

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
COPIE CERTIFIEE CONFORME
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2024/244 OF 20 JUN 2024
DECREE No. _____ OF _____
to lay down procedures for oath-taking, provision and
release of guarantees, and to fix the benefits of public
accounting officers

THE PRESIDENT OF THE REPUBLIC,

- Mindful of** the Constitution;
- Mindful of** Law No. 2003/005 of 21 April 2003 to lay down the duties, organization and functioning of the Audit Bench of the Supreme Court;
- Mindful of** Law No. 2006/016 of 29 December 2006 to lay down the organization and functioning of the Supreme Court;
- Mindful of** Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in Public Finance Management;
- Mindful of** Law No. 2018/012 of 11 July 2018 relating to the fiscal regime of the State and other public entities;
- Mindful of** Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities;
- Mindful of** Law No. 2023/011 of 25 July 2023 governing guarantees and debt recovery by public entities enjoying the Treasury's preferential rights;
- Mindful of** Decree No. 2011/408 of 9 December 2011 to organize the Government, as amended and supplemented by Decree No. 2018/190 of 2 March 2018;
- Mindful of** Decree No. 2020/375 of 7 July 2020 to lay down the general rules and regulations governing public accounting,

HEREBY DECREES AS FOLLOWS:

CHAPTER I
GENERAL PROVISIONS

Article 1: (1) This decree lays down procedures for oath-taking, provision and release of guarantees, and fixes the benefits of public accounting officers.

(2) It shall apply to all other accounting officers designated as such by a separate instrument.

Article 2: Public accounting officers shall be State employees authorized to exclusively carry out, on behalf of the State or other public entities, revenue, expenditure or securities transactions involving funds or assets under their custody, either by internal transfer of entries or through other accounting officers.

Article 3: An accounting officer responsible for a station may be entrusted with the management of another station on an interim basis.

Article 4: The network of public accounting officers shall comprise the accounting officers of the Treasury, the accounting officers of financial services (Taxation, Customs, and State Property), the accounting officers of public establishments, the accounting officers of regional and local authorities and any other accounting officer designated as such by a separate instrument.

Article 5: The procedures for oath-taking, the provision and release of guarantees as well as the benefits of public accounting officers of regional and local authorities shall be laid down in separate instruments.

CHAPTER II **PROCEDURE FOR OATH-TAKING**

Article 6: Public accounting officers shall take the oath before the Audit Bench within 6 (six) months of their appointment.

Article 7: The oath shall be taken only once in the discharge of the duties of public accounting officer.

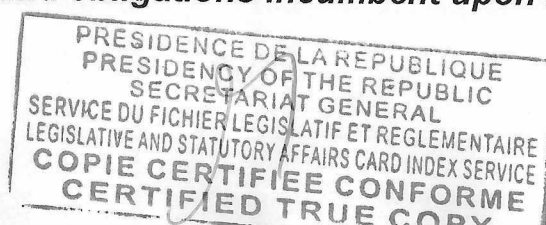
Article 8: Senior accounting officers and secondary accounting officers shall be required to take the oath.

Article 9: (1) In order to take the oath, public accounting officers shall produce:

- their appointment instruments or any other similar document duly signed by the competent authority;
- the deed of guarantee and deductions justifying the entry into force of the guarantee or solidary guarantee commitment.

(2) Evidence of the provision of the guarantee referred to in (1) above may be a certificate of membership of a guarantee association approved by the Minister in charge of finance or a notification issued by the latter, such as referred to in Article 13 below.

Article 10: The oath shall be as follows: ***"I swear and I promise that I will properly and faithfully discharge my duties as public accounting officer and fulfil, in all circumstances, the duties and obligations incumbent upon me."***



Article 11: The swearing-in ceremony shall be recorded in minutes, the original of which shall be filed at the Registry of the Audit Bench. Copies of the minutes shall be sent to the person concerned and to the Minister in charge of finance.

CHAPTER III **PROVISION AND RELEASE OF GUARANTEE**

I - PROVISION OF GUARANTEE

Article 12: To vouch for their management, public accounting officers and persons ranking as such must provide a guarantee in the amount specified below:

No.	DUTIES	AMOUNTS IN CFAF
1	Director-General of the Treasury	21 000 000
2	Directors of the Treasury and persons ranking as such	13 500 000
3	Chief and centralizing accounting officers	12 000 000
4	Sub-Director of the Central Services of the Treasury and persons ranking as such	7 000 000
5	Public accounting officers of the rank of sub-director	7 000 000
6	Heads of service of the Central Services of the Treasury central administration and persons ranking as such	6 000 000
7	Public accounting officers of the rank of service head	6 000 000
8	Senior accounting officers of category one public establishments	7 000 000
9	Senior accounting officers of categories two and three public establishments	6 000 000
10	Senior accounting officers of category four public establishments	4 500 000
11	Heads of bureau and persons ranking as such	3 000 000

Article 13: (1) The guarantee referred to in Article 9 shall be paid in cash against a receipt to the public accounting officer concerned.

(2) In the event of failure to provide the guarantee, the Minister in charge of finance may, at the request of the accounting officer and after consulting the Director of Public Accounting, grant an advance to be repaid by monthly deductions from his salary.

Article 14: (1) In addition to the guarantee provided for in Articles 12 and 13 above, and in order to secure all the management operations for which the accounting officers of the Treasury are responsible, a legal mortgage shall be registered on all their real estate and the preferential rights of the Treasury shall be registered on

their movable property.

(2) The guarantee, the legal mortgage and the preferential rights of the Treasury shall not exclude the disciplinary, civil and criminal liability of public accounting officers.

Article 15: (1) The guarantee shall bear interest for the parties concerned at the rate of:

- 7.5% where the prescribed amount has already been reached;
- 6.5% where the prescribed amount has not yet been reached.

(2) Interest shall be calculated annually from the date on which the guarantee ceiling is reached by the accounting officer concerned.

(3) No interest shall be paid on the guarantee until the advance granted by the Minister in charge of finance has been paid in full.

II – RELEASE OF GUARANTEES

Article 16: A guarantee may be released only under the following conditions:

(a) For senior accounting officers: after final discharge has been granted by the Audit Bench in respect of the various management operations for which they were responsible until they left office, or after 5 (five) years from the date of submission of the management accounts to the Audit Bench.

(b) For secondary accounting officers: upon receipt of a certificate of discharge issued by the Director of Public Accounting, on the recommendation of the senior accounting officers to whom such secondary accounting officers are attached.

Article 17: The guarantee shall be released by decision of the Minister in charge of finance, on the recommendation of the Director of Public Accounting, after it has been established that the conditions provided for in Article 16 have been fulfilled.

Article 18: A separate instrument of the Minister in charge of finance shall define the terms and conditions of the guarantees provided by the approved guarantee associations of credit unions referred to in Article 9.

CHAPTER IV

SPECIAL DUTY ALLOWANCE

Article 19: (1) In view of the special duties and risks involved in their work, public accounting officers shall receive a monthly special duty allowance.



(2) The special duty allowance referred to in (1) above shall be fixed as follows:

No.	DUTIES	AMOUNTS IN CFAF
1	Director-General of the Treasury	250 000
2	Directors of the Treasury and persons ranking as such	150 000
3	Chief and centralizing accounting officers	120 000
4	Sub-Director of the Central Services of the Treasury and persons ranking as such	90 000
5	Public accounting officers of the rank of Sub-Director	90 000
6	Heads of service of the Central Services of the Treasury central administration and persons ranking as such	70 000
7	Public accounting officers of the rank of head of service	70 000
8	Senior accounting officers of category one public establishments	150 000
9	Senior accounting officers of categories two and three public establishments	120 000
10	Senior accounting officers of category four public establishments	100 000
11	Heads of bureau and persons ranking as such	50 000

(2) The amount of the special duty allowance paid monthly to the accounting officers of regional and local authorities shall be determined by a separate decree of the Minister in charge of finance.

Article 20: The cashiers of accounting centres shall be entitled to a monthly responsibility allowance the amount of which shall be as follows:

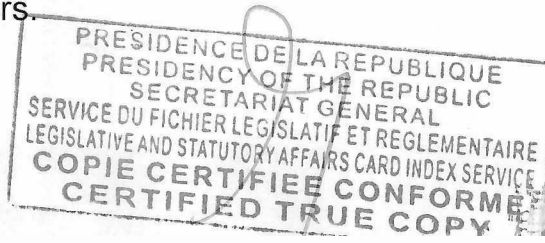
- Senior cashiers..... 60 000
- Other cashiers..... 40 000

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS

Article 21: Public accounting officers in office shall be required, if necessary, to provide an additional guarantee until the sums referred to in Article 12 have been paid.

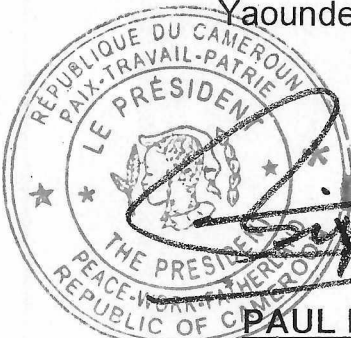
Article 22: All previous provisions repugnant hereto, in particular, those of Decree No. 73/251 of 22 May 1973 relating to the guarantees and responsibility allowances of Treasury accounting officers.



Article 23: This decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

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Yaounde, 20 JUIN 2024



PAUL BIYA
PRESIDENT OF THE REPUBLIC