator.

Le présent Budget a été arête définitivement en recettes et en dépenses a la somme de
This budget has been finally balanced in Revenue and Expenditure at the sum of
TWO BILLION TWO HUNDRED AND SIXTY FOUR MILLION FOUR HUNDRED
AND EIGHTY THOUSAND THREE HUNDRED AND
NINETY-FOUR (2,264,480,394) FRANCS CFA

- cc
- MINDEVVEL-Y'de
 - MINFI-YDE



APPROVED BY
The Senior Divisional Officer
Mezam Division

MOOH EMILE SIMON