

REPUBLIC OF CAMEROON

PEACE – WORK – FATHERLAND

BILL
**TO INSTITUTE THE GENERAL CODE OF REGIONAL AND
LOCAL AUTHORITIES**

OPENING BOOK

GENERAL PROVISIONS

Section 1: (1) This law institutes the general code of regional and local authorities referred to hereinafter as “local authorities”.

(2) It sets out:

- the common provisions applicable to local authorities;
- the status of local elected officials;
- the rules governing the organization and functioning of local authorities;
- the financial regime of local authorities; and
- special regulations applicable to certain local authorities.

Section 2: (1) The local authorities of the Republic shall be regions and councils.

(2) They shall carry out their activities with due respect for national unity and solidarity, territorial integrity and the primacy of the State.

(3) Local authorities shall have equal status. No local authority may establish or exercise control over another.

(4) Any other such local authority shall be created by law.

Section 3.- (1) The North-West and South-West Regions shall have special status based on their linguistic specificity and historical heritage.

(2) The special status referred to in sub-section (1) above shall be reflected with regard to decentralization, in specificities in the organization and functioning of these two regions.

(3) The special status shall also entail respect for the peculiarity of the Anglophone education system and consideration of the specificities of the Anglosaxon legal system based on common law.

(4) The content of the specificities and peculiarities referred to in sub-sections (2) and (3) above shall be specified in separate instruments.

Section 4.- Where necessary, tax and economic incentives may be granted through separate instruments to some regions, depending on their context.

BOOK ONE
GENERAL FRAMEWORK OF DECENTRALIZATION

Section 5: (1) Decentralization shall consist of devolution by the State of special powers and appropriate resources to local authorities.

(2) Decentralization shall constitute the basic driving force for promotion of development, democracy and good governance at the local level.

PART I
FREE ADMINISTRATION OF LOCAL AUTHORITIES

CHAPTER I
PRINCIPLE OF ELECTION OF THE ORGANS OF LOCAL AUTHORITIES

Section 6: (1) Local authorities shall be administered freely by elected organs, under conditions laid down by law.

(2) The deliberative and executive organs of local authorities shall derive their power through universal suffrage.

Section 7: Local authorities may exceptionally be administered by unelected organs, in particular, pursuant to the provisions relating to the establishment of a special delegation.

CHAPTER II
ADMINISTRATIVE AND FINANCIAL AUTONOMY
OF LOCAL AUTHORITIES

Section 8: Local authorities shall be public law legal persons. They shall have administrative and financial autonomy in the management of regional and local interests and shall, by deliberation, address matters falling within their sphere of competence.

I – Administrative Autonomy of Local Authorities

Section 9: Local authorities shall have their own assets, staff, public and private property and services separate from those of the State and other public bodies.

Section 10: Local authorities may, as part of their mandate, execute projects in partnership with one another, with the State, public establishments, public, semi-public and private enterprises, civil society organizations or foreign partners under the terms and conditions laid down by the laws and regulations in force.

II – Financial Autonomy of Local Authorities

Section 11: (1) Local authorities shall have their own budgets and resources for the management of regional and local interests.

As such, they shall:

- freely draw up and vote their budgets;
- have their own resources;
- receive resources from the State and other public or private sector entities;
- receive all or part of the proceeds from the exploitation of natural resources within their territory, under the conditions laid down by law;
- generate the resources needed to promote the economic, social, health, educational, cultural and sports development in their areas of jurisdiction.

(2) The resources referred to in sub-section (1) above shall be freely managed by regional and local authorities under the conditions laid down by law.

Section 12: The resources necessary for the exercise of the powers devolved to local authorities shall be allocated to them either by transfer of taxes or grants, or both.

CHAPTER III **LIABILITY OF LOCAL AUTHORITIES**

Section 13: (1) Local authorities shall be solely liable for the timeliness of their decisions, in compliance with laws and regulations.

(2) Heads of executives of local authorities shall represent them in civil life and in court.

(3) Heads of executives may take or initiate safeguard or interim revocation measures.

Section 14: (1) The deliberative organ of the local authority shall decide on which matters to refer to or defend in court on behalf of the local authority.

(2) However, at the beginning of the financial year, it may authorize the head of the executive to defend the interests of the local authority concerned in all matters.

Section 15: The liability of regions or councils shall be waived where the representative of the State replaces the head of the regional or council executive under conditions laid down by law.

Section 16: (1) Local authorities shall exercise their powers within the bounds of national defence interests.

(2) The exercise of the powers provided for by this law shall not bar State authorities from taking, in regional and local authorities, their public establishments and enterprises or groups, measures necessary for such State authorities to perform their duties in matters of security, civil or military defence, in accordance with the laws and regulations in force.

PART II
DEVOLUTION OF POWERS TO LOCAL AUTHORITIES

CHAPTER I
PRINCIPLE OF DEVOLUTION OF POWERS

Section 17: The State shall devolve to local authorities the powers necessary for their economic, social, health, educational, cultural and sports development.

Section 18: (1) Local authorities shall exclusively exercise the powers devolved by the State.

(2) However, notwithstanding sub-section (1) above, the State may exercise the powers so devolved:

- (a) where the Government intends to intervene on an ad hoc basis to ensure the balanced development of the territory or to address an emergency situation;
- (b) in the event of a failure duly established by order of the minister in charge of local authorities, as reported by:
 - the minister concerned by the power devolved;
 - the deliberative organ of the local authority by a two-thirds majority of its members.

(3) The conditions for the implementation of this section shall be laid down by decree of the Prime Minister.

Section 19: The devolution and sharing of powers between local authorities shall distinguish between the powers devolving upon regions and those devolving upon councils.

Section 20: (1) The devolution and sharing of powers provided for in Section 19 above shall be consistent with the principles of subsidiarity and complementarity.

(2) The devolution of powers provided for under this law may not authorize a local authority to establish or exercise supervisory powers over another.

Section 21: The devolution of powers to a local authority shall be accompanied by the transfer, by the State to the local authority, of the resources and means necessary for the effective exercise of such powers.

CHAPTER II

HUMAN AND MATERIAL RESOURCES INHERENT IN THE DEVOLUTION OF POWERS

I – Human Resources

Section 22: (1) Local authorities shall freely recruit and manage the staff needed for the purposes of their mandate, in accordance with the laws and regulations in force.

(2) However, State employees may be transferred to, placed on secondment to or at the disposal of local authorities upon the request of the latter, in accordance with the terms and conditions laid down by regulation.

(3) The State shall establish a local public service whose rules and regulations shall be laid down by decree of the President of the Republic.

Section 23: Civil servants or employees of devolved State services who directly or indirectly lend assistance to a local authority in the conduct of an operation may not, in any manner whatsoever, be involved in the oversight of actions related to the said operation.

II – Material Resources

Section 24: (1) Devolution of power shall automatically entail the handover to the beneficiary local authority of all movable and immovable property in use, at the devolution date, for the exercise of such power.

(2) The property handover provided for in sub-section (1) above shall be duly established by a devolution decree signed by the Prime Minister.

CHAPTER III

FINANCIAL IMPLICATIONS OF THE DEVOLUTION OF POWERS

I – Common Decentralization Fund

Section 25: (1) A Common Decentralization Fund for the partial financing of decentralization is hereby instituted.

(2) Each year, the Finance Law shall determine the fraction of State revenue to be allocated to the Common Decentralization Fund referred to in sub-section (1) above.

(3) The fraction referred to in sub-section (2) above may not be less than fifteen percent (15%).

II – Balance between Devolved Powers and Resources

Section 26: (1) Expenditure corresponding to the exercise of devolved powers shall be assessed prior to devolution of such powers.

(2) Any new expenditure to be borne by local authorities subsequent to amendments by the State, by regulation, of rules on the exercise of devolved powers must be offset by an equivalent allocation to the Common Decentralization Fund provided for in Section 25 above or by other tax revenue, in accordance with terms and conditions laid down by law. The abovementioned regulatory instrument shall so specify.

(3) Where a shortage of funds in local authorities may jeopardize the execution of public service missions, the State may intervene through special allocations to the local authorities concerned.

Section 27: (1) For each local authority, financial expenses arising from the devolution of powers shall entail an allocation by the State of resources of an amount at least equivalent to the said expenses.

(2) Resources to be so allocated shall be at least equivalent to the expenditure incurred by the State during the financial year immediately preceding the date of devolution of power.

PART III

MANAGEMENT AND USE OF THE PRIVATE DOMAIN OF THE STATE, THE PUBLIC DOMAIN AND THE NATIONAL DOMAIN BY LOCAL AUTHORITIES

Section 28: (1) The powers devolved on local authorities in matters concerning public land shall be exercised in accordance with the laws in force and which is not repugnant to the provisions of this law.

(2) Projects or operations initiated by a region or council shall be established in accordance with the land laws and regulations in force.

CHAPTER I
MANAGEMENT AND USE OF THE PRIVATE DOMAIN OF THE STATE
BY LOCAL AUTHORITIES

Section 29: (1) The State may transfer to local authorities all or part of its movable or immovable property within its private domain, or conclude agreements with them relating to the use of such property.

(2) The State may transfer to local authorities the movable and immovable property referred to in sub-section (1) above, at their request, or on the initiative of the State, in order to enable them to carry out their missions, host services, or build public amenities.

Section 30: The State may, pursuant to the provisions of Section 29 of this law, facilitate access by local authorities to full ownership of all or part of the movable and immovable property belonging to its private domain, or simply assign to them the right to use some of its movable and immovable property.

CHAPTER II
MANAGEMENT AND USE OF PUBLIC MARITIME DOMAIN AND INLAND
WATERWAYS BY LOCAL AUTHORITIES

Section 31: (1) The council shall be bound to seek, by deliberation, the authorization of the regional executive, to initiate projects of local interest in the public maritime domain and inland waterways.

(2) The decisions provided for in sub-section (1) above shall be subject to approval by the representative of the State.

Section 32: (1) The implementation of projects or operations of local interest in the public maritime domain and inland waterways by natural persons, local authorities or any other corporate body shall be subject to authorization by the deliberative organ of the region, on the recommendation of the municipal council where the project is located.

(2) The authorization provided for in sub-section (1) above shall be subject to prior approval by the representative of the State.

Section 33: (1) In zones falling under public maritime domain and inland waterways whose special development plans are approved by the State, powers shall be devolved to regions and councils for the management of the areas respectively assigned to them in the said plans.

(2) The related royalties shall be paid to the regions and councils concerned.

(3) The management decisions issued by the heads of executives of local authorities shall be subject to approval by the competent Representative of the State and shall, upon meeting this requirement, be notified to the deliberative organs for information.

Section 34: Decisions concerning projects or operations initiated by the State in the public maritime domain and inland waterways as part of the exercise of its sovereignty or to promote economic and social development, or regional development shall be taken after consulting the regional council, except for purposes of national defence or for maintaining law and order. In the latter case, the State shall notify the decision to the deliberative organ of the region for information.

Section 35: The artificial public domain shall be managed exclusively by the State. However, the State may transfer such domain to regions, in accordance with the classification procedures laid down by decree of the Prime Minister.

CHAPTER III

MANAGEMENT AND USE OF THE NATIONAL DOMAIN

Section 36: (1) Projects or operations initiated by a local authority shall be implemented in accordance with the land laws and regulations in force.

(2) For projects or operations initiated by a decision of the State on the territory of a council, the opinions of the Regional Council and the Municipal Council concerned shall be sought, save where national defence or public order requirements dictate otherwise.

(3) The decision referred to in sub-section (2) above shall be notified to the Regional Council or the Municipal Council concerned for information.

(4) National domain land may, where necessary, be registered in the name of the council or region, particularly to serve as a site for the implementation of collective infrastructure projects.

PART IV
ORGANIZATION AND FUNCTIONING OF
LOCAL AUTHORITIES

CHAPTER I
GENERAL RULES OF ORGANIZATION

Section 37: (1) Local authorities shall have their own services and, as and when necessary, receive assistance from devolved State services.

(2) Local public services of local authorities may be run under council supervision, as concessions or leases.

Section 38: Local authorities may set up local public establishments or enterprises, in accordance with the laws in force governing public establishments, enterprises or companies with State participation and private law corporate bodies, which receive financial assistance from public authorities.

CHAPTER II
FUNCTIONING PRINCIPLES

I – Legality of Actions of Councils and Regions

Section 39: (1) Local authorities shall carry out their missions in accordance with the Constitution as well as laws and regulations in force.

(2) No local authority may deliberate outside its statutory meetings, or on matters outside its jurisdiction or which undermine State security, law and order, national unity or territorial integrity.

(3) Where a local authority acts in violation of the provisions of sub-section (1) above, the resolution or decision impugned shall be declared null and void by order of the representative of the State, without prejudice to the penalties provided for by the laws and regulations in force.

(4) The representative of the State shall thus take appropriate interim measures.

II – Participation of Citizens in the Actions of Councils and Regions

Section 40: (1) Any natural or legal person may propose to the council or regional executive any measures aimed at fostering the development and/or improving the functioning of the local authority concerned.

(2) Any inhabitant or taxpayer of a local authority may, at his expense, request the disclosure or obtain a complete or partial copy of the reports of deliberative organs, the budget, draft and annual performance reports, development plans, accounts or orders, under the conditions laid down by regulation.

(3) The documents referred to in sub-section (2) above shall also be posted on the website of the local authority and filed at its headquarters where they may be consulted.

Section 41: Grassroots civil society associations and organizations as well as neighbourhood and village committees shall contribute to achieving the objectives of local authorities.

CHAPTER III

MANAGEMENT OF LOCAL AUTHORITIES

I – Local Services

I.1- Public management

Section 42: (1) Public management shall consist in the direct management of a service by a local authority as laid down by regulation.

(2) Local public services directly managed by councils shall operate in accordance with the ordinary law applicable to State public services.

(3) However, local authorities may directly manage public services where public interest so requires, especially where private initiative is lacking or inadequate.

Section 43: The deliberative organs of local authorities shall draw up the list and provisions which shall be set out in the by-laws of services which they intend to manage directly as local public interest undertakings.

Section 44: (1) Where several local authorities are involved in the functioning of a service, the local public undertaking may be managed:

- (a) either under the supervision of one regional or local authority as a representative of the other regional and local authorities; or
- (b) under the supervision of a group formed by the local authorities involved.

(2) Where the group is formed for the sole purpose of running an industrial or commercial undertaking, the local authorities may request that the management of the body so established be merged with that of the local public undertaking. In such case, the founding instrument of the group shall be amended in compliance with the provisions of this law.

Section 45: (1) Services that may be directly provided by local authorities may be subject to the technical supervision of the State.

(2) The conditions for the implementation of sub-section (1) above shall be laid down by regulation.

I.2- Delegated management of local services

Section 46: (1) For a local authority, delegated management shall consist in transferring the management of a public service to another corporate body.

(2) The different types of delegated management are:

- concession;
- leasing;
- public ownership with private management;
- outsourcing;
- mixed enterprise.

(3) The delegated management systems of regional or council public services provided for in sub-section (1) above shall be laid down by regulation, subject to the provisions of this law.

Section 47: Under public service concession contracts, local authorities may not include any clause that requires the concession holder to bear the cost of providing services outside the scope of the concession.

Section 48: Public works contracts concluded by local authorities may not include clauses for the leasing of public revenue, except for revenue derived from the operation of the utility under concession.

Section 49: Enterprises running public services under direct council supervision shall be bound, in all matters of management and preliminary works they may carry out on behalf of the conceding party, to respect all control measures and produce all supporting documents in compliance with the regulations in force.

Section 50: Groups of local authorities may, through a concession, manage services which are of interest to each of the local authorities concerned.

Section 51: (1) Any local authority that has conceded or leased a public service or service of public interest may amend or terminate the concession or lease contract in the event of default by the concession holder due to persistent contingent economic or technical reasons that interrupt the normal delivery of the said service.

(2) The provisions of the sub-section (1) above shall apply *mutatis mutandis* to the concession holder or operator.

(3) The local authority concerned must either stop providing the said service or reorganize same on sound economic grounds.

II – Local Public Establishments and Public Enterprises and Shareholding in Public, Semi-public and Private Entities

Section 52: (1) Local authorities may, by resolution of their deliberative organs, either acquire shares or bonds of companies responsible for operating local services, or receive as a royalty contribution or start-up shares issued by the said companies, upon the prior approval of the State supervisory authority, following the maximum participation level set under this law.

(2) In such case, the articles of association of the companies referred to in sub-section (1) above must provide in favour of the local authority concerned:

- (a) when it is a shareholder, the statutory appointment outside the general meeting of one or more representatives on the board of directors;
- (b) when it is a bond holder, the right to have its interests defended by a special delegate in the company.

(3) Amendments to the articles of association of such a company shall be subject to the prior approval of the representative of the State, when such amendments concern such local authorities.

Section 53: (1) Securities acquired by local authorities at the floating of corporations or through shareholding in State enterprises or private companies shall be issued either in the form of registered shares or certificates.

(2) They shall be acquired on the basis of a resolution of the deliberative organ of the local authority concerned and kept by the treasurer of the said authority, even when they have been used as management collateral of the board of directors.

Section 54: (1) Securities used as collateral by the board of directors shall be non-transferable.

(2) Securities may only be transferred through a resolution approved under the same conditions as for their acquisition.

Section 55: (1) The local authority shall be liable for acts carried out by its representative on the board of directors of a company in which it holds shares, without prejudice to a personal liability claim against the said representative.

(2) The personal liability claim referred to in sub-section (1) above shall be applicable only in cases of personal error or gross misconduct that undermines the interests of the local authority concerned.

Section 56: Local authorities or groups thereof shall not acquire more than 33% (thirty-three percent) of the share capital of local public establishments and public enterprises, and other public, semi-public and private entities.

III – Property of Local Authorities

Section 57: The public and private property of a local authority shall comprise all movable and immovable property acquired either free of charge or against payment.

Section 58: The deliberative organ of a local authority shall decide on the management of property and on real estate transactions made by the local authority concerned.

Section 59: The cost of real estate acquired by local authorities shall be paid according to conditions laid down by the regulations in force for similar transactions made by the State.

Section 60: (1) The sale of property belonging to local authorities shall be subject to the same rules as for State property.

(2) The proceeds of such sale shall be paid to the local authority's treasurer.

Section 61: (1) Local authorities may hold government stock acquired particularly through the purchase of securities, with capital derived from repayments by individuals, transfers, exchange balances, gifts and legacies.

(2) Investment in government stock shall be based on a resolution of the local authority concerned.

Section 62: (1) Funds kept by the local authority's treasurer may be used for the purchase of stock or shares. In such case, he shall register them and keep the certificates.

(2) Registered stock held by local authorities shall be considered immovable assets.

IV – Contracts Concluded by Local Authorities

Section 63: Members of the executive and the treasurer of a local authority may not, in any form whatsoever, either directly or indirectly, bid for or be awarded contracts, under pain of cancellation of such contracts shall be annulled by the representative of the State.

Section 64: Private law contracts of local authorities shall be concluded in accordance with ordinary law.

Section 65: (1) Where several local authorities jointly hold property or rights, they shall, through an agreement, subject to authorization by the deliberative organ, set up a committee comprising representatives of the deliberative organs concerned.

(2) Each deliberative organ shall, by secret ballot, elect from among its members the number of representatives fixed by mutual agreement.

(3) The committee's deliberations shall be consistent with all rules governing deliberative organs.

Section 66: (1) The duties of the committee and its chairperson shall be to administer the joint property and rights and carry out all related works. Such duties shall correspond to those of the deliberative organs of local authorities and their executives in similar circumstances.

(2) Notwithstanding the provisions of sub-section (1) above, the sale, exchange, sharing, acquisition or transactions in property shall remain the preserve of deliberative organs which may authorize the committee chairperson to sign the relevant documents.

V – Gifts and Legacies to Local Authorities

Section 67: (1) Resolutions of a local authority relating to the acceptance of gifts and legacies that entail expenses or conditions may be enforced only upon the approval of the minister in charge of local authorities.

(2) Whatever the amount and nature of the gift or legacy, where there are claims by heirs, the acceptance authorization may be granted only by order of the minister in charge of local authorities.

Section 68: (1) The regional or local authority executive may, as an interim measure, accept the gift or legacy and apply for delivery thereof before the authorization is issued.

(2) The subsequent resolution of the council shall take effect from the date of such acceptance.

(3) The acceptance shall be made forthwith and, as much as possible, form part of the gift deed. Failing this, it shall be made by separate deed, which shall equally be authentic, and be notified to the donor in accordance with the legal provisions in force governing civil and commercial obligations.

Section 69: (1) Local authorities or groupings thereof shall freely accept gifts or legacies made to them without expenses, conditions or real estate entailments.

(2) In any case, where gifts and legacies give rise to claims by families, the authorization to accept such gifts and legacies shall be granted by order, pursuant to the provisions of Section 68 above.

Section 70. Where the proceeds of the gift can no longer defray its expenses, the minister in charge of local authorities may, by order, authorize the local authority concerned to assign the proceeds to other uses that comply with the donor's or legator's purpose. Otherwise, the heirs may reclaim the gift. Under no circumstance may the members of the local authority executive acquire the gift.

VI – Works Conducted by Local Authorities

Section 71: Plans and estimates shall be made available to the council or board of the local authority before any new construction or reconstruction work is executed on behalf of the local authority concerned.

PART V

SUPERVISION AND SUPPORT AND ADVICE

Section 72: (1) The State shall, through its representatives, exercise supervisory authority over local authorities by controlling legality.

(2) The State shall provide support and advice for the effective exercise of the powers devolved and ensure the balanced development of local authorities on the basis of national solidarity, regional and council potentials and interregional and inter-council balance.

CHAPTER I
CONTROL OF LEGALITY

I – Control Powers

Section 73: (1) Under the authority of the President of the Republic, the minister in charge of local authorities and the representative of the State in the local authority shall exercise State control over local authorities and their establishments.

(2) The control powers referred to in sub-section (1) above shall be exercised to the exclusion of any assessment of timeliness and subject to the cases provided for in Section 77 below.

(3) The Governor, appointed by decree of the President of the Republic, shall be the representative of the State in the region. In this capacity, he shall be responsible for national interests, administrative control, ensuring compliance with laws and regulations, as well as maintaining law and order. He shall, under the authority of the Government, supervise and co-ordinate civil State services in the region.

(4) He shall exercise the supervisory authority of the State over the region.

(5) The Senior Divisional Officer shall be the representative of the State in the council. In this capacity, he shall be responsible for national interests, ensuring compliance with laws and regulations, as well as maintaining law and order.

(6) As representatives of the President of the Republic, the Government and each of the ministers, the Governor and the Senior Divisional Officer shall be only authorities empowered to speak on behalf of the State before the deliberative organs of local authorities, council unions and management bodies of establishments of local authorities.

II – Control Mechanism

Section 74: (1) The decisions of local authorities shall be forwarded to the representative of the State in the said local authority, by registered letter or delivery at the competent service, against an acknowledgement of receipt.

(2) Electronic transmission of documents by local authorities to the representative of the State shall be admitted under the conditions laid down by the laws and regulations in force.

(3) Evidence of receipt of documents by the representative of the State above may be produced in any form.

(4) The documents referred to in sub-section (1) above shall be fully binding within 15 (fifteen) days from the day of receipt and upon publication and notification to the persons concerned. The representative of the State may shorten this time limit.

(5) Notwithstanding the provisions of sub-sections (1) and (2), the representative of the State may, within 15 (fifteen) days from the date of receipt, request a second reading of the said decision. Such request shall defer the enforcement of the document and statutory deadlines applicable in case of litigation, in accordance with the laws in force.

Section 75: (1) Statutory and individual decisions taken by the head of the executive of a local authority in the exercise of his supervisory powers and routine management duties shall become automatically binding upon publication or notification to the persons concerned.

(2) Such decisions shall be forwarded to the representative of the State and to the local official of the ministry in charge of local authorities within 15 (fifteen) days.

Section 76: (1) Notwithstanding the provisions of Sections 74 and 75 above, all decisions taken in the following areas shall be subject to prior approval by the representative of the State and forwarded to the local official of the ministry in charge local authorities:

- budgets, accounts and special expenditure authorizations;
- loans and loan guarantees;
- international cooperation agreements;
- land matters;
- delegation of public service beyond the current term of office of the deliberative organ of the local authority;

- agreements on the execution and control of public contracts, subject to the relevant limits provided for by the regulations in force; and
- recruitment of staff in accordance with the conditions laid down by regulation.

(2) Council and regional development plans as well as territorial development plans shall be drawn up as much as possible in keeping with national development plans. Consequently, the related resolutions shall be submitted to the representative of the State for approval.

(3) Resolutions and decisions taken in pursuance of sub-section (1) above shall be forwarded to the representative of the State, according to the procedure set out in Section 74 above. The approval of the representative of the State shall be deemed granted, where such approval is not notified to the local authority concerned within a maximum period of 30 (thirty) days from the date of acknowledgement of receipt, by any medium.

(4) The time limit provided for in sub-section (3) above may be reduced by the representative of the State, at the request of the chief of the executive of the local authority. Such request shall stay the enforcement of the resolution as well as the calculation of the deadlines applicable in case of litigation, in accordance with the laws in force.

III– Effects of Control

Section 77: (1) The representative of the State shall, in writing, inform the chief of the council or regional executive of any illegalities noted in any document submitted to him.

(2) The representative of the State shall refer to the appropriate administrative court, all documents provided for in Sections 75 and 76 above that he considers illegal, within no more than 1 (one) month with effect from the date of their receipt.

(3) The administrative court to which the matter is referred shall be bound to deliver its decision within no more than one month.

(4) Notwithstanding the provisions of sub-section (2) above, the representative of the State may cancel decisions issued by local authorities that are grossly unlawful, notably in cases of expropriation or trespass, and the local authority concerned shall have the right to refer the matter to the competent administrative court.

Section 78: (1) The representative of the State may attach a request for stay of execution to his appeal. Such request shall be granted where one of the grounds raised is deemed given the state of proceedings, to be serious and warrants the quashing of the impugned instrument.

(2) Where the contentious instrument is likely to undermine the exercise of a public or individual freedom, the president of the administrative court to which the matter is referred or one of its members delegated for that purpose, shall order a stay of execution within no more than 48 (forty-eight) hours.

(3) The administrative court may, on its own motion, order a stay of execution of any public contract referred to it by the representative of the State for quashing.

Section 79: (1) The chief of a council or regional executive may, on grounds of abuse of power, challenge before the competent administrative court the approval denial decision of the representative of the State, in accordance with the procedure provided for by the laws in force.

(2) Cancellation of the approval denial decision by the administrative court seized shall be tantamount to approval once the court decision is served on the local authority.

Section 80: Any natural person or corporate body with an interest may challenge, before the competent administrative court, the instrument referred to in Sections 74, 75 and 76 above, in accordance with the procedure laid down by the law on litigation, from the date on which the contentious instrument became enforceable.

Section 81: (1) Any enforceable decision of a general scope issued by a local authority as well as any petition by the representative of the State against such decision involving a stay of execution, shall be given wide publicity, in particular by posting it up at the seat of the local authority and the services of the administrative unit concerned.

(2) The procedure provided for in sub-section (1) above shall be by notification, where it involves an individual instrument.

Section 82: Any request for annulment of an instrument issued by a local authority, submitted to the representative of the State by any interested person prior to the date when such instrument becomes enforceable, shall have no effect on the litigation procedure.

Section 83: (1) Upon request:

(a) the council or regional executive head shall receive from the representative of the State all information required for the performance of his duties;

(b) the representative of the State shall receive from the council or regional executive head all information required for the performance of his duties.

(2) The council or regional executive head shall inform the deliberative organ of the content of any correspondence that the representative of the State may address to it.

CHAPTER II

SUPPORT AND ADVICE

Section 84: (1) The State and its agencies shall provide advice and support to local authorities.

(2) The support and advice shall consist in offering advice, opinions, suggestions and information to local authorities in the exercise of their powers.

Section 85: The authorities responsible for providing State advice and support shall ensure the regular functioning and balanced development of local authorities and their establishments, as well as the efficiency, sound administration, management and quality of local services.

Section 86: (1) Advice and support shall be provided at the request of the local authority or initiated by the authorities referred to in Section 74 above.

(2) The opinions, advice and suggestions provided in this context shall be advisory in nature.

PART VI

MONITORING BODIES

Section 87: A National Decentralization Board shall be set up. It shall be responsible for the monitoring and evaluation of the implementation of decentralization.

Section 88: An Inter-Ministerial Committee on Local Services shall be set up. It shall be responsible for preparing and monitoring the devolution of powers and resources to local authorities.

Section 89: The organization and functioning of the monitoring bodies provided for in Sections 87 and 88 above shall be laid down by decree of the President of the Republic.

Section 90: A National Committee on Local Finance responsible especially for the optimum mobilization of revenue of local authorities as well as for the sound management of local funds shall be set up.

Section 91: An Inter-Ministerial Committee on Decentralized Cooperation shall be set up to monitor and evaluate decentralized cooperation.

Section 92: The organization and functioning of the monitoring bodies provided for in Sections 90 and 91 above shall be laid down by decree of the Prime Minister.

Section 93: Senators shall take part in the proceedings of the monitoring bodies provided for in Sections 87, 88, 90 and 91 above, under the conditions laid down by regulation.

PART VII
DECENTRALIZED COOPERATION, GROUPINGS AND PARTNERSHIPS

CHAPTER I
DECENTRALIZED COOPERATION

Section 94: (1) Decentralized cooperation shall mean any partnership between two or more local authorities or their groupings established for the purpose of achieving common objectives.

(2) It may be carried out between Cameroonian local authorities or between the latter and foreign local authorities, under the terms and conditions laid down by the laws and regulations in force and in accordance with the international commitments of the State.

(3) It shall be in the form of an agreement freely concluded between local authorities or their groupings.

(4) Decentralized cooperation shall not apply to partnership contracts or solidarity relationships established by local authorities within the framework of council unions.

Section 95: Local authorities may join cities or regions twinning international organizations or other international organizations of cities or regions.

Section 96: The terms and conditions of decentralized cooperation shall be laid down by decree of the Prime Minister.

CHAPTER II
GROUPINGS AND PARTNERSHIPS

Section 97: (1) For the achievement of objectives or implementation of public interest projects, local authorities may, as and when necessary, enter into contractual arrangements with:

- the State;
- one or more public law corporate bodies set up either under State control or with State participation;
- one or more corporate bodies governed by private law;

- one or more civil society organizations.

(2) In the performance of their duties, local authorities may form or join various groupings to exercise common interest powers, by setting up public cooperation bodies through agreements, in accordance with the laws applicable in each case.

Section 98: (1) Local authorities may freely maintain operational and cooperation ties between them in accordance with the laws and regulations in force. To that end, they may form groupings to exercise joint interest powers by setting up public cooperation bodies through agreements.

(2) Where a grouping of local authorities jointly exercises powers over an area that is subject to devolution, such devolution shall benefit the entire grouping concerned, on the strength of a decision by the deliberative organ of each local authority concerned. In such case, the local authorities concerned shall establish, among themselves, agreements by which each authority undertakes to place its services or resources at the disposal of the other authority, with a view to facilitating the exercise of such powers by the beneficiary local authority.

CHAPTER III

INTER-REGIONAL SOLIDARITY

Section 99: (1) Two or more regions may, on the initiative of their respective presidents, reach an understanding between themselves on matters of common regional interest included in their missions.

(2) The understanding shall be the subject of agreements authorized by the respective boards, signed by their presidents, and approved by order of the minister in charge of local authorities.

(3) Matters of common interest shall be examined in meetings where each region is represented by a special committee set up for this purpose comprising three members elected by secret ballot.

(4) The special committees shall constitute an administrative committee in charge of managing the understanding.

(5) The representative of the State in each of the regions concerned may attend or be represented at the meetings referred to in sub-section (3) above.

(6) The decisions adopted therein shall come into force only after adoption by all the regional councils concerned, in accordance with the provisions of this law.

Section 100: Where matters other than those provided for in Section 278 of this law are under discussion, the representative of the State in the region where the meeting is taking place shall cancel the meeting.

Section 101: Mixed groupings may be formed by agreement between regions and the State, with public establishments, or with councils for the execution of works or delivery of a service of interest to each of the parties.

Section 102: (1) The mixed grouping shall be a corporate body governed by public law. It shall be authorized and dissolved by decree of the President of the Republic.

(2) The decree authorizing the grouping shall approve its operational procedures and set conditions for the conduct of administrative, financial or technical inspections.

(3) The laws and regulations governing public establishments shall apply to mixed groupings.

Section 103: (1) The mixed grouping may achieve its purpose particularly through direct operation or by simple financial participation in companies or bodies with majority public shareholding under the same conditions as regions.

(2) The terms and conditions of such participation shall be defined in the constitutive instruments.

CHAPTER IV **COUNCIL UNIONS**

I – Status of Council Unions

Section 104: (1) Councils within the same division or region may, by a decision of at least a two thirds (2/3) majority of members of each municipal council, form a union for the purpose of implementing operations of inter-council interest.

(2) The council union shall be formed by an agreement signed by the mayors of the councils concerned. The said agreement shall set out the terms and conditions for the functioning and management of the union, as provided for in this law.

Section 105: (1) The council union shall be an inter-council public establishment with legal personality and administrative and financial autonomy.

(2) It shall remain subject to the provisions of this law.

II – Organization and Functioning of the Council Union

Section 106: (1) Council union organs shall be:

- the council union board;
- the council union chairperson.

(2) The union board provided for in sub-section (1) above shall comprise mayors, each assisted by 2 (two) councillors designated in each member council.

(3) It shall be headed by a chairperson elected from among the members of the union board for a one-year renewable term.

(4) The term of office of members of the union board shall be governed by the legal system of the municipal council to which they belong. In the event of a vacancy or resignation, members shall be replaced in accordance with the rules applicable to sub-divisional council representatives on the city council board.

Section 107: (1) The chairperson shall notify council union minutes and decisions to the mayors of unionized councils.

(2) Mayors shall notify the minutes and decisions referred to in sub-section (1) above to their municipal councils during the next session.

Section 108: The union board shall examine matters within its competence, in particular:

- the union's budget;
- the union's administrative and management accounts;
- the acquisition, disposal and exchange of the union's property;

- the union's action programmes;
- requests for intervention by unionized councils;
- membership of new councils;
- the management of a public enterprise or an inter-council public establishment.

Section 109: The chairperson shall represent the union in civil matters and in court.

As such, he shall:

- be answerable to the union board;
- implement the resolutions and decisions of the union board;
- be the expenditure authorizing officer and order the execution of the union's revenue;
- propose the union's organization chart and action plan;
- prepare and present the accounts of the union;
- conclude contracts in accordance with the instruments in force;
- take out leases, contract loans and perform acts relating to the acquisition, sale, transaction, exchange, sharing or acceptance of gifts and legacies, within the forms laid down by regulation.

Section 110: The budget of the union shall be prepared, voted, executed and audited in accordance with the provisions of the establishment agreement.

Section 111: The budget of the union shall be drawn up and executed in accordance with the procedures laid down by the financial regime of regional and local authorities.

Section 112: (1) Membership of a council in an existing council union shall be subject to the prior approval of the council union board.

(2) The chairperson shall notify the mayors of unionized councils of the decision of the union board to admit a new council.

Section 113: A council may withdraw from the union upon obtaining the consent of the board, in accordance with the terms and conditions set out in the constitutive agreement.

Section 114: (1) The council union shall be dissolved:

- as of right upon expiry of its duration or upon completion of the operation for which it was established;

- by decision of the municipal councils concerned adopted by at least 2/3 (two-thirds) majority of the members of each municipal council, in accordance with the ordinary law rules.

(2) The dissolution instrument shall determine, subject to the rights of third parties, the conditions under which the union shall be placed under liquidation.

BOOK TWO

STATUS OF LOCAL ELECTED OFFICIALS

Section 115: For the purposes of this law, "a local elected official" shall be any person holding an elective office in a local authority such as:

- municipal councillor;
- regional councillor;
- city councillor;
- union board member;
- member of local authority bodies representing traditional rulers and designated *ex officio*.

PART I

STATUS AND ATTRIBUTES OF A LOCAL ELECTED OFFICIAL

CHAPTER I

STATUS OF A LOCAL ELECTED OFFICIAL

Section 116: (1) The status of a local elected official shall be acquired and lost in accordance with the laws and regulations governing the office concerned.

(2) The status of member of the local authority executive shall be established by order of the minister in charge of local authorities.

Section 117: (1) The status of a local elected official shall entitle the elected person to a local elected official's card.

(2) The issuing conditions and characteristics of the card referred to sub-section (1) above shall be laid down by order of the minister in charge of local authorities.

Section 118: In addition to the local elected official's card referred to in Section 117 above, members of the executive of local authorities may be issued a service passport, under the conditions laid down by regulations in force.

CHAPTER II

ATTRIBUTES OF A LOCAL ELECTED OFFICIAL

Section 119: (1) During official ceremonies and in the solemn discharge of his duties within the territory of his local authority, the local elected official shall wear protocol attributes and insignia.

(2) It shall be mandatory for the local elected official to wear attributes and insignia during:

- official events and ceremonies;
- official visits by Government authorities and important personalities to the local authority;
- marriage solemnizations;
- funeral of a local elected official in his local authority.

(3) It shall be recommended to wear insignia during:

- sessions of the deliberative organ;
- all other meetings and public events.

(4) During official ceremonies attended by the President of the Republic and Parliamentarians as well as in the solemn discharge of their duties, members of the executive of local authorities shall wear, around the waist, a sash in the national colours with gold tassel fringes for the chief executive and silver tassel fringes for the other members of the executive.

(5) However, when chairing a council board, a marriage celebration or signing an agreement, members of the council executive may wear, across the shoulder, a sash in the national colours with gold tassel fringes for mayors and silver tassel fringes for deputy mayors.

(6) The insignia and sash in the national colours mentioned above may not be worn together with the symbols of a political party, an association or a religious organization.

Section 120: (1) Members of the executive of a local authority shall visibly display on their service vehicle, a cockade that enables them to be identified at any time of the day or night.

(2) The features of the cockade shall be determined by decree of the President of the Republic.

Section 121: The cost of the insignia and sash in the national colours, the cockade and the local elected official's card mentioned above shall be charged to the budget of the local authority.

PART II **RIGHTS OF LOCAL ELECTED OFFICIALS**

CHAPTER I **RIGHTS OF ALL LOCAL ELECTED OFFICIALS**

Section 122: In the discharge of his duties, the local elected official shall enjoy the following rights:

- the right to participation;
- the right to a session allowance;
- the right to training and information;
- the right to health;
- the right to protection;
- the right to means of transport and travel;
- the right to a funeral.

I - Right to Participation

Section 123: Local elected officials shall attend meetings, events and consultations organized in the local authority or in connection therewith.

Article 124: (1) A local elected official not holding an executive position in the local authority shall enjoy the right, with regard to his employer, to participate in the sessions and activities of the local authority.

(2) Where the employer is informed, in writing, at least three days prior to the date of the session or activity, such employer shall be bound to adjust the local elected official's work schedule or give him enough time to participate especially in:

- sessions of the deliberative organ;
- meetings of committees set up by the deliberative organ;
- meetings of the deliberative assemblies and the bureaus of bodies, and in other meetings at which the elected official sits in for the local authority.

(3) The absence of a local elected official from his place of work as a result of his participation in the sessions of the deliberative organ may not lead to a downgrade in category or salary scale, disciplinary action or termination of the employment contract, under pain of payment of damages to the local elected official.

(4) The local elected official wishing to suspend his employment contract to fully devote himself to the discharge of his duties must inform his employer by registered letter with acknowledgment of receipt.

(5) The agreement reached shall grant the person requesting it a mere suspension of the effects of his employment contract until the expiry of his term of office.

(6) At the expiry of his term of office, the local elected official whose contract was suspended may, if he so wishes, resume his professional activity and secure an equivalent position within two months.

II - Right to Session Allowance

Section 125: Every local elected official shall be entitled to a session allowance during the holding of a deliberative organ session or meeting, the amount of which shall be fixed by regulation.

III - Right to Training and Information

Section 126: (1) Local elected officials shall be entitled to training adapted to their office.

(2) Within 3 (three) months from its election, the deliberative organ of the local authority shall adopt a training plan for local elected officials. The plan shall lay down the guidelines, priorities and appropriations opened in this respect.

(3) The summary table of training activities for local elected officials financed by the council or region shall be attached to the administrative account.

(4) Training shall be mandatorily organized within the first 6 (six) months of the term of office for members of the executive and chairpersons of the committees of the deliberative organ.

(5) An employee local elected official placed on training by his local authority must submit a written request to his employer at least 10 (ten) days prior to the start of the training.

Section 127: A local elected official shall be entitled to information on all matters of the local authority. The representative of the State and officials of devolved State services shall be bound to communicate to the local elected official, at his request, any complete or partial information and all documents of use for the management of the local authority.

IV - Right to Health

Section 128: The local authority may take out an insurance policy to cover cases of accident and illness involving a local elected official in the performance of his duties.

V - Right to Protection

Section 129: (1) The local elected official shall be protected in accordance with the criminal law in force and special laws against threats, contempt, violence, insults or defamation committed against him in the exercise or because of his duties.

(2) The local authority shall, in conjunction with the relevant State services, provide such protection and repair, as appropriate, the damage resulting from such acts as mentioned above.

(3) The protection referred to sub-section 2 above shall extend to the spouses, children and direct ascendants of chief executives or their alternates who die in the

discharge of their duties because of the acts that caused death or for acts committed before death, but related to the duties that the local elected official performed.

(4) Without prejudice to the provisions of sub-section 1 above, contempt and insult against the chief executive of the local authority or the president pro tem of the deliberative organ's sessions shall be punishable with the penalties provided for by criminal law. The local authority shall then be subrogated to the rights of the victim in order to obtain repayment, by the perpetrators of these offences, of the sums paid to the local elected officials concerned. It shall, for the same purposes, be entitled to direct action that it may bring before the criminal court, where necessary, by way of civil suit.

VI - Right to Means of Transport and Travel

Section 130: (1) A local elected official who, for the purposes of his office or in the discharge of his duties, travels outside his local authority or abroad, shall be deemed to be on official mission.

(2) The chief executive of the local authority shall place himself on mission. He shall place the other local elected officials on mission. He shall, in advance thereof, inform the following persons accordingly:

- the Regional Governor, for elected officials of the region;
- the Senior Divisional Officer, for elected officials of the council;
- the Divisional Officer, for elected officials of the council in case of emergency.

Section 131: The conditions for applying the provisions of Section 130 above shall be laid down by regulation.

VII - Right to a Funeral

Section 132: (1) In the event of death during his term of office, the local elected official shall be entitled to a funeral organized by the local authority to which he is attached. Such right shall cover the provision of a coffin, transport of the remains and the family and participation in funeral expenses, under the conditions laid down by the deliberative organ.

(2) The deceased local elected official may also be entitled to posthumous honorific decoration.

CHAPTER II
SPECIAL RIGHTS

I - Special Rights for Elected Members of Executives

Section 133: In the discharge of his duties, the local elected official who is member of the executive of a local authority shall enjoy the following rights:

- right to remuneration and allowances;
- right to housing;
- right to leave;
- right to means of transport;
- right to pension.

I.1 - Right to Remuneration and Allowances

Section 134: (1) Members of the executive of a local authority shall be entitled to a monthly remuneration, a duty allowance and an entertainment allowance, the payment terms and conditions of which shall be laid down by regulation.

(2) The amounts of the allowances due to members of the executive of a local authority, borne by the budget of the local authority concerned, shall be fixed by resolution approved by the minister in charge of regional or local authorities.

I.2 - Right to Housing

Section 135: (1) The chief executive of a local authority shall be entitled to an official residence, which shall be the property of the local authority.

(2) The official residence of the chief executive shall be located in the headquarters of the local authority.

(3) In the absence of such official residence, the local authority may lease one whose cost shall be determined by resolution.

(4) Where the chief executive of the local authority lives in his own house, he may be granted a yearly maintenance allowance by resolution.

(5) The amount of the maintenance costs referred to sub-section (4) above may not exceed the entertainment allowance calculated over a period of equal duration.

(6) The resolutions referred to in sub-sections (3) and (4) above shall be subject to approval by the minister in charge of local authorities.

Section 136: The right to housing enjoyed by the chief executive shall entail charging electricity, water and telephone consumption, as well expenses for domestic and security services, to the local authority's budget within the limits set by applicable regulations.

I.3 - Right to Leave

Section 137: (1) Members of the executives of local authorities shall be entitled, after twelve (12) months of effective service, to annual leave of 30 consecutive days, in accordance with an annual plan submitted to the deliberative organ and the representative of the State.

(2) A member of the executive of a local authority on annual leave shall receive his monthly remuneration, but shall not be entitled to any other allowance for such leave.

I.4 - Right to Means of Transport

Section 138: The chief executive of a local authority shall be entitled to a duty vehicle whose features shall be fixed by regulation.

I.5 - Right to Pension Benefits

Section 139: (1) Members of the executive of a local authority shall be eligible for pension benefits in case of cessation of duty, under conditions laid down by the regulations in force.

(2) The above-mentioned pension benefits shall be charged to the State budget.

II - Rights of Local Elected Officials Who Are Members of the Deliberative Organ

Section 140: (1) Members of the deliberative organ of a local authority shall, in the discharge of their duties, be entitled to:

- reimbursement of expenses incurred in the discharge of their duties;
- reimbursement of transport and subsistence expenses incurred during council sessions or committee meetings.

(2) In addition to reimbursement of travel and subsistence expenses incurred, members of the committees set up within the deliberative organ of a local authority shall, on the occasion of their meetings, whatever the duration thereof, receive an allowance fixed by deliberation approved by the minister in charge of local authorities.

III - Rights of Members of Special Delegations

Section 141: (1) Members of the special regional or council delegation shall perform the full duties entrusted to local elected officials.

(2) They shall, in the discharge of their duties, receive:

- a daily allowance;
- travel allowances for the accomplishment of their mission.

(3) The allowances referred to in sub-section 2 above shall be fixed by regulation.

PART III

OBLIGATIONS OF LOCAL ELECTED OFFICIALS

Section 142: In the discharge of their duties, the local elected official shall be bound by the following obligations:

- obligation to serve and to devote himself to his duties;
- obligation of residency;
- obligation of selflessness;
- obligation of confidentiality and reserve.

CHAPTER I
OBLIGATION TO SERVE AND BE DEVOTED TO DUTIES

Section 143: (1) The mayor, deputy mayors, the president, the first vice-president, the vice-presidents or members of the regional council executive shall devote themselves to the full exercise of their duties.

(2) During their term of office, the remuneration of members of the executive of a local authority may not be combined with a civil servant salary or any other salary paid by a public or semi-public employer.

(3) Any employee of the State or a local authority elected mayor or deputy mayor, president, first vice-president, vice-president or member of the regional council executive shall, as of right, be placed on secondment to the local authority during the term of office.

(4) The employment contract of a State employee governed by the Labour Code or belonging to the private sector, who is elected to the aforementioned offices, shall be suspended for the duration of the term of office.

(5) The local elected official shall participate diligently in the meetings of the deliberative organ and the bodies to which he has been assigned.

CHAPTER II
OBLIGATION OF RESIDENCY

Section 144: (1) Members of the executive of a local authority shall be bound to reside in the local authority's headquarters.

(2) The obligation of residency shall mean the obligation to effectively reside in the territory of the local authority and the obligation to perform acts relating to the discharge of duties in the services and territory of the local authority.

(3) The absence of an executive member from the territory of the local authority must be the subject of prior information to:

- the Governor of the Region, for members of the regional executive;
- the Senior Divisional Officer, for members of the council executive, and, in case of emergency, the Divisional Officer.

(4) Where a member of the executive does not reside in the territory of his local authority, the minister in charge of local authorities may, after an unheeded formal notice by the representative of the State, suspend the remuneration of such member.

(5) In case of repeated violation of the obligation of residency, the minister in charge of local authorities shall suspend such member of the executive from his duties. After 90 (ninety) days following the suspension, the member of the executive may be dismissed by decree of the President of the Republic.

CHAPTER III

OBLIGATION OF SELFLESSNESS

Section 145: (1) In the discharge of his duties, the local elected official shall pursue the general interest, to the exclusion of any direct or indirect personal interest, or any particular interest.

(2) The local elected official shall perform his duties with impartiality, objectivity, diligence, dignity, probity, loyalty and integrity. As such, it shall be forbidden for him, his spouse and his rightful claimants to supply goods or provide services, against remuneration, to the local authority for which he works.

(3) The local elected official shall avoid or immediately put an end to any conflict of interests. Where his personal interests are involved in matters submitted to the deliberative organ of which he is a member, the local elected official shall make them known before discussions and voting.

CHAPTER IV

OBLIGATIONS OF CONFIDENTIALITY AND RESERVE

Section 146: (1) The local elected official shall be bound by the obligations of confidentiality and reserve. To this end, he shall abstain from using, for his personal interest or that of his relatives and friends, or disclosing facts and information to which he became privy in the discharge or in connection with discharge of his duties.

(2) He must, at all times, abstain in public from any act or gesture, statement or demonstration likely to discredit national institutions and the local authority of which he is an elected official.

BOOK THREE
RULES APPLICABLE TO COUNCILS

PART I
GENERAL PROVISIONS

Section 147: The council shall be the basic local authority. Its overall objective shall be to ensure local development and improve the living environment and conditions of its inhabitants.

Section 148: (1) The council shall be created by decree of the President of the Republic which shall state its name, territorial jurisdiction and headquarters.

(2) The President of the Republic may, by decree, as and when necessary, alter the name, geographical boundaries and headquarters of the council.

(3) He may also order the dissolution of a council by decree. The decree ordering dissolution shall decide on its attachment to one or more councils.

Section 149: (1) Instruments to alter the territorial boundaries of one or more councils shall lay down the terms and conditions of such amendments, particularly those relating to the devolution of property.

(2) The instruments referred to in sub-section 1 above shall also lay down the conditions for allocating the following to the council(s) of attachment, or to the State:

- land or buildings forming part of the public domain;
- the private domain;
- donations made to the dissolved council.

Section 150: (1) In addition to its own resources, the council may request assistance from the State, its population, civil society organizations, other local authorities and international partners, in accordance with the laws and regulations in force.

(2) Recourse to the assistance referred to in sub-section 1 above shall be decided by deliberation of the relevant council board, in light of the related draft agreement.

Section 151: (1) The President of the Republic may, by decree, decide on the temporary grouping of some councils, on the proposal of the minister in charge of local authorities.

(2) Temporary grouping of councils may result from:

(a) a similar draft agreement adopted by deliberation by each of the council boards concerned. Such draft agreement shall enter into force in accordance with the procedure provided for under sub-section 1 above;

(b) a grouping plan prepared by the minister in charge of local authorities. In this case, the draft agreement may, as and when necessary, be submitted to the council boards concerned for endorsement.

(3) The decree ordering the temporary grouping of councils shall lay down the terms and conditions thereof.

Section 152: (1) The property of a council attached to another council or to part of a council raised to a separate council shall become the property of the council of attachment or of the new council.

(2) The decree ordering attachment or break-up of councils shall lay down all the other procedures, including the devolution of property.

Section 153: In case of attachment or break-up of a council, the decree of the President of the Republic shall be issued after consulting a committee whose composition shall be determined by order of the representative of the State, on the sharing, between the State and the council of attachment, of all the rights and obligations of the council or the part of a council concerned. The committee shall include representatives of the deliberative organs of the councils concerned.

Section 154: In the event of grouping of councils, the boards and executives of the councils concerned shall continue to discharge their duties until expiry of their term of office.

Section 155: Some urban centres may be granted special status, in accordance with the provisions of this law.

PART II
POWERS DEVOLVED TO COUNCILS

CHAPTER I
ECONOMIC DEVELOPMENT

I - Economic Action

Section 156: The following powers shall be devolved to councils:

- promotion of council agricultural, pastoral, artisanal and fish farming activities;
- development and management of council tourist sites;
- construction, equipping, management and maintenance of markets, motor parks and slaughterhouses;
- organization of local trade fairs;
- support to income-generating and job-creating micro-projects;
- exploitation of mineral substances that cannot be given out as concession.

II - Environment and Management of Natural Resources

Section 157: The following powers shall be devolved to councils:

- drinking water supply;
- cleaning of streets, roads and council public areas;
- industrial waste management monitoring and control;
- reforestation and creation of council woodlands;
- the fight against squalor, pollution and nuisances;
- protection of groundwater and surface water resources;
- preparation of council environmental action plans;
- preparation and implementation of specific council plans for risk prevention and emergency response in the event of disasters;
- creation, maintenance and management of council green spaces, parks and gardens;
- local pre-collection and management of household waste.

III - Planning, Regional Development, Town Planning and Housing

Section 158: The following powers shall be devolved upon councils:

- creation and development of urban spaces;
- preparation and implementation of council investment plans;
- signing, in conjunction with the State or the region, of performance contracts for the achievement of development goal;
- preparation of land use plans, town planning, concerted development, land consolidation and urban renovation documents;
- organization and management of urban public transport;
- development operations;
- issuance of town planning certificates, land parcelling authorizations, location permits and building and demolition permits;
- creation and maintenance of council road networks and execution of related works;
- development and servicing of habitable areas;
- public street lighting;
- addressing and naming of streets, squares and public buildings;
- creation and maintenance of unclassified rural roads and ferries;
- creation of industrial zones;
- contribution to the electrification of needy areas;
- authorization for temporary land occupation and various works on public roads.

Section 159: Each council board shall express its opinion on draft regional development master plans prior to approval, under the conditions laid down by regulation.

CHAPTER II **HEALTH AND SOCIAL DEVELOPMENT**

Single provision- Health, Population and Social Action

Section 160: The following powers shall be devolved to councils:

- a. Health and population
 - civil status registration;

- setting up, equipping and managing and maintaining council health centres, in keeping with the health map;
- recruiting and managing nursing staff and paramedics of integrated health centres and sub-divisional health centres;
- providing assistance health facilities and social welfare centres;
- insuring sanitary inspections in establishments that manufacture, package, store and distribute food products, as well as in plants that treat solid and liquid waste produced by individuals or companies.

b. Social welfare

- participating in the upkeep and management, where necessary, of social advancement and reintegration centres;
- creating, maintaining and managing public cemeteries;
- organizing and coordinating relief operations for the needy.

CHAPTER III
EDUCATIONAL, SPORTS AND CULTURAL DEVELOPMENT

I - Education, Literacy and Vocational Training

Section 161: The following powers shall be devolved to councils:

a. Education

- setting up, managing, equipping, tending and maintaining council nursery and primary schools as well as preschool establishments, in keeping with the school map;
- recruiting and managing the teaching and support staff of the said schools;
- acquisition of school supplies and equipment;
- participating in the management and administration of State and regional secondary and high schools through dialogue and consultation platforms.

b. Literacy

- executing plans to eradicate illiteracy, in conjunction with the regional administration;
- participating in the setting-up and management of educational infrastructure and equipment.

c. Technical and vocational training

- preparing a local training and retraining forward plan;
- drawing up a council plan for professional integration and reintegration;
- participating in the setting-up, maintenance and administration of training centres.

II –Youth Affairs, Sports and Leisure

Section 162: The following powers shall be devolved upon councils:

- promoting and coordinating sports and youth activities;
- supporting sports associations;
- constructing and managing municipal stadiums, sports centres, fitness courses, swimming pools, playgrounds and arenas;
- identifying and participating in the equipment of sports associations;
- participating in the organization of competitions;
- creating and operating leisure parks;
- organizing socio-cultural events for leisure purposes.

III - Culture and Promotion of National Languages

Section 163: The following powers shall be devolved upon councils:

a. Culture

- organizing cultural days, traditional cultural events and literary and artistic competitions at local level;
- setting up and managing orchestras, traditional lyrical ensembles, ballet groups and theatre troupes at local level;
- setting up and managing socio-cultural centres and public reading libraries;
- providing support to cultural associations.

b. Promoting national languages

- participating in regional programmes for the promotion of national languages;
- participating in the setting-up and maintenance of infrastructure and equipment.

PART III
COUNCIL ORGANS

Section 164: (1) The organs of the council shall be:

- the council board;
- the council executive.

(2) The council board, through its deliberations, and the council executive, through its actions, the examination of matters and the enforcement of resolutions, shall contribute to the administration of the council.

CHAPTER I
COUNCIL BOARD

I – Composition of the Council Board

Section 165: The council board shall be composed of municipal councillors elected under the terms and conditions laid down by law.

Section 166: (1) The number of municipal councillors shall be as follows:

- councils with less than 50 000 (fifty thousand) inhabitants: 25 (twenty-five) councillors;
- councils with from fifty 50 000 (fifty thousand) to 100 000 (one hundred thousand) inhabitants: 31 (thirty-one) councillors;
- councils with from 100 001 (one hundred thousand and one) to 200 000 (two hundred thousand) inhabitants: 35 (thirty-five) councillors;
- councils with from 200 001 (two hundred thousand and one) to 300,000 (three hundred thousand) inhabitants: 41 (forty-one) councillors;
- councils with over 300 000 (three hundred thousand) inhabitants: 61 (sixty-one) councillors.

(2) The official population census immediately preceding municipal elections shall serve as basis for determining, through regulation, the number of municipal councillors per council, in accordance with the provisions of sub-section 1 above.

(3) The council board shall reflect the various sociological components of the council. It must, in particular, ensure representation of the indigenous populations of the council, minorities and gender mainstreaming.

(4) Senators of the council of attachment shall attend council board meetings in an advisory capacity.

II - Powers of the Council Board

Section 167: (1) The council board shall be the council's deliberative organ.

(2) It shall regulate the affairs of the council through deliberations.

(3) It shall express an opinion whenever required by the laws and regulations or at the request of the representative of the State.

(4) It may express wishes through resolutions on all matters of local interest, particularly those concerning the economic and social development of the council.

(5) It shall be informed of the progress of works and actions financed by the council or carried out with its participation.

(6) It shall be mandatorily consulted on the implementation, within the council area, of any development or equipment project of the State, the region, any other local authority or any public or private organization.

Section 168: The council shall deliberate, in particular, on:

- 1- urban planning documents;
- 2- council economic, social and cultural development plans and programmes;
- 3- budgets and the administrative account;
- 4- the creation and management of municipal public facilities in areas concerning preschool and basic education, informal education and apprenticeship, vocational training, health, public hygiene and sanitation, road and communication infrastructure classified under the council domain, public transport and circulation plans, water and energy, trade fairs and markets, youth affairs, sports, arts and culture, and small-scale exploitation of council mineral resources;

- 5- the management of the council's area of interest, especially pollution and nuisance control, the organization of agricultural and animal health activities, land management, the acquisition and disposal of heritage property, the management of forest, wildlife and fishery resources;
- 6- the creation and management of municipal public services;
- 7- the organization of economic activities;
- 8- the organization of handicraft and tourism activities;
- 9- the organization of social promotion and protection activities;
- 10- the fixing of council tax rates, in accordance with the brackets fixed by law;
- 11- the acceptance and rejection of grants, subsidies and legacies;
- 12- leases and other agreements;
- 13- loans and loan guarantees or endorsements;
- 14- granting subsidies;
- 15- equity investment;
- 16- twinning projects and cooperation with other national or foreign local authorities;
- 17- staff management procedures;
- 18- standing orders laying down, among other things, the operating procedures of council committees;
- 19- municipal police regulations;
- 20- human investment projects;
- 21- the creation, decommissioning or extension of cemeteries;
- 22- the regime and the conditions of accessing and using all of types water points;
- 23- the creation, demarcation and marking out of livestock trails within the council, with the exception of highways that fall under the jurisdiction of the State;
- 24- the naming of squares, streets, complexes and municipal gardens.

Section 169: (1) The council board may delegate the exercise of part of its powers to the mayor, with the exception of those referred to in Section 168 above.

(2) The relevant decision shall be deliberated upon to determine the scope of delegation.

(3) Upon expiry of the delegation, the council board shall be informed accordingly.

III - Functioning of the Council Board

Section 170: (1) The council board shall meet in the council hall or the premises of the mayor's office. However, the mayor may exceptionally convene the council board in any appropriate premises located within the council's territory, where circumstances so require. In this case, he shall inform the representative of the State and the municipal councillors at least 7 (seven) days prior to the holding of the session.

(2) The council board shall be chaired by the mayor or, where he is unavoidably absent, by a deputy mayor in order of precedence.

Section 171: (1) The council board shall meet in ordinary session quarterly for a maximum period of 7 (seven) days when convened by the mayor.

(2) During ordinary sessions, the council board may only handle matters falling within its powers.

(3) Where the mayor fails to convene the session, and after a 72-hour formal notice remains unheeded, the representative of the State shall sign convening notices for the holding of council board sessions.

Section 172: (1) The mayor may convene the council board in extraordinary session whenever he deems it necessary. He shall also be required to convene an extraordinary session where a reasoned request is submitted to him by two-thirds of members.

(2) Convening notices shall be signed by the mayor and shall state the agenda. The board may not handle matters not featuring on the agenda.

(3) The representative of the State may request the mayor to convene the council board in extraordinary session.

(4) Where the mayor's failure to convene is established in the cases provided for in sub-sections (1), (2) and (3) above, and after an unheeded formal notice, the representative of the State may sign the convening notices required for the holding of an extraordinary council board session.

Section 173: (1) The convening of the council board shall be entered in the record of deliberations, posted at the council premises or the mayor's office and forwarded in writing or by any means in writing to the municipal councillors at least 15 (fifteen) clear days prior to the session. In case of emergency, such time limit shall be reduced to 3 (three) days.

(2) Where necessary, the time limit for convening may be shortened to two (2) days, subject to compliance with the quorum provided for in Section 174 below.

Section 174: (1) The council board may validly sit only when two thirds of its members are present.

(2) Where the quorum is not attained after the session is duly convened, any resolution voted at the second convening within an interval of at least 3 (three) days shall be valid if at least half of council board members are present.

(3) In case of general mobilization, the council board shall validly deliberate after a single convening, where the majority of its non-mobilized members attend the meeting.

Section 175: (1) Decisions shall be taken by a simple majority of voters.

(2) A municipal councillor unable to attend the session may give written and legalized proxy to a colleague to vote on his behalf. No councillor may hold more than one proxy. Except in the case of duly established illness, the same proxy may not be valid for more than two (2) consecutive sessions.

(3) Voting shall be by open ballot. In case of a tie, the president shall have the casting vote. The full name of voters, together with the description of their votes, shall be entered in the minutes.

(4) Notwithstanding sub-section 3 above, voting shall be secret whenever two thirds of members present so request or in the event of appointment or representation. In the latter case, where none of the candidates obtains an absolute majority after two rounds of voting, a third round shall be organized and the election shall be won by a relative majority. In the event of a tie, the eldest candidate shall be declared elected.

Section 176: (1) During discussions on the administrative account, the chair of the committee responsible for financial matters or, in his absence, a member of the committee, shall chair the council board meeting. In this case, the mayor may take part in the proceedings but shall leave the room in the event of a vote.

(2) The pro tem president shall submit the resolution directly to the representative of the State.

Section 177: (1) At the beginning of each session and for the duration thereof, the council board shall designate one or more of its members to supervise the work of the secretary-general in his capacity as rapporteur.

(2) It may appoint auxiliaries who are non-members, from among council staff. Such auxiliaries shall attend meetings, but shall not participate in deliberations.

(3) The representative of the State or his duly authorized delegate shall attend council board sessions as of right. He shall take the floor whenever he so requests, but may not take part in voting or chair council board deliberations. His statements shall be entered in the minutes.

(4) The council board may, if it deems it necessary, request authorization from the representative of the State to consult State employees during the session. It may also consult any other person on account of their competence, following the same procedure.

Section 178: (1) Council board meetings shall be public. However, at the request of the mayor or one third of members, the council board may deliberate in camera.

(2) The council board shall, as of right, meet in camera where it has to express an opinion on the following individual measures and matters:

- assistance to schools;
- free medical assistance;
- assistance to elderly persons, families, the needy and disaster victims.

Section 179: (1) The pro tem president shall maintain order during the session.

(2) The conditions of implementation of sub-section (1) above shall be laid down in the standing orders of the council board.

Section 180: (1) The minutes of the meeting shall be produced within 8 (eight) days and excerpts thereof posted up at the council premises or the mayor's office.

(2) Posting up of the minutes shall be certified by the mayor and entered in the record of deliberations.

(3) Deliberations shall be recorded by date in a numbered register signed by the representative of the State. They shall be signed by all the members present at the sitting. If need be, reasons for failure to sign shall be mentioned.

Section 181: (1) During the last session of the year, the council board may set up, for forthcoming financial year, committees to review issues falling within its jurisdiction. Each committee shall have a chairperson and a secretary.

(2) Committees may meet during and between sessions. Participation in committee deliberations shall be honorary. However, expenses incurred for their functioning shall be charged to the council budget.

(3) Committees shall be convened to a meeting by the chairperson within a maximum period of 8 (eight) days of their setting-up. During the first meeting, each committee shall designate a vice-chair who shall replace the chairperson in case of established unavoidable absence. Subsequent committee meetings may be convened at shorter notice at the request of the majority of committee members.

(4) The chairperson may invite any person, by virtue of their competence, to take part in committee deliberations in an advisory capacity. Such participation may give rise to remuneration by deliberation of the council board.

Section 182: (1) Within the limits of the available resources, the council board may set up neighbourhood or village committees within the municipalities.

(2) The neighbourhood or village committees mentioned in sub-section 1 above are frameworks for consultation aimed at encouraging the participation of the population in the preparation, execution and monitoring of communal programmes and projects or in the monitoring, management or maintenance of the works and equipment concerned.

(3) An order of the minister in charge of local development shall lay down the procedures for the creation, organisation and functioning of neighbourhood and village committees

Section 183: (1) Regional councillors shall participate as of right in the deliberations of the board of their council of attachment in an advisory capacity.

(2) The mayor may, by his own volition or at their request, invite representatives of civil society organizations or any other person, by virtue of their competences, to take part in deliberations in an advisory capacity.

Section 184: An allowance or special benefits may be granted to State employees responsible for ancillary duties in councils, in accordance with the law.

Section 185: (1) Council board deliberations granting council staff, by assimilation to the personnel mentioned in Section 184 of this law, salaries, wages, allowances or benefits conferring on such personnel a more advantageous situation than the one provided for by the regulations in force shall be illegal.

(2) The provisions of sub-section 1 above shall apply to decisions taken for personnel by State-controlled services providing a public service falling under the jurisdiction of councils.

IV - Suspension, Dissolution, Termination of Duty and Replacement of the Council Board

Section 186: (1) The council board may be suspended by reasoned order of the minister in charge of local authorities in the event of:

- (a) commission of acts in violation of the Constitution;
- (b) breach of State security or public order;
- (c) jeopardizing of the integrity of the national territorial;
- (d) prolonged impossibility to function normally.

(2) The suspension provided for in sub-section 1 above may not exceed 2 (two) months.

Section 187: The President of the Republic may, by decree, dissolve a council board:

- (a) in one of the cases provided for in Section 186 of this law;

(b) in case of persistence or impossibility to restore the situation that prevailed before, at the expiry of the time limit provided for in Section 186 above.

Section 188: (1) Any duly convened council board member who fails to attend three successive sessions without legitimate reason, and after being served a query by the mayor, may be considered to have resigned by decision of the minister in charge of local authorities, after consulting the council board.

(2) The decision to establish resignation, which shall be copied to the member concerned and the representative of the State, may be challenged before the competent court.

(3) The board member considered to have resigned pursuant to sub-section (1) above may not be candidate for council board by-election or general election organized immediately following the date of his automatic resignation.

Section 189: (1) Any council board member who, without any reasonable excuse, refuses to discharge the duties assigned to him by the laws and regulations may be considered to have resigned by decision of the minister in charge of local authorities, after consulting the council board.

(2) The refusal to discharge duties referred to in sub-section 1 above shall be based on a written statement sent to whom it may concern or made public by its author, or on repeated absence after formal notice by the minister in charge of local authorities.

(3) The corresponding decision may be challenged before the competent court.

Section 190: Voluntary resignations shall be tendered through registered letter to the mayor with copy to the representative of the State. They shall be final on the date of acknowledgement of receipt by the mayor or, failing such acknowledgement, within a period not exceeding 1 (one) month with effect from the date of tendering a new resignation as established by registered letter.

Section 191: (1) In times of war, a council board may be suspended by decree of the President of the Republic until the end of hostilities.

(2) The same decree shall set up a special delegation empowered to take the same decisions as the council board. It shall lay down the composition of the delegation, including a chairperson and a vice-chairperson.

Section 192: (1) Where it is materially impossible to hold council board elections or a council board cannot be set up after the dissolution thereof or resignation of all its members in office, a special delegation shall discharge its duties.

(2) Within 8 (eight) days following dissolution, acceptance of resignation or establishment of the material impossibility to organize election of the council board, the President of the Republic shall appoint the special delegation by decree which shall designate its chairperson and the vice-chairperson.

(3) The number of members of the special delegation shall be 3 (three) for councils with a population not exceeding 50 000 (fifty thousand) inhabitants. The number may be increased to 7 (seven) for councils with a larger population.

Section 193: (1) The special delegation shall exercise the same powers as the council board.

(2) However, it may not:

- dispose of or exchange council property;
- increase budgetary provisions;
- create public services;
- vote loans.

Section 194: In case of mobilization, the special delegation shall be authorized to take the same decisions as the council board where council board elections are postponed.

Section 195: (1) Whenever the council board is dissolved, or where its resignation is accepted and a special delegation is appointed, the council board shall be re-elected within the 6 (six) months following the date of dissolution or last resignation.

(2) The time limit referred to in sub-section 1 above may be extended by decree of the President of the Republic for a period of 6 (six) months renewable thrice at most.

Section 196: (1) Where it is materially impossible to elect a council board or where it is impossible to constitute a council board, and a special delegation is appointed, the latter shall remain in office for a period of 6 (six) months renewable.

(2) The reconstitution of the council board shall automatically terminate the special delegation.

(3) In the event of establishment of a special delegation, its president shall perform the duties of mayor, and the vice-president the duties of the deputy mayor. Their powers shall be terminated in accordance with the provisions of Section 195 of this law.

CHAPTER II **COUNCIL EXECUTIVE**

I - Mayor and Deputy Mayor

Section 197: (1) The council executive shall comprise the mayor and his deputies.

(2) The mayor shall be the chief executive of the council. He shall be assisted by deputy mayors in order of their election.

(3) The number of deputy mayors shall be determined in the following manner depending on the number of municipal councillors:

- councils with twenty-five (25) to thirty-one (31) councillors: 2 (two) deputy mayors;
- councils with 35 (thirty-five) to 41 (forty-one) councillors: 4 (four) deputy mayors;
- councils with sixty-one (61) councillors: 6 (six) deputy mayors.

Section 198: (1) Where any obstacle or distance renders communication between the headquarters and part of the council difficult, dangerous or momentarily impossible, a position of special deputy mayor may be instituted through a reasoned council board resolution submitted to the representative of the State for prior approval.

(2) The special deputy mayor provided for in sub-section 1 above shall be elected from among councillors resident in that part of the council.

(3) The special deputy mayor:

- shall perform the duties of civil status registration officer;
- may be responsible for implementing the policing laws and regulations in that part of the council.

(4) The duties of the special deputy mayor shall cease once the situation becomes normal. Such cessation shall be established by a council board resolution.

Section 199: (1) The maiden session of the council board shall be convened by the representative of the State, on the second Tuesday following proclamation of the municipal council election results. The session shall be devoted to the election of the mayor and deputy mayors.

(2) The distribution of deputy mayor positions must, as much as possible, reflect the configuration of the council board.

Section 200: (1) The mayor shall be elected in a two-round majority single-candidate ballot. The election shall be won in the first round by an absolute majority of votes cast. Where an absolute majority is not obtained in the first round, a second round shall be organized. The candidate who obtains a relative majority of votes shall be declared elected. In case of a tie, the election shall be won by the eldest of the candidates.

(2) After election of the mayor, the deputy mayors shall be elected by a proportional representation list system, following the highest average rule. Only ballot papers bearing a number of names equal to the number of members to be elected shall be valid.

(3) The ballots referred to in sub-sections 1 and 2 above shall be secret.

(4) The composition of the executive organ shall be established by order of the minister in charge of local authorities.

Section 201: (1) The mayor and deputy mayors shall take an oath before the competent court prior to taking office.

(2) The wordings of oath shall be as follows: *"I swear on my honour and pledge to conduct the affairs of the council and serve the interests of all its inhabitants without discrimination or favouritism, and to discharge in all loyalty and faithfulness my duties as civil status registration officer in compliance with the laws and in accordance with*

the values and principles of democracy, national unity and the integrity of the Republic".

Section 202: (1) The council board sitting devoted to election of the mayor and deputy mayors shall be chaired by the eldest member, assisted by the youngest.

(2) The list of those elected shall be made public by the president pro tem within no more than twenty-four hours following the proclamation of results by posting up at the council premises or the mayor's office. It shall be notified to the representative of the State within the same period.

Section 203: (1) The mayor and deputy mayors shall be elected for the same term of office as the council board.

(2) The election of the mayor and deputy mayors may be subject of a petition for cancellation, in accordance with the rules provided for by the laws in force regarding the cancellation of municipal council election.

(3) Where the election is cancelled or, for any other reason, the mayor or his deputies have ceased discharging their duties, the council board shall be convened to replace them within 1 (one) month.

(4) The mayor whose election is challenged shall stay in office until issuance of a final res judicata ruling.

Section 204: The duties of mayor shall be incompatible with those of:

- member of Government and persons ranking as such;
- member of the National Assembly and senator;
- ambassador or official in a diplomatic mission;
- director general or director of a public establishment or a State-owned company;
- president or vice-president of a regional executive council;
- member of the forces of law and order;
- employee or staff of the council concerned;

- staff of financial services having access to the finance or accounts of the council concerned.

Section 205: (1) In the event of death, resignation or dismissal of the mayor or a deputy mayor, the council board shall be convened to elect a new mayor or deputy mayor within 60 (sixty) days following the death, resignation or dismissal.

(2) The mayor shall be temporarily replaced during the period provided for in sub-section 1 above by a deputy mayor, in order of precedence or, failing that, by one of the 5 (five) eldest councillors, designated by the council board.

(3) In case of vacancy in the position of deputy mayor, the deputy mayors in service shall enjoy pre-emption right over the candidates for replacement, in order of precedence acquired during the preceding election.

II – Duties of the Mayor

Section 206: (1) The mayor shall represent the council in acts of civil life and in court. As such, he shall, under the control of the council board, be responsible for:

- preserving, maintaining and administering the council's property and assets, and performing all acts aimed at preserving such property and assets;
- managing revenue, and supervising council services and accounts;
- issuing building and demolition permits as well as land use authorizations;
- preparing and proposing the budget, authorizing expenditure and prescribing revenue execution;
- supervising council works;
- ensuring the execution of development programmes funded by the council or implemented with its participation;
- taking measures relating to council road networks;
- concluding contracts and signing leases and tenders for council works, in accordance with the regulation in force;
- signing, according to the same rules, deeds of sale, exchange, sharing, acceptance of gifts or legacies and transaction, where such deeds have been authorized by the council board;

- taking all measures required to destroy animals declared harmful, where the owners or holders of the hunting right served with a prior formal notice fail to do so, in accordance with the laws and regulations in force and, as appropriate, requiring inhabitants having weapons and dogs used to hunt such animals to supervise and ensure the enforcement of such measures and prepare a report thereof;
- ensuring environmental protection and, accordingly, taking measures to prevent or eliminate pollution and nuisances, ensure the protection of green spaces and contribute to beautifying the council;
- appointing to council positions and, generally, implementing council board resolutions.

(2) He shall be the council's authorizing officer.

Section 207: (1) The mayor shall delegate, under his control and by order, some of his powers to his deputies and, in the absence or in case of impediment of his deputies, to members of the council board.

(2) The delegation of powers referred to in sub-section 1 above shall run on until they are deferred. However, it shall cease, without being expressly stated, upon the death, suspension, dismissal or declared resignation of the mayor.

Section 208: Where the mayor's personal interests are in conflict with those of the council, the council board shall designate another member to represent the council, notably in court or in any contractual transaction.

Section 209: (1) The mayor shall recruit, suspend and dismiss staff governed by the labour laws and collective agreements.

(2) He shall assign and manage staff under his authority.

Section 210: (1) A standard table of council jobs taking into account the respective importance of the various councils shall be rendered enforceable by order of the minister in charge of local authorities.

(2) The methods and rates of remuneration of council staff and the allowances to which they may be entitled shall be determined by regulation.

Section 211: In his council and under the authority of the representative of the State, the mayor shall be responsible for:

- publishing and enforcing laws, regulations and measures of a general scope;
- implementing general security measures.

Section 212: The mayor and deputy mayors shall be civil status registration officers.

Section 213: (1) The council executive shall be assisted by a council secretary-general.

(2) The secretary-general, who shall be an executive staff experienced in local development management, shall coordinate the services of the council administration. Under the authority of the mayor and as the latter's closest aide, he shall ensure management of the affairs of the council and enforcement of the mayor's decisions. To this end, he shall have delegation of signature.

Section 214: (1) The minister in charge of local authorities shall appoint and dismiss the council secretary-general, on the proposal of the mayor.

(2) The council secretary-general shall attend council executive meetings for which he shall provide secretarial duties.

Section 215: (1) Decisions issues by the mayor or the council board shall be immediately notified to the representative of the State, who shall control them.

(2) They shall become enforceable and recorded on the date of their adoption in a special register kept at the council office.

Section 216: (1) Under the control of the representative of the State, the mayor shall be responsible for the municipal police and enforcement of State instruments relating thereto.

(2) The creation of a municipal police service shall be authorized by a council board resolution which shall specify its powers, resources and operating rules.

(3) The resolution provided for in sub-section 2 above shall be subject to prior approval by the minister in charge of local authorities.

Section 217: (1) In agglomerations raised to city councils, municipal police services shall be provided by city council workers or those of sub-divisional councils.

(2) In both cases, the services concerned may not be created without prior consultation between the executive organs of the city council and sub-divisional councils, leading to an agreement.

(3) The concurrent resolutions of the city council board and the council board on the provisions of the agreement referred to in sub-section (2) above shall determine the level and type of intervention of the respective services of the city council and sub-divisional councils.

(4) In the event of disagreement, the municipal police service set up by sub-divisional councils shall, as of right, carry out municipal policing activities.

Section 218: (1) The objective of the municipal police shall be to ensure public order, safety, tranquillity, security and cleanliness.

(2) Its duties shall include:

(a) providing safe and convenient passage in streets, wharfs, public squares and routes, notably the cleaning, lighting, removal of obstructions, demolition or renovation of buildings falling in ruins, prohibition from placing on windows or on any part of buildings any object that may cause damage or produce harmful exhalations;

(b) the means of transporting deceased persons, interment and exhumation, maintenance of order and decency in graveyards, without anybody being authorized to make epitaphs or special write-ups stating the circumstances of the death;

(c) inspection of appliances and/or instruments used for foodstuffs sold by weight or measure, and the safety of edible foodstuffs displayed for sale;

(d) prevention, through appropriate precautionary measures, and intervention, through the provision of required assistance, in case of accident and calamity such as fire accidents, floods and other natural disasters, epidemics and contagious diseases, epizootics, the implementation of emergency safety, assistance and relief measures and, where necessary, seeking the intervention of the representative of the State to whom a report on the measures prescribed shall be presented;

(e) measures taken concerning the insane whose situation may compromise public morality, the security of persons or preservation of property;

(f) intervention to prevent or remedy unfortunate events that could be caused by stray animals;

(g) the demolition of buildings constructed without a building permit.

Section 219: The powers devolved upon the mayor in case of serious or imminent danger shall not preclude the power of the representative of the State to take all security measures required by circumstances in the administrative unit where the council is located.

Section 220: (1) The mayor shall exercise road traffic policing powers within the jurisdiction of his council.

(2) He may, against payment of levies fixed by the council, grant parking permits or authorizations for the temporary use of public roads, rivers, river ports, quays and other public places under the jurisdiction of the council, on condition that such usage does not hinder traffic on the public road or waterway.

(3) The mayor shall grant temporary and revocable permits for the use of public roads, in accordance with the laws and regulations in force. Such permits shall notably be intended for the installation of water supply, electricity or telephone networks on the ground and on public roads.

Section 221: The mayor may instruct usufruct owners, farmers or any other owners or users to build proper fences around wells and excavations that constitute a hazard to public safety as well as insalubrious lands that are dangerous to public health.

Section 222: (1) The powers vested in the mayor shall not bar the power of the representative of the State to take measures relating to public order, security, sanitation, safety and peace for all the councils of an administrative unit or for one or more of them, and in all cases where council authorities fail to act.

(2) The power referred to in sub-section 1 above may be used by the representative of the State with regard to a single council only after a formal notice unheeded to by the mayor, where the council concerned has a police service.

Section 223: (1) In the absence of a council police service, the mayor may create a hygiene service responsible for the council's sanitary policing.

(2) Council police officers shall take an oath before the competent court.

Section 224: Regarding council policing, the council board may express wishes and opinions, but shall not in any case give orders to the mayor.

III - Suspension, Termination of Duties and Replacement of the Council Executive

Section 225: (1) In case of infringement of the laws and regulations in force or gross misconduct, mayors and deputy mayors, after being heard or requested to provide written explanations on the charges against them, may be suspended by order of the minister in charge of local authorities for a period not exceeding 3 (three) months. Beyond such period, they may be rehabilitated or dismissed.

(2) The dismissal referred to in sub-section 1 above shall be ordered by decree of the President of the Republic.

(3) The suspension orders and the dismissal decree must be reasoned.

(4) Dismissed or impeached mayors and deputy mayors shall keep the status of municipal councillor.

Section 226: (1) In case of embezzlement of public funds, an offence liable to criminal sanction with forfeiture, proven shortcoming or gross misconduct in the discharge of their duties, the mayor and deputy mayors may be dismissed by decree of the President of the Republic, under the conditions provided for in Section 225 above.

(2) They may also, after being heard, be dismissed by resolution of the council board during an extraordinary session convened by the representative of the State at his own initiative or that of two thirds of board members. The deliberation shall automatically entail suspension of the mayor or and deputy mayors once it is adopted. It shall be rendered enforceable by order of the minister in charge of local authorities.

Section 227: (1) Where the mayor refuses to take or refrains from taking the actions required of him by the laws and regulations in force, the minister in charge of local

authorities, to whom the matter is referred by the representative of the State, and after formal notice, may order such actions to be taken as of right.

(2) Where the measure has an inter-council scope, the minister in charge of local authorities, to whom the matter is referred by the representative of the State, may act in lieu of the mayors of the councils concerned, under the same conditions.

Section 228: (1) The formal notice referred to in Section 227 above shall be sent to the mayor concerned by any means in writing.

(2) It must specify the time limit within which the mayor is expected to reply to the representative of the State.

(3) Where he does not reply at the expiry of the time limit provided for in subsection 2 above, his silence shall be construed as refusal.

Section 229: (1) The mayor or the deputy mayor who, for a reason subsequent to his election, no longer fulfils the conditions required to be mayor or deputy mayor, or who finds himself in one of the cases of incompatibility provided for by this law, must immediately cease the performance of his duties.

(2) The minister in charge of local authorities, to whom the matter is referred by the representative of the State, shall enjoin the mayor or the deputy mayor to immediately hand over to his designated replacement without waiting for the installation of his successor. Where the mayor refuses to resign, the minister in charge of local authorities shall establish his suspension by order for a duration that he shall fix. His duties shall be terminated by decree of the President of the Republic.

Section 230: (1) The mayor appointed to a position that is incompatible with his office shall be bound to make an option statement within 30 (thirty) days. After this time limit, he may be requested by the minister in charge of local authorities, to whom the matter is referred by the representative of the State, to give up one of his positions.

(2) In case of refusal or within a maximum period of 15 (fifteen) days following the formal notice provided for in Section 229 above, the mayor shall be considered to have resigned by order of the minister in charge of local authorities.

Section 231: (1) The resignation letters of mayors and deputy mayors shall be sent to the minister in charge of local authorities by registered letter with acknowledgment of receipt. The resignation shall be final on the date of their acceptance by the minister in charge of local authorities or, where appropriate, within a maximum period of 1 (one) month with effect from the dispatch of a new registered letter.

(2) Mayors and deputy mayors who have resigned shall continue to discharge their duties until their successors are installed.

Section 232: The provisions of the criminal legislation in force shall apply to any mayor who deliberately tenders his resignation to prevent or stay the administration of justice or the performance of any service.

Section 233: Dismissal shall imply, ipso facto, ineligibility for the duties of mayor and deputy mayor until the end of the term of office, with effect from the date of publication of the dismissal decree.

Section 234: (1) In the event of dismissal, suspension, absence or any other impediment, the mayor shall be temporarily replaced by a deputy mayor in the order of election and, in the absence of a deputy mayor, by a municipal councillor designated in the order of the list.

(2) In the latter case, the council board may, within a maximum period of 8 (eight) days, designate one of its members to act as substitute.

Section 235: (1) Where a mayor is dismissed or suspended, his replacement shall fully discharge his duties until a new mayor is elected, which must be within 60 (sixty) days from the date of the dismissal or suspension.

(2) In case of absence or impediment, the mayor's replacement shall be responsible for the day-to-day running of the council. He may, notably, not replace the mayor in the general management of council business, or amend decisions or budget provisions.

(3) The cases of absence or impediment provided for in sub-section 2 above may not exceed 3 (three) months. Beyond this period, the representative of the State shall convene the council board to replace the absent or impeded mayor.

Section 236: (1) In times of war, the mayor and municipal councillors may, for reasons of public order or general interest, be suspended individually by decree of the President of the Republic until end of hostilities. The council board members so suspended shall not be replaced numerically during their normal term of office.

(2) However, were this measure to reduce the number of council members by at least one quarter, a special delegation shall be constituted.

Section 237: (1) The non-exhaustive list of acts of professional misconduct that may give rise to the application of the provisions of Section 225 above shall be as follows:

- (a) acts provided for and punished by laws and regulations relating to the control of authorizing officers and managers of public appropriations;
- (b) use of council public funds for personal or private purposes;
- (c) fraud and forgery as provided for in the criminal law;
- (d) extortion or dishonest receipt of money, or bribery;
- (e) speculation on the allocation or use of public land and other council movable and immovable property, building, land parcelling or demolition permits.

(2) In the cases listed above, the administrative penalty shall not preclude legal proceedings, in accordance with the laws in force.

Section 238: Where the mayor, the deputy mayors, the chairperson or members of the special delegation commit one of the irregularities provided for by the laws in force relating to the control of authorizing officers and managers of public appropriation, they are liable to be brought before the Budget and Finance Disciplinary Board.

Section 239: The mayor, the deputy mayors, the chairperson or members of the special delegation who unlawfully interfere in the handling of council funds shall be treated as de facto accountants and may, as such, be prosecuted before the competent courts.

PART III
SPECIAL REGIME APPLICABLE TO URBAN CENTRES

Section 240: (1) On account of their peculiarity, some urban centres may be raised to city councils by decree of the President of the Republic which shall determine their seats and territorial jurisdiction.

(2) The city council shall be a local authority composed of at least 2 (two) councils.

(3) The councils that make up the city council shall be referred to as sub-divisional councils.

(4) The city council shall be referred to "City of ...", immediately followed by the name of the urban centre concerned.

CHAPTER I
CITY COUNCIL

I – Powers of the City Council

Section 241: (1) The city council shall have jurisdiction over any action pertaining to inter-council collaboration, major works and structuring projects.

(2) Any power or resource relating to inter-council projects by nature or purpose, infrastructure transferred to the city council, built or developed by the latter, as well as infrastructure that, on account of its geographical location or symbolic or economic importance, is open to use by the inhabitants of many sub-divisional councils, shall be of city council interest.

(3) Accordingly, the following activities shall fall under the exclusive jurisdiction of the city council:

- development of council tourist sites;
- cleaning of national, regional and divisional roads as well as city council public spaces;
- monitoring and control of industrial waste management;
- preparing city environmental action plans, in particular pollution and nuisance control as well as the protection of green spaces;
- creating, maintaining and managing city greens, parks and gardens;

- constituting city land reserves;
- collecting, disposal and processing of household refuse;
- creating and developing public urban spaces;
- urban planning, concerted development plans and master plans, urban renewal and land consolidation documents. In that connection, the city council shall express its opinion on the draft regional territorial development plan prior to approval;
- participating in the organization and management of urban public transport;
- development operations of city interest;
- issuing town planning certificates, land parcelling authorizations, location permits and building and demolition permits;
- creating, developing, maintaining, operating and managing primary and secondary road networks, their outworks and equipment, including street lighting, traffic signs, stormwater drainage, safety equipment and civil engineering structures;
- coordinating urban energy, drinking water and telecommunications distribution networks and all stakeholders in the city’s public communication network;
- creating, developing, maintaining, operating and managing sanitation, wastewater and stormwater equipment;
- urban traffic and movement plans for the entire road network;
- addressing and naming of streets, public squares and buildings;
- creating industrial activity zones;
- creating, maintaining and managing public graveyards.

(4) In the event of conflict of powers between the city council and the sub-divisional councils, the mayor of the city council or of the sub-divisional council shall refer the matter to the administrative judge having territorial jurisdiction.

II - Organization and Functioning of the City Council

Section 242: The city council shall function in accordance with the rules applicable to the council, as provided for by this law.

Section 243: (1) The city council deliberative organ shall be the city council board.

(2) The executive organ of the city council shall comprise the mayor of the city and deputy mayors.

Section 244: (1) The city council board shall comprise mayors of sub-divisional councils and representatives designated from among sub-divisional councils. Its members shall be referred to as city councillors.

(2) The city council board shall deliberate on all matters falling within its jurisdiction.

(3) Senators of the city council of attachment shall take part in the proceedings of the city council in an advisory capacity.

Section 245: (1) The term of office of the city council board shall expire at the same time as that of the municipal councillors of sub-divisional councils.

(2) A council board shall be represented within the city council board, in case of dissolution, resignation of all its members or suspension, by 5 (five) members of the special delegation provided for in Sections 192 to 195 above.

(3) In case vacancy of the position of city councillor as a result of death, resignation or for any other reason, the council board of the sub-divisional council concerned shall fill the position within a maximum period of 2 (two) months.

Section 246: (1) The city mayor shall be a native of the region of attachment of the city council.

(2) He shall be elected by a college composed of all the municipal councillors of the sub-divisional councils in the city.

(3) He shall perform all the municipal duties within the context of the powers devolved to the city council.

Section 247: (1) The city mayor shall be assisted by elected deputy mayors.

(2) The number of deputy mayors shall be determined as follows:

- city council comprising 2 (two) to 3 (three) sub-divisional councils: 2 (two) deputy mayors;
- city council comprising 4 (four) to 5 (five) sub-divisional councils: 3 (three) deputy mayors;

- city council comprising 6 (six) to 7 (seven) sub-divisional councils: 4 (four) deputy mayors;
- city council comprising more than 7 (seven) sub-divisional councils: 5 (five) deputy mayors.

(3) The distribution of the positions of deputy mayors of the city council must, as much as possible, reflect the configuration of the city council board. In any case, the city mayor and deputy mayors may neither combine their duties with those of sub-divisional mayor or deputy mayor, nor originate from the same sub-divisional council board.

(4) The city council board session devoted to the designation of the city council mayor and deputy mayors shall be convened by the representative of the State on the third Tuesday following the proclamation of the sub-divisional council election results.

Section 248: (1) The city mayor shall convene and chair city council board sessions.

(2) The city mayor shall be responsible for:

- preparing and implementing city council board resolutions;
- preparing and executing city council budget;
- organizing and managing city council services;
- managing city council resources and property;
- supervising city council works;
- representing the urban centre in protocol ceremonies.

Section 249: (1) The resolutions of the city council board shall comply with the legal regime of council board resolutions.

(2) Copies of the resolutions shall be forwarded by the city mayor to the mayors of the sub-divisional councils concerned within 10 (ten) days following their entry into force.

(3) The mayors of sub-divisional councils shall be bound to notify the resolutions referred to in sub-sections (1) and (2) above to their council boards at the session immediately following the holding of the city council board session.

CHAPTER II
SUB-DIVISIONAL COUNCIL

I – Powers of the Sub-divisional Council

Section 250: (1) The provisions of this law relating to councils shall be applicable to city councils and sub-divisional councils.

(2) Sub-divisional councils shall exercise all the powers devolved to councils by this law, save for those explicitly devolved to city councils in Section 241 above.

(3) In any case, the powers of councils shall concern projects relating to the grassroots and daily life of the inhabitants, infrastructure transferred to the sub-divisional council, built or managed by the latter, as well as infrastructure which, on account of their purpose and geographical location, are open mainly for use by the populations of the sub-divisional council concerned.

Section 251: (1) The mayor of the sub-divisional council shall be an ex officio member of the city council board.

(2) In addition to the mayor, the sub-divisional council board shall elect from among its members 10 (ten) councillors to seat on the city council board.

(3) The election provided for in sub-section 2 above shall be organized during the maiden session of the board held immediately after the proclamation of the municipal election results.

Section 252: (1) The sub-divisional council board shall express its opinion, whenever requested by the city council or any other body, on matters relating to the council concerned.

(2) The consultation provided for in sub-section 1 above shall be mandatory for any operation or any project of general interest to be implemented, in full or in part, on its territory.

Section 253: (1) Sub-divisional council boards may meet at the request of two thirds of their members or, exceptionally, of the city mayor, to discuss a specific agenda, notably where city council interest is concerned. In this case, the city council mayor may issue a statement to the sub-divisional councillors attending the meeting.

(2) The convening provided for in sub-section 1 above shall be subject to the prior approval of the representative of the State, where it is initiated by the city mayor.

Section 254: (1) Except in case of the consultation referred to in Section 252 above, the sub-divisional council board may not deliberate on a power devolved to the city council.

(2) In each case of consultation, the resolutions of the sub-divisional council board may not be repugnant to those of the city council board.

(3) Notwithstanding the provisions of sub-section 2 above, where the sub-divisional council board adopts a resolution that goes counter to that of the city council, the resolution of the sub-divisional council shall be automatically null and void, except in the case of violation of the instruments in force by the city council.

II - Organization and Functioning of the Sub-divisional Council

Section 255: The President of the Republic may, by decree, subject any council to the provisions of this Part on account of its status and its level of development.

Section 256: (1) The terms and conditions for transferring the assets and liabilities of the urban centre split into sub-divisional councils shall be laid down by order of the minister in charge of local authorities.

(2) The order provided for in sub-section 1 above shall be published within a maximum period 3 (three) months following the date of creation of the city council.

Section 257: The creation of any inter-council service by the city council shall be subject to the prior consent of the sub-divisional councils expressed by concurring resolutions.

Section 258: The provisions of this law on the organization and functioning of councils shall apply, *mutatis mutandis*, to sub-divisional councils.

BOOK FOUR
RULES APPLICABLE TO REGIONS

PART I
GENERAL PROVISIONS

Section 259: (1) The region shall be a local authority composed of several divisions. It shall cover the same territorial of the region which is an administrative unit.

(2) The region shall have a general duty to promote economic and social progress. As such, it shall contribute to harmonious, balanced, supportive and sustainable territorial development.

Section 260: The creation of regions, the modification of their names and their demarcation shall be carried out in accordance with the provisions of Article 61 of the Constitution.

Section 261: The headquarters of the region as a local authority shall be the headquarters of the region as an administrative unit.

Section 262: The boundaries or headquarters of relevant administrative units shall be modified as result of:

- the attachment of a council or part of a council to a region;
- the modification of the territorial boundaries of regions;
- the designation of a new headquarters.

Section 263: The attachment of a council or part of a council to a region shall be subject to the opinion of the deliberative organs of the relevant council and region.

Section 264: Modifications to the territorial jurisdictions of regions shall take effect from the date of opening of the first session of the regional council of the newly created entity, subject to contrary provisions of the modification decree. In the latter case, the decree shall provide for the dissolution of the regional council(s) concerned.

Section 265: (1) The instruments modifying the territorial boundaries of one or more regions shall lay down the terms and conditions thereof, including those relating to the devolution of property.

(2) The instruments referred to in Sub-section 1 above shall also lay down the conditions for allocating the following to the region or regions of attachment, or to the State:

- lands or buildings forming part of the public property of the State;
- the private property of the State;
- donations with charges made to the dissolved region.

Section 266: (1) In accordance with the laws in force, the region may undertake actions that are supplementary to those of the State.

(2) It shall propose to councils under its jurisdiction measures to promote the coordination of local development actions and investments. As such, regional councillors shall participate, as of right, in the deliberations of the board of their council of attachment, in an advisory capacity.

PART III

POWERS DEVOLVED UPON REGIONS

CHAPTER I **ECONOMIC DEVELOPMENT**

I - Economic Action

Section 267: The following powers shall be devolved upon regions;

- promoting small- and medium-sized enterprises;
- organizing trade fairs and exhibitions;
- promoting handicrafts;
- promoting agricultural, pastoral and fishery activities;
- encouraging the creation of regional groupings for economic operators;
- supporting income-generating and job-creating micro-projects;
- promoting tourism.

II - Environmental and Natural Resources Management

Section 268: The following powers shall be devolved upon regions:

- managing, protecting and maintaining protected areas and natural sites falling under the jurisdiction of the region;
- preserving and implementing other local measures to protect nature;

- managing regional interest water;
- creating woodlands, forests and protected areas of regional interest following a plan duly approved by the representative of the State;
- creating firewalls and early firing as part of the fight against bush fires;
- managing regional natural parks following a plan submitted to the Representative of the State for approval;
- formulating, implementing and monitoring regional environmental action plans or schemes;
- formulating and implementing specific risk prevention and emergency response regional plans.

III - Planning, Regional Development, Public Works,

Town Planning and Housing

Section 269: The following powers shall be devolved upon regions:

- formulating and implementing regional development plans;
- signing performance contracts with the State for the achievement of development objectives;
- participating in the organization and management of interurban public transport;
- coordinating development actions;
- formulating regional territorial development guidelines, in accordance with the national plan;
- participating in the formulation of urban planning documents and local authority master plans;
- rehabilitating and maintaining divisional and regional roads;
- supporting the actions of councils in town planning and housing matters.

CHAPTER II

HEALTH AND SOCIAL DEVELOPMENT

I- Health and Social Action

Section 270: The following powers shall be devolved upon regions:

- creating, in accordance with the health map, equipping, managing and maintaining health facilities within the region;

- participating in maintaining and managing social advancement and/or rehabilitation centres;
- recruiting and managing nursing and paramedical staff of regional and district hospitals;
- supporting health facilities and social institutions;
- implementing preventive and hygienic measures;
- organizing and managing assistance to the needy;
- participating in the development of the regional portion of the health map;
- participating in organizing and managing drug supply, essential reagents and appliances, in accordance with the national health policy.

CHAPTER III

EDUCATIONAL, SPORTS AND CULTURAL DEVELOPMENT

I - Education, Literacy and Vocational Training

Section 271: The following powers shall be devolved upon regions:

(a) Education:

- participating in drawing up and implementing the regional portion of the national school map;
- creating, equipping, managing and maintaining government secondary and high schools as well as colleges in the region;
- recruiting and managing teaching and support staff of such institutions;
- acquiring school supplies and materials;
- distributing and awarding scholarships and school grants;
- participating in the management and administration of government secondary and high schools as well as colleges through dialogue and consultation platforms;
- supporting the actions of councils in the area of primary and nursery education.

(b) Literacy:

- formulating and implementing regional plans to eliminate illiteracy;
- preparing annual summary reports on the implementation of literacy campaign plans;
- recruiting personnel in charge of literacy campaigns;

- training trainers;
- designing and producing teaching aids;
- drawing up the literacy map;
- constructing educational infrastructure and facilities;
- monitoring and evaluating illiteracy elimination campaigns.

(c) Vocational training:

- carrying out a comprehensive census of the region's trades and preparing a directory of existing vocational training courses, with an indication of the required skills and training profiles;
- participating in drawing up the regional portion of the school map relating to technical education and vocational training;
- developing a forward-looking training plan;
- ensuring the upkeep and maintaining schools, training centres and institutes in the region;
- recruiting and managing support staff;
- participating in the procurement of teaching aids, especially supplies and work materials;
- participating in the management and administration of State training centres through dialogue and consultation platforms;
- formulating a regional plan for the vocational integration of the youth;
- assisting in the drawing up of school-enterprises partnership contracts.

II – Youth Affairs, Sports and Leisure

Section 272: The following powers shall be devolved upon regions:

- issuing authorizations to open educational centres duly approved by the representative of the State;
- assisting regional sports associations;
- constructing, administering and managing sports and socio-educational infrastructure with a regional status;
- organizing, coordinating and developing socio-educational activities;
- promoting and managing physical and sports activities at the regional level;
- creating and operating leisure parks of regional interest;

- organizing recreational socio-cultural events of regional interest.

III - Culture and Promotion of National Languages

Section 273: The following powers shall be devolved upon regions:

(a) Culture

- promoting and developing cultural activities;
- contributing to the surveillance and monitoring of the conservation status of historical sites and monuments and discovery of prehistoric vestiges;
- organizing cultural days, traditional cultural events and literary and artistic contests;
- creating and managing bands, traditional song groups, ballets and drama groups of regional interest;
- creating and managing socio-cultural centres and public reading libraries of regional interest;
- collecting and translating works of oral tradition such as tales, myths and legends, with a view to facilitating their publication;
- assisting cultural associations.

(b) Promotion of national languages

- encouraging functional command of national languages and producing the regional linguistic map;
- participating in the promotion of publishing in national languages;
- promoting print and broadcast media in national languages;
- building infrastructure and facilities.

PART IV

REGIONAL ORGANS

Article 274: (1) Regions shall have the following organs:

- the Regional Council;
- the President of the Regional Council.

(2) The region shall be administrated by the Regional Council through its deliberations and by the President of the Regional Council through the instruments he signs, the investigation of cases and the implementation of deliberations.

CHAPTER I **REGIONAL COUNCIL**

I – Composition of the Regional Council

Section 275: (1) The Regional Council shall be the deliberative organ of the region.

(2) It shall be composed of 90 (ninety) regional councillors whose term of office shall be five years.

(3) The Regional Council shall comprise:

- divisional representatives elected by indirect universal suffrage;
- representatives of traditional rulers elected by their peers.

Section 276: (1) The Regional Council should reflect the various sociological components of the region. It should, inter alia, ensure representation of the region's indigenous people, minorities and gender.

(2) The senators and mayors of the region shall attend its meetings in an advisory capacity.

II – Duties of the Regional Council

Section 277: (1) The Regional Council shall settle regional matters by deliberation.

(2) It shall express an opinion whenever it is required by the laws and regulations or at the request of the representative of the State.

(3) It may express wishes through resolutions on all matters of regional interest.

(4) It shall be informed of the progress of works and activities financed by the region.

(5) It shall mandatorily be consulted for the implementation, in the territory of the region, of any development or equipment project by the State, councils or any public, semi-public or private body.

(6) It shall lay down its standing orders.

Section 278: The Regional Council shall deliberate, in particular, on:

- 1- development plans and programmes;
- 2- budgets and administrative and management accounts;
- 3- the creation and management of public amenities of regional interest in the areas of secondary education, health, public hygiene and sanitation, road and communications infrastructure classified under the regional domain, public transport and road traffic plans, water and energy, fairs and markets, youth, sports, arts and culture, and artisanal mining activities in the region;
- 4- the management of areas of regional interest, especially the fight against pollution and nuisances, the organization of agricultural and animal health activities, land management, the acquisition and disposal of heritage properties, the management of forest, wildlife and fishery resources;
- 5- the creation and management of regional public services;
- 6- the organization of economic activities;
- 7- the organization of craft and tourist activities;
- 8- the organization of social promotion and protection activities;
- 9- the fixing of regional tax rates in accordance with the brackets set by law;
- 10- acceptance or rejection of donations, grants and legacies;
- 11- leases and other agreements;
- 12- loans and loan guarantees or endorsements;
- 13- grant of subsidies;
- 14- shareholding;
- 15- twinning projects and cooperation with other domestic or foreign regional authorities;
- 16- personnel management arrangements;
- 17- the standing orders providing, inter alia, conditions for the functioning of regional committees;
- 18- the system and conditions of access to and use of all types of water points.

Section 279: (1) The Regional Council may delegate some of its powers to the bureau, save for those specified in Section 278 above. The corresponding decision must be the subject of a deliberation to determine the extent and duration of the delegation. At the expiry of the delegation, an account shall be rendered to the Council.

(2) It shall designate delegates from among its members to sit within external bodies, in accordance with the instruments governing those bodies. The determination of the duration of the duties assigned to such members or delegates shall not prevent the Regional Council from replacing them at any time, and for the remainder of that period.

III – Functioning of the Regional Council

Section 280: (1) The Regional Council shall meet in ordinary session once every quarter when convened by its President who shall establish the agenda thereof. The duration of each session may not exceed 8 (eight) days, save for the budget session, which may last 15 (fifteen) days.

(2) During the election of new regional councillors and during the initial establishment of Regional Councils, the first session shall be convened as of right on the second Tuesday following the proclamation of results. In this case, the session shall be convened by the representative of the State.

(3) In the case of election of new regional councillors pursuant to the provisions of Sub-section 2 above, the powers of the outgoing Regional Council shall expire at the opening of the session held as of right.

Section 281: The Regional Council shall be convened in extraordinary session on a specific agenda at the request of:

- its President;
- at least 2/3 (two-thirds) of its members, for a period not exceeding 3 (three) days;
- the representative of the State.

Section 282: (1) The Regional Council shall have the following four committees, each headed by a committee member:

- Committee on Administrative and Legal Affairs, and Standing Orders;
- Committee on Education, Health, Population, Social and Cultural Affairs, Youth and Sports;
- Committee on Finance, Infrastructure, Planning and Economic Development;

- Committee on Environment, Regional Development, State Property, Town Planning and Housing.

(2) Notwithstanding the provisions of Sub-section 1 above, the Regional Council may:

- set up or dissolve any other committee by deliberation, at the request of its President or 2/3 (two-thirds) of its members;
- invite any person in an advisory capacity, by virtue of their competence on a session agenda item or on the agenda of the committee meeting;
- set up or dissolve any *ad hoc* committee.

Section 283: The persons invited in an advisory capacity, as well as members other than elected officials in ad hoc committees, shall receive an allowance.

Section 284:(1) The budget allocation serving as basis for the determination of the allowances and expenses provided for in Section 283 above shall be the overall mass of actual revenue collected, featuring in the last approved administrative account.

(2) For the initial establishment of Regional Councils, the budget provided for in Sub-section 1 above shall be pegged on the Common Decentralization Fund.

(3) The determination of the amounts, the terms of payment of allowances to regional councillors and persons invited in an advisory capacity, as well as the reimbursement of the expenses referred to in Sub-section 1 above, shall be fixed by regulation.

Section 285: (1) The Regional Council may deliberate only in the presence of an absolute majority of its members in office. However, where the Regional Council does not meet on the day fixed by the convening letter in sufficient number to deliberate, the meeting shall be convened as of right 8 (eight) days later and the deliberations shall then be valid if at least 1/4 (one-quarter) of the members of the Council is present.

(2) Deliberations shall be adopted by simple majority of members present and voting. In case of a tie, the President shall have the casting vote, except in secret ballot. In this case, voting shall be repeated by public vote at the request of at least one-third of the members. The full names of the voters, together with their votes, shall be recorded in the minutes.

Section 286: Regional Council sessions shall be public, unless otherwise decided by an absolute majority of the members present or represented.

Section 287: (1) A regional councillor who is unavoidably absent may give a written proxy to another regional councillor to represent him in the session he is unable to attend.

(2) A regional councillor may hold only one proxy per session.

(3) The Regional Council may cancel any proxy if it considers that the absence of the proxy giver is not justified.

Section 288: (1) The convening notice provided for under Section 280 above must be sent in writing to the elected members of the Regional Council at least 15 (fifteen) clear days prior to the meeting.

(2) It shall include working documents relating to each of the agenda items. Where necessary, the President of the Regional Council shall draft a report on each of such items.

Section 289: (1) Where the Regional Council sits and rules outside its legal sessions or on topics outside its jurisdiction, the representative of the State shall take all appropriate measures to immediately put an end to the meeting.

(2) In this case, the Regional Council shall be prohibited from issuing statements and addresses, issuing political statements threatening territorial integrity or national unity, or communicating with one or more regional deliberative organs outside the cases provided for by the laws in force.

(3) In the case provided for in Sub-section 2 above, legal proceedings shall be instituted against the members of the Regional Council who express the said wishes,

addresses, statements or communications, at the behest of the representative of the State.

(4) In the event of a conviction, participants in the meeting shall be expelled from the Regional Council and shall be ineligible for 5 (five) years following the conviction.

Section 290: (1) The President shall inform the Regional Council through a special report presented in January following the end of the financial year, on the situation of the region, the devolved powers, activities and functioning of various services and bodies of the region as well as appropriations.

(2) The report referred to in Sub-section 1 above shall specify the implementation status of Regional Council deliberations and the financial situation of the region. It shall be discussed, forwarded to the representative of the State and the Senate for information, and published.

Section 291: The secretaries of the Regional Bureau shall provide secretarial services during Regional Council session sittings. In case of impediment or absence, the President of the Regional Council or, as appropriate, the sitting chairperson, shall designate another regional councillor to provide secretarial services.

Section 292: (1) At the end of each session, the sitting secretary shall submit to the Regional Council, for approval, a written statement of the resolutions made during that session.

(2) The statement referred to in Sub-section 1 above shall be signed by all the members present and voting. It shall serve as a basis for preparing draft decisions.

Section 293: (1) The sitting secretary shall prepare minutes co-signed by the President of the Regional Council.

(2) The minutes provided for in Sub-section 1 above shall present the deliberations of the Regional Council. They shall be forwarded to Regional Councillors 15 (fifteen) days prior to the next session and then submitted for adoption at the opening of the said session.

Section 294: The deliberations of the Regional Council shall be recorded in chronological order in a register numbered and initialled by the representative of the State.

Section 295: Regional Councillors shall enjoy the protection provided for in Section 129 above when they are entrusted with the performance of a special task.

IV - Suspension, Dissolution of the Regional Council, Deputizing, Cessation of Duties and Substitution

Section 296: (1) The Regional Council may be suspended by decree of the President of the Republic, on the proposal of the Minister in charge of regional and local authorities, where it:

- acts unconstitutionally;
- undermines the security of the State or law and order;
- threatens the country's territorial integrity;
- is unable to perform its duties permanently.

(2) The suspension referred to under Sub-section 1 above may not exceed 2 (two) months.

(3) Suspension may be preceded by a formal notice served to the council concerned by the Minister in charge of regional and local authorities.

Section 297: The President of the Republic may dissolve the Regional Council by decree, on the recommendation of the Constitutional Council:

- in any of the cases referred to in Section 296 above;
- where there is a persistent breakdown or inability to restore normalcy after the period set out in Section 296 above.

Section 298: (1) Where a Regional Council is dissolved, the President of the Republic shall, by decree, set up a special delegation comprising a president and a vice-president, on the recommendation of the Minister in charge of regional and local authorities.

(2) The powers of the special delegation laid down under Sub-section 1 above shall be limited to handling routine matters, protective measures and the search for solutions to the urgent issues at stake.

(3) The special delegation shall under no circumstances:

- commit the region's finances above the ceiling laid down by regulation;
- transfer or exchange the property of the region;
- modify the staff strength of the region;
- vote loans.

(4) A by-election of regional councillors shall be conducted within a maximum period of 6 (six) months. The powers of the special delegation laid down under Sub-section 1 above shall be terminated forthwith on the installation of the new Regional Council.

Section 299: A special delegation shall equally be set up under the same conditions in case of resignation of all the members of a Regional Council or of a final court decision on the cancellation of the election.

Section 300: The composition of any special delegation shall be laid down by the decree setting it up.

Section 301: Budgetary substitution shall be conducted in accordance with the provisions of this law.

Section 302: (1) Any member of the Regional Council who has duly been sent a convening notice and who, without valid grounds, does not attend 3 (three) successive sessions may, after having been requested by the President of the Regional Council to provide an explanation, be deemed as having resigned by decision of the Minister in charge of regional and local authorities, after consulting the Regional Council. The decision, which shall be copied to such member and the representative of the State, may be appealed against before a competent court.

(2) The councillor deemed to have resigned under Sub-section 1 above shall not be eligible for election to the regional council during the by- or general elections held immediately after his resignation.

Section 303: (1) Any member of the Regional Council who, without valid reason, refuses to perform his duties devolved by the laws and regulations, may be declared to have resigned by decision of the Minister in charge of regional and local authorities, upon the recommendation of the Regional Council.

(2) Such refusal shall be based on a written notification addressed to the competent authority or made public by such member, or persistent absence, after formal notice served by the Minister in charge of regional and local authorities, within a fixed period of time he shall determine.

Section 304: Voluntary resignations letters shall be sent by registered mail to the President of the Regional Council, with a copy to the representative of the State. They shall be final from the date of receipt by the President of the Regional Council or, failing such acknowledgment of receipt, within 1 (one) month from the date of a second mailing of the resignation letter by registered mail.

Section 305: (1) During war and in case of connivance with the enemy, individual regional councillors may, for reasons of public order or general interest, be suspended by decree of the President of the Republic until cessation of hostilities. The members of the Regional Council thus suspended may not be numerically replaced during the remainder of the term of office of the said council.

(2) However, where such measure reduces the number of council members by at least half, the same decree shall set up a special delegation empowered to replace the Regional Council.

CHAPTER II

PRESIDENT OF THE REGIONAL COUNCIL

Section 306: The President of the Regional Council shall be the executive of the region. He shall be assisted by a regional bureau elected at the same time as him within the council. The regional bureau must reflect the sociological composition of the region.

I - Election of the President and the Regional Bureau

Section 307: (1) During its maiden session, the Regional Council shall elect from among its members a President assisted by a bureau comprising a senior vice-president, a vice-president, two questors and two secretaries.

(2) The President of the Regional Council shall be a native personality of the region elected from among members of the Council for the duration of the term of the Council.

(3) During the session referred to in Sub-section 1 above, the Regional Council shall be chaired by its eldest member, while the youngest member shall sit as session secretary.

(4) Election shall be by secret ballot and by an absolute majority of members of the Regional Council present and voting.

(5) Where, after 2 (two) ballots no candidate has obtained an absolute majority, a third ballot shall be held and the election shall be won by a relative majority. In the event of a tie, the oldest candidate shall be declared winner.

(6) The Regional Council may conduct business in the case referred to in Sub-section 5 above only where two-thirds of the members are present. Where that condition is not fulfilled, the meeting shall be convened as of right 8 (eight) days later. In this case, the meeting may hold without the quorum being met.

(7) Immediately after the election of the President, the Regional Council shall, under his chairmanship, complete its bureau by electing the Senior Vice-President under the same conditions as the President. The Vice-President, the two questors and the two secretaries shall be elected on a list basis by a single-round majority vote.

Section 308: After the election of its bureau, the Regional Council shall set up its committees and designate its members or delegates to represent it in external bodies.

Section 309: (1) The Regional Bureau President and members shall be elected for the duration of the term of the council.

(2) The election of regional bureau members shall be established by order of the Minister in charge of regional and local authorities.

(3) It may be the subject of an appeal for cancellation, in accordance with the rules provided for by the laws in force for the cancellation of the election of regional councillors.

(4) Where the election is cancelled or where, for any other reason, one or more regional bureau members cease from performing their duties, the Regional Council shall be convened to replace them within 1 (one) month.

Section 310: (1) The Regional Council President shall take an oath before the competent court of appeal prior to assuming office.

(2) The oath shall be as follows: *“I swear on honour and pledge to serve the interests of the region and to loyally and faithfully discharge my duties without discrimination or favouritism, in compliance with the law and in accordance with the values of democracy, and the principles of unity and integrity of the Republic.”*

Section 311: The duties of Regional Council President shall be incompatible with those of:

- member of government and persons ranking as such;
- member of the National Assembly or senator;
- administrative authority;
- mayor;
- ambassador or official in a diplomatic mission;
- president of courts and tribunals;
- director-general or director of a public establishment or public company;
- secretary-general of ministry and persons ranking as such;
- central administration director;
- member of the forces of law and order;
- employee or staff of the region concerned;
- financial administration staff who has to handle the finances or accounts of the region concerned.

II - Duties of the Regional Council President

Section 312: (1) The Regional Council President shall be the executive organ of the region.

As such, he shall:

- be the interlocutor of the representative of the State;
- represent the region in all civil matters and before the law courts;
- prepare and implement Regional Council deliberations;
- authorize the revenue and expenditure of the region, subject to separate provisions laid down by the laws in force;
- manage the property of the region and monitor such management, particularly with regard to movement on such property, subject to the duties devolving on the representative of the State and mayors.

(2) He may, under his supervision and responsibility, grant delegation of signature to bureau members. He may, under the same conditions, delegate his signature to the secretary-general the region as well as officials of regional services.

Section 313: (1) To prepare and implement Regional Council resolutions, the President may, as and when necessary, use decentralized services of the State under an agreement signed with the representative of the State, laying down the conditions of defrayment of such services by the region.

(2) The Regional Council President may, under his control and responsibility, grant delegation of signature to the heads of the said services for the discharge of duties assigned them, pursuant to Sub-section 1 above.

(3) Standard agreements relating to the use of the decentralized services of the State by the region shall be laid down by regulation.

III - Suspension, Cessation of Duties and Substitution

Section 314: The President and the Regional Bureau may be suspended by decree of the President of the Republic, in the cases provided for in Section 296 of this law.

Section 315: The President of the Republic may, after consulting the Constitutional Council, dismiss the President and the Regional Bureau, in accordance with the provisions of Section 297 of this law.

Section 316: (1) The Regional Council President who, for reasons subsequent to his election, no longer fulfils the conditions required to be president or who finds himself in one of the cases of ineligibility provided for by the laws in force, shall immediately cease from performing his duties. The Minister in charge of local authorities shall enjoin him to immediately stop performing his duties, without waiting for the installation of his successor.

(2) Where the Regional Council President refuses to resign, the Minister in charge of local authorities shall notify him of the immediate cessation of duties and propose the establishment of his forfeiture to the President of the Republic.

Section 317: (1) The Regional Council President appointed to a position incompatible with his office shall be bound to make an option statement within 30 (thirty) days from the date of his appointment. After this period, he shall be requested by the Minister in charge of local authorities to give up one of his duties.

(2) In case of refusal to make an option statement or after 15 (fifteen) days, the Regional Council President shall be declared as having resigned, by decree of the President of the Republic, on the recommendation of the Minister in charge of regional and local authorities.

Section 318: The resignation of the Regional Council President shall be forwarded to the Minister in charge of local authorities by registered letter with acknowledgment of receipt. It shall be final with effect from the date of acceptance by the Minister in charge of local authorities or, in the absence of acknowledgment of receipt thereof, within a period of no less than 1 (one) month after the dispatch of another registered letter.

Section 319: Any Regional Council President who deliberately tenders his resignation so as to obstruct or interrupt the administration of justice, or the provision of any service whatsoever, shall be punished in accordance with the criminal legislation in force.

Section 320: (1) In case of death, resignation, dismissal, suspension, absence or unavailability of the President duly established by the representative of the State, upon the recommendation of the Bureau, he shall be temporarily replaced by the Senior Vice- President or, where the latter is unavailable, by the Vice-President or by any

other bureau member in order of precedence or, failing that, by a regional councillor in order of precedence.

(2) At the next ordinary session, the President who is permanently unavailable shall be replaced and the bureau filled accordingly, where necessary.

Section 321: (1) In case of death, resignation or dismissal of a president, his replacement shall fully discharge his duties.

(2) In case of suspension or unavailability of the President duly established by the representative of the State, upon the recommendation of the bureau, his replacement shall be responsible solely for handling routine matters. He may neither replace the President in the general management of the affairs of the region, nor modify its decisions.

Section 322:(1) Where the Regional Council President refuses or fails to take one of the actions prescribed by the laws or regulations in force, which are absolutely necessary in the interest of the region, the Minister in charge of local authorities may, after formal notice, order its immediate execution.

(2) The formal notice referred to in Sub-section (1) above shall be issued by any means in writing. It shall indicate the time limit within which the President shall reply to the Minister in charge of regional and local authorities. Where the formal notice remains unheeded after the prescribed time limit, such silence shall be tantamount to refusal.

(3) Where the action has an interregional interest, the Minister in charge of regional and local authorities may act, under the same conditions, in lieu of the Regional Council Presidents concerned.

IV - Regional Administration

Section 323: (1) The President of the Republic shall appoint the Secretary-General of the Region, upon the recommendation of the Minister in charge of regional and local authorities. He shall terminate such appointment.

(2) As a senior officer with a rich experience in local development management, the Secretary-General shall coordinate regional administrative services. He shall, under the authority of the Regional Council President, and as his closest aide, handle the business of the region and implement the decisions of the President. To this end, he shall have delegation of signature to discharge his duties.

(3) He shall attend the Bureau and the Regional Council meetings for which he shall provide secretarial services.

Section 324: (1) The Regional Council President shall, by order, appoint to the positions provided for by the instrument organizing the regional administration.

(2) The order appointing officials to the rank of director shall be submitted for endorsement by the representative of the State, who shall have 8 (eight) days within which to approve or reject the appointment proposals. Beyond this period, the endorsement of the representative of the State shall be deemed granted.

PART IV
RELATIONS BETWEEN ORGANS OF THE REGION AND THE
REPRESENTATIVE OF THE STATE

Section 325: (1) The representative of the State or his duly mandated delegate shall, as of right, take part in Regional Council meetings. Whenever he so requests, the representative of the State or his delegate shall take the floor, but shall not vote or chair the Regional Council meeting. His statements shall be recorded in the minutes of proceedings.

(2) At the first session of the year following the end of the financial year, the representative of the State shall present a special report on the activities of State services in the region to the Regional Council. The special report shall be discussed in his presence.

(3) The representative of the State who is unable to attend the session provided for in Sub-section 2 above may request the postponement of the session under the conditions laid down by regulation.

Section 326: The representative of the State shall hold a harmonization conference at least twice a year on the investment programmes of the State and the region. The Regional Council President and Bureau members shall attend the meeting.

PART V

SPECIAL STATUS OF THE NORTH-WEST AND SOUTH-WEST REGIONS

CHAPTER I

GENERAL PROVISIONS

Section 327: (1) The North-West and South-West Regions shall have a special status in accordance with the provisions of Article 62 of the Constitution.

(2) The special status referred to in Sub-section (1) above shall confer on the North-West and South-West Regions a specific organizational and operational regime, based on the historical, social and cultural values of these regions, with due respect for the primacy of the State and national unity and solidarity.

Section 328: (1) In addition to the powers devolved on regions by this law, the North-West and South-West Regions may exercise the following powers:

- participating in the formulation of national public policies relating to the Anglophone education sub-subsystem;
- setting up and managing regional development authorities;
- participating in defining the status traditional chiefdoms.

(2) The North-West and South-West Regions may be consulted on issues relating to the formulation of justice public policies in the Common Law subsystem.

(3) They may be involved in the management of public services established in their respective territories.

CHAPTER II

ORGANS OF THE NORTH-WEST AND SOUTH-WEST REGIONS

Section 329: The North-West and South-West Regions shall be administered freely by elected organs, under the conditions laid down in this law.

Section 330: The organs of the North-West and South-West Regions shall be:

- the Regional Assembly;
- the Regional Executive Council.

I – Regional Assembly

Section 331: (1) The Regional Assembly shall be the deliberative organ in the North-West and South-West Regions.

(2) It shall exercise all the powers devolved upon regional councils by the laws in force.

Section 332: (1) The Regional Assembly shall be composed of 90 (ninety) Regional Councillors elected for a five-year term of office.

(2) It shall comprise two houses:

- the House of Divisional Representatives;
- the House Chiefs.

I-1 – House of Divisional Representatives

Section 333: (1) The House of Divisional Representatives shall comprise 70 (seventy) members elected by the municipal councillors of the region by a one-round mixed list vote comprising a majority system and a proportional representation system.

(2) The House of Divisional Representatives shall reflect the sociological components of the region as well as gender.

Section 334: (1) The House of Divisional Representatives shall rule on all matters falling within the powers of the regional assembly.

(2) It shall comprise 5 (five) committees, namely:

- the Committee on Administrative and Legal Affairs and Standing Orders;
- the Committee on Education;

- the Committee on Health, Population, Social and Cultural Affairs, Youth and Sports;
- the Committee on Finance, Infrastructure, Planning and Economic Development;
- the Committee on Environment, Regional Development, State Property, Town Planning and Housing.

(3) Senators of the region may take part in the deliberations of the House of Divisional Representatives in an advisory capacity.

(4) The President of the House of Divisional Representatives may also involve members of civil society in proceedings on specific issues, without voting right. These personalities may come from the Economic and Social Council, professional bodies or social groups interested in the issues under review.

Section 335: (1) The House of Divisional Representatives shall be chaired by the President of the Regional Executive Council.

(2) When chairing the House of Divisional Representatives, the President of the Regional Executive Council shall be assisted by a Regional Executive Council Secretary, the Secretary-General of the Region and members of the Regional Executive who are not members of the House of Chiefs.

(3) Where the Regional Executive Council President is absent or unavailable, the eldest regional councillor shall chair House proceedings.

I- 2 – House of Chiefs

Section 336: The House of Chiefs shall comprise 20 (twenty) members from among traditional rulers elected in accordance with the legislation in force.

Section 337: (1) The House of Chiefs shall rule on all matters falling within the powers of the Regional Assembly.

(2) It shall give its opinion on the following issues:

- the status of the traditional chiefdom;
- the management and conservation of historical sites, monuments and vestiges;
- the organization of cultural and traditional events in the region;

- the collection and translation of elements of oral tradition.

Section 338: The House of Chiefs shall comprise 2 (two) committees, namely:

- the Committee on Administrative and Legal Affairs and Standing Orders, Education, Health, Population, Social and Cultural Affairs, Youth and Sports;
- the Committee on Finance, Infrastructure, Planning, Economic Development, Environment, Regional Development, State Property, Town Planning and Housing.

Section 339: (1) The House of Chiefs shall be chaired by the Regional Executive Council Vice-President, assisted by a Regional Executive Council Secretary.

(2) Where the President of the House of Chiefs is absent or unavailable, the eldest member shall chair House proceedings.

(3) Any senator of the region may take part in the proceedings of the House of Chiefs in an advisory capacity.

I- 3 – Functioning of the Regional Assembly

Section 340: Houses of the Regional Assembly shall be convened by the President of the Regional Executive Council under the conditions laid down in Sections 280 and 281 of this law.

Section 341: (1) The two houses shall meet separately on the same dates.

(2) They shall hold a joint meeting:

- (a) at the opening and closing of the session;
- (b) when the agenda items relate to:
 - the approval of the Regional Executive Council action programme;
 - the validation of the Regional Executive Council progress report at the end of the financial year;
- (c) when circumstances so require

Section 342: (1) The two houses of the Regional Assembly shall also hold a joint meeting to initiate impeachment.

(2) The standing orders of the Regional Assembly shall lay down the procedure and scope of impeachment.

Section 343: Questions to be submitted to the Regional Assembly shall be initiated concurrently by the Regional Executive Council President and by two thirds of the members of each house of the Regional Assembly.

Section 344: (1) The Regional Assembly shall be chaired by the Regional Executive Council President.

(2) Where the Regional Executive Council President is absent or unavailable, the Vice-President shall chair the Regional Assembly and, where the latter is unavailable, the Commissioner for Economic Development shall deputize for him.

Section 345: (1) Where the regional deliberation is adopted by the House of Divisional Representatives, it shall be forwarded within 24 (twenty-four) hours to the House of Chiefs, which may make amendments and return it for a second reading to the House of Divisional Representatives, together with the reasons for its rejection.

(2) The rejection of all or part of a deliberation by the House of Chiefs shall be valid only where it is decided by an absolute majority of House members.

(3) Where the disagreement persists, the House of Divisional Representatives shall adopt the deliberation by a simple majority of its members and forward it to the Regional Executive Council President for implementation.

(4) All deliberations adopted by the Regional Assembly shall be forwarded to the representative of the State.

Section 346: (1) The Regional Assembly shall adopt the standing orders of the entire House.

(2) The House of Divisional Representatives and the House of Chiefs shall adopt their respective standing orders separately.

Section 347: Senators and mayors of the region shall take part, as of right, in the proceedings of the joint meetings of the Regional Assembly in an advisory capacity.

Section 348: The participation of the representative of the State or his duly authorized representative at Regional Assembly meetings shall be as of right. Whenever he so requests, the representative of the State or his duly authorized representative shall be heard, but may neither vote nor chair the Regional Assembly. His statements shall be recorded in the minutes of the proceedings.

Section 349: (1) In January following the end of the financial year, the representative of the State shall present a special report on the activities of State services in the region to the Regional Assembly. The special report shall be discussed in his presence.

(2) During the said session, the Regional Executive Council President shall present to the Regional Assembly, a special report on the situation in the region, the devolved powers, the activities and functioning of various services and bodies of the region as well as appropriations. The report shall specify the status of the deliberations of the Regional Assembly and the financial situation of the region. It shall be discussed, forwarded to the representative of the State and the Senate for information purposes and made public.

Section 350: The deliberations of the Regional Assembly shall be recorded in chronological order in a register numbered and initialled by the representative of the State.

Section 351: Subject to the specific provisions of this Part, the operating procedures of the Regional Council shall apply to the Regional Assemblies of the North-West and South-West Regions.

II – Regional Executive Council

Section 352: (1) The Regional Executive Council shall be the executive organ of the region.

(2) It shall comprise:

- 1 (one) President;
- 1 (one) Vice-President;
- 1 (one) Commissioner for Economic Development;
- 1 (one) Commissioner for Health and Social Development;

- 1 (one) Commissioner for Educational, Sports and Cultural Development;
- 2 (two) Secretaries;
- 1 (one) Questor.

II- 1 - Election of Regional Executive Council Members

Section 353: (1) Regional Executive Council members shall be elected during the first session from among the regional councillors of the region and for the duration of the term of the Council.

(2) The President and Vice-President of the North-West Regional Executive Council shall be native personalities elected from among members of the Regional Assembly for the duration of their term of office.

(3) The President and Vice-President of the South-West Regional Executive Council shall be native personalities elected from among members of the Regional Assembly for the duration of their term of office.

Section 354: (1) The distribution of positions in the Regional Executive Council shall, as far as possible, reflect the configuration of the Regional Assembly.

(2) In any case, three members of the Regional Executive Council may not hail from the same division.

Section 355:(1) During the session provided for in Section 353 above, the Regional Assembly shall be chaired by its eldest member, with the youngest member acting as secretary of the sitting.

(2) Voting shall be by a list system, secret ballot and absolute majority of the Regional Assembly members present and voting.

(3) Where, after two rounds of voting, no list obtains an absolute majority, a third round shall be held and winning shall be by relative majority. In the event of a tie, the list with the highest average age shall be declared winner.

(4) The Regional Assembly may deliberate only in the case provided for in Sub-section 1 above where two thirds of its members are present. Where that condition is not fulfilled, the meeting shall be convened as of right 8 (eight) days later. It may be conducted without taking into account a quorum.

Section 356: (1) The election of Regional Executive Council members shall be established by order of the Minister in charge of regional and local authorities.

(2) It may be the subject of an appeal for cancellation, in accordance with the rules provided for by the laws in force for the cancellation of the election of regional councillors.

(3) Where the election is cancelled or, for any other reason, one or more members of the Regional Executive Council cease to perform his duties, the Regional Assembly shall be convened to replace them within a period not exceeding 1 (one) month.

Section 357: The list of elected members of the Regional Executive Council shall be made public through posting at the regional headquarters by the Chairperson of the meeting within a period not exceeding 24 hours after publication of the results. The list shall, within the same period, be notified to the representative of the State.

Section 358: Members of the Regional Executive Council shall take oath before the competent Court of Appeal before assuming their duties. The oath, pronounced in English, shall read as follows: *"I swear on honour and pledge to serve the interests of the region and to loyally and faithfully discharge my duties without discrimination or favouritism, in compliance with the law and in accordance with the values of democracy, and the principles of unity and integrity of the Republic."*

II- 2 - President and Vice-President of the Regional Executive Council

Section 359: (1) The President of the Regional Executive Council shall be the Chief Executive of the Region. As such, he shall:

- be the interlocutor of the representative of the State;
- represent the region in all civil matters and before the law courts;
- chair the sessions of the Regional Assembly;
- chair the sessions of the House of Divisional Representatives when it sits separately from the House of Chiefs;
- prepare and implement the deliberations of the Regional Assembly;

- authorize the revenue and expenditure of the region, subject to separate provisions laid down by the laws in force;
- manage the property of the region and monitor such management, particularly with regard to movement on such property, subject to the duties devolving to the representative of the State and mayors.

(2) The President of the Regional Executive Council shall come from the category of divisional representatives.

Section 360: (1) The Vice-President of the Regional Executive Council shall come from the category of traditional rulers.

(2) He shall assist the President in the discharge of his duties and benefit from a delegation of signature for the discharge of the duties entrusted to him.

Section 361: The provisions of Chapter 2 of Part 4 of this book relating to the President of the Regional Council shall apply to the President of the Regional Executive Council, subject to the separate provisions laid down in this Part.

II- 3 - Regional Commissioners

Section 362: The Commissioner for Economic Development shall be responsible for implementing the policy of the region on the exercise of devolved powers in the fields of economic action, environmental and natural resources management, planning, territorial development, public works, town planning and housing.

Section 363: The Commissioner for Health and Social Development shall be responsible for implementing the policy of the region on the exercise of devolved powers in the fields of health and social action.

Section 364: The Commissioner for Educational, Sports and Cultural Development shall be responsible for implementing the policy of the region on the exercise of devolved powers in the fields of education, literacy, vocational training, youth, sports, leisure, culture and the promotion of national languages.

II- 4 - Secretaries and Questor

Section 365: (1) Secretaries shall perform secretarial duties within each of the houses of the Regional Assembly.

(2) The duties of secretary and questor shall be laid down by the standing orders of the Regional Assembly of the North-West and South-West Regions.

II- 5 – Regional Administration

Section 366: The rules relating to regional administration, in accordance with the provisions of Sections 323 and 324 above, shall apply to the North-West and South-West Regions.

CHAPTER III

PUBLIC INDEPENDENT CONCILIATOR

I – Status and Duties of the Public Independent Conciliator

Section 367: (1) A public independent conciliator is hereby established in the special the North-West and South-West Regions.

(2) As an independent regional authority, the Public Independent Conciliator shall be a highly experienced personality with reputed integrity and proven objectivity.

(3) The Public Independent Conciliator in the North-West and South-West Regions shall be responsible for:

- examining and amicably settling disputes between users and regional and council administrations;
- defending and protecting rights and freedoms with regard to the relationship between citizens and the region or the councils thereof;
- designing and implementing measures to prevent and combat direct or indirect discrimination that may affect users of regional or council services;
- ensuring that persons serving in the regional or council administration comply with their ethical obligations;
- conducting any investigation on the functioning of regional and council public services, at the request of 5 (five) parliamentarians or 5 (five) regional councillors;
- preparing a report on the functioning of regional and council services.

Section 368: (1) The Public Independent Conciliator shall be appointed by decree of the President of the Republic for a six year non-renewable term, upon the concerted proposal of the representative of the State and the President of the Regional Executive Council.

(2) The duties of the Public Independent Conciliator shall be incompatible with the holding of a public office or employment, or the exercise of any paid professional activity. Any elected representative who accepts his appointment as Regional Public Independent Conciliator shall, as of right, forfeit his office.

(3) The Public Independent Conciliator shall not receive or seek instructions within the limits of his powers.

(4) He shall not be bound by professional secrecy.

(5) He shall take an oath before the competent Court of Appeal before assuming office.

II- Referrals to the Public Independent Conciliator

Section 369: (1) A complaint may be submitted to the Public Independent Conciliator by any natural or legal person who considers that his rights and freedoms have been infringed by the functioning of the regional or council administration or regional or council public institutions.

(2) A complaint may also be submitted to the Public Independent Conciliator by any person who considers himself to be a victim of direct or indirect discrimination prohibited by law or by an international commitment duly ratified or approved by Cameroon.

(3) The Public Independent Conciliator may intervene only where the following conditions are fulfilled:

- the dispute must be between a natural or legal person or a public employee and a regional and council public service;
- the applicant must have filed a prior appeal with the body involved in the dispute;
- no competent court must have ruled on the matter.

Section 370: (1) Where a dispute is referred to the Public Independent Conciliator, he shall have the power to make recommendations with a view to ensuring respect for the rights and freedoms of the aggrieved party and settling the dispute submitted to him or preventing it from reoccurring.

(2) Where the recommendation is not implemented, the Public Independent Conciliator may order the regional or council administration concerned to take the necessary steps within a specified period.

(3) Where his injunction is not heeded, the Public Independent Conciliator shall prepare a special report which shall be communicated to the defendant and the representative of the State in the local authority concerned. The report and the respondent's response, as appropriate, may be published.

(4) The Public Independent Conciliator may propose legislative and regulatory amendments to the President of the Republic.

Section 371: A decree of the President of the Republic shall lay down the terms and conditions for discharging the duties of the Public Independent Conciliator.

BOOK FIVE

FINANCIAL REGIME OF REGIONAL AND LOCAL AUTHORITIES

PART I

GENERAL PROVISIONS

CHAPTER I

PURPOSE AND SCOPE OF APPLICATION

Section 372: (1) The financial regime of local authorities shall lay down all the rules relating to the nature, content, presentation, preparation, adoption, execution and

control of the execution of budgets of regions, councils, city councils, council unions, regional and council public establishments and any other local authority set up by law.

(2) The provisions of the Law to lay down the Cameroon Code of Transparency and Good Governance in public finance management and those of the Law relating to the fiscal regime of the State and other public entities shall apply to local authorities, subject to the specificities provided for in this law.

CHAPTER II

BUDGET FRAMEWORK

Section 373: (1) Each year, the deliberative organ of the local authority shall establish a medium-term budget framework defining, based on realistic economic assumptions, the trends over a minimum period of 3 (three) years, in:

- all expenditure and revenue of the local authority and its public establishments, including funding from the State, national and international donors, decentralized cooperation and all other partners;
- the financing need or capacity of the local authority and its public establishments;
- the financing components, as well as the overall level of financial debt of the local authority and its public establishments.

(2) On the basis of this medium-term budget framework and within the limits it sets, the deliberative organ of the local authority shall establish the medium-term expenditure framework (MTEF), breaking down the main categories of local public expenditure over a minimum period of 3 (three) years.

(3) The medium-term expenditure framework referred to under Sub-section 2 above shall be established taking into account the development plan of the local authority concerned, adopted beforehand by the deliberative organ.

(4) These medium-term framework documents shall be made public by all means.

Section 374: (1) Each year, before 1 August, the executive organ of the local authority shall forward to the deliberative organ, the medium-term framework documents referred to under Section 373 above, alongside a report on the regional or local

economic situation and level of the execution of the budget for the current financial year.

(2) On the basis of these documents and reports, the deliberative organ shall hold a budget policy debate in public session, but without a vote.

(3) The budget of the local authority adopted and approved shall be in line with the first year of the medium-term framework, as adopted during the budget policy debate.

PART II

BUDGET PRINCIPLES

Section 375: The financial year shall cover one calendar year. However, a supplementary period running from 1 to 31 January of the following year shall be granted to local authorities for the settlement of command operations at the close of the financial year.

Section 376: The full amount of expected revenue and expenditure to be incurred shall be indicated in the budget.

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

(3) No specific revenue may be allocated to a particular expenditure, except for some revenue allocated as such.

(4) All revenue and expenditure shall be presented in a single document entitled budget of...followed the name of the local authority. However, upon a decision approved by the representative of the State, a local authority may vote annex budgets under conditions specified in Section 433 below.

(5) A decree of the Prime Minister shall lay down the nomenclature of the budget of local authorities.

Section 377: The budget voted shall be balanced in revenue and expenditure.

Section 378: (1) Any appropriation voted for a specific expenditure and subject to a specific budgetary charge may be used only for needs corresponding to that charge.

(2) Notwithstanding the provisions of Sub-section 1 above, votes may be transferred from one programme to another, by decision approved by the representative of the State.

(3) Funds shall be transferred within a programme by decision of the chief executive, in accordance with the threshold provided for in Section 416 below.

Section 379: The budget of a local authority shall be voted and approved before the beginning of the financial year.

Section 380: No revenue may be issued and collected, or any expenditure committed or ordered for local authority without having been provided for and authorized by the budget of the local authority.

Section 381: (1) The population shall be informed of the main stages of the budget procedure and their economic, social and financial issues.

(2) The information provided for under Sub-section 1 above shall be organized in a manner as to ensure transparency and objectivity.

Section 382: A local authority may only collect a tax or duty if it is provided for by law and adopted by the deliberative organ.

Section 383: The conditions for assessing, issuing, collecting and transferring taxes and duties intended for local authorities shall be laid down by law.

Section 384: (1) Local authorities, their establishments and international donors shall inform the Ministers respectively in charge of local authorities and finance of all funds provided them, including those ensuing from decentralized cooperation.

(2) The provision of these funds shall be subject to prior approval by the Minister in charge of finance. Such funds shall be included as revenue and expenditure in the budget of local authorities.

(3) An annex to the budget shall give details on the origin and use of these funds.

PART III **BUDGET OF LOCAL AUTHORITIES**

Section 385: The budget shall describe the local authority's resources and expenses authorized by the deliberative organ presented in the form of revenue and expenditure for a financial year.

Section 386: (1) The budget shall present all the programmes that contribute to the economic, social, health, educational, cultural and sports development of the local authority.

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

(3) The budget and programmes the council shall be consistent with the programmes of the region of attachment.

(4) The budget shall be prepared and controlled in a participatory manner to take into account the needs expressed and suggestions made by the population.

(5) The relevant State services shall be bound to provide local authorities with information required to prepare their budgets.

CHAPTER I **INITIAL AND AMENDING BUDGETS**

Section 387: (1) The initial budget shall be voted by the deliberative organ and implemented at the beginning of the financial year.

(2) The amending budget shall, where appropriate, be voted by the deliberative organ during the financial year.

Section 388: (1) The purpose of the amending budget shall be to adjust the initial budget forecasts. It shall include additional appropriations required during the financial year, new revenue not provided for in the initial budget and revenue and expenditure transactions brought forward from the previous financial year.

(2) The amending budget shall be prepared, voted and approved in the same manner as the initial budget, in accordance with the provisions of this law.

CHAPTER II **BUDGET CONTENT**

Section 389: (1) The budget shall comprise 2 (two) parts: the first part shall be devoted to revenue and the second part to expenditure.

(2) All revenue shall be used to execute all expenditure.

(3) Operations under the “operating” section shall be annual and recurrent. Operations under the “investment” section shall be those that have an impact on the property of the local authority and can be multi-year.

(4) The Finance Law may lay down conditions for distributing among regional and local authorities, the overall allocation for decentralization instituted by Section 23 of this law.

I - Revenue

Section 390: The revenue of local authorities, described according to their type, shall comprise tax revenue, proceeds from the use of property and provision of services, allocations and subsidies, and cash and financing resources.

I.1 – Tax revenue

Section 391: The tax revenue of local authorities shall consist of all the taxes levied by State tax services or the relevant services of the local authority for the latter. All these levies shall be referred to as “local taxes”.

Section 392: Local taxes shall comprise:

- council taxes;
- additional council tax on State taxes and duties;
- council levies;
- regional taxes and duties;
- any other levy provided for by the law.

I. 2 – Proceeds from the Use of Property and Provision of Services

Section 393: Proceeds from the use of regional or council property and services shall comprise:

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

I.3 – Allocations and Subsidies

Section 394: Local authorities shall receive allocations and subsidies from the State for the discharge of their duties.

Section 395: A general operating allocation shall be granted to sub-divisional councils by their city council of attachment.

Section 396: (1) The general operating allocation referred to in Section 395 above shall be pegged to certain items of the city council.

(2) The conditions of payment of the general operating allocation referred to under Section 395 above as well as the pegging stipulated under Sub-section 1 above shall be fixed by order of the Minister in charge of regional and local authorities.

Section 397: Local authorities may receive allocations and subsidies for investment, capital investment and operation.

I.4 – Other Revenue

Section 398: Other revenue shall comprise:

- operating reserves;
- bonuses and royalties granted by the State;
- financial proceeds;
- transfers received;
- other proceeds and sundry profits;
- trade-in of depreciation;
- medium- and long-term loans;
- assistance funds;
- donations and legacies with investments costs;
- proceeds from the sale of property and the transfer of fixed assets;
- proceeds from the sale of impounded animals or equipment not claimed within the regulatory time limit;
- capital gains on the transfer of fixed assets;
- investment reserves;
- other revenue brought forward the previous financial year deemed recoverable;
- reserves not allocated, but maintained as quasi-money on the assets side;
- production of fixed assets by the local authority for itself or capital investment;
- dividends and other proceeds from return on investment;
- any resource from international or decentralized cooperation.

Section 399: (1) Domestic loans shall be authorized by decision of the deliberative organ, subject to the approval of the representative of the State. They shall be intended primarily for the financing of investments. The related decision shall fix the amount of the loan.

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

(3) External loans, authorized by decision of the deliberative organ, subject to the approval of the representative of the State, shall be guaranteed by the State.

Section 400: (1) Donations and legacies shall be accepted upon deliberation approved by the representative of the State.

(2) Notwithstanding the provisions of Sub-section 1 above, the Executive Organ may, on a precautionary basis, accept donations and legacies. The decision relating to such acceptance indicating the use of the donations and legacies shall be submitted to the deliberative organ at its next meeting.

(3) The reasoned refusal of the deliberative organ to approve the donations and legacies accepted as a precautionary measure by the chief executive shall result in their return to their owner within 15 (fifteen) days from the date of deliberation.

II – Expenditure

Section 401: The expenditure of local authorities shall comprise operating expenditure and investment expenditure.

II.1 – Operating expenditure

Section 402: Operating expenditure shall be those linked to the functioning of services and which are recurrent. They shall enable the local authority to meet its day-to-day costs and obligations. They shall be compulsory or optional.

Section 403: Compulsory expenditure shall be those imposed by the law. They are necessary for the optimum functioning of the local authority by virtue of the special interest it represents. As such, it must be included in the budget.

Section 404: (1) The following expenditure shall be compulsory:

- Salaries and wages;
- Allowances and other benefits provided for by the instruments in force;
- Social security contributions;
- Taxes and duties to be paid;
- Irreducible expenses linked to the functioning of services;
- Debts due;
- Contributions to local authority support bodies provided for by the laws and regulations in force;
- Expenses resulting from the enforcement of final court judgements;
- Contributions to groups or associations in which the local authority is member;
- Expenditure relating to the maintenance and upkeep of roads, public lighting, health facilities, schools and all other facilities;
- Expenses related to counterpart contributions;
- Devolution expenditure.

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

Section 405: Optional expenditure shall be those not listed among the compulsory expenditure provided for in Section 404 above. They may be momentarily suspended when the financial resources of the local authority are insufficient.

Section 406: (1) Forbidden expenditure shall be those formally prohibited by the laws and regulations in force.

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

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

(3) Funds spent in violation of Sub-sections 1 and 2 above shall be charged to their Authorizing Officer.

II.2 – Investment expenditure

Section 407: (1) Investment expenditure shall be those earmarked for the construction of facilities, buildings and infrastructure, as well as the procurement of the materials needed for such works in the economic, social, health, educational, cultural and sports domains.

(2) As such, investment expenditure shall contribute notably to:

- the construction and equipping of markets, parks and slaughterhouses;
- the improvement of the quality of the environment, access to drinking water the management of natural resources;
- the implementation of development operations;
- the creation of council roads as well as the rehabilitation divisional and regional roads;
- development of public lighting and the electrification of needy areas;
- the creation of unclassified roads;
- the equipping of health facilities;
- the construction of sports and educational facilities at the regional or local level;
- the procurement of equipment for the improvement of local basic services;
- the implementation of investment programmes and projects adopted by the deliberative organ.

(3) Investment expenditure shall have an impact on the assets of the local authority.

CHAPTER II **SCOPE OF BUDGETARY AUTHORIZATIONS**

Section 408: (1) A budget allocation shall be the maximum amount of expenditure that the deliberative organ authorizes the executive organ to commit and pay, for a specific purpose, during the financial year.

(2) Budget appropriations shall be included in the adopted and approved budget.

Section 409: (1) Appropriations in the budget of the local authority shall be grouped by programme.

(2) The programme shall include appropriations intended to implement an action or a coherent set of actions with specific objectives, defined in terms of general interest objectives and expected results. Outcome indicators shall be defined for the objectives of each programme.

(3) Council programmes shall be part of the national development strategy and sector strategies defined at the national level. They shall also be consistent with the programmes of the region of attachment, as well as with the medium-term framework documents referred to in Section 373 of this law.

(4) The programmes of regions shall be part of the national development strategy and sector strategies defined at the national level and shall be consistent with the programmes of the councils falling under their territorial jurisdiction, as well as with the medium-term framework documents referred to in Section 373 of this law.

(5) An order of the Minister in charge of local authorities shall lay down the nomenclature of programmes which shall be broken down into actions and activities by the said authorities.

(6) The programmes and documents referred to in the subsections above shall be made public.

Section 410: (1) Loans shall be specified by programme.

(2) Within each programme, appropriations shall be fungible in the proportions provided for under Section 414 below and their presentation by part shall only be indicative and shall not be binding on authorizing officers or accounting officers in budget implementation operations.

(3) However, within a programme, appropriations under:

- staff costs may not be increased;
- investment expenditure may not be reduced.

Section 411: The appropriations for staff costs shall have ceilings for the authorization of jobs paid by the local authority. The number and distribution of paid job may only be modified by deliberation.

Section 412: (1) The appropriations opened in the budget of the local authority to cover each of its expenditure shall comprise commitment authorizations and payment appropriations.

(2) Commitment authorizations shall constitute the upper limit of expenditure that may be committed during a financial year and whose payment may, where appropriate, be spread over several years within the medium-term budget framework.

(3) Payment appropriations shall constitute the upper limit of expenditure that may be paid during the year to cover commitments made under commitment authorizations.

(4) Regarding operating expenditure, the amount of commitment authorizations opened shall be equal to the amount of payment appropriations opened.

(5) For investment expenditure committed during a financial year, the amount of commitment authorizations opened shall be equal to the amount of payment appropriations opened.

Section 413: (1) Credit appropriation transfers may, during the financial year, modify the distribution of budget appropriations between programmes.

(2) The accumulative amount of credit appropriation transfers made during the same financial year may not exceed 2% of the appropriations opened for each of the programmes concerned. Payment appropriation transfers to investment expenditure may not lead to an increase in commitment authorizations. They shall be carried out by order of the Chief Executive the local authority.

(3) Transfer orders shall immediately be communicated to the deliberative organ for information.

Section 414: (1) Subject to the provisions concerning commitment authorizations, appropriations opened and ceilings on authorizations for use fixed for one year shall not create any entitlement for subsequent years.

(2) Commitment authorizations not used at the end of the year may not be carried over.

(3) The payment appropriations available for a programme at the end of the year may be carried forward to the same programme, within the limit of the commitment authorizations actually used but not yet paid.

(4) Such carry forward shall be done by order of the Chief Executive after obtaining the approval of the committee responsible for financial issues.

PART IV **PREPARATION, ADOPTION AND APPROVAL OF THE BUDGET OF LOCAL** **AUTHORITIES**

Section 415: (1) The budget of local authorities shall be prepared, adopted and approved according to a schedule and under the conditions laid down by a joint order of the Minister in charge of regional and local authorities and the Minister in charge of finance.

(2) The schedule should be consistent with budget schedule of the State.

CHAPTER I **BUDGET PREPARATION**

Section 416: (1) The chief executive shall prepare the budget of local authorities.

(2) The draft budgets referred in sub-section 1 above shall be prepared based on the following:

- the joint circular letter of the Minister in charge of local authorities and the Minister in charge finance;
- the results of citizen consultations;
- the medium-term framework adopted following the budget policy debate.

Section 417: (1) The budgets of councils and city councils shall be prepared with due respect for the following ratios:

- investment expenditure projections should not exceed 40% of total expenditure;
- operating expenditure projections should not exceed 60% of total expenditure;
- personnel expenditure should not exceed 35% of operating expenditure.

(2) The budget of the region shall be prepared with due respect for the following ratios:

- investment expenditure projection should not exceed 60% of total expenditure;

- operating expenditure estimates should not exceed 40% of total expenditure;
- personnel expenditure should not exceed 30% of operating expenditure.

Section 418: (1) A report on the economic, social and financial situation and prospects of the local authority shall be attached to the draft budget.

(2) The report referred to in Sub-section 1 above shall include:

- assumptions and projection results underpinning the draft budget;
- medium-term budget framework documents provided for under Section 373 of this law;
- an analysis of the budget trends compared with the previous financial year;
- an analysis of the budget revenue projections for the year under consideration and, as an indication, the amounts expected for the next 2 (two) financial years;
- the debt situation together with the debt strategy;
- a table of the financial operations of the local authority;
- an annual cash flow plan presented on a monthly basis;
- explanatory annexes indicating, by programme, the amount of appropriations presented per part for the account of the year under consideration, and as an indication, for the next 2 (two) financial years. These annexes shall be accompanied by the annual performance project of the local authority;
- a summary of all external financing planned for the coming financial year, specifying its amount, purpose and method of integration. Copies of the financing agreements concerned shall be attached to this summary;
- an annex presenting the financial assistance of the local authority to its companies, public establishments, unions and other groups;
- a report identifying and assessing the main budget risks;
- a description of the main expenditure and revenue measures specifying their contribution to the objectives of the policies of the local authority and their consistency with major national public policies, as well as with the policies of other local authorities;
- an annex presenting the trends in the main investment projects.

Section 419: (1) The draft annual performance report of the local authority annexed to the draft budget shall present the objectives pursued and the expected results for each programme, evaluated using activity and result indicators.

(2) It shall be prepared by the programme managers appointed in accordance with the provisions of Section 435 of this law, under the authority of the chief executive.

Section 420: In addition to the documents referred to in Section 418 above, the following documents must be appended to the draft budget:

- staff list;

- inventory of vehicles and machines;
- inventory of owned or leased buildings;
- draft decision to vote the budget;
- decisions of a financial nature;
- results of the last approved administrative account;
- statement of revenue and expenditure of the current financial year as at the date of holding of the meeting;
- any other useful document.

Section 421: (1) Where the chief executive fails to present the budget before 30 December, he may be suspended for a period not exceeding 3 (three) months.

(2) Where the chief executive is suspended, his replacement, in order of precedence, shall fully exercise his functions. He shall be bound to present the budget within 15 (fifteen) days.

CHAPTER II **BUDGET VOTE**

Section 422: (1) The deliberative organ shall adopt the budget of the local authority no later than 15 December of each year, subject to the provisions of Section 423 (2) below.

(2) The deliberative organ shall be convened at least 15 (fifteen) days prior to the holding of the budgetary session during which the budget shall be adopted. This period may be reduced to 3 (three) days in case of emergency.

(3) The draft budget tabled for vote shall be appended to documents and instruments referred under Sections 419 and 421 of this law.

(4) The budget shall be adopted by deliberation.

(5) Where the chief executive of the local authority fails to convene the session within the prescribed deadline, the representative of the State shall immediately order the convening of the session.

Section 423: (1) Where the deliberative organ refuses to vote the budget, the chief executive shall refer the matter to the representative of the State for arbitration. Where arbitration fails, the deliberative organ may, on the reasoned proposal of the representative of the State, be suspended for a period not exceeding 2 (two) months.

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

(3) In case of persistent refusal, the deliberative organ may be dissolved.

(4) During the suspension or the period of dissolution, as the case may be, the representative of the State shall extend the budget by provisional twelfths. The budget thus extended shall be executed by a special delegation until a new deliberative organ is put in place.

Section 424: The deliberative organ may amend the draft budget tabled by the **executive** in compliance with the laws and regulations in force.

Section 425: The Chief executive shall have 7 (seven) days within which to forward to the representative of the State the adopted budget, its annexes and the minutes of the meeting.

CHAPTER III **BUDGET APPROVAL**

Section 426: The budget of the local authority shall be approved by order of the representative of the State within 15 (fifteen) days following its receipt by the latter. Beyond this period, the budget shall be deemed to have been approved.

Section 427: (1) The representative of the State who approves the budget of the local authority may, after a formal notice remains unheeded, amend it as of right where:

- the budget voted is not balanced;
- appropriations allocated to cover compulsory expenditure are insufficient;
- expenditure is forbidden as per the provisions of Section 406 of this law;
- the ratios provided for in Section 417 above are not observed.

(2) The representative of the State who amends the budget of the local authority as of right may not increase or include new expenditure except they are compulsory.

Section 428: (1) When the budget is not voted before the beginning of the financial year, the representative of the State shall immediately serve a notice on the local authority concerned by any means in writing to remedy the situation within 15 (fifteen) days.

(2) The representative of the State shall extend the budget of the preceding financial year by provisional twelfths until the budget is voted and approved.

Section 429: The approved budget shall be published on the website of the local authority and through posting by any means, and deposited at the seat of the local authority where it may be consulted. A copy shall be forwarded to the ministries respectively in charge of local authorities and finance.

Section 430: Special revenue and expenditure authorizations shall be voted and approved under the same conditions for the budget.

CHAPTER IV
ANNEX BUDGET
AND COUNCIL UNION BUDGET

I – Annex Budget of Regional or Council Public Establishments

Section 431: (1) An annex budget shall be prepared for regional or council public establishments endowed with financial autonomy, but with not legal personality.

(2) Annex budgets shall present transactions resulting from goods production or service provision activities requiring the payment of a fee.

(3) Annex budgets shall be voted under the same conditions as for the budget of local authorities and approved by the representative of the State.

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

II – Council Union Budget

Section 432: The budget of council unions shall be prepared, voted and approved in accordance with the establishment agreement and under the same conditions as for the council budget.

PART V
EXECUTION OF THE BUDGET OF LOCAL AUTHORITIES

Section 433: (1) Authorizing officers, finance controllers and accounting officers shall be responsible for budget execution operations under the conditions laid down by regulations in force.

(2) The duties of authorizing officer and accounting officer are and shall remain separate and incompatible with regard to the execution of revenue and expenditure.

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

CHAPTER I

AUTHORIZING OFFICER

Section 434: (1) The president of the regional council and the president of the regional executive council shall respectively be the authorizing officer of the budget of the region and the authorizing officer of the budget of the special status region.

(2) The mayor shall be the authorizing officer of the budgets of the council, city council and sub-divisional council.

(3) The president of the council union shall be the authorizing officer of the budget of the council union.

(4) The authorities referred to in sub-sections 1, 2 and 3 shall be senior authorizing officers.

Section 435: (1) The programme manager shall be designated by decision of the chief executive of the local authority. The designation instrument shall lay down the conditions under which the powers of the authorizing officer shall be delegated to him, as well as the procedures for managing the programme. The instrument shall be copied, for information, to the representative of the State, the audit court of attachment, the ministry in charge of local authorities and the minister in charge of finance.

(2) Based on the overall objectives defined in the management charter, the programme manager shall determine the specific objectives, allocate resources and monitor the results of the bodies responsible, under his responsibility, for implementing the programme. He shall ensure compliance with management control mechanisms.

CHAPTER II **FINANCE CONTROLLER**

Section 436: (1) A finance controller shall be appointed to the main authorizing officer of the local authority by the minister in charge of finance.

(2) The finance controller shall be responsible for controlling budget execution operations, under the conditions laid down by decree of the President of the Republic.

(3) The finance controller shall give an opinion on the accuracy and sustainability of expenditure commitment plans.

(4) Under no circumstances may the finance controller's endorsement be subject to his appraisal of the opportuneness of decisions taken by the authorizing officer.

(5) He shall be bound to reason his rejections, where appropriate.

CHAPTER III
PUBLIC ACCOUNTANT

Section 437: (1) Local authorities shall have an autonomous accounting office which shall be exclusively responsible for its financial transaction. The accounting office shall be created by order of the Minister in charge of finance. A regulatory instrument lay down its organization and functioning.

(2) The accounting office shall be under the authority of a public accounting officer. He shall be a senior accounting officer.

Section 438: Revenue collection and local expenditure payment shall be carried out by the public accounting officer of local authority called "regional treasurer" or "council treasurer".

Section 439: (1) The regional treasurer and the council treasurer in a city council shall be appointed from among the staff of the civil and financial services of the State, by joint order of the minister in charge of local authorities and the minister in charge of finance.

(2) The other officials of the regional accounting office and the other officials of the city council accounting office shall be chosen from among the staff of local authorities or, where applicable, from staff of the civil and financial services of the State, and appointed by joint order of the Minister in charge of local authorities and the Minister in charge of finance.

(3) The other council treasurers shall be appointed from among staff of the local authorities or, where applicable, from among the civilian staff of the State, by order of the Minister in charge of regional and local authorities.

(4) The other officials of council accounting offices shall be appointed from among staff of local authorities by order of the chief executive of the organ of local authority.

(5) The organization of the accounting function of local authorities shall be laid down by regulation.

(6) The status and powers of local authority accounting officers shall be laid down by a regulatory instrument.

(7) Where a regional or local authority does not have a finance controller, this function shall be performed by the public accounting officer of the said local authority.

Section 440: Regional councillors, members of regional executive organs, municipal councillors, council executive organs, regional and council treasurers as well as their spouses and next of kin shall be forbidden to supply goods or provide services to the local authority where they work or to which they belong.

CHAPTER IV **REVENUE OPERATIONS**

Section 441: The revenue execution procedure shall comprise the phase involving the issuing of an enforceable deed that falls within the competence of the authorizing officer and the collection phase which falls within the competence of the accounting officer. In the case of revenue collected directly by the accounting officer, deeds shall be issued for regularization.

Section 442: At the initiative of the accounting officer, the authorizing officer may, upon the approved decision of the representative of the State, write off financial claims deemed unrecoverable, in compliance with the regulations in force.

Section 443: The claims, write-offs and legal proceedings relating to the debts of local authorities shall be governed by the same rules and procedures as those of the State.

CHAPTER V **EXPENDITURE OPERATIONS**

Section 444: The authorizing officer of a local authority shall not execute an expenditure without ensuring that:

- it corresponds to the right budgetary charge and its amount falls within the limit of the voted appropriations;
- it can be covered by the available funds;
- the supporting documents are complete;
- the service or supply has been provided or delivered;
- the formalities required by the laws and regulations in force have been fulfilled beforehand.

Section 445: The expenditure execution procedure shall comprise 2 (two) phases:

- the administrative phase which falls within the powers of the authorizing officer and includes commitment, validation and ordering;
- the accounting phase which falls within the powers of the accounting officer of the local authority and consists in paying expenditure.

Section 446: Expenditure execution shall comply with the provisions applicable to the public procurement of local authorities.

Section 447: (1) Notwithstanding the provisions of Section 446 above, the authorizing officer may, based on a decision approved by the representative of the State, open an imprest fund for the payment of recurrent operating expenses, in accordance with the regulations in force.

Section 448: The accounting officer of the local authority shall control the regularity of expenditure. Under no circumstances may payments by the accounting officer be subject to his appraisal of the opportuneness of the decisions of the authorizing officer. He shall be bound to reason payment suspension or refusal within seventy-two (72) hours following receipt of the file.

Section 449: Local expenditure shall be paid through pay voucher, transfer, cheque or regularization operation, in accordance with the conditions laid down by the regulations in force.

Section 450: The chief executive shall not compel the treasurer of the local authority to endorse or pay expenditure in violation of instructions provided for by law.

Section 451: (1) Commitment operations on the budget of the local authority for the financial year shall be closed by 30 November.

(2) Payment order operations for a financial year shall be closed by 31 December.

Section 452: (1) Operating appropriations not committed by the close of the financial year shall be considered as having been cancelled. Investment appropriations shall be carried forward to the next budget.

(2) The authorizing officer shall transmit expenditure validated but not scheduled for payment to the accounting officer for settlement.

(3) The payment appropriations opened for a programme and available at the end of the year shall be carried forward for the same programme or failing this, for a programme with the same objective. Accordingly, the amount of the vote shall be transferred to an appropriation set up for that purpose in the budget.

CHAPTER VI **CASH OPERATIONS**

Section 453: (1) The following shall constitute cash transactions:

- all cash movements, discountable assets, deposit accounts and current accounts;
- credit and debt account transactions.

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

(3) Expenses and proceeds resulting from the execution of cash transactions shall be charged to budget accounts.

Section 454: (1) The funds of local authorities shall be deposited at the revenue office of the region, the council revenue office or public trust office.

(2) Centralized or equalization funds, as well as loan funds entrusted for management to the bodies referred to in Section 497 of this law, may be deposited in a sub-account of the single treasury account opened at the central bank or at the public trust office

Section 455: (1) The council or regional treasurer shall collect, keep and handle the funds and assets of the local authority concerned

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

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

Section 456: (1) At the end of each day, the treasurer shall be required to present his cash statement to the authorizing officer.

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

Section 457: At their request, the State may grant cash advance on expected revenue to local authorities, upon the reasoned recommendation of the minister in charge of regional and local authorities.

Section 458: Unclaimed debts shall be deemed time-barred within 4 (four) years with effect from the financial year to which they relate and permanently extinguished to the benefit of the local authority.

Section 459: (1) An annual commitment plan produced by the authorizing officer, and a cash flow plan produced by the accounting officer, shall be attached as annexes to the budget of the local authority.

(2) They shall be updated and present the cash flow and budget execution situation every 3 (three) months.

CHAPTER VII **FUNDS MANAGEMENT METHODS OF DEVELOPMENT PARTNERS**

Section 460: (1) Resources from decentralized cooperation, those provided to local authorities by international institutions and organizations, as well as by foreign States, shall comply with the execution, accounting, treasury management and control rules provided for in this law.

(2) The financing agreements negotiated with the development partners and attached as annexes to the budget of the local authority shall lay down the detailed rules for implementing the rules and regimes provided for in sub-section 1 above.

PART VI **ACCOUNTING SYSTEM OF LOCAL AUTHORITIES** **CHAPTER I** **BUDGETARY, GENERAL AND COST ACCOUNTING**

Section 461: Local authorities shall have 3 (three) types of accounting systems:

- budgetary accounting (revenue and expenditure);
- general accounting;
- cost accounting.

Section 462: (1) Budgetary accounting shall show the budget execution operations in revenue and expenditure. It shall be a single entry accounting by the authorizing officer and the accounting officer each in his own sphere, according to the sectoral budget nomenclature of local authorities.

(2) Budgetary accounting shall be intended to verify the executive body's compliance with the deliberative organ's authorization.

(3) The accounting for budgetary revenue and expenditure shall comply with the following principles:

- the revenue is recorded in the budget of the year in which it is collected by a public accounting officer;
- expenditure shall be recorded, successively at the time of its commitment and then payment, in the budget of the year in which it is committed by the authorizing officer and then paid by the public accounting officer;
- all expenses must be charged against the appropriations for the year in question, regardless of the date of the claim.

(4) The authorizing officer shall keep auxiliary budgetary accounts for revenue validation and issuance and auxiliary budgetary accounts for expenditure validation and authorization.

(5) The public accounting officer shall keep an auxiliary budgetary accounting system which shall provide information on receipts for revenue transactions and payment of expenses. It helps to show the local authority's outstanding receivables and payables.

(6) However, budgetary expenditure committed and validate during the financial year may be paid after the end of the financial year, during a supplementary period, the duration of which may not exceed 30 (thirty) days.

Section 463: (1) General accounting shall show budgetary transactions, cash transactions, transactions with third parties, flows of operating assets and values.

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

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

(4) The rules applicable to the general accounting of local authorities shall be based on the State accounting standards. They are intended to produce:

- the net position or balance sheet table, or a statement summarizing the financial assets and liabilities of local authority;
- the cash flow statement;
- the table of financial transactions of the local authority.

Section 464: The accounts of the local authority shall include the results of the budgetary accounts and those of the general accounts: they must be regular, transparent and give a true and fair view of budget execution, trends in the local authority's assets and its financial situation.

Section 465: Cost accounting, instituted for authorizing officers, shall make it possible to analyze the detailed costs of services provided or various programmes and projects committed within the framework of the local authority's budget.

CHAPTER II

ACCOUNTS OF AUTHORIZING OFFICERS

Section 466: Authorizing officers shall be bound to report on the implementation of programmes and projects. They shall order the execution of the budget. In that capacity, they shall:

- certify expenditures and validate revenues;
- commit, validate and authorize expenditures.

Section 467: (1) Authorizing officers shall be bound to produce an administrative account showing their management actions and an annual performance report on programmes.

(2) For each programme, the annual performance report shall indicate the results obtained compared with the set objectives, the actions undertaken and the resources used, accompanied by activity and result indicators, as well as an estimate of the costs of the activities and services provided.

(3) The annual performance report shall be produced by programme managers under the authority of the chief executive of the local authority.

Section 468: (1) The administrative account shall be adopted by the deliberative organ no later than 31 March of the year following the financial year concerned. It shall be approved on 30 April at the latest.

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

(3) The draft budget may not be discussed by a deliberative organ before the latter adopts the administrative account for the year preceding that in which the draft budget is discussed.

(4) The format of the administrative account referred to in sub-section 1 above shall be laid down by law.

Section 469: (1) During the session devoted to the adoption of the administrative account, the deliberative organ shall elect a pro-tem chairperson. Members of the executive shall take part in the deliberations, but shall withdraw at the time of voting.

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

Section 470:The deliberative organ may not change the figures of the administrative account. In case of established impropriety in management, the administrative account shall be rejected. The pro-tem chair shall forward a detailed report to the supervisory authority, to be referred to the appropriate State services within 72 (seventy-two) hours.

Section 471: (1) The administrative account adopted by the deliberative organ shall be backed by the following related documents:

- annual performance report ;
- minutes of the sitting;
- proceedings on the adoption of the administrative account;
- statement of outstanding receivables and payables, accompanied by a report indicating the measures envisaged to control such outstanding receivables and payables;
- situation of expenditures committed but not validated;
- table of financial operations of the local authority;
- the report on the execution of investment projects justifying the discrepancies observed during the year concerned between projections and actual results;
- statement of equipment and buildings acquired during the execution of the related budget;
- accrual-based account of the stores accounting officer.

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

(3) The approved administrative account shall be published on the local authority's website and deposited at its seat where it may be consulted. A copy shall be sent to the minister in charge of finance and the minister in charge of local authorities.

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

(5) Where there is no response within 10 (ten) days, the person making the request may contact the State supervisory authority which must respond within 72 (seventy-two) hours.

Section 472: Authorizing officers of local authorities shall be bound by the same liability regime as authorizing officers of the State budget.

CHAPTER III
ACCOUNTS OF THE ACCOUNTING OFFICER

Section 473: (1) The accounting officers of local authorities shall be State employees duly assigned as such and/or responsible for collecting, keeping and handling funds and values.

(2) Each year they shall report on their management actions in accordance with the regulations in force.

(3) The accounting format referred to in sub-section (1) above and related supporting documents shall be defined by regulation.

Section 474: (1) The accounting officers of local authorities shall be public accountants, bound to submit management accounts.

(2) The head of the accounting post, a senior accountant shall be required to produce a management account.

(3) The management account shall be submitted to the deliberative organ at the same time as the administrative account. The 2 (two) accounts must agree.

Section 475: (1) The accounting officers of local authorities shall be personally and financially liable for:

- funds and assets in their keeping;
- picking up collection orders;
- effective payments;
- accuracy of their entries.

(2) The accounts of public accounting officers of local authorities shall be examined by the audit bench.

Section 476: The audit bench rules on the account of persons it considers de facto accounting officers.

Section 477: In case of transfer during the year, the outgoing treasurer shall produce the accounts covering his period of management.

CHAPTER IV **STORES ACCOUNTING**

Section 478: (1) The chief executive shall be the stores authorizing officer of the local authority.

(2) He may be assisted by a State employee with the required qualifications.

Section 479: (1) The stores authorizing officer shall be responsible for the consistency of records.

(2) He shall ensure the safekeeping and conservation of the movable property and equipment of the local authority.

(3) He shall keep the stores accounts, under conditions defined by the regulations in force.

Section 480: The rules and regulations governing State stores accounting shall apply to the stores accounting of local authorities.

PART VII **CONTROL OF THE BUDGET AND MANAGEMENT OF LOCAL AUTHORITIES**

Section 481: (1) Operations relating to the execution of the budget shall be subject to judicial control, administrative control, control by the deliberative organ and audits.

(2) The control operations referred to in sub-section 1 above shall cover the regularity of management actions and performance in the execution of programmes.

(3) In the performance of their duties, the above-mentioned control bodies shall be independent of the local authority under their control and shall have investigative

powers in accordance with the rules and regulations in force and with professional standards.

CHAPTER I **JUDICIAL CONTROL**

Section 482: The judicial control of the accounts of local authorities shall be conducted by the audit bench in accordance with the laws and regulations in force.

CHAPTER II **ADMINISTRATIVE CONTROL**

Section 483: (1) Administrative control shall consist of:

- the control exercised by the State control institutions and bodies;
- financial and accounting control as defined by the financial regime of the State and other public entities;
- internal audit conducted by the local authority executive.

(2) Control of the regularity, performance and management of local authorities and local public institutions as well as private entities that have received a subsidy, endorsement or guarantee from the local authority may be carried out by the specialized services of the State, in accordance with the laws and regulations in force.

(3) The conditions for the organization of such controls shall be laid down by regulation.

CHAPTER III **CONTROL BY THE DELIBERATIVE ORGAN**

Section 484: During the review of the draft budget or the administrative account, the deliberative organ shall control the execution of the budget, as well as the related programmes and projects.

Section 485: (1) The deliberative organ may set up ad hoc committees on matters relating to the financial management of the local authority. The reports of these committees shall be submitted to the deliberative organ for consideration.

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

(3) The deliberative organ may rely on the audit bench for the exercise of its power of control. To this end, the finance committee may request the audit bench to carry out any inquiry into the management of the services or institutions it controls.

CHAPTER V

AUDITS

Section 486: Audits may be carried out at the request of the representative of the State, the deliberative organ or the executive.

BOOK SIX
TRANSITIONAL, MISCELLANEOUS AND FINAL PROVISIONS

Section 487: As from 1 January 2023, the following provisions shall be mandatory:

- management of external financing;
- budgeting of posts;
- cost analysis accounting;
- accrual-based accounting.

Section 488: (1) When the mayor, the president of the regional council, the members of the regional bureau, the members of the regional executives, the chairperson of a council union or any other regional or municipal councillor is convicted of a crime, his forfeiture shall be automatic.

(2) Where he has been convicted of an offence or where his conduct seriously jeopardizes the interests of the council, city council, region or council union, on the basis of specific facts described as such by the council or assembly and after having been heard or requested by the representative of the State to provide written justifications on the facts alleged against him, he may be dismissed by order of the minister in charge of local authorities.

(3) As a safeguard measure, and in urgent cases, the representative of the State may notify the suspected official or councillor, by any means in writing, of the immediate termination of his duties. In this case, the order provided for in sub-section 2 above shall be published within a maximum period of one month from the date of notification.

Section 489: Dismissal shall immediately entail ineligibility for executive or deliberative functions for a period of 10 (ten) years.

Section 490: Without the list being exhaustive, the provisions of Section 489 of the said law may apply to:

- a) acts provided for and punished by the law establishing budgetary and financial disciplinary bodies;

b) the use of public funds of a council, city council, region or council union for personal or private purposes;

c) forgery in authentic public writing, as provided for in criminal law;

d) misappropriation or corruption;

e) speculation on the allocation or use of public land and other movable and immovable property of the council, city council, region or council unions, building, parcelling or demolition permits, as the case may be.

Section 491: In the absence of a separate instrument, any employment of an agent by a council, city council, region or council union shall be carried out in accordance with the recruitment, remuneration and career development procedures applicable to equivalent jobs in the State.

Section 492: Councils, city councils and sub-divisional councils with a council police service have one year to comply with the provisions of this law.

Section 493: Model specifications and regulations for local public services shall be made enforceable by regulation.

Section 494: (1) Deviations from the standard specifications and model regulations may only be made by order of the minister concerned and in the event of proven special circumstances.

(2) The order referred to in sub-section 1 above shall be issued on the proposal of the minister in charge of local authorities.

Section 495: In order to ensure the balanced development of all local authorities on the basis of national solidarity, regional potential and interregional balance, one or more bodies shall be created, where necessary, by decree of the President of the Republic.

Section 496: For the establishment of regions:

- a decree of the Prime Minister shall define the standard organization chart of regional administration, after consulting the presidents of regional councils and the presidents of regional executive councils;

- the minister in charge of local authorities shall, by order, set standard rules of procedure for the functioning of the regional council and the regional assembly, which shall be applicable until the adoption of the rules of procedure by each deliberative organ.

Section 497: (1) Devolved State services, initially under the authority of the regional governor, and whose powers are entirely transferred to the regions, shall be transferred to the president of the regional council or the president of the regional executive council.

(2) Sub-divisional State services, whose powers are entirely transferred to councils, shall be transferred to the council mayor or the sub-divisional council, as the case may be.

(3) State personnel as well as movable and immovable property belonging to or initially belonging to the devolved State services referred to in sub-sections 1 and 2 above shall be made available to the region, council or sub-divisional council, as the case may be.

(4) The staff referred to in sub-section 3 above shall remain governed by the rules and regulations applicable to them at the entry into force of this law.

(5) A decree of the President of the Republic shall set out the terms and conditions for transfer, assignment or provision under this Section, depending on whether the devolution of powers is complete or partial.

Section 498: Before the effective transfer of services and the establishment of the local civil service, the conditions for the use of each State service by local authorities and the procedures for managing staff shall be governed by the regulations currently in force.

Section 499: Where Book Four, Part V is silent, the common provisions relating to the organization and functioning of regions as provided for under Book Four, Parts I to III shall apply.

Section 500: All previous provisions repugnant hereto are hereby repealed, notably:

- Law No. 2004/17 of 22 July 2004 on the orientation of decentralization;
- Law No. 2004/18 of 22 July 2004 to lay down rules applicable to councils;
- Law No. 2004/19 of 22 July 2004 to lay down rules applicable to regions;
- Law No. 2009/11 of 10 July 2009 on the financial regime of regional and local authorities.

Section 501: This law shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and French.