

REPUBLIQUE DU CAMEOUN  
*PAIX-TRAVAIL-PATRIE*

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MINISTERE DES FINANCES

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SECRETARIAT GENERAL

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DIRECTION GENERALE DU BUDGET

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**Mutuelle Nationale du Budget**  
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REPUBLIC OF CAMEROON  
*PEACE-WORK-FATHERLAND*

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MINISTRY OF FINANCE

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GENERAL SECRETARIAT

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DIRECTORATE GENERAL OF BUDGET

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**National Staff Association of Budget**  
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# INTERNAL REGULATIONS



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## **CHAPTER I: GENERAL PROVISIONS**

**ARTICLE 1:** These internal regulations set out the terms and conditions for the application of Articles of the Mutuelle Nationale du Budget, hereinafter referred to as the 'Mutual', and determine the conditions under which it operates.

**ARTICLE 2:** The Mutual is governed by the principles set out in its Statutes and these Internal Regulations.

**ARTICLE 3:** Every member undertakes to actively pursue the objectives set out in the Statutes and to respect the decisions of the governing bodies of the Association.

**ARTICLE 4:** (1) Membership of the Mutual Association is automatic from the time of assignment or appointment to one of the structures of the State Budget Management Programme, by deduction at source from the budgetary regulation premium of the relevant rights.

(2) After joining, all active members are required to pay a regular annual subscription, the amount of which is set in accordance with the collection procedures defined in the Articles of the Association.

## **CHAPTER II: THE OPERATION OF THE ASSOCIATION'S MANAGEMENT BODIES**

### **SECTION I: THE GENERAL ASSEMBLY**

**ARTICLE 5:** (1) Notices of meetings of the Ordinary General Meeting shall be sent to members at least one (1) month before the said meeting.

(2) Notice of the Extraordinary General Meetings shall be given at least fifteen (15) days before the date of the meeting, this period may be reduced to five (5) days in the event of an emergency.

**ARTICLE 6:** The agenda and working documents for an Ordinary or Extraordinary General Meeting are sent to members at the same time as the notices of the meeting.

**ARTICLE 7:** (1) The work of the General Assembly is chaired by the Director General of Budget.

(2) The Director of the National Management Committee reports the matters on the agenda.

(3) The Director of the National Management Committee presents to the General Assembly the performance report of the National Committee on the administrative, social, financial and infrastructural levels.

**ARTICLE 8:** The General Assembly may establish, as necessary, commissions responsible for preparing its decisions in the form of resolutions or recommendations.

**ARTICLE 9:** The reports of the commissions and the draft resolutions or recommendations are submitted for debate and adoption by the General Assembly in plenary session.

## **SECTION II: THE BOARD OF DIRECTORS**

**ARTICLE 10:** The members of the Board of Directors are elected by college and by secret ballot, in a single ballot. In the event of a tie, a second ballot is held.

**ARTICLE 11:** No one may be elected as a member of the Board of Directors unless they are up to date with their annual contributions to the Association.

**ARTICLE 12:** (1) Notices of meetings of the Board of Directors shall be sent to members at least fifteen (15) days before the said meeting. However, this period may be reduced to at least three (3) days in the event of an emergency.

(2) The agenda and working documents are sent to members at the same time as the notices of meeting.

**ARTICLE 13:** (1) The Board of Directors may only validly sit and deliberate if at least 2/3 of its members are present or represented.

(2) Each member of the Board of Directors is entitled to one vote.

(3) Decisions of the Board of Directors are taken by a simple majority of the members present or represented. In the event of a tie, the President has the casting vote.

**ARTICLE 14:** The Director of the National Management Committee reports on matters on the agenda of the Board of Directors.

## **SECTION III: THE IMPLEMENTING BODIES**

### **PARAGRAPH I: THE NATIONAL MANAGEMENT COMMITTEE**

**ARTICLE 15:** The members of the NMC are elected by the General Meeting by a simple majority of the Members present for a term of office of four (04) years, renewable once (01).

**ARTICLE 16:** (1) The Director of the National Management Committee represents the Mutual Association in all civil and legal proceedings. Its powers are described in the Articles of the Association.

(2) In the event that the Director of the National Management Committee is absent or unable to attend, the Secretary- General shall act as Acting Director.

(3) The Director of the National Management Committee and all the officers of the said Committee are civilly and pecuniarily liable for the management of the Association's resources.

**ARTICLE 17:** The Advisors assist the Director of the National Management Committee in the performance of his duties. Their role is essentially consultative.

**ARTICLE 18:** (1) The Secretary-General, assisted by the Deputy Secretary, coordinates the Association's activities under the authority of the Director of the National Management Committee. In particular, he:

- ensures coordination between the National Management Committee and the Regional Management Committees;
- supervises the focal points set up within the various structures;
- coordinates the National Management Committee's Internal Control function;
- keeps the mail registers;
- keeps and updates the register of members;
- together with the Director of the National Management Committee, prepares the meetings of the General Assembly, the Board of Directors and the National Management Committee, for which it also acts as secretary;
- draws up the minutes, resolutions and deliberations of the General Meeting, the Board of Directors and the National Management Committee;
- coordinates the Association's communication activities;
- monitors the Association's sporting, cultural and social activities;
- holds the Association's archives;
- prepares the Association's Annual Budgeted Work Plan (ABWP) and Annual Performance Report (APR), in collaboration with the General Treasurer.

(2) If the Secretary-General is absent or unable to act, the Deputy Secretary-General will take over.

**ARTICLE 19:** (1) The General Treasurer, assisted by the Deputy General Treasurer, is responsible, under the authority of the Director of the National Management Committee, for the collection and disbursement of the Association's resources. In particular, he:

- participates in the preparation of the Association's Annual Budgeted Work Plan (ABWP) and Annual Performance Report (APR), in collaboration with the Secretary-General;
- Holds cash, bank, income and expenditure books;
- sends a monthly financial report to the Director of the National Management Committee summarising the various income and expenditure operations;
- keeps the Association's accounts;
- prepares the management account at the end of the financial year;
- attends meetings called by the Director of the National Management Committee.

(2) If the General Treasurer is absent or unable to act, the Deputy General Treasurer acts as Acting Treasurer.

**ARTICLE 20:** The Communications Officer, under the authority of the Director of the National Management Committee, ensures communication actions around the Association. As such, he:

- proposes the Association's various communication media;
- manages the Association's website;
- updates and runs the various communication platforms;
- communicates at General Meetings, Board of Directors and National Management Committee meetings, as well as at cultural and sporting events organised by the Association.

**ARTICLE 21:** The Social Affairs Officer, under the authority of the Director of the National Management Committee, monitors the social affairs of the Association. As such, he:

- ensures compliance with the social commitments of the Association to the Mutualists, in liaison with the various focal points of the National Management Committee within the different structures or groups of structures concerned;
- monitors compliance with commitments made with and by the insurance company;
- ensures the liaison between Mutualists and Insurance.

**ARTICLE 22:** Under the authority of the Director of the National Management Committee, the Sports and Cultural Affairs Officer is responsible for organising sports and cultural activities for the Association.

**ARTICLE 23:** (1) The focal points of the National Management Committee set up within CENADI, DNCM, DP and the Departments and Divisions of the Directorate-General of Budget are responsible for coordinating the Association within the structures or groups of structures to which they belong.

**ARTICLE 24:** (1) The members of the National Management Committee meet at least once a month and as often as circumstances require to plan, programme, carry out and evaluate activities relating to the management of the Association.

(2) Depending on the items on the agenda, the Focal Points and Regional Delegates may be invited to attend meetings of the National Management Committee.

(3) The Secretary-General reports on items on the agenda of meetings chaired by the Director of the National Management Committee.

**ARTICLE 25:** (1) For operational purposes, the National Management Committee may recruit support staff according to the needs of the service to carry out the tasks of duty assistant, accounting assistant, driver, cleaning and security.

(2) The amount of the remuneration of the staff recruited will be decided by the Board of Directors, on the recommendation of the National Management Committee.

## **PARAGRAPH II: REGIONAL MANAGEMENT COMMITTEES**

**ARTICLE 26:** The Members of the RMC are elected at a meeting chaired by the Director of the NMC (National Management Committee) or his representative by the Mutualists duly registered and assigned in the regions concerned by a simple majority of the Members present for a term of four (04) years, renewable once (01).

**ARTICLE 27:** The Regional Delegate represents the National Management Committee in his financial area. In particular, he:

- Ensures the smooth running and vitality of the Association;
- Ensures the feedback of information, as well as the transmission of files to the NMC;
- Sends a quarterly activity report to the Director of the National Management Committee;
- ensures the liaison between mutualists and Insurance at the regional level.

**ARTICLE 28:** The Regional Secretary is responsible for maintaining the register of members of the financial district, drafting reports and minutes as well as keeping the archives.

**ARTICLE 29:** The Regional Treasurer collects the transferred funds and pays them into an account opened in a local banking institution in the name of the Association.

**ARTICLE 30:** The Auditor verifies the accounts ex post and ensures the good management of the Regional Delegation.

**ARTICLE 31:** (1) The Director of the National Management Committee may delegate certain of his responsibilities to the Regional Delegation.

(2) The Regional Delegate reports, as necessary, on the use of this delegation.

**ARTICLE 32:** (1) The members of the Regional Management Committee meet at least once a month and as often as circumstances require to plan, programme, execute and evaluate activities relating to the management of the Association at the level of the financial district concerned.

(2) The Secretary-General reports the points on the agenda of the meetings chaired by the Regional Delegate.

#### **SECTION IV: THE CONTROL COMMISSION**

**ARTICLE 33:** (1) The Control Commission is elected at the same time as the Board of Directors and the National Management Committee.

(2) The President, the Rapporteur and the Members of the Audit Committee are elected for a period of four (04) years, renewable once (01), by the General assembly in a single-ballot majority list election.

(3) The Board of Directors guarantees their independence.

**ARTICLE 34:** (1) The Audit Committee acts as a statutory auditor and performance controller. To this end, it:

- evaluates the performance of the association management bodies, including verification of the achievement of social objectives.



- examines the conformity of expenses incurred and revenues collected in relation to the statutory objectives of the Association;
- carries out any control mission entrusted to it by the General Assembly or the Board of Directors.

(2) It has the right of inspection on site and on documents.

**ARTICLE 35:** The Finance Commission gives its opinion on the Association's Annual Performance Report before it is adopted.

**ARTICLE 36:** The Finance Commission may be contacted directly by a member who believes that a provision of the Association's texts has been overlooked, or who suspects that the management of the Association is unclear.

### **CHAPTER III: DISCIPLINARY MEASURES**

**ARTICLE 37:** Letters of resignation shall be addressed to the President of the Board of Directors under cover of the Director of the National Management Committee. The resignation is ratified by the Board of Directors.

**ARTICLE 38:** (1) Suspension decisions are taken by the Director of the National Management Board.

(2) However, the accused member may appeal to the Board of Directors, which shall have the final say in the matter.

(3) During the suspension period, a member in question loses the right to benefits granted by the Association.

(4) A member suspended for non-payment of contributions may only be readmitted after payment of all statutory contributions, including those due during the period of suspension.

**ARTICLE 39:** (1) Deregistration takes place:

- In the event of suspension for a continuous period of two (2) years;
- In the event of resignation, dismissal or removal from office;
- For any member convicted of forgery or use of forgery or damage to the Association or misappropriation of the Association's funds, without prejudice to reimbursement of sums unduly received.

(2) Striking off is decided by the Board of Directors.

(3) Deregistration is preceded by a letter of formal notice.

(4) The removal is pronounced automatically if the accused has not complied with the formal notice within two (2) months.



**ARTICLE 40:** (1) The reinstatement of a member who has resigned, been suspended (for reasons other than non-payment of annual dues) or struck off the register may only be decided by the Board of Directors, after the member has repaired the damage caused by he or she may have caused.

(2) Readmitted members must regularise their situation by paying all their outstanding annual subscriptions.

**ARTICLE 41:** Resignation, suspension or deregistration does not give the right to any reimbursement of sums paid to the Association.

**ARTICLE 42:** (1) Death is a natural reason for loss of membership of the Association.

(2) In the event of death, the rights of the deceased are settled in accordance with the requirements of ordinary law.

**ARTICLE 43:** The functions of the members of the National Management Board may be terminated before their term of office by decision of the General Assembly.

However, in the event of serious misconduct or failure to comply with the obligations of office, the Board of Directors may, as a precautionary measure, suspend a member of the National Management Board.

## **CHAPTER V: FINANCIAL PROVISIONS**

### **SECTION I: RESOURCES**

**ARTICLE 44:** The resources of the Mutual Society consist of:

1. Membership fees;
2. Contributions from members;
3. Contributions from honorary members;
4. Financial income from funds placed or deposited with credit institutions;
5. Revenue from the sale of gadgets and activities organised by the Mutual Association;
6. Profits and dividends generated from the Mutual Association's participation in the capital of companies.

**ARTICLE 45:** (1) Membership fees per active Member are set as follows:



Membership Fees Table

GROUPS	MUTUALISTS	AMOUNT IN F CFA
Group 1	Director General	100.000
Group 2	Directors and Heads of Division	75.000
Group 3	Deputy Directors and Assimilated	60. 000
Group 4	Deputy Directors, Unit Heads and Research officers and Assimilated	50.000
Group 5	Service Heads, Assistant Research Officers and Assimilated	40.000
Group 6	Bureau Heads, Cadres "A", Senior Contract Officers Categories 10 and more	30.000
Group 7	Civil Servants of category "B", Categories 7, 8 and 9 Senior Contract Officers	20.000
Group 8	Category "C" Civil Servants, Employees recruited by a decision	10.000

**ARTICLE 46:** Contributions from active mutualists are deducted at the source from the budgetary regulation bonus, with the percentage of each share fixed by a resolution of the Board of Directors.

**ARTICLE 47:** (1) Retired Members pay an annual contribution set as follows:

Table of Retirees Contributions

GROUPS	MUTUALISTS CONCERNED	AMOUNT FCFA
Group 09	Categories "A", 10 and more	30 000
Group 10	Categories "B", 7 to 9	20 000
Group 11	Categories "C", "D", Employees recruited by a decision	10 000

(2) This payment is made no later than June 30 of each year.

**ARTICLE 48:** (1) In accordance with the provisions of Article 21, Paragraph 2 of the Mutual Association Statutes, a Mutualist may affiliate a member of their family.



(2) Affiliation of a spouse, children, or parents of a Mutualist is done by request addressed to the Director of the National Management Committee specifying the person to be affiliated and proof of the relationship between the Mutualist and the affiliate (marriage certificate, birth certificate, adoption certificate...)

(3) The amounts of contributions for affiliated members are fixed by the Board of Directors through a resolution.

**ARTICLE 49:** Contributions from honorary members are voluntary and can be paid in cash, by check, by transfer, by treasury or cash bonds, or by other suitable means leaving a trace.

**ARTICLE 50:** (1) The acquisition rates for uniforms and various gadgets are fixed by the Board of Directors upon proposal by the National Management Committee.

(2) Proceeds from the sale of cloth, gadgets, and events organised by or on behalf of the Mutual Association are paid in cash, by check, or by transfer.

**ARTICLE 51:** (1) The Association may open accounts in the books of banking institutions of its choice and deposit its funds.

(2) Interest on funds so placed or deposited is accounted for by crediting the Association bank accounts.

**ARTICLE 52:** In accordance with its purpose, the Association activity may generate profits. These are paid in cash, by check, or by transfer.

**ARTICLE 53:** (1) Every receipt gives rise to the issuance of a revenue from a stub book.

(2) It must be recorded in the revenue register with indication of the deposit references in a bank account.

## **SECTION II- USES**

**ARTICLE 54:** (1) Within the framework of the Mutual Association's assistance and solidarity expenses, Mutualists benefit from the following allocations:

- Marriage allocation
- Birth allocation
- Medal allocation
- Retirement allocation
- Medical coverage
- Death allocation

(2) Affiliated members only benefit from medical coverage and death allowance.

**ARTICLE 55:** (1) On the occasion of a Member's marriage, the Association pays an allowance fixed as follows:

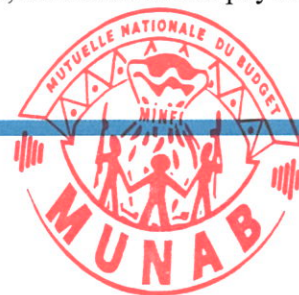


Table of marriage allowances

GROUPS	MUTUALISTS	AMOUNT IN F CFA
Group 1	Director General	600.000
Group 2	Directors and Heads of Division	500.000
Group 3	Deputy Directors and Assimilated	450. 000
Group 4	Sub-Directors, Unit Heads and Research Officers and Assimilated	400.000
Group 5	Service Heads, Assistant Research Officers and Assimilated	350.000
Group 6	Category "A" Bureau Heads, Categories 10 Senior Contract Officers and more	300.000
Group 7	Category "B" Civil Servants, Categories 7,8 and 9 Senior Contract Officers	250.000
Group 8	Category "C" Civil Servants, Employees recruited by a decision	200.000
Group 09	Category "A" Retirees, Categories 10 and more	300.000
Group 10	Category "B" Retirees, Categories 7 to 9	250.000
Group 11	Category "C" Retirees, Category "D" Employees recruited by a decision	200.000

(2) The Mutualist is entitled, during their lifetime as a member, to a single marriage allowance.

**ARTICLE 56:** When a child is born in the Mutualist's household, the Mutualist will receive an allowance of 100,000 FCFA per child to celebrate the event. If both (2) spouses are Mutualists, each spouse is entitled to his or her own birth grant.

**ARTICLE 57:** When a Mutualist is decorated, the Association will pay a decoration allowance of 150,000 F CFA, regardless of the number or type of medals received.

**ARTICLE 58:** (1) When a Mutual Member is entitled to retire, the Association will pay him/her a retirement allowance set as follows:



**Table of Retirement Benefits**

<b>GROUPS</b>	<b>MUTUALISTS</b>	<b>AMOUNT IN F CFA</b>
Group 1	Director General	600.000
Group 2	Directors and Heads of Division	450.000
Group 3	Deputy Directors and Assimilated	400. 000
Group 4	Sub-Directors, Unit Heads and Research Officers and Assimilated	350.000
Group 5	Service Heads, Assistant Research Officers and Assimilated	300.000
Group 6	Category "A" Bureau Heads, Categories 10 Senior Contract Officers and more	250.000
Group 7	Category "B" Civil Servants, Categories 7, 8 and 9 Senior Contract Officers	200.000
Group 8	Category "C" Civil Servants, Employees recruited by a decision	100.000

(2) This allowance may be replaced by a complementary retirement

**ARTICLE 59:** (1) When a Mutualist or an affiliated member is ill, expenses generated by their care are covered by the Association in accordance with the terms defined under an insurance policy subscribed for this purpose.

(2) Pending the implementation of the insurance policy, hospitalization costs for a Mutualist or affiliated member in a health facility approved by the Board of Directors are reimbursed as follows:

- Consultation: 50%
- Pharmaceutical costs: 50%
- Hospitalization costs:
  - Public hospital: 40%
  - Private hospitals : 20%
- Dental care:
  - Public hospitals: 40%
  - Private hospitals : 15%
- Medical tests :
  - Public laboratoires : 30%
  - Private laboratoires : 20%



- Medical glasses: 50% once every two years.  
Children get one-third, and spouse gets two-third, and spouse gets two-thirds.
- (3) Supporting documents for reimbursement of hospitalization, medical, and/or pharmaceutical expenses are determined by a decision of the Board of Directors.

**ARTICLE 60:** (1) When a Mutualist or an affiliated member dies, the Association pays an allowance to their beneficiaries to contribute to the organisation of their funeral.

(2) The death allowance may be managed under the insurance policy subscribed for the benefit of Mutualists and affiliated members if applicable.

(3) Pending the implementation of the insurance policy, in case of death, the allocation is paid as follows:

- Mutualist: 300,000 FCFA
- Spouse: 200,000 FCFA
- Parent: 100,000 FCFA
- Child: 50,000 FCFA

**ARTICLE 61:** (1) The death allowance for funeral expenses of a deceased member is paid to the spouse.

(2) In case of multiple spouses, the death allowance is paid in the presence of all the widows.

(3) In the absence of a spouse, the death allowance is paid to the children if they are adults.

(4) In the absence of adult children or if there are no children, the death allowance is paid to the parents.

**ARTICLE 62:** The death allowance for funeral expenses of a deceased affiliated member is paid to the member who affiliated them.

**ARTICLE 63:** (1) The Association's expenses are paid by means of a payment order drawn up on the basis of the supporting documents attached. This form must bear the double signature of the Director of the National Management Board or the Secretary-General and the General Treasurer.

(2) All expenditure shall be recorded in a register with payment references and accounted for immediately.

**ARTICLE 64:** The following accounting books are mandatory:

- Membership and contribution book
- Classic double-entry journal
- Individual member account
- Administrative account



- Management account

## CHAPTER VI: MISCELLANEOUS AND FINAL PROVISIONS

**ARTICLE 65:** The terms of physical assistance of Mutualists during happy or sad events are described in a procedures manual.

**ARTICLE 66:** Benefits of the Mutual Association take effect thirty days after the date of membership.

**ARTICLE 67:** Any modification of the Internal Regulations must be approved by the General Assembly.

**ARTICLE 68:** These Internal Regulations were adopted by the MUNAP-DGB General Assembly on **February 1, 2025** and repeal all provisions of the previous Internal Regulations.  
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**The President of the General Assembly**



**EDOU ALO'O Cyrill**