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DEDICATION

TO THE MEMORY OF MY BELOVED MOTHER - MA ALICE DZEFAKWI
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I am of course solely responsible for all errors of omission or commission in this study.
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INTRODUCTION

1.0. PROBLEM FORMULATION

1.1. THE CONCEPT OF DECENTRALIZATION

Even though the concept of decentralization has received extensive treatment in the literature, (Maddick, 1962; Fesler, 1965; Kaufman, 1969; Laubadere, 1973; Kochen & Deutsch, 1980; Cohen et al., 1981; Rondinelli, 1981; Conyers, 1983; Smith, 1985; Gonidec, 1985; Adamolekun et al., 1990), there is as yet no consensus as to its precise meaning and content either within academic or professional circles. Rondinelli, (1981), asserts that decentralization is often discussed and proposed by government officials and staffs of international aid agencies without a concise conception of its meaning and without a real understanding of the alternative forms that decentralization can take. According to Cohen et al., (1981), there are a number of activities which parade under the banner of decentralization viz; devolution, deconcentration, delegation to autonomous agencies, delegation to parallel organizations, worker's self-management. On the other hand, Sherwood (1969), argues that devolution is not decentralization. For him, decentralization refers to an intraorganizational pattern of power relationships, whereas devolution involves an interorganizational pattern of power relationships (Sherwood, 1969).

In view of this controversy, it is necessary to constantly have in mind Smith's assertion that, the concept of decentralization has '...been used extremely loosely, permitting many different kinds of institutional arrangements to be presented in its name...', (Smith: 1985: 185). Thus for Scott and Michel, (in Hart: 1972: 605), 'Decentralization involves the division of an organization into autonomous or semiautonomous decision units where performance responsibilities and control are vested in subordinate organizational units...' According to, the Encyclopaedia of the Social Sciences, (1951), the process of decentralization denotes the transference of authority, legislative or administrative, from a higher level of government
to a lower.

The controversy surrounding the concept of decentralization points to the appropriateness of Conyer’s conclusion that the term decentralization is used to refer to a variety of different organizational processes and structures and it is not always clear how it is being used in a particular situation. However, for the purposes of this study, we would adopt the concept of decentralization proposed by Mawhood, (1983), and echoed by Gonidec, (1985); Smith, (1985). Mawhood, draws a distinction between deconcentration and decentralization and asserts that unlike deconcentration,

[decentralization]...in the structures of government, is the creation of bodies separated by law from the national centre in which local representatives are given formal power to decide a range of public matters. Their political base is the locality...Their area of authority limited, but within that area their right to decisions is entrenched by law and can only be altered by new legislation. They have resources which subject to stated limits, are spent and invested at their own discretion. This is the meaning of decentralization as used in this book, (Mawhood: 198: 2).

Gonidec, (1985: 287), asserts that this type of decentralization results from two factors - autonomy and self-government. Firstly, autonomy implies the existence of a given locality with clearly defined territorial limits and vested with legal personality, distinct from that of the state, capable of taking its own decisions and possessing its own resources and services. Self-government or what he refers to as 'autogestion', implies the effective management of 'local affairs' by local residents or 'constituents', either directly by themselves or through their chosen representatives, (Gonidec,1985:287). According to Smith:

The emphasis in decentralist programmes and reforms has generally been on democratic decentralization, that is, development is seen as requiring a measure of
political autonomy to be devolved to institutions which local people may participate in and control. It is, then...democratic decentralization, or local government that has been the object of much optimistic attention in the Third World...(Smith: 1985: 185).

1.1.1. DECENTRALIZATION IN CAMEROON

In 1974, the Cameroon Government carried out a reform of its decentralization policy through the promulgation of law No. 74/23 of 5th December 1974 which expressly stipulates at article 1(1) that a council shall be '...a decentralized public authority having the status of a corporate body...' Black's Law Dictionary states that a corporate body consists of the inhabitants of a designated area created by the legislature with or without the consent of such inhabitants for governmental purposes, possessing local legislative and administrative power, as well as the power to exercise within such area so much of the administrative power of the state as may be delegated to it and possessing limited capacity to own and hold property and to act in pursuance of public conveniences.

Unfortunately, there is no section of the law which deals with the question of interpretation and it is difficult to tell what is meant by 'a decentralized public authority'. We are therefore obliged to turn to the key provisions or instrumentalities of the law in an attempt to ascertain what the policymakers had in mind. Firstly, article 2(2) provides that a council 'shall have legal personality and financial autonomy'. Secondly, the law provides for a decision-making body at local level made up of elected representatives. According to article 12(1), 'the municipal council, the decision-making body of the council, shall comprise municipal councillors elected for a term of five years by universal suffrage'. The law further provides for an executive body (article 52), responsible for the management of local affairs. The only reasonable interpretation to be placed on articles 2(2), 12(1), and 52, is that the 1974 law was intended to establish autonomous territorial units vested with powers for decision-making and management at local level. It would therefore
not be far-fetched to conclude that the decentralization programme envisaged by the policymakers fits in squarely with our concept of decentralization adopted above, (Mawhood,1983; Gonidec,1985).

Furthermore, policymakers at the highest echelons of party and government in Cameroon have on various occasions declared in unequivocal terms, their commitment to a democratic form of local government. For instance in 1987, the Head of State President Paul Biya, stated ex cathedra that:

The municipal councils are some sort of local assemblies where people debate problems of local interest. The first thing that I expect of these municipal councils is that it should first of all be a school of democracy where people discuss concrete problems: can we construct pipe borne water here? Can we construct a road there? It is a democratic school..It is a school of management. People learn from there what a budget is. They learn from there that if needs are unlimited, the means unfortunately are not. It is necessary therefore to establish priorities. I expect the reinforcement of the democratic spirit, the sense of managing public property.1

Again in 1989, the Minister of Territorial Administration reiterated government objectives vis-a-vis local government as follows:
- local governments are basic units for the apprenticeship of democracy for local communities;
- they are basic units for the discussion and management of certain matters at local level, without the need for systematically seeking recourse to the central government or its representatives;
- they are basic units for development through their

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participation in the realization of development plans. The concept of decentralization as used in this paper would therefore be considered also as referring to democratic forms of local government, (Cheema & Rondinelli, 1983; Smith, 1985).

It is important at this juncture to distinguish local government or a local council system from local administration. Local administration refers to local agencies and staff of central government ministries, accountable in principle, to bureaucratic superiors, whereas local government refers to elected or appointed bodies having authority to deal with development and regulatory tasks and accountable to local residents or 'constituents', (Uphoff, 1986).

1.1.2. RESEARCH PROBLEM

An analysis of the provisions of the 1974 law and its implementation over the past twenty years reveals that it has not achieved and cannot lead to the achievement of an effective and viable decentralization programme. The decentralization policy has by all accounts been a failure in the sense that there has in fact been little or no substantial transfer of power and resources to local councils (Rondinelli et al., 1983). Furthermore, the ambiguity of key provisions of the law has enabled central government officials known as 'supervisory authorities' or 'autorites de tutelle', in French, to encroach upon the powers and prerogatives of local government officials. These 'supervisory authorities' have instead transformed their authority merely to 'supervise', to their authority to command, to issue orders, to give instructions, to direct, to the right to employ resources, to make commitments, to exercise formalized control (Björkman, 1968) over local government resources. Even in those limited matters in which powers have been expressly devolved to local authorities by the law, (for example article 45), such powers amount to nothing in practice because their

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2 Proceedings of National Seminar for Mayors held in Yaounde from 31 July to 4 August 1989; (Opening address by the Minister of Territorial Administration, p. 12).
operationalization is subject to stringent central government controls. As a result, there is no effective participation and representation because there is in effect little room for participation and representation at local level; yet participation and representation are indispensable ingredients of democracy.

According to Uphoff (1986), when local governments have little financial and operational autonomy, they function for all practical purposes as local administrative units. Indeed on the basis of our experience, we can assert that the relations between the central government and local councils in Cameroon are much the same as that exist between the central administration and field administration. The question therefore arises as to why the decentralization policy in Cameroon has failed? Why we have ended up on the ground with deconcentration instead of decentralization?

We would attempt to answer these questions by analysing the decentralization policy in Cameroon (for the period December 1974 to June 1994), focusing on the local government or local council system, and especially on central/local relations.

1.2. RESEARCH PROPOSALS

1.2.1. The decentralization policy in Cameroon has been a failure because one of the major prerequisites for the advent of a decentralization policy was not present when the policy was formulated in 1974: the national political/administrative environment was not conducive to the formulation and implementation of a viable decentralization policy.

Firstly, the circumstances under which the country acceded to independence and the evolution of its political and administrative institutions since 1961, could not be and have not been favourable for decentralization.

Secondly, since independence, the country has been ruled by a regime whose governing elite has a high propensity for rent seeking and influence peddling. This governing elite cannot tolerate or conceive of any other centres for decision making out of the central state apparatus.
Thirdly, the political and administrative institutions of the country are and have always been dominated by Francophone Cameroonians, "schooled" in French administrative tradition with its emphasis in practice on centralization.

1.2.2. The key provisions of the 1974 law, especially those governing central/local relations, are ambiguous and/or incompatible with the concept of decentralization. This ambiguity/incompatibility, provided an inroad for the decentralization process to be hijacked or distorted at the level of implementation.

1.2.3. Given the lack of experience in or exposure to decentralization in practice in the greater part of the country, there was no adequate administrative capacity to absorb or manage a decentralization programme.

1.3. JUSTIFICATION OF THE STUDY

Various factors have compelled me to undertake this study. Firstly, in spite of Cameroon's official status as a bilingual state, (English and French), the paucity of literature on public administration in Cameroon in general and on decentralization in particular in the English language, contrasts markedly, with the abundance of the literature available in French, (Nlepm,1986; Doumbe Bille,1982; Ngayap,1983). This paper would hopefully contribute to the reduction of this imbalance.

Secondly, very few authors if any, have to the best of our knowledge, expressly adopted a policy oriented approach (as we intend to do in this Paper), to the study of decentralization in Cameroon.

Thirdly, literature on public policy in general and the policy context in particular in Cameroon is difficult to come by. This Paper would hopefully provide some insight into the policy environment in Cameroon.

Fourthly, this research paper is also in line with the renewed interest in decentralization as a development strategy not only by academics (Uphoff,1986; Uphoff & Esman,1986), but also by
bilateral and multilateral aid donors, in the wake of the 'Failure of the Centralized State in Africa', (Wunsch et al., 1990).

Finally, it is hoped that this study would help to clarify certain issues in the ongoing debate in Cameroon as to which form of decentralization is best suited to the present needs of the country.

1.4. SCOPE OF THE STUDY

Following our concept of decentralization adopted above (Mawhood, 1983; Gonidec, 1985; Smith, 1985), our analysis of decentralization policy in Cameroon would be restricted to an examination of the provisions of the 1974 law as complemented by decree No. 77/91 of 25th March 1977. We would also limit our analysis to the period December 1974 (when the law was enacted), to June 1994.

1.5. METHODOLOGY

1.5.1. Data Collection

a). Sources: This study is essentially a desk research. We would try to marshall evidence/facts to confirm/support our research proposals outlined in 1.2. above. To this end, we would rely on relevant literature on public policy and decentralization as well as the interpretation and analysis of relevant statutory and regulatory instruments in force in Cameroon. We would also draw on our experience gained in various capacities in the civil service and on our knowledge of Cameroon's socio-political and administrative system.

b). Limitations: A major problem in the conduct of this research is the reliance on secondary data inherent in an enterprise of this nature, undertaken far away from its setting and thus limiting the quality and amount of data which would otherwise have enriched its contents. Furthermore, the scarcity of relevant literature on Cameroon in the English language constitutes another serious obstacle. Much of the writing on the politico/administrative system in Cameroon is in French and this poses the additional difficulty of
translation and interpretation. We would therefore make use of this literature without having to carry out any translations into English.

1.6. CLARIFICATION OF TERMS

The 1974 Local Government Law makes a distinction between a 'mayor', as the elected executive (article 52), of an urban council, and a 'municipal administrator', as an appointed (article 58) executive of a rural council. Given that the powers and duties of 'mayors' and 'municipal administrators' are all the same (article 60), we shall in this paper use the more familiar term 'mayor' to refer to the executive officials of both urban and rural councils.

Secondly, all references to 'the 1974 law' or 'the law', throughout this paper, shall mean Law No. 74-23 of 5 December 1974, governing local authorities or local councils in Cameroon. In the same vein, all references to 'the 1977 decree' or 'the decree', means decree No. 77/91 of 25 March 1977, which regulates the exercise of supervisory powers over councils.

Thirdly, throughout this paper, the terms 'local council', 'local authority' and 'local government unit', are used synonymously.

1.7. ORGANIZATION OF THE RESEARCH PAPER

This study is composed of five chapters. This chapter - chapter one, is essentially introductory and consists mainly of our problem statement, research propositions, justifications for our study as well as the methodology. Chapter two deals with the various theoretical or analytical approaches relevant to our study. Chapter three is divided into three main parts: the first part deals with the policy environment and the second part attempts a detailed description of the decentralization policy as contained in the 1974 law while the third part considers the failure of the decentralization policy. Chapter four is devoted to answering the "Why?" question as it attempts to account for the failure of the decentralization policy. We conclude our study in chapter five with an assessment of the prospects for decentralization in Cameroon.
2.0. INTRODUCTION

In this chapter, we propose to examine certain approaches to or theories of policy formation which are relevant to our study of the policy of decentralization in Cameroon. However, before we undertake that task, we have to ascertain the meaning of some basic concepts such as: public policy, policymaking or policy formation, policy failure and policy environment.

2.1. DEFINITIONS
2.1.2. THE CONCEPT OF PUBLIC POLICY

Moharir (1979) states that there is considerable confusion over the definition and characterizing parameters of the term public policy. It is therefore important to determine what we mean by public policy.

Policy has been defined as a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern, and public policy as those policies developed by governmental bodies and officials, (Anderson, 1978).

According to Smith;

Policy may be defined as a deliberate course of action taken by those in office under the influence of values and pressures on the way resources/expenditure and coercion are to be used in pursuit of objectives or in support of other policies (Smith, 1976 in Harris: 1990: 161).

For our present purposes, we would modify Smith (1976) slightly, and define policy as guidelines directing on-going courses of action and decided upon by those in office under the influence of values and pressures on the way resources/expenditure and coercion are to be used in pursuit of objectives or in support of other policies.

Hogwood and Gun (1984) further elaborate on the concept of public policy by stating that:

...any public policy is subjectively defined by an
observer as being such and is usually perceived as comprising a series of patterns of related decisions to which many circumstances and personal, group, and organizational influences have contributed... For a policy to be regarded as a 'public policy' it must to some decree have been generated or at least processed within the framework of governmental procedures, influences and organizations (Hogwood & Gun: 1984: 23-24).

It is also important to note that policy involves inaction as well as action. Hogwood and Gun state that policy behaviour includes involuntary failures to act and deliberate decisions not to act. Such 'non-decisions' include circumstances in which a person or group, consciously or unconsciously, creates or reinforces barriers to public airing of policy conflicts (Hogwood & Gun, 1984). Another important point to bear in mind here is the distinction made by Conyers (1986) between 'explicit' and 'implicit' objectives of public policy: '...Explicit objectives are those which are explicitly stated in public policy documents or declarations associated with decentralisation... Implicit objectives, on the other hand, are those which underlie the views expressed by particular individuals or interest groups but are not publicly stated... (Conyers, 1986: 92).

2.1.3. THE CONCEPT OF POLICYMAKING

There seems to be no broad agreement on the definition of the concept of policymaking even though Saasa (1985) asserts that there exists a general consensus on what constitutes public policy-making. Bauer (1971: 3) states that '...policy making is the setting of courses of action designed to implement the values, usually of a fairly large group of persons, on a given issue without unduly compromising other values on other issues... ' According to Lindblom,

Policymaking is an extremely complex, analytical and political process to which there is no beginning or end, and the boundaries of which are most uncertain. Somehow a complex set of forces that we call
'policy making' all taken together, produces effects called policies (Lindblom: 1968).

Perhaps the most comprehensive definition of public policymaking has so far been offered by Dror:

Public policymaking is a very complex, dynamic process whose various components make different contributions to it. It decides major guidelines for action directed at the future, mainly by government organs. These guidelines (policies) formally aim at achieving what is in the public interest by the best possible means, (Dror: 1983: 12).

Dror (1983), further states that public policymaking should be viewed as an existential phenomenon, or phenomena cluster, much too complex and dynamic to be fully caught in concepts, models, and theories.

2.1.4. THE CONCEPT OF POLICY FAILURE

A number of writers (Grindle, 1981; Schatzberg, 1982; Robertson, 1984; Hays, 1985; Scharpf, 1986), have analyzed policy failure in different policy areas and environments but without the least effort to offer a definition of the concept of policy failure. Smith (1989), states that the concepts of policy failure or success are used very loosely even by writers on policy analysis and more often than not, the concepts remain undefined, with the implication that the readers will know what the authors mean. This may be due to the fact that it is difficult from the very nature of the policy process and the diversity of actors involved in it (Ingram & Mann, 1980), to tell in most cases, whether a policy has been a success or failure. Indeed Ingram and Mann concede that:

...the phenomenon of failure is neither so simple nor certain as many contemporary critics of policy would have us believe. Success and failure are slippery concepts, often highly subjective and reflective of an individual's goals, perceptions of need, and perhaps even psychological disposition toward life, (Ingram &
However, in this paper, we would adopt Smith’s model which consists of a three-dimensional framework for assessing failure and success judgements taking into account the policy analysts’ perceptsives as well as the participants in the policy arenas (Smith, 1989). Smith posits that:

...three major categories for policy judgements are evident. First, there is the criterion of policy design which views the policy from the perspective of its appropriateness and agreement with its objectives and means. A second criteria deals with policy process in terms of how the policy is dealt with in the context of the policy arena. The third criteria relates to policy achievement...(Smith: 1989: 3).

Thus a policy would be considered a failure if it does not meet these three criteria.

2.1.5. THE CONCEPT OF POLICY ENVIRONMENT AND ITS RELEVANCE TO POLICY FORMATION

The concept of policy environment has not yet been fully operationalized within the context of policy studies (Moharir, 1979); even though, there are many non quantifiable aspects of environment which impinge and have a bearing upon the process of policy-making like, historic, geographic conditions, cultural patterns, norms and values, previous political commitments, influence of international organizations etc...(Moharir: 1979: 96).

A broad conception of the term environment involves analysis of domestic aspects like historical, geographical, political, cultural and religious factors affecting the development of the policy process (Moharir, 1979).

According to Moharir (1979), each important policy problem has its own peculiar history, antecedents, a specific constellation of programme activities, individuals and institutions, a specific socio-cultural environment whose analysis and understanding is necessary to appreciate developments of specific policy over a
period of time (Moharir, 1979).

Saasa (1985) states that there are two types of variables that operate in most public policy situations: the internal environment located within the country's political boundary and the external environment situated outside it. In both developed and developing countries, the internal and external environments can be either objective (operational) or subjective (perceived). Saasa (1985) further asserts that the manner and degree to which the internal and external environment or milieu (both objective and perceived) interact and fashion the policy-makers' interpretation of events is assumed to be crucial in understanding the policy choices that are made:

The extent to which the internal and external environments are thought to have an impact on the policy-making processes is influenced not only by the real world situation but also by the images or ideologies held by decision-makers in the system. What all this suggests is that public policy formulation in both developed and developing countries involves not only the policy context (i.e. demands, support and available resources) but also the policy actor's perceptions, (Saasa: 1985: 312).

Dror's (1983), model of a developing country which he terms an "avant-garde developing state" refers implicitly to many variables which can be said to constitute the policy environment in a Third World country:

(a) Very low technological development; (b) a once strong tribal or communal structure that is now slowly disintegrating; (c) a mass leader and a small political elite, who are aspiring toward a rapid and radical socio-economic transformation by means of centrally directed social change, the leader maintaining a strong grip on the masses by both charisma and force, but depending on support by the military; (d) nearly no middle class; (e) a long history of colonial rule that terminated recently after a period of militant nationalism; (f) wide-scope
public policymaking that covers most economic activities, (Dror: 1983: 105).

2.2.1. SOME THEORETICAL PERSPECTIVES ON POLICY ENVIRONMENT AND THE POLICY PROCESS

The ecological approach attempts to explain the impact of organizational and institutional structures, arrangements, and procedures in different policy environments. According to Price (1975), the ecological approach to organizational behaviour in transitional societies has at its base the assumption common in most studies of institutional development in Europe and America - but not often found in studies of the less industrialized portion of the world - that institutions are shaped by their socio-cultural political and economic environment. Price asserts that:

Fred W. Riggs, who has offered the most detailed and carefully worked out presentation of this point of view in his theory of the "prismatic society", states the basic perspective this way: The new formal apparatus, like the administrative bureau, gives an illusory impression of autonomousness, whereas in fact it is deeply enmeshed in and cross-influenced by remnants of older traditional social, economic, religious, and political systems...", (Price: 1975: 11).

According to Riggs, formal agencies of administration can be found in virtually every government of Asia, Africa, and Latin America which resemble those of Europe and the United States, "...Yet, somehow, closer inspection of these institutions convinces us that they do not work in the same way, or that they perform unusual social and political functions." (Riggs: 1964: 12). This can be explained by the fact that the new market and administrative systems in developing countries have merely displaced but not replaced the traditional systems: Indeed, this mixture of old and new practices, of modern ideas superimposed upon traditional ones, may be one of the
distinguishing characteristics of "transitional" societies. If so, it may help to explain the frequent failure of reforms carried out in accordance with the best doctrines of public administration to achieve the results desired, (Riggs: 1964: 12)

This raises the question of the relevance of the conventional Western concept of administration and bureaucracy, based on the Weberian model of legal/rational rules to transitional societies characterized by heterogeneity, overlapping and formalism (Riggs, 1964). Riggs states that: in transitional societies a high degree of formalism, resulting from overlapping of institutions and great social heterogeneity, results in striking incongruence between formally prescribed institutions and actual, informal behaviour. Under these circumstances institutional or structural analysis is likely to produce disappointing results. What might normally be expected to result from a particular administrative system or organizational pattern fails to appear, (Riggs: 1964: 21).

The theoretical value as well as the relevance of Riggs's model especially to the African context has been challenged by (Kasfir, 1969). Kasfir states that taking Riggs's model as 'a "theory" capable of explaining African administrative behaviour is to engage in useless venture...'(Kasfir: 1969: 313). He further states that the model of prismatic society is more descriptive of Asia in general and Thailand in particular than it is of any African country, (Kasfir, 1969). However, Kasfir concedes that Riggs has;

- a number of important accomplishments to his credit.
- He has widened the field of significant variables that must be considered in any study of bureaucracy in a developing nation. He has described many of the mechanisms peculiar to societies whose governments are casting about for ways of rapidly changing the life of
their citizens. In addition, he has traced out many of the paradoxical consequences of "reforms" designed as shortcuts to development, (Kasfir: 1969: 314).

Price (1975:11) states that the "bureaucratic power" aspect of Riggs's theory has been strongly criticised, leading in many cases to its rejection but he also concedes that the poly-normative aspect of prismatism is more central to the theory, and is of interest and utility independently of one's judgment on the validity of the bureaucratic power hypothesis.

'It if the core of Riggs's approach is seen to be his notion of the interdependence of traditional and modern forms within a single enduring organization, then its approximation of reality is clearly established in the recent literature. In Africa, especially, the tenacity of indigenous social systems, and their ability to penetrate and transform structures that are emulative of the industrialized part of the world, have emerged as important aspects of social and political affairs...', (Price: 1975: 13).

However, Price, (1975), prefers the social role theory approach in elaborating his own '...ecological theory of bureaucratic behaviour in transitional societies, particularly those of a recent colonial past...', (Price: 1975: 13). Price, (1975), concludes that exogenously introduced bureaucratic organizations and their constituent positions have been institutionalized in their status but not in their role aspects:

In the process of institutional transfer those aspects of differentiated bureaucratic structures that could be utilized to instrumentally enhance the well-being of traditionally defined social units came to be valued by the host society, and those aspects whose definition ran counter to the solidarity of these traditionally defined social units were not valued, or at least not to the same extent. Thus it is incorrect to ascribe the problems of public bureaucracy in contemporary African states to the fact that
transferred bureaucratic structures lack institutionalization. Rather, the problem lies in what has been institutionalized, and what has not, (Price: 1975: 37-38).

The relevance of the ecological approach here lies in the fact that it draws our attention to the failure of reform measures resulting from institutional transplantations especially from industrialized to transitional societies without regard for the socio-cultural and political organization of such societies.

Within the context of policy environment, the concept of the 'soft state' (Myrdal, 1981), is also important to an understanding of the policy process in developing countries. According to Myrdal, 'soft states' are characterized by the fact that policies decided on are often not enforced, if they are enacted at all, and by the fact that the authorities, even when framing policies, are reluctant to place obligations on people: '...This reluctance, which derives from the economic, social, and political structure of South Asian countries as they have emerged under the impact of colonialism and the fight for independence, is then excused and, indeed, idealized...', (Myrdal: 1981: 66).

The concept of the 'soft state' was initially conceived in relation to South Asian countries but it is clear from Dror's model of a developing state that it is applicable to Cameroon and other Third World countries. According to Hyden, the situation in much of Africa corresponds to: Myrdal's analysis of the 'soft state' in Asia, characterized by: (1) the circumvention of laws and regulations; (2) secret collusion between civil servants and politicians whose task it is to supervise the implementation of policies; (3) use of corruption to secure objectives other than those officially stated, (Hyden: 1983: 63). (Price: 1975: 37-38).

The characteristics of the 'soft state' have far reaching implications for policy formation and policy implementation. For instance since laws in a 'soft state' are generally not meant to be enforced, there would be a prevalence of "symbolic" policies never intended to be implemented. From the point of view of
policy analysis it would be necessary to identify the 'implicit' policy objectives (Conyers, 1986).

2.2.2. APPROACHES TO POLICY FORMATION AND POLICY CHANGE

Various attempts have been made to answer the question: Who makes public policy? (Anderson, 1978; Dye, 1978; Koenig, 1986). In other words, in current theory, there are several alternative responses to the question of how to account for policy or organizational change (Grindle & Thomas, 1989). Anderson states that political scientists have developed a variety of theoretical approaches to assist them in the study of the political behaviour of entire political systems and:

- Although most of these approaches have not been developed specifically for the analysis of policy formation, they can readily be converted to that purpose, (Anderson: 1978: 18).

One of these approaches is the institutional approach to policy formation. Institutionalization refers to the establishment of "stable and valued patterns of interaction" - a process governed by cultural and social practices of the country (Pye, 1992: 40). It has been a long tradition in the study of governments to consider policy as the result of activities of governmental institutions, like the Parliament, executive, courts, local governments, political parties etc. According to this view public policy is authoritatively determined, implemented, and enforced by governmental institutions. Thus a study of these institutions is indispensable to an understanding of the policy-making process (Moharir, 1979).

Initially the method used in this approach consisted simply of descriptions of the said governmental institutions:

- Traditionally, the institutional approach concentrated on describing the more formal and legal aspects of governmental institutions - their formal organization, procedural rules, and functions or activities... Little was done to explain how institutions actually
operated, as apart from how they were supposed to operate, to analyze public policies produced by institutional structure and politics, (Anderson: 1978: 23-24).

Thus Saasa’s (1985) criticism of traditional models in which policy formulation is strictly the work of the politicians while the bureaucracy only executes the policies made by their political ‘masters’: ‘...Under certain circumstances in both developed and developing countries, the bureaucracy contributes in defining, formulating, appraising, and legitimizing policy. It is an integral part of the institutions that operationalize policy...’, (Saasa: 1985: 311).

There is general awareness now that institutional arrangements, and procedures can have a significant impact on public policy and as such, should not be ignored in policy analysis. Institutions may be so structured as to facilitate certain policy outcomes and to obstruct other policy outcomes (Anderson, 1978).

However, the study of government institutions alone is not enough for understanding the process of policy-making (Moharir, 1979). Political and economic forces also have to be taken into account:

We need to supplement the analysis of the institutions by other variables, like the orientation of various actors involved in the policy process, the analysis of different interest groups... (Moharir, 1979: 49).

According to Yuko Eguchi-Kasuya (1993), two main methodological approaches are used to explain policymaking - the economistic approaches represented by the New Political Economy (NPE), and the political approaches.

The new political economy approach emphasizes political rationality on the part of policy makers instead of economic rationality. It observes how rational self-interested choice with respect to goals and instruments shapes the decisions of politicians, bureaucrats, and administrators, (Meier, 1991). Furthermore, the New Political Economist ‘does not assume that
government is composed of Platonic guardians and that the state acts benevolently in seeking the public interest... the rational choice political economists now focus on other types of states - the Leviathan or bureaucratic state, or factional state. The Leviathan or bureaucratic state is often a predatory state, preying on its citizens for the economic benefit of an autocracy, political elite, or bureaucracy...’, (Meier: 1991: 6).

According to Findlay (1991), the term New Political Economy refers to the extensive analysis done during the 1970s and 1980s under a variety of names, such as public choice, rent seeking, directly unproductive profit-seeking activities, and most recently new institutional economics. Grindle (1991) asserts that:

This new political economy, a theoretical orientation developed primarily by economists and encompassing the perspectives of public choice, collective choice, and social choice theory, has proved extraordinarily useful as a construct for explaining economically irrational policy to neoclassical economists and political scientists alike. It offers parsimonious formal theory to respond to Robert Bates’s challenging question, "Why should reasonable men adopt public policies that have harmful consequences for the societies they govern?"... (Grindle: 1991: 44).

The concept of neo-patrimonialism is also useful to the new political economy approach. According to Findlay (1991: 19), neo-patrimonialism refers to the use of modern rational-legal forms - that is, impersonal, universalistic systems and rules - for private, particularistic purposes. Clapham (1984), states that neo-patrimonialism is a form of organization in which relationships of a broadly patrimonial type pervade a political and administrative system which is formally constructed on rational-legal lines. In a neo-patrimonial state; officials hold positions in bureaucratic organizations with powers which are formally defined, but exercise these powers so far as they can, as a form not of
public service but of private property. Relationships with others likewise fall into the patrimonial pattern of vassal and superior, and behaviour is correspondingly devised to display a personal status, rather than to perform an official function... (Clapham: 1984: 48).

Findlay, poses a rhetorical question as to the relevance of the new political economy to less developed countries and immediately offers an unambiguous response:

My answer is a resounding "yes", even though most of the existing literature on the new political economy generally assume conditions vastly different from those prevailing in the typical LDC... one can use the methods and the spirit of the new political economy to develop a theory of the autonomous state, which can then be applied to conditions prevailing in LDCs of different types. This approach makes possible a parsimonious and, one hopes a credible explanation of several major features of third world experience. These are the extensive growth of government relative to the private sector, the pervasiveness of corruption in varied forms, the intensity of trade restrictions and the associated phenomenon of the import-substitution syndrome, the urban bias of economic policy and resource allocation, and the degree of dependence on foreign capital, (Findlay: 1991: 14).

Grindle, (1991), is rather more cautious. She states that the new political economy has many strengths, but it is weakened as an approach to understanding policy making in developing countries and as a tool for policy analysis by the assumption that politics is a negative factor in attempting to get the policies right. She further asserts that "...neoclassical political economy is least applicable to the dynamics of policy making in developing countries when it takes a society-centred approach,... It is more applicable when it replaces this society-centric view with a more state-centric perspective based on
political elites who are actively engaged in maximizing their political power or on rent-seeking bureaucrats. Even with more appropriate applications, however, the new political economy is most useful for explaining stasis rather than change and "bad" policy choices rather than "good" ones..." (Grindle: 1991: 51).

The political approaches to the explanation of policymaking pay, explicitly or implicitly, attention to the dimensions of power, (Yuko Eguchi-Kasuya, 1993). Among them, a differentiation can be made between the state-centred and the society-centred approaches (Grindle & Thomas, 1991). Society-centred explanations of policy choice and policy change emphasize the centrality of social class and interest group formations in the policy process (Grindle & Thomas, 1991). The three main approaches here are the class analytic approaches such as the Marxists, who identify the source of policy and policy change in relationships of power and domination among social classes (Grindle & Thomas, 1991: 20); the pluralist approaches according to which policy results from conflict, bargaining, and coalition formation among potentially large number of societal groups organized to protect or advance particular interests common to their members (Grindle & Thomas, 1991: 22-23); and thirdly the public choice approaches which are based on the assumption that political society is composed of self-interested individuals who coalesce into organized interest groups which tend to form around relatively narrow issues of special importance to their members. Politics then becomes a sum total of individuals seeking to benefit from public office through reelection and rents (Grindle & Thomas, 1991: 24-25).

State-centred models locate sources of power in state autonomy, or among bureaucrats and political leaders in the state. According to the state-centred approaches, the perceptions and interactions of policy elites and the broad orientations of the state more generally account for policy choices and their subsequent pursuit (Grindle & Thomas, 1991: 20). The rational actor models, the bureaucratic politics approach and the state interests approach are the major variants of the state-centred
approaches.

In her study of the failure of agrarian reform policy in the Philippines, Yuko Eguchi-Kasuya (1993) adopts the society-centred approach. However for our study, the state-centred approach would be adopted. However, this does not mean our complete rejection of the other approaches reviewed above. These approaches would be used occasionally but we would rely mainly on the state-centred approach for the following reasons:

Firstly, on the basis of Dror's (1983) model of an "avant-garde development state". One of the major characteristics of the "avant-garde development state" is 'a mass leader and a small political elite, who are aspiring toward a rapid and radical socio-economic transformation by means of centrally directed social change, the leader maintaining a strong grip on the masses by both charisma and force, but depending on support by the military...'. This is also one of the main characteristics of the state in Cameroon.

Secondly, Heady (1966), on the assumption that the political-system type is the most crucial standard for distinguishing among the public bureaucracies of developing countries, adopts a classification plan designed to place special emphasis on the relationship between the basic political characteristics of the regime and the political role of the bureaucracy in the system. Heady thus identifies six categories and Cameroon belongs to one of them, namely, the bureaucratic elite system - civil and military, in which;

...the preponderance of political power is in the hands of career government officials - military or civilian, or more often a combination of both...Political participation is severely limited. A competitive party system with related instrumentalities for representation and political decision-making has not developed, nor is there a dominant mass party engaged in a program of mobilizing general support for the regime. The officialdom has
often moved in to fill a partial political vacuum, and it is generally motivated by the announced twin objectives of preserving law and order, and of providing guardianship for the presumably unprepared masses during a period of tutelage toward a fuller participation in government. A more hidden secondary motive that may grow in importance with time is the desire of the guardian class to consolidate and perpetuate their control, (Heady: 1966: 77).

Thirdly according to Smith, recent interpretations of politics in Asian and African nations have indicated that, unlike in many Western nations, the governmental policies seldom are the result of demands and pressures by interested parties...The real role of interest groups and other interested groups, including political parties, comes when the policies are implemented by the government...(Smith: 1973: 198).

This observation also applies to the policy process in Cameroon.

Some political scientists, and especially the 'comparativists', (Leichter: 1988: 338), using the concept of political development, have attempted to address the question of the conditions under which political systems are capable of producing and effectively implementing public policy. Almond and Powell assert that:

The concepts of political development are especially interesting and important because of a widely discussed theory about the consequences of structural and cultural development for public policy. A structurally differentiated political system with a secularized political culture will have an increased capability to shape its domestic and international environments. Whether it will, in fact, expand its policy performance is a matter of conscious choice for the policy-making coalitions. But a developed
political system has the possibility of adopting policies that can more effectively change the environment. Most policy makers would like to be able to improve economic productivity, increase life spans through disease control, enhance internal and international security, and the like; achievement of cultural secularization and structural differentiation makes it possible for them to do so, (Almond and Powell: 1978: 20).

The concepts of political socialization and political culture are very important here. 'Political socialization is the process by which political cultural norms, attitudes, and behaviour are acquired, both vertically, between generations, and horizontally, between social groups. Traditional or primary agents of this process are parents, religious leaders, and local or community elites. Other channels, of particular importance in adult socialization, include the media, unions, and the workplace...(Cantori and Ziegler: 1988: 160). Cantori and Ziegler, (1988:159), further state that political culture generally refers to the set of political beliefs, feelings, symbols, and values that prevail in a nation at a given time. The concept of political culture is usually applied to nations, but it can be adjusted to encompass subcultures of various social entities within a nation (Cantori & Ziegler,1988: 159). Thus in the case of Cameroon, given its colonial experience, we can talk of a francophone and an anglophone political culture.

According to Almond and Powell, (1978), political culture is the set of attitudes, beliefs, and feelings about politics current in a nation at a given time. This political culture has been shaped by the nation’s history and by the ongoing processes of social, economic, and political activity. The attitude patterns that have been shaped in past experience have important constraining effects on future political behaviour. The political culture affects the conduct of individuals in their political roles, the content of their political demands, and their responses to laws, (Almond and Powell, 1978).
Pye (1971), goes one step further and affirms that; in all political systems there are at least two political cultures, an elite political culture and a mass political culture. The elite political culture involves the attitudes, sentiments, and behaviour patterns of those who through the operation of the political recruitment function have been brought to active roles within the political system and have a direct effect on the outputs of the system. The elite political culture therefore involves primarily those in the authoritative structures and processes. At the heart of the elite political culture and development is the question of the qualities necessary for effective political leadership for the formulation and execution of national policies.3 (Pye: 1971: 103)

Pye thus introduces within the state-centred approach elite theory and stresses the importance of the culture of the elites. According to the elite theory of policy formation, it is not the people or the "masses" who determine public policy through their demands and action; rather, public policy is decided by a ruling elite and carried into effect by public officials and agencies, (Anderson: 1978: 21).

Elite theory is noteworthy for illuminating the dependence of public policy-making on a particular group of individuals (Koenig, 1986). It also focuses our attention on the role of leadership in policy formation and on the fact that, in any political system, a few govern the many, (Anderson, 1978). The relevance of elite theory to Cameroon, and other Third World nations cannot be doubted. According to Anderson (1978):

It may be that elite theory has more utility for the analysis and explanation of policy formation in some political systems, such as developing or Communist-bloc countries, than in others, such as the pluralist democracies of the United States and Canada, (Anderson: 1978: 22).

3 Our emphasis.
The problem which poses here however is that the concept of "the elite" lacks operational clarity; it is not always evident who is an elite, when he or she acquires that status, or when it is lost, (Koenig, 1986). Putnam (1976), states that there is little consensus among social scientists about the definition of elite. He proposes a broad definition based on classical elite theory to the effect that in a given polity, some people have more power than others and as such constitute the political elite (Putnam, 1976). The concept of power is central to this definition of elite and Putnam defines power as '...the probability of influencing the policies and activities of the state, or...the probability of influencing the authoritative allocation of values' (Putnam: 1976: 6). The definition offered by Presthus seems to be more relevant for our study. According to Presthus (1973) elites may be defined as that minority which enjoys most of such scarce and highly valued resources as security, prestige, income, and power in society. He further affirms that elites '...share certain properties and dispositions that enable them to interact productively in their role of allocating national resources...', (Presthus: 1973: 330).

The next question is how elites can be identified in a given political system. Social scientists have used three strategies for identifying elites: positional analysis, reputational analysis, and decisional analysis (Putnam, 1976). Positional analysis which is most appropriate for this study involves the assumption that formal institutions of government provide a useful map of power relations, and thus that incumbents of high positions in those institutions are likely to be politically powerful (Putnam, 1976).

Thus according to elite theory, critical issues in the policy process such as - agenda setting, issue analysis, policy formulation, implementation, and policy termination, would to a great extent be determined by elite political culture (Pye, 1971). Again, this emphasis on elite political culture (within a state-centred approach) seems to me to be very relevant to the
situation in Cameroon.

From a Marxist perspective, the elites in Africa consist of the petty bourgeoisie, Africa's ruling class (Depelchin, 1981; Jua, 1989):

...This class is a triumvirate that comprises the governing class whose corporate interests are subservient to the metropolitan powers, the small capitalists (traders and Kulaks) and the supportive class, the bureaucratic salariat... (Jua: 1989: 738).

We generally subscribe to this view, but given the limited compass of this paper, we shall be concerned here with the 'elites' as a class per se and its culture within the state-centred approach. In fact Grindle and Thomas (1991) state that:

...specific policy choices are the result of activities that take place largely within the state and that are significantly shaped by policy elites who bring a variety of perceptions, commitments, and resources to bear on the content of reform initiatives, but who are also clearly influenced by the actual or perceived power of societal groups and interests that have a stake in the reform outcomes... (Grindle & Thomas, 1991: 33).

The advantage of the state-centred approach here is that it enables us gain some insight into the national political/administrative environment as well as and the regime or elites in power in Cameroon and their role in the policy process. Elite theory and elite culture help to explain not only how the policy is handled at the implementation stage but also why it is handled in a particular way.
CHAPTER THREE

DECENTRALIZATION POLICY AND POLICY FAILURE

3.0. INTRODUCTION

The first part of this chapter presents a brief description of the decentralization policy in Cameroon, while the second part is essentially an analysis of the failure of the decentralization policy. However, before we embark upon a description of the policy, it would be most appropriate first to consider some important variables in the policy environment in which the decentralization policy was conceived.

3.1. THE POLICY ENVIRONMENT IN CAMEROON

The relevance of policy environment to policy formation and the policy process in general has already been indicated above (2.1.5). In fact one of Grindle's (1991) major criticisms of the New Political Economy approach to policy formation is based on the fact that in order to understand the preferences of the policy elites in policy reform situations and to sketch out the range of options available to them, an appropriate model of political economy should also address the contextual issues that surround any particular decision-making situation:

Policy choices are not made in a void but are part of ongoing patterns of conflict and conflict resolution in a society as well as means through which "optimal" solutions are moulded by what appears to be possible. Considering these patterns introduces the very real possibility that states, for historical and ideological reasons, have interests and preferences that cannot be reduced to individual self-interests, (Grindle: 1991: 63).

This criticism is pertinent and necessitates an examination of some of the major environmental variables which account for the failure of the decentralization policy in Cameroon.
3.1.1. THE HISTORICAL CONTEXT: COLONIAL EXPERIENCE

Dror's (1983) model of an "avant-garde developing state" is very relevant here. One of the characteristics of this type of state is the fact of colonial experience. In this regard it can be said that Cameroon is a prototype. Cameroon has had a triple colonial experience dating back to July 1884, when the Douala chiefs signed a treaty with the Germans establishing a German Protectorate. Following the end of hostilities in 1916, Britain and France divided the territory into occupation zones and in 1922, they received a League of Nations Mandate to administer their respective occupation zones. In 1946, Cameroon became a United Nations Trusteeship territory. The larger part of the territory - East Cameroon, fell under French administration, while the smaller part - Southern Cameroons, fell to British rule, and was for quite some time, administered as an integral part of Nigeria.

East Cameroon gained independence in 1960 as the Republic of Cameroon with Ahmadu Ahidjo as President. Ahidjo was immediately confronted with a legitimacy crisis '...since it is a matter of historical fact that he was initially "fabricated" and brought to power by the colonial regime...', (Bayart: 1978: 76). This resulted in the nationalist movement The Union des Population du Cameroun, (UPC), headed by Um Nyobe, taking up arms to fight the Ahidjo regime. In the French Trust territory, the U.P.C. ...terrorized large areas, while the 'legitimate' nationalist movement, first under Andre Mbida and then under Ahmadou Ahidjo, progressed to ...independence...U.P.C. terrorism continued, first against the French imperialists, and then against the independent Government, who were denounced as 'puppets'...(Ardener: 1962: 348).
Key:

- Anglophone Region
- Francophone Region

Source: Adapted from Hartwood (1983) p. 178

Map showing Anglophone & Francophone Cameroon
The political evolution of British Cameroons took place in a much more peaceful environment. In 1961, through a plebiscite organized by the United Nations, Southern Cameroons (thereafter known as West Cameroon), opted for independence through reunification with East Cameroon — under the leadership of John Ngu Foncha as Prime Minister.

3.1.2. THE POLITICAL CONTEXT

Following reunification in 1961, a federal system was established. Ahmadu Ahidjo, President of the Cameroon Republic, (East Cameroon), became President of the Federal Republic of Cameroon. Ahidjo immediately initiated and embarked upon the implementation of a policy of excessive political and administrative centralization. At the time of reunification in 1961, there were three political parties in West Cameroon — The Kameroon National Democratic Party, (KNDP); The Cameroon People’s Convention Party, (CPNC); and The Cameroon United Congress, (CNC); and only one political party in East Cameroon, The Union Camerounaise, (UC), headed by Ahidjo. In September 1966, at the instance of Mr. Ahidjo, all these political parties merged to form a single national party called the Cameroon National Union, (CNU) or (UNC), in French, with Ahidjo as its national chairman. Jean-François Bayart notes that;

For Ahmadu Ahidjo, the birth of the UNC represented an important stage in the maximising of his power...the most striking consequence of this political amalgamation was undoubtedly the extending of the field of action of the Head of State...(Bayart: 1978: 88)

With the single national party firmly under his control, Ahidjo now turned to the institutions of the State. Barely eleven years after reunification, the federal system was abolished in 1972, giving way to a Unitary State called the United Republic of Cameroon. The constitution of May 20 1972 instituting the unitary state maintained and in fact reinforced the excessively centrist tendency or orientation of the regime. Ahidjo was now not only President of the Republic, Head of State, but also Head of
Government, Commander-in-Chief of the Armed Forces, Head of the Judiciary, and National President of the single political party in the country. Commenting on the 1972 constitution, Owona, (1973: 29), states that never, in the constitutional history of Cameroon, has the office of president as an institution been so powerful.

Gonidec, (1985), seems to suggest that the demise of the federal system was due to the fact that West Cameroon was not financially and economically viable and as such had to depend on hand-outs from the federal government. The advent of the unitary state in 1972 was therefore according to this view, a natural outcome of this dependence. This with due respect, is a rather managerialist or technical interpretation of the problems of federalism in Cameroon. It is reminiscent of arguments advanced in other quarters justifying central domination of local government on grounds of financial viability. As Bayart, (1978), has rightly pointed out, the unitary constitution of 1972 was the logical crowning of the twin processes of harmonizing the administration of the two federated states and above all, the maximising of presidential power:

It can be categorically asserted that there are no political or economic authorities in Cameroon which do not derive their authority, directly or indirectly, from the President of the Republic; Ahmadu Ahidjo is the source of all power in the state and governs in an active and personal manner, (Bayart: 1978: 66).

Ahidjo used a variety of methods to gain control over state and political institutions. According to Richard (1978), a brief look at what Ahidjo had in his favour in his task of establishing his dictatorship over southern Cameroun, and then West Cameroun after the federation in 1961 reveals that unlike other African leaders such as Moise Tsombe, faced with an analogous task of imposing a neo-colonial polity from a conservative regional base on a people who had experienced militant nationalist ferment,

...Ahidjo had the indefectible centralized machinery of the national army...The French had not retreated as
the Belgians had done to leave the task of political "stabilization" to European mercenaries, a factious national army, United Nations forces, and CIA hit-men. Instead, they retained control of all the levers of political and economic power while sending in their "counter-insurrectionary" troops, weaponry, and interrogation specialists...(Richard: 1978: 36).

The methods used by Ahidjo for the establishment of a highly centralized political and administrative system characterized by the personalization of power has had a profound and lasting psychological impact on many generations of Cameroonians. For instance, '...The internalization of censorship and authoritarian control by the educated strata of the Cameroon population has reached such a degree...that it is only in the most private and secure circumstances that any Cameroonian, whatever his situation, would dare voice opinions which vary in the slightest respect from the ruling orthodoxy’, (Richard: 1978: 39-40).

3.1.3. POLICY/STATE ELITES IN CAMEROON

On the basis of Dror’s (1983) model of a developing state and Heady’s (1966) ‘political-system’ type, there is no doubt that policymaking in Cameroon is dominated by state elites. A major impediment to the formulation and implementation of a decentralization policy in Cameroon relates to the nature of these policy elites and the regime which has been in power now for over 30 years.

Various attempts have been made to determine the composition as well as the value orientations of the state or governing elites in Cameroon. Bayart (1985) talks of a ‘hegemonic alliance’, while Delancy (1989), refers to a ‘coalition’. According to Van der Walle, the regime in power in Cameroon since independence, is ‘...a post colonial historical alliance'...which has dominated the state apparatus and used it to appropriate a disproportionate share of the nation’s resources...', (Van der Walle: 1990: 58).

Jua (1989) is more specific in his analysis and asserts that the
ruling class in Cameroon which: ...Comprises of members of government, hauts fonctionnaires, la haute magistrature, top officials (civil and military) responsible for security and military, members of the intelligentsia directly involved with government, and the leaders of parapublic institutions, and apparatchiks, - is composed of, at most, 1500 people...(Jua,1989: 738).

It is important to note that this governing elite is constituted and perpetuated through a variety of methods. For instance Delancy (1989) states that the ruling coalition is; ...pulled together by several means, including the development of an extensive client-patron system, cooptation and the buying off of opposition, the control of appointments and nominations, the strategy of divide and rule, and the skilful use of ethnic balancing or ethnic arithmetic in the appointment process...(Delancy,1989: 58).

Some attempt has also been made to shed some light (Van der Walle,1990; Jua,1989; Delancy,1989; Bayart,1985; Ngayap,1983; Richard,1978) on the value orientations or political culture of the state/policy elites in Cameroon. The general consensus seems to be that the state elites have a high propensity for rent seeking. For instance Van der Walle states that: As Gramsci theorized would happen when a class has secured social hegemony, the values of the ruling alliance and of its modus vivendi have seeped through Cameroonian society, shoring up its power. In particular the acquisitive nature of state agents is something that is culturally accepted, even as it is resented and criticized. Common wisdom in Yaounde has it that "la chevre broute la ou elle est attachee", that in other words it can only be second nature for state officials to take advantage of their position... It is the control of the state and its
resources that has sustained this alliance \(^4\)\ldots (Van der Walle: 1990: 58-59).

Secondly, there is the tendency of the elites for the concentration of state power and decision making. Mbu Etonga, in his analysis of the powers of the President under the 1972 constitution concludes that:

Every kind of separation or division in governmental authority is rejected. The legislature is subordinated to the executive; bicameralism, which existed before, has been replaced by unicameralism, and federalism by unitarism. The judiciary is subordinated to the executive as regards appointments and dismissals. All this was but a foundation for the emergence of that political monolith, the one-party state, which itself finally consummated the personalization of rule, i.e., the centralization, within the single party, of all power in the hands of the leader\ldots (Etonga: 1980: 139).

Thirdly, the governing elite has displayed a consistent and persistent inability or reluctance to initiate and carry out fundamental reform measures which involve any significant redistribution of power and other resources within the Cameroon polity. The aversion of the regime towards fundamental reforms is due mainly to its rent seeking interests. According to Van der Walle, Ahmadu Ahidjo, President of Cameroon from independence to 1982, cemented a complex intra elite accommodation process with access to state resources and rent seeking activities to ensure the regime’s stability. Reform and economic austerity can be imposed on the general population; it is the state elite that will not tolerate the end of a system of prerogatives and privilege that is the glue that keeps it together, (Van der Walle: 1990: 54).

This view is echoed by Jua (1989: 738) when he asserts that the

\(^4\) Our emphasis
governing class, acting in collusion with members of the supportive class, has turned the state into an instrument for the accumulation of wealth, and that the endemic prebendalization of power pervades both the para-public and public sectors in Cameroon.

Fourthly, some elites are ready to abdicate or forego their role at various levels of the policy process in exchange for rewards offered by the regime. According to Richard,

In a political economy such as Cameroon's in which the rewards for the bureaucratic and professional elites at the top contrast starkly with the deprivation and exploitation of those at the bottom, the quid pro quo expected and obtained from those allowed to share in the benefits of the system is the sharp limiting of any involvement on their part in determining the objectives and policies of the system (Richard: 1978: 39).

3.1.4. THE ADMINISTRATIVE CONTEXT

Roger-Gabriel Nlep, (1986), has offered a useful insight into the forces/interests involved in the administrative system in Cameroon in what is so far one of the most comprehensive studies of the Public Administration system in the country. According to this author, a purely legalistic approach to the study of the administrative system in Cameroon would be inadequate. He therefore adopts Michel Crozier's approach which involves the analysis of the strategies of different actors in a system or in an organization (Nlep,1986: 204). In his analysis of the socio-cultural environment of administrative norms in Cameroon, Nlep, (1986), identifies the main categories of actors in Cameroon's administrative system. The first category of actors which he terms 'formal actors' (Nlep,1986: 206), consists of an authoritarian president, and the administrative bureaucracy which we may call the bureaucratic bourgeoisie, (Ake,1976:7). A second category of actors consists of what he terms 'informal actors' - made up of the different ethnic groups in the administration, and women in public administration Nlep (1986:
Nlep (1986) identifies the major ethnic groups as: the Bamileke, in the Western Province; the Beti, in the Centre and South Provinces; and the Northerners, (in the Adamawa, North, and Far North Provinces) of Cameroon.

Nlep, (1986: 216), also considers the position of ethnic and linguistic minorities, a good example of the latter are the anglophones who now occupy the North/West and South/West Provinces.

All these actors adopt a variety of strategies aimed at deriving one form of advantage or another from the administrative system (including the local government system) and this obviously affects the effective formulation and implementation of policies. For instance the hegemonic strategy adopted by the political oligarchy resulting from the authoritarian nature of the presidential regime is aimed at gaining control of the administrative machinery of the state which is an important source for rent seeking and influence peddling. On the other hand, the bureaucratic bourgeoisie maintains its domination over society through corruption and by constantly asserting its competence or 'technocratic' nature. This is important because according to Bayart, (1985,223), an administrative career opens the way to the exercise of executive power and the accumulation of material wealth. As regards the informal actors, the strategy adopted would vary according to circumstances. For instance an appeal to ethnic or tribal affiliations or in the case of women, sometimes 'sexual corruption', Nlep, (1986: 254).

3.2. DECENTRALIZATION POLICY IN CAMEROON

Koenig (1986) states that it is appropriate to think of public policy as consisting of legislation, executive orders, and rules and regulations which are formal articulations of decisions and programs. The decentralization policy in Cameroon is contained in a legislation, that is, law no 74/23 of 5th December 1974, pertaining to local government or local council reform. This law is complemented by Decree no. 77/91 of 25th March 1977, which lays down conditions for the exercise of supervisory powers over councils.
3.2.1. **THE 1974 LOCAL COUNCIL LAW**

The 1974 law is all-embracing in that it attempts to regulate to the least detail, all aspects of local government administration and management. This is best illustrated by articles 28-44, which deal with the internal functioning of Municipal Councils. However, within the context of this paper, we shall restrict ourselves to an examination of the powers and duties of municipal councillors and mayors who in principle are the main actors in the policy process at local government level.

The 1974 law provides for three categories of councils or local government authorities - Rural Councils for rural areas, Urban Councils for urban and semi-urban areas (article 2), and 'Delegations' (articles 172-177), for the cities. As of now, there are six of these 'Delegations' in the country (Yaounde, Douala, Bamenda, Nkongsamba, Kumba, and Limbe). A distinguishing characteristic of a 'Delegation' is the dual nature of its executive organ. It is headed by an elected mayor and a 'Government Delegate' usually a civil servant appointed by the central government. Legally the elected mayor has no other functions except that of merely presiding over council sessions. All the executive and ceremonial functions of the mayor are transferred to the 'Government Delegate'.

The mayors of Rural Councils are appointed by the central government while the mayors of Urban Councils are elected from among the councillors by the councillors themselves but any such election is subject to 'confirmation' by the central government.

According to the 1974 law, a local authority or local council consists of a decision-making or a deliberating body (article 12), and an executive body (article 52). These bodies correspond to the legislative and executive organs respectively at national or state level.

The decision-making body or municipal council is a representative organ and the supreme policy making body of a local council. It is composed of councillors elected for a term of five years by universal suffrage (article 12). The law empowers the municipal
council to handle all council business, and to take decisions as regards political, economic, budgetary and taxation matters falling within its jurisdiction which are enumerated at article 46. These include:
- the election of mayors and their deputies;
- adoption of the council budget;
- approving the management and administrative accounts of the council Treasurer;
- approving loan agreements and the acceptance of gifts and legacies;
- approving master plans for urban/city development;
- adopting names for streets and public squares.

The other important body in the council is the executive organ. It is made up of a mayor assisted by deputies, whose number is determined by law and depends on the number of inhabitants in the given council area, (article 55(1), (see Table 1 p. 42). The mayor is vested with executive authority and plays an important role in policy formulation and implementation in the council. The powers and duties of the mayor are meticulously spelt out by the 1974 law (articles 60-78). These include:
- authorizing council expenditure;
- ensuring the maintenance of public law and order within the council area of jurisdiction;
- maintenance of council infrastructure;
- management of council staff, and generally,
- executing or implementing resolutions or decisions taken by the municipal council.
<table>
<thead>
<tr>
<th>Type of Local Authority</th>
<th>Executive Organ</th>
<th>No. of Deputies</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Urban</td>
<td>Mayor</td>
<td>*2</td>
<td>Up to 50,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*3</td>
<td>50,001 - 200,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*4</td>
<td>Above 200,000</td>
</tr>
<tr>
<td>Rural</td>
<td>Municipal</td>
<td>*2</td>
<td>Up to 50,000</td>
</tr>
<tr>
<td></td>
<td>Administrator</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>*3</td>
<td>50,000 - 100,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>*4</td>
<td>Above 100,000</td>
</tr>
</tbody>
</table>

**Composition of the Executive Organs of Local Government Authorities**

**Source:** Adapted from the 1974 Local Government Law (Articles 55 & 59)
From this brief overview of the powers and duties of the decision-making and executive organs of local authorities, it may be thought that local government officials in Cameroon are vested with wide powers for the formulation and implementation of local government policies. However on the contrary, municipal officials are subject to close control by 'supervisory authorities'. These authorities as well as their powers and prerogatives are expressly provided for by the 1974 law (e.g articles 8,9) and by decree No. 77/91 of 25 March 1977 (especially article 1). This leads us to the issue of the implementation of the decentralization policy as contained in the 1974 law.

3.2.2. POLICY IMPLEMENTATION

Implementation is a crucial phase in the policy cycle (Gemadze,1994). Implementation has been defined as the '...process of interaction between the setting of goals and actions geared to achieving them' (Pressman & Wildavsky: 1984: xxxiii). According to Van Meter and Van Horn, ...

...policy implementation encompasses those actions by public and private individuals (or groups) that are directed at the achievement of objectives set forth in prior policy decisions. This includes both one-time efforts to transform decisions into operational terms, as well as continuing efforts to achieve the large and small changes mandated by policy decisions...(Van Meter and Van Horn: 1975: 447).

The Ministry of Territorial Administration - a central government department, is vested with sole responsibility for the implementation of the decentralization policy. This is clear from the provisions of the 1974 law and the 1977 decree. Article 8 of the 1974 law stipulates that the state shall exercise 'general supervision' over councils and council unions. The 1977 decree is more specific. It provides that 'Supervisory powers over councils, council unions and council establishments shall be exercised by the Minister of Territorial Administration and, under his control by governors and prefects...', (Article 1(1)). In conformity with the tradition of French local government
theory and practice (Cohen, 1980), a hierarchy of supervisory authorities (known in French as 'autorites de tutelle'), is thus established, with the prefect whose jurisdiction is limited to a division, the Governor, whose jurisdiction covers a province, and the Minister of Territorial Administration whose jurisdiction extends all over the national territory (see figure 2, p. 45).
Figure 2. Organigram of the Ministry of Territorial Administration

Source: Adapted from decree no 92/262 of 29 December 1952, establishing the Ministry of T.A.
The powers and prerogatives of the supervisory authorities as regards local government management and administration are also specified by the 1974 law and especially the 1977 decree. Thus article 9 of the 1974 law provides that the supervisory authority 'shall in particular:
(i) Cause to be taken all appropriate administrative, economic and social measures to secure the harmonious development of councils;
(ii) Define and cause to be implemented working methods capable of improving the efficiency and quality of council services;
(iii) Promote the training... of council staff;
(iv) Oversee the operation of the municipal council and the council services...' The 1977 decree further stipulates that supervisory authorities shall be responsible for;
- defining measures necessary for the harmonious development of councils;
- improving the efficiency and quality of council services;
- promoting the training of council staff;
- overseeing the operation of the executive branches of councils, (Article 2(1)).
They shall in addition '...have permanent responsibilities for providing assistance and information to councils...and for co-ordinating and controlling their activities. To this end they shall obtain from municipal administrators all the information, explanations or reports which they deem necessary for the performance of their duties...', (Article 2(2)).
One of the major problems as regards the implementation of this policy (as would be shown later), is the lack of administrative capacity at the level of supervisory authorities and within the local government system.
3.3. FAILURE OF DECENTRALIZATION POLICY

Our analysis of the failure of the decentralization policy here would rely on the criteria proposed by Smith (1989) based on policy design, policy process, and policy achievement.

3.3.1. POLICY DESIGN

According to Smith (1989), public policies can be judged in terms of their design and how they were formulated. DeLeon (1990), states that policy design calls for the intellectual and political integration of policy formulation, implementation, and evaluation tasks as well as for a clear vision and statement of policy purpose.

From our definition of decentralization (Mawhood, 1983; Gonipec, 1985), it is clear that the achievement of local government autonomy is an important indicator of the success of a decentralization policy. Unfortunately, the 1974 law does not guarantee local government autonomy in Cameroon, even though article 1 stipulates that a council shall be a decentralized public authority, having the status of a corporate body and vested with legal personality and financial autonomy. Alderfer (1964), asserts that in the modern sovereign national state, there is nothing like complete autonomy for local units of government, although that word is seen and heard in many places: smugly written into the law of the land, beaten out on the drums of party propaganda, and spun into the web of political theories. However, he concedes that:

Yet there is value in the concept of autonomy. It is an integral part of man's aspirations for freedom, basic in his quest for democracy, and a strong defense against outside enemies. Local autonomy, in one form or another, in some relative degree, is a fundamental ingredient of a successful nation (Alderfer: 1964: 93).

Local government autonomy in Cameroon is precarious partly because it lacks a constitutional basis. The method of creation of local authorities in Cameroon is not conducive to local government autonomy. A comparison with what obtains in other
Third World countries such as the Philippines would be interesting here. Section 6 of the Philippine Local Government Code (1991), provides that 'A local government unit may be created, divided, merged, abolished, or its boundaries substantially altered by law enacted by congress...'. On the contrary, article 4 of the 1974 law states that councils shall be set up by decree.

Furthermore, an examination of the position of the decision-making and executive organs of a council under the 1974 law vis-à-vis the hierarchy of supervisory authorities confirms the view that the 'corporateness' and autonomy referred to in article 1 of the 1974 law are more of a myth than a reality. For instance, article 23 (of the 1974 law) provides that the municipal council may be dissolved by decree and in 'urgent' circumstances it may be suspended by the supervisory authority. Article 29(2) also enables the supervisory authority to determine matters which have to come before the council for deliberations. Even after deliberations, the resolutions or decisions of the municipal council have to be sent to the supervisory authority for approval before they become enforceable or applicable (article 47, 1974 law). A case in point is a resolution of the council to accept a gift or legacy. Such a resolution must also be sanctioned by the supervisory authority who has the power to call on the council to review any of its decisions (articles 82 and 83, 1974 law). This again is quite the contrary of the Philippine Local Government Code (1991), which empowers local chief executives upon authority of the sanggunian, to negotiate and secure financial grants or donations in kind, in support of certain basic services or facilities, from local and foreign assistance agencies without the necessity of securing clearance or approval thereof from any department, agency, or office of the National Government or from any higher local government unit; provided that projects financed by such grants or assistance with national security implications shall be approved by the national agency concerned and that when such national agency fails to act on the request for approval within thirty (30) days from the receipt thereof, the same shall be deemed approved (section 23,
Cochrane (1983) asserts that in Francophone Africa, the communes have been severely limited in their revenue raising powers. All revenue decisions have had to be approved by the Minister of Interior. This assertion applies to the situation in Cameroon where the autonomy of local councils is all the more illusory in financial matters (articles 129-137, 1974 law). The law empower the municipal council to adopt the council budget but again it must be submitted to the supervisory authority for approval. All subsequent re-allocations of credits even after the budget has been approved are subject to approval by the appropriate supervisory authorities. The same applies to resolutions adopted by the municipal council as regards council taxes or fees, unlike section 129 of the Philippine Local Government Code which states that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, in accordance with the basic policy of local autonomy. Worse still, articles 133 of the 1974 law and 54 of the 1977 decree empower the supervisory authority to 'automatically establish' the budget, if the municipal council fails to adopt the budget within a specified time.

The financial autonomy of local authorities referred to in article 1 of the 1974 law is further negated by the fact that in practice local councils and the state operate 'joint accounts', with central government staff serving in the dual capacity of local government and state treasurers.

The executive organ of the council is also subject to strict central government controls. Article 62 of the 1974 law expressly provides that the mayor shall exercise his functions '...under the control of the supervisory authority and competent state bodies...', and article 67 further provides that the decisions of the mayor shall be forwarded to the supervisory authority by 'registered post', and they shall be enforceable after the said authority 'has given a visa and after publication, in particular by posting up'. Moreover, the 'administrative authority may suspend enforcement of an act of the mayor' which 'manifestly
violates' the laws or regulations in force.

The powers of the mayor in personnel matters are limited too. Article 65 of the 1974 law provides that the mayor shall make appointments to council 'posts', provided that 'secretaries general of town halls' shall be appointed by the supervisory authority. This restriction is reinforced by article 33 of the 1977 decree which stipulates that 'draft decisions to employ, advance or dismiss council staff shall be subject to prior approval by the prefect'; while article 34 provides that in matters which fall within their respective jurisdictions, the Minister of Territorial Administration, the governor, or the prefect, may when appropriate '...automatically take the place of the...mayor when ...[he]...refuses, after formal written notice has been served, either to put into effect an act prescribed by the statutory and administrative regulations, or to execute or to have executed a resolution which has become enforceable or a final court ruling.'

3.3.2. POLICY PROCESS

While policy design deals with the form and making of the policy, process is concerned with policy execution, in particular, its implementation (Smith, 1989). A second area of policy failure has been at the level of policy process or policy implementation. Smith states that;

For the Third World nations a myriad of factors can contribute to the emasculation of any government policy: lack of qualified personnel, insufficient direction and control from political leaders, opposition to the policy itself, corruption, etc... (Smith: 1973: 199).

There has clearly been a lack of direction and control of the decentralization policy from political leaders in Cameroon. All aspects of the policy including implementation have been left in the hands of the central bureaucracy of the Ministry of Territorial Administration which (as indicated above), was chosen as the policy instrument. A policy instrument is the chosen mode
of intervention which is expected to set in motion the desired changes which will lead to the achievement of the stated policy objectives, (Moharir: MPC II: 1994). Howlett (1978), states that policy instruments is the generic term provided to encompass the myriad techniques at the disposal of governments to implement their public policies. In fact the choice of policy instrument has been a major impediment to the realization of the decentralization policy in Cameroon. Cochrane (1964) in his analysis of the problems confronting local governments in developing countries, concludes that, perhaps some institutional mechanism outside the main bureaucratic stream could be made permanently responsible for these diverse and troublesome local government issues since local authorities cannot solve these problems on their own. Ministries of local government seem inefficient as promoters of stronger local government, they lack the necessary power and authority... (Cochrane: 1983: 49).

Here again it is interesting to note that unlike in the Philippines where an independent body - the Oversight Committee - was established to ensure the implementation of the decentralization policy, in Cameroon, this task was assumed by the central government by virtue of article 183 of the 1974 law. The government took advantage of this article and issued decree no 77/91 of 25 March 1977 which to say the least is an extreme example of what has been referred to as 'The New Despotism', (Hewart,1975) because its restrictive provisions (e.g articles 33, 59, 70), go far beyond what might reasonably have been contemplated by Parliament. Mayntz (1979: 633), states that to say that bureaucracies are agents of policy implementation does not mean that they are lifeless instruments.

The central bureaucracy has distorted the decentralization policy at the implementation stage and has tended to serve its interests instead of those of the local councils. This has been achieved through various ways. For instance, the government has tended to appoint civil servants as mayors in most of the councils. Of course it could be argued, that the appointment of
mayors per se by the central government, is not incompatible with decentralization. In some Western countries, (for instance the Netherlands), mayors (Burgomasters), are appointed by the central government. However, there are fundamental differences between the Dutch and Cameroonian systems. Writing about the Dutch system, Morlan states that:

...In general, a person appointed to a given community will be of the party having the largest support in that community's elections...Crown appointments definitely does not result in burgomasters acting as agents of the national government. Once appointed they are not subject to instructions from the central government, and when necessary they will vigorously support the position of their own municipalities against that of the government...(Morlan: 1964: 318).

This is a far cry from the situation in Cameroon where we have an authoritarian and highly centralized regime (Heady, 1966) and where supervisory authorities maintain a firm control on all aspects of local government management and administration.

Secondly, the practice has also developed of posting civil servants on secondment to occupy key administrative positions at local government level.

The appointment of mayors by the central government and the secondment of civil servants to senior positions in local councils has had an adverse effect on the number and calibre of people who are ready to take up leadership roles in local government. As Olowu (1990), points out, the poor vestment of responsibility by the centre in local governments leads responsible people to shy away from local governance.

The predominance of civil servants and other central government appointees in local government management and administration and the extent to which supervisory authorities are empowered by the 1974 law and the 1977 decree to interfere in local government management has to a great extent contributed to the failure of the decentralization policy.
3.3.3. POLICY ACHIEVEMENT

One of the main objectives of the decentralization policy in Cameroon is to achieve democratic participation and representation of the masses at local government level (see 1.1.1. above p. 4) and (Smith, 1985: 185; Gonidec, 1985: 287). According to the UN,

An important reason for decentralization is to develop more effective popular participation in local affairs, including activities of the central government that are carried out locally... (UN: 1962: 32).

Unfortunately, this objective has not been attained under the 1974 law. Firstly, the provisions of the 1974 law do not allow for adequate political participation. Verba et al. (1978), refer to political participation as those legal activities by private citizens that are more or less directly aimed at influencing the selection of governmental personnel and/or the actions they take. Most mayors in Cameroon are central government appointees so the local residents have little or no choice in their selection (article 58, 1974 law). Even in the few urban councils where mayors are supposed to be elected by and from amongst the councillors, such elections are subject to confirmation by the supervisory authorities. For instance article 52 of the 1974 law stipulates that the municipal urban council shall elect a mayor and deputies from among its members but it states at sub section (5) that their election shall be ‘recorded’ in effect sanctioned by an ‘act’ of the supervisory authority which shall be published in the official gazette; (see also article 21 of the 1977 decree).

Many mayors do not feel accountable to their constituents as they depend on central government officials for their tenure. Herzer and Pirez have pointed out that:

Where municipal authorities are nominated by a higher authority, outside the municipality, it places the municipal authorities in a position of dependence. In such instances, it is not the vote which decides who takes the position, but the will of the

This paternalistic attitude of the central government vis-a-vis local government is a major impediment to participation. The UN (1962: 45), states that ‘...where paternalism has developed in extreme form, it obstructs popular participation in Government, undermines the will of local representatives to take decisions...’

Effective political participation at local government level in Cameroon takes place only during council elections, when the electorate is called upon to vote for councillors whose mandates are renewed after every five years. But even such participation is rather too restricted and of limited impact. Verba et al., state that participation at election time is not necessarily the most effective means of citizen influence:

Though elections are a major means of citizen control over government officials, they are rather blunt instruments of control. For the individual or for particular groups of citizens, the most important political activities may be those in the between-elections period, when citizens try to influence government decisions in relation to specific problems that concern them...(Verba et al.: 1978: 47).

Here again the situation in Cameroon contrasts with that which obtains in other Third World countries especially in Latin America where:

...the phenomenon of the organization of the popular urban sectors has emerged with such organization forming the basis for demands for the solution to their needs by different means. The most common method has been the formation of some kind of neighbourhood organization which establishes links with the municipality to put forward its demands for (for instance) land, housing, infrastructure, services, or a ceiling on taxes...(Herzer & Pirez: 1991: 87).

Secondly, the decentralization policy has not resulted in the
representation of the majority of the constituents in the main policymaking bodies of the local councils. This is especially true in the case of women who constitute more than 50% of the population of Cameroon. This is rather unfortunate because the issues that concern women are among the major concerns of local government. The perspective of women and their experience in dealing with local concerns especially qualifies them to participate in local government (Shaul, 1982).

Nlep (1986:216) states that women are an 'isolated' minority in public administration in Cameroon. The highly gendered nature of public administration in Cameroon is cruelly manifested at local government level. For instance the mandate of incumbent mayors started in 1987, following nation-wide municipal elections held in October that same year during which no female candidate was elected mayor of the over two hundred local authorities in the country. Yet, Shaul further states that:

Local government is probably the easiest level of government in which women can increase their participation. Many of the problems that concern women about the quality of life such as schools, child care, and social services, are most affected by local decisions...(Shaul: 1982: 499).

In some developing countries a number of positions are reserved for women representatives in the executive bodies at various levels of the local government system. For instance in Uganda, the post of secretary for women (to be filled by a woman), is provided for in the Resistance Committees (see table 2, p. 56). This is not the case in Cameroon.
<table>
<thead>
<tr>
<th>Local Government Unit</th>
<th>Level of Representation</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>District Resistance Council</strong></td>
<td>1) One representative for women from each county and municipal resistance councils in the district</td>
<td>Members</td>
</tr>
<tr>
<td></td>
<td>2) Resistance Committee (RCV)</td>
<td>Secretary for Women</td>
</tr>
<tr>
<td><strong>County Resistance Council</strong></td>
<td>Resistance Committee (RCIV)</td>
<td>Secretary for Women</td>
</tr>
<tr>
<td><strong>Sub-County Resistance Council</strong></td>
<td>Resistance Committee (RCIII)</td>
<td>Secretary for Women</td>
</tr>
<tr>
<td><strong>Parish Resistance Council</strong></td>
<td>Resistance Committee (RC IV)</td>
<td>Secretary for Women</td>
</tr>
<tr>
<td><strong>Village Resistance Council</strong></td>
<td>1) All women of or above age 18</td>
<td>Members</td>
</tr>
<tr>
<td></td>
<td>2) Resistance Committee (RC V)</td>
<td>Secretary for Women</td>
</tr>
</tbody>
</table>

**Table 2:** Mandatory Women Representation in the Ugandan Decentralization Programme

**Source:** Adapted from Ashimwe (1989); Nakwunga M. (1997) and the Local Governments (Resistance Councils) Statute, 1993.
Women are also grossly under-represented in the deliberating or decisionmaking bodies of local councils. The number of women councillors is insignificant compared to men; even in urban areas where women are said to be more 'emancipated' (see table 3, p.58).
<table>
<thead>
<tr>
<th>NAME OF LOCAL AUTHORITY</th>
<th>TYPE</th>
<th>NO. OF COUNCILLORS</th>
<th>WOMEN</th>
<th>MEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Limbe</td>
<td>URBAN</td>
<td>40</td>
<td>8</td>
<td>32</td>
</tr>
<tr>
<td>Garoua</td>
<td>URBAN</td>
<td>31</td>
<td>2</td>
<td>29</td>
</tr>
<tr>
<td>Maroua</td>
<td>URBAN</td>
<td>45</td>
<td>3</td>
<td>42</td>
</tr>
<tr>
<td>Ngaoundere</td>
<td>URBAN</td>
<td>40</td>
<td>3</td>
<td>37</td>
</tr>
<tr>
<td>Bamenda</td>
<td>URBAN</td>
<td>40</td>
<td>7</td>
<td>33</td>
</tr>
<tr>
<td>Bertoua</td>
<td>URBAN</td>
<td>20</td>
<td>2</td>
<td>18</td>
</tr>
<tr>
<td>Bafoussam</td>
<td>URBAN</td>
<td>30</td>
<td>2</td>
<td>28</td>
</tr>
<tr>
<td>Douala First District</td>
<td>URBAN</td>
<td>35</td>
<td>4</td>
<td>31</td>
</tr>
<tr>
<td>Monatele</td>
<td>RURAL</td>
<td>20</td>
<td>1</td>
<td>19</td>
</tr>
<tr>
<td>Sangmelima</td>
<td>URBAN</td>
<td>20</td>
<td>2</td>
<td>18</td>
</tr>
</tbody>
</table>

**Table 3:**

MEN/WOMEN COUNCILLORS IN TEN (10) SELECTED LOCAL COUNCILS

**Source:** Ministry of Territorial Administration, Yaoundé.
The poor representation of women in local government in Cameroon could have incalculable consequences for society at large because:

The decisions of local government have profound effect on the lives of women. Especially during child-bearing and motherhood years, women generally are the major consumers of local government services in health and family activities either directly for themselves or indirectly on behalf of their children...(Shaul: 1982: 499).

The low participation and representation of women in local government in Cameroon contrasts sharply with the active participation and/or massive turn-out of women in or during national or party celebrations, and confirms the view that in Cameroon women are have been used and are still being used for the political empowerment of men (Konde, 1990).

From the above analysis, it is clear that the decentralization policy in Cameroon has been a failure on all the three counts of policy design, policy implementation, and policy achievement.
CHAPTER FOUR

ANALYSIS OF DECENTRALIZATION POLICY

4.0. INTRODUCTION

In chapter 3 (particularly section 3), we endeavoured to demonstrate the failure of the decentralization policy in Cameroon. In other words, while section 3 attempted to answer the 'how?' question of our study, this chapter would be devoted to the 'why?' aspect of our Research Paper. That is, why we have instead deconcentration in operation in Cameroon and not decentralization? It is important at this juncture to recall our earlier assertion in chapter 1, that the decentralization policy in Cameroon as contained in the 1974 law was (at any rate), doomed to be a failure. This assertion was based on a number of variables in the policy environment. These variables have just been outlined in 3.1.- 3.1.4. above and can be summarized here as follows:

Firstly, we argued that the national political and administrative environment was not conducive to the formulation and implementation of a viable decentralization policy (see 1.2.1. above). Our second contention was that the ambiguity of the key provisions of the 1974 law provided the central bureaucracy with an opportunity to hijack, distort and even subvert the decentralization policy at the level of implementation (1.2.2 above). Thirdly, we argued that there was no adequate administrative capacity to absorb or manage the decentralization programme (1.2.3 above).

The purpose of this chapter is to highlight the impact of these factors on the decentralization policy.

4.1. 'CENTRALIZATION CULTURE'

As indicated above, East Cameroon acceded to independence in a crisis situation. This fact has had serious and far reaching implications for the future evolution of the political and administrative institutions of the country. It also helped to
shape or mould the political culture (Pye, 1971) of the governing elite: the survival of the regime was at stake and the governing elite opted for a ‘centralization’ policy to ensure its survival.

The evolution of the political and administrative institutions of the country have thus been marked by a move towards concentration or centralization of power and decision making. Right from the early years of independence, the governing elite opted for a centralization policy. A process of centralization was set in motion beginning with the creation of a single national political party – The Cameroon National Union (CNU) in 1966, followed by the concentration of administrative decision-making in the capital city Yaounde, and culminating with the dissolution of the federation and the instauration of a unitary state in 1972. Centralization has given the president tremendous power over most aspects of politics, from the international to the local, even village, level (Delancy, 1989). Thus in 1974, when the decentralization policy was adopted, centralization as the dominant method of the administrative and political organization of the state was already firmly entrenched in the country. In fact, we can safely assert that in Cameroon, centralization has been "institutionalized" to the extent that one of the major characteristics of the political and administrative system is its pervasive "centralization culture". Under these circumstances, it is logical to conclude that it would be difficult for a decentralization policy to emerge from a policy environment characterized by a high propensity for political and administrative centralization. In fact to use the biblical imagery, the seeds of decentralization fell among 'thorns'.

4.2. ELITE POLITICAL CULTURE

The impact of the ‘centralization culture’ in the country on the decentralization policy is compounded by the value orientations or polical culture of the state or policy elites (Almond & Powell, 1978; Pye, 1971) characterized by rent seeking (Van der Walle, 1990); prebendalization of power (Jua, 1989) as well as the concentration and personalization of state power
This elite political culture is obviously not conducive to the formulation and implementation of a decentralization policy (Mawhood, 1983; Gonidec, 1983; Smith, 1985). Given the tendency of the policy elites for rent seeking, they cannot countenance the idea of devolving power to other decision centres out of the central state apparatus given that it is through the control of the state and its resources that the elite sustains itself in power (Var der Walle, 1990).

Also, the fact that some elites are ready to forego their role in the policy process in exchange for rewards offered by the regime (Richard, 1978: 39) implies a high degree of viciousness and cynicism and even blackmail in the process of policy formulation and implementation and is bound to affect the capability of the regime to produce and effectively implement public policy (Leichter, 1988: 338; Pye, 1971: 103).

Furthermore, given the definition of public policy as 'whatever government chooses to do or not to do' (Dye, 1978), 'non decisions' (Hogwood & Gun, 1984) could become the dominant method of policy-making adopted by the elites (Richard, 1978: 39) in Cameroon such that we can reasonably conclude here that the 1974 law was never intended to be implemented.

4.3. DOMINATION OF POLITICAL AND ADMINISTRATIVE INSTITUTIONS BY FRANCOPHONE CAMEROONIANS

The fact that the anglophones constitute a minority group (Nlep, 1986: 216), has contributed to political and administrative institutions and the policy process in general and the decentralization policy in particular being dominated by francophone Cameroonians.

In fact the dominant political culture in the country has not been and is not conducive to the formulation and implementation of a decentralization policy. Mawhood, (1983), states that Anglophone West Cameroon arrived at independence with an established system of democratized Native Authorities in which chiefs and councillors combined to operate their own local treasuries. 'East Cameroon, during and since the colonial period,
has always possessed a more centralizing administration than that of any anglophone country. A Napoleonic prefectural system, reinforced by a Fifth-Republic type constitution for the national government, continued to maintain strong control from the centre after the country reached independence... (Mawhood: 1983: 197).

With the advent of reunification, the view was prevalent (especially among some anglophone Cameroonians), that the positive elements of the administrative traditions inherited from the French and British colonial experience would be blended together to offer Cameroon a unique administrative system in Africa. On the contrary,

French influence that became by and large predominant superseded the British impact and not long after independence, all traces of British inspired local government had virtually disappeared... (Adamolekun et al.: 1988: 316).

According to Adamolekun and Laley, (1988), two administrative policies that were adopted by the post-colonial government account for this outcome. In the first place, the extension of the prefectural system of administration inherited from France to the whole of the country after the 1961 reunification of the British and French Camerouns, inaugurated the era of generalized French-style decentralization in which 'supervisory authorities' (or autorites de tutelle) play a pivotal role. Secondly, because of political difficulties, the communal administration was suspended de facto in the country, from 1960 to 1974, (Adamolekun et al., 1988).

This view is also shared by Mawhood, (1983), when he asserts that as from 1972, following the 'neutralization' of West Cameroonians and the destruction of their political and administrative institutions, the East Cameroon system of administration was imposed in all essentials throughout the national territory, (Mawhood, 1983). Thus the situation in Cameroon in spite of its triple colonial heritage, is the same as that which obtains in other francophone countries as described by Cohen: Local government in post-independence francophone Africa has continued to be deeply rooted in French
local government theory and practice. Despite African accession to national independence and the evolution of new forms of former colonial relationships, local government is based on fundamental principles of French administrative law and organization... (Cohen: 1980: 415).

The dangers inherent in institutional transplantation stressed in the ecological approach (Price, 1975; Riggs, 1964), are obvious here. Whereas the local government system in France operates in a fairly open, competitive and democratic polity, decentralization policies in Cameroon and other francophone countries in Sub-Saharan Africa ruled by authoritarian regimes (Heady, 1966) cannot lead to the establishment of effective and viable local government systems. The supervisory authorities in France would not use their powers in the same way as their counterparts in Cameroon.

4.4. AMBIGUOUS PROVISIONS OF THE 1974 LAW

From the point of view of legal draughtsmanship, the 1974 law is a rather clumsy piece of legislation, full of ambiguous and contradictory provisions. For instance, there is an apparent contradiction between article 14 which stipulates that all seats on municipal councils shall be renewed on one and the same day, and article 17, which provides for the holding of by-elections. In this and other important respects, the 1974 law is a far cry from similar legislation in other developing countries such as the Ugandan Local Governments (Resistance Councils) Statute, 1993, and the Philippine Local Government Code 1991. Furthermore, in spite of the all-embracing and detailed nature of the law, article 184 provides that: 'The practical terms and conditions of application of the present law shall be laid down by decree', and article 29(2) states that: '...The council may not discuss any matter not shown on the agenda, except when so directed by the supervisory authority...'

These and similar provisions have enabled the central bureaucracy to virtually hijack the decentralization process. For instance on the basis of article 184, the government was able to
issue decree No. 77/91 of 25 March 1977. In principle, this decree is supposed to lay down the conditions for the exercise of supervisory powers over councils but in practice, the extraordinary powers contained in the decree have given rise to various forms of corruption - kleptocracy, misappropriation of funds, intimidation - by supervisory authorities at local government level. In fact as mentioned earlier, (1.1.3.), supervisory authorities have been notorious for misusing their 'authority' especially as regards council resources. On the basis of our experience, the most glaring cases concern council vehicles and council finances.

Cameroon being a neo-patrimonial state (Clapham,1984; Findlay,1991), the combined effect of the ambiguous provisions of the 1974 law and the powers vested in supervisory authorities by the 1977 decree has in fact been to transform the local government system in the country into an arena for the deployment of neo-patrimonial relationships. Local government officials in Cameroon find themselves in a de facto subordinate position vis-a-vis the various supervisory authorities who have the right to command, to issue orders, to give instructions, to direct, to employ resources, to make commitments, and to exercise formalized control (Björkman,1968) over council resources. In this connection, Clapham (1984) has noted that in a neo-patrimonial state,

A superior will consider that he has the right to intervene personally in any matter which comes within his jurisdiction, and will do so regardless of the chaos it may cause...A subordinate who takes decisions without referring them upwards may be regarded as slighting the authority of his boss...(Clapham,1984: 49).

5 The fate of the former mayor of the Limbe Urban Council (Mr. Matute Daniel), deserves to be mentioned here. Mr. Matute resisted various pressures from supervisory authorities. Things came to a head over the award of a contract for the construction of a new Limbe Urban Council market. An extraordinary session
This point is well illustrated by article 59 of the 1977 decree. It provides that if the mayor fails to 'sanction' expenditure which has been duly authorized and for which credits are available, the prefect 'shall summon him to order the payment due within fifteen days. On the expiry of this period...’ the prefect shall 'sanction' the expenditure himself.

The neo-patrimonial state (Clapham, 1984) also provides a fertile ground for patron-client relationships. Appointments to senior positions in local government in Cameroon are done by the appropriate supervisory authority (article 65(1), 1974 law), who must also approve any decision to employ, promote and dismiss all council staff (articles 33 and 34, 1977 decree). Many civil servants have been 'seconded' to local councils on the basis of these articles. Most of these civil servants who occupy influential and often lucrative positions in the councils, are 'proteges' of either powerful traditional or political leaders, or of senior administrative officials.

4.5. LACK OF ADMINISTRATIVE CAPACITY

It is now established (Gonidec, 1985; Rondinelli et al., 1983), that certain specific factors contribute to the success or failure of decentralization policies in Third World countries. For instance, Rondinelli, Nellis and Cheema, assert that:

...assessment of decentralization in developing countries suggest that four main factors affect the success or failure of these policies: (1) the degree to which central political leaders and bureaucrats support decentralization and the organizations to which responsibilities are transferred; (2) the degree to which the dominant behaviour, attitudes, and

of the Council was convened (and presided over in camera by the Senior Divisional Officer), during which Mr. Matute was 'voted' out of office and replaced by a lady councillor. The interesting thing here is that just a few months before this extraordinary session, these same councillors had passed a motion of support for their mayor - Mr. Matute!
culture are conducive to decentralized decisionmaking and adoption; (3) the degree to which policies and programs are appropriately designed and organized to promote decentralized decisionmaking and management; (4) the degree to which adequate financial, human, and physical resources are made available to the organizations to which responsibilities are transferred...,(Rondinelli et al., 1983: 51-52).

Given the limited scope of our study, we would only consider the question of lack of qualified personnel or lack of administrative capacity which has been a major obstacle to the realization of the objectives of the decentralization policy in Cameroon.

The problem of lack of administrative capacity poses at two different but related levels. Firstly, at the level of supervisory authorities who are supposed to play a crucial role in the operationalization or implementation of the decentralization policy (see article 9, 1974 law; and article 2(1), 1977 decree). Article 2(2) of the 1977 decree further provides that supervisory authorities shall in addition ‘...have permanent responsibilities for providing assistance and information to councils...and for coordinating and controlling their activities...’ The success of the decentralization policy is thus made to depend largely on the supervisory authorities. But unfortunately, they have no basic training in local government management and administration. Worse still, supervisory authorities are used to a rather centralized and paternalistic method of administration. They have no experience, in decentralized service management and delivery. In fact they even lack the psychological disposition required for the implementation of a decentralization policy. In this connection, Olowu rightly states that:

The model of decentralization expounded in Africa, in fact, expects the central bureaucracy to shoulder the task of coordinating, initiating, and directing "development" throughout the country. Reliance is put on bureaucratic skills and hierarchy for success.
Unfortunately, these skills are usually lacking leading to a breakdown of this "decentralized" model, Olowu,1990: 89).

Secondly, at the level of local governments, local government service does not attract qualified personnel because local government staff suffer from low status compared to civil servants. Also, most local authorities are not financially viable and as such, cannot afford to recruit much needed qualified staff.

We conclude this chapter by reiterating our assertion that the 1974 decentralization policy in Cameroon was destined to be a failure right from its inception. Firstly, because of an unfavourable environment characterized mainly by a 'centralization culture' and as such, we can claim that the decentralization policy was a 'still-birth'. Secondly, the value orientations and political culture of the state/policy elites are not conducive to the formulation and implementation of a decentralization policy. Thirdly, the ambiguity and contradictions of the 1974 law gave the central bureaucracy a blank cheque in the implementation of the policy. Finally all these difficulties are compounded by the lack of administrative capacity.
CHAPTER FIVE

CONCLUSION

5.0. INTRODUCTION

In chapter 2, we defined public policy as guidelines (or a cluster of guidelines) directing on-going courses of action decided upon by those in office under the influence of values and pressures on the way resources/expenditure and coercion are to be used in pursuit of objectives or in support of other policies. We have seen in chapter 4, that important variables in the policy environment (for instance the "centralization culture"), and especially the value orientations of the policy elites\(^6\) (such as rent seeking and the cultivation of patron-client relationships), in Cameroon are such that the establishment of an effective and viable local government system cannot and could not have been on the agenda of the policy elites even in 1974. That being the case, we are tempted to ask why the 1974 law was enacted and promulgated by the regime after all?

5.1. RAISON D'ETRE OF THE 1974 LAW

The 1974 law falls into the category of symbolic policies, never intended to be implemented. Unless a policy is enforced it does not become a policy. In this respect there is a difference in legislation and policy. Sometimes a law may be passed as a symbolic reaction of the government to the problem but it may not be enforced (Moharir: 1979: 40).

In this connection, it is important to recall the main features of a 'soft state' (Myrdal, 1981; Hyden, 1983). Medard (1977), uses the concept of the 'soft state' in his analysis of the political and administrative system in Cameroon. He states that in Cameroon, institutions are not meant to perform the functions

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\(^6\) Our emphasis.
which are legally or explicitly assigned to them. They are institutions more in appearance than in reality. In fact, they are 'pseudo-institutions' (Medard, 1977: 38). For instance a hospital is not meant for the treatment of patients. It is intended first for purposes of national prestige, a show-case of the 'modernization' effort of the regime. Secondly, it is meant for patronage purposes and for the benefit of its staff. Concern for patients comes last, as institutions are not intended to serve their 'explicit' purpose (Medard, 1977, p.76).

Following (Medard, 1977), we can assert that decentralization in Cameroon is used for rather different purposes than those officially stated. This necessitates our examination of the 'implicit' as opposed to the 'explicit' (Conyers, 1986) policy objectives. Firstly, decentralization in Cameroon is used to reinforce the control and domination of the regime over the people. The provisions of the 1974 law (e.g. article 67) and the 1977 decree (e.g. article 6), give supervisory authorities extraordinary powers over the decision-making and executive bodies of councils. According to Smith,

...It may be politically useful for a government to create the impression that it is strengthening the autonomy of a local community when, in reality, it is strengthening the hand of its own bureaucrats in the field (Smith: 1985: 189-190).

Secondly, decentralization is used as a 'mechanism to contain potentially explosive social forces' (Olowu, 1990), and to give citizens the impression that they can participate in the management of their affairs locally. This reduces the demand or pressure for involvement or participation at other levels of the state apparatus:

Participation at local level may be an important concession to be offered to the lower classes if they are to be incorporated into a system of government and an economy which permits such classes very little individual autonomy or personal power. Local democracy can offer the appearance of self-determination without its substance. But local autonomy may have to be
contained on behalf of classes whose interests are most effectively articulated elsewhere, (Smith: 1985: 194-195).

Thirdly, in keeping with the logic of the neo-patrimonial nature of the state (Clapham, 1984; Findlay, 1991), positions in local government (especially mayoralships), are used either as sinecures, or as 'carrots' to pacify or neutralize real or potential political opponents.

Finally, in keeping with its value orientations, the local government system is used by the ruling elite as a mechanism for the collection and funneling of revenue to the central government treasury. For instance in 1992 when the regime was hard pressed for cash to buy over its opponents and finance its presidential campaign, a circular was sent out by the Minister of Finance instructing treasurers to henceforth forward all revenue to the central treasury in Yaounde.

5.2. PROSPECTS FOR DECENTRALIZATION IN CAMEROON

The future of decentralization in Cameroon is rather bleak. Firstly, it is important to note that since the decentralization policy was introduced almost 20 years ago (December 1974), no comprehensive policy evaluation has ever been undertaken. This further confirms our assertion in chapter 4, that the governing elite cannot initiate any radical reform measures. According to Smith,

The evaluation process and the knowledge derived from it in the Third World may undermine a government by showing faults and shortcomings which could be used by those opposed to the regime. Why then should we expect authoritarian leaders and bureaucrats to support, nurture, and defend an evaluation process that may help to lead to their demise?, (Smith: 1985: 139).

Secondly, President Ahidjo resigned from office in November 1982 and the political and administrative machinery he had painstakingly put in place was inherited by his constitutional successor - Paul Biya (a francophone). There were high expectations then that some fundamental reforms would be
initiated. Unfortunately, these expectations have not materialized largely because of the political culture (Cantori & Ziegler, 1988; Pye, 1971) of the governing elite. In fact Moutard (1986: 21) states that in spite of certain cosmetic ‘reforms’ undertaken since 1982, Biya’s political agenda excludes any idea of a sudden break with the past. In the same vein, Van der Walle asserts that:

The regime has attempted to cut off some fat, to excise some of its patrimonial tendencies while maintaining its core logic. However, it has been unable to effectuate fundamental changes in governance, because this would mean the end of the hegemonic alliance on which the regime is based, (Van der Walle: 1990: 54).

The message from Van der Walle (1990) is clear and unambiguous: decentralization involving local self-government and democracy (Mawhood, 1983; Gonidec, 1985; Smith, 1985) is inconceivable in Cameroon in the foreseeable future in the absence of a change in regime and as Mawhood has rightly concluded, ... Change when it comes in Cameroon, can be expected to occur as the result of a radical shift in the regime, rather than incrementally, (Mawhood: 1983: 199).
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ANNEXES

Annexe 1: Law No. 74/23 of 5th December 1974.
Annexe 2: Decree No. 77/91 of 25th March 1977.
Loi no 74-22 du 5 décembre 1974
sur les équipements sportifs et socio-éducatifs.

L'Assemblée nationale a délibéré et adopté:
Le Président de la République promulgue la loi dont la teneur suit:

Art. premier. — Toute construction scolaire ou universitaire et de réalisation de complexes immobiliers à caractère résidentiel ou industriel doit comporter, suivant les modalités qui seront précisées par décret et au prorata des populations concernées, des terrains nécessaires à la mise en place des équipements sportifs et socio-éducatifs.

Art. 2. — Est considérée comme équipement sportif et socio-éducatif, toute structure destinée à la pratique des sports et aux activités socio-éducatives de loisirs et de plein-air.

Art. 3. — Le programme de réalisation de ces équipements incombe au promoteur et doit être intégré dans le projet d'exécution de l'opération concernée.

Art. 4. — Sauf dispense, les promoteurs des établissements scolaires ou universitaires et des complexes immobiliers à caractère résidentiel ou industriel disposent d'un délai de trois ans à compter de la date de promulgation de la présente loi pour se conformer aux prescriptions qu'elle édicte.

Art. 5. — Tout manquement aux obligations prévues aux articles 1er et 3 de la présente loi est punissable d'une amende de 500 000 à 1 000 000 de francs. La peine ainsi infligée ne dispense pas le promoteur des obligations visées aux articles 1er et 3 ci-dessus.

Art. 6. — Des décès prévissent en tant que de besoin les modalités d'application de la présente loi.

Art. 7. — La présente loi sera enregistrée, publiée au Journal officiel de la République unie du Cameroun et exécutée comme loi de l'Etat.

Yaoundé, le 5 décembre 1974.

El. HADJ AHMEDOU AHMAD.

Law No. 74-22 of 5 December 1974
relating to sports and socio-educational facilities.

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

1. All development projects, plans for school or university buildings, and schemes for real estate complexes of a residential or industrial nature shall include, under conditions to be laid down by decree and pro rata to the number of people concerned, the necessary land for the provision of sports and socio-educational facilities.

2. All structures intended for the practice of sports and for open air leisure socio-educational activities shall be considered as sports and socio-educational facilities.

3. The schedule for the provisions of such facilities shall devolve upon the promoter and must be integrated in the execution schedule of the operation concerned.

4. Unless exemption is granted, the promoters of school and university establishments and of real estate complexes of a residential and industrial nature shall have three years with effect from the date of enactment of this law to comply with the requirements which it lays down.

5. (1) Failure to comply with the obligations laid down in Sections 1 and 3 of the present law shall be punishable by a fine of from 500 000 to 1 000 000 francs. (2) The said penalties shall not free the promoter from the obligations laid down in Sections 1 and 3 above.

6. Decrees shall specify where necessary the conditions of application of this law.

7. This law shall be registered, published in the Official Gazette in French and English and enforced as a law of the United Republic of Cameroon.

Yaoundé, 5 December 1974.

El. HADJ AHMEDOU AHMAD.

Law No. 74-23 of 5 December 1974
organizing Councils.

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

PART I

1. (1) A council shall be a decentralized public authority having the status of a corporate body under public law. (2) It shall have legal personality and financial autonomy. (3) It shall administer local affairs under the supervision of the State to secure the economic, social and cultural development of its population.

2. (1) There shall be urban councils and rural councils. (2) An urban council shall be a council whose territorial jurisdiction is confined to a built-up area having a town plan.

(c) A rural council shall be a council whose territorial jurisdiction covers a built-up area, with or without a town plan, and rural areas.
Art. 3. — La commune urbaine est dirigée par un maire élu au sein du conseil municipal, assisté d'adjoints également élus.

La commune rurale est dirigée par un administrateur municipal nommé par voie réglementaire, assisté d'adjoints nommés parmi les conseillers municipaux.

Art. 4. — La commune est créée par décret.

Le décret de création en fixe la dénomination, les limites territoriales et le chef-lieu.

Les limites territoriales d'une commune peuvent être modifiées par décret.

Art. 5. — Le corps municipal se compose d'un organe délibérant appelé conseil municipal et d'un organe exécutif dirigé selon le cas par le maire ou par l'administrateur municipal.

Art. 6. — Les communes peuvent s'associer en syndicats de communes dans les conditions fixées par la présente loi.

Art. 7. — Le Président de la République peut décider le regroupement temporaire ou définitif de plusieurs communes.

Au sens de la présente loi, le regroupement définitif de communes est appelé fusion de communes.

Art. 8. — L'État assure une tutelle générale sur les communes et syndicats de communes.

Les modalités d'exercice de cette tutelle sont définies par décret.

Art. 9. — L'autorité de tutelle a notamment pour mission :

1° De provoquer toutes dispositions d'ordre administratif, économique et social propres à assurer le développement harmonieux des communes.

2° De définir et faire appliquer des méthodes de travail permettant d'accroître le rendement et d'améliorer la qualité des services communaux.

3° De promouvoir la formation et le recyclage du personnel communal.

4° De contrôler le fonctionnement du conseil municipal et de l'administration communale.

Art. 10. — L'autorité de tutelle peut créer au sein d'une commune des délégations municipales dont elle fixe les attributions.

Ces délégations municipales n'ont ni l'autonomie financière, ni la personnalité juridique.

Art. 11. — En cas de modification des limites territoriales d'une commune, l'actif et le passif des communes concernées sont réglés par acte de l'autorité de tutelle. S'il y a partage de l'autorité de tutelle, c'est une commission au sein de laquelle les conseils municipaux intéressés sont obligatoirement représentés.

TITRE II

De l'organe délibérant.

CHAPITRE PREMIER

Formation.

Art. 12. — Le conseil municipal, organe délibérant de la commune, est composé de conseillers municipaux élus pour cinq ans au suffrage universel, direct et secret.

Ils sont rééligibles.

3. (1) Urban councils shall be directed by mayors elected from among the municipal councillors, assisted by two or more elected deputies.

(2) Rural councils shall be directed by municipal administrators appointed by statutory order, assisted by two or more deputies appointed from among the municipal councillors.

4. (1) Councils shall be set up by decree.

(2) Such decrees shall fix the name and physical boundaries of the council and determine the chief town.

(3) The physical boundaries of a council may be changed by decree.

5. The municipal corps shall comprise a decision-making body to be called the municipal council, and an executive branch directed, as the case may be, by the mayor or the municipal administrator.

6. Councils may associate in council unions under the conditions laid down in the present law.

7. (1) The President of the Republic may combine two or more councils, on a temporary or permanent basis.

(2) In the meaning of the present law, a council-merger shall be a permanent combination of councils.

8. (1) The State shall exercise general supervision over councils and council unions.

(2) The terms and conditions of such supervision shall be defined by decree.

9. The supervisory authority shall in particular:

(i) Cause to be taken all appropriate administrative, economic and social measures to secure the harmonious development of councils;

(ii) Define and cause to be implemented working methods capable of improving the efficiency and quality of council services;

(iii) Promote the training and further training of council staff;

(iv) Oversee the operation of the municipal council and the council services.

10. (1) The supervisory authority may set up municipal delegations within councils. It shall define their powers and duties.

(2) Municipal delegations shall not have financial autonomy or legal personality.

11. When the physical boundaries of councils are changed, the assets and liabilities of the councils concerned shall be regulated by act of the supervisory authority. Where apportionment occurs, the supervisory authority shall appoint a commission on which the municipal councils concerned shall be represented.

PART II

The decision-making body.

CHAPTER I

Formation.

12. (1) The municipal council, the decision-making body of the council, shall comprise municipal councillors elected for a term of five years by universal suffrage and by direct and secret ballot.

(2) Municipal councillors shall be eligible for re-election.
Art. 13. — Le nombre de conseillers municipaux est fixé conformément au tableau suivant:

Jusqu'à 10,000 habitants .............................. 15 conseillers
De 10,001 à 20,000 habitants ........................ 20 —
De 20,001 à 30,000 habitants ........................ 25 —
De 30,001 à 40,000 habitants ........................ 30 —
De 40,001 à 50,000 habitants ........................ 35 —
De 50,001 à 60,000 habitants ........................ 40 —
Plus de 60,000 habitants .............................. 45 —

Les chiffres du dernier recensement officiel précédant les élections sont seuls pris en compte pour la détermination du nombre d'habitants d'une commune.

Art. 14. — Les conseils municipaux sont renouvelés intégralement à la même date.

Chaque commune constitue une circonscription électorale. L'élection a lieu au scrutin de listes à un tour. Est proclamée élue la liste ayant obtenu la majorité des suffrages valablement exprimés.

Art. 15. — La modification des limites territoriales d'une commune peut entraîner, selon l'ampleur de ses conséquences, le renouvellement partiel ou total du conseil municipal.

Il en est de même du regroupement temporaire ou de la fusion de plusieurs communes.

Le conseil municipal ainsi élu doit être renouvelé conformément aux dispositions de l'article 14 ci-dessus.

Art. 16. — Il ne peut être procédé à des élections de conseillers municipaux dans les six mois qui précèdent le renouvellement général des conseils.

CHAPTER II

Capacité électorale, éligibilité, incompatibilité.

Art. 17. — Les dispositions relatives à la capacité électorale et aux conditions d'éligibilité prévues par la loi électorale des membres de l'Assemblée nationale en vigueur s'appliquent aux élections municipales.

Art. 18. — Les gouverneurs, secrétaires généraux de province, préfets, sous-préfets, chefs de district et leurs adjoints ne peuvent exercer le mandat de conseiller municipal dans le ressort de leur circonscription administrative pendant l'exercice de leurs fonctions.

Ne peuvent également exercer le mandat de conseiller municipal:

— Les fonctionnaires de police, les gendarmes, militaires, gardes civils et assimilés;
— Les secrétaires généraux de mairie, le receveur municipal et les chefs de services municipaux;
— Les conseillers municipaux déclarés démissionnaires d'office dans les conditions prévues par la présente loi.

Art. 19. — Nul ne peut être candidat dans plusieurs communes à la fois.

Art. 20. — Tout conseiller municipal qui perd sa capacité électorale est déclaré démissionnaire d'office par l'autorité de tutelle.

Art. 21. — Tout conseiller municipal qui, pour une cause survenue postérieurement à son élection, se trouve dans l'un des cas d'incompatibilité prévu par la présente loi, doit opter pour son mandat municipal ou pour la fonction à laquelle il a accédé. Faut d'option manifestée dans les quinze jours qui suivent le changement de situation, il est déclaré démissionnaire par l'autorité de tutelle.

13. (1) The number of municipal councillors shall be as shown below:

Up to 10,000 inhabitants .............................. 15 councillors
From 10,001 to 20,000 inhabitants ........................ 20 —
From 20,001 to 30,000 inhabitants ........................ 25 —
From 30,001 to 40,000 inhabitants ........................ 30 —
From 40,001 to 50,000 inhabitants ........................ 35 —
From 50,001 to 60,000 inhabitants ........................ 40 —
Over 60,000 inhabitants .............................. 45 —

(2) The figures from the most recent official census prior to the elections, shall alone be taken into account in determining the number of inhabitants in a council.

14. (1) All the seats on municipal councils shall be renewed on one and the same day.

(2) Each council shall constitute an electoral constituency.

(3) Elections shall be by a single poll, on lists. The list obtaining the largest number of votes lawfully cast shall be proclaimed elected.

15. (1) A change in the physical boundaries of a council may give rise, according to the scale of its consequences, to renewal of all or some of the seats on that council.

(2) The same shall apply in the case of temporary combination or merger of two or more councils.

(3) The municipal council thus elected must be renewed pursuant to Section 14.22.e.

16. Council by-elections may not be held within six months of the next general council elections.
Art. 22. — Les dispositions relatives aux opérations électorales prévues par la loi électorale des membres de l'Assemblée nationale en vigueur, sont applicables aux élections municipales.

**Chapitre III**

**Dissolution, suspension, vacance.**

Art. 23. — Le conseil municipal peut être dissous par décret. En cas d'urgence, il peut être suspendu par acte notifié de l'autorité de tutelle.

La durée de cette suspension ne peut excéder deux mois.

Art. 24. — En cas de dissolution d'un conseil ou de démission de la majorité de ses membres ou lorsqu'un conseil municipal ne peut être constitué, l'autorité de tutelle désigne une commission spéciale de sept membres dont un président et un vice-président.

La commission ainsi constituée assume les fonctions normalement dévolues au conseil municipal. Ses pouvoirs se limitent cependant aux problèmes urgents, aux actes de simple administration et aux mesures conservatoires.

La commission spéciale ne peut en aucun cas ni engager les pouvoirs municipaux au-delà des ressources disponibles de la gestion en cours, ni voter le budget, ni approuver les comptes administratifs ou de gestion.

Art. 25. — Les pouvoirs de la commission spéciale expirent de plein droit dès la formation du nouveau conseil municipal.

Art. 26. — La vacance se produit soit par annulation des opérations électorales d'une commune, soit par dissolution du conseil municipal ou par perte de la majorité de ses membres.

En cas de vacance, il est procédé dans un délai de trois mois à de nouvelles élections.

Art. 27. — Les élections partielles ont lieu lorsqu'un conseil a perdu les deux cinquièmes de ses membres. Dans ce cas, les promoteurs de la liste élu aux élections communales générales sont seuls habilités à présenter une liste complémentaire aux élections partielles.

**Chapitre IV**

**Fonctionnement.**

Art. 28. — Le conseil municipal se réunit normalement en session ordinaire une fois par semestre.

La durée de chaque session ne peut excéder huit jours sauf autorisation de l'autorité de tutelle.

Art. 29. — La convocation du conseil municipal est faite par le maire, ou par l'administrateur municipal.

Elle indique la date, le lieu, l'heure et l'ordre du jour de la réunion du conseil. Celui-ci ne peut débattre d'un sujet non porté à son ordre du jour que s'il en est requis par l'autorité de tutelle.

La convocation est adressée par écrit aux conseillers dix jours avant la réunion. Ce délai peut être abrégé en cas d'urgence.

La convocation est mentionnée au registre des procès-verbaux du conseil et affichée à la mairie.

Art. 30. — Le conseil municipal se réunit en session extraordinaire soit sur prescription de l'autorité de tutelle, soit à la demande des deux tiers de ses membres, soit à l'initiative du maire ou de l'administrateur municipal.

Art. 31. — La police des réunions est assurée par celui qui les préside.
Art. 32. — Les fonctions de secrétaire de séance du conseil municipal sont assurées par le secrétaire de mairie; en cas d’absence ou d’empêchement de ce dernier, par un agent de la municipalité désigné à cet effet par le maire ou l’administrateur municipal.

Art. 33. — Les séances du conseil municipal sont publiques. Néanmoins, à la demande du tiers des membres présents, du maire ou de l’administrateur municipal, le conseil peut décider de s’ouvrir à huis clos.

Art. 34. — Le conseil municipal ne peut valablement délibérer que si plus de la moitié de ses membres assiste à la réunion.

Toutefois le conseil peut valablement délibérer si après deux convocations régulièrement faites le quorum n’est pas atteint.

Art. 35. — Les délibérations sont prises à la majorité simple des suffrages exprimés et dispositions contraires expressées.

Le vote a lieu au scrutin public.

En cas de partage des voix celle du président est prépondérante.

Art. 36. — Un conseiller municipal élu ou choisi se voit attribuer à un collègue de son choix le mandat écrit de vote en son nom.

Le conseil municipal peut annuler ce mandat s’il estime que l’absence du mandant n’est pas justifiée.

Aucun conseiller ne peut détenir plus de deux mandats, y compris le sien.

Art. 37. — Le vote a lieu au scrutin secret lorsque le tiers des membres présents le demande ou lorsqu’il s’agit de désignations individuelles à des fonctions municipales ou de dotations.

En cas de vote au scrutin secret, le partage des voix bénéficie au candidat le plus âgé ou équivalent au rejet de la proposition soumise au vote.

Art. 38. — Au cours de la dernière séance, le secrétaire sommé de prendre l’appréciation du conseil un relevé écrit des décisions prises au cours de la session, ce relevé est signé de tous les membres du conseil.


Art. 40. — Les délibérations peuvent être présentées sous forme d’extraits de procès-verbaux des sessions; ces extrait sont ouverts conformément et signés par le maire ou l’administrateur municipal et le secrétaire de séance.

Les délibérations sont conservées par ordre de date dans un registre caché et paraphé par l’autorité de tutelle.

Art. 41. — Le conseil municipal peut former en son sein des commissions chargées d’étudier les questions dont il est saisi.

Les commissions se réunissent dans l’intervalle des sessions. Elles sont présidées au cours de leur première séance jusqu’à l’élection de leur président par le maire, l’administrateur municipal ou l’un de leurs adjoints qui les convoque.

32. The secretary of the town hall, or in his absence or prevention a municipal official designated by the mayor or the administrator, shall act as secretary at sessions of the municipal council.

33. Sessions of the municipal council shall be public. Provided that the council may decide to hold a closed session at the request of one-third of the members present, the mayor, or the municipal administrator.

34. (1) Proceedings of the municipal council shall be valid only when more than half the members are present at the meeting.

(2) Provided that the proceedings shall be valid if there is no quorum after two convening notices have been duly issued.

35. (1) Decisions shall be taken by simple majority of the votes cast, except as expressly stipulated otherwise.

(2) Voting shall be public.

(3) In the event of a tie, the chairman shall have a casting vote.

36. (1) When unable to attend a meeting, a municipal councillor may give a colleague of his choice written authority to vote on his behalf.

(2) The municipal council may rule such authority to be void if it considers the councillor’s absence to be unjustified.

(2) No councillor may hold more than two votes, his own included.

37. (1) Voting shall be secret when not less than one-third of the members present so request, and in the case of individual appointments to municipal posts or dismissals.

(2) When voting is secret, a tie shall be interpreted in favour of the more senior candidate or as a rejection of the proposal in question.

38. At the final sitting, the secretary shall submit a written statement of decisions taken during the session for approval by the council. The said statement shall be signed by all members of the council.

39. The secretary shall subsequently draw up minutes of the council’s proceedings. The minutes shall be signed by the mayor or the municipal administrator and the secretary of the session. They shall be forwarded to the members of the council prior to the following session.

40. (1) Decisions may be presented in the form of extracts from the minutes; the said extracts shall be certified true copies and signed by the mayor or the municipal administrator and the secretary of the session.

(2) Decisions shall be preserved in chronological order in a register which has been numbered and initialled by the supervisory authority.

41. (1) A municipal council may set up internal commissions to examine matters placed before it.

(2) The commissions shall meet in the period between sessions. The first meeting shall be convened by the mayor, the municipal administrator or one of their deputies, who shall take the chair until a chairman is elected.
Art. 42. — Tout conseiller municipal qui, sans motifs reconnus légitimes par le conseil, n'a pas déféré à trois convocations successives peut être, après avis du conseil municipal, déclaré démissionnaire d'office par l'autorité de tutelle.

Art. 43. — Les démissions individuelles sont constatées par acte de l'autorité de tutelle. Elles prennent effet un mois après leur transmission à l'autorité de tutelle.

Les démissions collectives sont irrecevables.

Art. 44. — Les employeurs sont tenus de laisser aux salariés de leur entreprise membres d'un conseil municipal, le temps nécessaire pour leur participation aux travaux du conseil et des commissions constituées par lui.

Le temps passé par les salariés aux différentes séances du conseil municipal et des commissions qui en dépendent peut être récupéré par leur employeur. En tout état de cause, l'absence du travailleur pour sa participation aux travaux du conseil ou des commissions ne peut entraîner la rupture de son contrat de travail, à peine de dommages et intérêts au profit du salarié pour licenciement abusif.

CHAPITRE V

ATTRIBUTIONS

Art. 45. — Le conseil municipal délibère sur les affaires de la commune.

Il donne son avis lorsqu'il en est requis en vertu de la loi ou à la demande de l'autorité de tutelle.

Il émet des vœux et fait des suggestions sur tous les problèmes d'intérêt local.

Art. 46. — Relèvent de la compétence du conseil municipal :

— l'élection du maire et de ses adjoints;
— le vote du budget communal;
— l'approbation du compte administratif et du compte de gestion du receveur municipal;
— les autorisations spéciales des recettes et des dépenses;
— la fixation des emprunts et l'acceptation des dons et legs;
— l'autorisation des interventions de la commune dans le domaine économique et social, notamment par voie d'exploitation directe ou par simple participation financière dans les organismes privés ou publics;
— l'approbation des plans d'urbanisme;
— l'adoption de la dénomination des rues et places publiques;
— l'autorisation des acquérements d'immeubles;
— l'autorisation de l'établissement, de la suppression des foires ou du changement de leur lieu d'implantation;
— l'autorisation des aliénations et échanges de propriétés communales.

Art. 47. — Dans les quinze jours qui suivent la session du conseil, le maire ou l'administrateur municipal adresse à l'autorité de tutelle, ceux-là compris recommandé avec accusé de réception, les délibérations prises par le conseil, aux fins d'approbation.

Art. 48. — Sont nulles de plein droit :

1° Les délibérations prises hors du domaine de compétence du conseil ou en dehors de ses sessions régulières;
2° Les délibérations prises en violation de la loi ou des règlements.

La nullité de droit est constatée par acte de l'autorité de tutelle. Elle est opposable aux tiers.

42. A municipal councillor who, without reasons which the council deems legitimate, has failed to respond to three successive notices convening meetings may, on the recommendation of the municipal council, be automatically retired by the supervisory authority.

43. (1) Individual resignations shall be recorded by act of the supervisory authority. They shall take effect one month from the date on which they are communicated to the supervisory authority.

(2) Collective resignations shall not be admissible.

44. (1) Employers shall be bound to allow their wage-earning employees who are members of a municipal council the time necessary to attend proceedings of the council and its commissions.

(2) The time which such wage-earners spend at sessions of the municipal council or its commissions may be recovered by the employer.

(3) In no event may a worker's absence to attend proceedings of the council or its commissions lead to termination of his contract, under penalty of damages payable to the worker for wrongful dismissal.

CHAPITRE V

POWERS AND DUTIES OF MUNICIPAL COUNCILS

45. (1) The municipal council shall deliberate upon council business.

(2) It shall state its opinion when so required by law or the supervisory authority.

(3) It shall make recommendations and proposals on all matters of local interest.

46. The following matters shall be within the jurisdiction of municipal councils:

— The election of the mayor and his deputies;
— Voting the council budget;
— Approving the administrative accounts and the management accounts of the municipal revenue collector;
— Special revenue and expenditure authorizations;
— Contracting loans and accepting gifts and legacies;
— Authorizing council intervention in the economic and social spheres, in particular by directly operating or taking a financial stake in private or public bodies;
— Approving town plans;
— Adopting names for streets and public squares and places;
— Authorizing the purchase of real estate;
— Authorizing the holding or abolition of fairs, and changes in fair sites;
— Authorizing the session or exchange of council properties.

47. Within fifteen days of a council session, the mayor or the municipal administrator shall forward the council's decisions to the supervisory authority for approval; they shall be sent by registered post, and an acknowledgement of receipt shall be given.

48. (1) Decisions taken in the following circumstances shall be null and void as of right:

(i) Decisions beyond the jurisdiction of the council, or taken outside a proper session;
(ii) Decisions taken contrary to law or regulations.

(2) Nullity as of right shall be recorded by act of the supervisory authority. It shall be admissible in evidence.
Art. 49. — Peuvent être annulées les délibérations auxquelles ont pris part en leur nom personnel ou comme mandataire, des membres du conseil intéressés à titre personnel à l'objet de ces délibérations.

Art. 50. — L'annulation prononcée par acte motivé de l'autorité de tutelle dans les deux mois qui suivent la session au cours de laquelle la délibération attaquée a été prise.

Elle intervient soit à l'initiative de l'autorité de tutelle, soit à la demande de toute personne intéressée d'un contribuable de la commune.

Le maire ou l'administrateur municipal enregistre la demande d'annulation contre récépissé et transmet le dossier avec son avis motivé à l'autorité de tutelle.

L'acte d'annulation peut être attaqué devant la juridiction administrative par toute personne physique ou morale intéressée.

Art. 51. — Les fonctions de conseiller municipal sont gratuites. Elles donnent cependant droit au remboursement des frais de déplacement à l'occasion des sessions du conseil ou des réunions de ses commissions.

Les conseillers municipaux ont droit à des frais de session déterminés en fonction de leur assiduité aux séances du conseil ou de ses commissions.

Les missions hors du territoire national sont soumises à l'autorisation préalable de l'autorité de tutelle.

Les frais de session et de mission sont fixés par acte de l'autorité de tutelle.

TITRE III
De l'organe exécutif.

CHAPITRE PREMIER
Le maire, l'administrateur municipal et leurs adjoints.

SECTION I. — Elections du maire et des adjoints.

Art. 52. — A sa première session qui se tient nécessairement le deuxième mardi après les élections, le conseil municipal de la commune urbaine élit le maire et les adjoints parmi ses membres.

L'élection a lieu en scrutin secret, à la majorité simple des membres présents. Toutefois cette élection n'est valable que si les candidats aux mains des conseillers assistent à la séance ou sont représentés.

Le conseil est présidé par l'un des cinq conseillers les plus âgés choisis par ses pairs jusqu'à l'élection du maire. Le maire est élu uninominale; les adjoints sont élus sur une même liste.

Le maire et les adjoints sont élus pour cinq ans.

Cette élection est constatée par acte de l'autorité de tutelle publié au Journal officiel.

Art. 53. — En cas d'irrégularité dans l'élection du maire ou des adjoints, l'autorité de tutelle peut faire annuler les élections de sa propre initiative ou à la requête d'un électeur de la commune dans les trente jours qui suivent la session au cours de laquelle l'élection est intervenue.

Dans ce cas l'intérim du maire est assuré par les adjoints dont l'ordre de présence.

Si l'élection des adjoints est attaquée simultanément avec celle du maire, l'intérim est assuré par l'un des cinq conseillers les plus âgés, désigné par l'autorité de tutelle.

Le conseil est convoqué dans les trente jours de l'intervention de l'acte d'annulation pour de nouvelles élections.

49. When council members with a personal interest in a given matter take part in proceedings on that matter, either on their own behalf or representing another, the proceedings may be declared null and void.

50. (1) Nullity shall be declared by reasoned act of the supervisory authority within two months of the session at which the decision in question was taken.

(2) It shall be declared on the initiative of the supervisory authority or on the application of any interested party or council taxpayer.

(3) The mayor or the municipal administrator shall register the said application, issuing a receipt, and shall forward the dossier with his reasoned recommendation to the supervisory authority.

(4) The said act may be appended in the administrative courts by any interested natural person or corporate body.

51. (1) The services of municipal councillors shall be unpaid. Provided that councillors shall be entitled to reimbursement of travelling expenses for meetings of the council and its commissions.

(2) The municipal councillors shall be entitled to an attendance allowance determined on the basis of their attendance at the meetings of the council and its commissions.

(3) Missions outside Cameroon shall be subject to prior authorization by the supervisory authority.

(4) The rates of attendance and mission allowances shall be fixed by act of the supervisory authority.

PART III
The executive branch.

CHAPTER I
Mayors, municipal administrators and their deputies.

I. Election of mayors and their deputies.

52. (1) At its first session, which shall be held on the second Tuesday following the elections, the municipal urban council shall elect a mayor and deputies from among its members.

(2) The election, by secret ballot, shall be by simple majority of the members present. The election of a mayor and deputies shall be valid only when not less than two-thirds of the councillors are present or represented.

(3) The five eldest councillors shall choose one of their number to take the chair until the mayor is elected. The mayor shall be elected by voting for single candidates; the deputies shall be elected on one list.

(4) The mayor and the deputies shall be elected for a term of five years.

(5) Their election shall be recorded by act of the supervisory authority, which shall be published in the Official Gazette.

53. (1) In the event of irregularity in the election of the mayor or the deputies, the supervisory authority may declare the election null and void on its own initiative or on the application of an elector of the council within thirty days of the session during which the election was held.

(2) In such cases the deputies, in order of prescience, shall act as mayor.

(3) When complaints are lodged concerning the election both of the mayor and of the deputies, the supervisory authority shall choose one of the five eldest councillors to act as mayor.

(4) The council shall be convened within thirty days of the act declaring the election null, for further elections.
Art. 54. — En cas de décès ou de démission du maire, le conseil est convoqué pour élire un nouveau maire dans les soixante jours qui suivent le décès ou la démission.

L'intérim est assuré pendant ce temps par les adjoints dans l'ordre de présence ou à défaut par l'un des cinq conseillers les plus âgés, désigné par l'autorité de tutelle.

Art. 55. — Le nombre d'adjoints au maire est fixé conformément au tableau suivant :

<table>
<thead>
<tr>
<th>Nombre d'habitants</th>
<th>Adjoints</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jusqu'à 50,000</td>
<td>2</td>
</tr>
<tr>
<td>50,001 à 200,000</td>
<td>3</td>
</tr>
<tr>
<td>Au-dessus de 200,000</td>
<td>4</td>
</tr>
</tbody>
</table>

Nonobstant les dispositions de l'alinéa précédent, le nombre d'adjoints au maire ne peut être inférieur au nombre de délégations municipales créées.

Art. 56. — Lorsqu'elle intervient, la démission d'un maire ou d'un adjoint au maire est déposée auprès de l'autorité administrative locale qui en délivre récépissé et la communique à l'autorité de tutelle.

La démission prend effet à compter de la date de son acceptation par l'autorité de tutelle ou, faute de réponse, deux mois à compter de sa date de dépôt.

L'autorité de tutelle peut, en acceptant la démission, exiger que le démissionnaire continue d'exercer ses fonctions jusqu'à l'élection de son successeur. Elle peut aussi, le cas échéant, désigner l'un des cinq conseillers les plus âgés pour assurer l'intérim d'un maire démissionnaire.

Art. 57. — En cas d'atteinte à de formule publique, d'infraction pouvant entraîner une sanction pénale assortie de déchéances, de carence avérée ou de faute lourde dans l'exercice de leurs fonctions, le maire et ses adjoints peuvent être revoqués par décret sans préjudice des sanctions pénales éventuelles.

En cas d'inertie persistante, de négligence grêves et répétées dans l'exercice de leurs fonctions, ils peuvent, collectivement ou individuellement, être destitués par le conseil municipal sur réquisition de l'autorité de tutelle.

S'il y a urgence, l'autorité de tutelle peut prononcer à leur encontre la suspension des fonctions. Dans ce cas, le conseil est, par dérogation aux dispositions de l'article 29 ci-dessus, convoqué par l'autorité de tutelle.

La séance de destitution est présidée par l'un des cinq conseillers municipaux les plus âgés choisi par ses pairs. Le vote est acquis à la majorité absolue des membres présents.

Section II. — Désignation de l'administrateur municipal et de ses adjoints.

Art. 58. — L'administrateur municipal et ses adjoints sont nommés par acte de l'autorité de tutelle. Les adjoints sont choisis parmi les membres du conseil municipal.

Art. 59. — Le nombre d'adjoints à l'administrateur municipal est fixé conformément au tableau ci-après :

<table>
<thead>
<tr>
<th>Nombre d'habitants</th>
<th>Adjoints</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jusqu'à 50,000</td>
<td>2</td>
</tr>
<tr>
<td>50,001 à 100,000</td>
<td>3</td>
</tr>
<tr>
<td>Au-dessus de 100,000</td>
<td>4</td>
</tr>
</tbody>
</table>

Art. 60. — Le maire ou l'administrateur municipal représente la commune dans les actes de la vie publique.

54. (1) In the event of death or resignation of the mayor, the council shall be convened to elect a new mayor within sixty days of the death or resignation.

(2) During this period, the deputies, in order of precedence, or in their absence one of the five eldest councillors, chosen by the supervisory authority, shall act as mayor.

55. (1) The number of deputies to the mayor shall be as shown below:

<table>
<thead>
<tr>
<th>Number of inhabitants</th>
<th>Deputies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 50,000</td>
<td>2</td>
</tr>
<tr>
<td>50,001 to 200,000</td>
<td>3</td>
</tr>
<tr>
<td>Over 200,000</td>
<td>4</td>
</tr>
</tbody>
</table>

(2) Notwithstanding the provisions of Subsection (1) above, the number of deputies to the mayor may not be less than the number of municipal delegations.

56. (1) The resignation of a mayor or a deputy shall be lodged with the local administrative authority, which shall issue a receipt and forward the resignation to the supervisory authority.

(2) Resignations shall take effect on the date on which they are accepted by the said authority or, in the absence of such acceptance, two months from the date on which they are lodged.

(3) The supervisory authority may, when accepting a resignation, require that the person concerned continue in office until a successor has been elected. It may also, where necessary, appoint one of the five eldest councillors to act in place of a mayor who has resigned.

57. (1) In the event of misappropriation of public funds, of an offence liable to penal sanction entailing forfeiture, of clear incompetence, or of a serious offence in the performance of their duties, the mayor and his deputies may be dismissed by decree without prejudice to criminal proceedings where applicable.

(2) In the event of persistent inertia, or serious and repeated negligence of duties, they may, collectively or as individuals, be dismissed by the municipal council on the direction of the supervisory authority.

(3) In urgent cases, the supervisory authority may suspend them from their duties. The council shall then, notwithstanding the provisions of Section 29 above, be convened by the supervisory authority.

(4) The five eldest councillors shall choose one of their number to take the chair at the meeting convened to decide on dismissal. The decision shall be taken by an absolute majority of the members present.

II. Appointment of municipal administrators and their deputies.

58. Municipal administrators and their deputies shall be appointed by act of the supervisory authority. The deputies shall be chosen from among the councillors.

59. The number of deputies to the municipal administrator shall be as shown below:

<table>
<thead>
<tr>
<th>Number of inhabitants</th>
<th>Deputies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 50,000</td>
<td>2</td>
</tr>
<tr>
<td>50,001 to 100,000</td>
<td>3</td>
</tr>
<tr>
<td>Over 100,000</td>
<td>4</td>
</tr>
</tbody>
</table>

Attributions du maire ou de l'Administrateur municipal.

Chapter II

Powers and duties of mayors and municipal administrators.

60. (1) The mayor or the municipal administrator shall represent the council for public purposes.
Il préside de droit le conseil municipal. Pendant les séances qu'il préside effectivement, il assure la police des réunions et peut à ce titre faire expulser de la salle des délibérations ou faire arrêter tout individu qui trouble l'ordre public.

Art. 61. — Le maire ou l'administrateur municipal est officier d'état civil. A ce titre il célèbre les mariages, enregistre et authentifie les naissances et les décès. Il en délivre les actes.

Art. 62. — Le maire ou l'administrateur municipal est chargé, sous le contrôle de l'autorité de tutelle et des organismes compétents de l'État :

1° De préparer et proposer au conseil le budget communal;
2° D'ordonner les dépenses;
3° De gérer les revenus communaux;
4° De diriger les travaux communaux;
5° De pourvoir aux mesures de voirie municipale;
6° D'établir chaque année, en liaison avec le représentant local des travaux publics, un plan de campagne pour les travaux de voirie d'intérêt municipal. Ce plan est soumis à l'approbation de l'autorité de tutelle après avis du conseil municipal;
7° De passer les marchés, souscrire les baux et réaliser les adjudications des travaux municipaux dans les formes légalement établies;
8° De passer dans les mêmes formes et au nom de la commune les actes de vente, échanges, partages, acceptation de dons et legs, acquisitions, transactions, lorsque ces actes ont été autorisés conformément aux dispositions légales en vigueur;
9° De conserver et d'administrer les propriétés de la commune et de passer à cet effet tous actes conservatoires;
10° D'administrer le personnel communal;
11° De représenter la commune en justice;
12° Et d'une façon générale d'exécuter les décisions du conseil municipal et de lui en rendre compte.

Art. 63. — Le maire ou l'administrateur municipal peut, sous sa surveillance et sa responsabilité, confier une partie de ses attributions à un ou à plusieurs de ses adjoints.

En cas de création d'une délégation municipale, des pouvoirs déterminés peuvent être donnés à un adjoint par acte de l'autorité de tutelle.

Art. 64. — Lorsque les intérêts personnels du maire ou de l'administrateur municipal sont en opposition avec ceux de la commune, l'autorité de tutelle dûment informée désigne pour la défense des intérêts de la commune, l'adjoint ou, le cas échéant, le conseiller municipal le plus apte à préserver les intérêts communaux.

Art. 65. — Le maire ou l'administrateur municipal nomme aux divers emplois communaux. Toutefois les secrétaires généraux de mairie sont nommés par l'autorité de tutelle.

Il recrute, gère et licencie le personnel communal sous le contrôle de l'autorité de tutelle.

Art. 66. — Le maire ou l'administrateur municipal est chargé en outre :

1° De publier à nouveau, en cas de besoin, les lois et règlements de police et d'amener les populations à les observer;
2° De veiller à l'application générale des lois et règlements dans la commune;
3° De veiller à ce qu'une sépulture convenable soit donnée à toute personne décédée dans sa commune;
4° De rendre compte de ses actes aux autorités municipales et à l'autorité de tutelle;
5° De faire des inventaires des biens publics et de les conserver;
6° De préparer les procès-verbaux des séances du conseil municipal;
7° De dresser le budget communal;
8° De faire respecter l'ordre public dans la commune.

(2) He shall as of right be chairman of the municipal council. At meetings where he effectively takes the chair, he shall be responsible for order and in this capacity may have any person disturbing public order expelled from the chamber or arrested.

61. The mayor or the municipal administrator shall be the civil status registrar. In this capacity he shall solemnize marriages and register and certify births and deaths. He shall issue certificates of marriage, birth and death.

62. The mayor or the municipal administrator shall be responsible, under the control of the supervisory authority and the competent State bodies, for:

(i) Preparing the council budget and placing it before the council;
(ii) Authorising expenditure;
(iii) Administering council revenue;
(iv) Directing council work;
(v) Taking necessary measures for council roads;
(vi) Drawing up annually a schedule of municipal road works, in conjunction with the local public works representative; the said schedule shall be submitted to the supervisory authority for approval when passed by the municipal council;
(vii) Placing contracts, signing leases and letting work on tender in accordance with the legal procedure;
(viii) Concluding deeds of sale, exchange, apportionment, acceptance of deeds and legacies, purchase, and transaction on behalf of the council in accordance with the legal procedure, when such acts have been authorized in accordance with the legal provisions in force;
(ix) Conserving and administrating the property of the council, and taking all measures of conservation for this purpose:
(a) Administering council staff;
(b) Representing the council at law;
(ii) Representing the council at law;
(iii) In general, executing the decisions of the municipal council and reporting to it thereon.

63. (1) The mayor or the municipal administrator may, under his supervision and on his responsibility, entrust part of his powers and duties to one or more of his deputies.

(2) When a municipal delegation is set up, specific powers may be granted to a deputy by act of the supervisory authority.

64. Where the personal interests of the mayor or the municipal administrator are in conflict with those of the council, the supervisory authority duly notified shall appoint the deputy or, where applicable, the municipal councillor best fitted to defend the council's interests.

65. (i) The mayor or the municipal administrator shall make appointments to council posts. Provided that secretaries general of town halls shall be appointed by the supervisory authority.

(2) He shall recruit, administer and dismiss council staff, under the control of the supervisory authority.

66. The mayor or the municipal administrator shall further be responsible for:

(i) Republishing laws and regulations as necessary, and ensuring that the population observes them;
(ii) Ensuring the general application of laws and regulations in the council;
(iii) Ensuring that suitable burials is given to any person who dies in the council;
4° D'exécuter les instructions gouvernementales ou de prendre les mesures permettant de leur donner application dans sa commune.

Art. 67. — Les actes du maire ou de l'administrateur municipal sont communiqués à l'autorité de tutelle sous pli recommandé.
Ils sont exécutoires après visa de cette autorité et après publication notamment par voie d'affichage.

Art. 68. — Nonobstant les dispositions qui précèdent, les arrêtés municipaux portant règlement temporaire sont immédiatement exécutoires.

L'autorité de tutelle peut cependant les annuler en cas d'abus ou de violation de la loi ou des règlements.

Les décisions individuelles ne sont exécutoires qu'après notification.

Art. 69. — L'autorité administrative peut suspendre l'exécution d'un acte pris par le maire ou l'administrateur municipal en violation manifeste des lois et règlements en vigueur; mais elle ne peut en modifier d'office les dispositions.

Art. 70. — Les actes du maire ou de l'administrateur municipal sont portés à la connaissance des intéressés par voie de publication et d'affichage lorsqu'il s'agit de texte de portée générale et par voie de notification individuelle dans le cas contraire.

La notification est établie par le récéption de la partie intéressée ou, à défaut, par l'original échiqué de la notification conservée dans les archives de la mairie.

Les actes de publication et de notification sont conservés dans un registre spécial coté et paraphé par l'autorité de tutelle et tenu à la mairie.

Art. 71. — Le maire ou l'administrateur municipal est chargé de la police municipal et de l'exécution des actes y relatifs.

Cette police a pour objet d'assurer, en relation avec les autorités administratives compétentes, l'ordre, la tranquillité et la salubrité publiques. Elle comprend notamment:

1° La garantie de sécurité et de commodité de passage dans les rues, quais, places et voies publiques communautaires par le nettoyage, l'éclairage, l'entretien des encombrements, la réparation des immeubles publiques menaçant ruine;

2° La prévention des atteintes à la tranquillité publique, telles que les rixes et disputes dans les rues, les attroupements, bruits et rassemblements nocturnes;

3° Les mesures pratiques de maintien de l'ordre dans les foires, marchés, lieux des réjouissances et des cérémonies publiques, spectacles, fêtes, cafés et autres lieux publics;

4° Les mesures de lutte contre l'incendie et contre la divagation des animaux;

5° L'exécution de toutes mesures d'hygiène et de salubrité publiques, notamment la lutte contre les taudis, l'établissement et la réparation de fontaines, conduites d'eau, égoutts, latrines;

6° Les mesures destinées à la sauvegarde de la morale et de la décente publiques;

7° En général, l'ensemble des mesures tendant à l'embellissement des agglomérations de la commune.

Art. 72. — Le maire ou l'administrateur municipal peut, après une mise en demeure restée sans suite pendant deux mois, faire démolir tout immeuble bâti en infraction au plan d'urbanisme ou menaçant ruine.

(iii) Executing the instructions of the Government or taking steps by which they can be executed in the council.

67. (1) Acts of the mayor or the municipal administrator shall be forwarded to the supervisory authority by registered post.

(2) They shall be enforceable after the authority has given a visa and after publication, in particular by posting up.

68. (1) Notwithstanding the foregoing provisions, municipal orders to issue temporary regulations shall be enforceable immediately.

(2) Provided that they may be declared null by the supervisory authority in the case of abuse or violation of the law or regulations.

(3) Individual decisions shall be enforceable only after notification.

69. The administrative authority may suspend enforcement of an act of the mayor or the municipal administrator which manifestly violates the laws or regulations in force but may not automatically amend the provisions of such act.

70. (1) Acts of the mayor or the municipal administrator shall be notified to the persons concerned by publication and posting up in the case of general texts and by individual notification in other cases.

(2) Notification shall be established by the receipt issued by the person concerned or, failing this, by the original notification duly initialled and kept in the town hall records.

(3) Acts of publication and acts of notification shall be kept in a special register numbered and initialled by the supervisory authority and held at the town hall.

71. (1) The mayor or the municipal administrator shall be responsible for maintaining public order in the council area, and for the execution of acts relating thereto.

(2) The purpose shall be to ensure public order, peace and hygiene in conjunction with the competent administrative authorities, in particular:

(i) Guaranteeing safe and unencumbered passage in the streets, quays, squares and public ways of the council through cleaning, lighting, the removal of obstructions, the repair of public council buildings in danger of collapse, etc;

(ii) Preventing disturbances of the peace, such as brawls and arguments in the street, unlawful assemblies, and gatherings and disturbance by night;

(iii) Practical measures for maintaining order at fairs, markets, places of entertainment, public ceremonies, shows, sporting events, cafés and other public places;

(iv) Fire-fighting measures and measures against stray animals;

(v) Executing all public health and hygiene measures, in particular slum clearance, establishing and repairing public water taps, water pipes, sewers, latrines;

(a) Measures designed to safeguard public morals and decency;

(b) In general, all measures designed to embellish the built up areas of the council.

72. (1) The mayor or the municipal administrator may order the demolition of any building erected contrary to town planning regulations or falling into ruin, when two months have passed without response to notice.
La démolition peut être immédiate :
— S'il y a risque d’effondrement ;
— Si le propriétaire fautif n’a pas obtenu au préalable un permis de bâti régulier.
Les frais de démolition sont à la charge du propriétaire de l’immeuble démolit.

Art. 73. — Le maire ou l'administrateur municipal assure la police des voies communales.

A ce titre il délivre les permis d'occupation temporaire des rues et places publiques ou de dépôt temporaire de matériaux sur les voies communales, les rivières, ports, quais fluviaux et autres places publiques communales comprenant tout des nécessités d'utilisation de ces lieux par le public.
Il délivre également les autorisations de bâti et d'alignement et toutes permissions de voirie, notamment l'établissement de canalisations dans la voie publique.

Les actes du maire ou de l'administrateur municipal peuvent faire l'objet d'un recours gracieux auprès de leur auteur. En cas d'insuccès, ils sont soumis à l'appréciation de l'autorité de tutelle ; les délais du recours contentieux ne courent qu'à partir de la date de saisine de cette autorité.

Art. 74. — Pour l'application des mesures de police prises en vertu de la présente loi le maire ou l'administrateur municipal peut faire requérir l'intervention des forces de police ou de gendarmerie.

Art. 75. — Les pouvoirs de police municipaux conférés au maire et à l'administrateur municipal ne font pas obstacle aux pouvoirs de police générale des autorités administratives compétentes.

Art. 76. — Le maire ou l'administrateur municipal conduit le conseil dans les manifestations publiques telles que les cérémonies officielles.
Les adjoints prennent rang dans l'ordre de présence.
Les conseillers prennent rang selon l'ordre des dates de première élection ou pour les élus de même date, selon l'ordre de présentation des candidatures.

Art. 77. — Dans les circonstances solennelles de l'exercice de leurs fonctions, le maire ou l'administrateur municipal et leurs adjoints portent en bandoulière une écharpe aux couleurs nationales dont les caractéristiques sont déterminées par acte de l'autorité de tutelle. Les conseillers municipaux portent un insigne distinctif déterminé dans les mêmes conditions.

Ces écharpes et insignes sont acquis sur les fonds du budget communal.

Art. 78. — Le maire ou l'administrateur municipal a droit à une indemnité de fonction et à une indemnité de représentation.
Les adjoints peuvent prétendre qu'à une indemnité de fonction. Toutefois, un adjoint qui assure l'intérim du maire ou de l'administrateur municipal pour une durée supérieure à deux mois peut prétendre à une indemnité de représentation égale à l'indemnité de fonction du maire ou de l'administrateur municipal.

Le montant des indemnités de fonction et de représentation, les taux des frais de mission, de mission et tous autres avantages au profit des magistrats municipaux sont fixés par acte de l'autorité de tutelle sur proposition du conseil municipal.
L'indemnité de fonction n'est perçue que lorsque le bénéficiaire exerce effectivement les fonctions auxquelles elle est attachée.

(2) Demolition may take place immediately when there is a danger of collapse, or when the offending owner has not first obtained a proper building permit.
(3) Demolition costs shall be borne by the owner of the building demolished.

73. (1) The mayor or the municipal administrator shall be responsible for order on council roads.
(2) In this capacity he shall issue permits for temporary occupation of streets and public squares and for temporary deposit of materials on the council roads, rivers, harbours, riverside quays and other public council places, taking into consideration the need for these places to be used by the public.
(3) He shall further issue building and alignment permits and authorizations relating to the public highway, in particular for piping under roads.

(4) The acts of the mayor or the municipal administrator may be the subject of administrative claims to the said persons. Where the claim is refused, the matter shall be referred to the supervisory authority. The period allowed for complaint to the Supreme Court shall run from the date on which it is referred to the supervisory authority.

74. For the application of the measures of order taken under the present law, the mayor or the municipal administrator may request the intervention of the police or gendarmerie.

75. The municipal powers granted to the mayor or the municipal administrator shall be no bar to the general powers of the competent administrative authorities.

76. (1) The mayor or the municipal administrator shall lead the council on public occasions such as official ceremonies.
(2) The deputies shall rank in order of precedence.
(3) The councillors shall rank according to the date of election; those elected on the same day shall rank in order of appearance on the list.

77. (1) On solemn occasions of official duty, the mayor or the municipal administrator and their deputies shall have sashes in the national colours, worn separately, of a type to be defined by act of the supervisory authority. Municipal councillors shall wear distinguishing badges, to be defined in the same manner.
(2) The said sashes and badges shall be purchased on the council budget.

78. (1) The mayor or the municipal administrator shall be entitled to a duty allowance and an entertainment allowance.
(2) The deputies shall be entitled to a duty allowance only. Provided that a deputy acting as mayor or municipal administrator for a period of more than two months may claim an entertainment allowance equal in amount to the duty allowance of the mayor or the municipal administrator.
(3) The rate of the duty allowance, the entertainment allowance, the attendance allowance, the mission allowance and other benefits of municipal officers shall be fixed by act of the supervisory authority, on the recommendation of the municipal council.

(4) The duty allowance shall be payable only when the person concerned is effectively performing the duties to which the allowance attaches.
TITRE IV
Moyens d'action de la commune.

CHAPITRE IER
Domaine communal.

Art. 79. — La commune dispose d'un domaine public et d'un domaine privé dont la gestion lui incombe.

Le domaine public communal comprend :

1° Les rues, les places et jardins publics, les marchés, les halles, les cimetières, les voies de communication d'intérêt local, à l'exception de celles de grande voirie placées sous gestion de l'Etat ;

2° Les bibliothèques, musées et monuments de la commune et ceux qui lui sont donnés en cession ou en gérance.

Le domaine public est géré conformément aux textes régissant le domaine public en général.

Art. 80. — Font partie du domaine privé communal :

— Les biens et droits immobiliers acquis par les voies de droit privé ;

— Les biens et droits immobiliers provenant du domaine privé de l'Etat et transférés au domaine privé de la commune ;

— Tous autres biens et droits immobiliers acquis dans les conditions fixées par la législation foncière en vigueur.

Art. 81. — Les dispositions légales concernant la conservation et la police du domaine privé de l'Etat sont applicables au domaine privé communal.

CHAPITRE II
Dons et legs.

Art. 82. — Les délibérations du conseil municipal ayant pour objet l'acceptation de dons et legs, sont rendues exécutoires par acte de l'autorité de tutelle.

Art. 83. — L'autorité de tutelle peut, par acte motivé, inviter le conseil municipal à revenir sur une première délibération.

Cet acte ne relie pas le conseil municipal qui, par une nouvelle délibération motivée peut maintenir sa première décision.

Art. 84. — En cas d'opposition d'héritiers prélevant à la succession, le conseil municipal ne peut se prononcer qu'après l'intervention d'une décision de justice passée en force de chose jugée.

Art. 85. — Le maire ou l'administrateur municipal peut, à titre conservatoire, accepter les dons et legs ou former toute demande en délivrance en attendant la décision du conseil.

CHAPITRE III
Budget communal.

SECTION I. — Généralités.

Art. 86. — Le budget communal est l'acte par lequel sont annuellement prévues et autorisées les recettes et les dépenses de la commune. Il est établi en un document unique pour un exercice budgétaire donné.

PART IV
Council assets.

CHAPTER I
Council property.

70. (1) The council shall have public property and private property, for whose administration it shall be responsible.

(2) The public property of the council shall comprise:

(i) Streets, squares and public gardens, markets covered or not, cemeteries, local roads except for major highways administered by the State;

(ii) Council libraries, museums and monuments, and those whose ownership or administration is transferred to the council.

(3) The public property of the council shall be administered in accordance with the enactments governing public property in general.

80. The private property of the council shall comprise:

(i) Real estate and real estate rights acquired under private law;

(ii) Real estate and real estate rights from the private property of the State which are transferred to the private property of the council;

(iii) All other real estate and real estate rights acquired under the conditions laid down by land tenure enactments in force.

81. The legal provisions concerning the conservation and policing of the private property of the State shall be applicable to the private property of councils.

CHAPTER II
Gifts and legacies.

82. Decisions of the municipal council to accept gifts and legacies shall be rendered enforceable by act of the supervisory authority.

83. (1) The supervisory authority may, by a reasoned act, invite the municipal council to reverse an initial decision.

(2) Such act shall not be binding on the municipal council, which may uphold its initial decision by a further reasoned decision.

84. Where claimants to the inheritance contest such gifts or legacies, the municipal council may not take a decision until a final court ruling has been given.

85. (1) The mayor or the municipal administrator may, as a measure of conservation, accept gifts and legacies or apply for their delivery pending the council decision.

(2) Where the municipal council subsequently decides in favour, the decision shall take effect as from the date of delivery or acceptance.

CHAPTER III
Council budget.

I. General.

86. The council budget shall be the act by which the revenue and expenditure of the council is annually estimated and authorized. The budget for each budgetary year shall form a single document.
Art. 87. — Le budget communal est dressé en deux parties : la première est consacrée aux recettes, la deuxième aux dépenses.
Les dépenses se subdivisent en dépenses de fonctionnement et en dépense d’investissement. Elles comportent des dépenses obligatoires et des dépenses facultatives.

Art. 88. — Le budget de la commune se présente en titres, chapitres, articles et paragraphes dans les formes fixées par la réglementation en vigueur. La structure générale du budget communal est fixée par voie réglementaire.

Art. 89. — L’exercice budgétaire est annuel. Il s’ouvre et se clôture avec l’année budgétaire de l’État. Toutefois un délai supplémentaire de trois mois est accordé aux communes pour le règlement des opérations de clôture d’exercice.
Sur délégation du conseil municipal, l’autorité de tutelle peut autoriser l’ouverture de comptes hors-budget pour la gestion de crédits disponibles à la fin de l’exercice et destinés au financement de travaux d’équipement en cours d’exécution.

Art. 90. — Les deniers communaux sont des deniers publics.
La comptabilité des communes est tenue à la disposition des organismes de contrôle de l’État.

Art. 91. — Il est créé un fonds spécial d’équipement et d’intervention intercommunale destiné à l’entraide entre les communes et aux travaux d’investissement communaux ou intercommunaux.
Le fonds spécial d’équipement et d’intervention intercommunale est alimenté par :
— Les résidus non affectés de l’impôt forfaitaire ;
— Les subventions de l’État ;
— Les recettes diverses et accidentelles.

Le fonds spécial d’équipement et d’intervention intercommunale est alimenté par :
— Les résidus de la production des travaux d’investissement ;
— Les subventions de l’État ;
— Les recettes diverses et accidentelles.

SECTION II. — Recettes.

Art. 92. — Les recettes de la commune comprennent :
— Le produit des recettes fiscales ;
— Le produit de l’exploitation du domaine et des services communaux ;
— Les résidus, redevances et amendes de police accordées par l’État ;
— Les recettes diverses et accidentelles.

1° Recettes fiscales.

Art. 93. — Les recettes fiscales comprennent :
— Le produit de l’impôt forfaitaire ;
— Le produit des contributions des patentes et licences ;
— Le produit de la taxe sur le bâtiment ;
— Le produit des centimes additionnels ;
— Le produit des taxes communales directes et indirectes.

87. (1) The council budget shall be drawn up in two parts, the first for revenue and the second for expenditure.

(2) Expenditure shall be subdivided into recurrent expenditure and investment expenditure. It shall comprise compulsory expenditure and optional expenditure.

88. The council budget shall be presented under parts, heads, subheads and paragraphs in the manner prescribed by the regulations in force. Its general structure shall be laid down by regulations.

89. (1) The budgetary period shall be one year. It shall open and close in the same way as the budgetary year of the State. Provided that councils shall have a further period of three months to settle the closure operations.

(2) Following a decision by the municipal council, the supervisory authority may authorize the opening of non-budget accounts for the administration of votes available at the end of the year for financing equipment projects in the course of execution.

90. (1) Council funds shall be public funds.

(2) Council accounts shall be kept accessible to the audit body of the State.

91. (1) A special council support fund for mutual assistance by the councils and council or inter-council investment operations shall be created.

(2) The said fund shall draw its revenue from rebates, in part or in full, from State subsidies from any other resources which are assigned to it, and from a portion of the revenue from the poll tax, the business and liquor licences and the cattle tax.

(3) The said fund shall bear expenditure relating to the assessment and collection of fiscal revenue paid in full to the council.

(4) The operation and management of the said fund shall be determined by decree.

II. Revenue.

92. Council revenue shall comprise:
(i) Fiscal revenue;
(ii) The proceeds from exploitation of council property and services;
(iii) Rebates, dues and police fines assigned by the State;
(iv) Miscellaneous and casual revenue.

(i) Fiscal revenue.

93. Fiscal revenue shall comprise:
— Revenue from the poll tax ;
— Revenue from business and liquor licences ;
— Revenue from the cattle tax ;
— Revenue from the additional council tax ;
— Revenue from the direct and indirect council taxes.
Art. 94. — Le produit de l'impôt forfaitaire, des contributions des patentes et licences et de la taxe sur le bétail est versé en totalité aux communes.

Les taux et l'assiette de ces impôts, contributions et taxes sont déterminés par le code général des impôts.

Art. 95. — Les centimes additionnels perçus sur le territoire de la commune sont créés par délibération du conseil municipal dans les limites fixées par la législation fiscale.

Le produit des centimes additionnels provient notamment :

- de l'impôt forfaitaire ou non, sur le revenu des personnes physiques ;
- de l'impôt sur les revenus locatifs ;
- de l'impôt sur les sociétés ;
- des contributions des patentes et des licences ;
- de la taxe sur le chiffre d'affaires.

Art. 96. — Le conseil municipal peut instituer des taxes dont le produit est recouvré en même temps que les impôts perçus sur rôle. Ces taxes sont dites « taxes communales directes ».

Elles se présentent sous forme de redevances forfaitaires annuelles, exigibles des habitants d'une agglomération. Elles comprennent notamment :

1° La taxe d'eau qui peut être perçue dans les agglomérations où existent des fontaines ou des points d'eau communs et dans les agglomérations où la commune supporte les frais d'adduction d'eau ;
2° La taxe d'éclairage qui peut être perçue dans les agglomérations où la commune supporte les frais d'éclairage des rues et autres lieux publics où l'entreprise doit entreprendre des travaux pour l'éclairage de tels lieux ;
3° La taxe d'enlèvement des ordures ménagères ;
4° La taxe de fonctionnement des ambiances municipales ;
5° La taxe d'électrification qui peut être perçue lorsque la commune produit l'électricité utilisée dans l'agglomération.

Art. 97. — L'établissement des taxes communales directes, ainsi que toute modification de leurs tarifs sont approuvés par l'autorité de tutelle.

L'établissement des rôles de ces taxes, le recouvrement de leur produit, la présentation, l'instruction et le jugement des réclamations relèvent des procédures applicables en matière de contributions directes.

Art. 98. — Le conseil municipal peut voter au profit du budget communal des droits et taxes dont les taux maxima et les modalités de recouvrement sont fixés par décret. Ces taxes sont dites « taxes communales indirectes ».

Elles comprennent notamment :

- La taxe d'abattage ;
- La taxe d'inspection sanitaire ;
- Les droits de fourrière ;
- Les droits de place sur les marchés ;
- Les droits sur les permis de bâtir ;
- Les droits d'occupation temporaire de la voie publique ;
- Les droits d'occupation des parcs de stationnement ;
- La taxe de stationnement ;
- La taxe sur les spectacles ;
- Les droits de stade ;
- La taxe sur la publicité ;
- La taxe sur les lots urbains non mis en valeur ;
- Les droits de timbre ;
- Les redevances pour dégradation de chaussée ;
- La taxe de transhumance ;
- La taxe de transit ;
- La taxe d'assainissement municipal.

Art. 94. — (1) The entire revenue from the poll tax, the business and liquor licences, and the cattle tax shall be assigned to the councils.

(2) The rate and basis of assessment of the poll tax, the business and liquor licences and cattle tax shall be determined by the General Tax Code.

Art. 95. — (1) The additional council taxes charged in the council area shall be levied by decision of the municipal council within the limits laid down by the fiscal legislation in force.

(2) Revenue from additional council taxes shall derive in particular from:

- Poll tax or personal income tax;
- Tax on income from property;
- Company tax;
- Business and liquor licences;
- Turnover tax.

Art. 96. — (1) The municipal council may institute taxes to be collected at the same time as the tax roll; they shall be called direct council taxes.

(2) They shall take the form of annual flat rate charges payable by the inhabitants of a town. They shall include, inter alia:

(i) Water tax, which may be levied in areas where there are public or common water taps or points and in areas where the council bears the cost of the water supply system;
(ii) Lighting tax, which may be levied in areas where the council bears the cost of lighting the streets and other public places, or when the council has to undertake works for such lighting;
(iii) Garbage collection tax;
(iv) Municipal ambulance tax;
(v) Electricity tax, which may be levied when the council generates the electricity used in the area.

Art. 97. — (1) The establishment of the direct council taxes, and any change in the rates thereof, shall be approved by the supervisory authority.

(2) The establishment of the rolls for such taxes, the collection thereof, and the presentation, examination and settlement of claims shall follow the procedure applicable to direct taxes.

Art. 98. — The municipal council may, for the council budget, institute fees and taxes; the maximum rates and methods of collection thereof shall be fixed by decree. They shall be called indirect council taxes, and shall include:

- Slaughterhouse taxes;
- Sanitary inspection taxes;
- Pound fees;
- Market fees;
- Building permit fees;
- Fees for temporary occupation of the highway;
- Motor park fees;
- Parking taxes;
- Entertainment taxes;
- Stadium fees;
- Advertising tax;
- Taxes on undeveloped urban plots;
- Stamp duty;
- Highway dilapidation taxes;
- Tax on seasonal livestock movement;
- Transit tax on livestock;
- Municipal customs tax.
Art. 99. — La taxe d’abattage est due par le boucher pour le bétail tué dans les abattoirs aménagés ou gérés par la commune.

En contrepartie la commune assure :
— La fourniture des locaux et du gros outillage nécessaire à l’abattage et au lavage des abats et issues ;
— La fourniture de l’eau et éventuellement de l’électricité ;
— L’entretien et la désinfection générale des locaux.

Art. 100. — La taxe d’inspection sanitaire est perçue par la commune au titre du contrôle exercé par les services vétérinaires sur le bétail, les viandes et les conserves d’origine animale destinées à la consommation du public. Elle est payée par les bouchers ou propriétaires de ces denrées et bétail.

Art. 101. — Les animaux en divagation, les véhicules et tous objets trouvés sans gardien ou placés en infraction à la réglementation de voirie peuvent être saisis et mis en fourrière d’où ils ne peuvent être retirés que moyennant le paiement des droits de fourrière.

La commune peut disposer des animaux, véhicules ou objets non réclamés à temps dans les conditions qui sont fixées par décret.

Art. 102. — Les droits de place sur les marchés sont perçus auprès des commerçants et des vendeurs occasionnels qui occupent une place dans un marché municipal.

Pour la fixation des taux de ces droits, il est tenu compte des disparités des niveaux de vie, de la spécialisation des marchés concernés et de la situation des grandes centres d’approvisionnement.

Les droits de place sur les marchés sont identiques pour tous les marchands, qu’ils soient domiciliés ou non dans la localité, la différence éventuelle des taux ne devant provenir que de la superficie occupée.

Le conseil municipal établit les tarifs de location des boutiques ou stands construits de façon durable sur les marchés. L’attribution de ces boutiques ou stands peut être effectuée soit par adjointure, soit de gré à gré.

Art. 103. — Les droits sur les permis de bâtir sont perçus sur les constructions élevées au chef-lieu de la commune ou dans les agglomérations ayant fait l’objet d’un plan d’urbanisme approuvé.

Ils concernent :
— Les constructions en matériaux provisoires ;
— Les constructions en matériaux définitifs à usage d’habitation personnel non locatif, ou à usage locatif, commercial, artisanal et industriel.

Les conditions d’application des droits sur les permis de bâtir pour les constructions en matériaux provisoires seront déterminées par voie réglementaire.

Art. 104. — Les taux maxima des droits sur les permis de bâtir prévus à l’article précédent s’appliquent aussi bien aux aménagements importants qu’aux constructions nouvelles. Le montant des droits est établi sur la base d’un devis estimatif.

Toute exécution de travaux sans paiement préalable des droits rend le constructeur passible d’une amende infligée par le maire ou l’administrateur municipal et dont le montant est au moins égal au montant des droits dus. L’amende est payée au profit de la commune. Elle ne dispense pas le coupable du paiement des droits sur le permis de bâtir.

99. (1) The slaughterhouse tax shall be payable by the butcher on cattle slaughtered in slaughterhouses provided or administered by the council.

(2) As the counterpart of this tax, the council shall:
(i) Provide the premises and heavy equipment required for slaughtering and for washing the offal;
(ii) Supply water and, where applicable, electricity;
(iii) Maintain and generally disinfect the premises.

100. The sanitary inspection tax shall be levied by the council in respect of inspection by the veterinary services of cattle, meat and preserves of animal origin intended for public consumption. It shall be paid by the butchers or the owners of such goods or cattle.

101. (1) Stray animals, and vehicles and any objects which are left unguarded or in a position contravening highway regulations may be seized and impounded; they shall be released from the pound only on payment of pound fees.

(2) The council may dispose of animals, vehicles or objects not claimed within a given period, on conditions to be fixed by decree.

102. (1) Market fees shall be charged on traders and casual vendors occupying places in municipal markets.

(2) Disparities in standards of living, the specialized nature of given markets, and the location of major procurement centres shall be taken into account for the determination of the rates of such fees.

(3) Market fees shall be the same for all traders, whether or not they have their domicile in the areas; any difference in the rate may be due only to the surface area occupied.

(4) The municipal council shall establish the rents for permanent shops or stalls in the markets. Such shops and stalls may be allocated by tender or by private agreement.

103. (1) Building permit fees shall be charged on buildings erected in the chief town of the council and in areas for which a town plan has been approved.

(2) They shall be charged on:
(a) Buildings of temporary materials;
(b) Buildings of permanent materials for private non-rented accommodation or intended for rent or for commercial, crafts or industrial use.

(3) The practical terms and conditions of building permit fees on buildings of temporary materials shall be laid down by regulations.

104. (1) The maximum rates for building permit fees as provided in Section 103 above shall apply both to major modifications and to new constructions. The fees shall be established on the basis of an estimate.

(2) The performance of any works before the fees have been paid shall render the builder liable to a fine imposed by the major or the municipal administrator which shall not be less than the amount of the fees due.

(3) The fine shall be paid to the council. It shall not release the person concerned from payment of building permit fees.
Art. 105. — La commune peut percevoir des droits d’occupation de la voie publique par des étalages ou par des dépôts de matériaux notamment le sable, la pierre, le bois.

Sauf cas de force majeure, toute occupation irrégulière de la voie publique ou tout dépôt de matériaux effectué sans l’autorisation de la municipalité peut donner lieu à la perception d’une taxe égale au double des droits dus.

Art. 106. — Le conseil municipal peut voter des droits pour l’occupation des parcs de stationnement aménagés par la municipalité. Ces droits sont payables trimestrielle et d’avance dans la commune où le transporteur est domicilié. Le domicile est déterminé par le titre de patente, l’autorisation de transport et la carte grise du véhicule.

Le stationnement dans les parcs municipaux est réglementé par acte du maire ou de l’administrateur municipal.

Art. 107. — La taxe de stationnement est due par les exploitants des véhicules destinés aux transports publics urbains.

La commune doit, en contrepartie du paiement de cette taxe, aménager des emplacements appropriés notamment aux points de rassemblements de personnes, tels que les gares, bureaux, usines ou marchés.

Art. 108. — Les spectacles, bals et autres réjouissances organisés, soit habituellement, soit occasionnellement dans un but lucratif sont soumis à une taxe sur les spectacles.

Cette taxe s’applique notamment aux représentations cinématographiques, aux théâtres, aux concerts, aux expositions sportives, aux bals organisés de façon occasionnelle, aux danseings, aux cabarets, aux cafés, aux soupers-concerts.

Peuvent être exemptées de la taxe sur les spectacles les représentations données dans un but de bienfaisance.

Art. 109. — La commune transporte, au moyen des droits de stade, d’une partie des fonds récoltés sur les stades de son territoire à l’occasion de manifestations sportives ou de réjouissances populaires lorsque l’entrée des stades n’est pas gratuite.

Art. 110. — La taxe sur la publicité est perçue sur les affiches et les panneaux réclamés, les calicots, les enseignes lumineuses, les véhicules publicitaires avec ou sans diffuseurs et les sonorisations des établissements dans un but lucratif.

Art. 111. — La commune peut prélever des droits sur les lots urbains non mis en valeur dans les agglomérations de son territoire lorsque celles-ci sont dotées d’un plan d’urbanisme approuvé.

Les lots urbains non valorisés sont exempts de ces droits.

Les modalités d’application des droits sur les lots urbains non mis en valeur sont déterminées par voie réglementaire.

Art. 112. — Le conseil municipal peut voter au profit du budget communal des droits de timbre dont les taux sont fixés par le loi fiscale.

Art. 113. — La redevance pour la dégradation de chaussée est due par les utilisateurs d’engins non munis de pneumatiques ou d’un poids tel que leur circulation détériorer la chaussée, mais qui ont obtenu au préalable une autorisation régulière de circulation. Elle est aussi perçue sur les terrassements et ouvertures de canalisations sur les voies et places publiques.

L’exécution de canalisations ou de terrassements et la circulation des engins visés au présent article exposent leurs auteurs à des sanctions pénales si ceux-ci n’ont pas obtenu au préalable une autorisation municipale.

105. (1) The council may charge fees for occupation of the highway by displays or deposits of materials such as sand, stones and timber.

(2) Excluding circumstances beyond control, any improper occupation of the public highway or any deposit of materials without the authorization of the municipality may give rise to a charge equal to twice the amount of fees due.

106. (1) The municipal council may institute fees for occupation of the motor parks established by the council. The said fees shall be payable quarterly in advance in the council in which the carrier is domiciled. Domicile shall be determined by the business licence, the carrier’s authorization, and the vehicle licence.

(2) Parking in municipal parks shall be regulated by act of the mayor or the municipal administrator.

107. (1) Parking taxes shall be payable by the operators of urban public transport vehicles.

(2) As the counterpart to this tax, the council shall provide suitable parking places, in particular at assembly points such as stations, offices, factories and markets.

108. (1) Show and dance halls and other places of entertainment operated habitually or casually for gain shall be subject to entertainment tax.

(2) The entertainment tax shall relate in particular to film shows, theatres, concerts, sporting events, casual dances, dance halls, clubs, cafés, and dinner-dances.

(3) Charity performances may be exempted from entertainment tax.

109. The council shall, in the form of stadium fees, receive part of the funds collected at stadiums in its area for sporting events or popular entertainment where a change is made for admission.

110. An advertising tax shall be levied on advertising posters and hoardings, banners, illuminated signs, advertising vehicles with or without loudspeakers, and sound equipment placed on premises for gain.

111. (1) The council may levy taxes on undeveloped urban plots in its area when a town plan has been approved for that area.

(2) Urban plots without local facilities shall be exempt from these taxes.

(3) The terms and conditions of application of the tax on undeveloped urban plots shall be laid down in regulations.

112. The municipal council may, for the council budget, institute stamp duty; the rate of such duty shall be fixed by the finance law.

113. (1) Highway dilapidation taxes shall be payable by the users of machinery not fitted with tyres or of such a weight that the movement thereof damages the highway, when such machinery has a proper traffic authorization. The said taxes shall further be charged on earthworks and the laying of pipes in streets and public places.

(2) The laying of pipes, the performance of earthworks and the movement of the machinery referred to in this Section shall render the persons concerned liable to penal sanctions when a municipal authorization has not first been obtained.
Art. 114. — Le conseil municipal peut instituer au profit du budget communal une taxe dite de transhumance, assise sur les troupeaux en provenance d'un État limitrophe et venant palper temporairement sur les pâturages situés sur son territoire.

La taxe est perçue en une seule fois, à l'entrée du bétail sur le territoire de la commune. Elle ne s'applique pas aux bêtes âgées de moins de six mois.

Art. 115. — La taxe de transit est perçue au profit des communes sur le bétail en provenance d'un État limitrophe, se rendant dans un État autre que celui d'origine.

Si les troupeaux en transit séjournent plus de quinze jours sur le territoire d'une même commune, ils sont, sauf cas de force majeure, réputés y être en transhumance à compter du seizième jour.

Le produit de la taxe de transit est versé en totalité au fonds spécial d'équipement et d'intervention intercommunal prévu à l'article 91 de la présente loi.

Les modalités de recouvrement et les taux de cette taxe sont déterminés par voie réglementaire.

Art. 116. — La commune où fonctionne un bureau de douanes bénéficie d'une taxe dite « taxe douanière municipale ».

La taxe douanière municipale est liquidée par les services des douanes. Elle est acquittée par les importateurs et les exportateurs. Les envois postaux en sont exonérés.

Art. 117. — Dans le recouvrement des taxes communales indirectes, les réclamations sont présentées, instruites et jugées selon les procédures utilisées en matière de contributions indirectes.

Art. 118. — Les taux maxima et les modalités de fixation des différentes taxes communales sont fixés par voie réglementaire.

2° Produit de l'exploitation du domaine et des services communaux.

Art. 119. — Le produit de l'exploitation du domaine et des services communaux comprend notamment le revenu du domaine public, le revenu du domaine privé mobiler et immobilier et tous autres revenus communaux éventuels.

3° Ristournes consacrées par l'État.

Art. 120. — La commune reçoit de l'État une ristourne sur :
— La vente des produits de base;
— La vente de terrains domaniaux;
— L'exploitation forestière.

Le taux des ristournes au profit des communes est fixé par la loi des finances.

Art. 121. — Les ristournes sur la vente des terrains domaniaux sont perçues au niveau des receveurs municipaux qui tiennent à cet effet une comptabilité distincte.

Une fraction de ces ristournes peut être versées au fonds spécial d'équipement et d'intervention intercommunale.

Les ristournes sur la vente des produits de base et les ristournes sur les exploitations forestières sont versées en totalité au même fonds.

Art. 122. — Les ristournes sur le produit de la vente de terrains domaniaux situés à l'intérieur des limites du territoire communal ne sont consenties que pour les terrains lotis ou visités par la municipalité.

114. (1) The municipal council may, for the council budget, institute a tax on seasonal livestock movement, assessed on herds from neighbouring States which graze temporarily in its area.

(2) The tax shall be charged once only, when the livestock enter the council area. It shall not apply to animals under six months of age.

115. (1) The transit tax shall be levied for the benefit of council-budgets on livestock from a neighbouring State on its way to a State other than the State of origin.

(2) If livestock in transit remain more than fifteen days in the same council area, such herds shall excluding circumstances beyond control, be deemed to be in seasonal movement as from the sixteenth day.

(3) The proceeds of the transit tax shall be paid wholly into the special support fund for mutual assistance and inter-council investment operations provided for in Section 91 hereofore.

(4) The means of collection and rates of taxation shall be determined by regulations.

116. (1) A council with a customs office shall receive a municipal customs tax.

(2) The municipal customs tax shall be settled by the customs services; it shall be paid by importers and exporters. Postal packets shall be exempt.

117. For the collection of indirect council taxes, claims shall be presented, examined and settled by the procedure for indirect taxes.

118. The maximum rates and mode of assessment of council taxes shall be laid down in regulations.

(ii) Proceeds from exploitation of council property and services.

119. The proceeds from exploitation of council property and services shall include inter alia revenue from public property, revenue from private moveable and real property, and any other council revenue.

(iii) Rebates granted by the State.

120. (1) Councils shall receive a rebate from the State on:
— The sale of staple produce;
— The sale of State land;
— Forestry.

(2) The rate of the rebates to councils shall be fixed by the finance law.

121. (1) Rebates to councils in respect of sales of State land shall be collected by municipal revenue collectors, who shall keep separate accounts for this item. A portion of such rebates may be paid to the special council support fund.

(2) Rebates in respect of the sale of staple produce and rebates in respect of forestry shall be paid in full to the said fund.

122. Rebates in respect of sales of State land within the council area shall be granted only for land parcelled out or provided with local facilities by the municipality.
4° Recettes diverses et accidentelles.

Art. 123. — Le budget communal peut enregistrer des recettes diverses et accidentelles provenant notamment des emprunts, subventions et avances allouées par l'État ou tout autre organisme public, des participations et avances de sources privées, des dons et legs.

Il enregistre également le produit des amendes de simple police qui sanctionnent les infractions aux arrêtés municipaux et à la réglementation de la circulation routière, ainsi qu'une partie des amendes prononcées par les juridictions répressives pour les délits et contraventions commis sur le territoire de la commune.

Art. 124. — L'État peut consentir aux communes en cas d'insuffisance momentanée de leurs moyens de trésorerie et sur leur demande, des avances imputables sur les ressources du Trésor public.

Les conditions et les limites dans les quelles ces avances sont accordées, seront déterminées par voie réglementaire.

Art. 125. — Les recettes communales sont perçues par les receveurs municipaux et imputés directement au budget communal sous réserve des dispositions de l'article 91 de la présente loi.

Le recouvrement des recettes municipales pour lesquelles les lois et règlements en vigueur n'ont pas prescrit de modalité spéciale s'effectue sur état dressé par le maire ou l'administrateur municipal.

Section III. — Dépenses communales.

Art. 126. — Les dépenses du budget communal se répartissent en deux groupes :

a) Les dépenses obligatoires qui figurent nécessairement au budget parce qu'elles sont imposées par la loi ou parce qu'elles sont nécessaires au fonctionnement d'un service public communal;

b) Les dépenses facultatives qui peuvent être momentanément ou définitivement exclues lorsque les moyens financiers de la commune s'avèrent insuffisants.

Art. 127. — Les dépenses obligatoires doivent faire l'objet d'une prévision de crédits suffisants avant l'inscription des dépenses facultatives. Ces dernières sont d'office réduites ou supprimées par l'autorité de tutelle si nécessaire.

Art. 128. — Sont obligatoires dans les conditions définies par la présente loi :

— Les dépenses de personnel;
— Les dépenses relatives au fonctionnement des services municipaux;
— L'acquittement des dettes et le remboursement des emprunts souscrits par la commune;
— Les dépenses d'investissement;
— Les contributions et participations de la commune aux dépenses d'intérêt social ou économique;
— La contribution au budget du syndicat des communes.

Section IV. — Vote et approbation du budget communal.

Art. 129. — Le budget de la commune, préparé par le maire ou l'administrateur municipal, est voté par le conseil municipal au plus tard le 15 mars de chaque année.

Il est soumis pour approbation à l'autorité de tutelle dans les conditions fixées par décret.

Les autorisations spéciales de recettes et de dépenses sont délivrées et approuvées dans les mêmes formes que le budget.

Le budget est définitivement approuvé dans un délai maximum de trois mois c'est-à-dire au plus tard le 15 juin de chaque année.

Section V. — (iv) Miscellaneous and casual receipts.

123. (1) The council budget may record miscellaneous and casual receipts, in particular from loans, subsidies and advances by the State or any other public body, from holdings and advances by private sources, and from gifts and legacies.

(2) It shall further record the proceeds from police fines for offences against municipal orders and traffic regulations, and part of the fines imposed by criminal courts for misde- meanours and offences committed within the council area.

124. (1) The State may grant advances chargeable to the Public Treasury to councils which so request, when their financial resources are temporarily insufficient.

(2) The conditions and limits of such advances shall be laid down in regulations.

125. (1) Council revenue shall be collected by the municipal revenue collectors and assigned directly to the council budget, subject to the provisions of Section 91 of the present law.

(2) Municipal revenue for which no special terms and conditions are provided by the laws and regulations in force shall be collected on a schedule drawn up by the mayor or the municipal administrator.

111. Council expenditure.

126. Expenditure under the council budget shall fall into two categories:

a) Compulsory expenditure, which is bound to appear in the budget because it is required by law or is necessary for the operation of a council public service;

b) Optional expenditure, which may be temporarily or finally excluded from the budget where the council's financial resources are inadequate.

127. Sufficient credits shall be earmarked for compulsory expenditure before optional expenditure is entered. The latter shall be reduced or deleted automatically by the supervisory authority where necessary.

128. For the purposes of the present law, the following shall be compulsory:

— Staff expenditure;
— Expenditure relating to the operation of the municipal services;
— Payment of debts and redemption of loans contracted by the council;
— Investment expenditure;
— Council contributions and quotas in respect of expenditure of social and economic interest;
— Contributions to the council union budget.

IV. Voting and approval of the council budget.

129. (1) The council budget, drawn up by the mayor or the municipal administrator, shall be voted by the municipal council not later than 15 March of each year.

(2) It shall be submitted for approval to the supervisory authority under the conditions laid down by decree.

(3) Special revenue and expenditure authorization shall be voted and approved in the same manner as for the budget.

(4) The budget shall be finally approved, within not more than three months i.e. not later than 15 June of each year.
Art. 130. — Les virements de crédits de chapitre à chapitre ou d'article à article font l'objet d'une délibération du conseil municipal approuvé par l'autorité de tutelle.

Les virements de crédits de paragraphe à paragraphe à l'intérieur d'un même article font l'objet d'un arrêté municipal approuvé par l'autorité de tutelle.

Art. 131. — Les virements de crédits du budget d'investissement au budget de fonctionnement sont interdits.

Art. 132. — Les délibérations portant modification du tarif des taxes et redevances municipales perçues par les communes et les dispositions régissant l'assiette, le contenu, les recouvrements et les taxes sont approuvées par l'autorité de tutelle.

Art. 133. — Lorsque le conseil municipal n'est pas convoqué pour voter le budget dans les délais fixés par la présente loi, l'autorité de tutelle en prescrit la convocation à cette fin. Si le conseil ne se réunit pas ou ne vote pas le budget à la date limite prévue par la loi, l'autorité de tutelle établit d'office ce budget.

Art. 134. — Lorsque le budget d'une commune n'a pas été voté en équilibre par le conseil municipal, l'autorité de tutelle le redresse après consultation du maire, ou de l'administrateur municipal. Le conseil en est informé à sa session la plus proche.

Art. 135. — S'il ressort du compte administratif du maire ou de l'administrateur municipal que l'exécution du dernier budget d'une commune s'est soldée par un déficit, les ressources du budget suivant doivent être consacrées en priorité à la couverture de ce déficit.

Lorsque les dispositions prises par la commune en application de l'alinéa précédent lui paraissent insuffisantes ou que le conseil municipal ne s'est pas prononcé, l'autorité de tutelle réélabore d'office le budget.

Art. 136. — L'autorité qui approuve le budget d'une commune peut supprimer ou réduire les dépenses pour cause d'irregularité ou d'inopportunité, mais elle ne peut ni les augmenter, ni en inscrire de nouvelles qu'ant qu'elles sont obligatoires.

Art. 137. — Si le budget d'une commune n'est pas définitivement approuvé avant le commencement de l'exercice budgétaire, les recettes et les dépenses ordinaires portées au dernier budget peuvent être reconduites sous forme de deuxième provisions par acte de l'autorité de tutelle.

Section V. — Exécution du budget communal.

Art. 138. — Le maire ou l'administrateur municipal est l'ordonnateur du budget de la commune. Il ne peut engager une dépense qu'après s'être assuré:
   - Qu'elle correspond à une inscription régulière au budget;
   - Que son montant n'excède pas le crédit voté;
   - Qu'elle peut être convertie par les fonds effectivement disponibles;
   - Que le service a été rendu ou la fourniture faite;
   - Que les pièces justificatives sont régulières;
   - Que les formalités requises ont été préalablement accomplies.

Art. 139. — Dans chaque commune, le maire ou l'administrateur municipal tient:
   - Un livre journal des mandats émis et un livre journal des titres de recettes établis.

(1) Transfers of credits from head to head or from subhead to subhead shall be voted by the municipal council and approved by the supervisory authority.

(2) Transfers of credits from paragraph to paragraph within a given subhead shall be authorized by municipal order approved by the supervisory authority.

131. Transfers of credits from the investment budget to the recurrent budget shall be prohibited.

132. Decisions to amend the rate of municipal taxes and fees collected by councils, and provisions governing the assessment and collection of such taxes and claims relating thereto shall be approved by the supervisory authority.

133. When the municipal council is not convened to vote the budget within the periods laid down by the present law, the supervisory authority shall direct that it be convened for this purpose. When the council fails to meet or fails to vote the budget by the final date fixed by the law, the supervisory authority shall establish the budget automatically.

134. When a council budget as voted does not balance, the supervisory authority shall rectify it after consulting the mayor or the municipal administrator. The council shall be notified at its next meeting.

135. (1) When the administrative accounts of the mayor or the municipal administrator show that execution of the council's last budget produced a deficit, the resources of the next budget shall be preferentially assigned to covering the said deficit.

(2) The supervisory authority shall automatically adjust the budget when the steps which the council has taken in pursuance of Subsection (1) above are in its opinion inadequate, or when the council has taken no decision.

136. The authority that approves the budget of a council may delete or reduce expenditure on grounds of irregularity or inadvisability, but it may not increase expenditure or enter new items except insofar as such expenditure is compulsory.

137. If the budget of a municipal council has not definitively approved before the beginning of the budgetary year, the ordinary revenue and expenditure shown in the previous budget may be carried forward as provisional twelfths by act of the supervisory authority.

V. Execution of the council budget.

138. The mayor or the municipal administrator shall be the authorizing officer of the council budget. He may commit expenditure only after determining that:
   (i) It corresponds to a proper budget entry;
   (ii) It does not exceed the credit voted;
   (iii) It can be covered by the funds effectively available;
   (iv) The service has been performed or the goods supplied;
   (v) The supporting documents are in order;
   (vi) The formalities required by laws and regulations are complete.

139. In each council the mayor or the municipal administrator shall keep:
   — A day book recording payment orders issued and a day book recording receipt orders established;
— Un grand livre récapitulatif développant, par chapitre et par article budgétaires, les émissions de mandats et un grand livre récapitulatif développant les ordres de recettes;
— Un livre ou un fichier à souche des bons de commande de travaux et de fournitures;

Art. 140. — Le maire ou l'administrateur municipal délivre les mandats et les ordres de recettes.

Lorsqu'il s'agit d'ordonnancer une dépense régulièrement autorisée et liquidée, l'autorité de tutelle le met en demeure de procéder au mandatement de la somme due dans un délai de quinze jours. Passé ce délai, elle prononce l'ordonnancement par acte motivé. Cet acte tient lieu d'autorisation de paiement et de pièce justificative du mandat que signe alors l'autorité de tutelle au lieu et place du maire ou de l'administrateur municipal défaillant.

Art. 141. — Dès la clôture de la gestion, le compte administratif du maire ou de l'administrateur municipal est présenté au conseil municipal en même temps que le compte de gestion du receveur municipal. Ces deux comptes doivent être approuvés par le conseil au plus tard le 30 décembre de chaque année.

Ils doivent être concordants. Le compte administratif accompagné des délibérations du conseil municipal et des pièces annexes, est adressé pour approbation à l'autorité de tutelle au plus tard le 15 janvier de chaque année.

Art. 142. — Les budgets communaux et les comptes administratifs sont déposés à la mairie où ils peuvent être consultés sur place par le public.

Section VI. — Comptabilité-matières.

Art. 143. — Le maire ou l'administrateur municipal est ordonnateur des matières de la commune.

Sous réserve des adaptations particulières en matière communale, les règles de la comptabilité-matières de l'État sont applicables à la comptabilité des matières de la commune.

Chapitre IV
Adjudications et marchés.

Art. 144. — Les marchés de travaux, transports et fournitures des communes sont passés dans les mêmes conditions que ceux de l'État.

Les constructions nouvelles et les reconstructions de la commune font l'objet d'un plan et d'un devis visé par les services techniques compétents de la commune ou de l'État.

Art. 145. — Les marchés conclus par la commune sont approuvés par l'autorité de tutelle après visa des commissions compétentes.

Les commissions des marchés sont compétentes à l'égard des adjudications et marchés des communes dans les mêmes conditions que pour les adjudications et marchés de l'État.

Art. 146. — Les concessions des services publics municipaux et les contrats d'une durée supérieure à cinq ans sont approuvés par l'autorité de tutelle.

Chapitre V
Le receveur municipal.

Art. 147. — Les recettes et les dépenses communales sont effectuées par des receveurs municipaux. A défaut de receveur municipal, ses fonctions sont déléguées au comptable du Trésor le plus proche du siège de la municipalité.

A recapitulative ledger recording payment orders issued, per head and subhead of the budget, and a recapitulative ledger recording receipt orders;
— A journal or card index of expenditure committed;
— A counterfoil register of order vouchers for works and supplies.

140. (1) The mayor or the municipal administrator shall issue payment orders...

(2) When he fails or declines to sanction expenditure which is duly authorized and closed, the supervisory authority shall summon him to order the payment due within fifteen days. On expiry of this period, the said authority shall sanction the expenditure by reasoned act. The act shall serve as the authorization for payment and supporting document for the payment order, which shall then be signed by the supervisory authority in place of the defaulting mayor or municipal administrator.

141. (1) On closure of the budgetary period, the administrative accounts of the mayor or the municipal administrator shall be presented to the municipal council at the same time as the management accounts of the municipal collector. Both accounts must be approved by the council not later than 30 December of each year.

(2) The accounts must be in agreement. The administrative accounts, together with the decisions of the municipal council and supporting documents, shall be communicated for approval to the supervisory authority not later than 15 January of each year.

142. The council budgets and the administrative accounts shall be lodged at the town hall, where they may be consulted by the public.

VI. Stores accounts.

143. (1) The mayor or the municipal administrator shall be the authorizing officer of the council stores;

(2) Subject to specific provisions relating to councils, the State stores accounts rules shall be applicable to council stores accounts.

Chapter IV
Tenders and contracts.

144. (1) Council contracts for works, transport and supplies shall be let in the same manner as State contracts.

(2) For building and rebuilding operations for the council, there shall be a plan and estimates approved by the competent technical services of the council or the State.

145. (1) Contracts concluded by the council shall be approved by the supervisory authority following visa by the competent Boards.

(2) The tenders boards shall be competent in respect of council tenders and contracts in the same manner as for State tenders and contracts.

146. "Concessions" of municipal public services and contracts exceeding five years shall be approved by the supervisory authority.

Chapter V
The municipal revenue collector.

147. Council receipts and expenditure shall be effected by municipal revenue collectors. Where there is no such collector, his functions shall as of right be performed by the Treasury accountant nearest to the municipality.
Art. 148. — Le receveur municipal est responsable du recouvrement des recettes et du règlement des dépenses de la commune; il poursuit les rentées de revenus et des sommes dues à la commune; il assure l'acquittement des dépenses ordonnancées par le maire ou l'administrateur municipal dans les limites des disponibilités financières de la commune.

Art. 149. — Toute personne autre que le receveur municipal qui, sans autorisation légale, s'ingère dans le maniement des deniers de la commune, se constitue comptable de fait.

Art. 150. — Les comptes du receveur municipal sont apurés par les services compétents de l'Etat.

Le maire ou l'administrateur municipal a le droit de se faire communiquer les livres du receveur municipal.

Art. 151. — Le receveur municipal a droit à une indemnité annuelle de gestion fixée en fonction de l'importance des recouvrements de la commune.

CHAPITRE VI
Actions en justice.

Art. 152. — Les actions intentées par la commune ou dirigées contre elle obéissent aux lois et règlements qui régissent les matières concernées.

Les actions en justice intentées contre elle suivent la procédure prévue à l'article 73 ci-dessus.

Art. 153. — Sous réserve des dispositions de l'article 64 de la présente loi, la représentation en justice de la commune et l'étude de toutes les réclamations à caractère contentieux dirigées contre elle sont assurées par le maire, l'administrateur municipal ou leur représentant.

TITRE V
Les syndicats de communes.

CHAPITRE PREMIER
Formation, dissolution.

Art. 154. — Les communes d'un département peuvent, soit à la demande de l'autorité de tutelle, soit par délibérations concordantes dûment approuvées, se grouper en syndicat pour réaliser en commun des opérations intercommunales, telles que :

— L'ouverture ou l'entretien de voies intercommunales;
— L'achat et l'utilisation d'engins routiers communs;
— L'exploitation de services par voie de concession.

Art. 155. — Le syndicat de communes est un établissement public doté de la personnalité juridique. Les règles régissant la tutelle sur la commune lui sont applicables.

Art. 156. — Le syndicat de communes est créé par acte de l'autorité de tutelle. Cet acte détermine le but, le siège et la durée du syndicat.

Le syndicat de communes peut être dissous par acte de l'autorité de tutelle.

CHAPITRE II
Les organes du syndicat.

Art. 157. — Les organes du syndicat de communes sont :

— Un comité, organe de délibération, composé des maires et administrateurs municipaux des communes concernées;
— Un bureau composé d'un président nommé par acte de l'autorité de tutelle et de deux assesseurs élus parmi les membres du comité, qui l'assistent.

148. The municipal collector shall be responsible for the collection of council revenue and the settlement of council expenditure. He shall follow up revenue and amounts owing to the council. He shall settle expenditure sanctioned by the mayor or the municipal administrator within the limit of the financial assets of the council.

149. Any person other than the municipal collector who without legal authorization, intervenes in the handling of council funds shall be deemed a de facto accounting officer, and shall be the subject of proceedings in accordance with the laws and regulations in force.

150. (1) The accounts of the municipal collector shall be audited by the competent State services.

(2) The mayor or the municipal administrator shall have the right of access to the books of the municipal collector.

151. The municipal collector shall be entitled to an annual management allowance which shall be a function of revenue collection in the council.

PART V
Council unions.

CHAPTER I
Formation, dissolution.

154. Councils in a Division may, at the request of the supervisory authority or by duly approved concurrent decisions, combine to form unions for the joint conduct of inter-council operations such as:

— Construction or maintenance of council roads;
— Joint purchase and use of highway machinery;
— Exploitation of services by concession.

155. Council unions shall be public establishments with legal personality. They shall be subject to the rules governing supervisory powers over councils.

156. (1) Council unions shall be formed by act of the supervisory authority. The act shall determine the object, administrative centre and term of the council union.

(2) Council unions may be dissolved by order of the supervisory authority.

CHAPTER II
Council union: bodies and officers.

157. (1) The council union shall have:

(i) A committee, which shall be the decision-making body, comprising the mayors, and municipal administrators of the councils concerned;

(ii) Officers, being a chairman appointed by act of the supervisory authority, and two assessors elected from among the members of the committee, who shall assist him.
Le président du bureau est de droit président du comité et du syndicat.

Art. 158. — Le mandat des maires représentant les conseils municipaux suit le sort de l'assemblée à laquelle ils appartiennent. En cas de vacance de cette assemblée, le mandat syndical continue jusqu'à la désignation du nouveau conseil.

Le mandat des administrateurs municipaux prend fin en cas de démission ou de révocation.

Art. 159. — Le comité tient chaque année deux sessions. Il peut être convoqué en session extraordinaire par son président ou à la demande de l'autorité de tutelle.

Le président convoque le comité par écrit en principe huit jours avant la date de la réunion. La convocation mentionne le lieu, la date et l'heure de la réunion ainsi que l'ordre du jour.

Les fonctions de secrétaire du comité sont assurées par un agent désigné par le président.

Art. 160. — Les règles sur le quorum, le déroulement des débats, l'exécution des décisions et l'établissement des procès-verbaux prévus pour le conseil municipal s'appliquent au comité du syndicat de communes.

Toutefois, les séances du comité ne sont pas publiques. Les procès-verbaux et les délibérations du comité sont commu­niqués à ses membres et aux conseils municipaux des communes intéressées.

Art. 161. — Les fonctions de membre du comité sont gratuites; elles donnent cependant droit au remboursement des frais de transport, et au paiement des frais de session.

**Chapitre III**

**Attributions du comité.**

Art. 162. — Le comité délibère sur les matières suivantes :

— Budget du syndicat;

— Comptes administratifs et de gestion du syndicat;

— Acquisitions, aliénations et échanges des biens syndicaux;

— Actions et transactions intéressant le syndicat;

— Demandes d'intervention des communes syndiquées.

Toute délibération du comité sur un sujet n'entrant pas dans ses attributions est nulle de plein droit.

Art. 163. — Le comité peut renvoyer à son président le règlement de certaines affaires et lui conférer à cet effet une délégation dont il fixe les limites. Toutefois il ne peut l'habiliter ni à voter le budget du syndicat, ni à approuver les comptes administratifs et de gestion, ni à décider des aliénations ou des échanges des biens immobiliers.

**Chapitre IV**

**Attributions du président du syndicat.**


Entrent en outre dans ses attributions :

— La préparation et la présentation du budget;

(2) The said chairman shall as of right be chairman of the committee and of the council union.

158. (1) The term of office of the mayors representing their municipal councils shall end with the said councils. Where council vacancy occurs, the term of office in the council union shall continue until the new municipal council is installed.

(2) The term of office of the municipal administrators shall end on resignation or dismissal.

159. (1) The committee shall hold two sessions a year. It may be convened in extraordinary session by its chairman or at the request of the supervisory authority.

(2) The chairman shall convene the committee in writing, in principle eight days prior to the date of the meeting. The notice convening the meeting shall state the date, venue, time and agenda.

(3) The chairman shall appoint an official to act as secretary to the committee.

160. (1) The rules concerning the quorum, proceedings, execution of decisions and minutes for municipal councils shall apply to council union committees.

(2) Provided that committee sessions shall not be open to public. The minutes and decisions of the committee shall be communicated to its members and to the municipal councillors of the councils concerned.

161. The services of committee members shall be unpaid. Provided that members shall be entitled to reimbursement of travelling expenses, and to an attendance allowance.

**Chapter III**

**Powers and duties of the committee.**

162. (1) The committee shall rule on the following matters:

(i) The budget of the council union;

(ii) The administrative and management accounts of the council union;

(iii) Purchase, cession and exchange of council union property;

(iv) Actions and transactions concerning the council union;

(v) Applications by councils belonging to the union.

(2) Any decision of the committee on a matter not falling within its powers and duties shall be null and void as of right.

163. The committee may refer settlement of given matters to its chairman and for this purpose delegate authority to him within the limits fixed by the committee. Provided that the committee may not empower the chairman to vote the budget of the council union, approve the administrative and management accounts, or take decisions on the cession or exchange of real property.

**Chapter IV**

**Powers and duties of the chairman of the council union.**

164. (1) The chairman of the council union shall take the chair at meetings of the committee and shall execute the latter's decisions. He shall represent the council union at law and for all civil purposes.

(2) His powers and duties shall further include:

(i) Preparing and presenting the budget;
Le budget du syndicat.

Art. 166. — Le budget du syndicat est préparé, voté, exécuté et apuré dans les mêmes formes que celui de la commune.

Art. 167. — Les recettes du budget du syndicat comprennent :
- La contribution annuelle des communes associées ;
- Les participations des budgets communaux aux dépenses d'intérêt intercommunal ;
- Les subventions éventuelles de l'État, ou de tout autre organisme ;
- Le revenu des biens meubles et immeubles du syndicat ;
- Les produits des services ;
- Les emprunts ;
- Les dons et legs ;
- Les recettes diverses et accidentelles.

Art. 168. — Les dépenses du budget du syndicat comprennent :
- Les dépenses afférentes aux opérations intercommunales ;
- Les frais d'administration du syndicat ;
- Les remboursements de dettes ;
- Les dépenses diverses.

Art. 169. — Le budget et les comptes administratifs du syndicat sont adressés chaque année aux conseils municipaux des communes intéressées.

Art. 170. — Les règles de la comptabilité des communes s'appliquent à la comptabilité des syndicats de communes.

Art. 171. — Les fonctions de receveur du syndicat sont exercées par le receveur municipal du siège du syndicat.

TITRE VI

CHAPITRE UNIQUE

Régime spécial.

Art. 172. — Sous réserve des dispositions du présent titre portant régime spécial pour les communes de Yaoundé, Douala et Nkongsamba, les titres I à V de la présente loi constituent le régime général applicable à l'ensemble des communes.

Art. 173. — Le corps municipal des communes urbaines de Yaoundé, Douala et Nkongsamba comprend :

(ii) Sanctioning revenue and expenditure;
(iii) Preparing and presenting the administrative accounts.

(3) He shall be responsible, with the approval of the committee, for:
- Concluding contracts;
- Entering into leases, loans and all acts relating to purchase, sale, transactions, exchanges, apportionment, and acceptance of gifts and legacies, in the manner laid down by regulations.

(4) He shall in general be authorized to perform any administrative act concerning the council union.

165. The committee may grant the chairman an allowance for the performance of his duties. The rate of such allowance shall be fixed by act of the supervisory authority.

CHAPTER V

Budget of the council union.

166. The budget of the council union shall be prepared, voted, executed, and audited in the same manner as the council budget.

167. The revenue of the council union budget shall comprise:
(i) The annual contributions of the associated councils;
(ii) Credits in council budgets for expenditure of intercouncil interest;
(iii) Any subsidies from the State or any other body;
(iv) Revenue from moveable and real property of the council union;
(v) Proceeds from services;
(vi) Loans;
(vii) Gifts and legacies;
(viii) Miscellaneous and casual revenue.

168. The expenditure of the council union budget shall comprise:
(i) Expenditure relating to inter-council operations;
(ii) Administrative expenses of the council union;
(iii) Redemption of debt;
(iv) Miscellaneous expenditure.

169. The budget and the administrative accounts of the council union shall be communicated each year to the municipal councils concerned.

170. The rules governing council accounts shall apply to the accounts of the council unions.

171. The functions of council union revenue collector shall be performed by the municipal collector for the administrative centre of the council union.

PART VI

Single Chapter

Special provisions.

172. Subject to the special provisions laid down in the present Part VI for Yaoundé, Douala and Nkongsamba councils, Parts I to V of the present law shall constitute the general provisions applicable to all councils.

173. The municipal corps of the urban councils of Yaoundé, Douala and Nkongsamba shall comprise:
— Un conseil municipal, présidé par un président du conseil assisté de vice-présidents. Le président et les vice-présidents sont élus dans les mêmes conditions que le maire et les adjoints.

— Un délégué du gouvernement assisté d’adjoints nommés dans les mêmes conditions que l’administrateur municipal et ses adjoints.


Le délégué du gouvernement exerce les fonctions dévolues au maire dans une commune urbaine ordinaire à l’exception de la présidence du conseil municipal.

Art. 175. — Le président du conseil municipal et les vice-présidents peuvent prétendre à des indemnités de représentation et de fonction fixées par l’autorité de tutelle.

Le délégué du gouvernement et les adjoints peuvent prétendre à des indemnités de représentation et de fonction fixées dans les mêmes conditions que pour l’administrateur municipal et ses adjoints.

Art. 176. — A l’occasion des manifestations publiques, le délégué du gouvernement et les adjoints portent en bandoulière une écharpe aux couleurs nationales.

Les membres du conseil municipal portent un insigne distinctif.

Art. 177. — Le Président de la République peut, par décret, soumettre aux dispositions du présent titre toute commune urbaine ou rurale en raison de son importance et de son niveau de développement.

TITRE VII.

CHAPITRE UNIQUE.

Dispositions diverses.

Art. 178. — Les anciennes communes de plein exercice sont des communes urbaines. Les autres anciennes communes sont des communes rurales.

Art. 179. — La commune a son siège sur son territoire et sa dénomination est celle de l’agglomération de son siège.

Les anciennes communes de plein exercice continueront de porter le nom de la ville de leur siège.

Chaque ancienne commune mixte rurale, commune rurale de moyen exercice ou area council prend définitivement le nom de la ville de son siège si cette ville est située sur son territoire.

Au cas où son siège est situé sur le territoire d’une autre commune, elle portera provisoirement le nom de la ville où se trouve son siège en le faisant précéder de l’expression « commune rurale de ... ».

Art. 180. — Le siège des anciennes communes visées au dernier alinéa de l’article précédent sera fixé dans l’agglomération la plus appropriée de leur territoire compte tenu des conditions de viabilité, de peuplement et de développement de cette localité.

Art. 181. — Le personnel employé par les communes sera régi par un statut général fixé par décret. Les dispositions particulières en vigueur à l’administration de ce personnel leur restent applicables jusqu’à la publication de ce statut.

— A municipal council, presided by a council chairman assisted by vice-chairmen. The chairman and vice-chairmen shall be elected in the same manner as mayors and their deputies. 

(2) The government delegate and his deputies may claim duty and entertainment allowances fixed in the same manner as for municipal administrators and their deputies.

174. (1) The council chairman shall preside meetings of the municipal council. He shall advise the government delegate.

(2) The government delegate shall perform the duties devolving upon the mayor in an ordinary urban council, except that he shall not preside meetings of the municipal council.

175. (1) The chairman of the municipal council and the vice-chairmen may claim duty and entertainment allowances fixed by the supervisory authority.

(2) The government delegate and his deputies may claim duty and entertainment allowances fixed in the same manner as for municipal administrators and their deputies.

176. (1) On the occasion of public ceremonies, the government delegate and his deputies shall have a sash in the national colours, worn diagonally.

(2) Members of the municipal council shall have a distinctive badge.

177. The President of the Republic may, by decree, place any urban or rural council under the provisions of the present Part VI by reason of its size or level of development.

PART VII.

SINGLE CHAPTER.

Miscellaneous provisions.

178. The former town councils shall be urban councils. The other former councils shall be rural councils.

179. (1) The council shall have its administrative centre in its area and shall bear the name of the place where it has its administrative centre.

(2) The former town councils shall continue to bear the name of the town where they have their administrative centre.

(3) The former rural district councils, rural councils and area councils shall definitively take the name of the town where they have their administrative centre, when that town is situated within the council area.

(4) When the administrative centre of a council is situated in another council area, it shall provisionally take the name of the town where it has its administrative centre, and shall be called « ... Rural Council ».

180. The administrative centre of the former councils referred to in Section 179 (4) above shall be fixed in the most appropriate place in their area, taking into account the viability, population and development of that place.

181. Personnel employed by councils shall be governed by general rules and regulations to be laid down by decree. The regulations in force concerning the administration of such personnel shall continue to be applicable until such time as the said rules and regulations are published.
Art. 182. — Sont abrogés des lois ou règlements antérieurs contraires et notamment :

— La loi n° 1489 du 18 novembre 1955 portant réorganisation municipale;

— La loi n° 59-44 du 17 juin 1959 régissant les communes mixtes rurales;

— L'ordonnance n° 60-19 du 22 février 1960 relative aux pouvoirs de tutelle sur les communes;

— La loi n° 62-COR-4 du 11 juillet 1962 autorisant les communes à établir des taxes municipales;

— La loi n° 66-5-COR du 7 juillet 1966 modifiant la loi n° 59-44 du 17 juin 1959 régissant les communes mixtes rurales;

— La loi n° 67-2-COR du 1re mars 1967 modifiant le statut des communes de plein et moyen exercice (et instituant un régime spécial pour les communes de plein exercice de Yaoundé, Douala et Nkongsamba);

— La loi n° 67-3-COR du 1re mars 1967 modifiant la loi n° 65-5-COR du 7 juillet 1965 régissant les communes mixtes rurales;

— La loi n° 67-5-COR du 21 juin 1967 aboyant le paragraphe D de l'article 1er de la loi n° 67-2-COR du 1er mars 1967 modifiant le statut des communes de plein et moyen exercice;

— La loi n° 65-9-COR du 4 décembre 1968 relative à la nomination et à la révocation des maires et adjoints aux maires des communes de plein et moyen exercice;

— La loi n° 68-10-COR du 4 décembre 1968 modifiant l'ordonnance n° 60-9 du 22 février 1960 en ce qui concerne la révocation et la suspension des maires et adjoints aux maires des communes mixtes rurales;

— « The Local Authority Ordinance, Cap. 140 of the 1948 Edition of the laws of the Federation of Nigeria »;

— L'arrêté n° 701 du 8 novembre 1955 réglementant les conditions de création et de fonctionnement des syndicats de communes.

Art. 183. — Les modalités pratiques d'application de la présente loi seront fixées par décret.


Yaoundé, le 5 décembre 1974.

EL Hadj Ahmadou Ahidjo.
JOURNAL OFFICIEL
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NOTICES OF FINAL DEMARCATION

THE PRESIDENT OF THE REPUBLIC

Decree No. 78-1 of 9 May 1978;

15 mai 1977
16 May 1977
Vu la loi n° 74-23 du 5 décembre 1974 portant organisation communale,

Décret :

TITRE PREMIER
Dispositions générales.

Article premier. — (1) Les pouvoirs de tutelle sur les communes, les syndicats de communes et les établissements communaux sont exercés par le ministre de l'Administration territoriale et, sous son contrôle, par les gouverneurs et les préfets dans les conditions fixées par le présent décret.

(2) A cet effet, tout acte pris par les gouverneurs ou les préfets dans le cadre de ces pouvoirs est immédiatement adressé au ministre chargé de l'administration territoriale.

Art. 2. — (1) Les autorités de tutelle sont notamment chargées :

— de définir les mesures propres à assurer le développement harmonieux des communes;
— d'accroître le rendement et d'améliorer la qualité des services communaux;
— de promouvoir la formation, le perfectionnement et le recyclage du personnel communal;
— de contrôler le fonctionnement des organes municipaux.

2° Elles sont en outre investies d'une mission permanente d'assistance, de coordination, d'information et de contrôle auprès des communes et établissements communaux. A ce titre, elles recueillent auprès des magistrats municipaux les renseignements, avis, explications, comptes rendus ou rapports qu'elles jugent nécessaires à l'exercice de leurs fonctions. Elles ont accès à tous les bureaux, ateliers et chantiers municipaux ainsi qu'à tous les établissements communaux.

3° Elles disposent à l'égard des organes municipaux et des actes pris par ces derniers d'un pouvoir de sanction et de contrôle qu'elles exercent par voie d'approuver, d'annuler et de substituer dans les conditions définies par le présent décret.

Art. 3. — Au niveau de chaque province ou de chaque département, le service provincial des communes ou le bureau départemental des communes est chargé de l'étude technique des dossiers relatifs aux domaines de compétence du gouverneur ou du préfet, en matière de tutelle communale.

TITRE II
De la tutelle sur les communes.

CHAPITRE PREMIER
De la tutelle sur le conseil municipal.

Art. 4. — 1° L'élection du conseil municipal est constatée par arrêté du ministre de l'administration territoriale.

2° En cas d'irrégularité dans le déroulement du scrutin dans un commun, le ministre de l'administration territoriale peut d'office, annuler cette élection dans les 30 jours qui suivent la date de proclamation des résultats. Dans ce cas, il est procédé à une nouvelle consultation dans un délai de 3 mois.

Art. 5. — Après le scrutin, le préfet soumet sans délai les cas d'incapacité, d'inéligibilité ou d'incomptabilité prévus par la loi, à la sanction du ministre de l'administration territoriale qui peut déclarer démissionnaires les conseillers municipaux.

Mindful of Law No. 74-23 of 5 December 1974 organizing councils,

HEREBY DECREES AS FOLLOWS :

PART I
General provisions.

1. (1) Supervisory powers over councils, council unions and council establishments shall be exercised by the Minister of Territorial Administration and, under his control by governors and prefects under the conditions laid down by this decree.

(2) Any action taken by governors or prefects in the exercise of their supervisory powers shall therefore be reported immediately to the Minister of Territorial Administration.

2. (1) The supervisory authorities shall be responsible for:

— defining measures necessary for the harmonious development of the councils;
— improving the efficiency and quality of council services;
— promoting the training, further training and retraining of council staff;
— overseeing the operation of the executive branches of councils.

(2) They shall, in addition, have permanent responsibilities for providing assistance and information to councils and council establishments and for co-ordinating and controlling their activities. To this end they shall obtain from municipal administrators all the information, explanations or reports which they deem necessary for the performance of their duties. They shall have access to all municipal offices, workshops and worksites and to all council establishments.

(3) They shall be empowered to approve, sanction and control decision-making and executive branches and, subject to the conditions laid down by this decree, to approve, annul or reverse any of their acts.

3. In each province or in each division, the provincial local council service or the divisional local council bureau shall be responsible for the technical study of the files relating to the fields of competence of the governor or the prefect, in matters of council supervision.

PART II
Supervision of councils.

CHAPTER I
Supervision of municipal councils.

4. (1) The election of a municipal council shall be recorded by an order of the Minister of Territorial Administration.

(2) In the event of irregularity in the conduct of the poll in a council, the Minister of Territorial Administration may, by virtue of his office, cancel an election within thirty days following the date the election results were announced. In that case, new elections shall be held within three months thereafter.

5. After the ballot, the prefect shall without delay submit any cases of electoral disqualification, disqualification of candidates or disqualification for membership provided for by the law, to be dealt with by the Minister of Territorial Administration who may announce the resignation of the municipal councillors concerned.
2e Il peut demander la convocation du conseil en session extraordinaire.

Art. 7. — Le préfet ou son représentant a accès à la salle des réunions du conseil municipal. S'il est entendu, sa déclaration est portée au procès-verbal. Il ne peut participer au vote ni présider la réunion.

Art. 8. — Les réunions du conseil municipal sont présidées par le maire dans les communes urbaines, et par l'administrateur municipal dans les communes rurales.

2° Dans les communes soumises au régime spécial prévu au titre VI de la loi portant organisation communale, les réunions sont présidées par le président du conseil municipal. L'élection du président et des vice-présidents du conseil municipal de ces communes est constatée par arrêté du premier ministre.

Art. 9. — Les décisions du conseil municipal sont prises sous forme de délibérations numérotées en ordre continu et inscrites à leur date, sur un registre coté et paraphé par le préfet, cette numérotation est reprise au début de chaque exercice.

Art. 10. — 1° Dans les 15 jours qui suivent la session du conseil, le délégué du gouvernement, le maire ou l'administrateur municipal adresse au préfet, sous pli recommandé avec accusé de réception, les délibérations prises par le conseil, aux fins d'approbation.

2° Le préfet sommet sans délai à l'approbation du gouverneur ou du ministre de l'administration territoriale les délibérations portant sur les domaines dans lesquels leur approbation est requise.

Art. 11. — 1° L'approbation ou le refus d'approbation d'une délibération est formulée soit directement par mention portée sur la délibération, soit par lettre adressée à l'autorité municipale dans les deux mois qui suivent le dépôt de la délibération à la préfecture. Faute de décision dans ce délai, la délibération est considérée comme approuvée.

2° L'approbation confère à la délibération un caractère exécutoire.

3° En cas de refus d'approbation, l'autorité de tutelle est tenue d'indiquer les irrégularités constatées et les moyens d'y remédier.

4° L'annulation d'une délibération entraîne à celle-ci son caractère exécutoire. Cependant, l'annulation du refus d'approbation ne vaut pas approbation. Il revient alors à l'autorité de tutelle le soin de reprendre l'examen de la délibération en vue d'une nouvelle décision.

Art. 12. — Sauf cas prévus par la loi, l'autorité de tutelle n'a pas qualité pour se substituer au conseil municipal.

Art. 13. — 1° Sont nulles de nullité absolue, les délibérations prises :
— hors du domaine de compétence du conseil,
— en dehors des sessions régulières,
— en violation de la loi ou des règlements.

2° Cette nullité est constatée par arrêté du ministre de l'administration territoriale d'office ou sur rapport du préfet.

6. (1) The prefect shall oversee the application of legal provisions governing the functioning of the municipal council in particular the preparation of the agenda, the quorum, the length of sessions, the regularity of meetings, the keeping of registers and the drawing up of minutes of council proceedings.

(2) He shall be informed of the convening of a council and shall receive its agenda within a period of eight clear days. In emergencies, he may reduce this time limit.

(3) He may request that the council meet in extra-ordinary session.

7. The prefect or his representative shall have access to the meetings of the municipal council. If he speaks, his remarks shall be entered in the minutes. He may neither take part in the voting nor chair the meeting.

8. (1) The meetings of the municipal council shall be chaired by the mayor in the urban councils, and by the municipal administrator in the rural councils.

(2) In the councils subject to the special provisions of Part VI of the law organizing councils, meetings shall be chaired by the chairman of the municipal council. The election of the chairman and the vice-chairman of the municipal council of such councils shall be officially recorded by an order of the Prime Minister.

9. The decisions of the municipal council shall be taken in the form of resolutions numbered serially and entered on their date in a register numbered and initialed by the prefect. The serial numbers, shall begin again at the start of each financial year.

1. (1) Within fifteen days following the council's session, the government delegate, the mayor or the municipal administrator shall send the resolutions of the council, under registered cover with acknowledgment of receipt, to the prefect for approval.

(2) The prefect shall submit without delay for the approval of the governor or the Minister of Territorial Administration, any resolutions on matters concerning which their approval is required.

11. (1) The approval of resolution or the refusal to approve it shall be indicated either by note on the resolution itself or by a letter sent to the municipal authority within two months following the lodging of the resolution at the prefecture. If approval is not refused within this period, the resolution shall be deemed to be approved.

(2) Approval shall render the resolution enforceable.

(3) If approval is refused, the supervisory authority shall be bound to indicate the irregularities found and the means of correcting them.

(4) A decision that has been annulled shall not be enforceable. However, annulment of a refusal to approve shall not constitute approval. In that case, the supervisory authority must re-examine the council resolution with a view to taking a fresh decision on it.

12. — Except as provided for by law the supervisory authority shall have no power to take the place of the municipal council.

13. (1) Resolutions shall be null and void if taken:
— outside the field of competence of the council;
— outside regular sessions;
— contrary to law or regulations.

(2) This nullity shall be recorded by an order of the Minister of Territorial Administration on its own initiative or after receiving the prefect's report.
Art. 14. — 1° Les délibérations auxquelles ont pris
part en leur nom personnel ou comme mandataires les membres
du conseil municipal intéressés à titre personnel, à l'objet
de ces délibérations peuvent être annulées par le ministre
de l'administration territoriale, soit d'office, soit sur rapport
du préfet, soit à la demande d'un contribuable de la commune
ou de toute autre personne intéressée.

2° Dans ce cas l'annulation est prononcée par arrêté ministériel motivé dans les 2 mois qui suivent la session au cours
de laquelle la délibération incriminée est prise.

3° Le délégué du gouvernement, le maire ou l'adminis-
trateur municipal enregistre la demande d'annulation contre
récupéser et transmet le dossier avec avis motivé au préfet.

4° L'acte d'annulation peut être attaqué devant la juridic-
tion administrative par toute personne physique ou morale
intéressée.

Art. 15. — En cas de délibération injurieuse ou diffamatoire
de nature à porter atteinte à la considération des tiers, ceux
d'entre eux qui estiment lésés peuvent saisir le préfet en
vue d'obtenir la suppression sur les registres municipaux,
des passages incriminés. Ce recours reste recevable sans délai
limitatif. La suppression intervient au vu de l'arrêté du
préfet.

Art. 16. — Tout conseiller municipal qui, sans motifs
reconnus légitimes par le conseil municipal n'a pas participé
à trois sessions successives peut être, après avis du conseil,
déclaré démissionnaire d'office par le ministre de l'adminis-
tration territoriale.

Art. 17. — 1° La démission volontaire est constatée par
arrêté du ministre de l'administration territoriale et prend
effet un mois après son dépôt au bureau du district, à la
sous-préfecture ou à la préfecture du ressort.

2° Les démissions collectives sont irrecevables.

Art. 18. — Le conseil municipal peut être dissout par
décret. En cas d'urgence et sur rapport du préfet, il peut être
suspendu par arrêté du ministre de l'administration territo-
riale, pour une durée qui ne peut excéder 2 mois.

Art. 19. — 1° En cas de dissolution d'un conseil municipal
ou lorsque le conseil ne peut être constitué, le ministre de
l'administration territoriale désigne par arrêté une commis-
sion spéciale de sept membres dont un président et un vice-
president.

2° Les pouvoirs de la commission spéciale sont déterminés
par l'acte de création. La commission spéciale cesse d'exister
dès la formation du nouveau conseil municipal.

Art. 20. — En cas de carence arrêtée, de faute lourde ou
d'infraction pouvant entraîner une sanction pénale assortie
de déchéances, il peut être mis fin aux fonctions du président
et des vice-présidents du conseil municipal dans les mêmes
conditions que celles prévues aux articles 43 et 44 ci-dessous
pour le maire et ses adjoints.

CHAPITRE II
De la tutelle sur les magistrats municipaux.

Art. 21. — 1° L'élection du maire et de ses adjoints est
effectuée par arrêté du premier ministre.
2° En cas d'irrégularité dans l'élection du maire ou de ses adjoints, le premier ministre peut annuller cette élection sur proposition de l'administration territoriale ou à la requête d'un électeur de la commune, dans les 30 jours qui suivent la session au cours de laquelle elle est intervenue.

3° En cas d'annulation de l'élection du maire et de ses adjoints, l'interim du maire est assuré par l'un des cinquante conseillers les plus âgés, désigné par le premier ministre jusqu'à l'élection du nouveau maire, qui a lieu dans les 30 jours suivant l'intervention de l'acte d'annulation.

Art. 22. — En cas de décès du maire, de démission ou de tout autre empêchement, l'interim est assuré par les adjoints dans l'ordre de préséance et à défaut, par l'un des cinq conseillers les plus âgés désigné par le gouvernement.

Art. 23. — Les délégués du gouvernement auprès des communes urbaines sont nommés par décret du président de la République. Les administrateurs municipaux, leurs adjoints ainsi que les adjoints aux délégués du gouvernement sont nommés par arrêté du premier ministre.

Art. 24. — Le délégué du gouvernement, le maire ou l'administrateur municipal est chargé, sous le contrôle du préfet et avec le concours des organismes compétents de l'État :

— de préparer et de proposer au conseil municipal le budget communal ;
— d'ordonner les dépenses ;
— de gérer les revenus communaux ;
— de diriger les travaux communaux ;
— de poursuivre aux mesures de voirie municipale, d'éclairage, d'adduction d'eau, de lutte contre les incendies, les calamités naturelles et laigation des animaux domes
ces ;
— d'établir chaque année, le plan de campagne pour les travaux de voirie d'intérêt municipal. Ce plan est soumis à l'approbation du préfet après avis du conseil municipal ;
— de passer les marchés, souscrire les baux et réaliser les adjudications des travaux communaux dans les formes légales ;
— de passer dans les mêmes formes et au nom de la commune les actes de vente, d'échange, de partage, d'accep
tation de dons et legs, d'acquisition, de transaction, lorsque ces actes ont été, autorisés conformément aux dispositions légales ou réglementaires ;
— de conserver et d'administrer les propriétés de la commu
ne et de passer à cet effet tous actes conservatoires ;
— d'administrer le personnel communal et de pourvoir aux emplois communaux à l'exclusion de ceux de secrétaire géner
al de maire, de receveur municipal et de comptable-matières de la commune ;
— de représenter la commune en justice ;
— de délivrer les permis de bâtir et d'appliquer la réglementation y relative ;
— et d'une façon générale, d'exécuter les décisions du conseil municipal et de lui en rendre compte.

Art. 25. — 1° Sous le contrôle de l'autorité administrative compétente, le délégué du gouvernement, le maire ou l'administrateur municipal exerce par voie d'arrêté, des pouvoirs de police administrative de la communauté, en vue d'assurer le maintien de la tranquillité et de la salubrité publiques.

2° In the event of irregularity in the election of the mayor or the deputies, the Prime Minister may annul such election on the recommendation of the Minister of Territorial Administration or on the application of an elector of the council, within thirty days of the session during which the election was held.

3° In the event of annulment of the election of the mayor and of his deputies, one of the five eldest councillors appointed by the Prime Minister shall deputize for the mayor until the election of the new mayor which shall take place within thirty days of the act declaring the election null.

22. In the event of the death or resignation of the mayor or of his inability to perform his duties, the deputies in order of precedence shall act as mayor; failing this, one of the five eldest councillors appointed by governor shall act as mayor.

23. The government delegates to urban councils shall be appointed by decree of the President of the Republic. The municipal administrators, their deputies and the deputies of the government delegates shall be appointed by an order of the Prime Minister.

24. The government delegate, the mayor or the municipal administrator shall be responsible, under the control of the prefect and with the assistance of the competent State bodies, for:

— preparing the council budget and placing it before the council;
— authorizing expenditure;
— administering council revenue;
— directing council work;
— taking necessary measures in connection with council roads, lighting, water supply, fire fighting, natural disasters and the straying of domestic animals;
— drawing up annually a schedule of municipal road works; the said schedule shall be submitted for the approval of the prefect when passed by the municipal council;
— placing contracts, signing leases and letting work on tender in correct legal form;
— concluding deeds of sale, exchange, apportionment, acceptance of gifts and legacies, and effecting purchases and transaction on behalf of the council, in correct legal form, when such acts have been authorized in accordance with the statutory and administrative provisions in force;
— conserving and administering the property of the council, and taking all measures of conservation for this purpose;
— administering the council staff and making appointments to council posts, excluding those of the secretary general of the council office the municipal revenue collector and the council storekeeper;
— representing the council at law;
— issuing building permits and applying the relevant regulations;
— in general, executing the decisions of the municipal council and reporting to it thereon.

25. (1) Under the control of the competent administrative authority, the government delegate, the mayor or the municipal administrator shall, through orders, exercise administrative powers in law and order pursuant to the statutory and administrative regulations, with a view to ensuring the maintenance of public peace and hygiene.
2° Ces pouvoirs de police ont notamment trait:
   a) à tout ce qui intéresse : la commodité de la circulation
      sur la voie publique, le nettoyage, l’enlèvement des encom-
      brements, l’interdiction d’exposer sur la voie ou la place
      publique ou sur les fenêtres des édifices, tout objet qui puisse
      causer un dommage à autrui ou au public, l’interdiction
      d’emettre des bruits portant atteinte à la tranquillité des
      habitants, l’occupation sous forme que ce soit de la
      voie publique, notamment par des échalas et des cortèges
      privés;
   b) à la réglementation de la police des inhumations et au
      maintien du bon ordre et de la décence dans les cimetières.

Art. 26. — Le délégué du gouvernement, le maire ou l’ad-
ministrateur municipal peut déléguer à ses adjoints une par-
tie de ses attributions par arrêté soumis préalablement au
visa du préfet, sous réserve des dispositions de l’article 90
ci-dessous.

Art. 27. — 1° Le délégué du gouvernement, le maire ou
l’administrateur municipal exerce ses pouvoirs par voie d’ar-
rêté municipal ou de décision. Aux fins de contrôle du préfet,
ces actes sont immédiatement déposés au bureau du district,
à la sous-préfecture ou à la préfecture du ressort.

2° Une ampliation est adressée directement au ministre de
l’administration territoriale.

Art. 28. — Toute correspondance émanant du délégué du
gouvernement, du maire ou de l’administrateur municipal et
relative aux domaines soumis à la tutelle doit être acheminée
sous le couvert du préfet. En cas d’urgence, une copie est
adressée directement au destinataire.

Art. 29. — Les actes du délégué du gouvernement, du maire
ou de l’administrateur municipal sont exécutoires après visa
du préfet et publication, notamment par voie d’affichage, sous
réserve des dispositions de l’article 70 ci-dessous.

Art. 30. — 1° Nonobstant les dispositions de l’article 29
ci-dessus, les arrêtés municipaux portant règlement tempo-
raire sont immédiatement exécutoires. L’autorité de tutelle
can peut cependant les annuler en cas d’abus ou de violation de
la loi ou des règlements. Les décisions individuelles ne sont
exécutoires qu’après notification aux personnes intéressées.

2° Les arrêtés portant règlement permanent deviennent exé-
cutoires quinze jours après leur dépôt à la préfecture. Le
préfet peut autoriser l’exécution dans un délai plus court.

Art. 31. — Les actes du délégué du gouvernement, du maire
ou de l’administrateur municipal peuvent faire l’objet d’un
recours gracieux auprès de leur auteur. En cas d’insuccès ou
si le magistrat municipal garde le silence pendant un mois, ils
sont soumis à l’appréciation du préfet qui dispose de 2 mois
pour y donner avis. Le silence gardé par le préfet vaut déci-
sion implicite de rejet. En cas de recours contentieux, les
délais courent à partir de la date de notification du rejet
explicite ou à partir de la date du rejet implicite.

Art. 32. — 1° Le préfet peut annuler ou suspendre tout
acte du délégué du gouvernement, du maire ou de l’admini-
strateur municipal pris en violation des lois et règlements,
mais il ne peut en modifier d’office les dispositions.

2° Such powers shall in particular relate to:
   a) All matters concerning: unnumbered passage on pub-
      lic thoroughfares, cleaning, removal of obstructions, pro-
      hibition to place any articles likely to cause damage to other-
      or to the public on public thoroughfares or public squares or
      at the windows of buildings, prohibition of any noise which
      may affect the tranquility of the inhabitants, the occupation,
      under any form whatsoever, of public thoroughfares, in parti-
      cular by setting up stalls or by private processions;
   b) regulations for policing burials and the maintenance of
good order and decency in cemeteries.

26. The government delegate, the mayor or the municipal
   administrator may delegate part of his powers and duties to
   his deputies by an order submitted for the prior approval
   of the prefect, subject to the provisions of Article 90 below.

27. (1) The government delegate, the mayor or the muni-
cipal administrator shall exercise his powers through a
   municipal order or a decision. For the purpose of control
   by the prefect, such acts shall immediately be deposited at
   the district office, at the sub-prefecture or at the prefecture
   of the area.

   (2) A copy shall be sent directly to the Minister of Terri-
   torial Administration.

28. Any correspondence from the government delegate,
   the mayor or the municipal administrator relating to matters
   that are subject to supervision must be channelled through
   the prefect. In urgent cases, a copy shall be sent directly to
   the addressee.

29. The acts of the government delegate, the mayor or
   the municipal administrator shall become enforceable after
   being approved by the prefect and after publication by
   means of notices or otherwise, subject to the provisions of
   Article 70 below.

30. (1) Notwithstanding the provisions of Article 29
   above, municipal orders relating to temporary regulations
   shall be immediately enforceable, provided that the super-
   visory authority may annul them in case of abuse of power
   or infringement of statutory or administrative regulations.
   Individual decisions shall become enforceable only after
   notification to the person concerned.

   (2) Orders relating to permanent regulations shall become
   enforceable fifteen days following their lodging at the prefec-
ture. The prefect may authorize enforcement within a
   shorter period.

31. An appeal may be made against the acts of the govern-
   ment delegate, the mayor or the municipal administrator.
   It shall be addressed to the official concerned and shall be
   free of charge. If the appeal is not successful, or if the muni-
   cipal authority fails to reply within one month, the matter
   shall be referred to the prefect who shall have two months
   in which to give his decision. The prefect's failure to reply
   shall be deemed to be an implicit rejection. In the case of a
   disputed claim, proceedings may be instituted as from the
date of notification of an explicit rejection or from the date of
an implicit rejection.

32. (1) The prefect may annul or suspend any act of the
government delegate, the mayor or the municipal adminis-
trator which infringes the statutory and administrative reg-
ulations but may not amend the provisions of such act on his
own initiative.
2. Le magistrat municipal intéressé peut former un recours contentieux dans les formes, délais et procédures prévus par la réglementation. Dans ces conditions, le recours hiérarchique est adressé au ministre de l’administration territoriale.

Art. 32. — 1° Les projets de décisions d’engagement, d’avancement ou de licenciement du personnel communal sont soumis au visa préalable du préfet pour contrôle de la régularité, de la légalité voire de l’opportunité. En cas de contestation, le préfet transmet le dossier au gouverneur qui statue en dernier ressort.

2° Toutefois en cas de licenciement ou de retard d’avancement, l’agent intéressé conserve le droit de défendre ses intérêts conformément au code du travail du personnel communal.

3° Les projets de contrats d’engagement du personnel expatrié, des agents de maîtrise et des cadres ainsi que les projets d’avenants et de cession, doivent être portés à la connaissance du maire ou du ministre de l’administration territoriale.

Art. 34. — Dans les domaines relevant de leurs compétences respectives, le ministre de l’administration territoriale, le gouverneur et le préfet peuvent, selon le cas, se substituer d’office au délégué du gouvernement, au maire ou à l’administrateur municipal lorsque celui-ci refuse, après mise en demeure écrite, soit d’effectuer un acte prescrit par les lois et règlements, soit d’exécuter ou de faire exécuter une délibération devenue exécutoire ou une décision de justice passée en force de chose jugée.

Art. 35. — Le préfet paraphe les livres du délégué du gouvernement, du maire ou de l’administrateur municipal.

Art. 36. — 1° Le délégué du gouvernement, le maire ou l’administrateur municipal veille à la mise à jour constante du registre d’inventaire des archives, ainsi qu’à la tenue ordonnée de toutes les archives communales.

2° En cas de négligence compromettant la sécurité des archives, le préfet prescrit le dépôt à la préfecture de toutes les pièces, dossiers et documents des années antérieures.

Art. 37. — 1° Lors de la passation de service, un procès-verbal est établi et signé par le magistrat sortant et le magistrat entrant pour valoir décharge et prise en charge.

2° Ampliation procès-verbal est adressée au préfet et au ministre de l’administration territoriale.

Art. 38. — 1° Chaque année, lors de la séance consacrée à l’approbation du compte administratif, le délégué du gouvernement, le maire ou l’administrateur municipal communiquent au conseil municipal le procès-verbal de récéptions des archives, précédément dressé en présence des adjoints.

2° Si le magistrat municipal intéressé refuse d’opérer ce récéption, le préfet peut, après mise en demeure, nommer à cette fin l’un de ses collaborateurs qui y procède en se faisant assister des adjoints du magistrat municipal ou à défaut de deux conseillers municipaux.

Art. 39. — 1° Le délégué du gouvernement, le maire ou l’administrateur municipal doit, sans faire déplacer les documents, donner communication, ou laisser prendre copie des procès-verbaux du conseil municipal, des budgets et comptes ainsi que des arrêtés municipaux à tout habitant de la commune qui en fait la demande.

2° En cas de refus du magistrat municipal intéressé, le préfet est en décharge de l’exécution.

(2) The municipal authority concerned may dispute the decision in the form of procedure and within the time limits laid down by the regulations. In such cases the appeal to higher authority shall be to the Minister of Territorial Administration.

33. (1) Draft decisions to employ, advance or dismiss council staff shall be subject to prior approval by the prefect who shall examine their correctness, legality and appropriateness. In the event of dispute, the prefect shall refer the matter to the governor whose decision shall be final.

(2) Provided that in the event of dismissal or delay in advancement, the employee concerned shall retain the right to defend his interests in accordance with the labour code governing council staff.

(3) Draft contracts of employment for expatriate staff, supervisory staff and managerial staff, and draft additional clauses and termination notices, shall be submitted to the Minister of Territorial Administration for prior approval.

34. In matters coming under their respective jurisdictions, the Minister of Territorial Administration, the governor or the prefect may, when appropriate, automatically take the place of the government delegate, the mayor or the municipal administrator when any one of them refuses, after formal written notice has been served, either to put into effect an act prescribed by the statutory and administrative regulations, or to execute or to have executed a resolution which has become enforceable or a final court ruling.

35. The prefect shall initial the registers of the government delegate, the mayor or the municipal administrator.

36. (1) The government delegate, the mayor or the municipal administrator shall ensure the regular updating of the inventory of records, as well as the proper keeping of all the council records.

(2) In cases of negligence jeopardizing the safety of the records, the prefect shall order that all the papers, files and documents of the previous years be deposited at the prefecture.

37. (1) During the handing over of functions, a report shall be drawn up and signed by the outgoing authority and the incoming authority to signify acquittal and assumption of responsibility.

(2) A copy of the said report shall be sent to the prefect and to the Minister of Territorial Administration.

38. (1) Each year, during the meeting for the approval of the administrative accounts, the government delegate, the mayor or the municipal administrator shall place before the municipal council, the report on the checking of the records which had earlier been drawn up in the presence of the deputies.

(2) If the municipal authority concerned refuses to undertake this check, the prefect may, after serving formal notice, appoint one of his assistants to carry out the check with the assistance of the deputies of the said municipal authority or, failing that, of two municipal councillors.

39. (1) The government delegate, the mayor or the municipal administrator shall provide any inhabitant of the council area on demand with information concerning the reports on municipal council meetings, the budget or the accounts, or shall allow him to make copies of those documents. Such documents must not be removed.

(2) In cases of refusal by the municipal authority concerned, the prefect shall send his demand to the demand.
Les contraventions aux arrêtés municipaux sont sanctionnées des peines prévues à l'article R 369, paragraphe 19 du code pénal.

Art. 42. — Lorsque les intérêts personnels du délégué du gouvernement, du maire ou de l'administrateur municipal sont en opposition avec ceux de la commune, le préfet désigne pour la défense des intérêts de la commune, l'adjoint ou le cas échéant, le conseiller municipal le plus apte à préserver les intérêts communaux.

Art. 43. — Pour les fautes mineures, le préfet a qualité pour adresser un avertissement ou infliger un blâme au président du conseil municipal, au délégué du gouvernement, au maire ou à l'administrateur municipal. Il fonde sa décision et vise les textes qui ont été violés.

Art. 44. — Si la faute revêt un caractère de gravité manifeste ou si le magistrat municipal a déjà été l'objet d'une sanction, le préfet transmet au ministre de l'administration territoriale le dossier complet de l'enquête pour décision.

Art. 45. — Le maire et ses adjoints peuvent être relevés par décret du président de la République dans les conditions fixées par la loi communale.

Art. 46. — 1° En cas d'inertie persistante, de carence, de faute lourde, de négligences graves répétées dans l'exercice de leurs fonctions, le maire et ses adjoints peuvent collectivement ou individuellement être destitués par le conseil municipal sur réquisition du ministre de l'administration territoriale.

2° S'il y a urgence, le ministre de l'administration territoriale peut prononcer à leur encontre la suspension de fonction. Dans ce cas, le conseil municipal est convoqué par le préfet dans un délai qui ne peut dépasser trente jours pour la séance de destitution qui est présidée par l'un des cinq conseillers municipaux les plus âgés, choisis par ses pairs. Le vote est acquis à la majorité absolue des membres présents.

Art. 47. — Pour les fautes visées aux articles 46 et 48 ci-dessus, les délégués du gouvernement peuvent être relevés de leur fonction par décret du Président de la République, et les administrateurs municipaux, leurs adjoints ainsi que les adjoints au délégué du gouvernement par arrêté du premier ministre.

Chapitre III

De la tutelle des finances communales.

Art. 48. — Toute délibération constituant une mesure nouvelle ayant une incidence sur le budget communal doit être soumise à l'approbation du ministre de l'administration territoriale avant l'établissement de ce budget.

Art. 49. — 1° La session budgétaire du conseil municipal se tient chaque année dans la première quinzaine du mois de mars.

(1) The government delegate, the mayor or the municipal administrator shall be the trustee of the council's title deeds, securities and documents.

(2) In the case of a government delegate, mayor or municipal administrator being personally responsible for the destruction, concealment, abstraction or removal of council documents, registers or acts, or any instruments or effects contained in the records or remitted to him in his official capacity, he shall be required to restore, at his own expense, any such documents that it is possible to replace, without prejudice to any legal proceedings to which he may be liable.

141. Persons acting in contravention of municipal orders shall be liable to the penalties provided for in Section II 369 (10) of the Penal Code.

42. Where the personal interests of the government delegate, the mayor or the municipal administrator are in conflict with those of the council, the prefect shall appoint as a replacement the deputy or, where appropriate the municipal councillor best fitted to defend the interests of the council.

43. For minor offences, the prefect shall be empowered to inflict a warning or a reprimand on the chairman of the municipal council, the government delegate, the mayor or the municipal administrator. He shall give reasons for his decision and cite the enactments which have been infringed.

44. Where the offence is clearly of a serious nature or where the municipal authority has previously been penalized, the prefect shall forward a complete file on the investigation to the Minister of Territorial Administration for decision.

45. The mayor and his deputies may be dismissed from office by Presidential decree under the conditions set out in the law concerning councils.

46. (1) In the vent of persistent inertia, obvious inefficiency, serious misconduct or serious and repeated negligence of duties, the mayor and his deputies may, jointly or severally, be dismissed by the municipal council on the direction of the Minister of Territorial Administration.

(2) In urgent cases, the Minister of Territorial Administration may suspend them from their duties. The prefect shall then convene, within thirty days, a meeting of the municipal council to decide on dismissal. Its chairman shall be one of the five eldest municipal councillors chosen by his peers. The decision shall be taken by an absolute majority of the members present.

47. For the offences referred to in Articles 44 and 46 above, the government delegates may be removed from office by decree of the President of the Republic; the municipal administrators, their deputies, and the government delegates' deputies may be so removed by order of the Prime Minister.

48. Any resolutions that institute new measures affecting the council budget must be submitted for approval to the Minister of Territorial Administration before the said budget is drawn up.

49. (1) The municipal council shall meet to vote the budget in the first half of the month of March each year.
... ; .

3° Le projet mis en forme par le délégué du gouvernement, le maire ou l'administrateur municipal est soumis à l'examen du conseil municipal.

Art. 50. — 1° Les délibérations portant sur le vote du budget communautaire sont transmises par le préfet au gouverneur pour approbation. Celle-ci intervient au plus tard le 15 juin, après étude par le service provincial des communes et visa préalable des services financiers provinciaux compétents. Les budgets communaux deviennent exécutifs à partir du 1er juillet.

2° Dans les communes pourvues d’un contrôleur financier, celui-ci vise les délibérations portant sur un vote du budget communal.

3° Un exemplaire du budget approuvé par le gouverneur est transmis par ses soins au ministre de l’administration territoriale et au ministre des finances.

Art. 51. — Les autorisations spéciales de recettes et de dépenses sont votées par le conseil municipal et approuvées par le gouverneur. Un exemplaire de cette délibération est transmis au ministre de l’administration territoriale.

Art. 52. — 1° Les virements de crédits de chapitre à chapitre et d'article à article font l'objet d'une délibération du conseil municipal approuvée par le gouverneur.

2° Les virements de crédits de paragraphe à paragraphe sont opérés par arrêté municipal approuvé par le préfet.

3° Les virements des crédits d'investissements au budget de fonctionnement sont interdits.

(4) Tous les actes de virements de crédits sont communiqués au ministre de l’administration territoriale.

Art. 53. — Les délibérations portant modification du tarif des taxes et redevances municipales perçues par les communes et les dispositions régissant l’assiette, le contentieux et le recouvrement desdites taxes sont approuvées par le ministre de l’administration territoriale, après visa du ministre des finances.

Art. 54. — 1° Lorsque le conseil municipal n’est pas convié pour voter le budget dans les délais fixés par le présent décret, le préfet en prescrit la convocation à cette fin.

2° Si le conseil municipal ne se réunit pas ou ne vote pas le budget dans les délais prévus, le préfet établit l’office de ce budget, le soumet à l’approbation du gouverneur et en informe le conseil à sa prochaine session.

Art. 55. — Lorsque le budget n’a pas été voté en équilibre par le conseil municipal, le préfet le redresse après consultation du délégué du gouvernement, du maire ou de l’administrateur municipal. Le conseil en est informé à sa session suivante.

Art. 56. — Si le budget communal n’a pas été approuvé dans les délais réglementaires, il peut être reconduit par arrêté du gouverneur par douzièmes provisionnelles sur la base des recettes et des dépenses de l’exercice précédent.


(2) Fifteen days before the council meeting, the budget estimates shall be forwarded to the prefect who has seven days in which to make any remarks. He may call on the government delegate, the mayor or the municipal administrator to clarify certain points or make certain adjustments in the budget estimates.

(3) The estimates prepared by the government delegate, the mayor or the municipal administrator shall be submitted to the municipal council.

50. (1) Any resolution having a bearing on the council budget vote shall be forwarded by the prefect to the governor for approval. Such approval shall be given not later than 15 June, after the provincial service in charge of councils has reviewed them and the competent provincial finance services have given their visa. The council budgets shall take effect as from 1 July.

(2) In councils that have a financial controller, the latter shall give his visa to the resolutions bearing on the council budget vote.

(3) Copies of the budget approved by the governor shall be forwarded by him to the Minister of Territorial Administration and to the Minister of Finance.

51. Special revenue and expenditure authorizations shall be voted by the municipal council and approved by the governor. A copy of the relevant resolution shall be forwarded to the Minister of Territorial Administration.

52. (1) Transfers of credits from head to head or from subhead to subhead shall be voted by municipal council and approved by the governor.

(2) Transfer of credits from paragraph to paragraph shall be authorized by municipal order approved by the prefect.

(3) No transfers of credits shall be made from the investment budget to the recurrent budget.

(4) All transfers of credits shall be communicated to the Minister of Territorial Administration.

53. Resolutions to amend the rate of municipal taxes and fees collected by councils, and provisions governing the assessment and collection of such taxes and claims relating thereto shall be approved by the Minister of Territorial Administration after receiving the visa of the Minister of Finance.

54. (1) If the municipal council is not convened to vote the budget within the periods laid down by this decree, the prefect shall direct that it be convened for that purpose.

(2) If the municipal council fails to meet or fails to vote the budget within the prescribed period, the prefect shall on his own authority draw up the budget and submit it to the governor for approval. He shall inform the council of his action at its next meeting. (2)

55. When the council-budget as voted does not balance, the prefect shall rectify it after consulting the government, delegate, the mayor or the municipal administrator. The rectification shall be notified to the council at its next meeting.

56. If the council budget has not been approved within the prescribed time limit, the ordinary revenue and expenditure shown in the previous budget may be carried forward in twelve provisional instalments by an order of the governor.

57. The Minister of Territorial Administration may, on the motion of the municipal council, authorize the opening of below-the-line accounts for the management of credits available at the end of financial year and earmarked for financing equipment projects.
Art. 58. — 1° Le délégué du gouvernement, le maire ou l'administrateur municipal ne peut engager de dépenses qui ne s'assurent que :
- cette dépense correspond à la spécialité du crédit sur lequel elle est faite;
- son montant entre dans la limite du crédit voté;
- elle peut être couverte par les fonds disponibles dans la caisse du receveur;
- le service ou la fourniture a bien été fait;
- les pièces justificatives sont complètes;
- les formalités requises par les lois et règlements ont été préalablement accomplies.

2° Le délégué du gouvernement, le maire ou l'administrateur municipal ne peut en aucun cas contraindre le receveur municipal à assurer le visa ou le paiement des dépenses en violation des prescriptions qui précèdent.

3° Toute contestation à ce sujet doit être soumise par le délégué du gouvernement, le maire ou l'administrateur municipal au préfet.

Art. 59. — Au cas où le délégué du gouvernement, le maire ou l'administrateur municipal s'abstient d'ordonnancer une dépense régulièrement autorisée et pour laquelle existent des crédits disponibles, le préfet le met en demeure de procéder au mandatement de la somme due dans un délai de quinze jours. Passé ce délai, il ordonne l'ordonnancement par arrêté motivé qui tient lieu de mandat.

Art. 60. — 1° Les fonctions de receveur municipal sont exercées par un comptable nommé par arrêté conjoint du ministre de l'administration territoriale et du ministre des finances.

2° Le receveur municipal peut prétendre à une indemnité dont le taux est fixé par une tente particulière.

Art. 61. — Au cas où, sans motif valable, le receveur municipal refuse de liquider une dépense régulière alors qu'il existe des disponibilités à cet effet dans la caisse communale ou du syndicat de communes, le délégué du gouvernement, le maire ou l'administrateur municipal ou le président du syndicat de communes saisit le préfet pour réquisition. Le receveur municipal requis par le préfet doit s'exécuter immédiatement ; la réquisition dégage sa responsabilité personnelle.

Art. 62. — Dans chaque commune, il est tenu sous le contrôle du délégué du gouvernement, du maire ou de l'administrateur municipal :  
- un livre journal des émissions de mandats et un livre journal des émissions des titres de recettes ;
- un grand livre récapitulatif développant, par chapitre et article budgétaires, les émissions de mandats et un grand livre récapitulatif développant par ordres de recettes;
- un livre ou fichier des dépenses engagées ;
- un carnet à souche des bons de commande de travaux ou fournitures.

Art. 63. — 1° A tout moment, la comptabilité des communes est soumise aux vérifications du ministre de l'administration territoriale, des gouverneurs et des préfets.

2° Lorsqu'il y est invité par l'autorité de tutelle, le délégué du gouvernement, le maire ou l'administrateur municipal doit établir le relevé nominatif des créances et des dettes de la commune. Ce relevé est établi par chapitre et par article pour les recettes et pour les dépenses.

58. (1) The government delegate, the mayor or the municipal administrator may commit expenditure only after determining that:
- it corresponds to the particular line of the vote against which it is entered;
- it does not exceed the credit voted;
- it can be covered by the funds in the possession of the municipal revenue collector;
- the service has been performed or the goods supplied;
- the supporting documents are complete;
- the formalities required by the statutory and administrative regulations have been complied with.

(2) The government delegate, the mayor or the municipal administrator may in no circumstances oblige the municipal collector to approve or make payments for expenses that do not meet the above requirements.

59. When the government delegate, the mayor or the municipal administrator fails to sanction expenditure which has been duly authorized and for which credits are available, the prefect shall summon him to order the payment due within fifteen days. On expiry of this period, he shall sanction the expenditure by an order supported by reasons which shall serve as a payment order.

60. (1) The duties of the municipal revenue collector shall be performed by an accountant appointed by joint order of the Minister of Territorial Administration and the Minister of Finance.

(2) The municipal revenue collector shall be entitled to an allowance of an amount to be fixed by a separate enactment.

61. When without valid reason the municipal revenue collector refuses to make payments which are in order and for which funds are available in the council or council union treasury, the government delegate, the mayor, the municipal administrator or the chairman of the council union shall report the matter to the prefect for action. On receipt of the prefect's demand, the municipal revenue collector must immediately effect the payment in question ; he shall thus be relieved of any personal liability in the matter.

62. In each council, the following books shall be kept under the control of the government delegate, the mayor or the municipal administrator:
- a day book recording payment orders issued and a book recording collection orders established;
- a recapitulative ledger in which shall be entered, by budget head and subhead, the payment orders issued, and a recapitulative ledger in which collection orders shall similarly be entered;
- a journal or card index of expenditures committed;
- a counterfoil register of purchase orders for works and supplies.

63. (1) Council accounts may at any time be inspected by the Minister of Territorial Administration, governors or prefects.

(2) The government delegate, the mayor or the municipal administrator shall, when so required by the supervisory authority, draw up a detailed statement of the assets and liabilities of the council. This statement shall indicate receipts and expenditure for each head and for each subhead.
Art. 64. — 1° Le délégué du gouvernement, le maire ou l'administrateur municipal a le droit de se faire communiquer les livres du receveur municipal.
2° Cette communication ne peut être refusée.

Art. 65. — 1° Dans les séances où le compte administratif du maire ou de l'administrateur municipal est débattu, le conseil municipal élit un président de séance, qui procède à l'envoi de la délibération et des documents au préfet.
2° Le délégué du gouvernement, le maire ou l'administrateur municipal assiste à la discussion, mais se retire au moment du vote.

Art. 66. — 1° Le conseil municipal ne peut modifier les chiffres du compte administratif.
2° Le cas échéant, il a le droit de prononcer un blâme contre le délégué du gouvernement, le maire ou l'administrateur municipal, motif pris d'irrégularités manifestes dans la gestion de ce magistrat.

Art. 67. — 1° Le ministre de l'administration territoriale, quand il règle le compte administratif, apprécie la gestion du magistrat municipal intéressé.
2° Il écarte du compte les dépenses engagées dans un intérêt purement privé ou ne correspondant pas à un service fait.
3° Le délégué du gouvernement, le maire ou l'administrateur municipal est personnellement et pecuniarnent responsable de ses actes de gestion irrégulières.

Art. 68. — Tout contribuable ou toute personne intéressée peut former un recours pour excès de pouvoir contre l'arrêté ministériel qui approuve un compte administratif, en arguant de recettes ou de dépenses faites en violation de la loi.

Art. 69. — Les comptes administratifs des communes et syndicats de communes ainsi que les comptes de gestion des receveurs municipaux sont soumis au plus tard le 15 janvier de chaque année, à l'approbation du ministre de l'administration territoriale après visa du ministre des finances.

Chapitre IV
De la tutelle sur la gestion du patrimoine communal.

Art. 70. — Sont obligatoirement soumis : a) à l'approbation du ministre de l'administration territoriale, les délibérations portant sur :
— la fixation des emprunts et l'acceptation des dons et legs ;
— la participation financière dans les organismes publics ou privés ;
— la dénomination des rues et des places publiques ;
— l'établissement et la suppression des foires ;
— l'acquisition des immeubles ;
— les aliénations et les échanges des propriétés communales ;
— les concessions des services communaux ;
— les contrats d'une durée supérieure à cinq ans.
b) au visa préalable du ministre de l'administration territoriale, les actes de vente, par adjudication ou de grés à grés, des terrains communaux.

Art. 71. — Les délibérations du conseil municipal ayant pour objet l'acceptation de dons et legs sont rendues exécutoires par arrêté du ministre de l'administration territoriale.

64. (1) The government delegate, the mayor or the municipal administrator shall have access to the books of the municipal revenue collector.
(2) He shall not be refused such access.

65. (1) In meetings where the administrative accounts of the mayor or the municipal administrator are examined, the municipal council shall elect a chairman for that meeting who shall forward the resolution and documents to the prefect.
(2) The government delegate, the mayor or the municipal administrator shall participate in the debate but shall withdraw during the voting.

66. (1) The municipal council may not alter the figures of the administrative account.
(2) Where appropriate, the council shall have the right to reprimand the government delegate, the mayor or the municipal administrator on grounds of obvious irregularities in his management.

67. (1) When the Minister of Territorial Administration settles the administrative account, he shall assess the management of the municipal authority concerned.
(2) He shall strike off the account any expenditure which is committed for strictly private purposes or which does not correspond to any effective service.
(3) The government delegate, the mayor or the municipal administrator shall be held personally and financially responsible for any faults in his management.

68. Any taxpayer or any inter ested party may lodge an appeal on grounds of abuse of power against the ministerial order which approves an administrative account by showing that receipts or expenditure had been illegally effected.

69. The administrative accounts of councils and council unions as well as the management accounts of municipal revenue collectors shall be submitted not later than 15 January of each year for approval to the Minister of Territorial Administration after having received the visa of the Minister of Finance.

Supervision of the management of council property.

70. (1) Resolutions on the following matters must be submitted to the Minister of Territorial Administration for approval:
— contracting loans and accepting gifts and legacies;
— investments in public or private bodies;
— adopting names for streets and public squares;
— organizing and abolishing fairs;
— the purchase of real estate property;
— authorizing the assignment or exchange of council property;
— concessions of council services;
— contracts for periods exceeding five years.
(2) The visa of the Minister of Territorial Administration must be obtained in advance for deeds of sale of council land by tenders or by private treaty.

71. The resolutions of the municipal council concerning the acceptance of gifts and legacies shall be rendered enforceable by an order of the Minister of Territorial Administration.
Art. 72. — Sous le contrôle du délégué du gouvernement, du maire ou de l'administrateur municipal, le receveur municipal assure le recouvrement des recettes, dons et legs de la commune. Il veille à la conservation des droits, priviléges et hypothèques de la commune. À cet effet, il tient l'autorité municipale régulièrement informée, par écrit, soit spontanément, soit à la demande écrite ou verbale de cette autorité de situation exacte du budget de la commune et de l'échéance des biens et emprunts communaux.

Art. 73. — Les règles régissant la comptabilité-matières de l'État sont applicables à la comptabilité-matières des communes, syndicats de communes et établissements communaux, sous réserve des dispositions de l'article 74 ci-dessous.

Art. 74. — 1° Le comptable-matières est nommé par décision du ministre de l'administration territoriale sur proposition du magistrat municipal intéressé, parmi les agents communaux ayant effectué un stage à cet effet.

2° Il peut prétendre à des indemnités fixées par un texte particulier.

Art. 75. — 1° Le comptable-matières est responsable de la garde, de la conservation et de la régularité des écritures des matières, denrées, mobiliers et matériels de la commune aussi tôt qu'il en a assuré la prise en charge.

2° Toutefois, sa responsabilité ne s'étend qu'aux matières dont il est réellement détenteur. Il n'est comptable des matières et denrées mises en consommation immédiate et dont l'utilisation relève de la responsabilité du délégué du gouvernement, du maire ou de l'administrateur municipal, signataire de l'ordre de mise en consommation.

Art. 76. — Le comptable-matières tient obligatoirement les livres suivants préalablement cotés et paraphés par le préfet : un livre journal des entrées et sorties en qualité et en valeur;

— un grand livre des matières et objets consommables ou renouvelables ainsi que des outillages, mobiliers et matériels d'emploi durable;

— un carnet à souches des ordres d'entrée et un carnet à souches des ordres de sortie;

— un registre des objets confectionnés en atelier municipal et appelés à être pris en charge.

Art. 77. — 1° En cas de perte, de démolition ou de mise hors service d'un mobilier ou matériel, le préfet, à la demande du magistrat municipal, désigne une commission de réforme qui dressera procès-verbal.

2° Ce procès-verbal est transmis au ministre de l'administration territoriale qui statue.

3° Le comptable-matières procède à la sortie de ce mobilier ou matériel dans les édifices.

Art. 78. — Les prêts à titre gracieux de matériel de la commune aux particuliers sont interdits. Les prêts au profit des services publics sont autorisés par le délégué du gouvernement, le maire ou l'administrateur municipal.

Art. 79. — 1° Au 30 juin de chaque année et à chaque invitation de comptable, le comptable-matières en exercice dressera, d'après les livres un compte de gestion en qualité et en valeur.

2° Il opère la balance générale des comptes du grand livre et il s'assure de la réalité des existants.

3° Les ordres d'entrée et de sortie sont annexés à la copie du livre journal, visée par le magistrat municipal et jointe au procès-verbal de recensement.

72. The municipal revenue collector shall, under the control of the government delegate, the mayor or the municipal administrator, collect the revenue, gifts and legacies of the council. He shall ensure that the interests, rights, and mortgages of the council are preserved. In this connection, he shall keep the municipal authority regularly informed in writing, either on his own initiative or at the written or verbal request of the said authority, of the exact situation of the council budget and the date of maturity of the council leases and loans.

73. Subject to the provisions of Article 74 below, the rules governing State stores accounts shall be applicable to the stores accounts of councils, council unions and council establishments.

74. (1) The storekeeper shall be appointed from among council staff who have undergone suitable training by decision of the Minister of Territorial Administration on the recommendation of the municipal authority concerned.

(2) He shall be entitled to allowances as fixed by a separate enactment.

75. (1) Immediately after assuming his duties, the storekeeper shall be responsible for the safe keeping, maintenance and correctness of the books in which stores, commodities, furniture and equipment belonging to the council are entered.

(2) Provided that his responsibility shall extend only to stores effectively in his keeping. He shall not be accountable for stores and commodities issued for immediate use, as these pass under the control of the government delegate, the mayor or the municipal administrator who signs the issue voucher.

76. The storekeeper must keep the following books, numbered and initialled in advance by the prefect:

— a day book of incoming and outgoing items, indicating both quantities and value;

— a ledger in which are entered consumable or renewable stores and items; as well as durable goods such as tools, furniture and equipment;

— a counterfoil book of receipt vouchers and a counterfoil book of issue vouchers;

— a register of articles made in the municipal workshop that are to be received into store.

77. (1) In the case of loss, breakage or scrapping of movable property or equipment, the prefect shall, at the request of the municipal authority appoint a board of survey which shall draw up a report.

(2) This report shall be forwarded to the Minister Territorial Administration for his decision.

(3) The storekeeper shall write the said movable property or equipment off his books.

78. No free loans of council property shall be made to individuals; hiring out to public services shall be authorized by the government delegate, the mayor or the municipal administrator.

79. (1) On 30 June each year and at each change of storekeeper, the storekeeper in service shall draw up, on the basis of his books, a stores management account stating both quantities and value.

(2) He shall balance the accounts in the ledger and make sure that they agree with the items actually in store.

(3) Receipt vouchers and issue vouchers shall be appended to the copy of the day book signed by the municipal authority and attached to the official inventory.
Le délégué du gouvernement, le maire ou l'administrateur municipal présente ces documents au conseil municipal à la séance où est débattu le compte administratif.

5° Tous ces documents joints à la délibération du compte de gestion matières sont adressés au préfet qui les transmet au ministre de l'administration territoriale pour approbation, après visa du ministre des finances.

Art. 80. — L'autorité de tutelle peut à tout moment, procéder à la vérification de la tenue de la comptabilité matières.

TITRE III
De la tutelle sur les syndicats de communes.

CHAPITRE UNIQUE
Formation et fonctionnement des syndicats de communes.

Art. 81. — 1° Les communes d'un département peuvent, soit à la demande du ministre de l'administration territoriale, soit par délibérations concordantes dûment approuvées, se grouper en syndicat pour réaliser en commun des opérations intercommunales.

2° Les communes de plusieurs départements peuvent, par convention et après accord du ministre de l'administration territoriale, se grouper pour la réalisation des travaux d'intérêt commun.

Art. 82. — 1° Le syndicat de communes est créé par arrêté du premier ministre qui en détermine le but, le siège et la durée.

2° Il est dissout également par arrêté du premier ministre, soit sur proposition du ministre de l'administration territoriale, soit sur délibérations concordantes des communes intéressées.

Art. 83. — Sauf dispositions particulières prévues au présent titre, les règles régissant la tutelle sur les communes sont applicables aux syndicats de communes.

Art. 84. — 1° Le bureau du syndicat de communes est dirigé par un président nommé par arrêté du premier ministre. Le président du bureau est de droit président du comité du syndicat composé des délégués du gouvernement, des maires et des administrateurs municipaux concernés.

2° Le premier ministre peut par arrêté mettre fin aux fonctions du président de syndicat de communes.

Art. 85. — 1° Le comité, organe délibérant du syndicat de communes tient chaque année deux sessions. Il peut être convoqué en session extraordinaire par le président ou à la demande du préfet.

2° Le président convoque les membres par écrit huit jours avant la date de la réunion. La convocation mentionne le lieu, la date, l'heure et l'ordre du jour qui doit être communiqué en même temps au préfet.

Art. 86. — Le comité peut allouer une indemnité de séjour à son président dont le taux est fixé par un texte particulier.

TITRE IV
Dispositions diverses.

Art. 87. — 1° Le ministre de l'administration territoriale nomme par arrêté le secrétaire général de mairie et met fin à ses fonctions. L'intéressé peut prétendre aux indemnités et avantages fixés par les textes en vigueur.

4° The government delegate, the mayor or the municipal administrator shall submit these documents to the municipal council at its meeting to examine the administrative account.

5° The above documents attached to the resolution concerning the stores management account shall be forwarded to the prefect who shall send them to the Minister of Territorial Administration for approval, after having receive the visa of the Minister of Finance.

60. The supervisory authority may at any time inspect the stores accounts.

PART III
Supervision of council unions.

SINGLE CHAPTER
Formation and functioning of council unions.

81. (1) Councils in a division may, at the requests of the Minister of Territorial Administration or by duly approved concurrent resolutions, combine to form unions for the joint conduct of intercouncil operations.

(2) Councils of several divisions may, by agreement and after obtaining the consent of the Minister of Territorial Administration combine to carry out projects of common interest.

82. (1) A council union shall be set up by an order of the Prime Minister which shall determine the object, the administrative centre and term of the council union.

(2) It shall also be dissolved by an order of the Prime Minister, either on the proposal of the Minister of Territorial Administration or by concurrent resolutions of the councils concerned.

83. Except as otherwise provided for in this part, the rules governing the supervision of councils shall apply to council unions.

84. (1) The council union shall directly by a chairman appointed by an order of the Prime Minister. The said chairman shall as of right be chairman of the council union committee comprising the government delegates, the mayors and the municipal administrators concerned.

(2) The Prime Minister may by an order of the Prime Minister, either on the proposal of the Minister of Territorial Administration or by concurrent resolutions of the councils concerned.

85. (1) The committee which is the decision-making body of the council union shall hold two sessions a year. It may be convened in extraordinary session by the chairman or at request of the prefect.

(2) The chairman shall convene members in writing eight days prior to the date of the meeting. The notice convening the meeting, which must at the same time be communicated to the prefect, shall state the venue, date, time and agenda.

86. The committee may grant its chairman a special duty allowance at a rate to be fixed by a separate enactment.

PART IV
Miscellaneous provisions.

87. (1) The Minister of Territorial Administration shall by an order appoint or terminate the secretary general of the council. The person concerned shall be entitled to the various allowances and benefits provided for by the enactments in force.
2° Jusqu'à la publication d'un statut particulier du personnel communal, les secrétaires généraux de mairie demeurent régie par les dispositions du décret n° 72-DF-110 du 28 février 1972 fixant les dispositions communes applicables aux agents de l'Etat relevant du code du travail.

Art. 88. — Les indemnités et avantages divers accordés aux magistrats municipaux, aux présidents et secrétaires des syndicats de communes et aux responsables des services municipaux et établissements communaux sont déterminés par des textes particuliers.

Art. 89. — Le ministre de l'administration territoriale décide des missions à accomplir hors du territoire national par les délégués du gouvernement, les maires, les administrateurs municipaux et les conseillers municipaux ainsi que de l'opportunité de jumelage des communes avec celles des pays étrangers.

Art. 90. — Des délégations municipales peuvent être créées au sein d'une commune par arrêté du ministre de l'administration territoriale qui en fixe les attributions.

Art. 91. — Sont abrogés :

— le décret n° 60-202-INT-SC du 2 novembre 1960 déterminant les pouvoirs des préfets en matière de tutelle sur les communes et complétant les règles de fonctionnement du régime communal ;
— *The Local Government Staff Regulation, 1966*.

Art. 92. — Le présent décret sera enregistré et publié suivant la procédure d'urgence, puis inséré au Journal officiel en français et en anglais.

Yaoundé, le 25 mars 1977.

ARMADOU AHIDJO.

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**D O M A I N E S**

**Avis de clôture de bormanage.**

**Département du Diamaré,**

Le public est informé qu'il a été procédé suivant procès-verbal clos et arrêté par M. Menguem Kane (Salomon), géomètre du cadastre, au bormanage d'un immeuble rural non bâti, consistant en un terrain de forme irrégulière exploité par Alhadji ALASSAN YACOUBOUB, commerçant, domicilié à Maroua B.P. 3, d'une contenance de 1.729 mètres carrés, situé à Douggo, « arrondissement » de Maroua, département du Diamaré.

Lesdits terrain est limité :

Au nord, par une rue non dénommée ;
Au sud, par le terrain de M. Alioun ;
A l'est, par une rue non dénommée ;
A l'ouest, par le terrain de El Hadi Mamoundou.

Cet immeuble a fait l'objet d'une demande de titre foncier n° 611 du 3 août 1976, visée le 25 février 1977 sous le n° 927, vol. 1, folio 151.

(2) Pending the publication of separate rules and regulations for council staff, the secretaries general of council offices shall be governed by the provisions of Decree No. 72-DF-110 of 28 February 1972 to fix the common provisions applicable to Government employees governed by the Labour Code.

88. The various allowances and benefits granted to municipal authorities, chairmen and secretaries of council unions and to officials of the municipal services and council establishments shall be determined by separate enactments.

90. The Minister of Territorial Administration shall decide on the mission to be effected outside the national territory by government delegates, mayors, municipal administrators and municipal councillors, and on the desirability of setting up twin-city relationships between Cameroonian councils and those of foreign countries.

90. Municipal delegations may be set up within a council by an order of the Minister of Territorial Administration which shall define their powers and duties.

91. The aforesaid texts are hereby repealed:

— Decree No. 60-202-INT-SC of 2 November 1960 relating to the supervisory powers of prefects over councils and to complete the rules governing the functioning of councils ;
— The local government staff regulations 1966.

92. This decree shall be registered in accordance with the procedure of urgency, and then inserted in the *Official Gazette* in French and English.


ARMADOU AHIDJO.

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**L A N D S O R I G E S**

Notices of final demarcation.

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**D i a m a r é Division,**

The public is hereby informed that in accordance with the report drawn up and closed by Mr. Salomon Menguem Kane, surveyor of the Surveys Department, the demarcation has been undertaken of a rural non built on estate consisting of land of irregular form, exploited by Alhadji ALASSAN YACOUBOUB, trader, domiciled at Maroua; P.O. Box 3, of an area of 1,729 sq. metres, situated at Douggo, Maroua Subdivision, Diamaré Division.

The said estate is bounded:

To the north by an unnamed street;
To the south by land belonging to Mr. Alioun;
To the east by an unnamed street;
To the west by land belonging to El Hadi Mamoundou.

The said estate was the subject of an application for land certificate No. 641 of 3 August 1976, visé on 26 February 1977 under No. 927, volume 1, folio 154.