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Supervised Autonomy: A Critical Appraisal of the Legal, Institutional and Procedural Mechanisms for Controlling the Budgets of Regional and Local Authorities in Cameroon

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Abstract

Article 55(2) of the 1996 Constitution guarantees Regional and Local Authorities (RLAs) administrative and financial autonomy, while Article 55(3) subjects them to State supervision. This article asks whether the mechanisms that control RLA budgets, as reorganised by Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities, strike a defensible balance between these two commands. Using the doctrinal method, supplemented by official and institutional data, it examines the constitutional and statutory foundations of control, the internal, supervisory, judicial and citizen mechanisms that apply to RLA budgets, and the way these mechanisms operate together. It finds that Cameroon has built a system of *supervised autonomy* that is dense before spending occurs but thin afterwards. Prior approval of budgets, ministerial circulars and resident State agents give the centre extensive influence over local choices, while the mechanisms that should establish accountability after the event, namely the deliberative organ, the Audit Bench of the Supreme Court and citizen access to information, remain weak, slow or contested. Persistent under-funding of the Common Decentralisation Fund (about 7 per cent of State revenue against a statutory floor of 15 per cent) and the 2024 recentralisation of local tax collection deepen this imbalance. The article proposes reforms that would move control from prior approval to legality review, create regional financial jurisdictions, make the funding floor and publication duties enforceable, and give citizens a defined role in the acceptance of local investment projects.

Keywords: decentralisation; financial autonomy; budgetary control; *tutelle*; legality control; Audit Bench; local public finance; Cameroon

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1. Introduction

Decentralisation in Cameroon is a constitutional obligation rather than a policy preference. Article 1(2) of the Constitution declares the Republic a "decentralised unitary State", and Part X (Articles 55 to 62) recognises Regions and Councils as public law corporate bodies with "administrative and financial autonomy in the management of regional and local interests".[1] The same Article 55 provides, in its third paragraph, that the State shall exercise supervisory powers over these authorities under conditions laid down by law.[2] The budget is where these two commands meet most sharply. Control of how local money is planned, spent and accounted for is necessary to protect public funds, yet every layer of control also narrows the space in which elected councils can make their own choices.

After two decades of piecemeal reform, the legislature consolidated the law of decentralisation in Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities (the "Code").[3] The Code reframes State supervision as control of legality "to the exclusion of any assessment of expediency",[4] fixes a floor of 15 per cent of State revenue for the Common Decentralisation Fund,[5] and applies the national public finance laws of 2018 to RLAs subject to their specificities.[6] Since then, the jurisdiction of the Audit Bench over authorising officers has been asserted against the Budgetary and Financial Discipline Council, and Law No. 2024/020 of 23 December 2024 on local taxation has transferred the collection of local taxes to the State tax administration.

Existing scholarship has described the Code's architecture and questioned whether it delivers real autonomy.[7] Less attention has been paid to the control of local budgets as a system, that is, to how the internal, administrative, judicial and citizen mechanisms interact and where the balance between them lies. This article addresses that gap. Its research question is: **do the mechanisms for controlling RLA budgets in Cameroon secure financial accountability in a manner consistent with the constitutional guarantee of financial autonomy?**

The article argues that they do not yet do so. Cameroon has built a system of supervised autonomy in which control is concentrated *before* spending, through prior approval, binding circulars and State agents placed inside each authority, while control *after* spending, which is the form most compatible with autonomy, is weak. The result is a system that constrains local choice heavily but still struggles to detect and sanction mismanagement.

The method is doctrinal: the article analyses the Constitution, statutes, regulations and decided cases, and draws on official reports and institutional data where these show how the rules operate in practice. Part 2 sets out the analytical framework. Part 3 examines the legal foundations of control. Part 4 analyses control within the RLA, Part 5 supervisory administrative control and Part 6 judicial

[1] Law No. 96/06 of 18 January 1996 to amend the Constitution of 2 June 1972 (as amended), arts 1(2) and 55(2).

[2] Ibid art 55(3).

[3] Law No. 2019/024 of 24 December 2019 to institute the General Code of Regional and Local Authorities (hereafter "the Code").

[4] Ibid s 73(2).

[5] Ibid s 25(3).

[6] Ibid s 372(2); Law No. 2018/011 of 11 July 2018 to lay down the Code of Transparency and Good Governance in Public Finance Management in Cameroon; Law No. 2018/012 of 11 July 2018 relating to the Fiscal Regime of the State and Other Public Entities.

[7] See, eg, RK Ndiyun and RM Mukonza, "Unpacking Legal Barriers: Local Government Autonomy in Cameroon" (2026) 33(1) Humanities and Social Sciences 101; B-R Guimdo D, "Les bases constitutionnelles de la décentralisation au Cameroun (contribution à l'étude de l'émergence d'un droit constitutionnel des collectivités territoriales décentralisées)" (1998) 29(1) Revue générale de droit 79.

and quasi-judicial control. Part 7 assesses the system as a whole, and Part 8 proposes reforms. Part 9 concludes.

2. Analytical Framework: Autonomy, Supervision and Forms of Control

Financial autonomy has two dimensions. The first concerns resources: an authority must have revenue that is adequate to its responsibilities and, to a meaningful extent, under its own control. The second concerns decision-making: the authority must be free to adopt and execute its own budget, subject to the law. Supervision is compatible with autonomy so long as it is confined to verifying legality and protecting the financial integrity of the State. It becomes incompatible when it allows the supervisor to substitute its own view of what is desirable for that of the elected council.

French administrative law, from which Cameroonian public finance law draws much of its vocabulary, expresses this distinction through the contrast between *tutelle* and *contrôle de légalité*. Under classic *tutelle*, the supervisor approved local acts before they took effect and could assess their expediency. The French Law of 2 March 1982 abolished *a priori* administrative *tutelle* and replaced it with legality review: local acts became enforceable on transmission, and the prefect could only refer them to the administrative judge. Budgetary irregularities were entrusted to regional audit chambers, which advise the prefect before any budget is settled by the State.[8] The French model is not presented here as a template to be copied, but as a reference point showing that legality control and robust *ex post* financial scrutiny can be combined without prior approval.

Control mechanisms can be classified along three axes, which this article uses throughout: (i) **internal or external**, depending on whether the controller sits inside the RLA or outside it; (ii) **a priori or a posteriori**, depending on whether control occurs before or after the financial operation; and (iii) **administrative, judicial, political or citizen**, depending on the nature of the controlling body. A system consistent with financial autonomy will tend to rely on internal controls and legality-based external review before spending, and on independent judicial and political scrutiny after it.

3. The Legal Foundations of Budgetary Control

3.1 The Constitution

The constitutional framework rests on four provisions. Article 1(2) makes decentralisation part of the identity of the State. Article 55 sets out the essential elements: Regions and Councils are public law corporate bodies (paragraph 1); they enjoy administrative and financial autonomy and are freely administered by elected councils (paragraph 2); the State exercises supervisory powers over them under conditions laid down by law (paragraph 3); the State ensures their harmonious development on the basis of national solidarity (paragraph 4); and their organisation, functioning and financial regulations are determined by law (paragraph 5).[9] Article 58 provides for a State delegate in each Region who is responsible for national interests and administrative control.[10] Article 41 confers on the Audit Bench of the Supreme Court jurisdiction to control and rule on public accounts and to rule

[8] Loi n° 82-213 du 2 mars 1982 relative aux droits et libertés des communes, des départements et des régions (France).
[9] Constitution (n 1) art 55(1)-(5).
[10] Ibid art 58.

in final instance on decisions of lower audit courts.[11] Article 20(1) provides that the Senate "shall represent the regional and local authorities".[12]

Two points follow. First, the Constitution does not specify the form that supervision must take; it leaves this to the legislature. The legislature may therefore choose between prior approval and legality review, but its choice must respect the guarantee of financial autonomy in Article 55(2). Second, Article 41 presupposes a hierarchy of financial jurisdictions with the Audit Bench at the apex. As shown in Part 6, the lower audit courts it contemplates have never been established.

3.2 The General Code of Regional and Local Authorities

The Code is the principal source of the law on local budgetary control. Four groups of provisions matter most.

Resources and transparency. Section 25 institutes the Common Decentralisation Fund and provides that the share of State revenue allocated to it each year by the Finance Law "may not be less than fifteen per cent (15%)".[13] Section 40 gives any inhabitant or taxpayer the right to obtain, at his or her own expense, copies of budgets, accounts, performance reports and council minutes, and requires these documents to be published on the authority's website and deposited at its seat.[14]

State supervision. Section 72 provides that the State exercises supervision through legality control, and section 73 entrusts this control to the Governor for Regions and the Senior Divisional Officer for Councils, excluding any assessment of expediency.[15] Acts are transmitted to the State representative and, as a rule, become enforceable fifteen days after receipt, during which time the representative may request a second reading with suspensive effect.[16] Section 76, however, retains prior approval for a defined list of acts, including budgets, accounts, loans and guarantees and certain contracts, with tacit approval if no decision is notified within thirty days.[17] Sections 77 to 80 organise referral of unlawful acts to the administrative court, stay of execution, the RLA's right to challenge a refusal of approval and third-party challenges.[18]

Coordination bodies. The Code establishes a National Decentralisation Council to monitor and evaluate the implementation of decentralisation, an Inter-Ministerial Committee on Local Services to prepare transfers of powers and resources, and a National Local Finance Committee charged in particular with optimising local revenue mobilisation and ensuring the sound management of local finances.[19]

The financial regime. Book V of the Code regulates the preparation, adoption, execution and control of local budgets, including the medium-term budgetary framework, the roles of the authorising officer and public accountant, local accounting systems and internal and external audit.[20] It applies the 2018 Code of Transparency and the 2018 law on the fiscal regime of the State to RLAs, subject

[11] Ibid art 41.
[12] Ibid art 20(1).
[13] Code (n 3) s 25(1)-(3).
[14] Ibid s 40(2)-(3).
[15] Ibid ss 72-73.
[16] Ibid s 74.
[17] Ibid s 76(1)-(3).
[18] Ibid ss 77-80.
[19] Ibid ss 87, 88 and 90.
[20] Ibid Book V, in particular ss 372-374.

to the Code's own specificities.[21]

The Code contains a structural tension. Section 73 excludes any review of expediency, yet section 76 subjects the most important financial act of an RLA, its budget, to prior approval. Approval is by nature a power to withhold consent, and in the budgetary field the line between legality and expediency is easily blurred, particularly when approval is exercised by reference to ministerial circulars that set budgetary standards and priorities. The persistence of prior approval for budgets is therefore the first indicator that the Code has not completed the move from *tutelle* to legality control.

3.3 The National Public Finance Laws of 2018

Law No. 2018/012 on the fiscal regime of the State and other public entities and Law No. 2018/011 on transparency and good governance transposed the 2011 CEMAC public finance directives. Through section 372(2) of the Code, they supply the general principles that govern local finance: the separation of the functions of authorising officer and public accountant, the personal liability of public financial agents, sincerity and transparency of budgets and accounts, and external scrutiny of public finances by a financial jurisdiction.[22] Law No. 2018/012 also extended the jurisdiction of the Audit Bench to the judgment of management faults committed by authorising officers, financial controllers and public accountants, a change whose consequences are examined in Part 6.[23]

3.4 Local Taxation: Law No. 2024/020 and its Implementation

Law No. 2024/020 of 23 December 2024 on local taxation reorganised local revenue. Its most significant feature for present purposes is that it entrusts the assessment and collection of devolved local taxes to the State tax administration. A joint order of the Minister of Finance and the Minister of Decentralisation and Local Development, signed on 15 May 2026, transferred these powers from councils and their accounting services to the Directorate General of Taxation, and allowed councils to create Local Tax Monitoring Units. These units identify taxpayers, request data from State financial services on assessment and collection, take part in joint tax audits and report monthly to the local executive.[24]

The reform has a dual character. It is designed as a control mechanism, protecting local revenue against leakage at the point of collection. Yet it also removes from elected councils one of the core attributes of financial autonomy, namely the power to collect their own revenue, and it makes the creation of a council's own monitoring unit subject to prior approval by the State representative. Supporters stress transparency and standardisation; critics describe the measure as recentralisation.[25] Whatever view is taken, the reform illustrates the article's thesis: control is strengthened by moving functions to the centre rather than by strengthening accountability at local level.

[21] Ibid s 372(2).

[22] Law No. 2018/012 (n 6); Law No. 2018/011 (n 6).

[23] Law No. 2018/012 (n 6) ss 87-88, as interpreted by the Audit Bench; see "Cameroon's Supreme Court Reaffirms Exclusive Authority Over Public Finance Management", *Business in Cameroon* (28 April 2025).

[24] Law No. 2024/020 of 23 December 2024 on local taxation; K Hilton, "Fiscal Decentralization: Municipalities Granted Powers to Audit, Track Local Taxes", *Cameroon Tribune* (21 May 2026); NW Binde, "Govt Strips Councils of Local Taxes Collection", *The Sun* (25 May 2026).

[25] Binde (n 24).

3.5 Regulations, Circulars and CEMAC Law

The legislative framework is completed by regulations, notably Decree No. 2020/375 of 7 July 2020 on the general rules of public accounting,[26] and by annual ministerial circulars on the preparation, execution, monitoring and control of RLA budgets. In practice the circulars are among the most influential instruments of control. The circular for the 2026 financial year, for example, identifies the actors involved, defines the prerequisites for executing RLA budgets and sets out the procedures for execution, monitoring, evaluation, performance management, control and reporting.[27] Quantitative standards of the kind applied when budgets are prepared and approved have a long pedigree: Law No. 2009/011 on the financial regime of RLAs required at least 40 per cent of total expenditure to be devoted to investment and capped personnel costs at 35 per cent of operating expenditure.[28] Because circulars are administrative instruments, their use to define the content of approvable budgets raises a question of legality that the Code does not resolve: supervision is to be exercised "under conditions laid down by law", yet many of its most concrete standards are fixed annually by ministers.

At regional level, the six CEMAC directives of 19 December 2011 on public finance, transposed by the 2018 laws, set the harmonised framework for budgeting, accounting, nomenclature and transparency.[29] They are significant for this study chiefly because they require member States to establish an independent court of accounts as the supreme external audit institution, a requirement on which the Audit Bench itself now relies and which Cameroon has not yet fully met.[30]

4. Control Within the Regional or Local Authority

4.1 The Authorising Officer

The head of the local executive, the Mayor for a Council and the President of the Regional Council for a Region, is the principal authorising officer of the budget.[31] He or she alone may commit, liquidate and order expenditure and issue revenue orders, but may not handle public funds. Before ordering expenditure, the authorising officer must satisfy himself or herself that it is regular: that it is charged to the correct budget head, falls within the voted appropriation, is covered by available funds and is supported by the required documents.

This design makes the authorising officer the first line of regularity control. Its weakness is evident: the person who decides to spend is also the person who certifies that the spending is regular. Internal control by the authorising officer is therefore only as strong as the external checks that surround it. In public accounting generally, where an accountant refuses to pay, the authorising officer may issue a written requisition that compels payment, in which case the authorising officer's liability replaces that of the accountant; requisition is excluded where funds are unavailable or the financial

[26] Decree No. 2020/375 of 7 July 2020 relating to the general rules and regulations governing public accounting.

[27] Ministry of Finance, *Circular Letter on the Execution, Monitoring and Control of the Execution of the Budgets of Regional and Local Authorities for the 2026 Financial Year* (MINFI 2026).

[28] Law No. 2009/011 of 10 July 2009 on the financial regime of regional and local authorities, s 39 (repealed and consolidated by the Code).

[29] CEMAC, Directives Nos 01/11 to 06/11-UEAC-190-CM-22 of 19 December 2011 on the harmonised framework of public finance management.

[30] "Cameroon's Supreme Court Reaffirms Exclusive Authority" (n 23).

[31] Code (n 3) Book V, which consolidates the corresponding provisions of Law No. 2009/011 (n 28) s 54.

controller's mandatory approval is missing.[32] The requisition power preserves executive responsibility, but it can also be used to override legitimate objections. Systematic reporting and later review of requisitions are therefore essential.

4.2 The Public Accountant

Revenue collection and payment of expenditure are performed by a public accountant appointed by the Minister of Finance. The accountants of Regions and City Councils are chosen from among Treasury accountants.[33] The functions of authorising officer and accountant are "separate and incompatible", and there is no relationship of subordination between the two.[34] This separation is the central internal safeguard of public finance law. The accountant checks the regularity of each payment order and is personally and pecuniarily liable for the accounts he or she keeps. Local authorities must keep budgetary, general and cost accounts, and their accounts must be regular and sincere and give a true and fair view of budget execution.[35]

Because the accountant is a State agent, this safeguard is in substance external, even though it operates inside the authority. Its effectiveness depends on the accountant's independence from the local executive in practice, on technical capacity and on the timeliness with which accounts reach the Audit Bench. As shown in Part 6, the last of these remains a weakness.

4.3 The Financial Controller

A financial controller is appointed for principal authorising officers. Draft commitments are subject to the controller's prior approval, the controller is personally responsible for verifying the availability of appropriations and may refuse approval, and a refusal can be overridden only by written authorisation of the Minister of Finance. In Councils where no controller has been appointed, the assigned accountant acts as financial controller.[36] The controller also gives an opinion on the sincerity of revenue and expenditure forecasts during budget preparation. This is the most direct form of central influence over day-to-day spending: a State agent placed inside the authority holds a veto over commitments, reviewable only by a minister.

4.4 The Deliberative Organ

The council is the political organ of control. It votes the budget, reviews its execution and adopts or rejects the administrative account of the authorising officer and the management account of the accountant at the end of the year. It may set up *ad hoc* committees on the management of the authority and report mismanagement to the supervisory authority or any other competent authority.[37]

These powers are significant on paper. In practice, deliberative control has long been described as routine and of limited effect. Writing in 1987, Donfack attributed this to the low technical capacity of councillors and to their selection on political rather than technical grounds.[38] Recent audits confirm

[32] Decree No. 2020/375 (n 26) art 72(3)-(5).
[33] Decree No. 2020/375 (n 26) art 5(5); Law No. 2009/011 (n 28) s 57.
[34] Decree No. 2020/375 (n 26) art 7(1).
[35] Code (n 3) Book V; Law No. 2009/011 (n 28) ss 86-88.
[36] Decree No. 2020/375 (n 26) arts 5(6), 115-117.
[37] Code (n 3) Book V; Law No. 2009/011 (n 28) ss 91-95 and 104-105.
[38] L Donfack, *Finances publiques camerounaises* (Berger-Levrault 1987).

the diagnosis: in 2025 the Audit Bench described the governance bodies of the Nkongsamba City Council as "ineffective".[39] The *ad hoc* committees respond in part to this critique, but their use depends on a council willing to scrutinise an executive drawn from its own majority. One party was projected to control 316 of the 360 Councils after the February 2020 municipal elections, which reduces the likelihood of such scrutiny.[40]

4.5 Citizens

Section 40 of the Code gives every inhabitant and taxpayer a right of access to budgets, accounts and performance reports and imposes a duty of online publication. It is the only control mechanism in the Code placed directly in the hands of citizens. It is not, however, accompanied by any deadline, standard format or sanction for non-publication, and the Code does not state the consequence of a refusal to communicate documents. Experience shows that disclosure can be improved when it is measured and made public. Under a World Bank-supported pilot, 31 Councils in the North-West and 19 in Adamawa assessed the openness of their budget processes in 2012; the results were ranked and published, and the public questioning of mayors of low-ranking Councils prompted efforts to improve.[41] Without a comparable enforcement mechanism, section 40 risks remaining a statement of principle.

5. Supervisory Administrative Control

5.1 The State Representative: Transmission, Approval and Referral

The Governor and the Senior Divisional Officer are the pivot of supervision. Their powers under sections 74 to 80 of the Code can be grouped in three stages.

(1) **Transmission and second reading.** Acts are transmitted to the State representative and become enforceable fifteen days after receipt, unless the representative shortens that period. Within the same fifteen days the representative may request a second reading, which suspends the act.[42]

(2) **Prior approval.** Budgets, accounts, loans and guarantees, certain contracts and other listed acts require prior approval. Approval is deemed given if no decision is notified within thirty days of receipt.[43] Where an authority fails to include compulsory expenditure such as salaries or debts due, or fails to adopt a balanced budget, the supervisory authority may, after formal notice, enter the expenditure in the budget or settle the budget itself.[44]

(3) **Referral and challenge.** The representative must refer acts considered unlawful to the administrative court within one month of receipt; the court is to rule within one month and may

[39] JO Eyango, "Budgets irréalistes et marchés douteux : la Chambre des comptes accable trois collectivités locales", *EcoMatin* (3 October 2025).
[40] J Francis, "Carte communale : neuf partis politiques aux commandes", *Cameroon Tribune* (14 February 2020).
[41] ML Alton, S Agarwal and V Songwe, *A Local Budget Transparency Index for Cameroon's Local Councils: Insights from a Benchmarking Exercise* (World Bank 2013).
[42] Code (n 3) s 74.
[43] Ibid s 76.
[44] Code (n 3) Book V; Law No. 2009/011 (n 28) ss 27-28 and 47-48.

> stay execution. For manifestly unlawful acts amounting to *voie de fait* or *emprise*, the representative may annul the act directly, subject to challenge by the authority. Conversely, the authority may challenge a refusal of approval for excess of power, and an annulment of the refusal is equivalent to approval once notified.[45]

Three features of this regime deserve comment. First, the thirty-day tacit approval rule is a real protection of autonomy: it prevents supervision by silence. Second, the right of an RLA to challenge a refusal of approval (section 79) is a significant innovation that makes the supervisor's decision justiciable. Third, and in tension with both, the retention of prior approval for budgets means that the most important financial decision of the authority still depends on the consent of the State representative, guided by ministerial circulars. In a budget, almost any contested choice, such as the balance between investment and running costs or the treatment of arrears, can be expressed as a question of compliance with a standard. The exclusion of expediency review in section 73 is therefore difficult to secure in practice.

5.2 The Ministries of Finance and of Decentralisation

The Ministry of Finance (MINFI) supervises the technical and accounting side of local finance. It appoints public accountants and financial controllers, defines accounting standards and issues the annual circulars on RLA budgets.[46] Its inspection services may also carry out on-site verification of local accounts.

The Ministry of Decentralisation and Local Development (MINDDEVEL), created by Decree No. 2018/190 of 2 March 2018, is responsible for implementing decentralisation and for the general supervision of RLAs.[47] It exercises control through the State representatives, oversees the Common Decentralisation Fund and exercises technical supervision over the Special Council Support Fund for Mutual Assistance (FEICOM). Decree No. 2018/635 of 31 October 2018 reorganised FEICOM as a public establishment of an economic and financial nature, extended its mission to the Regions and entrusted it with paying the salaries of local executives and disbursing the Common Decentralisation Fund to its beneficiaries.[48]

Sectoral ministries also exercise control where they finance or supervise specific projects, for example through the public procurement regime when RLAs award contracts. The result is a dense but fragmented web of controls, with no single body responsible for an overall view of an authority's finances.

5.3 The Coordination Bodies

The National Decentralisation Council, the Inter-Ministerial Committee on Local Services and the National Local Finance Committee (sections 87 to 90 of the Code) are potentially the most important bodies for systemic control, because they can monitor the flow of resources from the State to RLAs and the overall health of local finances. Their organisation and functioning are, however, left to the

[45] Code (n 3) ss 77-79.

[46] Decree No. 2020/375 (n 26) arts 5 and 115; MINFI, *Circular Letter* (n 27).

[47] Decree No. 2018/190 of 2 March 2018 to amend and supplement some provisions of Decree No. 2011/408 of 9 December 2011 to organise the Government.

[48] Decree No. 2018/635 of 31 October 2018 reorganising the Special Council Support Fund for Mutual Assistance (FEICOM); Emmanuel, "FEICOM: President Biya Empowers Local Dev't Institution", *Cameroon Tribune* (2 November 2018).

executive by decree,[49] their role is essentially consultative, and the Code does not oblige them to report to Parliament. They therefore do little to hold the State itself to account for its obligations under section 25.

5.4 Assessment

Supervisory administrative control is extensive and front-loaded. Prior approval, budgetary standards, controller approval and the power of substitution give the State substantial influence over the content of local budgets. By contrast, the State's own obligations, in particular the 15 per cent floor of section 25, are not subject to any equivalent control. The imbalance is examined further in Part 7.

6. Judicial and Quasi-Judicial Control

6.1 The Audit Bench of the Supreme Court

The Audit Bench is the financial jurisdiction of Cameroon. Under Article 41 of the Constitution and Law No. 2003/005 of 21 April 2003, it audits and judges the accounts of public accountants, whether *de jure* or *de facto*, of the State, public establishments, RLAs and their establishments, and public and semi-public enterprises.[50] It may declare *de facto* management, impose fines for late production of accounts and, where an account shows a deficit, enter a debit against the accountant, who is then personally liable to make good the loss. Where an account is regular, the accountant is discharged. It also carries out performance audits of local authorities: in 2025 it published audits of the Garoua and Nkongsamba City Councils and the Makenene Council for 2020 to 2023, which found budget forecasts with no realistic basis, a non-functional internal inspection service, poorly documented debt and projects paid for but not physically completed.[51]

Law No. 2018/012 extended the jurisdiction of the Audit Bench to the judgment of management faults committed by authorising officers, financial controllers and accountants. In its ruling of 15 February 2024 in the matter concerning the Council of Ngomedzap, sitting in joint sections, the Audit Bench rejected a plea of incompetence and held that it alone may judge matters of budgetary and financial discipline.[52] The Bench has since overturned a sanction imposed on the Mayor of Ngomedzap by the Budgetary and Financial Discipline Council (CDBF), reasoning that the CDBF is an administrative body that the 2018 law removed from the field of budgetary discipline.[53] The case concerns a local authority directly and is of considerable importance: it brings the authorising officers of RLAs, and not merely their accountants, within the scope of judicial financial accountability.

Two structural limits remain. First, the lower audit courts contemplated by Article 41 of the Constitution have never been created. A single bench in Yaoundé is therefore responsible, at first and last

[49] Code (n 3) ss 89 and 92.

[50] Constitution (n 1) art 41; Law No. 2003/005 of 21 April 2003 to lay down the jurisdiction, organisation and functioning of the Audit Bench of the Supreme Court; Law No. 2006/016 of 29 December 2006 to lay down the organisation and functioning of the Supreme Court; Audit Bench of the Supreme Court, "Presentation" https://chambredescomptes.cm/en/presentation accessed 7 November 2026.

[51] Eyango (n 39).

[52] Arrêt No 01/CDC/CSC/SR/DBF du 15 février 2024, Chambre des Comptes de la Cour Suprême (Sections réunies), Commune de Ngomedzap c/ Mme Tsoungui Bleue Régine épouse Obama et M Ekang Ekang Jules.

[53] "Cameroon's Supreme Court Reaffirms Exclusive Authority" (n 23).

instance, for the accounts of 360 Councils, 14 City Councils, 10 Regions and their establishments, in addition to the State and the public enterprise sector.[54] The Bench's own monitoring shows the strain: two months after the deadline of 30 June 2025, about 86 management accounts for 2024, or 22.4 per cent of the total, had still not been produced.[55] Second, the Audit Bench remains a bench of the Supreme Court rather than an independent court of accounts, which falls short of the institutional model required by the CEMAC directives.

6.2 The Supreme State Audit Office and the Budgetary and Financial Discipline Council

The Supreme State Audit Office (CONSUPE), attached to the Presidency and governed by Decree No. 2013/287 of 4 September 2013, audits State services, public enterprises and RLAs.[56] Its audit procedure is adversarial in form: findings are communicated to the managers concerned, who may respond before the final report. Where an audit reveals management faults, the file has traditionally been referred to the CDBF, which may impose fines and order reimbursement.

The jurisdiction of the CDBF is now contested. The CDBF and CONSUPE maintain that it continues to exist under the 1976 law on the control of public managers and the 2008 decree establishing it, and the 2025 Finance Law continues to fund its activities. The Audit Bench maintains that the 2018 law transferred these powers to the judicial financial jurisdiction.[57] For RLAs, the conflict produces uncertainty about which body may sanction a mayor, the risk of double proceedings and the possibility that sanctions will be annulled for want of jurisdiction. It also illustrates a broader point: Cameroon has multiplied control bodies without clearly allocating competence between them.

6.3 The Administrative Courts

The administrative courts review the legality of local acts, including budgetary acts, on referral by the State representative (section 77 of the Code), on challenge by the authority against a refusal of approval (section 79) and on challenge by any person with an interest (section 80). Proceedings outside the special referral procedure follow the general law on administrative courts, which requires a prior non-contentious appeal and, on pain of foreclosure, a petition within sixty days of the rejection of that appeal.[58] The court may annul a budgetary act in whole or in part and may order a stay of execution.

Published decisions on local budgetary acts are scarce. This suggests that the special procedures of sections 77 and 79 are little used, and that disputes between RLAs and their supervisors are resolved administratively, where the supervisor holds the stronger position. The scarcity of case law is itself a finding: a legality-based system of supervision depends on an accessible judge, and the right created by section 79 will remain theoretical unless RLAs are prepared, and resourced, to use it.

6.4 The Criminal Courts

Misappropriation of public property is punished by section 184 of the Penal Code. Where the value

[54] United Cities and Local Governments, *Country Profile: Cameroon* (GOLD Observatory 2022).
[55] Audit Bench of the Supreme Court, "Observatoire des collectivités territoriales décentralisées : 77,2 % des comptes de gestion de 2024 déjà produits" (9 September 2025).
[56] Decree No. 2013/287 of 4 September 2013 on the organisation of the Supreme State Audit Office.
[57] "Cameroon's Supreme Court Reaffirms Exclusive Authority" (n 23).
[58] Law No. 2006/022 of 29 December 2006 to lay down the organisation and functioning of administrative courts, s 18(1).

exceeds 500,000 CFA francs, the penalty is life imprisonment; between 100,000 and 500,000 CFA francs, imprisonment for fifteen to twenty years; and for 100,000 CFA francs or less, imprisonment for five to ten years and a fine.[59] The first two categories are felonies and the third a misdemeanour, which determines whether a case is tried by the High Court or the Court of First Instance.

Where the loss is 50 million CFA francs or more, exclusive jurisdiction lies with the Special Criminal Court, established by Law No. 2011/028 of 14 December 2011 as amended by Law No. 2012/011 of 16 July 2012. Appeals from that court go directly to the Supreme Court, and proceedings may be discontinued if the *corpus delicti* is restored in accordance with Decree No. 2013/288 of 4 September 2013.[60] Local officials have been prosecuted for misappropriating council funds. In June 2016, for example, the Mayor of Mombo and the municipal treasurer were each sentenced to twelve years' imprisonment for the misappropriation of 34 million CFA francs of council funds.[61]

Criminal law is the last resort of budgetary control. It addresses dishonesty rather than mismanagement and depends on prior detection by the administrative and financial controls described above. Its effectiveness for RLAs is therefore tied to the effectiveness of those controls.

7. Systemic Assessment: Dense Before, Thin After

Viewed as a whole, the mechanisms examined above reveal five systemic weaknesses, each of which limits autonomy, accountability or both. A sixth observation concerns the Special Status Regions.

7.1 Control Is Concentrated Before Spending

Before money is spent, an RLA budget passes through the controller's opinion on its forecasts, the council's vote, prior approval by the State representative applying ministerial standards and, during execution, the controller's approval of each commitment and the accountant's check on each payment. After money is spent, accountability depends on the council's review of the administrative account, a centralised Audit Bench that judges accounts years later, and occasional audits. The system thus constrains local choice most heavily at the point where autonomy matters most, the setting of priorities, and is weakest at the point where accountability matters most, the verification of results.

7.2 Overlapping and Contested Competences

The same act of mismanagement may attract the attention of MINFI inspectors, CONSUPE, the CDBF, the Audit Bench, the administrative courts and the criminal courts. The unresolved conflict between the Audit Bench and the CDBF shows that the allocation of competence among these bodies is unclear even to the bodies themselves. Overlap does not produce more accountability; it produces uncertainty, duplication and the risk that sanctions are annulled on jurisdictional grounds.

[59] Law No. 2016/007 of 12 July 2016 relating to the Penal Code, s 184(1).

[60] Law No. 2011/028 of 14 December 2011 establishing a Special Criminal Court, as amended by Law No. 2012/011 of 16 July 2012; AA Agbor, "Prosecuting the Offence of Misappropriation of Public Funds: An Insight into Cameroon's Special Criminal Court" (2017) 20 Potchefstroom Electronic Law Journal.

[61] C-O Mbami, "Opération Épervier : 12 ans de prison pour le maire de Mombo", *Camer.be* (22 June 2016).

7.3 A Single, Distant Financial Judge

The absence of lower audit courts leaves the Audit Bench with an unmanageable volume of local accounts. More than a fifth of local management accounts for 2024 were still outstanding two months after the statutory deadline. Judicial control of local accounts therefore cannot operate as a timely deterrent. This is the most important institutional gap in the system, because judicial *ex post* control is the form of control most compatible with autonomy.

7.4 Financial Dependence and Recentralisation

Autonomy in decision-making means little without resources. Section 25(3) of the Code fixes a floor of 15 per cent of State revenue for the Common Decentralisation Fund. Actual allocations have remained at about half that level: about 7.2 per cent of State revenue in 2021 and 2022, and an allocation of about 303 billion CFA francs in 2025 against the roughly 600 billion that a 15 per cent share of State revenue would require.[62] No mechanism in the Code allows an RLA, the Senate or any other body to enforce the floor. At the same time, Law No. 2024/020 and the joint order of 15 May 2026 have transferred local tax collection to the State. RLAs are therefore increasingly dependent on resources whose volume and timing they do not control, while remaining subject to detailed control of how those resources are spent.

7.5 Weak Political and Citizen Control

The council's control is weakened by limited technical capacity and by political alignment between majorities and executives. Citizen control under section 40 lacks enforcement. Neither the Senate, which represents RLAs under Article 20 of the Constitution, nor the National Assembly receives a systematic report on the state of local finances or on the State's compliance with section 25. The forms of control that would hold both local executives and the State accountable to the public are therefore the least developed.

7.6 The Special Status Regions

The North-West and South-West Regions, which enjoy a special status under the Code, illustrate both the potential and the limits of the system. They have bicameral Regional Assemblies and a Public Independent Conciliator, an independent authority appointed for a single six-year term. The Conciliator settles disputes between users and regional and council services amicably, defends citizens' rights in their dealings with those services, may investigate the functioning of regional and council services at the request of five parliamentarians or five regional councillors, and reports annually on relations between citizens and those services.[63] The Conciliator's mandate concerns relations between users and services rather than financial management as such, but the investigative power offers a model of independent and accessible oversight that could be extended to local financial grievances. Otherwise, the financial control regime applicable to these Regions is the general one, and the special status has not been accompanied by any distinctive mechanism of budgetary

[62]United Cities and Local Governments (n 54); "Cameroon Transfers CFA2.312trn to Local Governments but Misses 15% Target", *Business in Cameroon* (8 December 2025).

[63]Decree No. 2020/773 of 24 December 2020 to lay down conditions for discharge of the duties of Public Independent Conciliator in the North-West and South-West Regions; J Francis, "Statut spécial du Nord-Ouest et du Sud-Ouest : le rôle des médiateurs fixé", *Cameroon Tribune* (28 December 2020).

accountability.

8. Recommendations

The following recommendations respond directly to the weaknesses identified in Part 7. Each indicates the legal instrument required.

(1) **Replace prior approval of budgets with legality review (amendment of section 76 of the Code).** Budgets should become enforceable on transmission, as other local acts already do under section 74, with the State representative retaining the power to refer an unlawful or unbalanced budget to the administrative court or, where a budget is not adopted or not balanced, to settle it after the opinion of an independent financial body. Prior approval should be retained only for loans and guarantees, which can create liabilities for the State. This would complete the move from *tutelle* to legality control announced by section 73.

(2) **Create regional financial jurisdictions and resolve the CDBF conflict (organic and ordinary legislation).** Lower audit courts should be established, at least on an inter-regional basis, with first-instance jurisdiction over RLA accounts and management faults, subject to appeal before the Audit Bench, in line with Article 41 of the Constitution and the CEMAC directives. The legislature should also state expressly whether the CDBF retains any jurisdiction over RLA officials, so that sanctions are not exposed to annulment.

(3) **Make the funding floor enforceable (amendment of the Code and the finance law).** The Finance Law should be required to show the Common Decentralisation Fund as a share of State revenue. The National Local Finance Committee should publish an annual report on compliance with section 25, to be laid before the Senate, which is constitutionally the representative of RLAs. Any shortfall should be explained and corrected over a defined period.

(4) **Give section 40 effect (regulation and amendment of the Code).** Regulations should fix deadlines and standard formats for publication of budgets, administrative accounts and audit reports. Publication of the previous year's administrative account should be a condition for approval or entry into force of the next budget, and the reports of Local Tax Monitoring Units should be published.

(5) **Give citizens a defined role in accepting local investment projects (regulation).** Rather than a right to block payment, which would conflict with the acceptance and payment rules of the Public Contracts Code, citizen monitoring committees should have the right to attend the formal acceptance of RLA investment projects as observers and to record reservations in the acceptance report. The contracting authority would then have to answer those reservations and forward them to the supervisory authority. The need is shown by the Audit Bench's finding that projects in the Makenene Council were paid for without being physically completed,[64] and the World Bank-supported transparency pilots in the North-West and Adamawa Regions show that public scrutiny can change the behaviour of local executives.[65]

(6) **Build integrity into digital revenue collection (regulation under Law No. 2024/020).** If local

[64] Eyango (n 39).

[65] Alton, Agarwal and Songwe (n 41); S Agarwal and others, *Cameroon Budget Transparency Initiative: Lessons Learned and Recommendations for Local Councils* (World Bank 2013).

taxes are to be collected by the State, the systems used should give councils real-time access to collection data and reconcile automatically with bank records. Tanzania's experience is instructive. Its Local Government Revenue Collection Information System, rolled out to all local government authorities from 2015/16, improved revenue projections, but the National Audit Office found that system data were sometimes inaccurate, were not reconciled with bank accounts, and that collectors did not always bank what they collected or used point-of-sale devices offline.[66] Cameroon should therefore pair digital collection with mandatory reconciliation, audit trails and access for Local Tax Monitoring Units, rather than assume that digitisation alone eliminates leakage.

9. Conclusion

This article set out to determine whether the mechanisms for controlling RLA budgets in Cameroon secure financial accountability in a manner consistent with the constitutional guarantee of financial autonomy. The answer is that they do so only partially. The 2019 Code introduced real advances: legality control as the stated principle of supervision, tacit approval, justiciable refusals of approval, a statutory funding floor and a right of public access to local financial documents. The 2018 public finance laws and the Ngomedzap ruling have brought local authorising officers within the scope of judicial financial accountability.

Yet the system remains one of supervised autonomy that is dense before spending and thin afterwards. Prior approval of budgets, ministerial standards and resident State agents constrain local choice, while the deliberative organ, a single centralised financial judge and unenforced transparency duties provide weak accountability for results. The State's own obligations, notably the 15 per cent floor, escape effective control, and the recentralisation of tax collection deepens local dependence. The reforms proposed here would rebalance the system: less control of what RLAs decide, more effective control of what they do, and, for the first time, control of what the State owes them.

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[66] Controller and Auditor General, *Performance Audit Report on Revenue Collection from Own Sources in Local Government Authorities* (National Audit Office of Tanzania, March 2020).

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