

REPUBLIC OF CAMEROON

Peace – Work – Fatherland

**Law No. 2009 / 011 of 10 July 2009 relating to Financial Regime of
Regional and Local Authorities**

*The National Assembly deliberated
and adopted, the President of the
Republic hereby enacts the law set
out below:*

Part One
General provisions

Section 1 - (1) This law lays down the financial regime of regional and local authorities, hereinafter referred to as “local authorities”.

(2) Accordingly, it lays down conditions for the preparation, presentation, execution and control of the execution of budgets of local authorities.

(3) It shall apply to regions, councils, city councils, council unions, council public establishments and any other local authority set up by law.

Section 2 - Local authorities shall be corporate bodies governed by public law. They shall have legal personality and administrative and financial autonomy for the management of regional or local interests. They shall freely manage their revenue and expenditure within the framework of budgets adopted by their deliberative bodies.

Section 3 - The budget shall be the legal act by which the revenue and expenditure of a local authority are provided for and authorized.

Section 4 - (1) The budget shall present the full range of programmes that contribute to the economic, social, health, educational, cultural and sports development of the local authority.

(2) The local authority’s budget and programmes shall be consistent with the economic and financial objectives of the State.

(3) The competent State services shall be bound to provide regional and local authorities with information necessary for the preparation of their budgets.

Section 5 - (1) The State shall ensure the balanced development of all local authorities on the basis of national solidarity, regional and council potentialities, and inter-regional and inter-council balance.

(2) To that end, bodies shall be set up, as and when necessary, by decree of the President of the Republic.

Section 6 - The financial regime of the State shall apply to local authorities, subject to the waivers or specificities laid down by this law.

Part II
Content of the budget of local authorities

Section 7 - (1) The budget shall comprise 2 (two) parts: The first part shall be devoted to revenue and the second part to expenditure.

(2) Revenue and expenditure shall be classified into 2 (two) sections: “operating” and “investment”.

- Operations under the “operating” section shall be annual and recurrent;
- Operations under the “investment” section shall be those that have an impact on the property of the local authority.

Chapter I
Revenue

Section 8 - The revenue of local authorities, described according to their nature, shall comprise operating revenue and investment revenue.

Section 9 - Operating revenue shall be renewable.

Section 10 - Investment revenue shall be of an ad hoc nature.

I - Operating revenue

I.1 - Tax Revenue

Section 11 - A local authority shall only collect a tax or fee if it is provided for by law adopted by the deliberative body and approved by the competent supervisory authority.

Section 12 - The tax revenue of local authorities shall comprise:

- direct local taxes;
- additional council tax on State taxes and duties;
- deductions from State tax revenue;
- direct and indirect taxes;
- any other tax deduction stipulated by law.

Section 13 - The conditions for the assessments, issue, collection and payment of taxes and duties meant for local authorities shall be laid down by law.

I.2 Proceeds of the Management of Land and Services

Section 14 – Proceeds of the management of regional or council land and services shall comprise:

- revenue from regional or council public land;
- revenue from regional or council private land;
- revenue from the provision of services.

I.3 Allocations and Subsidies

Section 15 - Local authorities shall receive allocations and subsidies from the State for the discharge of their duties.

Section 16 - (1) The general allocation granted to sub-divisional councils shall be a mandatory expenditure for the city councils.

(2) It shall be pegged to certain revenue items of the city council.

(3) The conditions of payment of the general operating allocation referred to under subsection 1 above as well as the pegging stipulated under Subsection 2 above shall be fixed by regulation.

Section 17 - (1) A general decentralization allocation shall be instituted for the partial financing of decentralization. Each year, the finance law shall, on the proposal of the Government, fix the fraction of State revenue to be earmarked for the general decentralization allocation.

(2) The conditions for the distribution and payment of the general decentralization allocation shall be fixed by regulation.

Section 18 - Local authorities may take out shares in public, semi-public and private corporations under conditions stipulated by law.

Section 19 - Local authorities may receive subsidies from competent public bodies.

I.4 Other Operating Revenue

Section 20 - Other revenue under the operating section shall comprise, in particular:

- reserves allocated for functioning;
- state budgetary allocations for functioning;
- bonuses and fees granted by State;
- financial proceeds;
- operating subsidies received;

- transfers received;
- other proceeds and sundry profits;
- trade-in of depreciation.

II - Investment revenue

Section 21 - The revenue of the investment section shall comprise:

- long-term and medium-term loans;
- endowment fund received as investment;
- support funds;
- donations and legacies with investment costs attached;
- proceeds of the sale of goods and property liens;
- proceeds of the sale of impounded animals or materials not claimed during the statutory deadlines;
- gains from transfers of assets converted to reality;
- reserves earmarked for investment;
- outstanding balance from receding financial years deemed recoverable;
- equipment and investment subsidies received;
- reserves not distributed but kept as quasi-money in assets;
- production of capital assets by local authority itself for its own equipment;
- dividends and other return-on-investment yields;
- any resource coming from international or decentralized cooperation.

Section 22 - (1) Domestic loans shall be authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority. They shall be destined primarily for the financing of investments. The related decision shall fix the amount of the loan.

(2) Loans contracted for natural persons or corporate bodies having a direct or indirect link with the local authority shall be forbidden.

(3) external loans, authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority, shall be guaranteed by the State.

Section 23 - (1) Donations and legacies shall be accepted after decision of the deliberative

(2) Notwithstanding the provisions of subsection 1 above, the executive organ may, on a precautionary basis, accept donations and legacies. It shall submit the decision relating to such acceptance to the deliberative body at the next meeting of the council or board.

Chapter II **Expenditure**

Section 24 - The expenditure of local authorities shall comprise operating expenses and investment expenses. The expenditure shall be presented according to head, subhead and item.

I - Operating and investment expenses

Section 25 - Operating expenses shall be those linked to the functioning of services and which are recurrent. They shall enable the local authority to meet its routine costs and obligations. They shall be obligatory or optional.

Section 26 - Investment expenses shall be earmarked for the construction of facilities, building and infrastructure, as well as acquisition of the materials needed for these works. They shall have an impact on the property of the local authority.

II - Non-discretionary, discretionary or forbidden expenditure

Section 27 - Non-discretionary expenditure shall be those that are imposed by the law. They shall be necessary for the optimum functioning of the local authority by virtue of the special interest they represent. As such, they shall, compulsorily, be included in the budget.

Section 28 - The under-mentioned expenses shall be non-discretionary:

- salaries and wages;
- allowances and other benefits provided for by the instruments in force;
- social security contributions;
- taxes and duties to be paid;
- irreducible expenses linked to the functioning of services;
- debts due;
- contributions to the support organizations of local authorities provided for the law;
- expenses resulting from the enforcement of final court judgments;
- contributions to groups or associations in which the local authority is member;
- expenses necessary for the implementation of invest programmes and projects adopted by the deliberative body;
- expenses related to counterpart funds;
- devolution expenses.

(2) The general operating allocation granted to sub-divisional councils shall be obligatory for city councils.

Section 29 - Discretionary expenditure shall be that not listed among the non-discretionary expenditure referred to in section 28 above. The y may be momentarily suspended when the financial means of the local authority are insufficient.

Section 30 - (1) Forbidden expenditure shall be those that are formally forbidden by the laws and regulations in force.

(2) The follow, in particular, shall be forbidden:

- loans granted by the local authority to a private individual;
- subsidies to undeclared associations and other structures that are not approved;
- subsidies to religious associations and congregations;
- subsidies to political parties.

Part III

Presentation of the Budget of Local Authorities

Chapter 1

Budgetary Principles

Section 31 - (1) The financial year shall cover one calendar year.

(2) However, a complementary period running from 1st to 31st January of the following year shall be granted to local authorities for the settlement of command operations at the close of the financial year.

Section 32 - The budget of a local authority shall be approved before the beginning of the financial year.

Section 33 - (1) All revenue and expenditure shall be recorded in a single document. However, upon a decision approved by the competent supervisory authority, a local authority may approve annex budgets under conditions specified in Section 51 below.

(2) The budget nomenclature of local authorities shall be laid down by regulation.

Section 34 - (1) The full amount of expected revenue and expenditure to be incurred shall be indicated in the budget.

(2) Any contraction between revenue and expenditure shall be forbidden.

(3) No precise revenue may be allocated to a specific expenditure except for certain revenues allocated as such.

Section 35 - The budget shall be balanced in revenue and expenditure.

Section 36 - No revenue may be issued or re-covered, or any expenditure committed or ordered on behalf of a local authority without being provided for and authorized by the budget.

Section 37 - (1) Any appropriation approved for a specific expenditure and subject to a specific budgetary charge may only be used for needs corresponding to that charge.

(2) Notwithstanding the provisions of subsection 1 above, vote may be transferred from one head to another, by decision of the deliberative body approved by the competent supervisory authority.

(3) Votes shall be transferred from one sub-head to another and from one sub-item to another by decision of the Chief executive.

(4) The transfer of votes from the investment section of the budget to the operating section shall be forbidden.

(5) The cumulative amount of appropriations transferred during the same year shall not exceed 5% of the votes approved.

Chapter II **Budgeting**

I - Budget Preparation

Section 38 - (1) The budget shall be prepared by the chief executive.

(2) Budget estimates shall be transparent and realistic.

Section 39 - The budget of local authorities shall be prepared in accordance with the following ratios:

- investment expenditure estimates must be fixed at a minimum rate of 40% of total expenditure;
- operating expenditure estimates shall not exceed 60% of total expenditure;
- personal expenditure shall not exceed 35% of operating expenses.

Section 40 - (1) Where the chief executive fails to present the budget before 30 November, he may be suspended for a period not exceeding 3 (three) months.

(2) In case of suspension of the mayor or the President of the regional council, his replacement, in order of precedence, shall fully exercise his functions. He shall be bound to present the budget within a period of 30 (thirty) days.

II - Adoption of the budget

Section 41 - (1) The budget of local authorities shall be adopted by the deliberative body no later than 15 November of each year.

(2) The deliberative body shall be convened at least 15 (fifteen) days before the convening of the budgetary session. This period may be reduced to 3 (three) days in case of emergency.

(3) Where the executive fails to convene the session within the above-mentioned timeframe, the competent supervisory authority shall order its convening without delay.

Section 42 - (1) Where the deliberative body refuses to adopt the budget, the Chief executive shall refer the matter to the competent supervisory authority for arbitration. Where arbitration is fruitless, the deliberative body may, on the reasoned proposal of the supervisory authority, be suspended for a period not exceeding 2 (two) months.

(2) At the end of the suspension, a new deadline of 15 (fifteen) days shall be granted the deliberative body to adopt the budget.

(3) Where it persists in its refusal, the deliberative body may be dissolved.

(4) During the suspension or the period of dissolution, as the case may be, the competent supervisory authority shall extend the budget by provisional twelfths. The budget thus extended shall be implemented by a special delegation until a new deliberative body is put in place.

Section 43 - The following shall compulsorily be appended to the draft budget:

- the staff figures;
- the state of vehicles and machines;
- the state of owned or leased buildings;
- the draft decision to approve the budget;
- decisions of a financial nature;

- the results of the last approved administrative account;
- the statement of revenue and expenditure for the on-going financial year on the date of holding of the session;
- the list of projects to be implemented during the financial year: it shall be adopted by decision of the deliberative body which shall determine the order of priority of works according to urgency and necessity;
- any other useful document.

Section 44 - The deliberative body may amend the draft budget tabled by the executive in compliance with the laws and regulations in force.

Section 45 - the Chief executive shall have 7 (seven) days within which to forward to the competent supervisory authority the adopted budget, its appended documents as well as the minutes of the session.

III - Approval of the Budget

Section 46 - The budget of the local authority shall be approved by order of the competent supervisory authority within 15 (fifteen) days following the formally justified date of its deposit. Such approval shall render it enforceable.

Section 47 - (1) The competent supervisory authority approving the budget of the local authority may, after serving formal notice in vain, amend it on his own initiative where:

- the budget passed is not balanced;
- appropriations earmarked to cover no-discretionary expenditure are insufficient;
- expenses are irregular;
- the ratios stipulated in section 39 above are not respected.

(2) The supervisory authority amending the budget of the local authority on his own initiative may not increase the expenditure therein, and may list new expenses only insofar as they are non-discretionary.

Section 48 - (1) When the budget is not adopted before the beginning of the financial year, the competent supervisory authority shall immediately serve a notice on the local authority concerned by any means with written evidence to correct the situation within 15 (fifteen) days.

(2) The supervisory authority shall extend the budget of the preceding financial year by provisional twelfth until the budget is adopted and approved.

Section 49 - The approved budget shall be de-positated at the seat of the local authority where it may be consulted by any inhabitant or taxpayer of the said local authority.

Section 50. - Special revenue and expenditure authorizations shall be adopted and approved in the same forms as the budget.

IV- Annex Budget and Budgets of Councils Unions

IV.1 - Annex Budgets of Regional or Council Public Establishments

Section 51 (1) Annex budgets shall be pre-pared for regional or council public establishments endowed with financial autonomy, but without legal personality.

(2) Annex budgets shall indicate the operations resulting from their activities for the production of goods or for the provision of services, which entail the payment of a fee.

(3) Annex budgets shall be adopted under the same conditions as the main budget and approved by the competent supervisory authority.

(4) Annex budget operations shall be provided for, authorized and executed under the same conditions as the main budget.

IV.2 - Budget of the Council Unions

Section 52 - (1) Councils of the same division or the same region can come together as council unions under the conditions laid down by the law.

(2) The council union shall be an inter-council public institution with legal status, and administrative and financial autonomy.

Section 53 - The budget of council unions shall be prepared, voted and approved in accordance with their establishment conventions and under the same conditions as the council budget.

Part IV

Budget Execution of Local Authorities

Chapter I

General provisions

Section 54 - The President of the Regional Council, the Government Delegate, the Mayor or the President of the Council Union shall be the authorizing officer of the budget of the region, the city council, the council or the council union, respectively.

Section 55 - Authorizing officers and accounting officers shall be responsible for budget execution operations under conditions laid down by a special instrument to regulate the accounts of local authorities.

Section 56 - (1): Local authorities shall have autonomous treasury stations created by order of the Minister in charge of Finance.

(2) The organization and functioning of treasury stations of regional and local authorities shall be defined by a special instrument.

Section 57 - (1): Accounting officers of local authorities, referred to as “council revenue officers” or “regional revenue officers” shall collect local revenue and pay local expenses.

(2) Failing that, the duties of revenue officer shall as of right be performed by the accounting officer of the treasury closest to the seat of the local authority.

Section 58 - (1): Council revenue officers and regional revenue officers shall be appointed from among the staff of the local authorities or, if necessary, from among State civil and finance employees, by joint order of the Minister in charge of Local Authorities, and the Minister in charge of Finance.

(2) The status and duties of the accounting officers of local authorities shall be defined by regulation.

Section 59 - Regional councillors, members of regional executives, municipal councillors, mayors, regional or council revenue officers, as well as their spouses and next of kin shall be forbidden to supply goods or provide services to the local authority where they are serving or to which they belong.

Section 60 - (1): The duties of authorizing officer and accounting officer of a local authority are and shall remain separated with regard to the execution of revenue and expenditure.

2) However, the authorizing officer and the accounting officer shall discharge their respective duties in close collaboration.

Chapter II
Revenue operations

Section 61 - The revenue management procedure shall comprise the phase for the issuing of an enforceable deed within the competence of the authorizing officer and the collection phase conducted by the accounting officer. In the case of revenue collected directly by the accounting officer, instruments shall be issued for adjustment.

Section 62 - At the behest of the accounting officer, the authorizing officer may, upon the approved decision of the supervisory authority, admit as nothings financial claims deemed unrecoverable, in compliance with the regulations in force.

Section 63 - The claims, write-offs and legal proceedings relating to the debts of local authorities shall be governed by the same rules and procedures as those of the State.

Chapter III
Expenditure operations

Section 64 - The authorizing officer of the local authority shall not carry out any expenditure without ensuring that:

- It corresponds with the correct budgetary charge;
- Its amount is within the limit of the voted appropriations;
- the supporting documents are complete;
- the service or supply has been provided or delivered;
- the formalities required by the laws and regulations in force are first of all followed.

Section 65 - The procedure for carrying out expenditure shall comprise 2 (two) phases:

- The administrative phase handled by the authorizing officer shall include commitment, settlement and scheduling;
- The accounting phase handled by the accounting officer of the local authority shall be the payment of the expenses.

Section 66: The commitment of the expenditure of local authorities shall be governed by the provisions of the public contracts code.

Section 67 - (1) Notwithstanding the provisions of Section 66 above, the authorizing officer may, by decision approved by the competent supervisory authority, open an imprest for the payment of recurrent operating expenses. The decision to open the imprests shall set the maximum cash balance based on the level of financial resources and the kind of expenses to

be paid.

(2) An order of the Minister in charge of finance shall lay down the conditions for the opening and management of imprests.

(3) The imprest holder shall be designated by the authorizing officer.

Section 68 - (1): Exceptionally, certain expenses may be committed following a simplified procedure, in particular, by decision of the authorizing officer. These shall be expenditures that are not governed by the imprests procedure or by the standard procedure for the commitment of expenditure.

(2) An order of the Minister in charge of Local Authorities shall define the terms and conditions for the use of the simplified procedure for the commitment of expenses.

Section 69 - The accounting officer of the local authority shall ensure the regularity of expenditure. He may, in no way, question its expediency.

Section 70 - Local expenses shall be settled by pay voucher, transfer, cheque or by regularization operation, according to conditions laid down by the regulations in force.

Section 71 - The chief executive shall not oblige the revenue officer of the local authority to endorse or pay expenses in violation of instructions stipulated by law. Any related complaint shall be submitted to the competent supervisory authority beforehand.

Section 72 - (1) Commitment operations on the budget of the local authority for the financial year shall be closed by 30 November.

(2) Payment authorization operations for a budgetary year shall be closed by 31 December.

Section 73 - (1) Operating appropriations not committed by the close of the financial year shall be considered as having been cancelled. Investment votes shall be carried forward to the following budget.

(2) The authorizing officer shall transfer unauthorized settled expenses to the accounting officer for settlement.

(3) The payment credits open on a programme and available at the end of the year shall be carried forward on the same programme, or if necessary, on a programme with the same objective. Accordingly, the amount of the credit shall be transferred to an

appropriation set up for that purpose in the budget.

Chapter IV **Cash Operations**

Section 74 - (1) The following shall constitute cash operations:

- All movements of cash, discountable assets, deposit accounts and current accounts;
- Operations relating to credit and debt accounts.

(2) Cash operations shall be conducted in full by the accounting officers of local authorities, under the supervision of the authorizing officer.

(3) Cash operations shall be described in full according to type by the accounting officers of local authorities and without contraction between them.

(4) The expenses and proceeds resulting from cash operations shall be charged to the budgetary accounts.

Section 75 - The supporting documents of cash operations shall be presented to the Audit Bench. They shall be kept at the Treasury as loan funds managed by one or more of the organizations referred to in section 5(2) above, may be deposited in an account opened at the central bank or at the public trustee office.

Section 77 - (1) The council or regional revenue officer shall ensure the safekeeping and management of the funds and assets of the local authority concerned.

(2) Any person who, without the authorization, interferes with the handling of public funds shall be considered as a de factor accounting officer.

(3) The funds of local authorities shall be considered as public funds.

Section 78 - (1) At the end of each day, the revenue officer shall be required to present his cash statement to the authorizing officer.

(2) In the local authority where the duty of revenue officer is performed by a treasury accounting officer, the funds of the local authority shall be used solely to cover its expenses.

Section 79 -The State may grant advance cash to local authorities on expected revenue at their

request, upon the reasoned recommendation of the Minister in charge of Local Authorities.

Section 80 - Unclaimed debts shall be deemed extinguished within 4 (four) years from the financial year to which they are pegged and extinguished permanently to the benefit of the local authority.

Chapter V

Management Methods for Local Public Establishments

I - Direct Management

Section 81 - (1) Direct management shall consist in the direct management of the establishment by a local authority as laid down by law.

II - Delegated Management

Section 82 - (1) Delegated management shall consist in the handing over by a local authority of the management of a public establishment to another corporate body.

(2) The different types of delegated management shall include:

- concession;
- Lease;
- Public ownership with private management;
- Outsourcing;
- Mixed enterprise.

Section 83 - Regional or council public establishments that fall under the prerogatives of the government may not be subject to delegated management.

Section 84 - The definition as well as the terms and conditions of the different management Systems of regional or council public establishments shall be laid down by law.

Part V

Accounting System of Local Authorities

Chapter I

Accounting Principles of Local Authorities

Section 85: - The accounts of local authorities must be consistent and reliable. They must give a fair presentation of their financial and asset situation.

Section 86 - Local authorities shall have 3 (three) types of accounting Systems:

- Budgetary accounting (revenue and expenditure)
- General accounting;
- Cost accounting.

Section 87: Budgetary accounting shall show the budget execution operations in revenue and expenditure. It shall be kept by the authorizing officer and the accounting officer.

Section 88 - (1) General accounting shall show budgetary transactions, cash transactions, transactions with third parties, flows of operating assets and values.

(2) The general accounting of local authorities shall be based on the principle of the recognition of rights and obligations. Transactions shall be taken into account under their related financial year, notwithstanding the date of payment or encashment.

(3) General account shall be kept according to the double entry System. Accounting principles shall be defined by the sector-based accounting system of local authorities, laid down by law.

Chapter II

Accounts of Authorizing Officers

Section 90 - Authorizing officers shall be bound to render an account of the implementation of programmes and projects. They shall order the execution of the budget. In that capacity, they shall:

- Certify duties and taxes and assess receipts;
- Commit and settle expenses.

Section 91 - Authorizing officers shall be bound to present an administrative account showing their management actions and a performance report on programmes and projects.

Section 92 - (1) The administration account shall be adopted by the deliberative body no. later than 31 March of the year following the financial year concerned. It shall be approved on 30 April at the latest.

(2) The administrative account and the budget may not be voted during the same session.

(3) The format of the administrative account referred to in Section 92 (1) above shall be laid down by law.

Section 93 - (1) During the session devoted to the adoption of the administrative account, the deliberative body shall elect a pro-tem chairperson. Members of the executive shall take part in the deliberations, but shall withdraw at the time of voting.

(2) Any decision to adopt the administrative account taken in violation of the provisions of section 93 (1)) above, shall be null and void.

Section 94 - The deliberative body may not change the figures of the administrative account in case of established impropriety in management, the administrative account shall be rejected. The pro-tem chairperson shall forward a detailed report to the supervisory authority, to be referred to the appropriate State services within 72 (seventy-two) hours.

Section 95 - (1) The administrative account adopted by the deliberative body shall be backed by the following related documents:

- Minutes of the meeting;
- Proceedings on the vote of the administrative account;
- Report of receipts to be collected;
- Report of expenses to be settled;
- Report of expenditure committed but not executed;
- Report of the execution of projects;
- Statement of the equipment and buildings acquired during the execution of the related budget;
- Assets and liabilities management account of the stores manager.

(2) It shall be approved by the competent supervisory authority and deposited at the seat of the local authority.

(3) Any resident or taxpayer of the local authority may, at his expense, request communication or obtain all or part of the copies of the administrative account and its related documents.

(4) Where there is no response within 10 (ten) days, the applicant may contact the supervisory authority which must respond within 72 (seventy-two) hours.

Section 96 - Authorizing officers of local authorities shall be bound by the same liability regime as authorizing officers of the State budget.

Chapter III

Accounts of the Accounting Officer

Section 97 - (1) The accounting officers of local authorities shall be State employees duly assigned as such and/or responsible for handling funds and assets.

(2) Each year they shall render an account of transactions attached to their management in accordance with the regulations in force.

(3) The accounting format mentioned in subsection (1) above and related supporting documents shall be defined by law.

Section 98 - (1): The accounting officers of local authorities shall be senior accounting officers, bound to submit management accounts.

(2) The management account shall be voted by the deliberative body at the same time as the administrative account. The 2 (two) accounts must agree.

Section 99 - (1) The accounting officers of local authorities shall be personally and financially liable for:

- funds and assets in their keeping,
- Underwritten collections;
- Effective payments;
- Accuracy of their entries.

(2) The accounts of regional and local authorities shall be audited by the audit bench.

Section 100 - In case of transfer during the year, the outgoing revenue officer shall present the accounts covering his period of management.

Chapter IV: Stores Accounting

Section 101 - (1) The chief executive shall be the stores manager of the local authority.

(2) He shall designate a stores accountant from among qualified State employees.

Section 102 - (1): The stores accountant shall be responsible for the consistency of records.

(2) He shall ensure the safekeeping and conservation of the movable property

and equipment of the local authority.

(3) He shall, on behalf of the authorizing officer, keep the stores accounts, under conditions defined by the regulations in force.

Section 103 - The rules and regulations governing State stores accounting shall apply to the stores accounting of local authorities

Part VI

Control of the Budget and Management of Local Authorities

Chapter I

Control by the Deliberative Body

Section 104 - During the review of the budget or administrative account, the deliberative body shall control the execution of the budget, as well as the related programmes and projects.

Section 105 - (1): The deliberative body may set up ad hoc committees on matters relating to the financial management of the local authority. The reports of these committees shall be submitted to the deliberative body for consideration.

(2) The deliberative body may refer an established misconduct to the supervisory authority or any other competent authority.

Chapter II

Administrative Control

Section 106 - The control of the consistency and performance of the management of local authorities and local public establishments, as well as private bodies that received a grant, guarantee or surety from the local authority, may be carried out by the specialized services of the State, in accordance with the rules and regulations in force.

Chapter III

Judicial Control

Section 107 - The judicial control of the accounts of local authorities shall be conducted by the Audit Bench.

Chapter IV

Independent Audits

Section 08 - Independent audits may be carried out at the request of the supervisory authority, the deliberative body or the executive.

Part VII

Transitional, Miscellaneous and Final Provisions

Section 109 (1): A National Local Finance Committee responsible especially for the optimal mobilization of revenue of local authorities as well as for the proper management of local funds is hereby set up.

(2) The organization and functioning of the National Local Finance Committee shall be defined by regulation.

Section 110 - The provisions of Section 39 above shall be applied progressively for a period not exceeding 5 (five) years, with effect from 1 January 2010.

Section 111 - Statutory instruments shall, as and when necessary, define the conditions of applications of this law.

Section 112 - All previous provisions repugnant hereto are hereby repealed.

Section 113 - This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 10 July 2009

(Signed) Paul BIYA
President of the Republic