

REPUBLIQUE DU CAMEROON
PAIN-TRAVAIL-PATRIE

MINISTRE DES FINANCES

SECRETARIAT GENERAL

DIRECTION GENERALE DU BUDGET

Mutuelle Nationale du Budget



REPUBLIC OF CAMEROON
PEACE-WORK-FATHERLAND

MINISTRY OF FINANCE

GENERAL SECRETARIAT

DIRECTORATE GENERAL OF BUDGET

National Staff Association of Budget

STATUTES



8

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FOREWORD

Having regard to Article 7 of Law N° 90/053 of December 19, 1990 on freedom of association;
In view of Order N°001206/A/MINFI/CAB of May 22, 2020 fixing the methods of distribution of the product of the 5% quota of non-tax and non-oil revenue for the benefit of the administration in charge of budgetary regulation;

In view of Receipt No. 000675/RRDA/J06/SAAJ/BAPP establishing in 2012 the National Mutual Fund for Personnel of the Directorate General of Budget (MUNAP-DGB);

Having regard to Resolution No. 20/R/MUNAP-DGB/CA of November 30, 2023 approving the launch of the procedure for revising the Articles of the Association and the internal regulations;

Considering the ministerial vision of promoting the well-being of State employees with a view to improving their administrative performance;

Considering the desire of the managers and staff of the various structures in the 034 Programme "Budget Management" to work together on a Mutual Insurance Society adapted to the context;

The staff of the various structures of the aforementioned Programme, meeting at the General Assembly, adopt the following Articles of the Association:

TITLE I: GENERAL PROVISIONS

CHAPTER I: THE CREATION, NAME, REGISTERED OFFICE, DURATION AND THE PURPOSE

ARTICLE 1: (1) A Mutual Association called "Mutuelle Nationale du Budget", abbreviated as "MUNAB", hereinafter referred to as the 'Mutual Association', is created for an unlimited period between the staff of the Directorate General of Budget (DGB), the National Centre of Computer Development (CENADI), the Department of Standardization and Stores Accounting (DNM) and the Forecast Division (DP) of the Ministry of Finance, without distinction of sex, rank, status or religion.

(2)- Its head office is in Yaoundé.

(3)- Its motto is: "Our strength in our professionalism".

ARTICLE 2. The aim of the Association is to create, maintain and promote solidarity and self-fulfilment among its members.

For this purpose:

(1)- It promotes mutual assistance between its members in the event of happy or unfortunate events;

(2)- It organises socio-economic, cultural, recreational and sporting activities for its members;

(3)- It facilitates relations between its members, credit and insurance institutions;



(4)- It can provide various services by itself or through structures that it can create.

CHAPTER II: MEMBERSHIP

ARTICLE 3. The MUNAB is made up of:

- Honorary members;
- Active members, hereinafter referred to as "Mutualists".

ARTICLE 4. The following are "Honorary Members" of MUNAB:

- Any public servant who has belonged to the structures referred to in Article 1, paragraph 1 and who holds or has held the position of Member of the Government, Secretary-General or Directorate General of a public or semi-public entity;
- Any natural or legal person interested in the objectives pursued by MUNAB and who decides to make a contribution to its development, free of charge.

ARTICLE 5. "Mutualists" are:

- staff of the structures referred to in Article 1, paragraph 1 who have paid their membership fee and regularly pay their statutory contributions;
- Persons from the structures referred to, in Article 1, paragraph 1 who are on secondment, on availability or entitled to retire, provided they have paid their statutory contributions.

ARTICLE 6. (1) Membership as a Mutualist is lost by:

- resignation;
- suspension;
- expulsion;
- death.

(2) -The terms of application of the provisions of paragraph 1 above are determined by the internal regulations.

TITLE II: MANAGEMENT BODIES

ARTICLE 7. The administration of the Association is carried out by the following bodies:

- The General Assembly;
- The Board of Directors;
- Executive bodies;
- The Control Committee.



CHAPTER III: THE GENERAL ASSEMBLY

ARTICLE 8. (1) The General Assembly is the supreme body of the Association. As such, it:

- defines the broad guidelines for the Association's activities;
- elects the members of the Board of Directors, the members of the National Management Committee and the members of the Audit Committee;
- adopts and amends the Statutes and Internal Regulations;
- approves the Activity Report of the President of the National Management Committee.

(2) It is composed of all Mutualists.

(3) The work of the General Meeting is chaired by the Director General of Budget. If unable to attend after a meeting has been convened, the President of the Board of Directors shall chair the proceedings of the General Assembly.

(4) The President of the National Management Committee provided for in Article 13(2) below shall report on matters on the agenda.

ARTICLE 9. (1) The General Assembly is convened every three (02) years in ordinary session by its President.

(2) The notice convening the General Assembly shall state, in particular, the place, date and time of beginning of work.

(3) Its decisions are taken by a simple majority of the members present. In the event of a tie, the President has the casting vote.

(4) It may also meet in extraordinary session if necessary, at the call of its President or at the request of 2/3 of its members. In this case, decisions are taken by a 2/3 majority of the members present.

(5) Each member is entitled to one vote in case of a vote.

CHAPTER IV: THE BOARD OF DIRECTORS

ARTICLE 10: (1) The Board of Directors of the Association comprises 12 (twelve) members elected and distributed by college as follows:

- College of Directors and Heads of Division: 2 members;
- College of Deputy Directors and Assimilated: 1 member;
- College of Regional Finance Controllers: 1 member;
- College of Ministerial Financial Controllers: 1 member;
- College of Specialised Financial Controllers: 1 member;



- College of Divisional Financial Controllers: 1 member;
- College of Service Heads and Assimilated: 1 member;
- College of Bureau Heads: 1 member;
- College of cadres: 1 member;
- College of Employees: 1 member;
- College of retirees: 1 member.

(2) The members of the Board of Directors are elected for a term of four (4) years, renewable once.

(3) The Board of Directors is chaired by the representative of the College of Directors and Heads of Division.

(4) The Board of Directors shall meet at least two (2) times a year and shall be convened by its President. It may meet in extraordinary session if convened by its President or at the request of half of its members.

In all cases, it must meet before each General Assembly.

(5) Membership of the Board of Directors is free of charge. However, directors receive a sessional allowance and are entitled to reimbursement of expenses incurred during sessions.

ARTICLE 11. The Board of Directors has extensive powers to evaluate the management of the Association. As such, by Resolution, it:

- sets the Association's action programme;
- examines investment projects proposed by the National Management Committee;
- adopts the Association's budget;
- adopts the activity reports;
- finalises the accounts and annual financial statements (administrative and management);
- adopts the draft agenda for the Annual General Meeting and all documents submitted to that body;
- notes the list of honorary members proposed by the National Management Committee;
- proposes, in the event of revision, approval of the Statutes and Internal Regulations to the General Assembly.



CHAPTER V: IMPLEMENTING BODIES

ARTICLE 12. The daily management of the Association is ensured by:

- National Management Committee (NMC);
- Regional Management Committees (RMC).

SECTION I: THE NATIONAL MANAGEMENT COMMITTEE

ARTICLE 13. (1) The NMC is the Association's executive body.

(2) The NMC is made up of:

- A Director;
- Two Advisors;
- A Secretary-General;
- A Deputy Secretary-General;
- A General Treasurer;
- A Deputy General Treasurer;
- A Communication Officer;
- A Social Affairs Officer;
- A Sports and Cultural Affairs Officer.

(3) Its membership is representative of all structures.

The members of the National Management Committee are elected for a term of four (4) years, renewable once.

(5) Apart from the Director, the responsibilities of the other Members of the NMC are specified by the Internal Regulations.

ARTICLE 14. (1) The Director of the NMC directs and represents the Association in all civil and legal acts.

(2) In this capacity, he is responsible in particular for:

- to define and implement the general policy of MUNAB;
- to manage MUNAB resources;
- to convene and chair meetings of the National Management Committee;
- to convene and chair meetings with the Regional Management Committees;
- to propose to the Board of Directors any measures necessary for the smooth running of the Association;
- to report on matters on the agenda of the General Assembly and the Board of Directors;



- to ensure the pooling of resources;
- to carry out all the tasks entrusted to it by the General Assembly and the Board of Directors.

(3) The Director of the NMC is the authorising officer for the Association's budget.

(4) In the event of the incapacity, unavailability or inability to act of the Director of the National Management Committee, the Secretary-General shall act as acting Director.

ARTICLE 15. (1) Focal points of the National Management Committee are set up within CENADI, DNCM, DP, the Departments and Divisions of the Directorate General of Budget, the Ministerial Financial Controls and the Specialised Financial Controls.

(2) The Focal Points are responsible for promoting the association within the structures or groups of structures to which they belong.

(3) The NMC Focal Points are designated by the structures or groups of structures to which they belong.

SECTION II: REGIONAL MANAGEMENT COMMITTEES

ARTICLE 16(1) The Regional Management Committees (RMC) are responsible for relaying and coordinating the Association's activities in the regions.

(2) RMCs are made up of:

- a Regional Delegate;
- a Regional Secretary;
- a Regional Treasurer;
- a Statutory Auditor.

(3) The members of the Regional Management Committees are elected for a term of four (4) years, renewable once.

(4) In the event of disability, unavailability or incapacity of the Regional Delegate, the Regional Secretary takes over in the interim.

(5) The responsibilities of the CRG Members are specified in the Internal Regulations.

CHAPTER VI: THE AUDIT COMMITTEE

ARTICLE 17. (1) The Audit Committee is responsible for auditing the accounts, inspecting the management bodies and assessing their performance, including verifying that social objectives have been met.

(2) It includes:

- A President;
- A rapporteur;
- Two (02) members.



- (3) The members of the Control Commission are elected for a four-year term, renewable once
- (4) Their powers are specified in the internal regulations.

TITLE III: FINANCIAL PROVISIONS

CHAPTER VII: GENERAL PRINCIPLES

ARTICLE 18. The Association’s financial year runs from the period of January 1 to December 31.

ARTICLE 19. The financial and accounting management of the Association is subject to the rules of private accounting.

ARTICLE 20. The resources and expenditures are recorded in a balanced budget voted and adopted by the Board of Directors.

ARTICLE 21. (1) Mutualists are classified by Group as follows:

GROUPS	MUTUALISTS
Group 1	Director General
Group 2	Directors and Heads of Division
Group 3	Deputy Directors and Assimilated
Group 4	Sub-Directors, Unit Heads, Research Officers and Assimilated
Group 5	Service Heads, Assistant Research Officers and Assimilated
Group 6	Category A Bureau Heads, Cadres, Senior Contract Officers Categories 10 and more
Group 7	Category B Civil Servants, Senior Contract Officers Categories 7,8 and 9
Group 8	category C Civil Servants, Employees recruited by a decision
Group 9	Retirees categories A,10 and more
Group 10	Retirees categories B,7 to 9
Group 11	Retirees Categories C,D, Employees recruited by a decision

(2) The spouses, children, and parents of a Mutualist can benefit from the insurance policy, provided they have been affiliated by the said Mutualist and are up to date with their contribution.

(3) The affiliation modalities and the contribution amounts for affiliated members are defined by the Internal Regulations.



CHAPTER VIII: RESOURCES

ARTICLE 22. The Association's resources come from:

1. membership fees;
2. member contributions
3. financial income from funds placed or deposited with credit institutions;
4. income from activities organised by the Association;
5. profits and interest from investments made by the Association;
6. contributions from honorary members.

ARTICLE 23. (1) The membership fees per Member are set out in the Internal Regulations.

(2) They are paid only once.

ARTICLE 24. The contributions of active mutualists are deducted at source from the budget regulation premium, the percentage of each share of which is set by a resolution of the Board of Directors.

ARTICLE 25. (1) Retired Mutualists pay an annual contribution, the amount of which is set out in the Internal Regulations.

(2) This payment must be made no later than June 30th each year.

CHAPTER IX: EXPENDITURES

ARTICLE 26. (1) The Association's expenses include:

- assistance and solidarity expenses;
- management expenses;
- capital expenditure.

(2) Assistance and solidarity charges concern the medical care of the mutualist or his beneficiaries where applicable, supplementary retirement, allowances and benefits provided to mutualists in the event of happy or unfortunate events.

(3) the costs linked to supplementary retirement constitute a provision made by each active mutual member to benefit during their retirement from a life annuity additional to that provided by the Administration or from a reconversion fund.

(4) Administrative expenses include the Association's operating costs.

(5) Investment costs relate to development activities.

(6) The amounts relating to assistance expenses are set out in the Internal Regulations and vary according to the group to which they belong.



ARTICLE 27. Mutualists are entitled to an allowance in the event of marriage, childbirth, decoration or retirement, the respective amounts of which are set out in the Internal Regulations.

ARTICLE 28. The Association's expenses relating to the medical care of its members or their dependants, where applicable, and to supplementary pensions are managed under an insurance policy.

TITLE IV: MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 29. Any amendment to the Articles of the Association must be approved by the General Assembly on the recommendation of the Board of Directors.

ARTICLE 30. (1) The Association may only be dissolved by an Extraordinary General Meeting acting by a majority of at least 2/3 of the members present.

(2) In addition to dissolution, the General Assembly decides on the distribution of the association's assets in accordance with current legislation.

ARTICLE 31. The Internal Regulations will determine how the Association operates.

ARTICLE 32. (1) The present Statutes were adopted by the General Assembly of MUNAP-DGB on **February 1, 2025** and repeal all provisions of the previous Statutes of MUNAP-DGB.

(2) The adoption of these Articles of Association shall result in the dissolution of MUNAP-DGB.

(3) The assets and liabilities of MUNAP-DGB are transferred to MUNAB.

The President of the General Assembly



EDOU ALO'O Cyrill