

PRESIDENCE DE LA REPUBLIQUE  
PRESIDENCY OF THE REPUBLIC  
SECRETARIAT GENERAL  
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE  
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE  
COPIE CERTIFIEE CONFORME  
CERTIFIED TRUE COPY

DECREE No. 7023/475 OF 07 NOV 2023  
to define some duties and lay down the benefits  
of public accounting officers assigned to regional  
and local authorities.-

THE PRESIDENT OF THE REPUBLIC,

- Mindful of** the Constitution;
- Mindful of** Law No. 74/18 of 5 December 1974 relating to the control of public authorizing officers, vote holders and State enterprises as amended and supplemented by Law No. 76/4 of 8 July 1976;
- Mindful of** Law No. 2003/005 of 21 April 2003 to lay down the duties, organization and functioning of the Audit Bench of the Supreme Court;
- Mindful of** Law No. 2006/016 of 29 December 2006 to lay down the organization and functioning of the Supreme Court;
- Mindful of** Law No. 2006/017 of 29 December 2006 to lay down the organization, duties and functioning of Regional Audit Courts;
- Mindful of** Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of transparency and good governance in public finance management;
- Mindful of** Law No. 2018/012 of 11 July 2018 relating to fiscal regime of the State and other public entities;
- Mindful of** Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities;
- Mindful of** Decree No. 2013/159 of 15 May 2013 to lay down the special regime for the administrative control of State finances;
- Mindful of** Decree No. 2020/375 of 7 July 2020 to lay down the general rules and regulations governing public accounting,

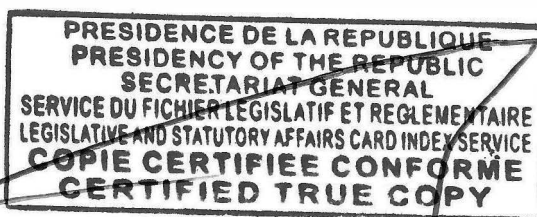
**HEREBY DECREES AS FOLLOWS:**

## **CHAPTER I** **GENERAL PROVISIONS**

**ARTICLE 1:** (1) This decree defines some duties and lays down the benefits of public accounting officers assigned to regional and local authorities.

(2) It shall apply to the following regional and local authorities:

- regions;
- councils;
- city councils;
- subdivisional councils.



**ARTICLE 2:** Public accounting officers assigned to regional and local authorities shall be called:

- regional revenue collectors when assigned to regions;
- municipal revenue collectors when assigned to councils, city councils or subdivisional councils;

**ARTICLE 3:** Public accounting officers assigned to regional and local authorities shall be bound by the principles governing the management of local public finance, in particular those provided for by the law to lay down the code of transparency and good governance in public finance management, the law relating to the fiscal regime of the State and other public entities, the law to institute the general code of regional and local authorities, as well as the regulations in force.

**ARTICLE 4:** The implementation of budgets of regional and local authorities shall strictly comply with the principle of segregation of the duties of authorizing officer and accounting officer.

## **CHAPTER II**

### **STATUS OF PUBLIC ACCOUNTING OFFICERS ASSIGNED TO REGIONAL AND LOCAL AUTHORITIES**

**ARTICLE 5:** (1) Public accounting officers assigned to regional and local authorities shall be public employees duly assigned to accounting duties and empowered to carry out exclusively, on behalf of the local authority, revenue recovery, settlement of expenses, or voucher management, by either using cash and vouchers in their custody, through entry transfers internally, or through other accounting officers.

(2) They shall execute every revenue and expenditure transaction of the local authority budget, as well as every cash and funding transaction.

**ARTICLE 6:** (1) The public accounting officers referred to in Article 2 above shall be appointed by a joint order of the Minister in charge of finance and the Minister in charge of regional and local authorities.

(2) They shall be selected from among:

- Treasury accounting officers for those assigned to regions and city councils;
- State or regional and local authority civil and financial services employees for those assigned to subdivisional councils and other councils.

(3) Persons appointed to discharge public accounting officer duties must fulfil the following requirements:

(a) be of good moral character;

(b) have undergone training or acquired experience in accounting;

(c) never have been in debit while carrying out their duties or received a final court sentence:

- for probity-related crimes such as theft, forgery, influence peddling, swindling, fraud, corruption, embezzlement of public funds, breach of trust;
- in conformity with one of those provided for by the Penal Code;

(d) be up to date in the production and submission of management accounts of their past years of experience, for those having previously held the said positions.

**ARTICLE 7:** (1) Public accounting officers assigned to regional and local authorities shall be accredited by the Chief accounting officer, holder of the deposit account of the local authority.

(2) Within the meaning of this decree, accreditation shall be the obligation for an employee, acting in financial transactions of public bodies, to present to other employees designated in accordance with the rules and regulations in force, his/her appointment instrument or signature specimen.

(3) Accreditation shall be done at the behest of the public accounting officer appointed and under his responsibility.

**ARTICLE 8:** (1) Before assuming duties, public accounting officers assigned to regional and local authorities shall provide surety.

(2) The provisions of (1) above notwithstanding, the Minister in charge of finance may grant to public accounting officers concerned, at their request, an advance refundable through monthly deductions from their salaries.

(3) The conditions for providing surety and granting the advance provided for in (1) and (2) above shall be specified by a separate instrument of the Minister in charge of finance.

**ARTICLE 9:** (1) Public accounting officers assigned to regional and local authorities shall, within the first quarter following installation, take oath before the relevant audit court.

(2) Such swearing-in shall take place only once. The oath shall be as follows: *"I swear and I promise that I will faithfully discharge my duties as a public accounting officer and fulfil, in all circumstances, the duties and obligations incumbent upon me."*



(3) To be allowed to take the abovementioned oath, public accounting officers shall present:

- their appointment instruments;
- deed of suretyship, deductions supporting commencement of suretyship or solidary suretyship commitment.

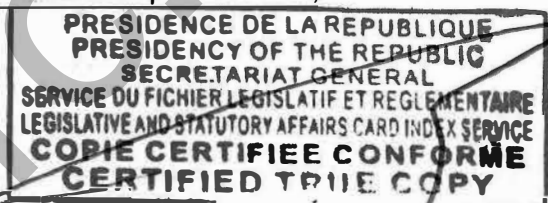
**ARTICLE 10:** (1) Public accounting officers assigned to regional and local authorities shall ensure regularity of the transactions and controls incumbent upon them.

(2) As such, they shall be personally and financially liable for any accounting errors in their bookkeeping.

(3) The personal and financial liability of public accounting officers shall be separate from and additional to civil, criminal and disciplinary liabilities common to all State employees.

**ARTICLE 11:** (1) Public accounting officers assigned to regional and local authorities shall be personally and financially liable for:

- recovery of revenue and payment of duly justified expenditures;
- custody of cash and vouchers;
- handling of cash and cash assets;
- bookkeeping of his/her accounting office



(2) Public accounting officers assigned to regional and local authorities shall not be liable or may be discharged from liability where:

- duly ordered by the authorizing officer;
- irregularity could not have been revealed to them through due conduct of the controls provided for by the laws and regulations in force;
- they provide evidence of having exercised due diligence to recover revenue, obtain Treasury guarantees, or avoid vicarious liability of the local authority towards third parties;
- revenue has been written off;
- a case of force majeure has prevented control or taking required action.

(3) Public accounting officers assigned to regional and local authorities shall be bound to refund forthwith and using own funds, the corresponding amount of the loss caused to the local authority.

**ARTICLE 12:** (1) The personal and financial liability of public accounting officers shall cover all the transactions of the office held from their dates of installation to their dates of cessation of duties, whether tracked transactions were executed by them, their representatives or their junior accounting officers.

(2) Such liability shall cover, within the limit of controls bound to be conducted:

- transactions of imprest administrators under their authority;
- deeds of de facto accounting officers, where they were aware and failed to refer such actions to the senior accounting officer.

(3) Public accounting officers assigned to regional and local authorities may institute an action for indemnity against their representatives or junior accounting officers, without prejudice to criminal and disciplinary action which may be instituted against them, where their pecuniary liability is incurred by the latter.

**ARTICLE 13:** The personal and financial liability of public accounting officers may be called into question on account of the management of their predecessors only for transactions taken over unreservedly during the technical handover of duties or which would not have been challenged by the in-coming accountant within a period of 6 (six) months. Beyond such period, they shall be liable for the said irregularities, and shall bear the onus of proof that such irregularities are incumbent upon their predecessors.

**ARTICLE 14:** Shortfalls and irregularities found in the management of cash and vouchers shall be time-barred 5 (five) years following commission of the offences.

**ARTICLE 15:** (1) Public accounting officers assigned to regional and local authorities shall not be bound to carry out instructions that are repugnant to laws and regulations, unless so required by a requisition order of the authorizing officer.

(2) Where the public accounting officers execute the expenditure requisitioned by the authorizing officer, the liability of the authorizing officer shall be implicated in lieu of theirs.

(3) The public accounting officer may refuse to execute a requisition order where such refusal is due to:

- lack of appropriations;
- lack of justification for the service provided, save for advances and subsidies;
- non-discharging nature of the payment;
- lack of cash;
- absence of specialized financial controller's approval where such approval is mandatory.

**ARTICLE 16:** (1) Public accounting officers shall be deemed implicitly to have received discharge where the final statement of account establishes compliance of the transactions executed.

(2) Where the final statement of account shows an advance, the public accounting officer shall be deemed to have received discharge where the Minister in charge of finance orders the regularization of such advance.

(3) Where the final statement of account shows non-payments, the personal and financial liability of the public accounting officer shall be implicated through an administrative or court debit instrument.

**ARTICLE 17:** (1) The administrative debit shall result from an order of the Minister in charge of finance issued under conditions provided for by the regulations in force.

(2) The public accounting officer whose liability is implicated shall be discharged wholly or partially after presenting all requisite justifications. Such discharge shall be granted by the Minister in charge of finance on the recommendation of the Director in charge of public accounting.

(3) In the event of full or partial refusal of discharge from liability and at the request of the public accounting officer, the Minister in charge of finance may grant partial or total remission of the administrative debit.

(4) Debit, discharge and remission instruments issued by the Minister in charge of finance shall be forwarded to the audit court with territorial jurisdiction alongside management accounts.

**ARTICLE 18:** (1) The public accounting officer whose good faith is established may be granted stay of payment while his/her application for discharge from liability or debt remission is being processed. Such stay shall be granted by the Minister in charge of finance on the recommendation of the Director in charge of public accounting.

(2) Failing a written decision by the Minister in charge of finance within a period of 3 (three) months of submission of the application, such stay shall be deemed granted.

(3) The stay shall be renewed expressly every year until a final decision, to either discharge from liability or reject, is made.

**ARTICLE 19:** The court order shall be passed by the audit court following an audit of the management account of the public accounting officer.

**ARTICLE 20:** (1) An official report of the technical handover of duties shall be drawn up upon cessation of duties of public accounting officers assigned to regional and local authorities.

(2) Save in the cases of death, unauthorized absence or suspension, no public accounting officer may cease to perform his/her duties without an official report being drawn up.

(3) The date of cessation of duties shall be the effective date of technical handover of duties.

**ARTICLE 21:** The release of guarantees shall be granted by decision of the Minister



in charge of finance on the proposal of the Director in charge of public accounting. This shall take place following the final discharge granted by the audit court in respect of the various transactions for which the public accounting officers were responsible until cessation of duties.

### **CHAPTER III**

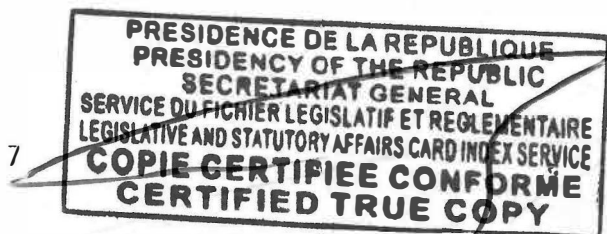
#### **DUTIES OF PUBLIC ACCOUNTING OFFICERS ASSIGNED TO REGIONAL AND LOCAL AUTHORITIES**

**ARTICLE 22:** (1) Public accounting officers assigned to regional and local authorities shall be responsible in particular for:

- implementing budgetary and accounting regulations;
- collecting authorized local public revenue;
- settling the expenses of regional/local authorities;
- carrying out budget and general accounting;
- incorporating asset and liability items into the general records to create the opening balance sheet of the authority;
- financial, budgetary and accounting analysis;
- custody and safekeeping of funds, vouchers and securities;
- handling of cash and cash movements;
- daily production of cash positions;
- producing periodic and annual financial statements;
- producing cash flow plans;
- management control;
- producing annual financial statements comprising the balance sheet, income statement, the cash flow tables and the appended statements;
- producing the management account;
- keeping supporting documents of transactions and accounting records;
- controlling and clearing the transactions of revenue services and imprest accounts;
- initiating write-off procedures.

(2) They shall be financial advisers to authorizing officers.

(3) In general, they shall carry out any task entrusted to them by the laws and regulations.



**ARTICLE 23:** In the discharge of their duties, public accounting officers assigned to regional and local authorities shall be responsible for:

(i) with regard to revenue, control of:

- authorization to collect revenue;
- collection orders and settlement of claims, and the formal regularity of reductions and cancellations of revenue vouchers, within the limits of information available to them;

(ii) with regard to expenditure, control of:

- regularity of expenditure;
- accreditation of the authorizing officer or his/her delegate;
- expenditure assignment;
- availability of payment appropriations;
- exact budgetary allocation of expenditure in accordance with the principles defined by budgetary and accounting nomenclature, according to type or purpose;
- claim validity;
- discharge nature of payment;



(iii) with regard to assets, control of:

- conservation of rights, liens and mortgages on intangible and tangible fixed assets;
- recognition in the balance sheet of financial and non-financial assets acquired.

**ARTICLE 24:** (1) Controls carried out by public accounting officers assigned to regional and local authorities on validity of claims of third parties shall relate to:

- certification by the authorizing officer of the service rendered;
- production of supporting documents required by law;
- accuracy of calculations used to settle claims;
- existence of budgetary approval for movements of appropriations and commitments;
- production of supporting documents and, where applicable, the certificate of recognition in the balance sheet;
- application of the rules on limitation and forfeiture of the claim.

(2) In case of irregularities noted during the controls referred to in (1) above, the public accounting officer shall suspend payment with a duly reasoned written rejection addressed to the authorizing officer.



**ARTICLE 25:** (1) Public accounting officers appointed to regional and local authorities shall periodically balance their accounts in accordance with the regulations in force.

(2) On 31 December of each year, public accounting officers must close all public accounts. On such date, they shall prepare a report detailing the cash position and other assets, as well as the deposit accounts, supported by a reconciliation statement.

(3) Terms and conditions relating to the organization, conduct, deadline for filing, processing and publication of reports of such control operations shall be defined by order of the Minister in charge of finance.

**ARTICLE 26:** (1) Public accounting officers appointed to regional and local authorities shall be chief accounting officers and shall be required to produce a management account.

(2) The management account must be submitted to the Audit Court no later than 31 May of the financial year following that in respect of which it was drawn up, together with the administrative account produced by the authorizing officer.

(3) Failing the authorizing officer's administrative account upon submission of the management account, the accounting officer shall forward to the audit court a copy of the relevant letters of complaint sent to the authorizing officer.

(4) In case of transfer or appointment during the financial year, the outgoing accounting officer shall be required to produce the management account for the period of his management.

**ARTICLE 27:** (1) Where the management account is not produced six (6) months beyond the deadline laid down by the regulations in force, the public accounting officer shall be deemed to have defaulted.

(2) Once the senior accounting officer has established that the public accounting officer is in default, a public accounting officer shall be appointed on an interim basis by the Director General in charge of Treasury.

(3) The interim accounting officer shall be automatically required to produce the management account of his predecessor.

**ARTICLE 28:** (1) Public accounting officers appointed to regional and local authorities shall keep general accounts, evidenced by the production of annual financial statements comprising a balance sheet, income statement, cash flow tables and attached statement. The trial balance shall accompany the said financial statements.

(2) The accounts of regional and local authorities, whose annual revenue shown in the last approved administrative account is greater than or equal to one (1) billion, shall be certified by public accounting firms approved by the audit court.

(3) They shall be adopted at the annual meeting at which the accounts for the financial year are voted by the deliberative body. They shall be approved by the territorially competent State representative.

(4) A separate instrument by the Minister in charge of finance shall define the conditions for organizing the certification of accounts of regional and local authorities, as well as the cost of certification services.

**ARTICLE 29:** Public accounting officers assigned to regional and local authorities shall keep track of the sight deposit accounts of such authorities opened with the Treasury.

**ARTICLE 30:** (1) Public accounting officers assigned to regional and local authorities shall be delegated authorizing officers for appropriations dedicated to the functioning of the accounting office.

(2) They shall be accredited by decision of the chief executive of the regional /local authority concerned.

**ARTICLE 31:** (1) To discharge their duties, public accounting officers assigned to regional/local authorities shall, as and when necessary, be assisted by signing officers and other officials.

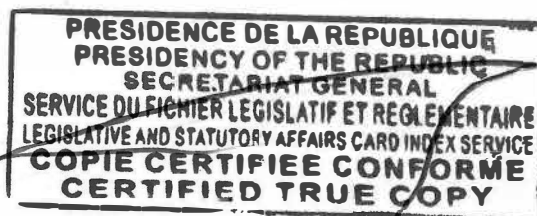
(2) They may delegate signature to one or more signing officers empowered to act on their behalf and under their responsibility.

(3) The instrument granting delegation of signature shall specify the matters to which it relates and its validity period.

(4) The representative shall be selected from among the staff of the accounting office concerned and accredited under the same conditions as the accounting officer himself/herself, as provided for in Article 7 of this decree.

**ARTICLE 32:** The public accounting officer who has delegated signature shall remain responsible for checking the actions taken by his staff in executing the said delegation.

**ARTICLE 33:** (1) Where a public accounting officer assigned to a regional/local authority is unable to carry out his/her duties on a long-term basis, the senior accounting officer responsible for the said authority shall establish vacancy and appoint the signing officer as interim, to ensure continuity of operations of the accounting post.



(2) If the accounting office in question has no signing officer, the senior accounting officer shall appoint an interim representative working in the financial services area of jurisdiction to which his/her office is attached, and transmit a copy of such appointment to the Minister in charge of finance and the Minister in charge of regional and local authorities.

(3) The interim period may not exceed six (6) months. It shall automatically end once a new public accounting officer is appointed by the competent authority.

(4) Decisions taken by the interim public accounting officer upon expiry of the period referred to in (3) above shall be null and void.

(5) The interim public accounting officer shall have, subject to any express restrictions made by the appointing authority, the same powers as the incumbent. He/she shall be subject to the same personal and pecuniary penalties as the incumbent public accounting officer.

(6) Public accounting officers appointed on an interim basis shall not be entitled to the allowances paid to the incumbent.

#### **CHAPTER IV**

#### **ALLOWANCES AND BENEFITS GRANTED TO PUBLIC ACCOUNTING OFFICERS ASSIGNED TO REGIONAL AND LOCAL AUTHORITIES**

**ARTICLE 34:** (1) Public accounting officers assigned to regional and local authorities shall be entitled to official accommodation provided the building housing the accounting officer's office is so equipped.

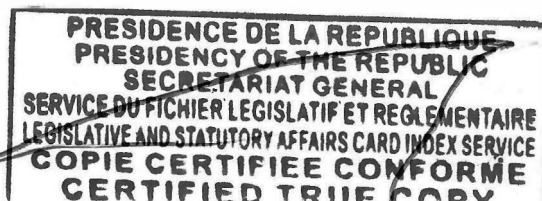
(2) In the absence of official accommodation on the office premises, they shall be required to reside at the chief towns of the regional/local authorities.

(3) The accommodation referred to in (2) above shall be paid for by the regional/local authority. The related rent shall be subject to deliberation.

**ARTICLE 35:** (1) Public accounting officers assigned to regional and local authorities shall be entitled to official vehicles with a maximum rated power not exceeding:

- nine (9) horsepower for public accounting officers assigned to regional and first-class municipal revenue offices;
- seven (7) horsepower for public accounting officers assigned to second and third class municipal revenue offices.

(2) The official vehicle provided for in (1) above and benefits in kind shall be granted to public accounting officers on the basis of the budget viability of the said commitments.



**ARTICLE 36:**(1) In addition to the benefits referred to in Articles 34 and 35 above, public accounting officers of regional and local authorities and their staff shall be entitled to the undermentioned allowances related to their duties.

(2) The allowances referred to in (1) above shall comprise:

- special duty allowance;
- responsibility allowance;
- technical and financial assistance allowance;
- discounts on sales of regional/local authority portfolio securities.

**ARTICLE 37:** (1) The benefits and allowances referred to in Articles 34, 35 and 36 above shall be paid from the budget of the regional/local authority.

(2) It shall be forbidden to earn allowances related to the position held within the regional/local authority concurrently with any other allowance of the same nature.

**ARTICLE 38:** (1) Allowances and benefits granted to public accounting officers assigned to regional and local authorities shall be paid on a monthly basis, with the exception of discounts on the sale of local authority portfolio securities and the technical and financial assistance allowance.

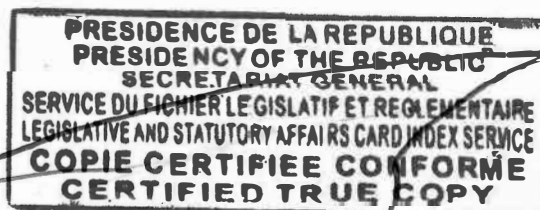
(2) Discounts on sales of securities in the local authority's portfolio shall be paid in accordance with the regulations in force.

(3) The terms of payment of the technical and financial assistance allowance and the rates relating thereto shall be defined by order of the Minister in charge of finance.

## **CHAPTER V** **MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 39:** Public accounting officers assigned to regional and local authorities may be held criminally liable where no distinction can be made between the cash and vouchers they keep in their capacity as accounting officers and those held in their personal capacities. The same shall apply to any accounting officer who disposes of or invests in his/her personal name, all or part of the cash and vouchers that he/she holds in such capacity.

**ARTICLE 40:** (1) Regional and municipal revenue collectors of city councils shall rank as Central Administration Sub-director.



(2) Municipal revenue collectors of Subdivisional councils and other councils shall rank as Central Administration service head.

**ARTICLE 41:** All previous provisions repugnant hereto in particular Decree No. 94/232 of 5 December 1994 to define the status and duties of municipal revenue collectors, are hereby repealed.

**ARTICLE 42:** This decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French./-

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