

# Part II

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## **PLANNING AND REGIONAL DEVELOPMENT**

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**Law No 2011/008 of 6 May 2011 to lay down Guidelines  
for Territorial Planning and Sustainable Development in  
Cameroon**

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

**CHAPTER I  
GENERAL PROVISIONS**

**Section 1. (1)** This Law lays down guidelines for territorial planning and sustainable development in Cameroon.

**(2)** It defines the general legal framework of territorial planning to promote sustainable development. To this end, it defines:

- guiding principles of the territorial planning and sustainable development policy;
- the strategic options for developing territorial planning and sustainable development plans, as well as sectoral plans.
  - \* It applies to all land-use and allocation operations and the balanced distribution of activities, facilities, equipment and services throughout the national territory.
  - \* It affirms the geostrategic character of border areas and maritime territory.
  - \* It confirms the State as guarantor of the choice of regional and local authorities.

**Section 2.** The national territorial planning and sustainable development policy shall foster national unity and solidarity between citizens, and integration of populations.

**Section 3. (1)** Territorial planning and sustainable development shall consist in implementing physical planning activities to redress natural or development-related disparities through the judicious, balanced and as integrated as possible distribution of human resources, production activities, infrastructure and facilities countrywide.

**(2)** The territorial planning and sustainable development policy shall seek to promote a balanced development of the national territory combining social progress, economic efficiency and environmental protection within a coherent and interdependent nation. It shall seek to create conditions conducive to the development of employment and national wealth, notably by fostering solidarity between enterprises and their areas of location and reducing regional disparities while preserving available resources as well as the quality and diversity of the natural environment for future generations.

**(3)** It shall ensure equal opportunities for all citizens, notably by guaranteeing each of them equal access to knowledge and public services throughout the national territory and reducing wealth disparities between regional and local authorities through the equalization of resources according to their expenses and by modulating government assistance.

**(4)** It shall seek to enhance the attractiveness, competitiveness, complementarity and solidarity of Regions.

**Section 4.** The competent services of the State and regional and local authorities shall contribute to the implementation of the national territorial planning and sustainable development policy in line with the principles of the transfer and distribution of powers laid down by law.

**Section 5.** Within the meaning of this law and its implementing instruments, the terms and expressions below are defined as follows:

- **Plan implementation agreement:**  
document negotiated between the State, region and or regional and local authority, that

may include specific agreements, codifying in detail the sharing of responsibilities to ensure the smooth implementation of a territorial planning programme over a specified period, regarding the planning and sustainable development of the region or regional and local authority; each partner shall make commitments as to the nature and financing of the different operations scheduled.

- **Sustainable development:** development that seeks to meet the development needs of the present generation without compromising the ability of future generations to meet their own needs. It seeks to maintain harmony between profitability and economic growth, social acceptance and environmental sustainability.
- **Ecological balance:** a relatively stable relationship gradually created between man, fauna and flora and based on their interaction with the ecosystem.
- **Environment:** all the natural or artificial elements and biogeochemical balances of which they form part, as well as the economic, social and cultural factors which are conducive to the existence, transformation and development of the environment of living organisms and human activities.
- **Human settlements:** urban or rural agglomerations, whatever their type and size, and the infrastructures they need to provide their inhabitants with a healthy and decent existence.
- **Planning and development mission:** study and planning body in charge of the harmonious, balanced and integrated development of one or more Regions, or of a set of activities, in coherence with the rest of the national territory.
- **Local planning and sustainable development plan:** a municipal or inter-municipal version of the Regional Planning and Sustainable Development Plan.
- **National Planning and Sustainable Development Plan:** a set of documents consisting of literal statements and graphic expressions presenting the orientations, objectives and expected results of a vision of spatial, physical and environmental development based on political options, available natural resources, social dynamics and environmental, artistic and cultural heritage.
- **Sectoral Plan:** coherent materialisation of the National Master Plan for Planning and Sustainable Development of the Territory in a given sector of activity, which, through physical and spatial planning, help anticipate the needs in infrastructures and other accompanying measures to be applied in the said sector.
- **Regional Territorial Planning and Sustainable Development Plan:** regional territorial planning and sustainable development paper; regional physical and spatial planning paper setting out basic guidelines for the construction of structuring and environmental facilities and the organization of territorial development based on the options adopted in the National Territorial Planning and Sustainable Development Plan.
- **Strategic public services:** all the facilities and basic social services placed at the disposal of the populations by the State, regional and local authorities, the private sector and civil society.
- participation of Regional and Local Authorities, State bodies, socio-economic stakeholders and ordinary citizens in territorial planning-related decision-making and in the implementation and evaluation thereof
- mainstreaming of laws relating to decentralization, environmental protection, urban development and building.

**Section 7.** The national territorial planning and sustainable development policy is hinged on the following strategic options:

- promotion of economic growth and job creation;
- improvement of living conditions in rural areas and optimization of land-use;
- creation of urban and rural development centres and development of a network thereof;
- support to some specific areas, namely ecologically sensitive areas, urban

- wildernesses,
- highly blighted areas facing both economic and social challenges, coastal, border or island areas;
- coherence with development strategies being implemented at the sub-regional and regional levels;
- environmental protection and control of adverse effects of climate change;
- promoting and sustaining food security;
- checking rural exodus;
- linking up the country internally and externally;
- sectoral development plans including planning documents and other territorial development plans, drawn up in keeping with the National Territorial Planning and Sustainable Development Plan;
- improving national cartographic coverage
- development of employment and economic growth.

**Section 8.** To implement the strategic options outlined in Section 7 above, the State shall ensure:

- the presence, organization and equal accessibility of public services throughout the national territory, to promote wealth and job-creating economic activities, meet the basic needs of the populations and promote national solidarity and social cohesion;
- reduction of land-related inequalities according to local facilities and infrastructure needs through specialized interventions, and according to the level of unemployment, desert encroachment, insularity, flooding, disaster, pollution and poverty;
- support to economic initiatives, based on employment criteria and various incentives;
- alignment of the national territorial planning and sustainable development policy with the policies being implemented at the sub-regional level;
- drawing up of sectoral plans.

**Section 9.** The State shall ensure compliance with the strategic thrusts of the territorial planning and sustainable development policy in:

- the formulation of sectoral policies;
- the allocation of budgetary resources;
- the plan implementation agreements to be concluded with Regional and Local Authorities, public and private establishments and organizations, national enterprises or any other corporate body governed by public or private law.

**Section 10.** The strategic tools for territorial planning and sustainable development shall include:

- National Territorial Planning and Sustainable Development Plan;
- Regional Territorial Planning and Sustainable Development Plans;
- Sectoral Territorial Development Plans;
- Local Territorial Planning and Sustainable Development Plans;
- Plan Implementation Agreements.

**Section 11. (1)** The Ministry in charge of regional development shall formulate and coordinate the implementation of the national territorial planning and sustainable development policy.

To this end, it shall:

- establish territorial development standards and rules, ensure their dissemination and control the application thereof;
- monitor and control the implementation of national, regional and or local territorial development programmes;
- ensure the adoption and evaluation of new techniques and methods applicable to

territorial planning;

- monitor compatibility between facilities and quality of services;
- propose and monitor the creation of urban and rural development poles;
- devise a border areas development strategy;
- draw up the National Territorial Planning and Sustainable Development Plan in collaboration with the ministries concerned;
- prepare guidelines for reviewing and updating the above-mentioned plan;
- coordinate the revision and updating of the National Territorial Planning and Sustainable Development Plan

(2) Territorial planning and sustainable development authorities may be set up in each region.

### **CHAPTER III**

## **TERRITORIAL PLANNING AND SUSTAINABLE DEVELOPMENT PLAN**

### **I. NATIONAL TERRITORIAL PLANNING AND SUSTAINABLE DEVELOPMENT PLANS**

**Section 12. (1)** The National Territorial Planning and Sustainable Development Plan shall define the basic long-term orientations of environmental management and sustainable development of the national territory.

(2) It shall comprise a prospective analytical document and cartographic documents which outline the national territorial planning and sustainable development vision.

(3) It shall be divided into planning and development programmes.

(4) It shall boost the absorption of investments and shall be a tool for streamlining public and private spending.

(5) It shall lay down the principles governing the location of major transport infrastructure, major equipment and public amenities of national interest. It shall outline the principles applied by the State on housing, establishment of government services and location of public and private investments.

(6) It shall specify the contribution of economic development, social, health, cultural, sport and educational policies to the implementation of the guidelines and principles referred to in Subsection (4) above.

**Section 13. (1)** The National Territorial Planning and Sustainable Development Plan shall be drawn on a participatory basis according to the needs and available resources, strategic options as well as physical development and regional and sub-regional balance options.

(2) Regional and local authorities, government services and socio-economic stakeholders shall be involved in its preparation.

**Section 14.** The National Territorial Planning and Development Sustainable Plan shall be evaluated and updated every 5 (five) years.

### **II. REGIONAL TERRITORIAL PLANNING AND SUSTAINABLE DEVELOPMENT PLANS**

**Section 15. (1)** The Regional Territorial Planning and Sustainable Development Plan shall define the basic medium-term framework for sustainable development of a region.

(2) It shall comprise a prospective analysis paper and cartographic documents that express the territorial planning and sustainable development vision of the region notably, the location of investments, major equipment, common infrastructure and services, projects,

sites and zones to be protected or for urban development and relations between human settlements.

**Section 16.** The Regional Territorial Planning and Sustainable Development Plan shall define the framework for the physical, spatial and population development to be implemented by the region, either directly or on the basis of a contract with the State, other regions, councils, private or public enterprises, public establishments or any other public or private corporation.

**Section 17. (1)** The Regional Territorial Planning and Sustainable Development Plan shall be drawn up by the region concerned, on a participatory basis, with the support of the ministry in charge of regional development.

**(2)** It shall be in line with the National Territorial Planning and Sustainable Development Plan.

**(3)** It shall, prior to its adoption by the Regional Council, be endorsed by the representative of the State in the Region.

**Section 18.-** The Regional Territorial Planning and Sustainable Development Plan shall be evaluated and/or revised every 5 (five) years.

**Section 19. (1)** Regions may pool their resources with a view to drawing up and implementing inter-regional planning and sustainable development plans.

The agreement relating thereto shall be subject to prior joint approval by the Ministers in charge of regional development and decentralization, respectively.

**Section 20. (1)** Councils shall participate in; drawing up and implementing the Regional Territorial Planning and Sustainable Development Plan.

**(2)** They shall, in conformity with the said Plan, prepare framework documents for planning operations, under the control of the supervisory authorities notably, council or inter-council local development plans, land use plans, urban development plans, joint development plans, renovation and land consolidation plans as well as other territorial planning operations.

**(3)** Council framework territorial planning documents shall be updated every 5 (five) years.

**(4)** Councils may also enter into plan implementation agreements with the State or Region to achieve their development goals.

**(5)** The plans, documents and operations referred to in Subsections 2, 3 and 4 above shall, prior to their adoption by the municipal council, be endorsed by the Regional administrative authority

### III. SECTORAL PLANS

**Section 21. (1)** Sectoral plans shall be sectoral subsets of the National Territorial Planning and Sustainable Development Plan drawn up by the State in a long-term perspective, taking into account regional, national and international coherence factors.

**(2)** They must conform to the guiding principles and strategic options defined hereunder.

**(3)** They shall be drawn up jointly with local and regional authorities and socio-economic stakeholders.

**Section 22.** Sectoral plans shall be drawn up in a concerted and participatory manner on the basis of needs, resources, strategic options, physical development options and

regional or sub-regional coherence

**Section 23.** Sectoral plans shall be evaluated and updated every 5 (five) years.

#### IV. DRAWING UP OF PUBLIC SERVICES STRATEGIC PLANS

**Section 24. (1)** Public services strategic plans shall be sectoral subcomponents of the National Territorial Planning and Sustainable Development Plan drawn up by the State in a long term perspective, taking into account international, regional and sub-regional coherence factors.

(2) They shall be drawn up jointly with regional and local authorities and socio-economic stakeholders.

(3) Strategic public services plans shall be governed by separate instruments. Other strategic public services plans may be instituted by regulation.

#### V. DISTRIBUTION OF POWERS IN THE DOMAIN OF TERRITORIAL PLANNING AND SUSTAINABLE DEVELOPMENT

**Section 25.** Powers between the State and regional authorities, in the domain of territorial planning, shall be distributed in accordance with decentralization rules.

**Section 26. (1)** The National Territorial Planning and Sustainable Development Plan shall serve as reference in conducting territorial planning and sustainable development at the level of the State.

(2) Regional Territorial Planning and Sustainable Development Plans shall emanate from the National Plan as circumscribed to each region.

(3) Border Areas Development Plans shall equally emanate from the National Territorial Planning and Sustainable Development Plan. They shall be designed and implemented with a view to ensuring coherence between the development of each border area and major State objectives.

(4) Planning and, development authorities shall supervise the breakdown of the Regional Territorial Planning and Sustainable Development Plan into regional, local or council development plans, which they shall control and arbitrate, under the authority of the Region. They may, where necessary, be assisted at council level by council planning services.

(5) Planning and development authorities shall supervise the breakdown of the Border Areas Development Plan into regional or inter-regional, local or council or inter council development plans, which they shall control and arbitrate, under the authority of Regions. They may, where necessary, be assisted at council level by council planning services.

### **CHAPTER IV** **NATIONAL TERRITORIAL PLANNING AND SUSTAINABLE DEVELOPMENT COUNCIL**

**Section 27. (1)** A National Territorial Planning and Sustainable Development Council is hereby established.

(2) The National Territorial Planning and Sustainable Development Council shall give its opinions and make suggestions on the orientation and conditions for the implementation of territorial planning and sustainable development policy by the State and regional and local authorities. It shall also give its opinion, on the request of government, on major draft laws or regulations relating to territorial planning and sustainable development.

(3) The National Territorial Planning and Sustainable Development Council shall have a Permanent Secretariat.



(4) The organization and functioning of the National Territorial Planning and Sustainable Development Council and its Permanent Secretariat shall be laid down by decree of the President of the Republic.

**CHAPTER V**  
**FINAL PROVISIONS**

**Section 28.** The conditions for the implementation of this law shall be laid down, as and when necessary, by regulation.

**Section 29.** This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 6 May 2011  
(ed) Paul BIYA  
President of the Republic

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

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

**PART I  
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 1  
REVENUE**

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**

**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;
- deductions from State tax revenue;
- additional council tax on State taxes and duties;
- 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.

**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.

**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 sub-section 1 above as well as the pegging stipulated under Sub-section 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.

#### 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. OPERATING 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 body approved by the competent supervisory authority.

**(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 1**  
**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 EXPENDITURE**

**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 AND 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 26.** - **(1)** 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;
- fixed expenses linked to the functioning of services;
- debts due;
- contributions to the support organizations of local authorities provided for by the law; expenses resulting from the enforcement of final court judgements;
- contributions to groups or associations in which the local authority is member; expenses necessary for the implementation of investment 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. They 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)** In particular, the following shall be prohibited:

- 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**

**SERVICE 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 specific revenue may be earmarked for a particular item of expenditure, except for certain resources earmarked as such.

**SECTION 35. -** The local budget shall be voted in balance between income 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 2**  
**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 time frame, 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;
- The minutes of the session;
- 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 non-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 to 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 deposited 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 COUNCIL UNIONS

#### 1. ANNEX BUDGETS OF REGIONAL OR COUNCIL PUBLIC ESTABLISHMENTS

**SECTION 51.** - (1) Annex budgets shall be prepared 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.

#### 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 1**  
**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 2**  
**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 3 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;
- it can be covered by available funds;
- 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) (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 4** **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 are kept in the accounting records and shall not be destroyed before the deadline set by law.

**SECTION 76. - (1)** The funds of the Local Authorities shall be deposited at the Regional Tax Office, at the Municipal Tax Office or at the Deposit and Consignment Office.

(2) Funds which are centralised or subject to equalisation as well as loan funds whose management is entrusted to the bodies referred to in Section 5 paragraph 2 above, may be deposited in an account opened at the Central Bank or at the Deposit and Consignment 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 legal authorization, interferes with the handling of public funds shall be considered as a de-facto 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 office.

(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 5** **MANAGEMENT METHODS FOR LOCAL PUBLIC ESTABLISHMENTS**

### **I. DIRECT MANAGEMENT**

**SECTION 81.** 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 1** **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 accounting 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.

**SECTION 89.** - Accounting procedures, instituted by the authorising officers, shall help to analyse the detailed costs of the services rendered or of the various programmes and projects pledged within the framework of the budget of the Regional Authority.

## **CHAPTER 2** **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. 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:

- The minutes of the session;
- Minutes of the meeting;
- Proceedings on the vote of the administrative account;
- Report of expenses to be settled;
- Report of expenditure committed but not executed;
- the report of projects execution;
- 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 3** **ACCOUNT 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 4** **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.

## **PART VI** **CONTROL OF THE BUDGET AND MANAGEMENT OF LOCAL AUTHORITIES**

### **CHAPTER 1** **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 2** **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 3** **JUDICIAL CONTROL**

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

## **CHAPTER 4** **INDEPENDANTS AUDITS**

**SECTION 108.** - Independent audits may be carried out at the request of the supervisory authority, the deliberative body or the executive.

## **PART VII** **MISCELLANEOUS, TRANSITIONAL 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 2010

(ed) Paul BIYA  
President of the Republic

**Law No. 2009 / 011 of 10 July 2009 relating to the  
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 I**  
**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: “functioning”



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 1** **REVENUE**

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**

#### **1. TAX REVENUE**

**SECTION 11.** - A local authority shall only collect a tax or fee if law provides for it 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.

#### **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

#### **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.

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.

#### 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. OPERATING 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

⓪ Loans contracted for natural persons or corporate bodies having a direct or indirect link with the local authority shall be forbidden.

⓫ 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 body approved by the competent supervisory authority.

(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 2** **EXPENDITURE**

**SECTION 24** - The expenditure of local authorities shall comprise operating expenses and investment expenses. The expenditure shall be presented per head, subhead and item.

### **I. OPERATING AND INVESTMENT EXPENDITURE**

**SECTION 25** - Operating expenses shall be those linked to service running, 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 expenditure shall be earmarked for the construction of facilities, buildings and infrastructure, as well as the acquisition of 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 - (1)** The following expenditure shall be non-discretionary:

- salaries and wages;
- allowances and other benefits provided for by the laws in force;
- social security contributions;
- taxes and duties payable;
- fixed charges linked to the functioning of services;
- debts due;
- contributions to the local authorities support organisations provided for by the law;
- expenses resulting from the enforcement of final court judgements;
- contributions to groups or associations of which the local authority is a member;
- expenses necessary for the implementation of investment programmes and projects adopted by the deliberative body;
- expenses related to counterpart funds;
- devolution expenses.

**(2)** The overall 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. They may be temporarily 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 following in particular, shall be forbidden;

- loans granted by a local authority to a private person;
- subsidies to undeclared associations and other non-recognised structures;
- subsidies to religious associations and congregations;
- subsidies to political parties.

**CHAPTER 1**  
**BUDGETARY PRINCIPLES**

**SECTION 31- (1)** The financial year shall cover a calendar year.

**(2)** However, a complementary period running from 1 to 31 January of the following year shall be granted to local and regional authorities for the settlement of order transactions 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 decision approved by the competent supervisory authority, a local authority may approve annex budgets under conditions laid down 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 local 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 authorised by the budget.

**ARTICLE 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)** (3) Appropriations shall be transferred from one head to another and from one sub-item to another by decision of the Chief Executive.

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

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

**CHAPTER 2**  
**BUDGETING**

**I. BUDGET PREPARATION**

**SECTION 38 (1)** The budget shall be prepared by the Chief Executive.

**(2)** The budget estimates shall be transparent and realistic.

**ARTICLE 39** - The budgets of local and regional 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;
- staff expenditure shall not exceed 35% of operating expenses.

**ARTICLE 40- (1)** Where the Chief Executive fails to submit the budget before 30 November, he may be suspended for a period not exceeding three (03) months.

**(2)** In the event of suspension of the Mayor or the Chairperson of the Regional Council, his or her replacement, in the order of precedence, shall fully exercise his or her functions. He or she shall be bound to present the budget within thirty (30) 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 fifteen (15) 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 set up.

**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 ongoing financial year on the date of holding the session;
- 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;
- minutes of the session;
- all other useful documents.

**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. BUDGETING

**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 its own initiative where:

- the budget is not balanced;
- appropriations earmarked to cover non-discretionary expenditure are insufficient;
- expenses are irregular;
- the ratios stipulated for 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 deposited at the registered office 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. ANNEXED BUDGETS AND THE BUDGETS OF COUNCILS UNIONS

#### IV.1 ANNEX BUDGETS OF REGIONAL OR COUNCIL PUBLIC ESTABLISHMENTS

**SECTION 51** (1) Annex budgets shall be prepared for regional or council public establishments

endowed with financial autonomy, but without legal personality.

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

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

#### IV.2 BUDGET OF THE COUNCILS 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 1**  
**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 authorising officer of the budget of the region, the city council, the council or the council union, respectively.

**SECTION 55** - Authorising 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 organisation 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 authorising 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 authorising officer and the accounting officer shall discharge their respective duties in close collaboration.

**CHAPTER 2**  
**REVENUE OPERATIONS**

**SECTION 61** - The revenue management procedure shall comprise the phase for the issuing of an enforceable deed within the competence of the authorising 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 authorising officer may, upon the approved decision of the supervisory authority, admit as nothing, 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 3 EXPENDITURE OPERATIONS**

**SECTION 64** - The authorising officer of the local authority shall not carry out any expenditure without ensuring that:

- it corresponds to the correct budgetary charge;
- its amount is within the limit of the voted appropriations;
- it can be covered by the available funds;
- 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 followed.

**SECTION 65** - The procedure for carrying out expenditure shall consist of two (02) 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 authorising 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 imprest fund.

**(3)** The imprest fund holder is designated by the authorising officer.

**SECTION 68 - (1)** Exceptionally, certain expenses may be committed following a simplified procedure, in particular, by decision of the authorising 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 authorisation 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 deemed as having been cancelled. Investment votes shall be carried forward to the next budget.

(2) The authorising officer shall transfer unauthorised settled expenses to the accounting officer for settlement.

(3) Payment appropriations opened on a programme and available at the end of the year are carried over to the same programme or, failing that, to a programme pursuing the same objectives. Accordingly; the amount of appropriations thus carried over shall be transferred to an appropriation set up for that purpose in the budget.

## **CHAPTER 4** **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 authorising 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 -** Supporting documents of cash operations shall be presented to the Audit Bench. They shall be kept at the Treasury and may not be destroyed before the deadline set by law.

**SECTION 76 - (1)** The funds of Local Authorities shall be deposited at the Regional Tax Collector's Office, the Council Tax Collector's Office or the Caisse de Dépôt et Consignation (Deposit and Consignment Office).

(2) Funds which are centralised or subject to equalisation, as well as loan funds whose management is entrusted to the bodies referred to in Section 5 paragraph 2 above, may be deposited in an account opened at the Central Bank or at the Caisse de Dépôt et Consignation.

**SECTION 77 - (1)** The regional or council collector shall ensure the custody and management of the funds and assets of the local authority concerned.

(2) Any person who, without legal authorisation, interferes in the handling of public funds shall be considered as a de facto accountant.

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

**SECTION 78 - (1)** At the end of each day, the collector shall be required to send to present his cash statement to the authorising officer.

(2) In the local authority where the duty of the collector is performed by treasury accountant, 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 entitlements 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 5** **MANAGEMENT METHODS FOR LOCAL PUBLIC ESTABLISHMENTS**

**SECTION 81** - Direct management shall consist in the direct management of the establishment by a local authority as laid down by law.

## **I. 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 1** **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 authorising 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.

**SECTION 89** - Cost accounting, created at the level of the authorising officers, enables the itemised costs analysis of services rendered or of any programmes and projects undertaken within the budget of the local authority.

### **CHAPTER 2** **ACCOUNTS OF AUTHORISING OFFICERS**

**SECTION 90** - Authorising 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** - Authorising 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 session;
- 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** - Authorising officers of local authorities shall be bound by the same liability regime as authorising officers of the State budget.

### **CHAPTER 3**

#### **ACCOUNTS OF THE ACCOUNTANT**

**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 tax collector officer shall present the accounts covering his period of management.

#### **CHAPTER 4** **STORES ACCOUNTANT**

**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 authorising 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 1** **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 2**  
**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 specialised services of the State, in accordance with the rules and regulations in force.

**CHAPTER 3**  
**JUDICIAL CONTROL**

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

**CHAPTER 4**  
**INDEPENDENT AUDITS**

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

**PART VI**  
**TRANSITIONAL, MISCELLANEOUS AND FINAL PROVISIONS**

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

**(2)** The organisation 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 2010

(ed) Paul Biya, President of the Republic

**Decree No. 2007/PM of 02 November 2007  
To lay down the Conditions for the Enforcement of Law No. 97/003 of 10  
January 1997 on Real Estate Development, as amended and  
supplemented by  
Decree No. 2014/2378/PM of 20 August 2014.**

The Prime Minister, Head of Government

Mindful of the Constitution;  
Mindful of Law No. 97/003 of 10 January 1997 relating to real estate development;  
Mindful of Decree No 92/089 of 4 May 1992 to specify the powers of the Prime Minister,  
as amended and supplemented by Decree No.95/145-bis of 4 August 1995;  
Mindful of Decree No. 2004/320 of 8 December 2004 to organise the Government,  
together with its subsequent amendments;  
Mindful of Decree No.2004/321 of 8 December 2004 to appoint a Prime Minister,

**HEREBY DECREES AS FOLLOWS:**

**CHAPTER 1  
GENERAL PROVISIONS**

**Article 1** - This Decree establishes the conditions for exercising and organising the profession of real estate developer.

**Article 2-** (1) Real estate development consists of carrying out or having carried out:

- allotment and development operations on plots mainly intended for housing;
- the construction or refurbishment of buildings.

(2) The buildings referred to in paragraph (1) above may be individual, semi-collective or collective and intended for residential, industrial, commercial or professional use with a view to sale, hire-purchase or simple hire.

**Article 3** - For the purposes of this Decree, the following definitions shall apply:

**1. Technical pre-acceptance:** report on the technical completion of works prior to provisional acceptance by the developer, the architect and the contractors in accordance with the plans, specifications and measurements;

**2. Provisional acceptance of works:** the analysis of works carried out in comparison with the estimates, plans, specifications and measurements made by the developer, the architect, the client and the contractors. It is also at this stage that the concordance between these elements is checked, differences are specified, works to be rectified or completed are determined, all visible defects are listed and any compensation for late payment is determined;

**3. Final acceptance:** analysis of completed works in comparison with the provisional acceptance report issued by the developer, the architect, the project owner and contractors.

**CHAPTER 2  
CONDITIONS FOR ENTERING AND EXERCISING THE PROFESSION OF PROPERTY  
DEVELOPER**

**Article 4 - (1)** By virtue of the property development contract, the property developer shall: enter into the contracts, accept the works, liquidate contracts to be completed in general, within the agreed amount on behalf of the project owner, all acts required for the completion of the programme.

(2) However, only a special power of attorney contained in the contract or in a subsequent deed shall bind the developer to the client through disposition instruments he enters into.

## I. AUTHORISATION

**Article 5 - (1)** Practice of the profession of property developer shall be subject to prior authorisation.

**(2)** This is granted by an order of the Minister in charge of housing after final decision of the advisory committee for real estate development.

**(3)** A decision of the Minister in charge of housing shall determine the composition and functioning of the advisory committee provided for in paragraph (2) above.

**Article 6 -** The application for authorisation shall be submitted by the natural person or by the legal or statutory representatives of the legal entity.

**Article 7 - (1)** Any applicant for authorisation should provide proof of sufficient capital and personal skills with a commitment to enlist the assistance of men of the art and qualified personnel.

**(2)** A decision of the Minister in charge of housing shall specify the criteria under which the conditions specified in paragraph (1) above are met.

**Article 8 - (1)** Any applicant for authorisation shall fulfil the legal conditions required to be a trader.

**(2)** Silence on the part of the Administration sixty (60) days after receipt of the application for authorisation shall constitute an acceptance.

## II. FINANCIAL GUARANTEE

**Article 9- (new) - (1)** The financial guarantee required from the property developer shall be either:

- a deposit in an approved bank and paid into an account opened in the name of the property developer;
- a written guarantee provided by a financial institution approved by the Minister in charge of Finance and COBAC.

**(2)** The amount of the financial guarantee provided for in paragraph (1) above is fixed at 2,500,000 (two million five hundred thousand) CFA francs.

**(3)** The initial guarantee required from the property developer and holder of an authorisation shall be valid until its exhaustion.

**Article 10 -** The guarantee provided for in Article 8 above shall only apply to operations carried out within the framework of the profession.

**Article 11 -** The guarantee shall cease to have effect upon:

- the release of the guarantee issued by the Minister in charge of Housing;
- the termination of the contract of guarantee by the bank;
- the expiration of the contract.

## III. INSURANCE

**Article 12 -** Real estate developers shall take out insurance from an insurance company accredited by CIMA which covers the pecuniary consequences of the professional civil liability of their activities for each establishment, agency or office.

**Article 13 - (1)** Any termination, refusal of tacit renewal or cancellation of the insurance contract shall be notified within eight (8) days by the insurance company to the authority responsible for issuing the authorisation by any means in writing.

**(2)** Failure to comply with the formalities and time-limits provided for in paragraph (1) above

shall render the insurance company liable for any damaging facts resulting from the activity of the real estate developer.

**Article 14 - (1)** The liability of the real estate developer covered by the insurance shall extend to defects in the construction for a period of one year after provisional acceptance of the constructions and until final acceptance.

**(2)** Provisional acceptance shall occur after the reservations issued during technical pre-acceptance have been lifted.

**(3)** Final acceptance shall occur one year after provisional acceptance.

**Article 15 - (1)** The developer shall ensure that the Contractor or any persons involved in the project takes out an insurance policy that covers all worksite risks before the start of the works or before his involvement.

**(2)** The Contractor shall also take out a ten-year insurance policy for all the works.

### **CHAPTER 3**

#### **ORGANISATION OF THE ACTIVITY OF REAL ESTATE DEVELOPMENT**

**Article 16 - (1)** Real estate developers must have a specially equipped and decent environment to carry out their profession.

**(2)** The framework provided for in paragraph **(1)** above shall be subject to control by officials of the Ministry in charge of housing who are territorially competent at the beginning of the practice of the profession and on a yearly basis.

**Article 17-** The real estate developer must indicate, on all documents for professional use, the number and references of his authorisation, the address of the registered office, the name, the legal form under which the activity is carried out and possibly the membership number of a declared professional organisation.

**Article 18 - (1)** The holder of the authorisation shall be required to display prominently, in all places where customers are received, a card indicating the number of the authorisation, the name, legal form and address of the registered office in the case of a legal person, and the name and address in the case of a natural person.

**(2)** The authorisation shall be individual and shall not be affected by any transaction.

**(3)** Violation of the provisions of paragraph **(2)** above entails, in addition to any criminal proceedings, the withdrawal of the authorisation which is the subject of the transaction and the prohibition of both the transferor and the transferee from practising the profession for a period of five **(5)** years.

**Article 19 -** The real estate developer must have the necessary skills.

### **CHAPTER 4**

#### **SOCIAL HOUSING OPERATIONS**

**Article 20 -** The real estate developer who plans to carry out social housing operations may benefit from financial assistance from public authorities. In this case, he must comply with the social housing standards in force.

**Article 21 - (1)** Social housing operations benefiting from the financial assistance provided for in Article 20 above are subject to authorisation by the Minister in charge of housing.

**(2)** The authorisation provided for in paragraph **(1)** above shall follow a prior request indicating works schedule, housing types as well as corresponding equipment, construction procedures and costs, definition and funding terms, building schedule and timetable.

Applications for authorisation are submitted to devolved services, to the Minister in



charge of housing for transmission to the central authority.

**Article 22** - Terms and conditions for granting financial assistance and eligibility criteria for public funding are set by a joint order of the Ministers in charge of housing and finance respectively, on the proposal of an eligibility board for social housing programmes.

**Article 23** - The composition, organisation and functioning of the board provided for in article 22 above shall be determined by order of the Minister in charge of Housing.

**Article 24** - The technical services of the Ministry in charge of housing may intervene in social housing programmes and on building sites to ensure that they meet the following requirements:

- compliance with technical standards and prescriptions;
- normal progress of the building sites according to the construction schedule;
- the proper organisation, control and supervision of works.

**Article 25** - (1) Any social housing programme carried out by a real estate developer shall be subject to provisional and final acceptance by a commission set up for this purpose.

- (2) The contractor, the architect and the real estate developer shall address a written request to the Minister in charge of Housing, indicating precisely the date from which the work can be accepted. (3) A decision of the Minister in charge of housing further to the request for acceptance of the works shall be taken within forty-five (45) days from the date of receipt of the request. (4) After this period, silence from the Administration is deemed to be approval of the works.

**Article 26** - (1) Non-compliance by the developer with the provisions of the standards of social housing and to the eligibility criteria adopted shall entail the suspension of all or part of the financial assistance from the public authorities and possibly the withdrawal of the authorisation, without prejudice to administrative or judicial sanctions.

(2) The suspension or withdrawal shall be pronounced by the Minister in charge of housing after the opinion of the advisory board for real estate development.

## **CHAPTER 5**

### **RIGHTS AND OBLIGATIONS OF THE REAL ESTATE DEVELOPER AND THE CLIENT**

#### **I. REAL ESTATE DEVELOPER'S RIGHTS AND OBLIGATIONS**

**Article 27** - The real estate developer shall prepare his/her annual work programme, in conjunction with the competent services of the Ministry in charge of housing, pursuant to the economic and social development plan.

**Article 28** - (1) As part of his professional activities, the real estate developer shall perform all administrative acts both by himself and by his legal representatives.

(2) The delegation of powers or signature shall be made exclusively by notarial deed. (2) An authenticated copy of this deed shall be transmitted within seventy-two (72) hours to the Minister in charge of Housing by any means which leaves a written record.

(3) Legal representatives of legal entities shall receive their powers from the articles of association. Any change in the said articles of association shall be brought to the attention of the Minister in charge of housing within the same time limits and in the same form as provided for in paragraph (2) above.

(4) The delegation of powers and the conferral of legal representative capacity shall only be granted to persons eligible to act as Real Estate Developers.

**Article 29.** - The Real Estate Developer shall be bound by professional secrecy.

**Article 30** - Any professional commitment binding on the real estate developer, regardless of the legal form in which it is exercised, shall be the subject of a prior written agreement defining the nature and scope of the missions and interventions as well as the terms and conditions of remuneration. This agreement explicitly includes the fundamental rules defining the relationship between the real estate developer and the contracting parties.

**Article 31** - The real estate developer shall ensure that works are executed in accordance with the attached plans and specifications and that delivery deadlines and the agreed overall price are respected.

**Article 32** - (1) The property developer shall be responsible for the performance of the obligations of the persons with whom he has dealt on behalf of the project owner.

(2) The real estate developer shall not rely on the fact of a subcontractor to escape his/her liability due to the poor execution of the work.

(3) The developer shall be bound to deliver all lots and/or buildings in accordance with the prevailing standards, in particular in terms of habitability, safety, hygiene and functionality.

**Article 33** - (1) Third parties shall not be bound by any obligation arising from the real estate development contract.

(2) However, in the event of irregularities which are duly established and which cause them damage, they may base their action on the scope of tortious liability.

**Article 34** - Failure by the real estate developer to comply with the legislative and regulatory provisions in force in the field of town planning shall result in the withdrawal of the authorisation without prejudice to the other penalties provided for.

## II. RIGHTS AND OBLIGATIONS OF THE CLIENT

**Article 35** - The Client shall comply with the terms of the contract. In this respect, he shall in particular

- pay the agreed price and remuneration;
- execute the commitments entered into on his/her behalf by the developer by virtue of the powers resulting from the contract;
- refrain from making any modification likely to increase the cost of the project or to extend the deadlines in accordance with the specifications.

**Article 36** - Contracts established shall be enforceable against the client when he expressly authorises the developer to conclude them with a third party.

**Article 37** - Specifications shall be prepared by the client and submitted to the property developer for signature. They shall include specific details of each operation.

## **CHAPTER 6** **REAL ESTATE DEVELOPMENT CONTRACT**

### I. FORM AND PURPOSE OF THE DEVELOPMENT CONTRACT

**Article 38.** - (1) The contract shall take effect after its signature and notification.

(2) The notification provided for in paragraph (1) above shall be made at the initiative of the Employer within seventy-two (72) hours after its signature. (3) The service shall be

rendered by any means which leaves a written record and which is dated.

**(3) (4)** Failure to notify or late notification shall cause the time limit for performance provided for in the specifications to run against the Employer.

**Article 39 - (1)** A technical file prepared by an approved architect comprising the plans, in cross-section and elevation with the useful dimensions of buildings, roads, miscellaneous networks and external fittings, shall be appended to the real estate development contract.

**(2)** Documents provided for in paragraph (1) above shall show the surface areas of rooms, of each of the premises, of the annexes or of the clearances provided for in the construction, mentioning the items of equipment which will be built.

**Article 40.** -In the case of apartment blocks or complex comprising similar accommodations or buildings, detailed information may be restricted to the premises, provided that sufficient details are given.

## II. CONTRACT COST, REMUNERATION AND GUARANTEES

**Article 41** - The agreed price as defined by law is increased or decreased, as the case may be, by the amount resulting from the application of the discount and revision clauses provided for in the contracts and agreements entered into regarding the construction of the building.

**Article 42** - Prior to signing the contracts and deals indicated in Article 41 above, the Real Estate Developer shall notify the contracting parties of the price agreed in the real estate development agreement, less the contingency item and the total outstanding commitments for the construction of the building.

**Article 43 - (1)** The Real Estate Development Contract shall specify the payment methods with revised prices if necessary.

**(2)** Payments shall be made according to satisfactory progress of works, in accordance with the terms and conditions laid down in the contract.

They may not, however, exceed a total of:

- 15% of the price on completion of the foundations;
- 70% on completion of the foundations.

**(3)** The price shall be understood to be less the amount shown under contingencies, insofar as it has not been used in accordance with the conditions laid down by law.

**Article 44 - (1)** Payment methods provided for in Article 43 above shall be applied in the following proportions:

- 10% of the remuneration upon signature of the real estate development contract in the case where the preliminary studies have been the subject of a separate contract and 25% in the contrary case;
- 50% on completion of the water supply;
- 75% on completion of the equipment work (all trades);
- 95% on delivery of the estate to the client.

**(2)** The balance shall be deposited by the Client at the time of delivery, unless the real estate developer provides a bank guarantee for an equal amount. In any case, payment shall be due on completion of the assignment.

**Article 45** - The Client shall be liable to compensate the developer for any overruns resulting from his actions, in particular for late payment of the price and delays in payment resulting from the contract.

**Article 46** - The guarantee provided for the execution of the assignment by the property developer shall not cover the compensation provided for in Article 45 above.

**Article 47** - Overruns of contractual deadlines which are not the responsibility of either the Client or a case of force majeure may not lead to any price revision in favour of the developer.

**Article 48** - The contract performance guarantee shall expire upon completion of the real estate developer's assignment.

## **CHAPTER 7** **TRANSITIONAL AND FINAL PROVISIONS**

**Article 49.** - Real estate development contracts shall be subject to the common law formalities of land registration in order to be enforceable against third parties

**Article 50.** - Persons who on the date of signature of this Decree are carrying out real estate developer activities or are managing a real estate development establishment, agency or office shall have six (6) months to submit applications for authorisation in accordance with this Decree.

**Article 51** - This Decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 02 November 2007

(ed) Enoni Ephraim,  
Prime Minister, Head of Government

**Law No. 92/006 of 14 August 1992  
relating to Co-operative Societies and Common Initiative Groups**

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

**PART I  
GENERAL PROVISIONS**

**SECTION 1.** This law shall govern co-operative societies, common initiative groups and their unions.

**SECTION 2. (1)** Persons shall be free to set up a co-operative society or a common initiative group. This shall be a right enjoyed by citizens who have attained legal majority or who have been granted waivers in accordance with the laws in force.

**(2)** No person may be compelled to join or prevented from joining a co-operative society, common initiative group or union of such bodies.

Membership within these bodies shall be governed by the provisions of their articles of association and shall not be based on ethnic or tribal background, political or trade union affiliation, religion or philosophical convictions.

**(3)** Persons shall be free to form and manage co-operative societies, common initiative groups or unions.

However, they shall abide by the laws and regulations in force.

**SECTION 3.** Co-operative societies, common initiative groups and unions thereof shall be autonomous private bodies belonging to their members who shall manage, fund and control them. Their activities shall be carried out without State intervention, subject to the provisions of this law and its implementation decree, or to agreements freely entered into and that may be freely denounced.

**SECTION 4. (1)** Co-operative societies or common initiative groups may spread the activities to all other economic sectors which shall be defined by their articles of association on the basis of the interests of their members.

**(2)** Transactions between a co-operative society or a common initiative group and its members shall constitute its main activity.

**SECTION 5.(1)** The area of jurisdiction of a co-operative society or common initiative group shall be the geographical area stipulated in the articles of association within which members carry out their activities.

**(2)** The area of jurisdiction referred to in the preceding subsection shall be determined freely according to the activities and interests of the organisation and independently of administrative boundaries.

**(3)** The head office and postal address of the co-operative society or common initiative group shall be situated in this area.

**SECTION 6. (1)** Co-operative societies or common initiative groups may set-up unions of cooperative societies or common initiative groups, as the case may be.

**(2)** The provisions of this law shall be applicable to unions of co-operative societies and those on common initiative groups shall be applicable to unions of such groups, unless otherwise specified.

**SECTION 7. (1)** The name of an organisation governed by this law must make a clear reference to its trade name and area of jurisdiction.

- (2) This name must include, as the case may be, the group of words “cooperative society”, “savings and loan cooperative society”, “common initiative group” or ‘union’.
- (3) However, a cooperative society or a common initiative group may adopt a pseudonym or abbreviation not likely to be confused with other types of organisations governed by the laws in force.
- (4) The groups of words “cooperative society” and “common initiative group” shall be reserved for organisations governed by this law. The word “cooperative” shall not be used in the name, pseudonym or abbreviation, documents, packaging and/or trademark or advertisement of an organisation other than a cooperative society.
- (5) The provisions of the preceding sub-section shall not apply to school organisations set-up for educational purposes, by minors.

## **PART II** **COOPERATIVE SOCIETIES**

### **CHAPTER 1** **COMMON PROVISIONS APPLICABLE TO ALL COOPERATIVE SOCIETIES**

#### **I. DEFINITION AND SETTING-UP OF COOPERATIVE SOCIETIES**

**SECTION 8.** A cooperative society under this law shall mean a group of individuals or corporate bodies who freely enter into partnership in order to attain common goals by setting up an enterprise which is managed in a democratic manner and to which they are bound by a contract which shall, in particular, lay down the rules governing:

- their activity with this organisation;
- the equitable distribution of its capital;
- profit and risk-sharing in the said branch of activity.

**SECTION 9. (1)** Cooperative societies shall be set up by a written statement in a constituent assembly comprising at least 7 (seven) persons who have the capacity of foundation members.

(2) They may also be formed by transforming other kinds of already existing societies into cooperative societies.

(3) A union of cooperative societies may be formed by 2 (two) or more such organisations.

(4) The procedure for forming a cooperative society shall be specified by a decree of implementation of this law.

**SECTION 10. (1)** Cooperative societies shall be representatives of their members. In this capacity, they may not make commercial profit for themselves.

(2) They shall have the option to carry out activities with non-members. However, the volume of transactions must be defined by the articles of association.

**SECTION 11.** Cooperative societies shall act according to the following principles:

- the number of members shall be variable;
- each member shall have only one vote, regardless of the number of shares held or the volume of transactions carried out with the cooperative society;
- dividends on shares shall be limited;
- Bonuses distributed or credited to members shall be proportional to the number of transactions made by each of them with the cooperative society;
- they shall train their members and officers.

**SECTION 12 - (1)** Cooperative societies shall freely adopt their articles of association, which

shall become enforceable immediately after adoption, subject to the provisions of sections 54, 55 and 62 of this law.

(2) However, the articles of association of a cooperative society must indicate or provide for the rules laid down in this law and in the decree of implementation, particularly those relating to:

- name of the organisation, its trade name, main activity, head office and area of jurisdiction;
- conditions of membership and withdrawal therefrom;
- rights and obligations of members;
- relations with non-members;
- administration and management;
- sources of capital and financial provisions;
- amendment of the articles of association;
- conditions for changing the cooperative society.

## II. FUNCTIONING OF COOPERATIVE SOCIETIES

### 1. RIGHTS AND OBLIGATIONS OF MEMBERS

**SECTION 13 - (1)** Any member shall have the right to:

- (8) attend general meetings, participate in decisions taken at such meetings and vote;
- (9) be elected to bodies of the cooperative society, subject to the provisions of this

law;

(10) use the services and facilities of the cooperative society under the conditions provided for in the articles of association;

(11) consult the articles of association, internal regulations, registers, minutes of general meetings and supervisory committees, reports, annual accounts and inventories, and investigation and control reports, at the head office;

- withdraw from the cooperative society at the end of the period of his commitment thereto. On withdrawal or expulsion, a member may be reimbursed his shares, plus or less the variation of other equity capital.

(2) Non-member users shall not take part in the management or administration of the cooperative society. They shall not be granted loans by the cooperative society and shall not receive bonuses on annual profits.

**SECTION 14 - (1)** Membership in a cooperative society shall entail the following:

- obligation to comply with the laws, regulations and statutory provisions governing cooperative societies and with the decisions taken by the general meeting and the Board of Directors in accordance with such provisions;

- undertaking to use the services and facilities of the co-operative society for all or part of the transactions that may be carried out through it. Such undertaking shall be specified at the time of registration as a member or by contract of specified duration, in accordance with the articles of association;

- obligation to pay any statutory fines resulting from non-compliance with the articles of association or from non-fulfilment of business commitments;

- obligation to buy and pay up shares or to make any other payments provided for in the articles of association;

- liability for the debts of the cooperative society in case of bankruptcy within the conditions and limits laid down in this law, in its decree of implementation and in the articles of association

(2) No one may join more than one cooperative society carrying out the same activity in the same area of jurisdiction

## 2. GENERAL MEETING OF MEMBERS

**Section 15. (1)** The general meeting shall comprise all members and constitute the supreme deliberation and decision-making organ of the cooperative society. Its decisions shall be binding on all members.

(2) Besides the constituent general meeting, any cooperative society may hold an ordinary or extraordinary general meeting.

**Section 16 - (1)** The ordinary general meeting shall be convened periodically as laid down in the articles of association.

(2) (2) An extraordinary general meeting shall be convened for special purposes.

(3) (3) An ordinary or extraordinary general meeting shall be convened as of right when at least one quarter of the members of the cooperative society so request.

**Section 17 -** An annual general meeting shall be convened once a year in the form of an ordinary general meeting by the board of directors, not later than three months following the close of the financial year.

**SECTION 18 -** The annual general meeting shall:

- adopt its agenda and the internal regulations, if need be;
- amend the articles of association and the internal regulations if need be;
- elect board members, determine their duties, or dismiss them in the cases provided for by this law and the articles of association;
- elect the members of the supervisory committee;
- appoint the auditors;
- give the board of directors directives and the necessary management powers for the proper functioning of the cooperative society;
- fix the authorised ceiling of debts that the cooperative society may contract with public and private credit bodies;
- Fix the investment and placement ceiling above which decision must be taken by the annual general meeting itself;
- Examine, approve or adjust the accounts and give or refuse the managers final discharge;
- determine how to distribute the net surplus of the financial year and the rate of interest payable on share capital;
- validate board decisions to admit or expel members;
- decide on the volume of transactions the cooperative society may carry out with non-members;
- decide on any other matters duly submitted to it or provided for by the articles of association and internal regulations;
- Request an investigation, where necessary, in accordance with the provisions of this law.

**SECTION 19 -** The extraordinary general meeting shall:

- decide on the early dissolution of the cooperative society or on extension beyond the due date of cessation of its activities, where applicable;
- decide on a merger with another cooperative society or on its splitting up;
- elect new board members in case of vacancies in the board of directors, where the number of board members has fallen below half of that provided for by the articles of association, or below three;
- decide on any other matter duly submitted by the board of directors, the supervisory committee or the members where such meeting was convened at the request of the latter.



**SECTION 20 - (1)** The conditions of convening and functioning of the ordinary or extraordinary general meeting shall be specified by the decree of implementation of this law, and detailed by the articles of association, if need be.

**(2)** However, when convened for the first time:

- The ordinary general meeting shall require a quorum of at least one quarter of the registered members, and decisions shall be taken by a simple majority. A two-thirds majority shall be required for the amendment of the articles of association;
- the extraordinary general meeting shall require a quorum of at least half of the registered members, while decisions shall be taken by a two-thirds majority.

**(3)** Where the general meeting is convened for the first time and the required quorum is not reached, it shall reconvene within 15 (fifteen) days following the first meeting. In such case, it may validly conduct business regardless of the number of members present or having a proxy. The majority rules provided for in Subsection (2) shall remain applicable.

**SECTION 21** - Any resolution adopted by the general meeting in violation of the provisions of this law, of its decree of implementation or the articles of association shall be null and void.

### 3. Board of Directors

**SECTION 22 - (1)** The Board of Directors shall be the administrative and management organ of the cooperative society.

Within the framework of this law and of the articles of association, only the general meeting may limit the powers of the Board of Directors.

**(2)** The Board of Directors may delegate some of its powers, particularly for the day-to-day running of the cooperative society, to a Chairman as provided for in Section 25, to a Manager or to any other person deemed competent.

**(3)** It shall, in particular:

- temporarily decide on the admission or expulsion of members;
- decide on the convening of general meetings;
- keep the accounts;
- Present to the annual general meeting a progress report and the audited accounts in accordance with this law;
- Take any measure necessary for the protection of the cooperative society's funds, assets, stocks, property and facilities;
- appoint the manager where necessary.

**SECTION 23 (1)** The Board of Directors of a cooperative society shall comprise not less than 3 (Three) and not more than 9 (nine) members. The latter figure may be increased to 13 if the (13) cooperative society is a union of co-operative societies.

**(2)** The board members of a cooperative society or union of cooperative societies shall be elected by the general meeting for a three year term of office, and may not serve more than 2 (two) consecutive terms. They shall, however, be re-eligible three years after the expiry of their second term.

**(3)** No person may be eligible to be elected to the Board of Directors if:

- he has been sentenced to imprisonment for dishonest behaviour (theft, embezzlement of public funds, fraud, breach of trust, forgery) or indecency;
- he is involved even through an intermediary or occasionally, in any activity competing with and/or likely to be prejudicial to the activities of the cooperative society.

**SECTION 24 - (1)** One third of the board members may request the convening of a board meeting.

(2) The Board of Directors may validly conduct business if not less than 1/2 (half) of its members and at least 3 (three) board members are present.

(3) The decisions of the Board of Directors shall be taken by a simple majority of members present. In case of a tie, the Chairman shall have a casting vote.

(4) The procedure for board meetings shall be specified in the decree of implementation of this law.

**SECTION 25 - (1)** The Chairman of the cooperative society shall:

Represent the cooperative society in all acts of civil life and liaise with public authorities.

He shall act in compliance with decisions of the Board of Directors;

convene and preside over general and board meetings.

(2) The Chairman and Vice-Chairman shall be elected by the general meeting from among members of the Board of Directors.

(3) Where the Chairman is absent or unable to attend, the Vice-Chairman shall act in his stead.

#### 4. SUPERVISORY COMMITTEE

**SECTION 26 - (1)** The supervisory committee shall be a compulsory body for the internal supervision of the cooperative society.

In that capacity, it shall:

- regularly control the management of the cooperative society by the Board of Directors and the manager;
- check the regularity of inventories and balance sheets as well as the accuracy of the information contained in the reports of the Board of Directors on the accounts and the management of the co-operative society;
- evaluate the activities of the co-operative society.

(2) The supervisory committee may, at any time, check the documents, books, cash and other assets of the co-operative society and carry out any control it deems necessary.

(3) The Board of Directors and the manager shall be required to facilitate the work of the supervisory committee.

**SECTION 27 - (1)** The supervisory committee shall draw up, at least once a year, a report for the general meeting on the discharge of its duties and indicating its findings.

(2) The supervisory committee shall, as and when necessary, make its observations known to the Board of Directors.

(3) It may, in the discharge of its duties, use the services of an expert or a specialised body for a limited period or for a specific job under conditions fixed by the articles of association.

(4) The supervisory committee shall be empowered to call for a board meeting and/or to convene an extraordinary general meeting on sufficiently serious grounds such as failure to duly convene the annual general meeting.

(5) It shall also be empowered to open an inquiry where, on the presumption of an irregularity in the functioning of a cooperative society, such inquiry is requested, as the case may be, by:

- some of the members;
- the general meeting, or;
- the supervisory committee itself.

The inquiry shall be conducted by not less than 2 (two) persons appointed by the supervisory committee by virtue of their special knowledge. The resultant expenditure shall be borne by the cooperative society.

An extraordinary general meeting shall be convened at the end of the inquiry to hear the report of the commission of inquiry and to decide on the measures to be taken.

(6) The supervisory committee may turn down a request for an inquiry from some members of a cooperative society where it deems their reasons insufficient.

**SECTION 28 - (1)** The duties of member of the supervisory committee shall be incompatible with those of member of the Board of Directors or of employee of the same cooperative society.

(2) The supervisory committee shall comprise not less than 3 (three) and not more than 5 (five) members elected by the general meeting for a term of 3 (three) years. The conditions of eligibility and re-eligibility shall be those provided for in section 23 for members of the Board of Directors.

**SECTION 29 - (1)** The duties of member of the Board of Directors and member of the supervisory committee shall be honorary.

(2) However, the articles of association may make provision for the reimbursement of expenses incurred by board or supervisory committee members in the performance of their duties, up to a maximum amount which shall be fixed annually by the general meeting.

## 5. THE MANAGER

**SECTION 30- (1)** The manager shall perform his duties under the authority and supervision of the Board of Directors which shall appoint and dismiss him and fix his salary in accordance with the laws in force.

(2) He shall implement the policy laid down by the Board of Directors and represent the cooperative society vis-à-vis third parties within the limits of the powers delegated to him by the Board of Directors. Such delegation of powers must be written.

He may, in particular, be responsible for:

- Drafting and submitting to the board for approval the programme of activities, the budget and investment proposals of the cooperative society;
- Constantly ensuring the judicious use of funds, proper use of property and maintenance of facilities and equipment, the internal organisation of services and proper and accurate accounting;
- negotiating purchases and sales;
- cash receipts and payments;
- drafting periodical management reports;
- preparing the accounts for the financial year or for any other period requested or defined by the Board of Directors;
- personnel management in accordance with the regulations in force.

(3) Except in cases of his inability to attend, duly established by the Board of Directors, he shall attend meetings of the said board in an advisory capacity.

(4) No person shall be appointed manager unless he fulfils the conditions provided for in section 23 (3). The manager may or may not be a member of the co-operative society.

## 6. PROVISIONS RELATING TO THE GENERAL MEETING OF DELEGATES OF BASIC UNITS

**Section 31- (1)** Notwithstanding the provisions of section 15, a cooperative society may, owing to its size and scope, constitute a meeting of delegates in place of the general meeting of members.

(2) In such case, the creation of basic units shall be fixed by the articles of association.

(3) The number of delegates per basic unit shall be fixed by the articles of association.

**SECTION 32 - (1)** Each delegate of a basic unit shall have one vote at the meeting of delegates.

(2) Delegates shall be bound to inform members of their basic units of the matters, discussed in the meeting of delegates.

**SECTION 33 - (1)** The meeting of the basic unit shall:

- elect from among its members, delegates who shall represent it at the meeting of delegates of the cooperative society;

- discuss matters on the agenda of the meeting of delegates after examining reports to be presented there;
- discuss any other matter of direct concern to members of the basic unit;
- make recommendations to the meeting of delegates;
- inform members of the activities of the cooperative society

(2) The regulations governing the functioning of a basic unit meeting shall be similar to those governing a general meeting of members.

(3) The conditions of convening and functioning of a meeting of a basic unit shall be laid down in the decree of implementation of this law and by the articles of association.

### III. Financial Provisions

**SECTION 34 - (1)** The revenue of cooperative societies shall be derived from:

(a) the authorised capital which shall vary according to membership and voluntary withdrawal, expulsion or death;

(b) the statutory reserves from the profits of the financial year;

(c) gifts, legacies and other contributions from public and private donor organisations;

(d) deposits made by members in the cooperative society, capital borrowed from members, other cooperative societies, banks and private or public credit institutions or from any other financial aid bodies;

(e) other contributions by members to the equity capital under conditions laid down, if need be, in the articles of association;

(2) Articles of association shall fix the conditions regarding contributions by members to the equity capital of a cooperative society.

However:

shares shall be registered, indivisible, non-attachable by third parties and shall be transferred only with the approval of the Board of Directors;

articles of association may make provision for shares to be freed in instalments;

no member other than the cooperative society concerned shall hold more than 20 % (twenty percent) of the total equity capital.

(3) The reserves referred to in Sub-section 1 (b) shall constitute a statutory obligation. They shall be deducted annually at the rate of 20% (twenty percent) from the profits. However, this obligatory appropriation shall cease when funds of the statutory reserve are equal to the amount of equity capital.

(4) Gifts, legacies and other contributions from private and public donor organisations shall be incorporated into the property of the cooperative society and a clear (to be verified) distinction made thereof in the accounts from the equity. They shall not be taken into account in calculating the share of equity to be refunded to withdrawing or expelled members.

(5) The authorised ceiling of indebtedness of a cooperative society with banks or other private and public credit institutions shall be fixed annually by the general meeting.

**SECTION 35 - (1)** The distribution of annual profits, after the appropriation for the statutory reserve fund has been made, shall be determined by the annual general meeting on the recommendation of the Board of Directors.

Such distribution may be in the form of:

- payment of bonuses to members in proportion to their transactions with the cooperative society;
- interest on the authorised capital within the limits of the interest rate fixed by commercial banks on long-term savings deposits;
- output bonuses paid to employees and workers of the cooperative society;
- appropriations for optional reserves and special funds provided for by the articles of association.

(2) When a cooperative society records a trading loss at the close of the annual accounts, the balance of the loss after drawing on the reserves, may be carried forward or be made up for

through special contributions from members in accordance with the articles of association or with decisions of the general meeting.

However, profits shall not be distributed in ensuing years so long as the loss has not been made up.

**SECTION 36** - Cooperative societies may buy shares in other cooperative societies or in commercial companies duly registered in a trade register, within the limits and conditions fixed by this law and by their articles of association.

**SECTION 37** - An investment or placement shall be subject to the approval of the general meeting if it exceeds an annual amount fixed by the meeting.

**SECTION 38 - (1)** Co-operative societies shall do commercial bookkeeping in accordance with accounting plans and procedures applicable in Cameroon.

(2) However, transactions carried out with members and those with users who are not members must be entered separately in the accounts.

(3) Accounts shall be closed at the end of each budgetary year as provided for by the articles of association. They shall be prepared and audited within 2 months thereafter, in accordance with the provisions of this law.

**SECTION 39 - (1)** Co-operative societies shall be bound to audit their accounts annually by a natural person or an approved body. Conditions of approval shall be laid down in the implementation decree of this law.

(2) The natural person or body referred to in Sub-section 1 above shall be appointed by the general meeting for a three-year term renewable once and may not, as the case may be, hail from the family (that is, father, mother(s) or children of the same family) of one of the members of the Board of Directors or that of the manager of the cooperative society, or have business links with the society.

(3) The report of the annual audit shall include:

(a) the findings of the audit exercise;

(b) list of possible special transactions and agreements between the cooperative society and members not provided for by the articles of association and any other private agreement between the cooperative society and a third party likely to be detrimental to the cooperative society;

(c) an assessment of the financial situation of the cooperative society and the functioning of its organs.

(4) The report of the annual audit shall be made public during the annual general meeting.

(5) In case of default or of the non-respect of the deadline for completing the assignment, the general meeting may withdraw the mandate of the external person or body commissioned before the normal deadline.

**SECTION 40 - (1)** The liability of each member in respect of the obligations of a cooperative society towards third parties shall not be less than the value of the shares owned by the member.

(2) However, the liability referred to in the preceding subsection shall not exceed ten times the value of shares owed by the member.

**SECTION 41 - (1)** The resignation or expulsion of a member from a cooperative society shall not free him of the financial liability arising from obligations taken before his resignation or expulsion. (2) However, no new action shall be brought against a member who has resigned or who has been expelled or against his heirs either by the cooperative society or by its creditors, after a period of two years following the resignation, expulsion or death of the member.

**CHAPTER 2**  
**SPECIAL PROVISIONS APPLICABLE TO THRIFT AND LOAN**  
**COOPERATIVE SOCIETIES**

**SECTION 42** - The sole object of thrift and loan cooperative societies shall be to:

- a) encourage savings by their members;
- b) provide capital for moderate interest loans to members;
- c) provide their members with the financial services that complement savings and loans under conditions fixed by their articles of association if need be.

**SECTION 43** - A thrift and loan cooperative society may receive and pay interest on savings deposits from non-members. However, the latter may not be granted loans by the thrift and loan cooperative society keeping their savings.

**SECTION 44 - (1)** Each thrift and loan cooperative society shall have a loans committee made up of no less than three members and no more than five members appointed by the Board of Directors from amongst its members for a period of one financial year. Their term of office shall be renewable.

**(2)** The loans committee shall be responsible for granting loans to members of the cooperative society in compliance with the provisions of the articles of association and the loans policy adopted by the Board of Directors. Its quorum and majority regulations shall be fixed by the articles of association.

**(3)** The loans committee may not grant a loan to one of its members.

Any loan granted to a member of the loans committee shall be decided upon by the Board of Directors, in the absence of the member concerned.

**SECTION 45** - The liability of members in respect of the obligations of the cooperative society, as defined in section 40 of this law, shall be at least 5 times the value of the shares bought.

**SECTION 46-** The holding of an annual general meeting in the form of a delegates meeting, as defined in section 31 of this law, shall not be authorised for thrift and loan cooperative societies. Members of such societies shall personally take part in general meetings.

**SECTION 47 - (1)** The articles of association of a union of thrift and loan cooperative societies may provide for specific obligations for affiliated thrift and loan cooperative societies. Such articles of association shall be ratified by the general meeting of the affiliate cooperative society.

**(2)** Notwithstanding the provisions of section 39 of this law, the annual audit of the accounts of a thrift and loan cooperative society may be trusted by the general meeting to the union of cooperative societies to which it is affiliated.

**SECTION 48** - Thrift and loan cooperative societies or their unions shall not engage in commercial banking transactions. Such transactions shall be done only in compliance with the regulations in force.

**PART 3**  
**COMMON INITIATIVE GROUPS**

**SECTION 49** - Common Initiative Groups are organisations of an economic and social nature set up voluntarily by individuals having common interests and working together as a group.

**SECTION 50 - (1)** Common Initiative Groups shall be formed by a declaration in writing during a constituent meeting of at least five persons.

(2) A union of common Initiative Groups may be formed by two of such organisations.

**SECTION 51 - (1)** Common Initiative Groups shall be the only representatives to act for and on behalf of their members who shall have exclusive rights to their services.

(2) They shall be corporate bodies.

**SECTION 52 - (1)** Common Initiative Groups shall freely adopt their articles of association which shall be in writing.

(2) However, the articles of association referred to in Sub-section (1) shall have provisions concerning:

- The purpose, main activities, area of jurisdiction, name, head office and duration of the group;
- the duties of its officials, the duration of their term of office and their mode of appointment;
- conditions for the admission and withdrawal of members;
- the organisation and functioning of the group, in particular the appointment of officials, how decisions on loan applications are taken, investment decisions, amendment of articles of association, the dissolution of the group or its change of legal status;
- the extent of members' activities with the group;
- the liability of a member in respect of the debts of the group and the basis on which it is calculated.

(3) In addition:

- each Common Initiative Group shall appoint a delegate in charge of representing it in all civil matters within the limits of the powers conferred on him by the regulations and discussions of the said group;
- the officials of each Common Initiative Group shall keep simplified accounts to permit the periodic assessment of the reserves of the said group and justify any changes. Intervals between such assessments shall not exceed 2 (two) years;
- officials of each common initiative groups shall keep an updated register of the members and accounts of individual contributions to the reserves of the said group.

(4) Articles of association shall be enforceable subject to the provisions of sections 54, 55 and 62 below.

**SECTION 53 -** A common initiative group or a union of such groups may become a co-operative society or join a co-operative society or a union of co-operative societies

## **PART IV**

### **COMMON PROVISIONS APPLICABLE TO COOPERATIVE SOCIETIES AND COMMON INITIATIVE GROUPS**

#### **CHAPTER 1**

#### **REGISTRATION**

**SECTION 54 - (1)** A Cooperative society or a Common Initiative Group shall have legal existence only with effect from the day an attestation of enrolment in the register referred to in section 75 of this law shall be issued by the official in charge of registration.

(2) The conditions for registration shall be laid down by the decree of implementation of this law.

**SECTION 55- (1)** Where the registration officer fails to react, registration shall be considered approved within two months from the date of receipt of the application put in by the Co-operative society or the Common Initiative Group.

(2) Any refusal of registration shall be reasoned and notified to the Co-operative society or Common Initiative Group concerned.

(3) Any decision to refuse registration may be appealed against in keeping with ordinary law.

**SECTION 56- (1)** The certificate of registration shall be displayed at the head office of the Co-operative society or Common Initiative Group.

(2) The number and date of registration shall appear on all the business documents of the organisation concerned.

(3) Registration shall be published in a paper carrying legal notices paid for by the Co-operative society or Common Initiative Group, as the case may be.

(4) The provisions of this section shall not exempt organisations governed by this law from other formalities provided for by the laws in force.

**SECTION 57** - Promoters of a Co-operative society or a Common Initiative Group which is not yet registered and who act as if the said organisation were already registered or who carry out activities on its behalf before registration shall only be committing their personal and joint liability, without prejudice to the penalties provided for by the law.

## **CHAPTER 2 NOTIFICATION OF INFORMATION**

**SECTION 58- (1)** The Board of Directors of any Co-operative society shall, within 2 (two) months from the date of the holding of its annual general meeting, forward to the registration service where it is registered, the following documents as approved by the said meeting:

- (a) the annual progress report;
- (b) the balance sheet, its attached documents as well as the operating account;
- (c) the auditor's report (s);
- (d) the resolutions which shall be made public, in particular, appointments and dismissals, as well as amendments of the articles of association;
- (e) the report of the discussions of the board of directors appointing the members of the loans committee in the case of thrift and loan Co-operative societies.

(2) The conditions governing the notification of information referred to in Sub-section (1) shall apply to resolutions of any other general meeting, the notification of which shall be mandatory.

**SECTION 59** - The delegate of the Common Initiative Group shall, within 2 (two) months following the decision or approval, forward in writing, the following information to the registration service:

- (a) any change of officials especially of the delegate of the said group;
- (b) the reports and accounts of the financial position of the group drawn up periodically.

**SECTION 60- (1)** Any change of head office or postal address shall be done in accordance with the procedure laid down in the articles of association.

(2) It shall be notified immediately to all the creditors of the Co-operative society or the Common Initiative Group and to the registration service.

**SECTION 61 - (1)** Where the documents referred to in sections 58, 59 and 60 are not deposited at the registration service within the prescribed time-limit, this service shall send a notice of default to the chairman of the Co-operative society or to the delegate of the Common Initiative Group, as the case may be, who shall inform the next general meeting.

(2) The documents deposited at the registration service may be consulted by any interested person, subject to the provisions relating to the orderliness and safety of records.



**SECTION 62 - (1)** Any amendment of the articles of association shall, within 2 (two) months from the date of the decision, be declared in writing at the registration service where the organisation is registered.

- **(2)** Where an amendment of the articles of association does not comply with the law, the official in charge of the registration service shall, within 2 (two) months from the date of receipt of the declaration, notify the head of the organisation concerned of the rejection. Beyond this time-limit, the amendment shall be considered approved and shall become enforceable as of right.

**(3)** Any rejection shall be reasoned and notified to the Co-operative society or Common Initiative Group concerned.

### **CHAPTER 3 SPLITTING AND MERGING**

**SECTION 63- (1)** (a) The merging as well as the splitting of Co-operative societies or of unions of Co-operative societies shall be decided at the extraordinary general meeting of the organisation(s) concerned;

(b) in the case of Common Initiative Groups, the statutory meeting for such decision shall be convened explicitly for the purpose.

**(2)** in case of splitting, the meeting referred to in Sub-section (1) shall at the same time decide on the distribution of the assets and liabilities among the new bodies as well as the distribution of members.

**(3)** The new bodies resulting from a merger or split shall enrol at the registration service.

**SECTION 64 - (1)** The intended merger or split as well as the financial repercussions of each of the transactions shall be reported to the creditors of the organisation(s) concerned at least 1 (one) month before the holding of the meeting referred to in section 63 above.

**(2)** The body resulting from the merger of organisations governed by this law shall, as of right, replace the previous organisations in accordance with the conditions laid down in this law and its decree of implementation.

**(3)** Co-operative societies, Common Initiative Groups or their unions resulting from a split, shall remain jointly and severally liable for the debts of the split Co-operative society, Common Initiative Group or union.

**SECTION 65 - (1)** The member of an organisation involved in a merger or split transaction may withdraw his membership from the new body subject to compliance with the procedures laid down in the decree of implementation of this law.

**(2)** The creditors of an organisation involved in a merger or split transaction may, through any legal means, object to the conclusion or validation of the merger or split where debts due have not been settled.

**(3)** The conditions for the merger, split or registration of bodies born thereof shall be laid down in the decree of implementation of this law

### **CHAPTER 4 DISSOLUTION**

**SECTION 66** -The dissolution of a Co-operative society, Common Initiative Groups or Union maybe voluntary, may be decided by a court or it may be decided by the Administration.

**SECTION 67-** The voluntary dissolution of a Co-operative society or a Common Initiative Group shall be decided at the statutory meeting convened solely for that purpose in one of

the following cases:

- (a) expiry of the contractual period of the organisation, except where an extension is decided on by the said meeting;
- (b) cessation of all main regular activities of the organisation for one financial year;
- (c) loss of 3/4 (three-quarters) of the authorised capital including the reserves in the case of a Co-operative society; and/or
- (d) for any reason judged valid by the said meeting.

**SECTION 68 - (1)** In all cases of voluntary dissolution, the statutory meeting shall appoint a liquidator, who may or may not be a member of the Co-operative society and shall fix his remuneration.

(2) The appointment of a liquidator shall terminate the duties of the managing, supervisory and control bodies of the Co-operative society or the Common Initiative Group, other than the statutory meeting which has decided the dissolution.

**SECTION 69** - The dissolution shall be decided by the competent court and a notification forwarded to the managers of the organisation concerned and the registration service in one of the following cases:

- (a) violation of the laws, regulations and statutory provisions if, within a year after the violation was established, it has not been redressed before the general meeting of the Co-operative society or notified to the representative of the organization concerned;
- (b) bankruptcy;
- (c) if the authorised capital has not been replenished at the end of the financial year where the accounts closed off at the end of the previous year showed a loss higher than 3/4 (three-quarters) of the authorised capital, including the reserves, and the voluntary dissolution of the Co-operative society was not carried out;
- (d) termination of all main regular activities for 2 (two) consecutive years.

**SECTION 70 - (1)** The dissolution of a Co-operative society or a Common Initiative Group shall be decided automatically by the registration service in one of the following cases:

- (2) non-deposit for two consecutive years of documents whose notification is mandatory;
- reduction of membership below the minimum prescribed by the law, for 2 (two) consecutive financial years.
  - The dissolution provided for in paragraph (1) may be effected only after a period of 2 (two) months following due notification stating the reasons for the intended dissolution.

**SECTION 71** -The authority dissolving a Co-operative society or Common Initiative Group shall appoint a liquidator and fix his remuneration.

**SECTION 72 - (1)** In case of liquidation, the interests of creditors shall be protected in the same manner as in the case of liquidation of a commercial company.

(2) However, the inventory at the beginning of the liquidation exercise shall be taken with the assistance of an audit committee in which creditors and members shall have equal representation.

(3) Furthermore, the settlement of the liabilities of the organisation shall follow this order of priorities:

- (a) liquidation costs;
- (b) payment of creditors previously registered in order of priority in accordance with the regulations in force, it being understood that debts owed to members shall be placed in the same category as those of third-parties;
- (c) devolution of gifts, legacies and other contributions received conditionally from public or semi-public establishments, natural persons or non-governmental organisations;
- (d) reimbursement to members of sums deposited as subscriptions to the share capital or as individual contribution to the assets of the organisation;

- (e) distribution of remaining sums, in accordance with the rules laid down in the articles of association
- (4) The duties of the liquidator and the liquidation procedures shall be laid down in the decree of implementation of this law.

## **CHAPTER 5** **FEDERATIONS**

**SECTIONS 73-** (1) With a view to representing and defending their common material and moral interests, Co-operative societies, Common Initiative Groups and their unions may form federations of Co-operative societies and/or Common Initiative Groups.

(2) The federations referred to in the preceding paragraph may merge to form confederations.

(3) They may seek membership in international organisations having similar objectives.

**SECTION 74-** A federation or confederation of Cooperative societies or Common Initiative Groups shall adopt either the form of a union governed by this law, or that of an association governed by law No. 90/53 of 19 December 1990

## **PART V** **MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

**SECTION 75 - (1)** A register of Co-operative societies and Common Initiative Groups shall be kept by a government service designated by the decree of implementation of this law.

(2) The government service responsible for keeping the register of Co-operative societies and Common Initiative Groups shall ensure that the provisions of this law and of its decree of implementation are respected.

(3) Duties thus linked to the keeping of the register shall be specific and different from any other duty concerning the promotion and development of Co-operative societies or Common Initiative Groups.

(4) The services of the registration service shall be free of charge. Any remuneration, whether direct or indirect, to the workers of the registration service in the exercise of their duties as laid down in this law, by Co-operative societies and Common Initiative Groups or their representatives, shall be prohibited. Any violation of the provisions of subsection (4) shall be punished in accordance with the provisions of sections 148, 151, or 312 of the Penal Code, as the case may be.

**SECTION 76 -** Co-operative societies and Common Initiative Groups shall be empowered to impose equitable fines on their members for any violation of the articles of association or contracts entered into within the framework of their activities, on condition that such fines are provided for in the articles of association or contracts.

**SECTION 77 -** Co-operative societies, Common Initiative Groups or their Unions which, on account of their nature, do not make commercial profits for themselves shall be exempted from the company tax in accordance with the provisions of the General Tax Code, in particular section 3 thereof. They shall, however, be subject to the obligation to declare results as provided for by the law.

**SECTION 78 -** Notwithstanding, as the case maybe, their criminal liability, members of the Board of Directors and the manager of a Co-operative society, officials and the director, where applicable, of Common Initiative Group shall be severally or jointly answerable to the organisation they represent and to third parties, in accordance with ordinary law principles, for their acts constituting:

- violations of the laws and regulations applicable to Co-operative societies and Common Initiative Groups;

- violations of the articles of association, regulations and/or by-laws, as the case maybe;
- negligence or mistakes in management or in the performance of their duties.

**SECTION 79 - (1)** In case of a presumed violation of the provisions of this law or of a serious mismanagement of the property of a Co-operative society, Common Initiative Group or Union of Co-operative societies, the State, which shall be represented by the competent minister, may order an inquiry the findings of which shall be referred to the law courts.

**(2)** Violations of the regulations governing Co-operative societies, Common Initiative Groups and their Unions shall be punished in accordance with section R370 of the Penal Code.

**(3)** In case of a repeat offence, the offenders shall be liable to imprisonment for from 6 (six) days to 1(one) year or to a fine of from 10,000 (ten thousand) to 100,000 (one hundred thousand) francs, or to both such imprisonment and fine. The trial court may, in addition, order the closure of the establishment.

**SECTION 80** - Any person who uses the property or name of an organisation governed by this law for ends incompatible with the interests of the said organisation, shall be punished in accordance with the provisions of the Penal Code applicable in such matters.

**SECTION 81** - Any person who publishes or communicates by any means, accounting information with a view to concealing the financial standing of a Co-operative society, Common Initiative Group or a Union thereof, shall be liable to the penalties provided for by the Penal Code.

**SECTION 82** - Any aggrieved person or a person having an interest in the good reputation of Co-operative societies or Common Initiative Group may sue them for damages.

**SECTION 83 - (1)** (a) Co-operative societies, Pre-co-operative societies and Union of Co-operative societies having their headquarters in Cameroon and approved under law No73/15 of 7 December 1973 shall be bound to register in accordance with the provisions of this law within a time-limit of 18 (eighteen) months with effect from the date of enactment of this law. In such case, an extraordinary general meeting shall convene in lieu of a constituent general meeting.

(b) Any Co-operative society, Pre-co-operative society or Union Co-operative societies which fails to register shall, upon expiry the time-limit, be considered dissolved. In such case, the registration service shall immediately and automatically dissolve and appoint a liquidator.

**(2)** Any of the organisation referred to in subsection (1) which duly applies for registration within the prescribed time limit, but which does not receive notification, either of registration or of refusal to register within a period of 2 (two) months with effect from the date of deposit of its file, shall be considered registered in accordance with the provisions of this law.

**SECTION 84** - Shall be repealed, all previous provisions contrary to, in particular, those of Law No. 73/15 of 7 December 1973 relating to rules and regulations governing Co-operative societies in the United Republic of Cameroon.

**SECTION 85** - The procedures for the application of this law shall, where necessary, be laid down by an implementing decree.

**SECTION 86** - This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 14 August 1992

(ed) Paul Biya

President of the Republic

**Law No. 96/12 of 05 August 1996  
relating to Environmental Management**

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

**PART I  
GENERAL PROVISIONS**

**ARTICLE 1** - This law lays down the general legal framework for environmental management in Cameroon.

**ARTICLE 2 - (1)** The environment constitutes a national common heritage in the Republic of Cameroon. It is an integral part of the universal heritage.

**(2)** Its protection and the rational management of the resources it provides to human life are of general interest. These resources concern mostly the geosphere, the hydrosphere, the atmosphere, their material and immaterial content, as well as the social and cultural aspects they comprise.

**ARTICLE 3** The President of the Republic shall define the national environmental policy. Its implementation shall devolve upon the Government, which shall apply it, in collaboration with the local and regional authorities, grassroots communities and environmental protection associations. To this end, the Government shall formulate national strategies, plans or programmes for the conservation and sustainable use of environmental resources.

**CHAPTER 1  
DEFINITIONS**

**ARTICLE 4** For the purpose of this law, and its enabling instruments, the following definitions shall apply:

- **“Air”**: shall be the elements comprising the atmospheric fluid and whose physical, chemical or any other modification may threaten living things in ecosystems and the environment in general;
- **“Environmental auditing”**: shall be the systematic, documented and objective appraisal of the situation, of the management of the environment and its resources;
- **“waste”**: shall be any residue from a production, processing or utilisation process, any substance or material produced or, more generally, any movable and immovable goods abandoned or intended to be abandoned;
- **“sustainable development”**: shall be a mode of development which aims at meeting the development needs of present generations without jeopardising the capacities of future generations to meet theirs;
- **“continental waters”**: shall be the hydrography whole of surface and underground waters;
- **“maritime waters”**: shall be the brackish waters and all sea waters under Cameroonian national jurisdiction;
- **“ecology”**: shall be the study of relationships existing between the various living things and their surroundings;
  - **“the ecosystem”**: shall be the dynamic complex comprising the community of plants, animals, micro-organisms and their living environment which, through their interaction, make up a functional unit;
  - **“effluent”**: shall be any processed or unprocessed liquid and gaseous evacuation of domestic, agricultural or industrial origin, discharged directly or indirectly into the environment;
  - **“waste disposal”**: shall be all the operations comprising the collection, transportation, storage, and processing necessary for the recuperation of useful materials or energy, and for

their recycling, or any deposit or discharge of any other product in appropriate areas under conditions geared towards avoiding harmful substances and environmental degradation;

- **“the environment”**: shall be all the natural or artificial elements and biogeochemical balances they participate in, as well as the economic, social and cultural factors which are conducive to the existence, transformation and development of the environment, living organisms and human activities;
- **“ecological balance”**: shall be the relatively stable relationship created progressively in time between man, the fauna and flora, as well as their interaction with the conditions of the natural environment in which they live;
- **“classified establishments”**: shall be establishments which are sources of danger or disaster threatening for the security, sanitation or the convenience of the neighbourhood or for public health, agriculture and for fishing;
- **“human settlements”**: shall be all the urban and rural centres irrespective of their type and size, and all facilities they must contain to ensure a sound and decent existence for their inhabitants;
- **“environmental impact assessment”** shall be a systematic examination, with a view to determining if a project is environmentally harmful or not;
- **“ecologically rational waste management”** shall be any practical measures ensuring that waste is managed in such a way as to protect human health and the environment, against the harmful effects this waste may have;
- **“waste management”** shall be the collection, transportation, recycling and elimination of waste, including the monitoring of disposal sites;
- **“a plant”** shall be any fixed or mobile device or unit likely to be environmentally harmful, irrespective of their owner or use;
- **“nuisances”** shall be all the technical or social factors which jeopardise the environment and make life unhealthy or difficult;
- **“a pollutant”** shall be any substance or solid, liquid or gaseous discharge, any waste, odour, heat, sound, vibration, radiation or a combination of these, likely to provoke pollution;
- **“a polluter”** shall be any private individual or corporate body emitting a pollutant which leads to an imbalance in the natural environment;
- **“pollution”** shall be any contamination or direct or indirect modification on the environment provoked by any act likely to:
  - negatively affect a positive use of the environment by man;
  - threaten the health, security and well-being of man, the flora and fauna, air, the atmosphere, waters, soils, and collective and individual goods;
- **“genetic resources”** shall be animal or plant material of real or potential value.

## **CHAPTER 2** **GENERAL OBLIGATIONS**

**ARTICLE 5** The laws and regulations shall guarantee the right of everyone to a sound environment and ensure a harmonious balance within ecosystems and between the urban and rural zones.

**ARTICLE 6 (1)** Public and private institutions shall, within the context of their competence, sensitise all the populations on environmental problems.

**(2)** The institutions shall consequently include programmes in their activities to provide better knowledge of the environment.

**Article 7 (1)** All persons shall have the right to be informed on the negative effects of harmful activities on man, health, and the environment, as well as on the measures taken to prevent or compensate for these effects.

**(2)** A decree shall define the context and conditions for exercising this right.

**ARTICLE 8 (1)** Associations regularly declared or recognized as publicly useful and exercising their statutory activities in the field of environmental protection may only contribute to the actions of public and semi-public environmental institutions following an authorisation issued in keeping with the terms and conditions laid down by special instruments.

(2) Authorised grassroots communities and associations contributing to all actions of public and semi-public institutions working for environmental protection may exercise the rights of the plaintiff with regard to facts constituting a breach to the provisions of this law and causing direct and indirect harm to the common good they are intended to defend.

### **CHAPTER III FUNDAMENTAL PRINCIPLES**

**ARTICLE 9** Within the framework of the laws and regulations in force, rational environmental and natural resource management are based on the following principles:

a) the principle of precaution, according to which lack of certainty, given the current scientific and technical knowledge, should not retard the adoption of effective and commensurate measures aimed at preventing a risk entailing serious and irreversible damages for the environment at an economically acceptable cost;

b) the principle of preventive action and correction (through priority at the source) of threats to the environment by using the best available techniques at an economically acceptable cost;

c) the pollute and pay principle according to which charges resulting from measures aimed at preventing, reducing and fighting against pollution and the rehabilitation of polluted areas shall be borne by the polluter;

d) the principle of liability according to which any person who, through his actions, creates conditions likely to endanger human health and the environment shall eliminate or cause the said conditions to be eliminated in such a way as to avoid the said effects;

- the principle of participation according to which:

–each citizen shall have access to information on the environment, including information on dangerous substances and activities;

–each citizen shall have the obligation to safeguard the environment and contribute to its protection;

–corporate bodies and private citizens shall, in all their activities conform to the same requirements;

–decisions on the environment shall be taken after consultation with the sectors of activity or groups concerned, or after a public debate when they are of a general nature;

e) the principle of substitution according to which in the absence of a written general or specific rule of law on environmental protection, the identified customary norm of a given land, accepted as more efficient for environmental protection, shall apply.

### **PART II PREPARATION, COORDINATION AND FINANCING OF ENVIRONMENTAL POLICIES**

**ARTICLE 10 (1)** The Government shall prepare environmental policies and coordinate their implementation.

To this end, it shall:

- establish quality norms for air, water, soil and any other norms necessary to safeguard human health and the environment;

- establish links between pollution, the state of biodiversity conservation and the state of the environment in general;
- initiate research on the quality of the environment and related areas;
- prepare an amendment of the National Environmental Management Plan in keeping with the interval provided for in article 14 of this law, with a view to adapting it to the new demands in this field;
- initiate and coordinate actions warranted by a critical situation, an environmental state of emergency or any other situations that may constitute a serious threat to the environment;
- publish and disseminate information on environmental protection and management;
- take any other measures necessary for the application of this law.

(2) The Government shall be assisted in its mission of formulating, coordinating, implementing and monitoring environmental policies by an Inter-ministerial Committee on the Environment and a National Consultative Commission on the Environment and Sustainable Development whose duties, organisation and functioning shall be laid down by the enabling decrees of this law.

**ARTICLE 11 - (1)** A special Fund, called the "National Environmental and Sustainable Development Fund" hereinafter referred to as the "Fund" is hereby set up with the following objectives:

- contribute to the financing of environmental auditing;
  - provide backstopping for sustainable development projects;
  - provide backstopping for environmental research and education;
  - support programmes promotion clean technologies;
  - encourage local initiatives on environmental protection and sustainable development;
  - support legalised associations involved in environmental protection which carry out significant activities in this domain;
- backup the actions of ministries involved in environmental management.

(2) The organisation and functioning of the Fund shall be laid down by a decree of the President of the Republic

**ARTICLE 12 (1)** The resources of the Fund shall come from:

- contributions from the State;
- contributions from international donors;
- voluntary contributions;
- proceeds from fines on compromises as provided for by this law;
- donations and legacies;
- sums recovered from the rehabilitation of polluted areas;
- any other revenue appropriated or authorized by law.

(2) These resources shall only be earmarked for purposes matching the objectives of this Fund.

### **PART III** **ENVIRONMENTAL MANAGEMENT**

#### **CHAPTER 1** **THE NATIONAL ENVIRONMENTAL MANAGEMENT PLAN**

**ARTICLE 13** The Government shall draw up a National Environmental Management Plan. The Plan shall be amended every 5 (five) years.



**ARTICLE 14 (1)** The Administration in charge of the environment shall ensure the inclusion of environmental concerns in all economic, energy, land and other plans and programmes.

**(2)** Furthermore, the said Administration shall ensure that the international commitments of Cameroon relating to the environment are introduced in national environmental laws, regulations and policies.

**ARTICLE 15** The Administration in charge of the environment shall ensure the planning and the rational management of the environment, set up an environmental information system comprising a database on the various aspects of the environment, at national and international levels.

To this end, it shall register all scientific and technological data relating to the environment and keep an updated compendium of environmental national laws and regulations and international legal instruments of which Cameroon is a party to.

**Article 16 (1)** The Administration in charge of the environment shall draw up a bi-annual report on the state of the environment in Cameroon and table it before the Inter-ministerial Committee on the Environment for approval.

**(3)** This report is published and widely distributed.

## **CHAPTER 2** **ENVIRONMENTAL IMPACT ASSESSMENT**

**ARTICLE 17 (1)** The promoter or owner of any development, labour, equipment or project which may endanger the environment owing to its dimension, nature or the impact of its activities on the natural environment shall carry out an impact assessment, pursuant to the prescription of the specifications. This assessment shall determine the direct or indirect incidence of the said project on the ecological balance of the zone where the plant is located or any other region, the physical environment and quality of life of populations and the impact on the environment in general.

However, where the said project is undertaken on behalf of the national defence services, the Minister in charge of defence shall disseminate the impact assessment under conditions compatible with national defence secrets.

**(2)** The impact assessment shall be included in the file submitted for public investigation where such a procedure is provided for,

**(3)** The impact assessment shall be carried out at the expense of the promoter.

**(4)** **(4)** The terms and conditions for applying the provisions of this article shall be laid down by an enabling decree of this law.

**ARTICLE 18** Any impact assessment that does not comply with the prescriptions of the specifications shall be null and void.

**ARTICLE 19 (1)** The list of the various categories of operations whose implementation is subject to an impact assessment as well as the conditions under which the impact assessment is published shall be laid down by an enabling decree of this law.

**(2)** The impact assessment shall necessarily comprise the following indications:

–analysis of the initial state of the site and its environment;

–reasons for choosing the site;

–appraisal of the foreseeable consequences of the implementation of the project on the site and its natural and human environment;

–outline of the measures envisaged by the promoter or owner to eliminate, reduce and, if possible, compensate for the harmful consequences of the project on the environment and the estimates of ensuing expenses;

–presentation of other possible solutions and reasons for which the project was selected, from the point of view of environmental protection.

**ARTICLE 20 (1)** Any impact assessment shall give rise to a reasoned decision by the competent Administration, after approval by the Inter-ministerial committee provided for by this law, under pain of the absolute nullity of the said decision. The decision by the competent Administration shall be taken within a time-limit of 4 (four) months as from the date of notification of the impact assessment. After this deadline, and in the event of silence from the said Administration, the promoter may begin his activities.

(2) Where the impact assessment is not known or the impact assessment procedure is totally or partially disrespected, the competent Administration, or if need be, the Administration in charge of the environment shall demand the implementation of appropriate emergency procedures to suspend the work envisaged or already initiated. These emergency procedures shall be initiated 'without the sanctions provided for by this law.

### **CHAPTER 3**

#### **PROTECTION OF THE RECEIVING ENVIRONMENT**

##### **I. PROTECTION OF THE ATMOSPHERE**

**ARTICLE 21** - The following shall be prohibited:

–endangering the quality of air or provoking any form of modification of its characteristics thus possibly producing harmful effects on public health and property;

–discharging any pollutant into the air, especially smoke, toxic, corrosive or radioactive dust or gases beyond the limits laid down by the enabling instruments of this law, or by special instruments as the case might be;

–discharging odours which, by virtue of their concentration or nature, are particularly inconvenient for man.

**ARTICLE 22 (1)** In order to avoid atmospheric pollution, buildings, agricultural, industrial, commercial and cottage industrial establishments, vehicles or other movable objects possessed, exploited or owned by any private individual or corporate body shall be constructed, exploited or used in a way as to meet the technical norms in force or established in application of this law or special instruments.

(2) Specially protected areas subject to particular measures shall be erected where necessary by a decree on the proposal of the territorially competent Senior Divisional Officer, when the level of pollution observed is below the minimum quality level laid down by regulation or in the face of some circumstances conducive to degradation.

(3) In order to limit or prevent a foreseeable increase in atmospheric pollution, especially following industrial and human development, and to specially protect the environment and preserve human health, sensitive areas may be created and demarcated by a joint order of the Ministers in charge of the Environment, Public Health, Territorial Administration and Mines on the proposal of the territorially competent Senior Divisional Officer.

(4) The Senior Divisional Officer may institute emergency procedures to cope with atmospheric pollution, with the approval of the competent local technical services.

**ARTICLE 23 (1)** When persons responsible for discharging pollutants into the atmosphere beyond the norms laid down by the Administration do not respect regulations, the competent administration shall issue them a notice to pay in this light.

(2) Where this notice to pay is ineffective or does not produce the estimated effects either within the prescribed deadline or automatically in an emergency, the competent Administration shall, in consultation with the Administration in charge of the environment and the others concerned,

suspend the functioning of the said plant or implement the necessary measures at the expense of the owner or recover the cost of the measures from the said owner.

**ARTICLE 24** - To protect the atmosphere, the competent Administrative units, in collaboration with the Administration in charge of the environment and the private sector, shall take measures geared towards:

- implementing the Montreal Protocol and the amendments relating thereto;
- developing renewable energy;
- preserving the regulatory function of forests on the atmosphere.

## II. PROTECTION OF CONTINENTAL WATERS AND FLOOD PLAINS

**ARTICLE 25** Continental waters constitute public property whose use, management and protection shall be subject to the provisions of this law and those of the laws and regulations in force.

**ARTICLE 26** The Administration in charge of water resources shall make an inventory establishing the extent of pollution of continental waters in keeping with physical, chemical, biological and bacteriological criteria. This inventory shall be amended periodically or each time an unusual pollution affects the state of these waters.

**ARTICLE 27** Flood plains shall be specially protected. This protection shall take into consideration their role and importance in biodiversity conservation.

**ARTICLE 28** - Regulations on the protection of continental waters shall be the object of a special law.

**ARTICLE 29** - Pending the provisions of article 30 below, direct or indirect spill incidents, discharges, dumping of any kind, and more generally, any act likely to provoke surface or underground water degradation through the of modification their physical, chemical, biological or bacteriological characteristics shall be prohibited.

**ARTICLE 30** - (1) An enabling decree of this law shall draw up the list of harmful or dangerous substances produced in Cameroon whose direct or indirect discharge, spilling, dumping, immersion or introduction into Cameroonian continental waters are either prohibited or subject to prior authorisation.

(2) The discharge of waste waters into the public purification network shall not hinder the conservation of works nor the management of networks.

(3) Plants discharging waste waters into Cameroonian continental waters established before the promulgation of this law shall conform to the regulations within a time-limit laid down by an enabling decree of this law.

Plants set up after the date of promulgation of this law shall, as soon as they go operational, conform to the norms of dumping laid down by the regulation force.

### SECTION III

#### PROTECTION OF THE COAST AND MARITIME WATERS

**ARTICLE 31** - (1) Without any prejudice to the relevant provisions of the international conventions relating to marine environmental protection dully ratified by the Republic of Cameroon, the discharge and immersion into the maritime waters under Cameroonian jurisdiction, as well as the incineration of all substances likely to:

- endanger human health and maritime biological resources;
- hinder maritime activities including navigation, aquaculture and' fishing;

- alter the quality of maritime waters from the point of view of their use;
  - downgrade the value of authorisation and the touristic potential of the sea and the coast.
- (2) The list of these substances shall be specified by an enabling decree of this law.

**ARTICLE 32 (1)** In the event of damages to or accidents in any ship, aircraft, device or platform transporting or carrying hydrocarbons or harmful or dangerous substances in waters under Cameroonian jurisdiction, which may create a serious or imminent danger for the marine environment and its resources, the owner of the said ship, aircraft, device, or platform shall be charged to pay for the rehabilitation of the contaminated site by the competent marine authorities, in application of the regulations in force.

(2) Where this charge is not heeded to or does not produce the expected results either within the given time-limit, or automatically, in an emergency, the competent authorities shall carry out the necessary measures at the expense of the ship-owner, trader or owner and shall recover the sum of the cost of the measures from the later.

**ARTICLE 33 - (1)** The captain or officer in charge of any ship, air craft, or device transporting or carrying hydrocarbons or harmful or dangerous substances in the sea waters under Cameroonian jurisdiction shall notify the competent authorities, by any means, of any event occurring on board and which is or could constitute a threat to the marine environment and related interests.

(2) The provisions necessary to prevent or fight against any marine pollution originating from ships and plants situated at sea and/or on land shall be stipulated by an enabling decree of this law.

**ARTICLE 34 - (1)** The Administration in charge of lands may upon request, grant authorisation to occupy public land.

Any such occupation shall not hinder free access to the marine public lands free movement on shore, nor promote erosion or degradation on the site.

(2) Only light and dis-imputable plants, excluding any construction in concrete or, for housing, shall be authorised to occupy the public marine and river domain on a private and temporary basis.

**ARTICLE 35 -** A non-identified zone whose regulations shall be laid down by the legislation on lands, shall be demarcated along maritime coasts, river banks and lake sides.

#### **SECTION IV** **PROTECTION OF SOILS AND THE SUB-SOIL**

(1) The soil and sub-soil as well as the limited renewable or non-renewable resources contained therein, shall be protected against any forms of degradation and jointly managed rationally by the competent Administrations.

(2) An enabling decree of this law, prepared in collaboration with the Administrative units concerned, shall lay down:

- the specific conditions for the protection and fight against desertification, erosion, loss of arable land and pollution of the soil and its resources by chemicals, pesticides and fertilisers;

- the list of fertilisers, pesticides and other chemical substances whose use shall be authorised or encouraged in agriculture;

- the authorised quantities and the terms and conditions for their use, so that the substances do not endanger the soil quality or other receptor environments.

**Article 37 - (1)** Holders of mining permits or quarrying permits shall rehabilitate the exploited sites.

(2) However, holders of mining permits and quarrying permits may choose to pay the financial cost of rehabilitation carried out by the competent Administration. The amount of and the terms and conditions for paying the relevant charges shall be laid down by an enabling decree of this law. The corresponding sums shall be paid to the Fund provided for by this law and shall not be earmarked for other uses.

**Article 38 - (1)** The allotment and management of land for agricultural, industrial, urban or other uses, as well as prospecting, research or exploitation of sub-soil resources likely to endanger the environment, shall be subject to the prior authorisation of each Administration concerned and after the obligatory opinion of the Administration in charge of the environment.

(2) An enabling decree of this law shall lay down the conditions for issuing the authorisation provided for in (1) above and the activities and uses which, on account of the dangers they pose for the soil, the sub-soil or their resources, shall be prohibited or subject to special procedures.

## **SECTION V** **PROTECTION OF HUMAN SETTLEMENTS**

**ARTICLE 39 - (1)** The protection, conservation and enhancement of the cultural and architectural heritage are of national interest.

(2) They are an integral part of the national policy of environmental protection and development.

**ARTICLE 40 - (1)** Urban development plans and public or private housing development plans shall take into consideration environmental protection while choosing locations for economic activity and residential and leisure zones. Prior to their implementation, these plans must record the obligatory opinion of the Administration in charge of the environment.

(2) Urban centres shall comprise recreational grounds and lawns in a harmonious proportion laid down by urban development instruments and the Law on Forestry given the available space, the land occupation ratio and the population residing therein.

**ARTICLE 41** - Building permits shall be issued duly taking into account the presence of classified establishments and their impact on the environment, and may not be issued or may be subject to special prescriptions jointly prepared by the Administrations in charge of the environment and housing, where the intended buildings are likely to have negative consequences on the environment.

## **CHAPTER IV** **PLANTS CLASSIFIED AS DANGEROUS,** **UNHYGIENIC OR INCONVENIENT AND POLLUTING ACTIVITIES**

### **I. WASTE**

**ARTICLE 42** - Waste shall be treated in an ecologically rational manner to eliminate or curb their harmful effects on human health, natural resources, the fauna and flora, and on the quality of the environment in general.

**ARTICLE 43 - (1)** Any person who produces or owns waste, shall eliminate or recycle it, or have it eliminated or recycled in plants authorised by the Administration in charge of classified establishments, after the obligatory opinion of the Administration in charge of the environment. Besides, the person shall inform the public of the effects of waste production,

owning, elimination or recycling on the environment and public health, pending the rule of confidentiality and the measures intended to prevent or compensate its negative effects.

(2) The conditions under which waste is collected, sorted out, stored, transported, recuperated, recycled or processed in any other way, and finally eliminated to avoid over-producing or wasting retrievable waste and environmental pollution in general shall be laid down by an enabling decree of this law.

**ARTICLE 44** - The introduction, discharge, storage or transit of waste on the national territory and produced outside Cameroon shall be formally prohibited given the international commitments of Cameroon.

**ARTICLE 45** - A regulation laid down by the joint orders of the competent administrations shall govern the manufacturing, importation, owning with the intention of selling or placing at the disposal of consumers, making of waste-generating products or materials so as to ease the elimination of the said waste, or if need be, prohibit these activities.

**ARTICLE 46.- (1)** Local and Regional Authorities shall eliminate household waste, possibly with the competent State services, in keeping with the laws in force.

(2) Besides, they shall:

- ensure the elimination of all midnight dumping;
- ensure the elimination of abandoned dumps with the assistance of the competent State services or authorised enterprises, when the owner or author of the dump is not known or identified.

**ARTICLE 47 - (1)** The person producing or processing waste shall eliminate the said waste under the joint authorisation and monitoring of the Administrations in charge of the Environment and Mines respectively, in accordance with prescriptions laid down by regulation.

(2) Waste shall be discharged into dumps that are periodically inspected and which respect the minimum technical norms of dump management.

(3) Special industrial waste considered dangerous on account of their properties shall not be dumped in stock plants receiving other categories of waste.

**ARTICLE 48 - (1)** When waste is abandoned, dumped or processed in violation of the prescriptions of this law and its enabling regulations, the authority vested with police powers shall automatically eliminate the said waste at the expense of the said producer, after charging the producer to pay.

(2) The Administration shall oblige the producer to deposit to a public accountant a sum corresponding to the cost of the work to be done. The competent public accountant shall be appointed by order of the minister in charge of Finance.

**ARTICLE 49** - Waste immersion, incineration or elimination by any procedure in the continental and/or maritime waters under Cameroonian jurisdiction shall be strictly prohibited, duly taking into account the international commitments of Cameroon.

**ARTICLE 50 - (1)** The obligation of general maintenance which the public land dealers are subject to shall include those to eliminate, cause to be eliminated, or recycle waste contained in the land.

(2) The dumping of waste on public land shall be strictly prohibited, including public maritime land such as defined by the laws in force.

**Article 51 - (1)** Waste shall only be buried in the sub-soil with the prior joint authorisation of the competent administrations which shall lay down the technical

prescriptions and special rules to observe.

(2) The burial of waste without the authorisation provided for in sub-paragraph (1) of this article shall lead to an excavation, of the waste by the person who buried it, or, after a charge to pay from the competent Administration, in collaboration with the other Administrations concerned.

**ARTICLE 52 - (1)** Areas damaged by work done without authorisation or without observing prescriptions, and sites contaminated by midnight dumps or unauthorised buried waste shall be rehabilitated by officials or the closest possible restoration to their original state.

(2) Where a notice of the competent administration has no follow-up for one year, the State shall rehabilitate the site in collaboration with the other administrative units concerned.

**ARTICLE 53 -** The discharge of a pollutant into the air, water or soil shall be subject to an authorisation. The conditions for the issue of this authorisation shall be laid down by an enabling decree of this law.

## II. CLASSIFIED ESTABLISHMENTS

**ARTICLE 54 -** Factories, workshops, warehouses, building sites, and on the whole, industrial, cottage industrial or commercial plants exploited or owned by any private individual or corporate body, private or public institution, and which pose or may pose dangers for public health, security, hygiene, agriculture, nature and the environment in general, or disadvantages for the conveniences for the neighbourhood shall be subject to the provisions of the laws and regulations in force on classified establishments.

**ARTICLE 55 - (1)** In order to prevent and control accidents in classified establishments, the official in charge of the classified industrial or commercial establishment shall carry out a study on the dangers involved before opening the said establishment .

(2) The study on the dangers involved provided for in sub-paragraph 1 above shall comprise the following indications:

- inventory and description of dangers according to their internal or external origin;
- risks involved for the environment and the neighbourhood;
- justification of techniques and envisaged procedures for risk prevention mitigation or compensation of their effects;
- the plant design;
- exploitation guides;
- means of detection and intervention in the event of a disaster.

**ARTICLE 56 - (1)** The exploiter of any first or second-class establishment as defined by the law on classified establishments shall establish a specific emergency plan to alert the competent authorities and neighbouring populations in the event of a disaster or threat of a disaster, the evacuation of persons and means of preventing the disaster.

(2) The emergency plan shall be approved by the competent Administration which shall regularly ensure the good condition and worthiness of the material provided to implement the plan.

## III. HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCES

**ARTICLE 57 - (1)** Harmful and/or dangerous Chemical substances which, on account of their toxic nature or their concentration in biological chains, or likely to be a danger for human health, the natural environment, and the environment in general when they are produced, imported into the national territory or dumped into the environment, shall

be controlled and monitored by the competent technical Administrative units, in cooperation with the Administration unit in charge of the environment.

(2) Radioactive substances shall be governed by a special law.

**ARTICLE 58** - An enabling decree of this law taken jointly by the competent administrative units shall regulate and lay down:

–the obligations of manufacturer and importers of chemical substances intended for marketing, the composition of preparations placed on the market, the volume to be marketed;

–the list of substances whose production, importation, transit and movement on the national territory are prohibited or subject to the prior authorisation of the Administrative unit in charge of the control and monitoring of chemical, harmful and dangerous substances;

–the conditions, mode, itinerary and schedule of transport, as well as all prescriptions relating to the conditioning and marketing of the substances mentioned above;

–the conditions for issuing the prior authorisation;

–the list of substances whose production, importation, transit and movement on the national territory are authorised.

**ARTICLE 59.- (1)** (1) The chemical, harmful and dangerous substances manufactured, imported or sold in violation of the provisions of this law shall be seized by the officials in charge of repression of fraud, or those on oath from the competent administrative units.

(2) When the substances mentioned in (1) pose a real and imminent danger, they shall be destroyed or neutralised as soon as possible by the administrative units mentioned in (1) above, at the expense of the offender.

#### **SECTION 4** **NOISE AND OLFACTORY NUISANCES**

**ARTICLE 60 - (1)** The emission of noise and odours likely to be harmful to human health, excessively inconveniencing the neighbourhood and endanger the environment shall be prohibited.

(2) Persons emitting this noise and odours unnecessarily or without any precaution shall take all the necessary measures to suppress, prevent or limit their propagation.

(3) In the event of an emergency, councils shall take all the necessary security measures intended, as a matter of course, to put an end to the trouble. If need be, they may seek the assistance of government forces.

**ARTICLE 6** - An implementation decree of this law taken in collaboration with the competent administrative units shall determine:

- the cases of and conditions under which noises made without absolute necessity and without taking precautions shall be prohibited or regulated;

- the conditions under which the buildings, industrial, commercial, cottage industrial or agricultural establishments, vehicles or other movables possessed, exploited or owned by any private individual or corporate body, shall be exploited, constructed or used in a way as to comply with the provisions of this law and its enabling instruments;

- the conditions under which all security measures shall be taken by the council to automatically put an end to danger, without any prejudice to the possible penal sentences;

- the deadline to be respected in compliance with the provisions of this law and the date of publication of each enabling regulation.

#### **CHAPTER V** **NATURAL RESOURCE MANAGEMENT AND** **BIODIVERSITY CONSERVATION**

**ARTICLE 62** - The protection of nature, the preservation of animal and plant species and their habitat, the maintenance of biological balances and ecosystems and the conservation



of biodiversity and genetic diversity against all causes of degradation and threats of extinction are of national interest. It shall devolve on the Administration and each citizen to safeguard the natural heritage.

**ARTICLE 63** - Natural resources shall be managed rationally to meet the needs of the present generations without comprising the capacity of future generations to meet their own needs.

**ARTICLE 64** - (1) Cameroon's biodiversity is used sustainably, especially through:

- an inventory of existing species, particularly of those that are endangered;
- management plans of species and the preservation of their habitat;
- a system on the control of access to genetic resources.

(2) Biodiversity conservation through the protection of the fauna and flora, the creation and management of natural reserves and national parks shall be governed by the laws and regulations in force.

(3) The State may erect any part of the national territory into an ecologically protected area. Such an area shall be the subject of an environmental management plan.

**ARTICLE 65** - (1) Scientific exploration and biological and genetic resource exploitation in Cameroon shall be done under conditions of transparency and in close collaboration with national research institutions and local communities and should be profitable to Cameroon. The exploration and exploitation should be done under the conditions stipulated by the international conventions relating thereto, duly ratified by Cameroon, especially the Rio Convention of 1992 on biodiversity.

(2) An enabling decree of this law shall lay down the terms and conditions under which foreign researchers and Cameroonian research institutions and local communities shall collaborate.

**ARTICLE 66** - An enabling decree of this law shall determine the historic, archaeological and scientific sites, as well as the sites that are of special panoramic beauty, and shall ensure their protection and lay down the conditions under which they shall be managed.

**ARTICLE 67** - (1) Mining resources and quarries shall be explored and exploited in an ecologically rational manner, making allowance for environmental considerations.

(2) These activities shall be carried out in keeping with the provisions of the laws in force.

**ARTICLE 68** - (1) The protection of land against erosion and the prevention and fight against desertification are publicly useful. These actions are taken particularly through planning, land use and zoning, reforestation as well as the dissemination of ecologically efficient methods of land use.

(2) These activities shall be carried out in keeping with the laws in force and the enabling instruments of this law, as well as the relevant international conventions duly ratified by Cameroon.

**ARTICLE 69** (1) Resources shared with other States shall be managed sustainably, and as much as possible, in cooperation with the State concerned.

(2) This cooperation shall be by virtue of the international conventions signed between the States sharing these resources.

## **CHAPTER VI**

### **RISKS AND NATURAL DISASTERS**

**ARTICLE 70** - On the initiative of each competent administration and in concert with the other administrative units, as well as under the coordination of the Administration in charge

of the environment, a national map and monitoring plans of high risk and natural disaster zones, especially seismic and/or volcanic zones, flood zones, zones likely to experience landslides, marine and atmospheric pollution risk zones, drought and desertification zones as well as magmatophreatic eruption zones, shall be prepared.

**ARTICLE 71** - Risk prevention shall comply with the principles of this law as well as the relevant provisions provided for by the, specific instruments in force.

## **PART IV** **IMPLEMENTATION AND FOLLOW-UP OF PROGRAMMES**

### **CHAPTER I** **PARTICIPATION OF POPULATIONS**

**ARTICLE 72** - Populations shall be encouraged to participate in environmental management, especially through:

- free access to environmental information, pending the imperatives of national defence and state security;
- consultative mechanisms to take stock of the opinion and contributions of the populations;
- representation of populations within environmental advisory bodies;
- production of environmental information;
- sensitisation, training, research and education on the environment.

**ARTICLE 73** - Environmental education should be introduced in primary and secondary school curriculums as well as in institutions of higher learning.

**ARTICLE 74.-** In order to strengthen environmental awareness in the society and increase the sensitisation on and participation of populations in environmental issues, the Administration in charge of the environment and communication, as well as other Administrative units and public bodies concerned shall launch information and sensitisation campaigns using the media and other means of information. To this end, they shall make use of the traditional means of communication as well as the traditional authorities and associations working in the field of the environment and development.

## **PART V** **INCENTIVE MEASURES**

**ARTICLE 75** - Any operation contributing to the elimination of erosion and the effective fight against desertification, and to the promotion of the rational use of renewable resources, especially in the savannah zones and the northern part of the country shall benefit from a support from the fund provided for by this law.

**ARTICLE 76.- (1)** Industrial establishments importing equipment to enable them eliminate greenhouse gases like carbon dioxide, chlorofluorocarbons, in their manufacturing process or in their products, or to reduce any form of pollution shall benefit from a reduction of the custom duty on these equipment; the proportion and duration of which shall be determined by the Finance Law as and when necessary.

**(2)** Private individuals and corporate bodies promoting the environment shall benefit from a deduction on taxable profits according to the terms and conditions laid down by the Finance Law.

**PART VI**  
**LIABILITY AND SANCTIONS**

**CHAPTER 1**  
**LIABILITY**

**Article 77 - (1)** Without any prejudice to the sanctions applicable within the framework of penal liability, any person transporting or using hydrocarbons or chemical, harmful and dangerous substances, or any operator of a classified establishment who has caused body or material damage directly or indirectly linked to the exercise of the above mentioned activities shall be liable for damages without the need to prove his offence.

**(2)** The reparation of the damage mentioned in (1) of this article shall be jointly borne when the author of the damage proves that the body or material damage is the fault of the victim. It shall be exonerated in the event of a “force majeure”.

**Article 78 -** When the constituent elements of the offence originate from an industrial, commercial, cottage industrial, or agricultural establishment, the owner, operator, director or manager as the case might be, may be liable to fines or legal fees owed by the authors of the offence, and to the rehabilitation of the sites.

**CHAPTER 2**  
**SANCTIONS**

**ARTICLE 79 -**The following persons shall be liable to a fine of 2,000,000 (two million) to 5,000,000 (five million) CFA francs and a prison sentence of 6 (six) months to 2 (two) years or only one of these two sanctions:

- any person having implemented a project needing impact assessment, without carrying out such assessment;
- Any person having implemented a project that does not conform to the criteria, norms and measures spelled out for the impact assessment;
- any person having obstructed the checks and analyses provided for by this law and/or its enabling instruments.

**ARTICLE 80 -** Any person who dumps toxic and/or dangerous waste on Cameroonian territory shall be liable to a fine of 50,000,000 (fifty million) to 500,000,000 (five hundred million) CFA francs and life imprisonment.

**ARTICLE 81 (1)** Any person having imported, produced, owned and/or used harmful or dangerous substances in violation of the regulations shall be liable to a fine of 10,000,000 (ten million) to 50,000,000 (fifty million) CFA francs and a prison sentence of 2 (to) to 5 (five) years or only one of these two punishments.

**(2)** In the event of subsequent offences, the maximum total amount of the sanctions shall be doubled.

**ARTICLE 82 - (1)** Any person having polluted, or degraded soils and sub-soils, altered the quality of air and waters in violation of the provisions of this law shall be liable to a fine of 1,000,000 (one million) to 5,000,000 (five million) CFA francs and a prison sentence of 6 (six) months to 1 (one) year or only one of these two.

**(2)** In the event of subsequent offences, the maximum total amount of the sanctions shall be doubled.

**ARTICLE 83 - (1)** Any captain of a ship who is guilty of dumping hydrocarbons or other marine environmentally harmful liquid substances into marine waters under Cameroonian

jurisdiction in violation of the provisions of this law and its enabling instrument for international conventions relating to the prevention of marine pollution to which Cameroon is a party, shall be liable to a fine of 10,000,000 (ten million) to 50,000,000 (fifty million) CFA francs and a prison sentence of 6 (six) months to 1 (one) year or only one of these two sanctions.

(2) When the offending boat is other than a tanker, and the gross registered tonnage is lower than 400 (four hundred), the sanctions provided for in sub-paragraph 1 of this article shall be reduced, while the minimum fine shall not be lower than 1,000,000 (one million) CFA francs.

(3) In the event of subsequent offences, the maximum total amount of the sanctions shall be doubled.

(4) The sanctions provided for by this article shall apply without prejudice to the right to compensation of public or private establishments as well as of persons having suffered damages originating from pollution.

(5) The sanctions provided for by this article shall not apply to dumping by a ship to ensure its own security or that of other ships, or to save human life; neither shall they apply to discharges resulting from damages suffered by the ship without the establishment of any offence against its captain or crew.

**Article 84 - (1)** Shall be liable to a fine of 500,000 (five hundred thousand) to 2,000,000 (two million) CFA francs and a prison sentence of 6 (six) months to 1 (one) year, or only one of these two sanctions, any person having operated a plant or used a movable object in violation of the provisions of this law.

(2) In the event of subsequent offences, the maximum total amount of the sanctions shall be doubled.

**ARTICLE 85** - The sanctions provided for by this law shall be supplemented by those contained in the Penal Code as well as in various sectoral laws applicable to environment protection.

**ARTICLE 86** - The sanction shall be doubled when the above-mentioned offences are committed by an official of the Administration in charge of environmental management, or with their complicity.

**ARTICLE 87** - The provisions of articles 54 and 90 of the Penal Code relating to stay of proceedings and mitigating circumstances shall not apply to the sanctions provided for by this law.

### **CHAPTER 3** **ESTABLISHMENT OF INFRINGEMENTS**

**ARTICLE 88 - (1)** Without prejudice to the prerogatives of the public prosecutor, and the judicial police vested with general competence, the officials on oath of the Administration in charge of the environment and other Administrative units concerned, especially those of the cadastral survey, town planning, public works, forests, the merchant, mines, industry, labour and tourism services shall be in charge the research and establishment of infringements in keeping with the provisions of this law and its enabling instruments.

(2) The officials mentioned in sub-paragraph (1) above shall take an oath before the competent court, upon the request of the Administration concerned, following the terms and conditions laid down by an enabling decree of this law.

(3) In the exercise of their duties, the officials on oath shall carry their professional card.

**ARTICLE 89** - Any established infringement shall be the subject of a regular report.

Infringements shall be sought for and established by two officials who shall co-sign the report. The report shall be authentic until a plea of forgery is introduced.

**ARTICLE 90 - (1)** Any report establishing an infringement shall be forwarded immediately to the competent Administration which shall notify the offender of it. The offender shall have a time-limit of 20 (twenty) days as from the date of notification to contest the report. After this time-limit, any contesting shall be inadmissible.

(2) Where there is contesting within the time-limit provided in sub-paragraph 1 of this article, the reclamation shall be examined by the competent Administration. Where the contesting is founded, the report shall be closed with no follow-up. Where the contesting is unfounded, and in the absence of a final compromise or arbitration, the competent Administration shall undertake legal proceedings in keeping with the law.

#### **CHAPTER 4 COMPROMISE AND ARBITRATION**

**ARTICLE 91 - (1)** The Administrative units in charge of environmental management shall have the full right to effect a compromise. To do this, they shall be duly notified by the defaulter.

(2) The amount of the compromise shall be fixed in consultation with the Administration in charge of finance. This amount shall not be lower than the minimum of the corresponding sanction.

(3) The compromise shall be effected before any possible legal procedure, under pain of nullity.

(4) All proceeds from the compromise shall be paid to the fund provided for by this law.

**ARTICLE 92 -** Parties to an environmental dispute may settle the dispute by a joint agreement reached through arbitration.

**ARTICLE 93 - (1)** Traditional authorities shall have the competence to settle disputes relating to the use of some natural resources, especially water and pastures on the strength of the local ways and customs, without infringing on the right of the parties to the conflict to refer the matter to the competent courts.

(2) A report on the settlement of the conflict shall be drawn up. A copy of this report duly signed by the traditional authority and the parties to the conflict or their representatives shall be deposited with the administrative authority under whose territorial jurisdiction the village community or the site of the conflict is situated.

#### **PART 7 MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 94 -** Mangrove ecosystems shall be specially protected, taking into account their role and importance in marine biodiversity conservation and the maintenance of Coastal ecological balances.

**Article 95 -** The State shall ensure “in situ” and “ex situ” conservation of genetic resources in accordance with the terms and conditions laid down by special laws.

**ARTICLE 96 - (1)** Any decision taken or authorisation given within the framework of this law, without the prior opinion of the Administration in charge of the environment as provided for by the said law shall be null and void.

(2) Any person interested in taking action may invoke the nullity of the said decision or

authorisation.

**(3)** The enabling decree of this law shall lay down, as the case may be, the terms and conditions under which the Administration in charge of the environment shall give its prior opinion.

**ARTICLE 97** - The enabling decrees of this law shall lay down the said terms and conditions as and when necessary.

**ARTICLE 98 - (1)** This law shall apply without any prejudice to the compatible provisions of the special laws in force on environmental management.

**(2)** However, the provisions of article 4 (1) No.9/27 of 29 December 1989 on toxic and dangerous waste, are hereby repealed.

**ARTICLE 99** - This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 5 August 1996

(ed) Paul Biya  
President of the Republic

**Law No. 2004/003 of 21 April 2004 to  
regulate Town Planning in Cameroon**

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

**PART I**  
**GENERAL RULES GOVERNING TOWN PLANNING,  
URBAN DEVELOPMENT AND BUILDING**

**CHAPTER 1**  
**GENERAL PROVISIONS GOVERNING LAND USE**

**I. GENERAL PROVISIONS**

**SECTION 1** - This law governs town planning, urban development and building throughout Cameroonian territory.

As such, it lays down the general rules governing land use, defines town planning projections, rules and instruments, organises land management operations and relations between the various urban stakeholders.

**SECTION 2** - Cameroon territory shall be common property of the Nation. The State as well as the regional and local authorities shall, within the framework of their respective powers, be the managers and guarantors thereof. The local and regional authorities shall, while respecting one another's autonomy, harmonise their projections and decisions relating to land use.

**SECTION 3** - Within the meaning of this law, town planning shall constitute all the legislative, regulatory, administrative, technical, economic, social and cultural measures geared towards the harmonious and coherent development of human settlements through the judicious use of land, the development of the said land and improvement of the living environment as well as economic and social development.

**SECTION 4:** (1) The human settlements under this instrument shall include urban centres and rural communities with at least 2000 (two thousand) inhabitants covering an uninterrupted and clearly built-on area.

(2) A human settlement shall be classified as urban centre by decree.

**SECTION 5:** Urban areas shall be demarcated and modified accordingly by order of the Ministers in charge of lands, at the behest of the State or the council concerned and upon the recommendation of the Ministers in charge of town planning or urban affairs, as the case may be.

**SECTION 6:** Within the areas concerned, the scope of the general rules governing land use shall extend to the location, services and the architecture of buildings, type of fencing and upkeep of the said buildings.

**SECTION 7:** (1) Town planning in Cameroon shall be governed by the general rules relating to town planning and implemented by town planning documents, urban management operations

and town planning instruments.

(2) The procedure and conditions for issuing these documents and instruments as well as the procedure and conditions for executing the operations referred to shall be laid down by regulations.

**SECTION 8:** Local councils not in possession of any currently valid town planning documents, or having areas of their urban centres that are not covered by a valid plan shall apply the provisions of the general rules governing town planning and building laid down in (11) below.

## II. General town planning and building rules

**SECTION 9: (1)** Except otherwise specially prescribed, any land in danger of a natural hazard (flood, erosion, landslide, earthquake, etc.), portions of State land classified as such, and ecologically protected areas as defined by legislation relating to environmental management shall not be built on.

(2) Any land in danger of an industrial hazard or serious nuisances (industrial pollution, noise pollution, etc.) and land likely to jeopardise public health or local cultural values shall be unfit for habitation.

(3) Zones where such lands are located shall be defined by town planning documents or, failing that, by municipal order.

(4) Protection measures and the safety distances to be considered in drafting town planning documents, shall be defined by the competent government services in particular, those in charge of mines, defence, the environment, tourism and lands.

**SECTION 10:** Town planning studies must include environmental impact assessment, as prescribed by legislation on environmental management.

**SECTION 11: (1)** Except specially prescribed by town planning documents or by the Mayor of the Council concerned, in particular with regard to urban renewal, land shall be approved for building purposes only where it is served by a public or private road at least 7 (seven) metres wide.

(2) In all cases, for any piece of land to be built on, there must be provision for the intervention of emergency (fire-fighting units, sanitation), refuse collection and other services.

**SECTION 12:** Owners of hemmed-in parcels or of parcels without rain water drainage ways, particularly plots located downstream, shall be entitled to seek and obtain a passage through neighbouring plots, under conditions stipulated by Sections 682 to 710 of the Civil code.

**SECTION 13:** A building ground surface area shall be the free projection of any structure that is covered even if only partially. This shall be determined by the coefficient of soil occupation of the building which shall be the ratio of the area of the surface area of the plot. Such coefficient may not exceed 0.6, save where otherwise expressly stipulated in the town planning documents as defined in Section 26 below.

**SECTION 14:** The land occupancy ratio shall be the ratio of the total built-on surface area to the total surface of the said plot. It shall be stipulated in town planning documents.

**SECTION 15: (1)** No further construction may take place on the remaining portion of a plot for which the building rights, taking into account in particular the land occupancy ratio, in force, have already been used up.

(2) Any transaction instrument must contain the same information set out in the town planning certificate specified in Section 101 of this law.

**SECTION 16:** Except otherwise stipulated in town planning documents, the façade of any new



building facing the street must be located at a minimum distance of 5 (five) metres from the boundaries of the plot.

**SECTION 17:** Owners of existing buildings which do not comply with the provisions of this law shall be bound to conform thereto in case of modifications on the said buildings

**SECTION 18:** Mayors shall disseminate and apply the provisions stipulated in the general town planning and building rules, using all means necessary and involving in particular, local town planning services or services in charge of urban affairs, as the case may be, and neighbourhood associations.

**SECTION 19:** No temporary or permanent structure, no external modifications on an existing building, no permanent or temporary installation on an easement of any dimension whatsoever within the urban area of a council, may be built without the prior authorisation of the mayor concerned under pain of penalties stipulated in Part IV of this law.

**SECTION 20:** Every building must be constructed such that its occupants can rapidly evacuate it or receive unhindered external assistance.

**SECTION 21** Construction rules in terms of safety, hygiene and sanitation shall be by decree, in particular with regard to:

- buildings used as dwellings;
- high-rise buildings;
- buildings for public use;
- industrial buildings;
- buildings located in risky zones.

**SECTION 22 -** The height, the materials used, the architectural form of the Constructions and the fences located on the main façade shall be specified by the urban planning ICT documents or, failing this, by a municipal by-law.

**SECTION 23.-** These Rules shall be binding on persons who arrange or do housework, build or cause to be built, or install equipment of any kind, in particular urban planners, architects, civil engineers, technicians, contractors and other persons responsible for the execution of the constructions.

**SECTION 24:** Derogations from the rules laid down in this Chapter, in particular with regard to changes in the use of zones, constructability or servicing of land, height, appearance or construction standards, may be granted by the Minister in charge of urban planning and architecture, on the reasoned opinion of the Mayor.

## **CHAPTER II** **PROJECTIONS AND TOWN PLANNING RULES**

### **I. Common provisions**

**SECTION 25.-** Town planning documents shall lay down the conditions, on the one hand, for controlled use of space, free movement, preserving farming activities, protecting forest areas, cultural heritage, natural or urban sites and landscapes, preventing natural and technological hazards, as well as all forms of pollution and nuisances and, on the other hand, for making available sufficient buildable space for economic and general activities, as well as for meeting the present and future housing and public amenity needs.

**SECTION 26.-** Town planning documents shall comprise: \_\_\_\_\_

- The Town Planning Master Plan;
- The Land Use Plan;
- The Sector Plan;
- The Summary Land Use Plan.

**SECTION 27.-** All town planning documents shall include:

- a justification report;
- graphic documents;
- appendices;
- rules and regulations.

The documents duly approved by the competent authority and made public shall apply to any natural or legal person.

**SECTION 28** - Once a town planning document has been ordered, the Mayor must suspend any decision concerning applications for land occupancy from the date of such order, until such document is approved and made public. The period of suspension shall not exceed 2 (two) years.

**SECTION 29** - Town planning documents referred to in Section 26 above shall be drawn up and revised according to the procedures and periods stipulated by decree.

**SECTION 30** - Following deliberations by the town council(s) concerned, any town planning document shall be approved by the competent authority within 60 (sixty) days from its date of transmission according to the procedures defined by decree. Beyond this time limit, the document shall be deemed approved.

**SECTION 31: (1)** Councils or council association shall assign the conduct of studies for drafting town planning documents to a town planner who is a registered member of the National Order of Town Planners, or to an approved, town planning services or those in charge of urban affairs, as the case may be, may be placed at the disposal of the councils or groups of councils concerned, to assist in designing, modifying or revisiting town planning documents.

**(2)** The search for the necessary financing to cover expenditure entailed by the studies and for preparing the town planning documents shall be the responsibility of the competent council or group of councils.

**(3)** The conditions for making local State services available shall be defined by special agreement between the State and the concerned council. Such agreements shall be conducted according to the procedures and conditions defined by instruments in force.

## II. Definition, content and drafting of town planning documents

### 1. Town Planning Master Plan

**SECTION 32: (1)** The Town Planning Master Plan is a document which lays down the basic guidelines for developing a given urban area, the general use assigned to lands and the schedule for the provision of amenities.

**(2)** Graphs and maps contained in Town Planning Master Plans should be drawn on a scale ranging between 1:20,000 and 1:25,000.

**SECTION 33.-** Town Planning Master Plans shall be drawn up for urban councils and group of councils whose development requires joint effort.

**SECTION 34: (1)** The drafting of a Town Planning Master Plan shall be on the initiative of the council or group of councils concerned.

(2) The town Planning master plan shall be requested by order of the Minister in charge of town planning or the Minister of urban affairs, as the case may be, in accordance with conditions fixed by regulation. It shall be undertaken under the authority of the Mayor of the Urban Councils referred to in Section 34 (1) above, in compliance with the general interest regulations reported previously to the State.

(3) Studies for the town Planning Master Plan shall be supervised by a technical steering committee whose composition and functioning shall be fixed by decree.

(4) Town planning Master Plans shall be approved by an order issued by the Senior Divisional Officer of the division concerned or by a joint order of the divisions concerned where its scope of application extends beyond one division, in accordance with the provisions of Section 31 above.

**SECTION 35:** The Chambers of commerce and of agriculture, and the bodies authorised to manage regional natural parks shall be consulted at the time of drawing up a master town planning scheme, with regard to preferential zones and the quantity of the industrial, commercial and handicraft equipment envisaged. The reports drawn up by these bodies shall be taken into account, and, if necessary, appended to town planning documents.

**SECTION 36:** Local associations of users shall be consulted at their request in drawing up or revising the Master Town Scheme under conditions provided for by decree.

## 2. Land use plan

**SECTION 37: (1)** the land use-use plan shall be a document drawn up to define the allocation of land and the rules governing such allocation in the medium term (10 to 15 years). It shall define the area of each of the allocated land and spell out for each of them, the rules, and special land use restrictions.

(2) The graphic documents of the Land-use Plan shall be drawn-up at a scale of between 1/5000e and 1/10000e.

**SECTION 38.- (1)** Subject to the conditions defined under Section 44 below, all urban councils and urban district councils must have a land-use plan.

(3) The provisions of the Land-use Plan must be compatible with the guidelines of the Master Town Planning Scheme where there is one.

**SECTION 39.- (1)** The initiative to draw up a land-use plan shall be taken by the Mayor, in case of necessity, the Minister in charge of town planning or the Minister in charge urban affairs as the case may be, under conditions laid down by regulations. It shall be ordered by the Senior Divisional Officer and drawn up under the authority of the Mayor, in accordance with the provisions of Section 34 above.

(2) The preparation of Land-use Plan shall be monitored by a technical steering committee chaired by the Mayor. The composition and conditions of its functioning shall be fixed by order of the Minister of Town Planning or of the Minister in charge of urban affairs, as the case may be, under conditions laid down by the regulations. This committee shall monitor the work so as to ensure that the work is done in accordance with regulations, rules of art and retained options.

(3) The Land-use Plan shall be approved by order of the Senior Divisional Officer, following deliberations thereon by the local council and on the recommendation of the local town planning services or those in charge of urban affairs, as the case may be, under the regulations laid down by regulations.

## 3. Sector plan

**SECTION 40: (1)** The sector plan shall be a document concerning part of the town which specifies the organisation, technical terms and conditions of land use equipment, reserved

areas and the technical and financial characteristics of the various infrastructure work.

(2) The graphic documents of the Sector Plan shall be drawn-up at a scale of between 1/500e et 1/1000e.

**SECTION 41: (1)** The Sector Plan shall be drawn for part of a locality covered by a land-use plan.

(2) The provisions of a sector plan must be compatible with the guidelines of the land-use plan and in accordance with the latter, it must take into account the necessary uniformity of the town.

**SECTION 42:** The regulations of the Sector of the Sector Plan spell out in detail the prescriptions relating to rights of way, location, services settlements and the aspect of buildings in the sector concerned.

**SECTION 43: (1)** The mayor shall reserve the right to initiate a Sector Plan by council order, following deliberations, thereon by council and on the recommendation of the local town planning services or those in charge of urban affairs, as the case may be, under conditions laid down by regulations.

(2) The Sector Plan shall be drawn up under the authority of the Mayor and in accordance with the provisions of Section 31 above. It shall be approved by council order and in accordance with the provisions of Section 30.

#### 4. Summary land use plan

**SECTION 44:** Pending the establishment of land-use plan, councils may draw-up a simplified land-use plan known as Summary Land-use Plan.

**Article 45: (1)** The summary land-use plan shall determine land allocation and define the area of each of the allocated land. It shall, in summary form, and for each of them, lay down the rules, restrictions, and special right of way for land use.

(2) The graphic documents of the Summary land-use Plan shall be drawn-up at a scale of between 1/500e and 1/1000e.

(3) The provisions of the summary land-use plan must be compatible with the guidelines of the Master Land-use Plan, where there is one.

**SECTION 46: (1)** The Mayor shall reserve the right to draw up a summary land-use plan? It shall be prepared by order of the Senior Divisional Officer, on the recommendation of local town planning services or those in charge of urban affairs, as the case may be, and under the authority of the Mayor pursuant to the provisions of Section 30 above.

(2) The Summary land-use plan shall be approved by council order following deliberation thereon by the local council and on the recommendation of the local town planning services or those in charge of urban affairs, as the case may be, under the conditions laid down by decree.

### III. PUBLIC RIGHTS-OF-WAY AFFECTING LAND-USE

**SECTION 47.- (1)** All the town planning documents defined above must specify public rights of way affecting land use.

(2) Only the rights of way mentioned in the town planning documents can be opposed to the requests for a land-use authorisation.

**SECTION 48 -** Upon approval by the competent authority of any town planning document, with the exception of the Master Land Use Plan, the Mayor shall initiate, at the expense of the project owner, the demarcation and classification of the areas reserved for roads and programmed.

**CHAPTER 3**  
**INVOLVEMENT OF THE POPULATION AND CIVIL SOCIETY**

**SECTION 49.-** The involvement of the population, organised groups and civil society in the implementation of the general rules of town planning urban management and construction should be encouraged through:

- free access to town planning documents;
- consultation mechanisms by which their opinion and contribution may be sought;
- their representation in advisory bodies;
- production of information relating to management and town planning;
- sensitisation, training, research and education in the area of management and town planning.

**SECTION 50.-** The terms and conditions for the involvement and participation of the population and civil society in town planning projections and investments to be carried out in the urban sector, as well as grounds for appeal and publicity offered to town planning documents shall be specified by regulation.

**PART II**  
**LAND MANAGEMENT**

**CHAPTER 1**  
**MANAGEMENT OPERATIONS**

**SECTION 51.-** The purpose of land management operations shall be to organise the maintenance, extension or approval of new housing activities, provide collective equipment, safeguard or develop built-on, or non-built-on land and natural space.

Under this law, the following shall be considered as land management operations:

- renewal and/or urban renovation;
- dividing plots and land into lots;
- concerted urban management operations;
- any other operation concerning urban land management (urban road network and other networks, equipment, re-plotting, etc.)

**SECTION 52.-** The procedure, terms and conditions for the execution of each kind of management operation shall be specified by a decree.

**I. Renewal and/or urban renovation**

**SECTION 53: (1)** Urban renewal shall consist of a series of development activities carried out on unplanned built-on areas with dilapidated houses built in the old sector, or spaces intended for the integration of specific equipment or the improvement of urban areas.

**(2)** Urban renovation shall consist of a series of development operations which entail total or partial demolition of an unhealthy, urban sector, with a view to putting up new buildings.

**SECTION 54:** The purpose of urban renewal or renovation shall be:

- to improve the living condition of dwellers as concerns:
  - land location
  - the state of building
  - access to houses
  - green spaces

- the environment
- various urban road and other networks;
- reinforce the functional nature of the area under consideration with respect to:
  - economic life;
  - social amenities and cultural equipment.

**SECTION 55:** (1) Urban renewal and/or renovation work shall be carried out within an internal operational area called an urban renewal sector or an urban renovation sector defined by instruments regulating the operation in question.

(2) Within the area concerned, the renewal and/or renovation plan, approved by council order, shall specify or supplement the existing town planning instruments.

(3) Following the approval of the renewal and/or renovation plan, road territories, right of way and planned public equipment shall be transferred to State public property.

(4) Urban renewal and/or renovation work shall be undertaken on the initiative of the State or a council or council associations and shall be carried out in accordance with renewal and /or renovation plan.

**SECTION 56:** (1) Urban renewal and/or renovation work shall be carried out under the responsibility of the councils concerned, either under State control or private developer, with the possible assistance of the State or any other form of help from multilateral, bilateral or regional or local bodies.

(2) As and when necessary, local State services may be put at the disposal of councils or relevant council associations, for technical perfecting or execution of urban renewal and/or renovation work.

(3) The conditions for making local States services available shall be defined by specific agreement between the State and the councils concerned. Such agreements shall be signed in the forms and under the conditions defined by the regulations in force.

**SECTION 57:** In any case, urban renewal and/or renovation work shall be carried out in consultation with the people concerned, in compliance with the provisions of Part 1, Chapter III of this law, and with the appropriate attendant social measures.

**SECTION 54:** The State, council or relevant council associations shall be responsible for obtaining funds to defray the cost of perfecting, and carrying out urban renewal and/or renovation work.

## II. Layout

**SECTION 59:** (1) The laying out of land shall be an operation carried out to divide a piece of land into plots.

(2) Any laying out land into more than four plots shall require the approval of the relevant authority, under pain of nullity of the operations involved.

**SECTION 60:** Land shall be laid out on the initiative of the State, regional and local authorities, private or corporate bodies, on their respective property, and in accordance with the town planning instruments in force or, failing that, the general rules governing town planning and construction.

**SECTION 61:** The laying out of State land shall be approved by order of the Minister in charge of lands, that of councils by Senior Divisional Officers and private land by Mayors.

**SECTION 62:** (1) The approval to lay out a piece of land shall entail authorisation to divide and transfer road territories, rights of ways and planned public equipment to the State Public

Property.

(2) The conditions and time-limits and the methods of drawing up, approving and modifying the laying out of land, especially as concerns the respective actions of town planners and surveyors, shall be defined by decree.

**SECTION 63:** (1) the initiator of a lay out shall, on the basis of the type, size and location of the land, be bound to make provision for a number of equipment whose nature and characteristics shall be specified by town planning instruments.

(2) Before issuing a layout approval, the authorities referred to under Section 61 above shall make provision for public equipment and primary networks through holders of public service concessions.

**SECTION 64:** (1) Before land sale, the developer shall at least carry out the physical demarcation thereof by planting boundary stones along the plots and road territories on his land.

(2) After taking cognisance of the above physical demarcation, the authority who issued the land layout authorisation shall authorise the sale of some of the plots in proportion to the progress made in the development of the land, under conditions defined by decree. The final authorisation to sell the rest of the plots shall be granted on completion of the development.

(3) However, in case of sale of plots pending future completion of development, the developer shall present a bank guarantee, in the form of personal or joint security corresponding to the total costs of the lay out.

### III. CONCERTED URBAN MANAGEMENT

**SECTION 65:** Concerted urban management shall be carried out in order to develop, renew, or equip lands in the urban or suburban areas. It shall be carried out in a concerted manner between public authorities and identified land owners or, if need be, between the developer and the people concerned.

The zones in which concerted urban management is carried out shall be known as concerted urban management areas.

**SECTION 66:** Before undertaking concerted urban management at the request of the mayor and on the recommendation of local town planning services or those responsible for town planning matters, as the case may be, an order of the Senior Divisional Officer shall demarcate the concerted urban management area.

Development to be approved by council order shall be drawn up for every sector affected by concerted urban management.

**SECTION 67:** Concerted urban management may be authorised on State land concessions granted to a legal entity set up by the people concerned and the public or private developer.

The agreement signed between the people concerned and the developer shall be an integral part of the specifications of the temporary concessions, and the effective implementation of the development works shall be tantamount to development for purposes of issuing final concession.

**SECTION 68:** Concerted urban management shall aim to:

- control land occupancy by structuring the area;
- make available equipped plots which could be used to build houses for economic, social, educational, cultural and leisure activities;
- review land status;
- possibly recover the costs of urbanisation.

**SECTION 69:** (1) Concerted land management shall be initiated by the State, regional and local authorities, individuals, private or public corporate bodies or the people concerned, and carried

out in accordance with the provisions of town planning instruments in force, or, failing that, the general regulations governing town planning and construction.

(2) The public authority shall, in particular, make provision for public equipment and primary networks through concessionaires of public services.

**SECTION 70:** (1) Concerted management shall be carried out by free agreements signed between public authorities or a public or private developer and the people concerned, who fall under a corporate body governed by common law.

(2) The agreements referred to above shall specify both the limits of the concerted management area and the methods of consultation which shall associate, throughout the management time-limit, all the people concerned.

## **CHAPTER 2 STUDIES AND EXECUTION BODIES**

**SECTION 71.-** The provisions of this chapter shall be applicable to the studies and execution bodies working for the State and local and regional authorities, which, moreover, are likely to work under State control or have their Management studies and work executed.

### **I. TOWN PLANNING AGENCIES**

**SECTION 72:** Councils and council associations may, with the State and public or other bodies which contribute to the management of their area, set up think tanks, studies and control bodies called town planning agencies. The main purpose of such agencies shall be to follow up urban trends, participate in management policies and prepare council management projects, in view of harmonising public policies. They may take the form of association.

### **II. PUBLIC MANAGEMENT ESTABLISHMENTS**

**SECTION 73.-** Public management establishments to be set up in accordance with the provisions of this chapter, shall be competent, for their benefit or, with their approval, for the benefit of the State, a council or another public establishment, to do or have land management work done in accordance with this law.

### **III. URBAN LAND INITIATIVE GROUPS**

**SECTION 74 -** Urban land initiative groups shall be set up among interested land owners to carry on the work and operations enumerated under Section 75 below.

**SECTION 75.-** The following may give rise to the creation of Urban Land Initiative Group:

- plot reallocation operations, the ensuing change of ownership rights, as well as the carry-on of the required equipment and management works;
- grouping of plots with a view, either to transferring them for use by a third party, particularly as a building lease, or to using them as an asset or selling them to a public establishment or a building or development company;
- building, maintenance and management of collective structures such as roads, parking plots, green spaces or parks;
- preservation, renewal and management of protected sectors;
- urban renewal and/or renovation operations.

**SECTION 76:** At the request of interested owners, the administrative authority may authorise the setting up of Land Initiative Group. It shall, before the setting up of the group, sound the opinion of the mayor on envisaged operation.



**SECTION 77:** A decree shall, as and when necessary, determine the modalities of implementation of this chapter and, particularly, the conditions under which the State, local and regional authorities, public establishments or private persons, may give technical assistance to Urban Initiative Groups, as well as the formalities for publishing instruments concerning such groups.

### **CHAPTER 3** **FINANCIAL PROVISIONS**

#### **I. FINANCING OF MANAGEMENT EXPENDITURE**

**SECTION 78.-** Mandatory State expenditure in urbanisation shall concern all structural and strategic equipment, particularly:

- major health, educational and sports facilities;
- primary roads and networks;
- railway stations.

**SECTION 79:** Mandatory expenditure of local and regional authorities in urbanisation are stipulated in the laws organising local and regional authorities.

**SECTION 80:** Access to certain types of investment funding in the laws and regulations in force, particularly:

- State subsidies and other appropriations;
- low-interest loans;
- equalisation funds;
- gifts and legacies;
- international cooperation opportunities, whether decentralised or not.

**SECTION 81:** Local and regional authorities shall finance their management expenditure from taxes, royalties and other State appropriations, as well as resources from decentralised cooperation.

Such financing shall not preclude loan mechanisms instituted by funding bodies existing or to be set up.

#### **II. RESOURCES DERIVED FROM URBANISATION**

**SECTION 82:** The State and local and regional authorities shall derive part of their resources from taxes and royalties on urbanisation operations, particularly:

- layout permit;
- location permit;
- building permit;
- town planning certificate; land tax; occupation duties;
- discharge tax on economic and commercial activities;
- other special taxes on town planning.

**SECTION 83:** Taxes and royalties shall be levied and instituted on the basis of the:

- land occupancy and transactions related thereto;
- provision of urban public services;
- economic activities carried out within the council.

**SECTION 84:** some of these taxes may be regrouped to improve the collection thereof. The assessment basis, maximum basis, maximum rate and conditions of collection of these taxes shall be fixed by the regulations in force.

**SECTION 85:** The Municipal council may, given the special nature of the council, levy taxes and/or given certain municipal services in concession, particularly:

- markets;
- slaughter houses;
- public taps;
- public toilets;
- sport equipment;
- motor parks.

#### **CHAPTER 4** **PRE-EMPTIVE RIGHTS**

**SECTION 86:** A pre-emptive right is a right which permits the public authority to be the priority buyer of an immovable property which a proprietor wishes to sell. It shall apply to areas where the public authority wishes to control land use, monitor the land price trends or purchase certain built on or non-built on estates, without resorting to the procedure of expropriation.

**SECTION 87:** The State and local and regional authorities may exercise pre-emptive rights on any property for the realisation of certain operations intended for:

- urban renewal;
- organisation or development of economic activities;
- construction of collective facilities;
- implementation of a local housing policy;
- stabilisation of real estate prices.

**SECTION 88:** The pre-emptive right shall apply to lands classified in approved urban planning documents as:

- neighbour hood to be renewed and/or renovated;
- building to be demolished for non-compliance with alignment plan or building right of way;
- space to be developed as:
  - thoroughfare or square;
  - public green space or park;
  - collective facility;
  - low cost housing area;
  - building restoration zone;
  - industrial activity zone;
  - sensitive zone to be protected for environmental, cultural, historical or tourist reasons;
  - real estate reserve.

**SECTION 89: (1)** Any owner of a building situated in an area subject to pre-emptive right, as stipulated in Section 88 above, and who wishes to dispose of it, shall inform the beneficiary of such right by declaration and advertising, indicating the price proposed and sales conditions.

**(2)** The beneficiary of the pre-emptive rights shall have a period of 2 (two) months to apply, indicating the price they intend to pay. Silence on the part of the beneficiary of the pre-emptive right within that time frame shall, be deemed by the owner as renouncing the exercise of such right. The owner shall then be justified to dispose of his property to a third party at the price indicated in his proposal.

**SECTION 90:** The provisions relating to the pre-emptive right shall feature in the town planning certificate, as stipulated in Part III, Chapter II of this law.

**CHAPTER 5**  
**URBAN LAND RESERVES**

**SECTION 91:** The State or local and regional authorities, to meet their future urban development needs, shall constitute land reserves in the urban area or the outskirts. To this end, they shall be empowered to acquire landed or immovable property in compliance with ordinary law or by incorporation for a public purpose or the exercise of the pre-emptive right.

**SECTION 92:** Each beneficiary of a land reserve shall be bound to protect it by all legal means in force; they include the Minister in charge of lands for reserves situated in the private property of the State and the local and regional authorities for reserves situated in their property..

**SECTION 93: (1)** The beneficiary of the land reserve shall be authorised, after unheeded notification, to proceed forthwith to demolish buildings and installations set up in that reserve without authorisation.

**(2)** He may, for that purpose, enlist the assistance of the forces of law and order. Any prosecution against him in law courts intended to stop such demolition, shall be rejected.

**SECTION 94:** Any withdrawal or part of a land reserve shall be subject to the preparation and approval of an appropriate development plan or an urban planning document.

**CHAPTER 6**  
**URBAN LAND PROTECTION**

**SECTION 95:** The State shall protect holders of ownership permits, documents which may be converted into land certificates, usufruct documents and land occupancy authorisations.

**SECTION 96:** the general regulations governing town planning, building and public rights of way shall apply to:

- holders of land certificates and other real property rights, for the use of their land;
- the State and local and regional authorities, during the conclusion of lease, concessions and sale of their private property;
- holders of an authorisation to occupy public property;
- occupants of national property;
- land developer.

**SECTION 97:** Any occupation of lands appertaining to public property of the State or local and regional authorities shall be subject to the obtaining of a prior provisional land occupancy authorisation, issued by the competent authority.

However, under no circumstances may such occupation constitute an obstacle to the smooth running of the city.

**SECTION 98:** Ownership rights may equally be consolidated through regularisation conducted during approved land management operations, whenever possible and strictly in accordance with the laws and regulations in force.

**PART III**  
**RULES GOVERNING LAND USE AND BUILDING**

**CHAPTER 1**  
**GENERAL PROVISIONS**

**SECTION 99: (1)** Administrative instruments governing land use and building include:

- the town planning certificate
- the authorisation to divide land;
- the location permit;
- the building permit;
- the demolition permit;
- the certificate of compliance.

**(2)** Provisions governing the certificate of compliance falling under building supervision and verification measures are set out in part four of this law.

**SECTION 100:** Instruments referred to in Section 99 above shall set out the rights and duties of their holders, especially regarding the exercise of the right of ownership, the right to use public highways and respect for the neighbourhood.

**CHAPTER 2**  
**TOWN PLANNING CERTIFICATE**

**SECTION 101: (1)** The town planning certificate shall be a document providing information on the rules governing town planning and administrative rights of way applicable to a piece of land. It shall state whether, considering the provisions governing town planning and administrative restrictions to the right of enjoyment applicable to a land, as well as the state of current or planned public facilities, the said land may be

- earmarked for building, or
- used to carry out a specific operation.:

**(2)** The town planning certificate shall be mandatory for any real estate transaction and must be attached to any application for land use.

It shall not be mandatory for public concession holders who must submit their technical files for approval by the local town planning service or the services in charge of urban affairs, where necessary, in accordance with the conditions laid down by decree.

**SECTION 102:** The town planning certificate shall be awarded by the mayor of the relevant council where the latter has a planning document, upon the technical recommendation of the local town planning services or services in charge of urban affairs, as the case may be, in accordance with the conditions laid down by decree.

**CHAPTER 3**  
**AUTHORISATION TO DIVIDE LAND INTO PLOTS**

**SECTION 103:** The authorisation to divide land shall be granted by the competent authority prior to the division of any land.

It shall be granted in accordance with the forms and conditions laid down in Section 62 of this law.

**CHAPTER 4**  
**LOCATION PERMIT**

**SECTION 104:** The location permit shall be a town planning administrative instrument required

for any structure that does not qualify for a building permit.

Any person seeking to put a structure that does not qualify for a building permit or modify any such existing structures must first obtain a location permit issued by the mayor of the relevant council.

**SECTION 105: (1)** A location permit shall be issued for the following types of structures:

- makeshift;
- precarious and
- temporary.

(2) A location permit shall also be required for structures planned on lands appertaining to national property and possibly on any areas earmarked for such purpose in a city planning document, excluding land reserves and building prohibition areas.

(3) The holding of a location permit shall in no case be construed as presumption of ownership.

**Section 106:** The location permit shall be examined and issued in accordance with the procedures, conditions and time frames laid down by decree.

## **CHAPTER 5** **BUILDING**

**SECTION 107: (1)** A building permit shall be an administrative instrument authorising a building to be up after ensuring that it complies with building standards and town planning regulations in force.

(2) Any person seeking to put up a building, even without a foundation, must first obtain a building permit from the mayor of the relevant council.

(3) A building permit shall also be required for any work carried out on existing buildings where such works are intended to change the building's purpose, modify its external aspect or size, or to add levels to the building.

**SECTION 108: (1)** A building permit may not be issued unless the planned buildings comply with the town planning provisions governing the setting up of facilities, their nature, purpose, architecture, layout of the surroundings, and observe general building regulations in force.

(2) Special prescriptions for building permits applicable to establishments open to the public as well as to buildings of a cultural or historical nature shall be defined by decree.

**SECTION 109: (1)** A building permit may be issued only for works whose plan has been drawn up under the responsibility of an architect enrolled in the national association of architects.

(2) An order of the mayor shall specify, for each urban area, the surface areas and limits or costs below which the intervention of an architect shall be required.

**SECTION 110: (1)** In case of a housing operation undertaken by a public or private land developer, the building permit may be awarded for the entire operation.

(2) However, the urban development plan must first have been drawn up under the responsibility of a national association of town planners.

**SECTION 111:** The building permit shall be examined and issued in accordance with the procedures, conditions and time frames laid down by decree.

**SECTION 112:** The building permit shall no longer be valid unless the building is put up within a period of 2 (two) years, with the effect from the date of issue.

Part four, Chapter one of this law shall define conditions for overseeing these rules.

**SECTION 113: (1)** Building permits shall not be required for certain buildings or works relating to national defence or technical facilities needed to run public utilities, as well as for renovation

works and structures or works whose small size do not require a building permit.

(2) An authorisation granted by the mayor of the relevant council, shall be required before the commencement of works for buildings or works that are exempt from a building permit.

(3) The exemptions established under Section 113 (1) shall not preclude compliance with the other provisions in force.

## **CHAPTER 6** **DEMOLITION PERMIT**

**SECTION 114: (1)** A demolition permit shall be an administrative document authorising the partial or total destruction of a building.

(2) Any person wishing to demolish all or part of a building irrespective of its purpose, shall first obtain a demolition permit. This requirement shall apply to the State, local and regional authorities, public establishments, public concession holders and private persons.

(3) Any intervention on a building whose result is to render such building impossible or dangerous to use shall be considered as demolition.

**SECTION 115 (1)** Demolition carried out pursuant to Sections 125 and 126 of this law shall not be subject to the issuance of a demolition permit.

(4) The demolition permit shall be issued by the mayor in accordance with the procedures, conditions and time frames laid down by decree.

**SECTION 116:** In order to protect occupants of residential premises, the demolition permit may be deferred where, for social reasons, it is necessary to protect a developed real estate property, pending release of the building in accordance with the procedures laid down by the laws and regulations in force.

**SECTION 117:** The demolition permit may be rejected, or granted only under special conditions, if the planned construction works undermine the safety of development of neighbourhoods, cultural or historical monuments and environmentally protected areas.

## **PART IV** **CONROL, VIOLATIONS AND PUNISHMENT**

### **CHAPTER 1** **CONTROL**

#### **I. GENERAL PROVISIONS**

**SECTION 118: (1)** At the behest of the Mayor, and in exceptional case, at the request of the administrative authority or citizen, sworn-in council officials, technical services or where the need arises, duly authorised local State personnel may make impromptu visits to ongoing construction sites and conduct appropriate inspections, especially before the resumption of construction works in any abandoned building site.

(2) In compliance with the sub-paragraph 1 above on statutory inspections, the mayor shall ensure compliance with the guidelines spelled out in town planning instruments or, where applicable, in the General Town Planning and Construction Rules.

(3) The statutory inspection may be ordered at the end of Construction works. Such inspection may also be required to monitor allotment works pursuant to the provisions of Section 64 of this law.

**SECTION 119: (1)** The Mayor shall be charged with the powers of municipal police in matters of town planning and the implementation of instruments thereof in conjunction with the component administrative authorities. Accordingly, he shall ensure public hygiene and compliance with town planning standards.

(2) The Mayor shall also ensure the maintenance of law and order of council roads. He shall issue permits for the temporary occupation of roads and public places in accordance with the provisions of Section 97 of this law.

(3) He shall further -authorise the establishment of networks, regardless of their nature, on public places or of temporary material depots on roads and other public places of the council, taking into consideration the use of such places by the public.

**SECTION 120.-** The mayor may, where the need arises, set up control committees charged with ensuring compliance with the provisions the safety of persons and property and the respect of hygiene within the urban belt, with specific regard to:

- establishments classified as dangerous, unhealthy and obnoxious;
- establishments open to the public;
- special intervention areas.

The mayor shall be the chairperson of the said committees.

the setting-up and running of the committees shall be governed by the rules and regulations in force.

## II. CERTIFICATE OF COMPLIANCE

**SECTION 121: (1)** A certificate of compliance shall be a document issued by the mayor to establish that the completed building has met the requirements set out in the documents required for issuing a building or development permit.

(2) It must ascertain effective compliance with the measures referred in Section 20 of this law.

(3) It shall be binding and must include the cost of the construction.

**SECTION 122:** The applicant may be bound to produce the post-completion drawings before a certificate of compliance is issued.

**SECTION 123.-** The format, conditions and time-limits for issuing certificates of compliance shall be laid down by decree.

## CHAPTER 2 OFFENCES AND PENALTIES

**SECTION 124:** The following shall be considered as offences under this law:

- non-compliance with the following rules and regulations;
- building alignment and public rights of way;
- presentation of buildings or development permits;
- non-compliance with the town planning instruments in force or, failing this, General Town Planning and Construction Rules;
- occupation of or encroachment on public or State land, or such property belonging to local and regional authorities.

The penalties for the abovementioned offences, shall be laid down by decree.

**SECTION 125.- (1)** The mayor may order the demolition of any walls, buildings or edifices in the following cases:

- decrepit buildings or unhealthy constructions;
- in compliance with town planning instruments in force;

- buildings affected by the right of way pursuant to approved town planning instruments;
- enforcement of a final court judgement.

(2) Demolitions carried out under conditions set out in Section 125 (1) above shall not require demolition permits as laid down in Part III, Chapter IV of this law.

**SECTION 126:** Demolitions to comply with Section 93 of this law, aimed at protecting land reserves, shall not require demolition permits.

**SECTION 127:** Persons guilty of obstructing the statutory inspections provided for in Section 118 of this law shall be punishable with a fine whose amount shall be laid down by statutory instruments. In case of repeated offence, the provisions of Section 88 of the Penal Code shall be applicable.

**SECTION 128: (1)** The council or the State may, in all cases, take legal action without prior notice.

(2) The decisions and actions taken by the mayors and officials of technical services may be appealed against before the appropriate court.

**SECTION 129:** Persons conducting, at the behest of local and regional authorities, preliminary studies for the preparation of town planning documents, shall be bound by the rules of secrecy and confidentiality. Offences to the above requirements shall be punishable under Section 378 of the Penal Code.

**SECTION 130: (1)** Officials in charge of construction who have been punished for offences under Section 124 above shall be barred from providing services to the State, local and regional authorities.

(2) Professional associations shall be notified of the penalties taken against town planning professionals pursuant to Section 26 of this law. Penalties taken in compliance with this law shall not preclude the offenders from punishment set out in the instruments governing their respective professions or orders.

**SECTION 131:** With respect to urban pollution control, legal provisions on environmental management shall be applicable.

**SECTION 132:** The Mayor may call for the intervention of the police or the gendarmerie to enforce the appropriate measures required by this law pursuant to the law to organise councils.

## PART V

### MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

**SECTION 133:** Town planning instruments drawn up and approved, as at the date of enactment of this law, shall remain in force until they expire.

Those under formulation must comply with the requirements of planning instruments as provided for under Section 26 of this law and procedures for granting and amending such instruments referred to in Sections 29 and 30 above.

**SECTION 134:** The enforcement procedures of this law shall, as and when necessary; be defined by regulations.

**SECTION 135 -** All previous provisions repugnant to this law, particularly those of Ordinance No. 73/20 of 29 May 1973 to regulate town planning in the United Republic of Cameroon are hereby repealed.

**SECTION 136:** This law shall be registered, published according to the procedure of urgency



and inserted in the *Official Gazette* in English and French.

Yaounde, 21 April 2004  
(ed) Paul Biya,  
President of the Republic

**Decree No. 2019/109 of 04 March 2019  
To Reorganise the North Region Planning and Development Authority**

**The President of the Republic**

Mindful of the Constitution;  
Mindful of Law No. 2011/008 of 06 May 2011 to lay down Guidelines for Territorial Planning and Sustainable Development in Cameroon;  
Mindful of Law No. 2017/010 of 12 July 2017 on the General Rules and Regulations of Public Establishments;  
Mindful of Decree No.2011/408 of 9 December 2011 to organise the Government, as amended and supplemented by Decree No.2018/190 of 2 March 2018,

**HEREBY DECREES AS FOLLOWS:**

**CHAPTER 1  
GENERAL PROVISIONS**

**ARTICLE 1:** This Decree sets out the reorganisation of the North Region Planning and Development Authority abbreviated “MEADEN” and hereinafter referred to as “the Authority”.

**ARTICLE 2 - (1)** The Authority shall be a public technical institution.

(2) It shall have legal personality and financial autonomy.

(3) Its headquarters shall be in Garoua.

(4) Branches of the Authority may, as and whenever necessary, be set up in other localities of the North Region, after approval by the Board of Directors.

**ARTICLE 3 - (1)** The Authority shall have as its object the harmonious development of the North Region.

To this end, it shall be responsible for:

- establishing the Regional scheme for Planning and Sustainable Development Plan and its sectoral components;
- following up the effective application of this scheme and its constant update in conjunction with the various development partners;
- supervising the project, in its areas of competence, with the local and regional authorities;
- setting up the documentation necessary to create the Data Bank and a basic Geographical Information System concerning the whole of the Northern region;
- helping to identify and formulate development projects in the North region and ensuring that they are consistent with the regional development scheme;
- monitoring the execution of the specifications and the evaluation of any other project studied in the Region, in liaison with the administrations and organisations concerned;
- preparing and implementing a framework for coordinating development interventions and initiatives throughout the North Region;
- monitoring the management of the heritage resulting from development infrastructures in the agro-pastoral, fish farming and environmental fields;
- supervising the use of land and hydro-agricultural perimeters;
- providing support for the development of the rural world by promoting and developing available land, in accordance with the regional scheme for territorial planning and sustainable development.

(2) For the discharge of its duties, the Authority:

- shall receive all reports and development documents published by public services, regional organisations and groups as well as companies operating in the North region;
- may contribute its expertise to the structures referred to in the previous paragraph, or request them to provide expertise under the conditions agreed by both parties;

In all cases, the Authority shall work in close collaboration with the local and regional authorities in the fulfilment of its missions.

**ARTICLE 4** - The Authority shall be placed under the technical supervision of the Ministry in charge of Regional Development.

The technical supervision shall guarantee that:

- the Authority's activities comply with the Government's public policy guidelines in the sector concerned, subject to the skills recognised by the Board of Directors;
- resolutions of the Board of Directors comply with laws and regulations, as well as with the guidelines of sectoral policies.

**ARTICLE 5** - The Authority shall be placed under the financial supervision of the Ministry in charge of Finance.

Financial supervision shall ensure:

- compliance of management operations with financial impact of the Authority with the regulations on public finance on the one hand, and the a posteriori regularity of the accounts on the other hand;
- consistency of the Board of Directors' resolutions with financial implications, the sustainability of financial commitments and the general coherence of the Authority's performance plans with sectoral programmes.

**ARTICLE 6** - (1) The Minister in charge of Regional Development and the Minister in charge of Finance shall contribute, in liaison with the Board of Directors, to the follow-up of the performance of the Authority.

(2) The General Manager shall forward to the supervisory authority and the Board of Directors all documents and information relating to the activities of the Authority.

## **CHAPTER 2** **ORGANISATION AND FUNCTIONING**

**ARTICLE 7** - The Authority shall be administered by 2 (two) bodies:

- the Board of Directors;
- the General Management.

### **I. BOARD OF DIRECTORS**

**ARTICLE 8** (1) The Board of Directors of the Authority shall comprise eleven (11) members including the Chairperson.

(2) In addition to the Chairperson, the Board of Directors of the Authority shall comprise:

- 1 (one) representative of the Presidency of the Republic;
- 1 (one) representative of the Prime Minister's Office;
- the regional representative of the Ministry in charge of regional development;
- the regional representative of the Ministry in charge of finance;
- the regional representative of the Ministry in charge of agriculture;
- the regional representative of the Ministry in charge of livestock and fisheries;
- the regional representative of the Ministry in charge of the environment;
- 2 (two) representatives of the local and regional authorities, 1 (one) (01) for the Region and 1 (one) for the Councils;

- 1 (one) staff delegate elected by his/her peers.

**ARTICLE 9-** (1) The Chairperson of the Board of Directors of the Authority shall be appointed by Decree of the President of the Republic for a three-year term renewable once (01).

(2) Members of the Board of Directors of the Authority shall be appointed by Decree of the President of the Republic, upon the proposal of the administrations they represent, for a three-year term which may be renewed once (01).

**ARTICLE 10 -** (1) The term of office of a Board Member shall end:

- by the loss of the capacity which motivated the appointment;
- by revocation following a misconduct or acts incompatible with the office of Board Member;
- upon the normal expiry of the term of office;
- upon death or resignation.

(2) In the cases provided for in paragraph (1) above, the latter shall be replaced in the same manner as his appointment.

**ARTICLE 11:** - (1) 6 (six) months before the expiry of the term of office of a Board member, the Chairperson of the Board shall refer to the structure he represents for replacement.

(2) No member may sit after his or her term has expired.

(3) If the term of office of the Chair of the Board of Directors expires, the Minister in charge of regional planning shall refer the matter to the appointing authority.

(4) In the event of death during the term of office or in all cases where a board member is no longer able to perform his duties, the body he represents shall appoint another board member for the remainder of the term of office.

**ARTICLE 12:** (1) The Chairperson and Board Members shall be subject to the restrictive measures and incompatibilities provided for by the legislation in force.

(2) The Chairperson and Board Members, as well as any other persons invited to take part in Board meetings, are further bound by the obligation of discretion with regard to information, facts and acts of which they become aware in the exercise of their office.

**ARTICLE 13** (1) The Chairperson of the Board of Directors shall receive a monthly allowance as well as benefits. The amount of the monthly allowance, as well as the benefits, shall be determined by the Board of Directors in accordance with the regulations in force.

(2) Board members shall receive a session allowance fixed by a resolution of the Board of Directors, within the limits of the ceilings defined by the regulations in force. They may claim reimbursement of expenses incurred during the sessions, upon presentation of supporting documents.

(3) The Board of Directors may allocate special remuneration to its members for the tasks and mandates entrusted to them, or authorise the reimbursement of travel costs, transport allowances and expenses incurred in the interest of the Authority.

**ARTICLE 14:** (1) The Board of Directors shall define and direct the general policy of the Authority and evaluate its management, within the limits set by its duties and in accordance with the regulations in force.

To this end, it shall:

- Set the objective and approve the performance draft of the Authority in accordance with the overall objectives of the sectoral objectives;

In this respect, it shall:

- set the objective and approve the performance draft of the Authority in accordance with the overall objectives of the sectoral objectives;
- adopt the budget together with the performance draft of the Authority, and close the books;

- approve the annual performance reports;

- adopt the organisation chart and rules of procedures;

- authorise recruitment of the entire staff, in accordance with the recruitment plan proposed by the General Manager and approved by the Board of Directors;
- authorise dismissal of staff on the recommendation of the General Manager;
  - appoint, on the recommendation of the General Manager, to the rank of sub-director, director and persons ranking as such;
  - approve performance contracts and all other agreements, including loans, prepared by the General Manager and having budgetary implications;
  - authorise all transfers of movable or immovable, tangible or intangible property in accordance with the regulations in force;
  - ensure compliance with rules of governance and commission audits in order to guarantee the sound management of the Authority;
  - determine the remuneration and benefits of the staff, in compliance with the laws and regulations in force, the by-laws and the budget projections;
  - set the amount of the allowance and benefits of the Board Chairperson, as well as the amount of the allowances of the members of the Board of Directors, in accordance with the regulations in force;
- accept all donations, legacies and subsidies.
  - (2) The Board of Directors may delegate some of its powers to the Director General.

**ARTICLE 15-** (1) The Chairperson of the Board of Directors shall convene and preside over the Board meetings. He shall ensure the implementation of its resolutions.

(2) The Board Chairperson may invite, in an advisory capacity, any natural or legal person by virtue of their expertise on the agenda item to take part in the deliberations of the Board of Directors.

**ARTICLE 16.-** (1) In the event of a vacancy in the office of Chairperson of the Board of Directors due to death, resignation or default of the Chairperson, sessions of the Board of Directors shall be convened by the Minister in charge of Finance at the discretion of the General Manager or two-thirds (2/3) of the members of the Board of Directors.

(2) The sessions of the Board of Directors convened in accordance with paragraph (1) above shall be chaired by a member of the Board elected by his or her peers.

**ARTICLE 17 -** (1) Convened by its chairperson, the Board of Directors shall meet at least twice a year in ordinary session as follow;

- one (01) session devoted to the review of the draft performance and the adoption of the budget;
- one (01) session devoted to closing the accounts.

(2) The Board of Directors may be convened in extraordinary session on a specific agenda, at the request of its Chairperson or 2/3 (two-thirds) of its members.

(3) The Board Chairperson shall be in default when he fails to convene at least 2 (two) sessions of the Board of Directors per year.

(4) In case of refusal to convene a session of the Board in accordance with paragraph 1 above, 2/3 (two-thirds) of the members shall refer the matter to the Minister in charge of Finance who shall convene the Board on a specific agenda.

**ARTICLE 18 -** (1) Notices convening a meeting of the Board, alongside files to be examined, shall be sent to the members of the Board by any means leaving track in writing at least 15 (fifteen) days before the date scheduled for the meeting. In case of urgency, this time limit may be reduced to 5 (five) days.

(2) The convening notices shall indicate the agenda, date, venue and time of the session.

**ARTICLE 19 -** (1) Any member of the Board of Directors who is unable to attend may be represented at the proceedings of the Board by another member.

(2) No Board Member may represent more than one Member at the same session.

(3) Any member present or represented at a session of the Board of Directors shall be deemed to have been duly convened.

(4) If the Chairperson is unable to attend, the Board of Directors shall elect a Chairperson from among its members by a simple majority of the members present or represented.

**ARTICLE 20** - The Board of Directors shall examine any item put forth on the agenda either by the Chairperson or at the request of 2/3 (two-thirds) of the Board Members.

**ARTICLE 21** - The secretariat of the Board sessions shall be provided by the General Management of the Authority.

**ARTICLE 22 - (1)** The Board of Directors may validly deliberate on any item on the agenda of its session only if at least 2/3 (two-thirds) of its members are present or represented. If the quorum is not reached at the first meeting convened, it shall be reduced to half of the members of the Board of Directors for the next meeting.

(2) Each member has one vote. Decisions shall be taken by a simple majority of the votes of the members present or represented. In the event of a tie, the Chairperson shall have the casting vote.

**ARTICLE 23 - (1)** Decisions of the Board of Directors shall take the form of resolutions. They shall be signed at the meeting by the Chairperson of the Board of Directors or the Chair of the meeting, as the case may be, and a Member.

(2) The decisions of the Board of Directors shall take effect as from their adoption, subject to the laws and regulations in force.

**ARTICLE 24.- (1)** The deliberations of the Board of Directors shall be recorded in minutes signed by the Chairperson of the Board or of the meeting and the Secretary. The minutes shall mention, in addition to the names of members present or represented, those of the persons invited in an advisory capacity. They are read and approved by the Board of Directors at a Board meeting.

(2) The minutes of meetings shall be recorded in a special register kept at the Authority's registered office.

**ARTICLE 25.- (1)** In order to perform its tasks, the Board of Directors may set up Committees and Commissions within the Board of Directors and as appropriate.

(2) Members of the Committees or Commissions shall benefit from the working facilities and allowances within the limits of the ceilings set by the regulations in force.

## II. GENERAL MANAGEMENT

**ARTICLE 26.- (1)** The general management of the authority is the responsibility of a General Manager, possibly assisted by a Deputy General Manager.

(2) The General Manager and the Deputy General Manager shall be appointed by decree of the President of the Republic.

**ARTICLE 27.- (1)** The General Manager and the Deputy General Manager shall be appointed for a term of three (3) years possibly renewable two (2) times.

(2) The renewal provided for in paragraph 1 above shall be tacit.

(3) In any case, the cumulative terms of office of the General Manager or the Deputy General Manager shall not exceed nine (9) years.

(4) The General Manager and the Deputy General Manager shall be subject to restrictive measures and incompatibilities provided for by the legislation in force.

(5) The remuneration and various benefits due to the General Manager and the Deputy General Manager shall be set by the Board of Directors by a two-thirds (2/3) majority of its members, in accordance with the limitations provided for by the regulations in force.

**ARTICLE 28.- (1)** Under the control of the Board of Directors, the General Manager shall be responsible for the application of the general policy and the management of the Authority.

To this end, he shall be responsible for:

- ensuring the technical, administrative and financial management of the Authority;
  - preparing the annual programme of activities of the Authority;
  - preparing the draft budget and performance plan, producing the administrative account as well as the annual performance report;
  - providing the secretariat during sessions of the Board of Directors in which he takes part in an advisory capacity;
  - drafting resolutions of the Board of Directors and ensuring their execution;
  - proposing a staff recruitment plan to the Board of Directors;
  - appointing staff subject to the powers devolved to the Board of Directors;
  - managing the movable, immovable, tangible and intangible properties of the Authority, in accordance with its missions and under the control of the Board of Directors.
- (2) The Board of Directors may also delegate some of its powers to him.
- (3) The General Manager may delegate part of his powers.

**ARTICLE 29.-** The General Manager shall represent the Authority in public life and in courts.

**ARTICLE 30.- (1)** The General Manager or possibly the Deputy General Manager shall be accountable to the Board of Directors, by which he can be sanctioned in the event of serious management or behavioural misconduct likely to impede on the smooth running or image of the Authority.

(2) In the cases provided for in paragraph 1 above, the Chair of the Board of Directors shall be required to convene an extraordinary session during which the General Manager or the Deputy General Manager shall be questioned.

(3) The complaint file shall be forwarded to the General Manager or to the Deputy General Manager at least ten (10) days before the scheduled date of the extraordinary session.

(4) The debate before the Board of Directors shall be open.

(5) The Board of Directors shall only validly deliberate in the presence of at least two thirds (2/3) of its members. No proxy shall be allowed in this case.

**ARTICLE 31.- (1)** The Board of Directors may take the following sanctions against the General Manager or the Deputy General Manager:

- suspension of certain powers;
- suspension from duty for a limited period with immediate effect;
- suspension from duty with immediate effect with a request for dismissal addressed to the nominating authority.

(2) The decisions shall be submitted for information to the Minister in charge of regional development and to the Minister in charge of finance, at the behest of the Chairperson of the Board of Directors.

**ARTICLE 32.-** In the event of suspension from duties of the General Manager or the Deputy General Manager, the Board of Directors shall take necessary measures to ensure the smooth running of the Authority.

**ARTICLE 33.- (1)** In the event of temporary incapacity of the General Manager, deputization

shall be ensured by the Deputy General Manager.

(2) Where the General Management of the Authority does not have a Deputy General Manager, deputization shall be ensured by any official at least with the rank of Director, appointed by the General Manager.

(3) In the event that the position of General Manager becomes vacant due to death, resignation or expired term of office, the Board of Directors shall take all the necessary measures for the proper functioning of the Authority, pending the appointment of a new General Manager by the nominating authority.

### **CHAPTER 3** **STAFF**

**ARTICLE 34.-** Staff of the Authority may include:

- Any staff recruited by the Authority;
- Officials on secondment;
- State agents governed by the Labour Code placed at the disposal of the Authority;
- Occasional, seasonal and temporary staff whose terms of recruitment, remuneration and termination of contract are set by the staff rules and regulations.

**ARTICLE 35.-** Civil servants on secondment and State agents governed by the Labour Code placed at the disposal of the Authority shall be subject to labour legislation for the entire duration of their employment, subject to the provisions of the general Rules and Regulations of the Civil Service and specific Rules and Regulations relating to retirement, advancement and the end of secondment.

**ARTICLE 36.- (1)** Civil servants on secondment and State agents governed by the Labour Code shall be, regardless of their original status, fully supported by the Authority.

(2) The support referred to in paragraph 1 above shall concern the salary and related benefits, allowances, bonuses and other advantages granted by the Authority.

**ARTICLE 37.- (1)** The civil and/or criminal liability of the personnel of the Authority shall be subject to the rules of common law.

(2) Conflicts between the staff and the Authority shall fall under the jurisdiction of ordinary courts.

**ARTICLE 38.-** The appointment of the General Manager and the Deputy General Manager shall not make them employees of the Authority, unless they were previously engaged in a contract with the Authority.

### **CHAPTER IV** **FINANCIAL PROVISIONS**

#### **I. RESOURCES**

**ARTICLE 39. -** The resources of the Authority shall derive from:

- income from its activities;
- state subsidies and various contributions;
- user property fees;
- loans;
- donations and legacies.

**ARTICLE 40. -** The financial resources of the Authority shall be public funds. As such, they shall be managed according to the State Financial System Rules.



## II. BUDGET AND ACCOUNTS

**ARTICLE 41.-** The Authority's financial year shall begin on 1 January and end on 31 December each year.

**ARTICLE 42.- (1)** The General Manager shall be the main authorising officer of the Authority's budget.

**(2)** On the proposal of the General Manager, secondary authorising officers may be appointed by the Board of Directors.

**ARTICLE 43.- (1)** The annual budget proposal and the performance plan including the Authority's investment plans shall be prepared by the General Manager and adopted by the Board of Directors.

**(2)** The budget shall be presented in the form of coherent sub-programmes, including the objectives of national and local policies.

**(3)** Revenue and expenditure for the Authority's budget shall be balanced.

**(4)** All revenues and expenditure of the Authority shall be stated in the budget adopted by the Board of Directors.

**ARTICLE 44.- (1)** The budget adopted by the Board of Directors shall be sent for information to the Minister in charge of regional development and for approval, to the Minister in charge of Finance.

**(2)** The budget shall be enforceable as soon as it is adopted by the Board of Directors, subject to the contrary provisions of the laws and regulations in force.

**ARTICLE 45.-** The Authority's accounts must be accurate, transparent and give a true picture of its patrimony and financial situation.

**ARTICLE 46.- (1)** The Authority shall keep three (3) types of accounts:

- budgetary accounting of revenue and expenditure;
- general accounts;
- cost accounting.

**(2)** The Authority may also keep other types of accounts.

## III. CONTROL AND MONITORING OF MANAGEMENT

**ARTICLE 47.- (1)** An Accountant and a Specialised Financial Controller shall be appointed to the Authority, by order of the Minister in charge of finance.

**(2)** The Accountant and the Specialised Financial Controller shall perform their duties in accordance with the laws and regulations in force, except as otherwise provided in international conventions duly ratified and published by Cameroon. In this case, the organic laws of the Authority shall specify the terms of financial management.

**ARTICLE 48.- (1)** The Accountant shall record all revenues and expenses of the Authority. He shall control the regularity of authorisations of revenue, mandates and payments ordered by the General Manager.

**(2)** Payment of authorised expenditures shall be made only to the Authority's Accountant.

**ARTICLE 49.-** The Specialised Financial Controller shall be responsible for controlling revenue and expenditure generators originating from the General Manager or the secondary authorising officers. He shall overall be responsible for controlling budget execution of the budget.

**ARTICLE 50.- (1)** The General Manager shall draw up all statements relating to the situation of all bank accounts, deposit accounts and portfolio accounts at the end of each financial year. He shall also prepare inventories as well as the state of receivables and debts.

**(2)** The General Manager shall present to the Board of Directors and, as the case may be, to the Minister in charge of finance and to the Minister in charge of regional development, the administrative and management accounts as well as the annual performance drafts within six (6) months following the end of the financial year.

**ARTICLE 51.- (1)** The Specialised Financial Controller and the Accountant shall present to the Board of Directors their respective reports on the execution of the Authority's budget.

**(2)** Copies of these reports shall be sent to the Minister in charge of finance, to the Minister in charge of regional development and to the General Manager of the Authority.

**ARTICLE 52.- (1)** The management and performance of the Authority shall be monitored by the Minister in charge of finance.

To this end, the Authority shall send him all documents and information relating to the life of the institution which must be kept, by virtue of common law, at the disposal of the Managers and, in particular, the activity reports, the reports of the Specialised financial controller, as well as the annual financial statements.

**(2)** Each year, the Authority shall publish an information note presenting the state of its assets and debts and summarising its annual accounts in a Journal of legal announcements and in the national press.

**ARTICLE 53.- (1)** The Minister in charge of finance may request the production of financial statements for a period of less than one (1) financial year.

**(2)** Independent audits may be requested by the Board of Directors or the Minister in charge of finance.

## **CHAPTER 5** **CONSERVATORY MEASURES**

**ARTICLE 54.- (1)** Notwithstanding the provisions of this decree, in the event of a serious crisis likely to endanger missions of general interest, the corporate purpose or the sectoral objectives of the Government, a provisional administrator may be appointed by Presidential decree, instead of the Authority's governing bodies.

**(2)** The document appointing the temporary Manager shall specify his powers and the duration of his mandate, which, in any case, may not exceed one (1) month.

**(3)** At the end of his mandate, the temporary Manager shall be required to produce an activity report presenting all his management acts.

## **CHAPTER 6** **ESTATE MANAGEMENT**

**ARTICLE 55.- (1)** State public, private and national properties, transferred for use by the Authority in accordance with the land legislation, shall retain their original status.

**(2)** State private properties transferred in ownership to the Authority, shall definitely be integrated in its estate.

**(3)** The private properties of the Authority shall be managed in accordance with common law.

**ARTICLE 56.- (1)** Under the control of the Board of Directors, the management of the Authority's estate shall be the responsibility of the General Manager.

**(2)** The management of the estate referred to in paragraph 1 above concerns the acquisition of property and their alienation.

**ARTICLE 57.- (1)** In the event of alienation of property belonging to the Authority, the General Manager shall require prior authorisation from the Board of Directors. He shall update the Board of Directors on the situation of the property which shall be examined during one of its sessions.

**(2)** Authorisation from the Board of Directors shall be expressed by means of a resolution adopted by at least two thirds (2/3) of its members.

## **CHAPTER 7** **MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 58.-** The dissolution and liquidation of the Authority shall be carried out in accordance with the legislation in force.

**ARTICLE 59.- (1)** The Authority shall be subject to the Public Contracts Code, unless otherwise provided for by specific texts.

**(2)** The General Manager shall be the contracting authority for all public contracts.

**ARTICLE 60.-** The internal public contracts commission created within the Authority shall guarantee rules of transparency, competition and fair price.

**ARTICLE 61.-** All previous provisions contrary to this decree are hereby repealed, in particular decree No 2002/030 of 4 February 2002 relating to a change of name and reorganisation of the Upper Bénoué Valley Development Authority.

**ARTICLE 62.-** This decree shall be registered, published under the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 4 March 2019

(ed) Paul BIYA  
President of the Republic

**Decree No. 2019/142 of 18 March 2019  
to Reorganise the Mandara Mountains Integrated Development Authority**

The President of the Republic,

Mindful of the Constitution;

Mindful of law No. 2011/008 of 6 May 2011 to lay down Guidelines for Territorial Planning and Sustainable Development of Cameroon;

Mindful of law No. 2017/010 of 12 July 2017 on the General Rules and Regulations of Public Establishments;

Mindful of Decree No. 2011/408 of 9 December 2011 to organize the Government, as amended and supplemented by Decree No. 2018/190 of 2 March 2018.

**HEREBY DECREES:**

**CHAPTER 1  
GENERAL PROVISIONS**

**Article 1.-** This decree sets out the reorganisation of the Mandara Mountains Integrated Development Authority abbreviated “MIDIMA” and hereinafter referred to as “the Authority”.

**ARTICLE 2.- (1)** The Authority is a public technical establishment.

**(2)** It shall have legal personality and financial autonomy.

**(3)** Its head office shall be in Maroua.

**(4)** Branches may, as necessary, be created in other localities of the Far North region, upon decision of the Board of Directors.

**ARTICLE 3.- (1)** The purpose of the Authority shall be to initiate, coordinate and carry out all planning and development actions in the region concerned.

As such, it is responsible for:

- the identification, definition and general study of development projects in the region, as well as consistency with the regional planning and sustainable development plan;
- executing all the planning and development actions of the Region;
- developing and updating geographic information systems (GIS) relating to regional development;
- coordinating development actions;
- advisory support to decentralised local authorities;
- preparing and updating development investment programmes;
- planning, programming and monitoring and evaluation of projects;
- monitoring the management of patrimony generated from development infrastructures;
- the search for funding to carry out development actions;
- the contribution to zoning operations and the land use plan;
- training and retraining of local development actors.

**(2)** In carrying out its missions, the Authority:

shall receive any report and any development document published by public services, regional organisations and groups, as well as companies operating in the Far North region; it may provide its expertise to the structures referred to in the previous paragraph or request their expertise under the conditions agreed upon by the parties.

**(3)** In all cases, the Authority shall work in close collaboration with the local and regional authorities in the accomplishment of its missions.

**ARTICLE 4.-** The Authority shall be placed under the technical supervision of the ministry in charge of regional development.

The technical supervision shall guarantee:

- that the activities carried out by the Authority comply with government's public policies guidelines in the sector concerned, subject to recognised powers of the board of directors;
- the compliance of resolutions of the Board of Directors with laws and regulations, as well as with the guidelines of sectoral policies.

**ARTICLE 5.-** The Authority shall be placed under the financial supervision of the ministry in charge of finance.

Financial supervision shall ensure:

- the compliance of management operations with a financial impact of the Authority with regulations on public finances on the one hand and the a posteriori regularity of the accounts on the other;
- the consistency of resolutions of the Board of Directors with financial implications, the sustainability of financial commitments and the general coherence of the performance plans of the Authority with the sectoral programmes.

**ARTICLE 6.- (1)** The minister in charge of regional development and the minister in charge of finance shall work together, in conjunction with the Board of Directors, to monitor the performance of the Authority.

**(2)** The General Manager shall forward to the supervisory authority and to the Board of Directors, all documents and information relating to the activities of the Authority.

## **CHAPTER 2** **ORGANISATION AND FUNCTIONING**

**ARTICLE 7.-** The Mission shall be administered by two **(2)** organs:

- the Board of Directors;
- the General management.

### **I. BOARD OF DIRECTORS**

**ARTICLE 8.- (1)** The Board of Directors shall be composed of twelve (12) members including the Chairperson.

**(2)** In addition to the Chairperson, the board of directors of the Mission shall be composed as follows:

- one (1) representative of the Presidency of the Republic;
- one (1) representative of the Prime Minister's Services;
- the regional representative of the ministry in charge of regional development;
- the regional representative of the ministry in charge of finance;
- the regional representative of the ministry in charge of agriculture;
- the regional representative of the Ministry of Livestock and Fisheries;

- the regional representative of the ministry in charge of water resources;
- the regional representative of the ministry in charge of the environment;
- two (2) representatives of local and regional authorities, namely one (1) for the Region and one (1) for the Councils;
- one (1) staff representative for the Authority elected by his peers.

**ARTICLE 9.- (1)** The Chairperson of the Board of Directors of the Authority shall be appointed by Presidential decree for a three-year (3) term renewable once (1).

**(2)** The members of the Board of Directors of the Authority are appointed by decree of the President of the Republic, on the proposal of the administrations they represent for a three-year (3) term, possibly renewable once (1).

**ARTICLE 10.- (1)** The Manager's mandate shall end:

- following the loss of the title that justified the appointment;
- by dismissal following a fault or acts incompatible with the function of Manager;
- at the normal expiration of its duration;
- by death or resignation.

**(2)** In the cases provided for in paragraph 1 above, the replacement of the Manager shall be provided for in the same forms as his appointment.

**ARTICLE 11 - (1)** Six (6) months before the expiration of the mandate of a member of the Board of Directors, the chairperson of the said Board shall notify the structure he represents for replacement.

**(2)** No member shall continue serving once his/her term has expired.

**(3)** In the event of expiration of the term of office of the Chairperson of the Board of Directors, the Minister responsible for regional development refers to the authority vested with the power of appointment.

**(4)** In the event of death during the term of office or in all cases where a Manager is no longer able to exercise his office, the institution he represents shall appoint another Manager for the remainder of the term.

**ARTICLE 12.- (1)** The Chairman and the members of the Board of Directors shall be subjected to restrictive measures and incompatibilities provided for by the legislation in force.

**(2)** No Director may, during the same session, represent more than one Director.

**(3)** Any member present or represented at a session of the Board of Directors shall be considered to have been duly convened.

**(4)** Should the chairperson be unable to attend, the Board of Directors shall elect from among its members, by a simple majority of the members present or represented, a chairperson.

**ARTICLE 20.-** The Board of Directors shall examine any issue placed on the agenda either by the Chairperson or at the request of two thirds (2/3) of the Directors.

**ARTICLE 21.-** The Authority's General Manager shall ensure secretariat services during sessions of the Board of Directors.

**ARTICLE 22.- (1)** The Board of Directors shall only validly deliberate on any issue on the agenda of a session if at least two-thirds (2/3) of its members are present or represented. Should the quorum not be reached during the first convocation, it shall be reduced to half of the members of the Board of Directors for the following convocation.

**(2)** Each member shall have one vote. Decisions shall be taken by a simple majority of the votes of members present or represented. In the event of a tie, the chairperson's vote

shall be decisive.

**ARTICLE 23.- (1)** Decisions taken by the Board of Directors shall take the form of resolutions. They shall be signed immediately by the Chairperson of the Board of Directors or the session chair if applicable and a Director.

**(2)** Decisions taken by the Board of Directors shall take effect from their adoption, subject to the laws and regulations in force.

**ARTICLE 24.- (1)** The deliberations of the Board of Directors shall be recorded in minutes signed by the Board Chair and the secretary. The minutes, in addition to the names of present or represented members, shall also mention those of the persons invited in an advisory capacity. It shall be read and approved by the Board of Directors during a Board session.

**(2)** The minutes of the meeting shall be entered in a special register kept at the headquarters of the Authority.

**ARTICLE 25.- (1)** To accomplish its missions, the Board of Directors may establish internal committees and commissions as necessary.

**(2)** Members of committees or commissions shall benefit from working facilities and allowances within limitations set by the regulations in force.

## II. GENERAL MANAGEMENT

**ARTICLE 26.-** The Authority's general management shall be placed under the authority of a General Manager possibly assisted by a Deputy General Manager.

**ARTICLE 27.- (1)** The General Manager and the Deputy General Manager shall be appointed by Presidential decree for a three (3) years term possibly renewable two (2) times.

**(2)** The renewal provided for in paragraph 1 above shall be tacit.

**(3)** In any case, the cumulative mandates of the General Manager or the Deputy General Manager shall not exceed nine (9) years.

**(4)** The General Manager and the Deputy General Manager shall be subjected to restrictive measures and incompatibilities provided for by the legislation in force.

**(5)** The remuneration and various benefits due to the General Manager and the Deputy General Manager shall be set by the Board of Directors by a two-thirds (2/3) majority of its members, in accordance with the limitations provided for by the regulations in force.

**ARTICLE 28.- (1)** Under the control of the Board of Directors, the General Manager shall be responsible for the application of the general policy and the management of the Authority.

As such, he shall be mainly responsible for:

- technical, administrative and financial management of the Authority;
- preparing the annual programme of activities of the Authority;
- preparing the budget and performance drafts, producing the administrative account as well as the annual performance draft;

- ensuring the secretariat for sessions of the Board of Directors in which he takes part in an advisory capacity;
- drafting resolutions of the Board of Directors and ensuring their execution;
- proposing a staff recruitment plan to the Board of Directors;
- appointing staff subject to the powers devolved to the Board of Directors;
- managing the movable, immovable, tangible and intangible properties of the Authority, in accordance with its missions and under the control of the Board of Directors.

(2) The Board of Directors may also delegate some of its powers to him.

(3) The General Manager may delegate part of his powers.

**ARTICLE 29.-** The General Manager shall represent the Authority in public life and in justice.

**ARTICLE 30.- (1)** The General Manager or possibly the Deputy General Manager shall be answerable to the Board of Directors, by which he can be sanctioned in the event of serious management or behavioural misconduct likely to impede on the smooth running or image of the Authority.

(2) In the cases provided for in paragraph 1 above, the Chairperson of the Board of Directors shall be required to convene an extraordinary session during which the general Manager or the Deputy General Manager shall be heard.

(3) The complaint file shall be transmitted to the General Manager or to the Deputy General Manager at least ten (10) days before the scheduled date of the extraordinary session.

(4) The debate before the Board of Directors shall be open.

(5) The Board of Directors shall only validly deliberate in the presence of at least two thirds (2/3) of its members. No proxy shall be allowed in this case.

**ARTICLE 31.- (1)** The Board of Directors may take the following sanctions against the General Manager or the Deputy General Manager:

- suspension of certain powers;
- suspension from duty for a limited period with immediate effect;
- suspension from duty with immediate effect with a request for dismissal addressed to the appointing authority.

(2) The decisions are transmitted for information to the Minister in charge of regional development and to the Minister in charge of finance, on the diligence of the Chair of the Board of Directors.

**ARTICLE 32.-** In the event of suspension from duties of the General Manager or the Deputy General Manager, the Board of Directors shall take necessary measures to ensure the smooth running of the Authority.

**ARTICLE 33.- (1)** In the event of temporary incapacity of the General Manager, the interim shall be ensured by his deputy.

(2) In an event where the General Management of the Authority does not have a Deputy General Manager, interim shall be ensured by any official with the rank of Director at least, appointed by the General Manager.

(3) In the event that the position of General Manager becomes vacant due to death, resignation or expired term of office, the Board of Directors shall take all the necessary measures for the proper functioning of the Authority, pending the appointment of a new general Manager.



**CHAPTER 3**  
**STAFF**

**ARTICLE 34.-** May be part of the Authority's staff:

- Any staff recruited by the Authority;
- officials on secondment;
- State agents covered by the Labour Code placed at the disposal of the Authority;
- Occasional, seasonal and temporary staff whose terms of recruitment, remuneration and termination of contract are set by the staff rules and regulations.

**ARTICLE 35.-** Civil servants on secondment and State agents covered by the Labour Code placed at the disposal of the Authority shall be subjected to labour legislation for the entire duration of their employment, subject to the provisions of the General Rules and Regulations of the Civil Service and specific Rules and Regulations relating to retirement, promotion and the end of secondment.

**ARTICLE 36.- (1)** Civil servants on secondment and State agents covered by the Labour Code shall be, regardless of their original status, fully supported by the Authority.

**(2)** The support referred to in paragraph 1 above concerns the salary and its accessories, allowances, bonuses and other advantages provided by the Authority.

**ARTICLE 37.- (1)** The civil and/or criminal liability of the personnel of the Authority is subjected to the rules of common law.

**(2)** Conflicts between the staff and the Authority shall fall under the jurisdiction of ordinary courts.

**ARTICLE 38.-** The appointment of the General Manager and the Deputy General Manager shall not make them employees of the Authority, unless they were previously in a contractual relationship with the Authority.

**CHAPTER 4**  
**FINANCIAL PROVISIONS**

**I. RESOURCES**

**ARTICLE 39.-** The resources of the Authority shall derive from:

- state grants and contributions;
- income from its activities;
- user charges on assets under its responsibility;
- loans;
- donations and legacies.

**ARTICLE 40.-** The financial resources of the Authority shall be public funds managed according to the rules laid down under the State financial regime.

**II. BUDGET AND ACCOUNTS**

**ARTICLE 41.-** The Authority's financial year shall begin on 1 January and end on 31 December each year.

**ARTICLE 42.** The General Manager shall be the main authorising officer of the Authority's budget.

(2) On the proposal of the General Manager, secondary authorising officers may be appointed by the Board of Directors.

**ARTICLE 43.- (1)** The annual budget proposal and the performance plan including the Authority's investment plans shall be prepared by the General Manager and adopted by the Board of Directors.

(2) The budget shall be presented in the form of coherent sub-programmes, including the objectives of national and local policies.

(3) Revenue and expenditure for the Authority's budget shall be balanced.

(4) All revenues and expenditure of the Authority shall be stated in the budget adopted by the Board of Directors.

**ARTICLE 44.- (1)** The budget adopted by the Board of Directors shall be sent for information to the Minister in charge of regional development and for approval, to the Minister in charge of finance.

(2) The budget shall be enforceable as soon as it is adopted by the Board of Directors, subject to the contrary provisions of the laws and regulations in force.

**ARTICLE 45.-** The Authority's accounts must be accurate, transparent and give a true picture of its patrimony and financial situation.

**ARTICLE 46.- (1)** The Authority shall keep three (3) types of accounts:

- budgetary accounting of revenue and expenditure;
- general accounts;
- cost accounting.

(2) The Authority may also keep other types of accounts.

### III. CONTROL AND MONITORING OF MANAGEMENT

**ARTICLE 47.- (1)** An Accountant and a Specialised Financial Controller shall be appointed to the Authority, by order of the Minister in charge of finance.

(2) The Accountant and the Specialised Financial Controller shall perform their duties in accordance with the laws and regulations in force, except as otherwise provided in international conventions duly ratified and published by Cameroon. In this case, the organic laws of the Authority shall specify the terms of financial management.

**ARTICLE 48.- (1)** The Accountant shall record all revenues and expenses of the Authority. He shall control the regularity of authorisations of revenue, mandates and payments ordered by the General Manager.

Payment of authorised expenditures shall be made only to the Authority's Accountant.

**ARTICLE 49.-** The Specialised Financial Controller shall be responsible for controlling revenue and expenditure generators originating from the General Manager or the secondary authorising officers. He shall overall be responsible for controlling budget execution of the budget.

**ARTICLE 50.- (1)** The General Manager shall produce at the end of each financial year all

statements relating to the status of all bank accounts, deposit accounts and portfolio accounts. He shall also prepare inventories as well as the state of receivables and debts.

(2) The General Manager shall present to the Board of Directors and, as the case may be, to the Minister in charge of finance and to the Minister in charge of regional development, the administrative and management accounts as well as the annual performance drafts within six (6) months following the end of the financial year.

**ARTICLE 51.- (1)** The Specialised Financial Controller and the Accountant shall present to the Board of Directors their respective reports on the execution of the Authority's budget.

(2) Copies of these reports shall be sent to the Minister in charge of finance, to the Minister in charge of regional development and to the General Manager of the Authority.

**ARTICLE 52.- (1)** The management and performance of the Authority shall be monitored by the Minister in charge of finance.

To this end, the Authority shall send him all documents and information relating to the life of the institution which must be kept, by virtue of common law, at the disposal of the Managers and, in particular, the activity reports, the reports of the Specialised financial controller, as well as the annual financial statements.

(2) Each year, the Authority shall publish an information note presenting the state of its assets and debts and summarising its annual accounts in a Journal of legal announcements and in the national press.

**ARTICLE 53.- (1)** The Minister in charge of finance may request the production of financial statements for a period of less than one (1) financial year.

(2) Independent audits may be requested by the Board of Directors or the Minister in charge of finance.

## **CHAPTER 5** **CONSERVATORY MEASURES**

**ARTICLE 54. - (1)** Notwithstanding the provisions of this decree, in the event of a serious crisis likely to endanger missions of general interest, the corporate purpose or the sectoral objectives of the Government, a provisional administrator may be appointed by Presidential decree, instead of the Authority's governing bodies.

(2) The document appointing the temporary Manager shall specify his powers and the duration of his mandate, which, in any case, may not exceed one (1) month.

(3) At the end of his mandate, the temporary Manager shall be required to produce an activity report presenting all his management acts.

## **CHAPTER 6** **ESTATE MANAGEMENT**

**ARTICLE 55.- (1)** State public, private and national properties, transferred for use by the Authority in accordance with the land legislation, shall retain their original status.

(2) State private properties transferred in ownership to the Authority, shall definitely be integrated in its estate.

(3) The private properties of the Authority shall be managed in accordance with common law.

**ARTICLE 56.- (1)** Under the control of the Board of Directors, the management of the Authority's estate shall be the responsibility of the General Manager.

**(2)** The management of the estate referred to in paragraph 1 above concerns the acquisition of property and their alienation.

**ARTICLE 57.- (1)** In the event of alienation of property belonging to the Authority, the General Manager shall require prior authorisation from the Board of Directors. He shall update the Board of Directors on the situation of the property which shall be examined during one of its sessions.

**(2)** Authorisation from the Board of Directors shall be expressed by means of a resolution adopted by at least two 2/3 of its members.

## **CHAPTER 7** **MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 58.- (1)** The Authority shall be subject to the provisions of the Public Contracts Code.

**(2)** The General Manager shall be the contracting authority for all public contracts.

**ARTICLE 59.-** The internal public contracts commission created within the Authority shall guarantee rules of transparency, competition and fair price.

**ARTICLE 60.-** The dissolution and liquidation of the Authority shall be carried out in accordance with the legislation in force.

**ARTICLE 61.-** All previous contrary provisions are hereby repealed, in particular decree No 82/556 of 5 November 1982 establishing the Mandara mountains Integrated Development Authority, amended by decree No 86/1288 of 1 November 1986.

**ARTICLE 62.-** This decree shall be registered, published under the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 18 March 2019

(ed) Paul BIYA  
President of the Republic,

**Decree No. 2015/397 of 15 September 2015 to institute the Fourth General Population and Housing Census**

**THE PRESIDENT OF THE REPUBLIC,**

**Mindful** of the Constitution;

**Mindful** of Law No. 91/23 of 16 December 1991 on Censuses and statistical surveys;

**Mindful** of Decree No. 2001/100 of 20 April 2001 to set up, regulate and organise the Functioning of the National Institute of Statistics;

**Mindful** of Decree No. 2005/309 of 1 September 2005 to reorganize the Central Bureau for Census and Population Studies;

**Mindful** of Decree No. 2008/220 of 4 July 2008 to organize the Ministry of the Economy, Planning and Regional Development;

**Mindful** of Decree No. 2011/408 of 9 December 2011 to organize the government;

**Mindful** of Decree No. 2012/384 of 14 September 2012 to organize the Ministry of Housing and Urban Development,

**HEREBY DECREES AS FOLLOWS:**

**Chapter 1**

**General Provisions**

**Article 1:** A General Population and Housing Census hereinafter referred to as the “**Fourth Census**” and abbreviated as “**4<sup>th</sup> GPHC**” is instituted throughout the national territory.

**Article 2:** The organization and conduct of the **Fourth Census** shall be under the authority of the Ministry in charge of population issues.

**Article 3:** The Fourth Census shall be geared mainly towards making available necessary data for development planning and mainstreaming demographic dividend in devising policies to enable Cameroon to attain emergence.

In this regard, its specific objectives are as follows:

- know the size of the population;
- determine housing characteristics, household production equipment and tools;
- study the elements of the living environment of the population; establish the distribution of the population by administrative unit, regional and local authority and by traditional chiefdom;
- update the national database of localities and set up a socio-demographic database;
- present the population structure by sex, age as well as socio-economic and cultural characteristics;
- capture natural and migratory movements;
- provide the survey frame for statistical studies and surveys;
- produce data for monitoring and evaluation of implementation of the growth and employment strategy;
- provide elements to strengthen policies that are pro-women, child, youth, disabled, elderly, and other socially vulnerable persons;
- produce the social and basic infrastructure mapping for regional development and monitoring of implementation of the decentralization policy;
- conduct digital census mapping and develop a geographic information system;
- provide basic data for population estimates during the inter-census period; and
- make available population data to monitor Cameroon’s progress towards emergence through demographic dividend.

**Chapter 2**  
**Fourth Census Operations**

**Article 4:** The Fourth Census operations shall include:

- preparation of technical documents;
- census mapping;
- pilot census;
- personnel training;
- awareness raising;
- main enumeration;
- post-census survey;
- processing and analysis of data collected;
- publication, distribution and dissemination of census results;
- end of census.

**Article 5:** (1) All natural persons residing in the territory of the Republic of Cameroon, except members of the diplomatic and consular corps and their families shall be counted.

(2) The concerned persons shall be counted at home that is, where they live, whether they are present therein on census day or temporarily absent.

(3) The following categories of persons shall be counted separately:

- members of defence and security forces in barracks, quarters and similar camps;
- persons undergoing medical treatment for more than 6 (six) months in health institutions or rehabilitation centres;
- inmates in prisons;
- pupils and students in boarding schools;
- minors monitored or mentored in social rehabilitation centres;
- workers lodged in temporary public work camps and having no other usual place of residence;
- any other group of persons living together within an enclosure, notably congregations of the clergy or religious congregations, refugee camps or camps of internally displaced persons.

**Article 6:** (1) The technical documents of the Fourth Census shall be methodology documents showing the major guidelines of each stage, describing the objectives, strategies and measures to adopt as well as human, material and financial resources to be mobilized.

(2) Technical documents shall notably comprise:

- a) a project document (PRODOC);
- b) an advocacy and resource mobilization strategy;
- c) a general methodology tool for the conduct of the Fourth Census;
- d) questionnaires for:
  - ordinary households;
  - collective households
  - persons apparently with no fixed abodes;
  - localities;
- e) methodology documents:
  - census mapping;
  - pilot census;
  - main enumeration;
  - post-census survey;
  - data processing;
  - analysis;
  - awareness raising;

- archiving.
- (3) Such technical documents are accompanied by manuals describing the instructions to be followed by the various personnel categories.

**Article 7:** (1) Census mapping shall consist in updating the country's census mapping coverage, including the listing of towns, villages and population settlements as well as dividing the national territory into territorial census units called census areas.

(2) Specifically, census mapping shall be used to:

- identify all inhabited areas;
- identify and locate all socio-economic infrastructure and services;
- capture data that will provide population estimates;
- delimit census areas;
- update the list of various neighbourhoods and villages.

(3) Modern techniques of Spatial Information Management (SIM), spatial imagery and positioning (remote sensing and GPS) and webcasting shall be used in the preparation of the census map essential for taking the Fourth Census.

**Article 8:** The pilot census shall be a small-scale population census to test all stages of the census process and make adjustments prior to enumeration.

**Article 9:** The personnel involved in the Fourth Census shall be trained to fully master all related operations and effective discharge of all tasks regarding census mapping, publicity campaigns and communication, pilot census, complete enumeration, post-enumeration survey, data processing, analysis as well as distribution and dissemination.

**Article 10:** Publicity campaign shall consist in informing communities and administrative, municipal, religious and traditional authorities at various levels on the objectives, aim and methodology of the Fourth Census, as well as the expected in-puts from the various stakeholders.

**Article 11:** (1) The aim of complete enumeration shall be to determine the total population, its geographical distribution as well as its socio-demographic and cultural characteristics, housing characteristics, household production equipment and tools, natural and migratory movements.

(2) Enumeration shall be conducted by census takers trained for this purpose and responsible for visiting all households in their target areas.

(3) Census takers shall record, for each household, housing characteristics, household living conditions as well as their production tools, on validated questionnaires.

(4) All the country's census areas shall be visited at the same period during the census period.

(5) An order of the Prime Minister shall set the start and end dates of census operations.

**Article 12:** The aim of post-enumeration survey shall be to appraise the degree of completeness of the census and reliability of data collected in terms of coverage rate.

**Article 13:** (1) The aim of data processing shall be to produce clean and clear data sheets in a format accessible to any potential user.

(2) It shall take place after field data capture and archiving of technical documents and shall be used to explore all Fourth Census questionnaires.

**Article 14:** Data analysis shall aim at providing detailed and in-depth data descriptions for more efficient use.

**Article 15:** The publication, distribution and dissemination of results shall aim at enabling wider

popularization of the Fourth Census results/data for more efficient use thereof.

**Article 16:** Conclusion of activities shall mainly concern producing the technical reports of all Fourth Census phases in the form of a general report, creating a metadata base and having them validated by the Technical Committee and adopted by the National Council.

### **Chapter 3** **Organs of the Fourth Census**

**Article 17:** The following organs shall direct, coordinate, implement and control Fourth Census operations:

- National Council;
- Technical Committee;
- National Coordination;
- Regional, Divisional and Sub-divisional Committees.

#### **I. National Council**

**Article 18:** The National Council shall be the strategic orientation organ of the Fourth Census. In this regard, it shall:

- direct the activities of the Fourth Census on the recommendation of the Technical Committee;
- adopt the budget of the Fourth Census;
- submit the results of the Fourth Census to the Prime Minister, Head of Government;
- take decisions on technical issues referred to it by the Technical Committee or the National Coordination;
- adopt the general report of the Fourth Census.

**Article 19:** (1) The Committee shall comprise:

- **Chairperson:** The Minister in charge of population issues.
- **Vice-chairperson:** The Minister in charge of housing.
- **Members:**
  - the Minister in charge of State property and land tenure;
  - the Minister in charge of territorial administration;
  - the Minister in charge of basic education;
  - the Minister in charge of secondary education;
  - the Minister in charge of higher education;
  - the Minister in charge of finance;
  - the Minister in charge of agriculture;
  - the Minister in charge of communication;
  - the Minister in charge of women's empowerment;
  - the Minister in charge of public health;
  - the Minister in charge of water and energy;
  - the Minister in charge of youth affairs;
  - the Minister in charge of social affairs;
  - the Delegate General for National Security;
  - the Secretary of State for Defence in charge of the Gendarmerie;
  - 1 (one) Representative of the Presidency of the Republic;
  - 1 (one) Representative of the Prime Minister's Office;
  - The Board Chair of the Central Bureau of Census and Population Studies (BUCREP);
  - 2 (two) representatives of civil society;
  - The President of the Cameroon Employers' Association (GICAM);
  - The President of the Movement of Cameroon Entrepreneurs (MECAM).



- Observer:
  - the representative of UNFPA.
  - (2) The Secretary of the National Council shall be the Technical Committee Chairperson, assisted by the National Coordinator of the Fourth Census and the Director-General of the National Institute of Statistics.
  - (3) The Chairperson may invite any natural or legal person to attend Council meetings in an advisory capacity by virtue of their expertise in the agenda items.

**Article 20:** (1) The National Council shall meet in ordinary session once a year.  
 (2) It may meet in extraordinary session when convened by its Chairperson.  
 (3) The agenda and invitations shall be sent to members at least 15 (fifteen) days prior to the meeting date.

## II. Technical Committee

**Article 21:** The Technical Committee shall be an operational organ responsible for the smooth conduct of the Fourth Census operations.

In this regard, it shall:

- ensure the implementation of National Council decisions;
- coordinate and harmonize the activities of the various services and agencies involved in the Fourth Census.
- validate the technical documents of the Fourth Census;
- scrutinize the budget of the Fourth Census;
- prepare all issues to be submitted to the National Council.

**Article 22:** (1) The Technical Committee shall comprise:

- **Chairperson:** The Secretary-General of the Ministry in charge of population issues
- **Vice-chairpersons:**
  - the Secretary-General of the Ministry in charge of housing;
  - the Director-General of the National Institute of Statistics.
- **Members:**
  - 1 (one) representative of the Presidency of the Republic;
  - 1 (one) representative of the Prime Minister's Office;
  - the Director-General of Planning and Regional Development in the Ministry in charge of planning;
  - the Director-General of the Budget in the Ministry in charge of finance;
  - the Executive Director of the Institute for Demographic Training and Research (IFORD);
  - the Director-General of the Sub-regional Institute of Statistics and Applied Economics (ISSEA);
  - the Director-General of the National Institute of Cartography (NIC);
  - the Director of Organization in the Ministry in charge of territorial administration;
  - the Director of Agricultural Surveys and Statistics in the Ministry in charge of agriculture;
  - the Director of Housing in the Ministry in charge of housing;
  - the Director of the Social Protection of the Disabled and the Elderly in the Ministry in charge of social affairs;
  - the Director of Economic Empowerment of Women and the Family in the Ministry in charge of women's empowerment;
  - the Director of Family Health Promotion in the Ministry in charge of public health;
  - the Head of Demographic Analyses and Migrations Division in the Ministry in charge of population issues;
  - 1 (one) representative of the Scientific Council of BUCREP.
- **Observers:**
  - 1 (one) representative of the United Nations Population Fund (UNFPA);

- 1 (one) representative of the United Nations Children’s Fund (UNICEF).

(2) The Secretary of the Technical Committee shall be the National Coordinator of the Fourth Census, assisted by the Deputy National Coordinator.

(3) The Secretary of the Technical Committee may invite any natural or legal person to attend Technical Committee meetings in an advisory capacity by virtue of their expertise in the agenda items.

**Article 23:** (1) The Technical Committee shall meet twice a year.

(2) It may meet in extraordinary session when convened by its Chairperson.

(3) The agenda and invitations shall be sent to members at least 15 (fifteen) days prior to the meeting date.

### III. National Coordination

**Article 24:** The National Coordination of the Fourth Census shall be responsible for conducting the census operations throughout the national territory.

In this regard, it shall:

- prepare Technical Committee and the National Council meetings and ensure the implementation of its decisions;
- prepare the Fourth Census budget;
- prepare and execute Fourth Census operations;
- draw up the Fourth Census general report;
- represent the Fourth Census in all acts of civil life and before the law.

**Article 25:** (1) The National Coordination of the Fourth Census shall be carried out by the *Central Bureau of the Census and Population Studies*, abbreviated as “**BUCREP**”.

(2) The Director-General of BUCREP shall be the National Coordinator of the Fourth Census.

(3) The Deputy Director-General of BUCREP shall assist the National Coordinator of the Fourth Census in the capacity of the Deputy National Coordinator.

**Article 26:** (1) The National Coordinator shall be the authorizing officer of the Fourth census budget.

(2) Secondary authorizing officers may be designated by the National Coordinator upon approval by the National Council.

### IV. Regional, Divisional and Sub-divisional Committees

**Article 27:** The Regional Committee of the Fourth Census shall be responsible, at the level of the Region concerned, for:

- coordinating Fourth Census-related activities;
- organizing publicity and information campaigns on the objectives and conduct of the Fourth census.

**Article 28:** The Fourth Census Regional Committee shall comprise:

- **Chairperson:** The Governor of the Region.
- **Members:**
  - Senior Divisional Officers concerned;
  - Parliamentarians of the Region;
  - the Regional Delegate of the Ministry in charge of population issues;
  - the Regional Delegate of the Ministry in charge of housing;
  - the Regional Branch Head of the National Institute of Statistics;
  - the Regional Delegate for National Security;
  - the Gendarmerie Legion Commander;
  - 2 (two) representatives of the civil society.

(2) The Secretary of the Regional Committee of the Fourth Census shall be the Regional Delegate of the Ministry in charge of population issues and the Regional Delegate of the Ministry in charge of housing.

(3) The Chairperson may invite any natural or legal person to attend Committee meetings in an advisory capacity by virtue of their expertise in the agenda items.

**Article 29:** (1) The Fourth Census Regional Committee shall meet when convened by its Chairperson.

(2) The agenda and invitations shall be sent to members at least 15 (fifteen) days prior to the meeting date.

**Article 30:** (1) Under the chairmanship of the Senior Divisional Officer, the Divisional Committee of the Fourth Census shall be composed as follows:

- Sub-divisional Officers concerned;
- the Mayor or, where appropriate, the Government Delegate of the Divisional Headquarters;
- the Divisional Delegate of the Ministry in charge of population issues;
- the Divisional Delegate of the Ministry in charge of housing;
- the Gendarmerie Company Commander, where appropriate, the Regiment Commander;
- the Officer-in-charge of Public Security or the Officer-in-charge of the Central Police Station concerned;
- the Divisional Special Branch Officer-in-charge or the Officer-in-charge of General Intelligence at the Central Police Station concerned;
- first and second class traditional rulers.

(2) The Secretary of the Divisional Committee of the Fourth Census shall be the Divisional Delegate of the Ministry in charge of population issues.

(3) The Chairperson may invite any natural or legal person to attend Committee meetings in an advisory capacity on account of their competence in the agenda items.

**Article 31:** (1) The Divisional Committee shall meet as and when convened by its Chairperson.

(2) The agenda and invitations shall be sent to members at least 15 (fifteen) days prior to the meeting date.

**Article 32:** Chaired by the Sub-divisional Officer, the Sub-divisional Committee of the Fourth Census shall be composed as follows:

- the Mayor;
- 1 (one) representative of the Divisional Delegation of the Ministry in charge of population issues;
- 1 (one) representative of the Divisional Delegation of the Ministry in charge of housing;
- the Gendarmerie Brigade Commander;
- the District Public Security Officer-in-charge concerned;
- the Sub-divisional Special Branch Officer-in-charge;
- third class traditional rulers.

(2) The Secretary of the Sub-divisional Committee of the Fourth Census shall be the representative of the Divisional Delegation of the Ministry in charge of population issues.

(3) The Chairperson may invite any natural or legal person to attend Committee meetings in an advisory capacity on account of their competence in the agenda items.

**Article 33:** (1) The Sub-divisional Committee of the Fourth Census shall meet as and when convened by its Chairperson.

(2) The agenda and invitations shall be sent to members at least 15 (fifteen) days prior to the meeting date.

**Article 34:** The duties of the Divisional and Sub-divisional Committees shall be similar to those

referred to in Article 27 above, at the level of the administrative units concerned.

## CHAPTER 4

### **ADMINISTRATIVE AND FINANCIAL PROVISIONS**

**Article 35:** The Fourth Census personnel shall comprise the following:

- BUCREP personnel;
- State personnel at the disposal of the National Coordination;
- personnel recruited and used temporarily.

**Article 36:** (1) The budget sources of the Fourth Census shall be as follows:

- State budget allocations;
- external financing;
- gifts and bequests.

(2) Such resources shall be deposited into accounts specially opened for such purpose.

**Article 37:** The resources of the Fourth Census shall be public property.

(2) They shall be managed according to public accounting rules.

**Article 38:** (1) The permanent employees of BUCREP and State employees at the disposal of the Fourth Census shall receive a special allowance charged to the budget of the said Census.

(2) The temporary personnel of the Fourth Census shall receive remuneration charged to the budget of the said Census.

(3) The amount of special allowances shall be fixed by joint order of the Minister in charge of finance and the Minister in charge of population issues.

(4) The remuneration of the Fourth Census temporary personnel shall be fixed by decision of the National Coordinator upon approval of the National Council.

**Article 39:** The operating expenses of the National Council, Technical Committee, National Coordination as well as Regional, Divisional and Sub-divisional Committees shall be charged to the budget of the Fourth Census.

**Article 40:** The duties of the Chairperson, member and secretary of the National Council, Technical Committee as well as Regional, Divisional and Sub-divisional Committees shall be honorary.

(2) Members as well as persons invited in an advisory capacity may be entitled to a session allowance fixed by the National Council of the Fourth Census in accordance with the regulations in force.

## CHAPTER 5

### **MISCELLANEOUS AND FINAL PROVISIONS**

**Article 41:** (1) Any person involved at any level whatsoever in the preparation, execution or use of the Fourth Census shall be bound to statistical secrecy.

(2) Individual information on Fourth Census questionnaires relating to professional or private life shall not be released by the services that are its depositaries.

(3) Such information shall under no circumstances be used for purposes of prosecution, tax inspection or economic punishment.

**Article 42:** (1) The organs of the Fourth Census shall be dissolved automatically at the close of its operations.

(2) The Fourth Census operations shall close upon validation of the general report

by the National Council.

(3) The physical assets of the Fourth Census, except those made available by third parties, shall devolve on BUCREP at the close of operations.

**Article 43:** All previous provisions repugnant hereto, in particular those of Decree No. 2001/251 of 13 September 2001 to institute the Third General Population and Housing Census, are hereby repealed.

**Article 44:** The Minister in charge of population issues and the Minister in charge of finance are responsible, each in his own sphere, for the implementation of this decree which shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 15 September 2015

**Paul Biya**  
**President of the Republic**

**Decree No. 2007/PM of 02 November 2007**  
**To lay down the conditions for the enforcement of Law No. 97/003 of 10**  
**January 1997 on Real Estate Development, as amended and**  
**supplemented by**  
**Decree No. 2014/2378/PM of 20 August 2014**

**The Prime Minister, Head of Government,**

Mindful of the Constitution;  
 Mindful of Law No. 97/003 of 10 January 1997 relating to real estate development;  
 Mindful of Decree No 92/089 of 4 May 1992 to specify the powers of the Prime Minister,  
 amended and supplemented by decree No.95/145-a of 4 August 1995;  
 Mindful of Decree No. 2004/320 of 8 December 2004 on the organisation of the  
 Government, and its subsequent amendments;  
 Mindful of Decree No.2004/321 of 8 December 2004 to appoint a Prime Minister,

**HEREBY DECREES AS FOLLOWS:**

**CHAPTER 1**  
**GENERAL PROVISIONS**

**Article 1** - This Decree lays down the conditions for exercising and organising the profession of real estate developer.

**Article 2-** (1) Real estate development consists of carrying out or having carried out:  
 - allotment and development operations on plots mainly intended for housing;  
 - the construction or refurbishment of buildings.

(2) The buildings referred to in paragraph (1) above may be individual, semi-collective or collective and intended for residential, industrial, commercial or professional use with a view to sale, hire-purchase or simple hire.

**Article 3** - For the purposes of this Decree, the following definitions shall apply:

1. **Technical pre-acceptance:** report on the technical completion of works prior to provisional acceptance by the developer, the architect and the contractors in accordance with the plans, specifications and measurements;
2. **Provisional acceptance of works:** the analysis of works carried out in comparison with the estimates, plans, specifications and measurements made by the developer, the architect, the client and the contractors. It is also at this stage that the concordance between these elements is checked, differences are specified, works to be rectified or completed are determined, all visible defects are listed and any compensation for late payment is determined;
3. **Final acceptance:** analysis of completed works in comparison with the provisional acceptance report issued by the developer, the architect, the project owner and contractors.

**CHAPTER 2**  
**CONDITIONS FOR ENTERING AND EXERCISING THE PROFESSION OF PROPERTY DEVELOPER**

**Article 4** - (1) By virtue of the property development contract, the property developer shall: enter into the contracts, accept the works, liquidate contracts to be completed in general, ~~within the agreed amount on behalf of the project owner, all acts required for the completion~~

of the programme.

(2) However, only a special power of attorney contained in the contract or in a subsequent deed shall bind the developer to the client through disposition instruments he enters into.

## I. AUTHORISATION

**Article 5 - (1)** Practice of the profession of property developer shall be subject to prior authorisation.

(4) (2) This is granted by an order of the Minister in charge of housing after final decision of the advisory committee for real estate development.

(5) (3) A decision of the Minister in charge of housing shall determine the composition and functioning of the advisory committee provided for in paragraph (2) above.

**Article 6 -** The application for authorisation shall be submitted by the natural person or by the legal or statutory representatives of the legal entity.

**Article 7 - (1)** Any applicant for authorisation should provide proof of sufficient capital and personal skills with a commitment to enlist the assistance of men of the art and qualified personnel.

(2) A decision of the Minister in charge of housing shall specify the criteria under which the conditions specified in paragraph (1) above are met.

**Article 8 - (1)** Any applicant for authorisation shall fulfil the legal conditions required to be a trader.

(2) Silence on the part of the Administration sixty (60) days after receipt of the application for authorisation shall constitute an acceptance.

## II. FINANCIAL GUARANTEE

**Article 9- (new) - (1)** The financial guarantee required from the property developer shall be either:

- a deposit in an approved bank and paid into an account opened in the name of the property developer;
- a written guarantee provided by a financial institution approved by the Minister in charge of Finance and the COBAC.

(4) The amount of the financial guarantee provided for in paragraph (1) above is fixed at 2,500,000 (two million five hundred thousand) CFA francs.

(5) The initial guarantee required from the property developer and holder of an authorisation shall be valid until its exhaustion.

**Article 10 -** The guarantee provided for in Article 8 above shall only apply to operations carried out within the framework of the profession.

**Article 11 -** The guarantee shall cease to have effect due to:

- the release of the guarantee issued by the Minister in charge of Housing;
- the termination of the contract of guarantee by the bank;
- the expiry of the contract.

## III. INSURANCE

**Article 12 -** Real estate developers shall take out insurance from an insurance company

approved by CIMA which covers the pecuniary consequences of the professional civil liability of their activities for each establishment, agency or office.

**Article 13 - (1)** Any termination, refusal of tacit renewal or cancellation of the insurance contract shall be notified within eight (8) days by the insurance company to the authority responsible for issuing the authorisation by any means in writing.

(2) Failure to comply with the formalities and time-limits provided for in paragraph (1) above shall render the insurance company liable for any damaging facts resulting from the activity of the real estate developer.

**Article 14 - (1)** The liability of the real estate developer covered by the insurance shall extend to defects in the construction for a period of one year after provisional acceptance of the constructions and until final acceptance.

(4) Provisional acceptance shall occur after the reservations issued during technical pre-acceptance have been lifted.

(5) Final acceptance shall occur one year after provisional acceptance.

**Article 15 - (1)** The developer shall ensure that the Contractor or any person involved in the project takes out an insurance policy that covers all worksite risks before the start of the works or before his involvement.

(2) The Contractor shall also take out a ten-year insurance policy for all the works.

### **CHAPTER 3**

#### **ORGANISATION OF THE ACTIVITY OF REAL ESTATE DEVELOPMENT**

**Article 16 - (1)** Real estate developers must have a specially equipped and decent environment to carry out their profession.

(2) The framework provided for in paragraph (1) above shall be subject to control by officials of the Ministry in charge of housing who are territorially competent at the beginning of the practice of the profession and on a yearly basis.

**Article 17-** The real estate developer must indicate, on all documents for professional use, the number and references of his authorisation, the address of the registered office, the name, the legal form under which the activity is carried out and possibly the membership number of a declared professional organisation.

**Article 18 - (1)** The holder of the authorisation shall be required to display prominently, in all places where customers are received, a card indicating the number of the authorisation, the name, legal form and address of the registered office in the case of a legal person, and the name and address in the case of a natural person.

(4) (2) The authorisation shall be individual and shall not be affected by any transaction.

(5) (3) Violation of the provisions of paragraph (2) above entails, in addition to any criminal proceedings, the withdrawal of the authorisation which is the subject of the transaction and the prohibition of both the transferor and the transferee from practising the profession for a period of five (5) years.

**Article 19 -** The real estate developer must have the necessary skills.

### **CHAPTER 4**

#### **SOCIAL HOUSING OPERATIONS**

**Article 20 -** The real estate developer who plans to carry out social housing operations may benefit from financial assistance from public authorities. In this case, he must comply with



the social housing standards in force.

**Article 21 - (1)** Social housing operations benefiting from the financial assistance provided for in Article 20 above are subject to authorisation by the Minister in charge of housing.

(2) The authorisation provided for in paragraph (1) above shall follow a prior request indicating works schedule, housing types as well as corresponding equipment, construction procedures and costs, definition and funding terms, building schedule and timetable.

\* Applications for authorisation are submitted to devolved services, to the Minister in charge of housing for transmission to the central authority.

**Article 22** - Terms and conditions for granting financial assistance and eligibility criteria for public funding are set by a joint order of the Ministers in charge of housing and finance respectively, on the proposal of an eligibility board for social housing programmes.

**Article 23** - The composition, organisation and functioning of the board provided for in article 22 above shall be determined by order of the Minister in charge of Housing.

**Article 24** - The technical services of the Ministry in charge of housing may intervene in social housing programmes and on building sites to ensure that they meet the following requirements:

- compliance with technical standards and prescriptions;
- normal progress of the building sites according to the construction schedule;
- the proper organisation, control and supervision of works.

**Article 25 - (1)** Any social housing programme carried out by a real estate developer shall be subject to provisional and final acceptance by a commission set up for this purpose.

(2) (2) The contractor, the architect and the real estate developer shall address a written request to the Minister in charge of Housing, indicating precisely the date from which the work can be accepted.

(3) (3) A decision of the Minister in charge of housing further to the request for acceptance of the works shall be taken within forty-five (45) days from the date of receipt of the request. (4) After this period, the Administration's silence is deemed to be approval of the works.

**Article 26 - (1)** Non-compliance by the developer with the provisions of the standards of social housing and to the eligibility criteria adopted shall entail the suspension of all or part of the financial assistance from the public authorities and possibly the withdrawal of the authorisation, without prejudice to administrative or judicial sanctions.

(2) The suspension or withdrawal shall be pronounced by the Minister in charge of housing after the opinion of the advisory board for real estate development.

## **CHAPTER 5**

### **RIGHTS AND OBLIGATIONS OF THE REAL ESTATE DEVELOPER AND THE CLIENT**

#### **I. REAL ESTATE DEVELOPER'S RIGHTS AND OBLIGATIONS**

**Article 27** - The real estate developer shall prepare his/her annual work programme, in conjunction with the competent services of the Ministry in charge of housing, pursuant to the economic and social development plan.

**Article 28 - (1)** As part of his professional activities, the real estate developer shall perform all administrative acts both by himself and by his legal representatives.

(5) The delegation of powers or signature shall be made exclusively by notarial deed.  
 (2) An authenticated copy of this deed shall be transmitted within seventy-two (72) hours to the Minister in charge of Housing by any means which leaves a written record.

(6) Legal representatives of legal entities shall receive their powers from the articles of association. Any change in the said articles of association shall be brought to the attention of the Minister in charge of housing within the same time limits and in the same form as provided for in paragraph (2) above.

(7) The delegation of powers and the conferral of legal representative capacity shall only be granted to persons eligible to act as Real Estate Developers.

**Article 29.** - The Real Estate Developer shall be bound by professional secrecy.

**Article 30** - Any professional commitment binding on the real estate developer, regardless of the legal form in which it is exercised, shall be the subject of a prior written agreement defining the nature and scope of the missions and interventions as well as the terms and conditions of remuneration. This agreement explicitly includes the fundamental rules defining the relationship between the real estate developer and the contracting parties.

**Article 31** - The real estate developer shall ensure that works are executed in accordance with the attached plans and specifications and that delivery deadlines and the agreed overall price are respected.

**Article 32** - (1) The property developer shall be responsible for the performance of the obligations of the persons with whom he has dealt on behalf of the project owner.

(4) The real estate developer shall not rely on the fact of a subcontractor to escape his/her liability due to the poor execution of the work.

(5) The developer shall be bound to deliver all lots and/or buildings in accordance with the prevailing standards, in particular in terms of habitability, safety, hygiene and functionality.

**Article 33** - (1) Third parties shall not be bound by any obligation arising from the real estate development contract.

(2) However, in the event of irregularities which are duly established and which cause them damage, they may base their action on the scope of tortious liability.

**Article 34** - Failure by the real estate developer to comply with the legislative and regulatory provisions in force in the field of town planning shall result in the withdrawal of the authorisation without prejudice to the other penalties provided for.

## II. RIGHTS AND OBLIGATIONS OF THE CLIENT

**Article 35** - The Client shall comply with the terms of the contract. In this respect, he shall in particular

- pay the agreed price and remuneration;
- execute the commitments entered into on his/her behalf by the developer by virtue of the powers resulting from the contract;
- refrain from making any modification likely to increase the cost of the project or to extend the deadlines in accordance with the specifications.

**Article 36** - Contracts established shall be enforceable against the client when he expressly authorises the developer to conclude them with a third party.

**Article 37** - Specifications shall be prepared by the client and submitted to the property

developer for signature. They shall include specific details of each operation.

## **CHAPTER 6**

### **REAL ESTATE DEVELOPMENT CONTRACT**

#### **I. FORM AND PURPOSE OF THE DEVELOPMENT CONTRACT**

**Article 38. - (1)** The contract shall take effect after its signature and notification.

(2) The notification provided for in paragraph (1) above shall be made at the initiative of the Employer within seventy-two (72) hours after its signature. The service shall be rendered by any means which leaves a written record and which is dated.

(3) Failure to notify or late notification shall cause the time limit for performance provided for in the specifications to run against the Employer.

**Article 39 - (1)** A technical file prepared by an approved architect comprising the plans, in cross-section and elevation with the useful dimensions of buildings, roads, miscellaneous networks and external fittings, shall be appended to the real estate development contract.

(2) Documents provided for in paragraph (1) above shall show the surface areas of rooms, of each of the premises, of the annexes or of the clearances provided for in the construction, mentioning the items of equipment which will be built.

**Article 40. -** In the case of an apartment block or complex comprising the premises or similar accommodation, detailed information may be confined to the premises, provided that sufficient details are given.

#### **II. THE CONTRACT COST, REMUNERATION AND GUARANTEES**

**Article 41 -** The agreed price as defined by law is increased or decreased, as the case may be, by the amount resulting from the application of the discount and revision clauses provided for in the contracts and agreements entered into regarding the construction of the building.

**Article 42 -** Prior to signing the contracts and deals indicated in Article 41 above, the Real Estate Developer shall notify the contracting parties of the price agreed in the real estate development agreement, less the contingency item and the total outstanding commitments for the construction of the building.

**Article 43 - (1)** The Real Estate Development Contract shall specify the payment methods with revised prices if necessary.

(4) Payments shall be made according to satisfactory progress of works, in accordance with the terms and conditions laid down in the contract.

They may not, however, exceed a total of:

- 15% of the price on completion of the foundations;
- 70% on completion of the foundations.

(5) The price shall be understood to be less the amount shown under contingencies, insofar as it has not been used in accordance with the conditions laid down by law.

**Article 44 - (1)** Payment methods provided for in Article 43 above shall be applied in the following proportions:

- 10% of the remuneration upon signature of the real estate development contract in the case where the preliminary studies have been the subject of a separate contract and 25% in the contrary case;
- 50% on completion of the water supply;

- 75% on completion of the equipment work (all trades);
- 95% on delivery of the building to the client.

(2) The balance shall be deposited by the Client at the time of delivery, unless the real estate developer provides a bank guarantee for an equal amount. In any case, payment shall be due on completion of the assignment.

**Article 45** - The Client shall be liable to compensate the developer for any overruns resulting from his actions, in particular for late payment of the price and delays in payment resulting from the contract.

**Article 46** - The guarantee provided for the execution of the assignment by the property developer shall not cover the compensation provided for in Article 45 above.

**Article 47** - Overruns of contractual deadlines which are not the responsibility of either the Client or a case of force majeure may not lead to any price revision in favour of the developer.

**Article 48** - The contract performance guarantee shall expire upon completion of the real estate developer's assignment.

## CHAPTER 7 TRANSITIONAL AND FINAL PROVISIONS

**Article 49.** - Real estate development contracts shall be subject to the common law formalities of land registration in order to be binding upon third parties.

**Article 50.** - Persons who on the date of signature of this Decree are carrying out real estate developer activities or are managing a real estate development establishment, agency or office shall have six (6) months to submit applications for authorisation in accordance with this Decree.

**Article 51** - This Decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 2 November 2007

(ed) Enoni Ephraim  
Prime Minister, Head of Government

**Decree No. 2019/166 of 2 April 2019  
To reorganise the Interregional Committee for Drought Control  
in the North**

**The President of the Republic,**

Mindful of the Constitution;

Mindful of orientation law No. 2011/008 of 6 May 2011 on the planning and the sustainable regional development of Cameroon;

Mindful of law No. 2017/010 of 12 July 2017 on the statute of public establishments;

Mindful of Decree No. 2011/408 of 9 December 2011 to organise Government, as amended and supplemented by Decree No. 2018/190 of 2 March 2018.

**HEREBY DECREES AS FOLLOWS:**

**CHAPTER 1  
GENERAL PROVISIONS**

**Article 1.- (1)** This Decree reorganises the Interregional Committee for Drought Control in the North, abbreviated “CILSN” and hereinafter referred to as “the Committee”.

**(2)** The Committee has territorial jurisdiction over the regions of Adamawa, the Far North and the North.

**ARTICLE 2.- (1)** The Committee shall be a public technical establishment.

**(2)** It shall have legal personality and financial autonomy.

**(3)** Its headquarters shall be in Garoua.

**(4)** Branches may, as and whenever necessary, be created in other localities within the Committee's area of competence, upon deliberation by the Board of Directors.

**ARTICLE 3.- (1)** The objective of the Committee shall be to combat the effects of drought and desertification in its area of competence.

To this end, it shall be responsible for:

- conducting out ensuring the conduct under its own responsibility, of all studies and surveys enabling it to present to the government adequate measures aimed at combating the effects of drought and desertification;

- ensuring, as project manager of the Republic of Cameroon, the management of specific operations to combat drought and desertification;

- ensuring synergy and coordination of all actions carried out against drought and desertification in its area of competence;

- fighting against the misuse of firewood through the promotion of alternative energies;

- developing reforested areas;

- restoring degraded or denuded areas through reforestation;

- contributing to the promotion of the implementation of the “Green Sahel” project;

- contributing to the fight against climate change;

- developing nurseries for the production of plants adapted to the ecology of its area of intervention;

- providing technical support to local and Regional Authorities in local initiatives to combat drought and desertification;

- performing any other tasks entrusted to it by the government relating to its objectives.

**(2)** Or the discharge of its duties, the Committee shall:

- receive any report and any development document published by public services, regional organizations and groups, as well as companies operating in its area of competence;

- provide its expertise to the structures referred to in the previous paragraph, or request their expertise under the conditions agreed upon by the parties.

**(3)** For the discharge of its duties, the Committee shall work in close collaboration with the local and Regional Authorities and other bodies in charge of promoting sustainable forest management and forest regeneration.

**ARTICLE 4.-** The Committee shall be placed under the technical supervision of the ministry in charge of nature protection and sustainable development.

The technical supervisory authority shall ensure:

- the activities carried out by the Committee comply with the orientations of the public policies of the government in the sector concerned, subject to the powers recognized by the Board of Directors;

- compliance of the resolutions of the Board of Directors with laws and regulations, as well as with the orientations of sectoral policies.

**ARTICLE 5.-** The Committee shall be placed under the financial supervision of the ministry in charge of finance.

The financial supervisory authority shall ensure:

- compliance of the Committee's financial management operations with public finance regulations on the one hand, and a posteriori regularity of the accounts on the other;

- the regularity of the resolutions of the Board of Directors with financial implications, the sustainability of financial commitments and the general consistency of the Committee's performance plans with sectoral programmes.

**ARTICLE 6.- (1)** The Minister in charge of nature protection and sustainable development and the Minister in charge of finance, in conjunction with the Board of Directors, shall contribute to monitoring the performance of the Committee.

**(2)** The executive secretary shall submit all documents and information relating to the activities of the Committee to the supervisory authority and to the Board of Directors.

## **CHAPTER 2 ORGANISATION AND FUNCTIONING**

**ARTICLE 7.-** The Committee shall be administered by two (2) organs:

- the Board of Directors;
- the Executive Secretariat.

### **I. THE BOARD OF DIRECTORS**

**ARTICLE 8.- (1)** The Board of Directors shall comprise twelve (12) members.

**(2)** In addition to the chairperson, the Board of Directors of the Committee shall comprise:

- one (1) representative of the Presidency of the Republic;
- one (1) representative of the Prime Minister's Office;
- the regional representative of the ministry in charge of the nature protection and

- sustainable development;
  - the regional representative of the ministry in charge of finance;
  - the regional representative of the ministry in charge of regional development;
  - the regional representative of the ministry in charge of water resources;
  - the regional representative of the ministry in charge of forestry;
  - the regional representative of the ministry in charge of agriculture;
  - two (2) representatives of decentralised local authorities, including one (1) for the Region and one (1) for the Councils;
  - one (1) representative of staff members of the Committee elected by his peers.
- (3) The regional representatives referred to in paragraph 2 above shall be the representatives of their respective administrations in the area where the Committee is located.

**ARTICLE 9.- (1)** The Chairperson of the Board of Directors of the Committee shall be appointed by Presidential decree for a three (3) years term renewable once (1).

(2) The members of the Board of Directors of the Committee shall be appointed by decree of the President of the Republic, on the proposal of the administrations they represent for a three (3) year-term, possibly renewable once (1).

**ARTICLE 10.- (1)** The term of a Director shall end:

- following the loss of the quality which justified the appointment;
- by dismissal following a misconduct or action incompatible with the function of Director;
- at the normal expiration of its term;
- by death or resignation.

(2) In the cases provided for in paragraph 1 above, the replacement of the Director shall be provided for in the same forms as his appointment.

**ARTICLE 11 .- (1)** Six (6) months before the expiration of the term of a member of the Board of Directors, the chairperson of the said Board shall notify the structure he represents to be replaced.

(2) No member shall continue serving once his/her term has expired.

(3) Where the term of office of the Chairman of the Board of Directors expires, the Minister in charge of nature protection and sustainable development shall notify the authority vested with the power of appointment.

(4) In the event of death during the term of office or in all cases where a Director is no longer able to exercise his office, the organ he represents shall appoint another Director for the remainder of the term.

**ARTICLE 12.- (1)** The Chairperson and the members of the Board of Directors shall be subject to the restrictive and incompatibility measures provided for by the regulations in force.

(2) The chairman and members of the Board of Directors, as well as all other persons invited to take part in the sessions of the Board, shall also be bound by the obligation of discretion regarding the information, facts and acts of which they become aware in the course of their function.

**ARTICLE 13.- (1)** The chairperson of the Board of Directors shall receive a monthly allowance, as well as benefits. The amount of the monthly allowance, as well as the benefits, shall be fixed by the Board of Directors, in accordance with the regulations in force.

(2) Directors shall benefit from a session allowance fixed by a resolution of the Board of Directors, within the limits defined by the regulations in force. They can claim reimbursement of expenses incurred for sessions, upon presentation of supporting documents.

③ The Board of Directors may allocate special remuneration to its members for the missions and mandates entrusted to them, or authorize the reimbursement of travel costs, transport allowances and expenses incurred in the interest of the Committee.

**ARTICLE 14.- (1)** The Board of Directors shall define and direct the general policy of the Committee and evaluate its management, within the limits set by its missions and in accordance with the regulations in force.

To this end, it shall:

- set the objectives and approve the performance plans of the Committee in accordance with the sectoral objectives;
  - adopt the budget complemented with the Committee's performance plan and finalize the accounts;
  - approve annual performance reports;
  - adopt the organization chart and the Rules of Procedure;
  - authorize the recruitment of all staff, in accordance with the recruitment plan proposed by the executive secretary and validated by the Board of Directors;
  - authorize the dismissal of staff on the proposal of the executive secretary;
  - appoint Deputy Directors, Directors and officials ranking as such on the proposal of the executive secretary;
  - accept all donations, bequests and subsidies;
  - approve performance contracts or any other agreements, including loans, prepared by the executive secretary and having an impact on the budget;
  - authorize any disposition of movable or immovable, tangible or intangible property, in accordance with the regulations in force;
  - ensure compliance with governance rules and conduct audits to ensure the proper management of the Committee;
  - set the remuneration and benefits of the personnel, in compliance with the laws and regulations in force, the Internal Regulations and budget projections;
  - set the amount of the allowance and the benefits of the Chairperson of the Board of Directors, as well as the amount of the allowances of the members of the said Board, in accordance with the regulations in force;
  - set the monthly remunerations and benefits of the executive secretary and the deputy-executive secretary, in compliance with the laws and regulations in force.
- (2)** The Board of Directors may delegate some of its powers to the Executive Secretary.

**ARTICLE 15.- (1)** The Chairperson of the Board of Directors shall convene and chair the meetings of the Board. He shall ensure the application of its resolutions.

**(2)** The chairperson of the Board of Directors may invite any natural or legal person in an advisory capacity, by virtue of their expertise on agenda items, to take part in the deliberations of the Board of Directors.

**ARTICLE 16.- (1)** In the event of vacancy of the chairmanship of the Board of Directors following the death, resignation or default of the chairman, sessions of the Board of Directors shall be convened by the Minister in charge of finance at the behest of the executive secretary, or at least two-thirds (2/3) of the members of the Board of Directors.

**(2)** The sessions of the Board of Directors convened in accordance with paragraph 1 above shall be chaired by a member of the Board elected by his peers.

**ARTICLE 17.- (1)** When convened by its Chairperson, the Board of Directors must meet at least two (2) times a year in ordinary session, including:

- one (1) session devoted to the examination of the performance plan and the adoption of the budget, which takes place before the start of the following financial year;
- one (1) session devoted to the closing of the accounts, which is held no later than June



30.

(2) The Board of Directors may be convened for an extraordinary session on a specific agenda, at the request of its chairperson or two-thirds (2/3) of its members.

(3) The Chairperson of the Board of Directors shall be in default when he does not convene at least two (2) sessions of the Board of Directors per year.

(4) In the event of refusal to convene a board session in accordance with paragraph 1 above, at least two-thirds (2/3) of the members shall refer the matter to the Minister in charge of finance who shall convene the Board on a determined agenda.

**ARTICLE 18.- (1)** The convening notices, alongside the files to be examined, shall be sent to the members of the Board by any means leaving a written record at least fifteen (15) days before the date scheduled for the session. In case of an emergency, this period may be reduced to five (5) days.

(2) The convening notices shall indicate the agenda, date, venue and time of the session.

**ARTICLE 19.- (1)** Any member of the Board of Directors who is unable to attend may be represented at the Board session by another member.

(2) No Director may, during the same session, represent more than one Director.

(3) Any member present or represented at a session of the Board of Directors shall be considered to have been duly convened.

(4) Where the chairman is unavoidably absent, the Board of Directors shall elect a session chairperson, from among its members, by a simple majority of the members present or represented.

**ARTICLE 20.-** The Board of Directors shall examine any item on the agenda put forth either by the Chairperson or at the request of two thirds (2/3) of the Directors.

**ARTICLE 21.-** The secretariat of the sessions of the Board of Directors shall be provided by the executive secretary of the Committee.

**ARTICLE 22.- (1)** The Board of Directors shall only validly deliberate on any item on the agenda of a session if at least two-thirds (2/3) of its members are present or represented. If the quorum is not reached at the first session convened, it shall be reduced to half of the members of the Board of Directors for the following session.

(2) Each member shall have one vote. Decisions shall be taken by a simple majority of the votes of the members present or represented. In the event of a tie, the chairperson shall have a casting vote.

**ARTICLE 23.- (1)** The decisions of the Board of Directors shall take the form of resolutions. They shall be signed immediately by the Chairperson of the Board of Directors or the session chair if applicable and a Director.

(2) Decisions taken by the Board of Directors shall take effect from their adoption, subject to the laws and regulations in force.

**ARTICLE 24.- (1)** The deliberations of the Board of Directors shall be recorded in minutes signed by the Board Chair and the secretary. The minutes shall mention, in addition to the names of the members present or represented, those of the persons invited in an advisory capacity. It shall be read and approved by the Board of Directors during a Board session.

(2) The minutes of the meeting shall be entered in a special register kept at the headquarters of the Committee.

**ARTICLE 25.- (1)** For the discharge of its duties, the Board of Directors may set up internal

committees and commissions as and whenever necessary.

(2) Members of Committees or commissions shall benefit from working facilities and allowances within the limits set by the regulations in force.

## II. EXECUTIVE SECRETARIAT

**ARTICLE 26.-** The Executive Secretariat shall be placed under the authority of an Executive Secretary. He may be assisted by a Deputy Executive Secretary.

**ARTICLE 27.-** (1) The Executive Secretary and the Deputy Executive Secretary shall be appointed by Presidential decree for a three (3) year-term possibly renewable twice (2).

(2) The renewal provided for in paragraph 1 above shall be tacit.

(3) In any case, the cumulative terms of office of the Executive Secretary or the Deputy Executive Secretary may not exceed nine (9) years.

(4) The Executive Secretary and the Deputy Executive Secretary shall be subject to the restrictive and incompatibility measures provided for by the laws in force.

**ARTICLE 28.-** (1) Under the control of the Board of Directors, the Executive Secretary shall be responsible for the application of the general policy and management of the Committee.

To this end, he shall be mainly responsible for:

- ensuring the technical, administrative and financial management of the Committee;
- preparing annual programme of activities of the Committee;
- preparing the draft budget and performance, producing the administrative account and the annual performance report;
- providing the secretarial during sessions of the Board of Directors in which he takes part in an advisory capacity;
- drafting resolutions of sessions of the Board of Directors and ensuring their execution;
- proposing a staff recruitment plan to the Board of Directors;
- appointing staff subject to the powers devolved to the Board of Directors;
- managing the movable, immovable, tangible and intangible assets of the Committee, in accordance with its missions and under the control of the Board of Directors.

(2) The Executive Secretary may delegate part of his powers.

**ARTICLE 29.-** The Executive Secretary shall represent the Committee in public life and in court.

**ARTICLE 30.-** (1) The Executive Secretary or the Deputy Executive Secretary, may be accountable to the Board of Directors which may sanction him in the event of mismanagement or misconduct likely to impede on the smooth running or tarnish the image of the Committee.

(2) In the cases provided for in paragraph 1 above, the Chairperson of the Board of Directors shall be required to convene an extraordinary session during which the Executive Secretary or the Deputy Executive Secretary shall be questioned.

(3) The file listing the grievances shall be sent to the Executive Secretary or to the Deputy Executive Secretary, at least ten (10) days before the scheduled date of the extraordinary session.

(4) The debate before the Board of Directors shall be open.

(5) The Board of Directors can only validly deliberate in the presence of at least two thirds (2/3) of its members. No representation shall be allowed in this case.

**ARTICLE 31.-** (1) The Board of Directors may take the following sanctions against the Executive Secretary or the Deputy Executive Secretary:

- suspension of certain powers;

- suspension from duty for a limited period with immediate effect;
- suspension from office with immediate effect alongside a request for dismissal addressed to the appointing authority.

(2) The decisions shall be sent for information to the Minister in charge of nature protection and sustainable development and to the Minister in charge of finance, at the behest of the Chairperson of the Board of Directors.

**ARTICLE 32.-** In the event of suspension of the functions of the Executive Secretary and/or the Deputy Executive Secretary, the Board of Directors shall take the necessary measures to ensure the smooth running of the Committee.

**ARTICLE 33.- (1)** In the event of temporary incapacity of the Executive Secretary, deputization shall be ensured by the Deputy Executive Secretary.

(2) In case the Executive Secretariat of the Committee does not have a Deputy Executive Secretary, deputization shall be ensured by an official having at least the rank of Director, appointed by the Executive Secretary.

(3) In the event that the post of Executive Secretary becomes vacant due to death, resignation or end of term of office, the Board of Directors shall take all the necessary measures for the proper functioning of the Committee, pending the appointment of a new Executive Secretary by the appointing authority.

### **CHAPTER 3** **STAFF**

**ARTICLE 34.-** The following may be part of the staff of the Committee:

- staff recruited by the Authority;
- officials on secondment;
- State officials governed by the Labour Code placed at the disposal of the Committee;
- Occasional, seasonal and temporary staff whose terms of recruitment, remuneration and termination of contract are set by the staff rules and regulations.

**ARTICLE 35.-** Civil servants on secondment and State employees governed by the Labour Code placed at the disposal of the Committee shall, throughout the duration of their employment, be subject to the labour legislation, subject to the provisions of the General Staff Regulations, the Civil Service and specific regulations relating to retirement, advancement and the end of secondment.

**ARTICLE 36.- (1)** Civil servants on secondment and State agents governed by the Labour Code shall be, regardless of their original status, fully supported by the Committee.

(2) The support referred to in paragraph 1 above shall concern the salary and related items, allowances, bonuses and other benefits granted by the Committee.

**ARTICLE 37.- (1)** The civil and/or criminal liability of the staff of the Committee shall be subject to the rules of common law.

(2) Conflicts between the staff and the Committee shall fall under the jurisdiction of ordinary courts.

**ARTICLE 38 –** The instrument appointing the Executive Secretary and the Deputy Executive Secretary shall not confer on them the status of employee of the Committee, unless they are previously engaged in a contract with the Committee.

**CHAPTER 4**  
**FINANCIAL PROVISIONS**

**I. RESOURCES**

**ARTICLE 39.-** The resources of the Committee shall comprise:

- income from its activities;
- state subsidies and various contributions;
- user fees of its assets;
- loans;
- donations and bequests.

**ARTICLE 40.-** The financial resources of the Committee shall be public funds, managed according to the rules provided for by the financial system of the State.

**II. BUDGET AND ACCOUNTS**

**ARTICLE 41.-** The budgetary year of the Committee shall begin on January 1 and end on December 31 of each year.

**ARTICLE 42.- (1)** The Executive Secretary shall be the main authorizing officer of the budget of the Committee.

**(2)** Secondary authorizing officers may be appointed by the Board of Directors, on the proposal of the Executive Secretary.

**ARTICLE 43. - (1)** The draft annual budget alongside the performance plan including the Committee's investment plans shall be prepared by the Executive Secretary and adopted by the Board of Directors.

**(2)** The budget shall be presented in the form of coherent sub-programmes, with national and local policy objectives.

**(3)** Revenue and expenditure for the Committee's budget shall be balanced.

**(4)** All income and expenses of the Committee shall be included in the budget adopted by the Board of Directors.

**ARTICLE 44.- (1)** The budget adopted by the Board of Directors shall be sent for information to the Minister in charge of nature protection and sustainable development and for approval to the Minister in charge of finance.

**(2)** The budget shall be executable as soon as it is adopted by the Board of Directors, subject to the repugnant provisions of the laws and regulations in force.

**ARTICLE 45.-** The Committee's accounts must be regular, sincere and give a true picture of its assets and its financial situation.

**ARTICLE 46.- (1)** The Committee shall keep three (3) types of accounts:

- budgetary accounting of income and expenditure;
- general accounts;
- cost accounting.

**(2)** The Committee may also keep other types of accounts.

**III. CONTROL AND MONITORING OF MANAGEMENT**

**ARTICLE 47.- (1)** An Accountant and a Specialized Financial Controller shall be appointed with the Committee, by order of the Minister in charge of finance.

(2) The Accountant and the Specialized Financial Controller shall perform their duties in accordance with the laws and regulations in force, except as otherwise provided for in international conventions duly ratified by Cameroon and published. In this case, the organic texts of the Committee shall specify the conditions for financial management.

**ARTICLE 48.- (1)** The Accountant shall record all income and expenses of the Committee. He shall control the regularity of the authorizations of receipts, payment orders and other payments ordered by the executive secretary.

(2) Payment of authorized expenditure shall be made only to the Committee's Accountant.

**ARTICLE 49.-** The Specialized Financial Controller shall be responsible for the control of instruments bearing on revenue and expenditure taken either by the Executive Secretary or by the secondary authorizing officers. Overall, he shall be responsible for the control of budget execution.

**ARTICLE 50 - (1)** The Executive Secretary shall draw up at the end of each financial year all statements relating to the situation of all bank accounts, deposit accounts and portfolio accounts. He shall also establish inventories, as well as the statement of receivables and debts.

(2) The Executive Secretary shall present to the Board of Directors and, as the case may be, to the Minister in charge of finance and to the Minister in charge of nature protection and sustainable development, the administrative and management accounts, as well as the annual reports performance in the six (6) months following the end of the financial year.

**ARTICLE 51 - (1)** The Specialized Financial Controller and the Accountant shall present to the Board of Directors their respective reports on the execution of the Committee's budget.

(2) Copies of these reports shall be sent to the Minister in charge of finance, to the Minister in charge of nature protection and sustainable development and to the Executive Secretary of the Committee.

**ARTICLE 52.- (1)** The management and performance of the Committee shall be monitored by the Minister in charge of finance.

To this end, the Committee shall send him all the documents and information relating to the functioning of the structure which must be kept, by virtue of common law, at the disposal of the directors and, in particular, the activity reports, the reports of the specialized financial controller, as well as the annual financial statements.

(2) Each year, the Committee shall publish an information note presenting the statement of its assets and debts and summarizing its annual accounts in a legal notice papers and in the national press.

**ARTICLE 53.- (1)** The Minister in charge of finance may request the production of financial statements for a period of less than one (1) financial year.

(2) Independent audits may be requested by the Board of Directors or the Minister in charge of finance.

## **CHAPTER 5**

### **CONSERVATORY MEASURES**

**ARTICLE 54.- (1)** Notwithstanding the provisions of this decree, in the event of a serious crisis likely to endanger general interest missions, the corporate purpose or the sectoral objectives of the government, a provisional administrator may be appointed by decree of the President of the Republic, in place of the governing bodies of the Committee.

(2) The instrument appointing the Provisional Board executive shall specify his duties and the duration of his term of office, which, in any case, cannot exceed one (1)

month.

(3) At the end of his term of office, the Provisional Director shall be required to produce an activity report presenting all his management instruments.

## **CHAPTER 6** **ASSET MANAGEMENT**

**ARTICLE 55 .- (1)** Public domain, national land and private property of the State, transferred to the Committee in accordance with the laws in the domain shall keep their original status.

(2) The assets of the private property of the State transferred in ownership to the Committee, shall be integrated in a definitive way in its assets.

(3) The private property of the Committee shall be managed in accordance with common law.

**ARTICLE 56.- (1)** Under the control of the Board of Directors, the management of the Committee's assets shall be under the authority of the Executive Secretary.

(2) The management of the assets referred to in paragraph 1 above shall concern the acquisition of assets and their disposition.

**ARTICLE 57.- (1)** In the event of the disposition of the Committee's property, the Executive Secretary shall require the prior authorization of the Board of Directors. He shall update the Board of Directors on the situation of the property which shall be examined during one of its sessions.

(2) The authorization of the Board of Directors shall be made by means of a resolution adopted by at least two thirds (2/3) of its members.

## **CHAPTER 7** **MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 58.-** The dissolution and liquidation of the Committee shall be carried out in accordance with the laws in force.

**ARTICLE 59.- (1)** The Committee shall be subject to the Public Contracts Code.

(2) The Executive Secretary shall be the Contracting Authority for all public contracts.

**ARTICLE 60.-** The internal Tender Board set up within the Committee shall ensure the rules of transparency, competition and fair price.

**ARTICLE 61.-** All previous provisions repugnant to this decree are hereby repealed, in particular Decree No. 75/507 of 4 July 1975 to set up a Provincial Committee for Drought Control in the North.

**Article 62.-** This law shall be registered, published according to the procedure of urgency, then inserted in the Official Gazette in English and in French.

Yaoundé, 2 April 2019  
(ed) Paul BIYA

President of the Republic

**Decree No. 2008/376 of 12 November 2008  
on the Administrative Organisation of the Republic of Cameroon**

The President of the Republic,

**HEREBY DECREES AS FOLLOWS**

**CHAPTER 1**  
**GENERAL PROVISIONS**

**ARTICLE 1.- (1)** The territory of the Republic of Cameroon shall be organised into administrative units.

**(2)** The administrative units shall include:

- regions;
- divisions;
- sub-divisions.

**ARTICLE 2.-** Regions, divisions and sub-divisions shall be set up by decree of the President of the Republic who fixes their names and territorial boundaries.

**ARTICLE 3 - (1)** The region shall be placed under the authority of a Governor, the division under the authority of a Senior Divisional Officer and the sub-division under the authority of a Sub-Divisional Officer.

**(2)** The Governors, Senior Divisional Officers and Sub-Divisional Officers shall be appointed by Presidential decree.

**CHAPTER 2**  
**ADMINISTRATIVE UNITS**

**ARTICLE 4 -** The national territory shall be divided into ten (10) Regions as follows:

- Adamawa Region;
- Centre Region;
- East Region;
- Far-North Region;
- Littoral Region;
- North Region;
- North-West Region;
- West Region;
- South Region;
- South-west Region.

**ARTICLE 5.-** The Adamawa Region shall have Ngaoundéré as chief-town and shall comprise:

- Djerem Division;
- Faro and Deo Division;
- Mayo-Banyo Division;
- Mbéré Division;
- Vina Division.

**ARTICLE 6.-** The Centre Region shall have Yaoundé as chief-town and shall comprise:

- Upper-Sanaga Division;
- Lékié Division;
- Mbam and Inoubou Division;
- Mbam and Kim Division;
- Mefou and Afamba Division;

- Mefou and Akono Division;
- Mfoundi Division;
- Nyong and Kellé Division;
- Nyong and Mfoumou Division;
- Nyong and So'o Division.

**ARTICLE 7.-** The East region, shall have Bertoua as chief-town and shall comprise:

- Boumba and Ngoko Division;
- Upper-Nyong Division;
- Kadey Division;
- Lom and Djerem Division.

**ARTICLE 8.-** The Far-North Region shall have Maroua as chief-town and shall comprise:

- Diamaré Division;
- Logone and Chari Division;
- Mayo-Danay Division;
- Mayo-Kani Division;
- Mayo-Sava Division;
- Mayo-Tsanaga Division.

**ARTICLE 9.-** The Littoral Region shall have Douala as chief-town and shall comprise:

- Moungo Division.
- Nkam Division;
- Sanaga-Maritime Division;
- Wouri Division.

**ARTICLE 10.-** The North Region shall have Garoua as chief-town and shall comprise:

- Bénoué Division;
- Faro Division;
- Mayo-Louti Division;
- Mayo-Rey Division.

**ARTICLE 11-** The North-west Region shall have Bamenda as chief-town and shall comprise:

- Boyo Division;
- Bui Division;
- Donga-Mantung Division;
- Menchum Division;
- Mezam Division;
- Morno Division;
- Ngo-Ketunjia Division.

**ARTICLE 12.-** The West Region shall have Bafoussam as chief-town and shall comprise:

- Bamboutos Division;
- Upper Plateau Division;
- Upper-Nkam Division;
- Koung-Khi Division;
- Menoua Division;
- Mifi Division;
- Ndé Division;
- Noun Division.

**ARTICLE 13 -** The South region shall have Ebolowa as chief-town and shall comprise:

- Dja and Lobo Division;



- Mvila Division;
- Ocean Division;
- Ntem Valley Division.

**ARTICLE 14.-** The South-west Region shall have Buea as chief-town and shall comprise:

- Fako Division;
- Koupe-Manengouba Division;
- Lebialem Division;
- Manyu Division;
- Meme Division;
- Ndian Division;

**ARTICLE 15 -** Other regions, divisions or sub-divisions may, as necessary, be created by decree of the President of the Republic.

**ARTICLE 16 -** The divisions and sub-divisions existing on the date of publication of this decree shall remain in place. Their territorial boundaries and chief-town shall remain unchanged, unless otherwise expressly provided for.

**ARTICLE 17.- (1)** The districts existing on the date of publication of this decree shall remain in place until they are raised to city councils. Their territorial boundaries and chief-towns shall remain unchanged, unless otherwise expressly provided for.

**(2)** The heads of districts in office shall remain in office until the appointment of the Divisional Officers.

**ARTICLE 18.-** The geographical codes and contact information of the administrative units shall be specified by separate texts.

**ARTICLE 19.-** A decree of the President of the Republic shall fix the rights and duties of heads of administrative units, as well as the organisation and functioning of their services.

**ARTICLE 20.-** All previous provisions repugnant to this decree are hereby repealed, in particular those of Decree No. 72/349 of July 14, 1972 relating to the administrative organisation of the United Republic of Cameroon, and all the subsequent amendments.

**Article 21.-** This Decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 12 November 2008

(ed) Paul BIYA

President of the Republic

**Decree No. 2008/0736/PM of 23 April 2008**  
**To lay down the Conditions for the Preparation and Revision of Urban Planning Documents.**

**The Prime Minister, Head of Government,**

Mindful of the Constitution;  
 Mindful of Law No. 2004/003 of 21 April 2004 on Town Planning in Cameroon;  
 Mindful of Decree No. 92/089 of 4 May 1992 to fix the Powers of the Prime Minister, as amended and supplemented by Decree No. 95/145-bis of 4 August 1995;  
 Mindful of Decree No. 2004/320 of 8 December 2004 to organise the Government, as amended and supplemented by Decree No. 2007/268 of 7 September 2007;  
 Mindful of Decree No. 2004/321 of 8 December 2004 to appoint a Prime Minister,

**HEREBY DECREES AS FOLLOWS**

**CHAPTER 1**  
**GENERAL PROVISIONS**

**Article 1.-** This decree lays down the conditions for the drafting and revision of all urban planning documents.

**Article 2.- (1)** The urban planning documents shall determine the conditions of use and control of urban space. These shall include:

- \* Urban Master Plan;
- \* Land Use Plan;
- \* Sector Plan;
- \* Summary Plan of Town Planning.

**(2)** All urban planning documents shall include:

- \* a supporting report;
- \* graphic documents;
- \* regulations;
- \* any annexes.

**CHAPTER 2**  
**CONDITIONS FOR THE PREPARATION OF URBAN PLANNING DOCUMENTS**

**I. PROCEDURE FOR THE PREPARATION OF URBAN PLANNING DOCUMENTS**

**Article 3.-** Urban planning documents shall be prepared through the following stages:

- \* initiative to prepare the urban planning document;
- \* prescription of the urban planning document;
- \* conduct of studies and concomitant advertisement on these studies;
- \* public planning survey;
- \* opinion of local town planning technical services;
- \* deliberation of the municipal council;
- \* submission of the project to the competent authority for approval.

**Article 4.-** The initiative for the preparation of an urban planning document shall rest on the Mayor. However:

- \* the development of the Urban Master Plan may be initiated by a group of municipalities or, if necessary, by the Minister in charge of town planning;
- \* the preparation of the land use plan may be initiated if necessary by the Minister in

charge of town planning.

**Article 5.-** The State shall inform the initiator of the preparation of any urban planning document of the easements and other constraints of any kind relating to the area concerned.

**Article 6.- (1)** Planning documents shall be prescribed by:

\* order of the Minister in charge of town planning in the case of a Master Town Planning Plan;

\* Order of the Sub-divisional Officer, after consultation with the technical services of Town Planning in the case of a Land Use Plan or a Summary Town Planning Plan;

\* Municipal Order, after consultation with the technical services of Town Planning in the case of a Sector plan.

**Article 7.- (1)** The studies for the preparation of the various urban planning documents shall be conducted under the authority of the Mayor or officials of the group of municipalities concerned, under the responsibility of an urban planner registered with the National Order of Urban planners of Cameroon or an approved town planning firm.

**(2)** The local services of the Ministry in charge of town planning and town planning agencies may be made available to municipalities or groups of municipalities to assist in the preparation of these documents.

**Article 8.- (1)** The provision of local services referred to in article 7 above shall be a free contribution from the State for the smooth running of the municipalities. The municipality concerned shall be required to cover the allowances and bonuses of public officials who are not on secondment.

**(2)** Recruitment of the service of town planning agencies or other expert firms shall be made by signing an agreement between parties.

## **II. ORGANS CHARGED WITH PREPARING URBAN PLANNING DOCUMENTS**

**Article 9.- (1)** The follow-up of the preparation of the Master Urban Plan or the Land Use Plan shall be ensured by a technical steering committee which shall comprise:

**Chairperson:** the Mayor or his representative, or the representative of the group of municipalities;

**Rapporteur:** the representative of the Minister in charge of town planning with territorial jurisdiction;

**Members:**

- one (1) representative of the Ministry in charge of State property;
- one (1) representative of the Ministry in charge of land survey;
- one (1) representative of the Ministry in charge of town planning;
- one (1) representative of the ministry in charge of the environment;
- three (3) representatives of the municipality (ies) concerned;
- one (1) representative of the National Order of Town Planners;
- one (1) representative of the National Order of Architects;
- one (1) representative of the National Order of Surveyors ;
- one (1) representative of the National order of Civil Engineers;
- one (1) representative of associations of the local populations.

**(2)** The Chairperson may invite any person, by virtue of his expertise on agenda item to take part in the deliberations of the technical steering committee.

**(3)** An order of the Senior Divisional Officer of the division concerned shall ascertain the composition of the committee.

**Article 10.- (1)** In any case, the technical steering committee shall not comprise more than

twenty-five (25) members.

(2) The committee shall meet when convened by its chairperson to examine and approve the documents submitted to it.

**Article 11- (1)** The operating costs of the committee shall be bore by the budget of the initiator of the project.

(2) The committee shall be dissolved upon approval of the urban planning document.

**Article 12.- (1)** The Chamber of Commerce, Industry, Mines and Crafts, the Chamber of Agriculture, Livestock and Fisheries and the management organs of regional natural parks, shall be consulted during the development of an Urban Master Plan, with regard to the preferential zones of establishment and the importance of the industrial, commercial and craft facilities envisaged.

(2) The reports produced by these bodies shall be taken into account and appended to the urban planning documents.

### **CHAPTER 3**

#### **CONSULTATION OF POPULATIONS AND ADVERTISEMENT ON URBAN PLANNING DOCUMENTS**

##### **I. CONSULTATION OF THE POPULATION**

**Article 13.- (1)** The populations organised in local user associations and Urban Land Initiative Groups (GIFU) shall be consulted, at their request, in all matters relating to town planning projections.

(2) They may be involved, where appropriate, in the preparation of urban planning documents or invited to take part in the working sessions of the related technical steering committees.

**Article 14.-** The populations organised in local user associations and Urban Land Initiative Groups may be consulted at their request and involved in any procedure or approach aimed at carrying out investments in the urban sector.

**Article 15.-** The opinions and proposals issued by all the institutional bodies or not, the populations organised in local user associations and the Urban Land Initiative Groups, shall be examined at the end of a public planning survey, leading, where applicable, to making the modifications deemed relevant to the draft urban planning document.

##### **II. ADVERTISEMENT ON THE PROCEDURE FOR THE PREPARATION OF URBAN PLANNING DOCUMENTS**

**Article 16.-** Studies for the preparation of an urban planning document shall be, on the part of its initiator (s), the subject of sufficient advertisement, by all available means, including public survey, to enable all public and private organisations, populations organised into local user associations and Urban Land Initiative Groups concerned by the development of the area studied to contribute to the preparation of the said document.

**Article 17.-** The public planning survey shall take place when the initiator of the urban planning document considers that the state of progress of the related project is sufficiently significant to be submitted to it. The initiator shall publish at its own expense, in at least one national newspaper, and in a representative local newspaper if it is a Sector Plan, a notice of the opening of a public planning survey with explicit mention of the area concerned by the project.

**Article 18.- (1)** The public planning survey shall run over a period of thirty (30) days, from the date of publication of the notice, with the exception of the Sector Plan, for which this period is reduced to fifteen (15) days.

**(2)** During this period, interested persons can consult the draft urban planning document at the Town Hall and obtain the necessary explanations without restriction.

**(3)** If necessary, the initiator of the document can decide on the organisation of public information sessions on the project.

**Article 19.- (1)** Throughout the duration of the public survey, the comments and proposals of those who so desire shall be recorded in a register opened at the Town Hall for this purpose, and signed by the interested parties.

**(2)** Once the public planning survey is closed, the register shall be endorsed by the members of the municipal council approving the urban planning document, and forwarded without modification to the authority responsible for approving the said document for possible consideration.

**Article 20.-** In the event of modification of the urban planning document affecting the general economy of the project, made following a reservation by the competent authority responsible for approving the project, the initiator of the project may undertake the opening of a new public planning survey.

**Article 21.- (1)** An urban planning document still in preparation is likely to be contested by any natural or legal person, before the technical steering committee, in the case of a Town planning Master Plan or Land Use Plan, or before the Mayor of the Municipality concerned for another document.

**(2)** The latter shall be responsible for assessing the merits of the complaint and making any necessary modifications to the draft document, if necessary.

**Article 22.-** The implementation of town planning projections and execution of investments in the urban sector must be the subject of sufficient advertisement, by all available means, to enable all stakeholders in the urban development sector to contribute to the realisation or, possibly, to the financing of said works.

## **CHAPTER IV** **PROCEDURE FOR THE APPROVAL AND REVISION OF** **URBAN PLANNING DOCUMENTS**

### **I. PROCEDURE FOR THE APPROVAL OF URBAN PLANNING DOCUMENTS**

**Article 23.- (1)** After deliberation by the municipal council (s) concerned approving the project, the complete urban planning document shall be forwarded by the Mayor to the competent approval authority. The latter shall have sixty (60) days, from the date of its receipt, to officially approve the document or to express his reservations.

**(2)** During this period, the requesting Mayor must be able to provide the competent authority with all the clarifications necessary for proper understanding of the file.

**Article 24.-** The silence of the competent approval authority beyond a period of sixty (60) days shall mean approval and the urban planning document shall be made enforceable by deliberation of an extraordinary session of the Municipal Council.

**Article 25. - (1)** Before the approval of any urban planning document, the competent authority shall take into account the opinions issued by the Urban Planning technical services.

(2) These final technical opinions must be filed against discharge at the Town Hall at least fifteen (15) days before the meeting of the municipal approval council.

**Article 26.- (1)** In the event of justified reservations by the competent approval authority, the urban planning document shall be returned against receipt to the requesting mayor, on condition that he makes the desired modifications or additions to the file.

(2) In the event of a substantial modification affecting the general economy of the project, the document must be re-approved by the municipal council.

(3) The amended document shall be re-forwarded, in the same form, to the competent authority, that shall have a further thirty (30) days to approve it.

**Article 27.-** In the event of a dispute over the perception of the degree of damage to the general economy of the project by the requested modifications, either party may request arbitration from the Minister in charge of town planning.

**Article 28.-** Urban planning documents shall be approved by:

- order of the Senior Divisional Officer of the division concerned, or joint order of the Senior Divisional Officers concerned if the scope spans over several divisions in the case of an Urban Master Plan;
- Order of the Senior Divisional Officer, after deliberation by the municipal council, in the case of a Land use Plan;
- municipal Order, following deliberation by the municipal council, in the case of a Summary Urban Plan;
- municipal Order, in the case of a Sector Plan.

## II. PROCEDURE FOR REVIEWING URBAN PLANNING DOCUMENTS

**Article 29.- (1)** The procedure for revising an urban planning document shall take place at the end of the period of validity.

(2) Where appropriate, this may be prescribed without delay by the competent authority; as soon as the production of new elements makes it possible to assess its relevance.

**Article 30.-** The revision of an urban planning document shall be carried out in the same forms and conditions as its preparation.

**Article 31.-** Existing Land Use Plan, Sectors Plan and the Summary Urban Plan may be modified by simple deliberation of the municipal council, following a public planning survey, on condition that:

- they are not incompatible with an approved higher level plan;
- that they are not likely to compromise the implementation of a project of general interest;
- that their general economy is not affected;
- the modification does not concern protected areas or does not involve serious risks of nuisance.

**Article 32.-** When the modification only concerns the removal or reduction of a space reserved for the benefit of a municipality, there shall be no need to carry out a public planning survey.

**Article 33.-** As from the decision prescribing the revision of an urban planning document, the Mayor may decide to enforce early application of the new provisions of the plan being established, since this application is not intended to object or affect the realisation of a project of general interest, lead to expropriations, remove or reduce a protected area, or a

protection enacted because of the agricultural value of the land, the risk of harm, the quality of sites, landscapes or natural environments.

**Article 34.-** The Mayor's decision providing for the early application of the new provisions shall become enforceable within thirty (30) days of its submission to the competent authority. This deliberation shall be valid for six (6) months and can be renewed.

## **CHAPTER V** **MISCELLANEOUS AND FINAL PROVISIONS**

**Article 35.-** Once approved by the competent authority, the urban planning documents shall be made public without delay, by means of posters, press or any other means of advertisement available. These documents can be consulted at the Town Hall at any time.

**Article 36.-** The initiator of the urban planning document must, at his own expense, forward the document made public to the devolved services of the State.

**Article 37.- (1)** When an urban planning document has not been made public, the Minister in charge of town planning may give notice to the mayor or the representative of the groups of municipalities concerned to make arrangements to render the plan public, thus allowing the realisation of a project of general interest.

**(2)** Three (3) months following this request, the competent authority may replace the Mayor or group of Mayors and make the aforementioned provisions public, at their expense.

**Article 38.- (1)** The urban planning documents approved and made public shall comprise as appendix:

- the location of public utility easements affecting land use;
- the road plan;
- the equipment plan;
- the plan for greening, flowering, afforestation and all green spaces, squares and parks;
- the general plan for sanitation, drinking water supply and energy, telecommunications;
- the plan of areas at natural risk resulting from human activity, and that of natural areas to be protected.

**(2)** These documents must also promote sustainable urban development; define environmental protection measures and other systematic protections against natural and human disasters.

**(3)** The urban planning documents shall be, during their period of validity, binding upon any natural or legal person, before the competent courts.

**Article 39.-** This decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 23 April 2008

(ed) Ephraim INONI  
Prime Minister, Head of Government,

**Decree No. 2008/0738/PM of 23 April 2008**  
**To lay down the Procedures and Modalities for Land Development**

The Prime Minister, Head of Government,

Mindful of the Constitution;  
 Mindful of Decree No. 92/089 of 4 May 1992 to specify the powers of the Prime Minister modified and supplemented by Decree No. 95/145-a of 4 August 1995;  
 Mindful of Decree No. 2004/320 of 8 December 2004 to organise the Government, as modified and supplemented by Decree No. 2007/268 of 7 September 2007;  
 Mindful of Decree No. 2004/321 of 8 December 2004 to appoint a Prime Minister,

**HEREBY DECREES AS FOLLOWS:**

**CHAPTER 1**  
**GENERAL PROVISIONS**

**Article 1.-** This decree lays down the procedures and modalities for the execution of land development operations and those for the creation and operation of organisations for the study and execution of land development operations.

**Article 2.-** The following shall be considered land development operations:

- urban restructuring and renovation;
- allotments;
- concerted development operations.

**CHAPTER 2**  
**URBAN RESTRUCTURING AND RENOVATION**

**I. URBAN RESTRUCTURING AND RENOVATION OPERATIONS INITIATIVE**

**Article 3.- (1)** Urban restructuring shall be a set of development actions on areas built in an anarchic manner, degraded or carried out in old sectors, intended for the integration of specific facilities or the improvement of the urban agglomerations fabric.

**(2)** Urban renewal shall be a set of development measures and operations which shall consist of the total or partial demolition of an unhealthy, defective or unsuitable urban sector, with a view to setting new constructions.

**Article 4.-** The State or the municipality shall provisionally decree that a site whose perimeter they determine must be restructured or renovated on the proposal of:

- the Ministry in charge of town planning;
- a council or;
- an Urban Land Initiative Group.

**Article 5.-** A restructuring or urban renewal project can only take place if it pursues the objectives listed in article 54 of Law No. 2004/003 of 21 April 2004 on urban planning in Cameroon.

**Article 6.-** In the case of a restructuring or urban renewal project emanating from the State, an order of the Minister responsible for town planning shall specify:

- the modalities of execution;
- the sources of funding;



- the actors involved in the operation and their role;
- the final destination of the transaction;
- the terms of recognition and compensation for owners with or without land title;
- the modalities for creating the resettlement zone and for the allocation of plots in the said zone;
- the methods of cost recovery.

**Article 7.-** The Municipality or the group of municipalities concerned shall have a period of thirty (30) days to formulate their observations on the planned operation after informing the populations concerned.

**Article 8.- (1)** In the case of a restructuring or renovation project emanating from a municipality or a group of municipalities, the latter shall send their reasoned proposal accompanied by the observations and written claims of the populations to the Minister in charge for town planning who shall have sixty (60) days to issue an order in accordance with the provisions of article 5 of this decree.

**(2)** A specific text from the Minister in charge of town planning shall fix the terms of consultation of the populations concerned.

**Article 9.- (1)** In the case of a restructuring or renovation proposal from an urban land initiative group, the latter shall send it in writing to the Mayor of the Municipality concerned.

**(2)** Such a proposal must contain a programme, a timeframe and a financing plan for the planned operation.

**(3)** The Mayor shall have a period of thirty (30) days to examine and submit this proposal with a reasoned opinion to the Minister in charge of town planning whom, if necessary, shall issue an order in accordance with the provisions of article 6 above.

## **II. TECHNICAL MODALITIES FOR THE EXECUTION OF AN URBAN RESTRUCTURING AND RENOVATION OPERATION**

**Article 10.-** Any restructuring or urban renewal operation must be carried out according to the following stages:

- a preliminary feasibility study to determine the technical and financial conditions and the timeframe of the operation;
- the declaration of public utility of the studies and realisation of urban renewal operations planned in accordance with the regulations in force;
- the preparation of a restructuring or urban renewal plan in accordance with the provisions of article 27 of the law governing town planning in Cameroon.

**Article 11.- (1)** The restructuring or urban renewal plan must highlight:

- the diagnosis of the existing situation with particular emphasis on the plot and socio-economic survey;
- development proposals;
- the specific town planning regulations for the restructuring or renovation area and;
- the procedures for carrying out the restructuring or renovation project.

**(2)** In strict compliance with the approved plan, project implementation procedures shall bear on measures relating to:

- land regularization;
- the resettlement of displaced populations;
- financial compensation in kind for landowners.

**CHAPTER 3**  
**HOUSING ESTATES**

**Article 12.- (1)** Housing estates shall be the operation resulting in the partitioning of land property into lots.

**(2)** Under penalty of nullity of the related acts, any housing estate of more than four **(4)** lots shall be subject to the approval of the competent authority and the completion of a minimum development programme comprising:

- the demarcation of blocks;
- the opening of tracks and;
- the construction of small road crossing.

**Article 13.-** There shall be three (3) types of housing estates:

- state-owned housing estates;
- municipal housing estates;
- private housing estates.

**I. STATE-OWNED AND MUNICIPAL HOUSING ESTATES**

**Article 14.-** State-owned housing estates shall be created at the initiative of the Minister in charge of lands or on the proposal of the territorially competent Senior Divisional Officer.

**Article 15.-** At the request of the Minister in charge of State property or of the territorially competent Senior Divisional Officer, the local service of the Ministry in charge of town planning shall prepare a housing estate project.

**Article 16.- (1)** The housing estate project, prepared in five (5) copies on the basis of a topographical survey at the scale of 1/500 or 1/1000, shall include in particular a presentation report, the altimetry, the planimetry, the lots to be created, the road plan, the green spaces, the parking areas, the sports fields and the possible connections to the railways and water.

**(2)** Altimetry shall indicate contour lines spaced one (1) meter apart, for large or relatively flat land.

**(3)** The planimetry shall indicate the existing roads and constructions as well as all the significant differences in level, the location of tall trees, and the network lines.

**(4)** For each lot to be created, the project must highlight the numbering, dimensioning, area and configuration.

**(5)** The road map shall indicate the layout of the roads to be retained or widened, or those which are projected, with indication of their width.

**Article 17.- (1)** The indications relating to the possible connection to the railways or to the waterways shall only concern industrial use housing estates.

**(2)** The housing estate project must fit into its environment.

**Article 18.-** Any state-owned housing estate project shall include in the annex:

- a site plan at 1/5000 or 1/10000 scale taken from an urban planning document if available, clearly indicating the position of the land;
- a plan of all the right-of-ways and equipment allowing their transfer to the public domain;
- a work programme indicating the characteristics of the various works to be carried out and, possibly, the conditions for their completion in stages; specifications;
- an urban planning regulation of the housing estate;
- a social amenity programme.

**Article 19.-** The complete file of the state-owned housing estate project, duly endorsed by

the Mayor of the Municipality concerned shall be submitted by the Senior Divisional Officer to the Minister in charge of State property for approval.

**Article 20.-** The approval of the State-owned housing estate by the Minister in charge of State property shall intervene within sixty (60) days as from the date of submission of the file by the Senior Divisional Officer.

**Article 21.-** At the request of the Mayor, the technical services of the Town Hall shall prepare a municipal housing estate project in accordance with the provisions of Articles 16, 17 and 18 above.

**Article 22.-** The complete file of the municipal housing estate project shall be sent by the Mayor to the territorially competent Senior Divisional Officer.

**Article 23.-** The decree of approval of the municipal housing estate by the territorially competent Senior Divisional Officer shall come into force within thirty (30) days from the date of submission of the file by the Mayor.

## II. PRIVATE HOUSING ESTATES

**Article 24.-** Private housing estates shall be created at the initiative of a private entity, a public or private legal person or an urban land initiative group.

**Article 25.-** A private housing estate can only be created if the land, supporting the operation, has a land title.

**Article 26.-** When the decision to create a private housing estate is taken by one of the persons referred to in article 24 above, an urban planner registered with the National Order shall prepare a housing estate project on the basis of a topographic survey on a scale of 1/500 or 1/1000 carried out by a surveyor registered with the National Order and including all the elements listed in articles 16 and 18 of this decree.

**Article 27.- (1)** Any private housing estate project includes in the appendix a site plan on a scale of 1/5000 or 1/10000 and an explanatory report from the adopted development plan.

**(2)** The site plan mentioned in paragraph (1) above shall derived from the urban planning document, if applicable, and shall clearly indicate the situation of the site.

**Article 28.-** The explanatory report of the adopted planning party referred to in article 27 above shall include in particular information relating to:

- occupancy density and estimation of reception capacities;
- type of construction and recreational equipment;
- a diagram of the proposed solutions to the problems of water and electricity supply, wastewater treatment, sewers, waste disposal and the fire-fighting network;
- existing public transport;
- list of owners, tenants and holders of real rights concerned, with delimitation of their plots;
- an assessment of the foreseeable financial, economic and social effects;
- an estimate of the consequences on the environment and;
- urban planning regulations.

## III. PROCEDURE FOR PROCESSING AND AUTHORISATION TO CREATE PRIVATE HOUSING ESTATES

**Article 29.-** The complete private housing estate file shall comprise five (5) copies which shall be deposited at the Town hall of the location of the land against a receipt.

**Article 30.-** In addition to the technical documents listed in Articles 27 and 28 above, the complete private housing estate file shall comprise:

- a stamped application signed by the owner of the land or his representative or a person with a title authorising him to create a housing estate;
- an urban planning certificate;
- the commitment of the developer to complete the work planned in the project;
- the commitment of the developer to form a union association of buyers;
- a draft statute regulating the trade union association of buyers.

**Article 31.- (1)** Where the Municipality of the location is provided with an approved urban planning document, the rules on the housing estate must comply with the regulations of the said urban planning document.

**(2)** In the absence of an urban planning document, the housing estate regulations must be based on the general planning and construction rules provided for by law.

**Article 32.-** Upon submission of the file, the Mayor shall verify the admissibility of the application. Where the file is incomplete, the Mayor shall invite the applicant to complete it within fifteen (15) days.

**Article 33.- (1)** Within fifteen (15) days following the submission of the application or any other additional documents, the Mayor shall send the full application for authorisation to create a housing estate to an examination board which shall comprise:

- **Chairperson:** the Mayor or his Representative;
- **Rapporteur:** the head of the local service of the Ministry in charge of town planning;
- **Members:**

- the head of the local service of the Ministry in charge of surveys;
- the head of the local service of the Ministry in charge of housing;
- the head of the local service of the Ministry in charge of land tenure;
- the head of the local service of the Ministry in charge of the environment;
- the head of the local service of the Ministry in charge of forestry;
- the representatives of water and electricity public utility services;
- the representations of professional orders of the sector practicing in the locality, if applicable.

**(2)** The Board may only sit validly in the presence of its Chairman, its rapporteur and at least two-thirds (2/3) of its members.

**Article 34 -** The period of processing shall start from the date of submission of the application for authorisation to create a housing estate. The normal period of processing shall be sixty (60) days where the number of housing estates is less than ten (10), otherwise it shall be ninety (90) days maximum.

**Article 35.-** After file processing, the Board shall give its opinion to the Mayor in a report signed by at least two thirds (2/3) of its members.

**Article 36.- (1)** The authorisation to create a housing estate shall be granted by municipal order and notified to the applicant by registered letter with acknowledgment of receipt.

**(2)** In the event of refusal, special prescription or suspension of proceedings, the decision of the Mayor must be justified.

**Article 37.-** The authorisation to create a housing estate issued must be posted on the site and made available to the public subject to sanctions.

**Article 38.- (1)** The authorisation shall cease to be valid if the development work is not undertaken within twenty-four (24) months from the date of issuance of the authorisation to create a housing estate. This period may be extended to a maximum of thirty-six (36) months.

**(2)** This period may be extended to six (6) years for development operations carried out in phases.

**Article 39.- (1)** The technical services of the Municipality may, at any time, visit the premises and carry out the necessary verifications concerning in particular the respect of the rights-of-way, the reservation of the rights-of-way necessary for the installation of the various public facilities and green spaces provided for in the approved housing estate plan.

**(2)** A report shall be produced at the end of each visit.

#### **IV. MARKETING OR ALLOCATION OF LOTS IN A HOUSING ESTATE**

**Article 40.-** Any marketing or allocation of lots in a housing estate before obtaining the authorisation to create a housing estate shall be strictly prohibited.

**Article 41.- (1)** Before any disposition of a lot in a housing estate, the local services of the Ministry in charge of town planning and the technical services of the Town hall shall ensure land servicing, as the case may be.

**(2)** Depending on the zones, the Mayor may set by decree the minimum level of development necessary for the servicing of housing estates.

**Article 42.- (1)** Four (4) forms of lot disposition shall be possible:

- the sale agreement which must be complemented with the housing estate regulations, specifications and the authorisation to create housing estates;
- sale property under construction: the developer can proceed with the sale of the lots if he can prove a guarantee of completion of the work;
- step-by-step sale: the developer can obtain marketing authorisation on a number of plots in proportion to the progress of the servicing works;
- sale after works completion: before marketing, the developer must prove compliance with town planning rules by a declaration of works completion and have a certificate of works completion issued by the Mayor, on the basis of the verification of the locations of the lots and the materialisation of the rights-of-way of public roads and facilities.

**(2)** The certificate of works completion, the authorisation of step-by-step sale, sale property under construction or sale agreement shall be issued by the Mayor, after an opinion given by the local service of the Ministry in charge of town planning.

**Article 43.- (1)** Any real estate transaction in a housing estate must include, in addition to the technical files provided for by the regulations in force, a certificate of works completion and an authorisation for a step-by-step sale or sale property under construction, or sale agreement.

**(2)** The development of a plot shall be subject to the realisation, at the level of the block including this plot, of the minimum programme envisaged in article 12 above.

#### **V. MODIFICATION OF HOUSING ESTATES**

**Article 44 - (1)** Where the owners of two thirds (2/3) of the surface area of a housing estate request a modification, the authority having approved and authorised the said housing estate may pronounce the modification of all or part of the documents, in particular the specifications and the housing estate regulations.

**(2)** This modification must be compatible with the town planning rules applicable to

the sector where the said housing estate is located.

## **CHAPTER 5**

### **CONCERTED DEVELOPMENT OPERATIONS**

**Article 45.- (1)** Concerted development operations shall be all those carried out by public authorities and identified landowners or, where applicable, by a developer and the populations concerned. Concerted development is therefore a method of producing equipped plots.

**(2)** Concerted development may be authorised on concessions in the national domain granted to a legal entity made up of the populations concerned and a public or private planner.

**Article 46.-** A concerted development operation shall be created at the initiative of:

- the State;
- a council;
- a group of councils;
- a public or private developer;
- an urban land initiative group.

**Article 47.- (1)** Where a council has an approved urban planning document, the perimeter of a concerted development operation shall be determined by decree of the territorially competent Senior Divisional Officer after:

- deliberation of the Municipal Council;
- opinion of the local services of the Ministry in charge of town planning
- consultation of the populations concerned.

**(2)** In the event that the council does not have an approved urban planning document or where the concerted development operation is prescribed by order of the Minister in charge of land tenure, the perimeter of the said concerted development operation shall be determined by an order of the Minister in charge of town planning.

**Article 48.-** The file for the creation of a concerted development zone shall comprise:

- a presentation report indicating the purpose, the state of the site and its natural or urban environment, the purpose and possibly the impact study;
- a site plan;
- a demarcation plan for the perimeter of the concerted development zone;
- an agreement signed between the populations and the developer indicating the reciprocal commitments of the parties;
- a notice on the modes of realisation;
- an indication of the applicable urban planning document within the area.

**Article 49.- (1)** The complete application file for the creation of the concerted development zone shall be deposited at the town hall of its location.

**(2)** The Mayor shall forward it to the examination Board referred to in article 33 above.

**(3)** After processing, the Board shall produce a report signed by its members and send to the Mayor.

**Article 50.- (1)** Authorisation for the creation of a concerted development zone shall be granted by order of the Senior Divisional Officer after the opinion of the Municipal Council.

**(2)** The Senior Divisional Officer's decision must be justified in the event of rejection, special prescription or suspension of proceedings.

**Article 51.-** The development plan of the concerted development zone dubbed the zone development plan shall comprise:

- a presentation report indicating prospects for orientation, the planning process, the equipment programme;
- graphic documents on a scale of 1/1000 or 1/2000 indicating the roads, major works and installations, public utility easements;
- regulations indicating the rules applicable in the blocks subject to the urban planning document in force;
- land clearance rules, cost recovery mechanisms;
- an agreement between the various stakeholders;
- specifications defining the choices and obligations of each party during the implementation of the development plan of the area.

**Article 52.- (1)** The modification of a zone development plan shall be done on the same basis as prescribed for realisation.

**(2)** This modification shall be automatically prescribed by the Senior Divisional Officer, in particular to comply the development plan of the zone with a new planning document under preparation.

**Article 53.-** The Minister in charge of town planning shall fix a standard convention and specifications for all concerted development zones.

**Article 54.- (1)** All land development operations must provide for the right-of-way for sanitation equipment and infrastructure such as pumping stations or wastewater treatment.

**(2)** The rights-of-way mentioned in paragraph 1 above shall be transferred to the domain of local regional authorities and must be protected or transformed into green spaces pending the establishment of a management system or be related to wastewater treatment.

## **CHAPTER 5**

### **MODALITIES FOR THE CREATION AND OPERATION OF DEVELOPMENT BODIES**

#### **I. URBAN PLANNING AGENCIES**

**Article 55.-** Town planning agencies shall be bodies or associations of collection, studies and control responsible for:

- monitoring urban development;
- participating in the definition of planning and development policies and preparing municipal development projects with a view to harmonising public policies.

**Article 56.- (1)** Town planning agencies shall be set up at the initiative of councils or groups of councils with the State.

**(2)** They may be set up at the initiative of the council or groups of councils with public planning or regional development establishments.

**Article 57.- (1)** Town planning agencies shall operate as consulting firms with their council.

**(2)** They shall have management autonomy.

**Article 58.-** The resources of town planning agencies shall derive, for consulting firms, from total subsidies and for associations, from partial subsidies. In the latter case, they can have their service remunerated by the council and other applicant organisations.

**Article 59.-** To be valid, proposals of the town planning agencies must be approved by \_\_\_\_\_

deliberations of the municipal council concerned.

## II. URBAN LAND INITIATIVE GROUPS

**Article 60.-** The creation of urban land initiative groups shall be justified, among others, in the following cases:

- land consolidation operation, modifications to property rights and execution of the necessary equipment works;
- grouping of plots with a view to granting use to a third party by lease, or to make a contribution to the capital of a public establishment or development company;
- urban restructuring and/or renovation operation.

**Article 61.-** The conditions for creating an urban land initiative group shall be those laid down in article 8 of Law No. 97/003 of 10 January 1997 on real estate development.

**Article 62.-** After approval of its creation and its objectives by the council of the locality, urban land initiative groups can claim technical assistance from the State, Local regional Authorities, public establishments or private entities.

**Article 63.-** The approval of their creation by the Mayor and the Municipal Council shall mean approval of the programme of urban land initiative groups.

**Article 64.-** Urban land initiative groups may at no time get involved in land speculation.

## **CHAPTER 6** **MISCELLANEOUS AND FINAL PROVISIONS**

**Article 65.-** Orders of the Minister in charge of town planning shall specify, as and whenever necessary, the conditions for the implementation of this decree.

**Article 66.-** This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 23 April 2008

(ed) Ephraim INONI

Prime Minister, Head of Government



**Circular No. 001/CAB/PM of 1 April 2014 on the provisions applicable to investors for access to land in Cameroon**

**The Prime Minister, Head of Government**

To

- Ministers of State,
- Ministers,

I have noticed irregularities and shortcomings in the provision of land and the search and acquisition of such land by investors for the realisation of their projects.

Thus, some Administrations make commitments in land matters in violation of the laws and regulations in force in Cameroon, while investors request the allocation of land for immature projects, or without feasibility studies and financing, even though the estimate of the land base should depend closely on the technical parameters of the project.

In addition, it was noted that large plots of land requested by certain investors are generally used for the mobilisation of significant financing; which profoundly distorts the role that land must play in terms of investment.

While reaffirming the will and availability of the Cameroonian Government to facilitate access to land for investors in our country, it is important to ensure that the laws and regulations are respected in this area.

It therefore appears necessary to recall the procedures to be followed by national and foreign investors for access to land for all actors to master them.

**I. REMINDER OF SOME GENERAL PRINCIPLES IN LAND AND STATE PROPERTY MATTERS**

- Land in Cameroon is made up of three (3) major categories namely: first or second category national land, natural or artificial public domain, private property of the State, legal entities under public law, as well as individuals;
- Land over the national territory is managed or administered by the State through the Ministry in charge of State property which ensures land supervision;
- Private State land is allocated to investors for use through a lease contract. Such land is and remains the property of the State;
- The State can also participate in the formation or increase of the capital of companies by contributing land taken from its private domain, in accordance with the regulations in force;
- At the end of the lease or in the event of termination, the State takes over the building, with a possibility to exercise the right of pre-emption on all developments, constructions and installations it includes;
- Land in the national domain is made available to the promoter through concession;
- Conventions or other agreements between village communities, local communities, individuals and the investor with a view to acquiring ownership of large areas of land are null and of no effect;
- The State guarantees the availability and security of the land allocated for use by the investor for the realisation of his projects;
- The use of land by the investor for speculative purposes is strictly prohibited;
- In the event of a partnership between the Government and the investor, only the agreements negotiated and signed in accordance with the regulations in force trigger the process of making land available to the project;
- The mining resources contained in the subsoil as well as the forestry and fishery resources present on the said land, remain the exclusive property of the State of Cameroon which

- disposes of them freely, whatever the legal status of the land;
- The investor is required to pay a property use fee to the State in return for the occupation or use of the land made available to him. This measure is not applied to social housing projects where the land made available to the investor is subsidised by the State in order to allow the reduction of the cost of construction works and therefore, the minimisation of the housing sale price.

## II. TERMS OF ACCESS TO LAND

### A. Application file:

Any investor wishing to benefit from the land necessary for the realisation of his project must first submit the technical file relating thereto to the sector technical ministry which, after examination by its competent services, forwards it to the Minister in charge of State property, completed with his reasoned opinion in a period of one (1) month from the date of submission of the file.

The constituent parts of this technical file include in particular:

- the location of the project;
- the objectives, outlook and projected results of the investments to be made;
- the terms of reference of the project;
- the feasibility and technical and financial specifications of the project;
- the duration of the investments;
- the approximate area of land required, in relation to the objectives and feasibility of the project.

The technical file sent to the Ministry in charge of State property by the sector Ministry must be complemented with the promoter's request for the provision of land in accordance with the technical specifications, the location and the area retained in the technical file.

This request, which is addressed to the Minister in charge of State property, includes:

- an explanatory note indicating the purpose and location of the project;
- a sheet presenting the main characteristics of the investments or equipment to be made and specifying in particular:
  - the sketch of the land indicating the approximate area duly justified;
  - the approximate cost of the project and the sources of funding;
  - the project implementation deadline, alongside a detailed and justified schedule;
  - the articles of incorporation of the company;
  - the delegation of powers of the representative;
  - the reasoned opinion of the Technical Ministry on the project;
  - the project's environmental compliance certificate;
  - proof of funding for the project;
- the technical, economic and financial studies necessary for the realisation of the project.

### B. Examination of the request for land provision:

Upon receipt of the complete file, the Minister in charge of State property ensures, at the behest of his competent services, its regularity and compliance with the economic and social development programme of the Nation as well as with planning, development and land use documents in the project location area.

The promoter or the Ministry having validated the technical file may be invited, if necessary, to provide additional information relating to the implementation of the project.

After the necessary verifications with regard to the security and availability of the identified land, the Minister in charge of State property initiates the allocation procedure, in accordance with the regulations in force.

The conditions for the allocation of land for the project implementation vary depending on whether the land belongs to the public, the national or private property of the State, a legal

entity under public law or a private operator.

In the event of unavailability of secured land and when the investment to be made is of public utility and bears on a general interest, the Minister in charge of State property issues an order declaring the said project of public utility.

A report and evaluation Board is set up by its Chairman appointed in the decree referred to in the previous paragraph, within ten (10) days following the signing of the said order.

The role of the observation and evaluation Board is to:

- assess the assets concerned by the project;
- issue an opinion on the allocation in concession or lease of the land concerned, depending on the status of the land in question;
- carry out the delimitation work.

For the elaboration of the deeds of expropriation and allocation, the report and evaluation Board forwards to the Ministry in charge of State property, the report of its work, together with all the necessary administrative and technical documents, in accordance with the regulations in force.

The costs and compensations due to the people affected by the investment and, in general, all charges resulting from the application of the measures of eviction, release and allocation for use of the designated land are the responsibility of the investor.

Whatever option is chosen, specifications set out the obligations of the State and the promoter, in particular as regards the guarantee of a living space and the improvement of the living conditions of the riparian populations.

To ensure consistency between the concerns of the different parties, the said specifications are first submitted to the Technical Administrations concerned by the investment for their opinion, before being signed by the Minister in charge of State property and the promoter.

### **III. SPECIFIC CASES**

#### **A. Social housing case**

After examining the social housing technical file, the Minister in charge of State property:

##### **1. For private property of the State**

- requests from the hierarchy, in support of the duly constituted technical file, the authorisation (order or decree) to conclude the lease between the State and the Promoter;
- signs the lease contract and the related specifications between the Ministry in charge of State property and the investor;
- ensures the division or the transfer of the land title of the State for the benefit of the purchasers of the housing by the land registrar with territorial competence.

##### **2. For national land**

- submits to the hierarchy for signature, the draft decrees of incorporation of land in the national land into the private property of the State, following deliberations of the aforementioned observation and evaluation Board;
- ensures the registration of the plots of land concerned on behalf of the State;
- ensures the division or the transfer of the land title of the State for the benefit of the purchasers of the housing by the land registrar with territorial competence.

#### **B. Case of mining projects on private property of the State**

- submission of the file created by the mining operator to the Ministry in charge of mines with

- a view to its submission to the Ministry in charge of State property upon signature of the mining agreement between the State and the mining operator;
- declaration of public utility of the work planned by the Ministry in charge of State property and definition of the level of competence of the Board in charge of land surveys;
- signature of the Senior Divisional Officer' Order by the chairman of the observation and evaluation Board to designate its members;
- land survey operations with a view to producing technical files to be used for the preparation, as the case may be, of decrees for compensation, incorporation, eviction or declassification of the plots requested.

Once these instruments are published, the Ministry in charge of State property proceeds to or arranges:

- the registration of the plots of land concerned in the name of the State;
- the signing of deeds authorising the conclusion of leases;
- the signing of leases with the mining operator, to establish the allocation for use of the designated land.

Lease contracts are complemented with specifications, also signed between the Ministry in charge of State property and the mining operator. These documents specify the measures aimed at improving the living conditions of riparian populations and guaranteeing their living space.

### **C. Case of agro-industrial projects**

At the end of the examination of the technical file as mentioned above, the Minister in charge of State property:

#### **1. On private property of the State:**

- requests from the hierarchy, to complement the duly constituted technical file, the authorisation (order or decree) to conclude a lease for a period of five (5) years between the State and the Promoter, together with the avoidance clauses on development;
- signs the lease contract and the specifications between the Ministry in charge of State property and the Promoter;
- ensures the payment of the annual property use fee by the investor.

#### **2. On national land:**

- ensures the negotiation and signature of the specifications indicating the rights and obligations of the State and the concessionaire, as well as the measures aimed at improving the living conditions of the riparian populations to be carried out and the guarantee of their vital space;
- proceeds or submits to the signature of the hierarchy, the Deed authorising the conclusion of a concession for a renewable period of five (5) years between the State and the Promoter, accompanied by the avoidance clauses on development of the land;
- ensures the payment of the property use fee by the concessionaire in accordance with the regulations in force;

The duration of the provisional concession can be extended if the clauses of the contract and those of the specifications are respected.

## **IV. MONITORING, CONTROL AND SANCTIONS**

The Ministry in charge of State property, in conjunction with the technical administrations concerned, must carry out, at least once every half-year, the monitoring and evaluation of the obligations contained in the specifications.

At the end of each year or at regular intervals defined in the specifications, the promoter sends the Minister in charge of State property and the Technical Minister concerned by the project, a report on its implementation.

Failure by the investor to comply with contractual obligations results in termination by the Minister in charge of State property, of the lease or the concession, without compensation or prejudice to legal proceedings.

The Minister in charge of State property pronounces the forfeiture of unused land within three (3) years following their allocation.

The termination and forfeiture referred to above are pronounced three (3) months after a formal notice has remained ineffective.

In a nutshell, only the financing agreements regularly negotiated, signed and published, or any other document attesting to the availability of financing for the project must trigger the land allocation procedure for the benefit of the investor; because it reflects a firm commitment by all stakeholders to carry out the project. Also, Memoranda of Understanding concluded with partners can only lead to the search and identification of sites likely to host the planned project.

I henceforth urge you to ensure compliance with the prescriptions contained in this circular to which I attach utmost importance.

Yaounde, 7 April 2011  
(signed) Philemon Yang  
Prime Minister