LEGAL FRAMEWORK FOR PARTNERSHIP CONTRACTS IN CAMEROON

LAWS AND ENFORCEMENT TEXTS

2013 Edition
Republic of Cameroon
Peace - Work - Fatherland

Support Council for the Realization of Partnership Contracts
P.O Box 33745 Yaounde-Cameroon
Email: info@ppp-cameroun.cm
Tel: 00237 22 23 92 92

Legal Framework for Partnership Contracts in Cameroon
Laws and Enforcement Texts

2013 Edition
**Legal Framework for Partnership Contracts: Laws and Enforcement Texts**

**CONTENT**

05. Law n° 2006/012 of the 99th December 2006 stating general regulations of partnership Contracts.

17. Decree n° 2008/035 of the 23rd January 2008 Organising and ruling the Sill Board for the implementation of Partnership Contracts.

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49. Law n° 2008/009 of the 16th July 2008 stating the accounting, financial and tax system applicable to partnership Contracts.

57. Order No. 186/CAB/PM of 15 November 2011 to fix the rates and conditions for the collection of fees payable for partnership contracts.

Law nº 2006 / 012 of the 29th December 2006 stating general regulations of Partnership Contracts.

After deliberations and adoption by the National Assembly, the President of the Republic publishes the law hereunder stated:

CHAPTER I
GENERAL PROVISIONS

SECTION 1:
The present law fixes the general regulations of Partnership CONTRACTS

SECTION 2:
(1) The Partnership Agreement operates, within the framework of large scale technical and financial projects, the partnership relations between:
- A corporate body and one or many other corporate bodies;
- A corporate body and one or many other privates bodies  

(2) The Partnership Agreement is an agreement in which the State or any of its Representatives assign to a third party, for a certain period of time, in accordance with the duration of investments depreciation or approved financial clauses, part or full responsibilities of the following stages of an investment project:
- Conception Works or necessary equipment for the public service;
- Financing;
- Works and equipment transformation ;
- Maintenance and servicing;
- Operations or Management.

(3) If need be, other service provisions converging to the mission which the PUBLIC CONTRACTOR is assigned to, can also be requested from a third party in the framework of the partnership agreement.

SECTION 3:
The PUBLIC CONTRACTOR’s contracting partner shall manage works to be achieved. He can partake of part or full conception of the job.

SECTION 4:
Without prejudice of provisions of the present law, as well as those provided in the partnership agreement clauses,
the operating companies and their contracting partners are subject to the common law.

CHAPTER II.
CONTENT AND RESCOURSE CONDITIONS OF THE PARTNERSHIP AGREEMENT

I - CONTENT OF THE PARTNERSHIP AGREEMENT

SECTION 5:
The partnership agreement embodies clauses in connection with:

- Its duration;
- Sharing of risks between the PUBLIC CONTRACTOR and his contracting partners
- The performance targets assigned to the contracting partner, mainly those concerning the quality of services, the quality of works and equipment, the conditions they are put at the disposal of the PUBLIC CONTRACTOR, and if need be, their level of acquaintance.
- The remuneration of the contracting partner; the conditions which are considered in terms of calculation, investment, functioning and financing costs, and if need be, the takings the contracting partner is entitled to, in carrying out various tasks, in order to meet the requirements of the PUBLIC CONTRACTOR; the reasons and clauses of variations in the course of the agreement and payment clauses, mainly when in a year, amounts owed by the PUBLIC CONTRACTOR to
the contracting partner and which are subject to penalties or sanctions deserve a compensation;

- The contracting partner’s commitments to bind with the respect of transferring works and equipment to the public service through the PUBLIC CONTRACTOR who is in charge of meeting the requirements of the Public Service;

- The control and monitoring clauses of the running of the contract by the PUBLIC CONTRACTOR, with respect to the performance objectives as well as the conditions used by the contracting partner to call off other companies for the execution of the contract; his commitment to allot part of the contract to small and medium size companies and craftsmen.

- The obligations commissioned to the bearer of the partnership agreement when he call off subcontractors in the construction of works and equipment; to sign a bail for the payment of their services alongside with the work achievement;

- The applicable provisions if the contracting partner fails to meet the performance requirements;

- The conditions appealing for a codicil or, if there is no agreement, for a unilateral decision of the PUBLIC CONTRACTOR, to bring in modifications of some aspects of the contract or its cancellation, taking into account the PUBLIC CONTRACTOR’s needs, technological innovations and modifications of financing conditions given to the contracting partner. The PUBLIC CONTRACTOR’s control on the partial or full contract.
- In case of the contracting partner's defaults, the continuity of the public service is assured, mainly when the cancellation of the contract is decided.
- The transfer clauses to the PUBLIC CONTRACTOR, at the end of the contract, of works and equipment;
- The obligation of the owner of the contract to subscribe an insurance covering all the risks.;
- The conditions of the environment impact studies and preservation clauses;
- The consequences at the end of the contract, anticipated or not, of the ownership of works and equipment;
- The prevention clauses and settlement of conflicts and the conditions, if need be, to call upon an arbitration in accordance with the Cameroon law;
- The obligations in connection with the transfer of technology, training and use of the Cameroon workforce.

II - RESCOURSE CONDITIONS TO THE PARTNERSHIP AGREEMENT

SECTION 6
(1) The partnership agreement can be approved, only if the implementation of projects which were efficiently assessed by the PUBLIC CONTRACTOR before the signing procedure:
- shows that, owing to the complexity of the project, the PUBLIC CONTRACTOR is not able to define alone and in advance technical means likely to fulfil his
needs or to build a financial and legal framework of the project, or if the project requires an emergency action;

- Exposes with precision economical, financial, legal, administrative frameworks which were taken into account further to a comparative analysis in terms of global costs, performance and risks sharing, different options to be considered at the signing session of a partnership agreement.

(2) The call for tender procedure is absolutely preceded by the counsel’s opinion of the Minister in charge Finance.

SECTION 7
The assessment provided for in Section 6 above shall be carried out by an expert body whose organization and functioning shall be laid down by decree of the President of the Republic.

CHAPTER III
SELECTION MODE OF THE CONTRACTING PARTNER AND CONDITIONS OF PERFORMANCE OF THE PARTNERSHIP AGREEMENT

I - SELECTION MODE OF THE CONTRACTING PARTNER

SECTION 8
(1) The signing of the partnership agreement is subject to principles of free access, fair treatment of applicants,
objectivity of competition and transparency procedures.

(2) The public call for tender is launched by the Public Authority. It is preceded by an advertising campaign calling for several bids in the conditions provided by a decree.

(3) However, even in case a single application, it is examined in accordance with the provision of Section 9 hereunder.

SECTION 9

(1) The selection of the contracting partner undergoes the following steps:
- The preselection;
- The pre-qualification dialogue
- The adjudication

(2) On the basis of documents provided by candidates, the preselection is carried out to put aside higher qualified technical and financial bids which meet the requirements of the PUBLIC CONTRACTOR.

(3) The pre-qualification dialogue is a consultation between the PUBLIC CONTRACTOR and preselected candidates in order to set down technical means as well as the financial and legal framework likely to meet the PUBLIC CONTRACTOR’s requirements. Furthermore it helps to know the capacities and experience of the candidates.

(4) The adjudication is the final step of the selection procedure of the bids and the designation of the contracting partner
(5) The selection clauses of the PUBLIC CONTRACTOR’s contracting partner are decided by decree.

SECTION 10

(1) The contract is assigned to the candidate whose bid is economically good value.

(2) The attribution criteria include the costs of the bids, the performance objectives defined in accordance with the subject of the contract and the share of the contract’s realisation the candidate want to assign to small and medium size companies or local craftsmen.

(3) Other criteria in connection with the subject of the contract can be considered, mainly the technical and innovating value of the bids, the achievement deadline of the works or equipment, their aesthetic or functional quality.

SECTION 11

(1) Bidders for the contract cannot be:
   - Legal entities whose leaders have been convicted for the last five years for any crime or misdemeanour;
   - Legal entities that are undergoing legal liquidation or being legally care taken or being subject to equivalent procedures governed a foreign law.
   - Legal entities who, on the 31st December of the previous year which was the launching year of the contract, didn’t settle their tax and social obligations.

(2) Provisions of the present Section are applicable to candidates as well as their members.
SECTION 12

(1) As soon as the contract is attributed, the PUBLIC CONTRACTOR informs the other candidates that their bids were rejected.

(2) The contract is notified to the selected bid before the start of the execution.

(3) When he suspends the signing of the contract, the PUBLIC CONTRACTOR informs the candidates who are free to claim for compensation in conformity with clauses of the decree.

II - CONDITIONS OF EXECUTION OF THE PARTNERSHIP AGREEMENT

SECTION 13

(1) When a contract assigns to the contracting partner part or full conception of the works, the contracting partner is bound to identify a team of contractors in charge of the conception of works and the monitoring of their realisation, to require an architectural project if they concern buildings and civil engineering works, in order to assess their quality and consider it as a criterion of contract attribution.

(2) When the PUBLIC CONTRACTOR assigns part of the conception of works to the contracting partner, he himself can call upon a team of contractors for the conception of his share.
TAX, FINANCIAL, LAND AND REAL STATE PROVISIONS

I - FINANCIAL AND TAX SYSTEM

SECTION 14
The partnership CONTRACTS and the PUBLIC CONTRACTOR’s contracting partner’s performance are subject to a specific financial and tax system fixed by the law.

SECTION 15
Transactions carried out in the partnership agreement are subject to the exchange system in force in Cameroon and benefit from guarantees attached to them.

II - LAND AND REAL ESTATE SYSTEM

SECTION 16
Land and real estate operations carried out within the partnership agreement are subject to the laws and regulations in force in Cameroon.

SECTION 17
When the contract occupies a public estate, it stands as an authorization of occupation in the course of its duration. The owner of the contract has the rights connected with the works and equipment. These rights entitle him to the owner’s prerogatives and obligations, in the conditions and limits defined by the clauses of the contract with the aim to guarantee the integrity and the transfer of the public domain.
CHAPTER V
SANCTIONS

SECTION 18
(1) The PUBLIC CONTRACTOR can take sanctions against the contracting partner's default without prejudice of legal prosecution, if after notification of the contract or at any time of its execution, it appears that:
   - the partner has willingly hidden or distorted information which has led to his selection;
   - the clauses of the contract are not respected
(3) Applicable sanctions and the procedure resulting from them are determined by a decree.

CHAPTER V
FINAL, TRANSITIONAL, AND VARIOUS PROVISIONS

SECTION 19
Conditions of designation of the person empowered to sign contracts, on behalf of the State or any of its members are fixed by decree.

SECTION 20
Contracts signed before the publishing date of the present law remain in force during the time it was contracted.

SECTION 21
Application clauses of the present law are fixed by decree.
SECTION 22
The present law shall be recorded and published in accordance with emergency procedures, then enclosed in the official gazette in French and in English.

Yaounde, the 29th December 2006

THE PRESIDENT OF THE REPUBLIC
Paul BIYA
Decree n° 2008 / 035 of the 23rd January 2008 which organises and manages the Sill Board implementing Partnership Contracts.

THE PRESIDENT OF THE REPUBLIC

Mindful of the Constitution;
Mindful of the law n° 2006/012 of the 29 December 2006
Fixing the general system of Partnership contracts

DECREES:

CHAPTER I
GENERAL PROVISIONS

SECTION 1
(1) The present decree states the organisation and functioning of the expert organism in charge of assessing
eligible projects of partnership CONTRACTS provided in Section 7 of the law no° 2006/012 of the 29th December 2006 organising the general system of partnership Contracts.

(2) The aforementioned organism is named “Sill Board for Implementing Partnership CONTRACTS” (S.B.I.P.A) hereunder standing as “The Board”

SECTION 2

(1) The Board is placed under the authority of the Prime Minister. It is independent financially and self-governed.

(2) Its head office is located at Yaounde

SECTION 3

(1) The Board’s mission is to contribute, through its expertise, in creating or renewing public infrastructures and equipment, as well as improving the quality of the public service within the framework of bigger technical and financial projects to be achieved through a partnership agreement.

Therefore, it is in charge of:

- Elaborating mechanisms implementing contracts;
- Assessing the public projects feasibility within the partnership framework;
- Attending to negotiations, control and monitoring projects;
- Examining any questions in connection with projects to be carried out, mainly in terms of defining priorities and the selection mode of the contracting partner;
- Informing public organisms decentralised territorial communities, business forums and the general public on the public management concept in terms of partnership.
- Promoting better practices in the building and managing public projects within the partnership agreement framework;
- Spreading and vulgarising the Cameroon system of partnership CONTRACTS;
- Implementing and/or adapting necessary technical and legal tools to be applied in the partnership agreement;
- Training, developing a national expertise and watching out innovations of management procedures of public projects within the partnership agreement framework;
- Working out technical and legal tools of projects analyses and selection of partners;
- Defining an ethic code in connection with the Board’s activities.
- Contributing, through its expertise, in the selection of the contracting partner;

(2) The Board achieve any other mission assigned to them by the Government.

(3) The Board can be contacted by public authorities, decentralised local communities, public institutions, government and part government-owned companies, private and civil society sectors on any questions needing their competence.
SECTION 4
Subject to provisions of Section 16 of the present decree, the points of view of the Board are independent and powerful in their domain of competence.

SECTION 5
The Board publishes an annual report of their activities, the level of execution of projects and their impact in the social and financial aspects.

CHAPTER II
ORGANISATION AND OPERATION

SECTION 6
In the achievement of their mission, the Board comprise:
- A chairman
- Advisers' committee
- A technical Secretariat

SECTION 1
THE CHAIRMAN

SECTION 7
The chairman is appointed by a presidential decree among well-known professional personalities

SECTION 8
(1) The Chairman manages the financial, technical and administrative matters of the Board. Therefore:

- He publishes the deliberations and sign points of view of the advisers’ committee
- Approve projects built by the Technical Secretariat
- Runs the budget of the Board
- Assure the representation of the Board in the achievement of their missions.

(3) The Chairman can delegate part of his powers to the Technical Coordinator

SECTION III
THE ADVISERS’ COMMITTEE

SECTION 9
(1) The advisers’ committee is presided over by the Chairman of the Board.

It comprises:

- A representative of the Presidency of the Republic
- A representative of the Prime Minister’s Office
- A representative of the Ministry of Finance
- A representative of the Ministry of Public Works
- The president of the Bar
- The chairman of the National Civil Engineering order.
- The chairman of the National Order of Architects.
- The chairman of the Professional Association of Credit institutions in Cameroon.
- The chairman of the Employers’ Commission in Cameroon.
- The chairman of the Industrial Trade Unions in Cameroon.
- The chairman of the Insurances Professional Association.

(2) Government services appoint their representatives.
(3) Members of the Board are approved a decree of the Prime Minister.

SECTION 10
(1) The advisers’ committee examines the evaluation reports of eligible projects in Partnership Agreement system submitted by the chairman of the Board after a thorough examination of the Technical Secretariat;
(2) The aforementioned examination of the evaluation reports must be approved by a feasibility notification of the project.
(3) The Committee’s notification keeps with the standards. It binds with the decision to launch the selection procedure of the PUBLIC CONTRACTOR’s partner.
(4) The Chairman of the Board can, if need be, put on meeting agendas any investment matters from the Government for the modernisation of infrastructures, equipment and services;

SECTION 11
Cannot take part in the deliberations of contracts tenders, any member of the Advisers’ committee who is a service provider or shareholder, directly or indirectly, in a company
or a corporate involved in the selection of a contracting partner

SECTION 12
(1) Apart from organisation and operation-oriented questions, the Advisers’ committee, proposes analysis topics to the Board and makes easier the expression of people interested in the development of Partnership CONTRACTS. Therefore, it is in charge of:
- Recruiting the Technical Coordinator and the Board’s experts;
- Recruiting the Technical Secretariat staff;
- Adopting the operating and equipment budget, the business plan as well as accounts and financial statements of the Board.
- Fixing the remuneration and allowances of the staff
- Sanctions the Coordinator of the Technical Secretariat of the Board.
- Sanctions the experts and administrative staff.
(2) In case of dismissal of the Coordinator of the Technical Secretariat, the Advisers’ committee takes all necessary measures to insure a soft running of the Board businesses.

SECTION 13
(1) The Advisers’ committee meets after notification of its chairman.

(2) In case of absence, any member can be represented in the committee meeting by another mem-
ber. A member is entitled to represent not more than one in a session.

(3) The Advisers’ committee can run the deliberations if and when 2/3 of the members are present or represented.

(4) The decisions of the Advisers’ committee are taken at a 2/3 majority when it’s above the simple majority.

SECTION 14
The Chairman of the Advisers’ committee can call for any individual or legal entities, because of his expertise or competence to attend the meetings of the Board with a consultative voice.

SECTION 15
The secretariat of the Board Committee is handled by the Coordinator of the Technical Secretariat.

SECTION 16
Notifications and minutes of the deliberations of the Committee are channelled to the Prime Minister who holds the power to carry out reforms.

SECTION 17
(1) The chairman of the Board is entitled to a monthly wage.

(2) The chairman and the members of the Committee shall benefit from a session allowance for meetings.
(3) The monthly wage and session allowance mentioned in paragraph 1 & 2 are fixed by the prime Minister on proposal of the Advisers’ committee.

II - THE TECHNICAL SECRETARIAT

SECTION 18
In its capacity as the technical and administrative organ, it comprises:
- The Technical Coordinator
- Experts
- The Administrative staff

SECTION 19
(1) Under the authority of the chairman of the Board, The Technical Coordinator:
- Prepares the budget, the business plan, activities reports, as well as accounts and financial reports to be examined by the Advisers’ committee for approbation and decision.
- Prepares the salary grid and allowance of the Board members;
- Submit to the Chairman proposals for staff recruitment;
- Prepares the deliberations of Technical Coordinator;

SECTION 20
(1) The recruitment of the Technical Coordinator and experts is made by the Advisers’ Committee in accordance with hereunder proceeding:
- Call for tenders
- Examination of tenders’ files in the conditions of equity, objectivity and transparency;
- Selection of candidates on the basis expertise criteria, professional experience and of probity;
- Issuance of a waiting list of at least two candidates per post per order of merit;
- Publishing of results;

(2) The recruitment becomes final at the signing of the job contract by the Chairman.

(3) The Technical Coordinator and the experts are recruited for a period of five years renewable once.

SECTION 21

(1) Experts should be well-known professionals in the domain conception, studies, control, cancellation and sociological, legal, financial, economical, and technical evaluation of projects, infrastructures, equipment, servicing and maintenance, operations or management, and intellectual services.

(2) The board is made of a permanent twelve-expert team or more, recruited in the following professions:
- Two financial engineers
- Two jurists (Legal advisers)
- Two civil engineers
- Two architects/Town-planners
- Two technical engineers
- Two public administration engineers
(3) In order to complete its expertise in a specific domain, the Board can possibly call upon paramount organisms or institutions in building complex projects.

SECTION 22

(1) The administrative staff, which cannot exceed eight people, is recruited by the Chairman of the Board. The recruitment becomes effective after the notification of the Advisers’ Committee and the signing of the job contract by the Chairman in accordance with the labour code.

(2) Staff managed by the Public Service (Civil Servants) can join the board in conformity with the borderlines fixed in paragraph mentioned above.

CHAPTER III
FINANCIAL PROVISIONS

I - RESOURCES

SECTION 23

(1) The Board resources come from:
- Annual provision from the State budget;
- Possible contributions from the private sector and development partners
- Donations and legacy;
- Any other appointed resources;

(2) The Board’s financial resources are public funds. They are spent in accordance with the rules provided by the State financial system.

II - BUDGET AND ACCOUNTS

SECTION 24
The chairman is the person authorized to run the budget of the Board

SECTION 25
(1) The Board budget is balanced in takings and expenditure;
(2) The Board resources can domiciled in an account open in an approved bank. Nevertheless, commitment, liquidation, orders, and payment of money deposited in this account must be carried out in conformity with public accounts

SECTION 26
(1) An accountant is appointed to the Board by the Minister of Finance;
(2) The accountant records all the Board’s takings and expenditures. He controls the regularity of takings, orders and payments from the Chairman.
(3) The payment of expenditures is made only by the Board’s accountant

SECTION 27
The financial secretary is appointed to the board by the Minister of Finance.

SECTION 28
(1) The financial secretary and the accountant bring their respective reports to the Advisers’ Committee.
(2) Copies of reports are sent to the Chairman and to the Minister of Finances
(3) Independent audits can be requested by the Committee as well as by the Minister of finance.

CHAPTER IV
FINAL AND VARIOUS PROVISIONS

SECTION 29
(1) The Board properties comprise:
   - Assets acquired through procurement or donation
   - State property converted into the Board’s property.
(2) Public and private assets given to the Board in conformity with the land law keep their original status.
(3) Public assets given to the Board are definitely considered as the Board’s property

SECTION 30
(1) the Board’s staff is bound to professional secrecy about information, facts acts put at their disposal in the course of the duties.

(2) Any failure to these obligations constitute a professional misconduct capable of dismissal of staff ruled by the labour code or the General status of the Public Service, without prejudice of disciplinary measures provided by the regulations in force and legal prosecution of the concerned person.

SECTION 31
The present decree shall be recorded and published in accordance with emergency procedure, then enclosed in the official Gazette in French and in English.

Yaounde, the 23rd January 2008

THE PRESIDENT OF THE REPUBLIC
Paul BIYA
Decree N° 2008/0115/PM of 24th January 2008
specifying on the clauses of application of Law n°2006/ 012 of 29th of December 2006 fixing the general Partnership Contracts System

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of the Constitution ;
Mindful of the law n° 2006 / 012 of 29th of December 2006 fixing the general system of partnership Contract ;
Mindful of the Decree n° 92/ 089 of 4th May 1992 specifying the attributions of the prime Minister modified and completed by decree n° 95 / 145 bis of 4th of August 1995 ;
Mindful of decree n° 2008 / 035 of 23rd of January 2008 bearing on the organisation and functioning of the Council of Support for the realization of Partnership Contract,

DECREES :

CHAPTER I
GENERAL PROVISIONS

SECTION 1: The present decree specifies the clauses of application of law n° 2006 / 012 of 29th of December 2006 above mentioned.

SECTION 2: The prime Minister ensures the highest authority on the partnership contract and withholds on this basis the power of adjudication,

(2) Notwithstanding the provisions of paragraph 1, The Prime Minister could delegate this power to the person in charge of public contractor having initiated the project.

(3) The signing of the partnership contract depends on the administration, initiator of the project.

CHAPTER II
CLAUSES OF THE EVALUATION OF PROJECTS

SECTION 3: (1) The partnership contract can only be concluded if the project evaluation carried out in view of its
eligibility in the system of partnership contract shows, without prejudice other potential criteria, its complex nature and the emergency of realization.

(2) the complex nature of a project is seen as the incapable objective of the public contractor to define, on its own, the appropriate means of satisfying its needs or to evaluate what the market can tender in terms of technical solutions and/or financial or judicial solutions.

(3) emergency is a reason of general interest resulting from the socioeconomic necessity to catch up a delay affecting particularly the realisation of collective equipment or to accelerate growth, in a sector or a defined geographical area.

SECTION 4: The evaluation of projects eligible in the system of partnership contract consist of a procedure made up of the following steps:
- The initiation of the project;
- Feasibility study;
- The opinion of the Minister in charge of Finance;
- The evaluation of the professional organisation.

SECTION 5: (1) The initiation of projects eligible in the system of partnership contracts or partners depend on the public contractors, decentralize territorial embodiments and public establishments.

(2) The provisions of the previous paragraph remain valuable even the proposal of the project is done by a
private entity. In this case, the private operator concern can benefit from an advantage within the framework of public tender to competition for the selection of a partner to the public entity.

**SECTION 6 :** (1) The feasibility study corresponds to the maturity phase of the project. It consists of a feasibility file especially showing the economic and social interest of the project, the technical and financial montage, the judicial montage, the total cost, the existing technology, the list of potential qualified partners.

(2) In any case, the feasibility file must meet up with the requirements stipulated by Section 6(1) of the law on the general system of partnership contracts.

**SECTION 7 :** The feasibility file is prepared by the public contractor initiator of the project and transmitted to the Minister in charge of finance for an advice in accordance with the law. It consists obligatorily of a synthesis report of the pieces of advice from competent technical administrations, notably the Minister in charge of town planning.

**SECTION 8 :** (1) The advice from the Minister in charge of finance depends on the budgetary sustainability of the project, notably depends on the budgetary sustainability of the project, notably the coherence of financial engagements with the availability of loans and their impact on public finances.
(2) The Minister in charge of finance has a deadline of thirty (30) days as at the date of reception of the file to transmit his advice to the public contractor initiator of the project.

SECTION 9: (1) The feasibility file resulting from the advice of the Minister in charge of finance is submitted to the professional organisation by the public contractor initiator of the project.

(2) Even in the case where the public contractor initiator of the project associates the professionnal organisation in the montage of the feasibility file, the latter remains responsible for the submission of the said file to the examination of the said organisation.

SECTION 10: The analysis the file by the professionnal organisation leads to the writing of an evaluation report.

SECTION 11: (1) The evaluation report results from the advice of the professionnal organisation on the option to realise the project in partnership contract. It is transmitted to the public contractor, initiator of the project.

(2) The advice given by the professionnal organisation precedes the launching of the procedure for the selection of the partner and the transmission of the partnership contract.

CHAPITRE III
THE SELECTION OF A CONTRACTING PARTNER

SECTION 12: The signing of a partnership contract is subject to certain competitive and advertising rules enabling free access, equal treatment of candidates and the objectivity of procedures.

SECTION 13: The sections of a contracting partner of the public entity, within the framework of the project eligible in the system of partnership contract, consist of the following stages:
- A public tender with the manifestation of interest
- A restricted tender
- The presentation
- A dialogue of pre-qualification
- The adjudication
- The notification of results
- The signing of the contract

SECTION 14: Any public tender to the competition could only intervene on the basis of a bid elaborated by the public contractor initiator of the project, after the evaluation targeted by Section 3 of the present decree.

SECTION 15: The competitive public tender for the selection of a contracting partner to the public entity thus specified by the administrative conditions, references concerning analogous tenders, numbers, installations, material and financial situation of the tender.
SECTION 16: (1) The bids is submitted for validation by the professionnal organisation before the launching the tender of manifestation of interest or tender of service;

(2) The opinion (advice) of the professionnal organisation takes the format of a non objection letter.

SECTION 17: (1) After the validation of the consultation file, the public contractor initiator of the project launches an tender of manifestation of interest for the realization of a project on infrastructure, equipment, or service provision through a partnership contract.

(2) The tender for the manifestation of interest is subject to a very large public recurrence to all forms of communication. It matches with a specifications sheet of the project to be realised.

(3) The procedure targeted in Sections 12 and 15 of the present decree remain valuable even in situations where the project has been proposed by a private operator.

(4) The opinion of the tender of manifestation on interest determines the deadline and format of this manifestation of interest.

SECTION 18: (1) Fifteen (15) days at least and thirty (30) days at most after the deadline determined by the opinion of the tender of manifestation of interest, the public contractor initiator of the project launches a restricted tender of service on the basis of the list of providers having shown an interest in tender.
(2) This procedure is intended to retain at most five (05) candidates for the restricted tender.

SECTION 19: The file for the restricted tender of service determines the rules of competition and the constitution of the candidate’s file.

SECTION 20: (1) At the support of the candidate’s files and in the case where they are necessary for the appreciation of the candidates capacities, the public entity could only enquire of the information or one of the pieces of information and the documents or one of the following documents:

- The declaration concerning the total sales and the turnover concerning the service, to which the partnership contract refers, realised during the last three (03) financial years;
- The declaration concerning the manpower of the candidate and the importance of the management staff for each of the three (03) previous years;
- A List of the main services provided during the three (03) previous years or a list of on-going services or services executed during the five (05) previous years, indicating especially the sum, date and the private or public recipient;
- The indication of the study title and/or professionnal experience of those in charge and of those executing the service envisaged;
- The declaration indicating the tools, material and technical equipment which the provider or entrepreneur is in possession for the execution of the service and a declaration mentioning the technicians or technical organisation which the entrepreneur will be in possession of for the execution of the services;

- The certificate of professional qualification, in this wise, the public entity must specify that the prove of the capacity of the firm could be submitted by all means, especially by certificates of professionnal identity or references of works testifying the firm’s competence to realise the service for which it is advocating;

- Certificates issued by services in charge of quality control and qualified to testify to the conformity of services with specifications and norms. The public entity would nevertheless accept other proofs of the guarantee of the product quality by the service provider, if the latter do not have the possibility of obtaining the said proofs within the affixed deadline;

- Samples, description and/or photographs of supplies and services;

- Information relating to the nationality of the candidate, for previous contracts and for security needs, as well as supplementary information concerning his preliminary habilitation, the constitution of his shareholding, implantation of his technological heritage, the competences of those who are to intervene in the realisation of the contract;
- Information relating to previous sub-contractation between the tender and private limited companies or local craftsmen.

(2) The public entity specifies in the public tender in competition or in the regulation of the consultation, those pieces of information and documents listed in paragraph 1 of the present Section which the candidate must produce.

(3) It equally indicates, should this happen, the public tender in competition, the maximum number of candidates that will be retained to present a tender or to participate in the pre-qualification dialogue.

(4) To justify professional, technical and financial capacities of one or many sub-contractors, the candidate produces the same documents concerning the sub-contractor as those demanded of the candidates by the public entity, in other words, to justify that he has the capacities of these sub-contractors to execute the partnership contract, the candidate produces either a sub-contract contract, or a written contract from the sub-contractors.

SECTION 21: (1) A candidate with a partnership contract produces a declaration of honor to show that he does not find himself in any of the dismissal cases mentioned in Section 11 of law n° 2006/012 of the 29th December 2006 fixing the general system of partnership contracts.

(2) The candidate in other words produces the bulletin n°2 of the criminal record, attestations and certifi-
cates issued by competent administrations and organisations proving that he has satisfied the social and tax obligations.

(3) Candidates based out Cameroon produce documents, certificates, attestations and documents equivalent to those mentioned in the preceding paragraph, in accordance with the state regulation where he is based. In the case where this regulation does not envisage any document, certificate, attestation or documents of this kind, the candidate produces a personal solemn declaration in the presence of the judicial authority or competent administration, a notary or a qualified professionnal organisation of his country.

SECTION 22 : (1) On expiry of the deadline affixed by the competitive regulation, the files are received by the public contractor initiator of the project, it becomes the responsibility of the latter to transmit the file to a special committee for partnership contract for unfolding and analysis of tenders.

(2) The special commission quoted in the previous paragraph is an ad hoc commission created by the Prime Minister’s decree who fixes its organisation and functioning.

(3) The special commission is created seven days before the going through the bids. It is presided over by a person appointed by the Prime Minister. His members are experts coming from the expert organism of he
originator of the project or any other administrations having technical capacities in analysing bids.

SECTION 23: (1) The partnership contracts special commission receives goes through and analyses the bids; draws up the minutes of the deliberations and write a preselection report that he channels to the authority that has the power of adjudication.

(2) The preselection report shows the analysis results in order of merit.

SECTION 24: (1) At the reception of the preselection report, the authority who has the power of adjudication published the names of candidates whose bids were preselected. They must be notified ten (10) days following the results.

(2) In the same deadlines, candidates whose bids were not preselected are informed in writing with acknowledgement of receipt.

SECTION 25: The notification preselection result of selected results stands as a letter of invitation for the prequalification dialogue. This letter fixes the date of the beginning of the prequalification dialogue and precise additional information to be provided by the preselected candidates.

SECTION 26: (1) The prequalification dialogue is led by the Public authority, owner of the project in connection with the expert organism. It’s a consultation between the public contractor and the preselected candidates in order to
define technical means as well as the appropriate legal and financial framework for the realization of the project.

(2) The prequalification dialogue helps to rank the candidates by order of merit, that is: their technical competence, technology, experience, and professional capacities likely to meet the requirements of the public contractor;

(3) The hearing of candidates takes in a fair atmosphere. The public contractor must not any information likely to help him. He should not reveal to other candidates confidential information gathered during discussions without prior agreement of that one.

(4) During the prequalification dialogue, the public contractor can decide to modify the consistence of the project, to insure the compensation in proportion with the over costs generated during the supplementary studies for the disqualified bids.

(5) Compensation mentioned in paragraph 4 above cannot exceed 30% of the project study charges. Its amount is decided by the expert organism

SECTION 27: (1) Further the prequalification dialogue, the public administration which is owner of the project draws up the minutes of the deliberations and invite the candidates to hand in their final bids on the basis of the solutions presented and specified in its course, within a deadline which shall not exceed 20 days.
(2) Bids received in due course shall be channeled to the partnership contracts special commission.

SECTION 28: (1) The partnership contracts special commission receive goes through and analyses the bid; draws up the minutes of the deliberations and write a preselection report that he channels to the authority that has the power of adjudication.

(2) The prequalification report shows the analysis results in order of merit in conformity with provision N° 10 Law n° 2006/012 of the 29 December 2006.

SECTION 29: (1) When he renounces to sign the contract, the public contractor informs the preselected candidates who in any case, must not pretend to compensation.

(2) WHATSOEVER, the compensation quoted in the previous paragraph must not exceed 30% of the project study charges. Its amount is decided by the expert organism.

SECTION 30: (1) Further the prequalification report, the public administration which is owner of the project appoints and publishes the name of the contractor who is informed, within a deadline which shall not exceed 10 days.

(2) In the same deadlines, candidates whose bids were not preselected are informed.
SECTION 31: (1) At the release of the result, the owner of the project fixes the date discussions in accordance with the law fixing the general system of partnership contracts.

(2) He is assisted in the negotiations by the expert organ-ism

(3) The end of the contract project shall be sent to the expert organism for appreciation.

(3) The signing of the contract takes place after a non objection of the expert organism. It is followed by an official notification to the beneficiary within the conditions provided by the law.

CHAPITRE IV
OPERATIONS AND MONITORING CLAUSES OF CONTRACTS

SECTION 32: (1) The partnership contract is made of a single recto verso document in which all the contracting documents provided by the competition regulations are enclosed.

(2) The claim concerning the execution of services the enforcement of the contract is inadmissible.

SECTION 33: The partnership contract is in force after the notification of the contractor by the owner of the contract.

SECTION 34: (1) After notification of the contract, its owner appoints a contracting authority and a monitoring execu-
tive, without any prejudice of attributions assigned to the expert organism.

(2) The monitoring clauses quoted in paragraph 1 above are decided in the partnership contract.

SECTION 35: When the partnership contract occupies a public domain, conditions of this occupation are the same as those of a concession for a public service.

SECTION 36: At the end of each year, the public contractor and his contracting partner undertake a joint assessment of the execution the partnership contract. Clauses of this assessment shall be enclosed in the contract.

CHAPITRE V
LITIGATIONS AND SANCTIONS FROM PARTNERSHIP CONTRACT

SECTION 37: (1) The public contractor is free to take any sanctions against the contracting partner without prejudice of legal prosecution against him if, after notification of the contract and any moment of its execution, it is noticed that:

- The partner has willingly hidden or distorted information having determined his selection;
- The clauses of the contract are not duly respected.

(2) Cases of non respect of the aforementioned clauses, if need be, can undergo an out of court settlement;
(3) An out of court settlement quoted in paragraph 2 above doesn’t affect the common law procedure, except derogation provided by the partnership contract.

(4) Out of court settlement clauses are provided by the partnership contract, which can call for arbitration.

SECTION 38: (1) Any candidate who feels encroached in the contract signing procedures can hand in a petition to the adjudicator.

(2) The encroached candidate’s petition shall be handed in a three-day deadline as from the date of the publication and notification of the results of each phase of the signing of the contract. This petition shall only be based on the respect of a competition settlement.

SECTION 39: The partnership contract can be cancelled:

- By the judge, at the request of the contracting partner;

- By the conceding contractor, either for a contracting partner’s misconduct, or general interest reasons. In this case, an allowance covering investment charges is paid to the contracting partner.

SECTION 40: in case of cancellation of the contract, the public contractor takes necessary measures to insure the continuity of the public service. He can therefore call for
the most graded candidate after a prequalification dialogue or insure the continuity of the on-going works.

CHAPTER V
FINAL AND VARIOUS PROVISIONS

SECTION 41: (1) Each member of the contract partnership special commission is bound to professional secrecy for any information, facts, given to him in the course of his works.

(2) Failure to this obligation constitutes misconduct likely to lead to a dismissal of the defaulter, without prejudice to any legal, disciplinary prosecution.

SECTION 42: Provisions of the present decree can be completed and written in the specification book by the expert organism and published by the prime Minister’s decree.

SECTION 43: The present decree shall be recorded, published according to emergency procedure, the enclosed in the official gazette in French and English.

Yaoundé, the 24th January 2009

THE PRIME MINISTER, HEAD OF GOVERNMENT,
Law n° 2008 / 009 of the 16th July 2008 stating the accounts, financial and tax system applicable to partnership Contracts.

After deliberations and adoption by the National Assembly, the President of the Republic publishes the law hereunder stated:

CHAPTER 1
GENERAL PROVISIONS

SECTION 1
The present law states the accounts, financial and tax system applicable to partnership CONTRACTS and contracting partners’ services in accordance with law n° 2006/012 of the 29th December 2006 creating partnership CONTRACTS.

SECTION 2
(1) The accounts, financial and tax system provided by the present law is known as stable and specific.
(2) The stability refers to fixity of tax, financial, and accounts clauses of contracts signed in accordance with the law.

(3) Specificity is the waiver character of the tax financial, and accounts system applicable to partnership CONTRACTS.

CHAPTER II
TAX SYSTEM

SECTION 3
The tax system applicable to partnership CONTRACTS is specific to the conception, realisation and operation phases of an investment project.

I - CONCEPTION AND REALISATION PHASES

SECTION 4
At the conception and realisation, tax profits are at follows:
- Reimbursement by the contractor’s budget of the VAT related to local imports and purchase of materials
- Free registration conventions and acts between the contracting partner and the PUBLIC CONTRACTOR in the realisation of investment projects.

SECTION 5
(1) Imported equipment and materials destined to investment projects in partnership agreement benefit
from the consumption and reimbursement of taxes and duties by the contractor's budget;

(2) The aforementioned taxes and duties comprise, apart from the Common External Tariff applicable to projects, the VAT tax likely to be supported at Imports, Communal Special Surtax, Integration Community Tax, Integration Community Contribution, OHADA tax, but royalties for service achieved.

(3) The aforementioned equipment and materials in paragraph 1 must compulsory be accompanied with the following documents: bill of lading or waybills, bills, freight and import declaration bearing the name of the owner of the contract with the contract number enclosed.

SECTION 6
Materials and equipment provisionally imported, destined to realise investment projects, benefit from Special Temporary Admission system with reimbursement by the contractor's budget, of taxes and duties corresponding to the stay of the materials in the National Territory.

SECTION 7
(1) Materials and equipment quoted in Section 5 and 6 above can, during the customs clearance operations, benefit from direct clearance procedure as provided by the laws in force

(2) Direct clearance application comprises, apart from imports document quoted above in Section 5, the spe-
pecific declaration of valuable goods and the consignment monitoring electronic declaration.

SECTION 8
(1) Imported equipment and materials destined to investment projects in partnership agreement can be inspection-free before loading, at the request of the contractor.
(2) The inspection-free application is addressed to the customs officer, who is bound to process it within five days, if not it shall found accepted.

SECTION 9
Materials and equipment processed in accordance with advantages provided by Section 7 and 8 above shall be subject to an intrusive control by the Public Authorities.

II - OPERATION PHASE

SECTION 10
At the operation phase, tax advantages are as follows:
- The PUBLIC CONTRACTOR’s contracting partner benefit from a five-point discount in PUBLIC CONTRACTOR on the corporate tax during the first five years of the exploitation.
- Conventions and acts signed by the contracting partner are recorded free of charge during the first five years of the exploitation.

SECTION 11
Tax deficit from a cycle can be successively reported till the fifth one which follows its realisation.

CHAPTER II
FINANCIAL SYSTEM

- FINANCING

SECTION 12
The financing of investment projects within the partnership CONTRACTS framework shall be carried out as follows:
- Full financing by a private partner;
- Joint financing State-private partner
- Financing by a third party organism;
- Joint financing State-decentralised local communities
- Joint financing among decentralised local communities
- Joint financing State-decentralised local communities-private partner
- Joint financing decentralised local communities-private partner

II - PARTICULAR FINANCIAL PROVISIONS
SECTION 13
Management, operation and remuneration financial clauses of investments are jointly fixed.

SECTION 14
The total cost of investment represents the only component likely to be subject to debt transfer.

SECTION 15
The investment cost mentioned in the contract shall take into account the overall expenditures incurred by the contracting parties.

SECTION 16
The contract session is subject to the authorisation of the higher authority who managed partnership agreement after a notification of motivation from the public contractor.

SECTION 17
Commitments made by the public contractor in the partnership agreement are supported by his budget.

CHAPTER IV
ACCOUNTING SYSTEM

SECTION 18
(1) the contracting partner can deduct from his taxable profits, depreciations calculated according to a preferential constant system in account of the depreciable goods used in the realisation of the contract

(2) the depreciation rate provided in paragraph 1 above is equal to a 25% increased normal rate.

(3) the starting point of computing the depreciation deadline provided in paragraph 1 is the starting date the effective operation

SECTION 19
The depreciation system which can be deferred in periods of deficit is also applicable accelerated depreciations quoted in Section 18 above.

CHAPTER V
FINAL AND VARIOUS PROVISIONS

SECTION 20
Subject to provisions of the present la the public contractor and his contracting partner are submitted to other accounts, financial, tax system obligations provided by the regulations in force.

SECTION 21
The public contractor’s contracting partner cannot cumulatively benefit from advantages of the general taxation
system or other attached texts and those provided in the present law.

SECTION 22
The application clauses of the present law are, if need be, fixed by regulatory channel.

SECTION 23
The present decree shall be recorded and published in accordance with emergency procedure, then enclosed in the official Gazette in French and in English.

Yaounde, the 23rd January 2008

THE PRESIDENT OF THE REPUBLIC
Paul BIYA
Order No. 186/CAB/PM of 15 November 2011
to fix the rates and conditions for the collection of fees payable for partnership contracts.

The Prime Minister, Head of Government,

Mindful of the Constitution;
Mindful of Law No. 2006/012 of 29 December 2006 fixing the general regime of partnership contracts;
Mindful of Decree No. 92/089 of 4 May to specify the duties of the Prime Minister, as amended and supplemented by Decree No. 95/145(b) of 4 August 1995;

Mindful of Decree No. 2008/0115/PM of 24 January 2008 to specify conditions for implementing Law No. 2006/012 of 29 December 2006 to lay down the general regime of partnership contracts;

Mindful of Decree No. 2011/408 of 9 December 2011 to appoint a Prime Minister, Head of Government;

Hereby decrees as follows:

SECTION 1: This order lays down the rates and conditions of collection of fees payable for partnership contracts

SECTION 2: - The fees payable for partnership contracts are:
- the acquisition cost of the restricted tender file
- project preparation expert costs for projects to be executed under partnership contract;
- execution monitoring expert costs for projects to be executed under partnership contract.

SECTION 3: - (1) The acquisition costs of the restricted tender file shall be payable by any candidate who successfully crosses the stage of request for public expressions of interest and wishing to bid for the next stage of the procedure.
(2) The amount of the acquisition cost of bidding documents shall be fixed as follows:

- CFAF 200,000 for projects whose original investment cost, net of taxes, determined by the feasibility study, is CFAF one billion and above;
- CFAF 400,000 for projects whose original investment cost, net of taxes, determined by the feasibility study, ranges between CFAF one billion and five billion;
- CFAF 600,000 for projects whose original investment cost, net of taxes, determined by the feasibility study, is above CFAF five billion.

(3) The acquisition costs of restricted tender files shall be collected by the Partnership Contracts Support Council. The receipt attesting to the payment of the said sums shall be demanded by the ad hoc partnership contracts commission during analysis of the administrative file.

(4) Councils shall be exempted from the payment of acquisition costs of tender files.

SECTION 4. – (1) Project preparation expert costs shall be payable by every public entity that initiates a project executed through the partnership contracts regime upon submission of the preliminary appraisal to the Partnership Contracts Support Council.
(2) The amount of project preparation expert costs shall be fixed as follows:

- CFAF 20 million for projects whose original investment costs, net of taxes, determined by prior appraisal is CFAF one billion or lower;
- CFAF 50 million for projects whose original investment costs, net of taxes, determined by the prior appraisal ranges between CFAF one billion and CFAF five billion;
- CFAF 100 million for projects whose original investment costs, net of taxes, determined by prior appraisal, is above CFAF five billion.

(3) Expert costs shall be paid by the public entity to the Partnership Contracts Support Council within a period of sixty (60) days of receipt of the prior appraisal report.

SECTION 5. - (1) Annual execution monitoring costs shall be payable by all private partners benefiting from a partnership contract at the end of the first year of operation.

(2) The amount of annual contract execution monitoring costs shall be fixed at five percent (5%) of the turnover of the preceding year. The ceiling of this amount shall be CFAF two hundred and fifty million.

(3) Execution monitoring costs due for the previous year shall be paid before the third day of the second month of the ongoing year.

(4) Annual execution monitoring costs shall be paid to the Partnership Contracts Support Council.
SECTION 6. – The costs mentioned in this order shall be collected by the accounting officer of the Partnership Contracts Support Council, based on revenue orders signed by its President.

SECTION 7 – (1) The management of all costs payable for partnership contracts shall be in accordance with public accounting rules.

(2) Costs payable for partnership contracts shall be public funds. As such, they shall be subject to the control of any competent State organ.

SECTION 8 - This order shall be registered and published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 15 November 2011

Philemon YANG,
THE PRIME MINISTER, HEAD OF GOVERNMENT
Decree No. 2012/148 of 21 March 2012
To amend and supplement certain provisions of Decree No. 2008/035 of 23 January 2008 relating to the organization and functioning of the National Partnership Contracts Support Council.

The President of the Republic,

Mindful of the Constitution;

Mindful of Law No. 2006/012 of 29 December 2006 to lay down the general regime of partnership contracts;


Mindful of Decree No. 2011/408 of 9 December 2011 to organize the Government;
Hereby decrees as follows:

SECTION 1: The provisions of Sections 2, 3, 9, 16 and 23 of above Decree No. 2008/035 of 23 January 2008, shall be amended as follows:

SECTION 2: - (new) (1). The Council shall be under the supervisory authority of the Ministry in charge of the economy. It shall have financial and management autonomy.

(2). Its headquarters shall be in Yaounde.

SECTION 3:- (new) (1) The Council’s mission shall be to contribute its know-how to the creation and renewal of infrastructure and facilities and to the improvement of the quality of public service during projects with high technical and financial inputs implemented via partnership contract.

Thus, it shall in particular:

- design mechanisms for implementing partnership contracts;
- assess the feasibility of public projects to be executed under partnership contract;
- participate in negotiations, control and monitoring of the execution of partnership contracts;
- consider all issues linked to public projects executed under a partnership contract, and especially define priorities and the method of selecting the co-contracting party;
- inform public bodies, local authorities, the business community and general public of the concept of public management through partnership contract;

- promote best practices in the design and management of public projects undertaken as part of a partnership contract;

- disseminate and popularize Cameroon’s partnership contracts regime;

- update and/or adapt legal and technical tools needed to properly apply the partnership contracts regime;

- train staff and develop national know-how and intelligence for innovation in the methods of managing public project under a partnership contract;

- design legal and technical tools of project analysis and select the partners of public entities;

- define an ethical code on the activities of the Council;

- contribute its know-how in the selection of the public entity’s co-contractor.

(2) The Council shall perform any other mission assigned by Government.

(3) Government departments, local/regional authorities, public establishments, public or semi-public enterprises, the private sector and civil society may refer to the Council any matter falling within its sphere of competence.
(4) The Council shall, in collaboration with relevant public entities, publish an annual list of public projects eligible to partnership contract.

SECTION 9. (new) (1) The Policy Committee shall be chaired by the President of the Council. It shall comprise:

- a representative of the Presidency of the Republic,
- a representative of the Prime Minister’s Office;
- a representative of the Ministry in charge of the economy;
- a representative of the Ministry in charge of finance;
- a representative of the Ministry in charge of public works;
- the President of the Bar Council of Cameroon;
- the President of the National Order of Civil Engineers of Cameroon;
- the President of the National Order of Architects;
- the President of the Cameroon Professional Association of Lending Institutions;
- the President of the Cameroon Employers’ Association;
- the President of the Cameroon Union of Industrialists;
- the President of the Professional Insurers’ Association.

(2) Members representing Government departments shall be designated by such Government departments.

(3) The composition of the Committee shall be ascertained by order of the Minister in charge of the economy.
SECTION 16. (new) The recommendations and minutes of the Committee shall be forwarded to the Minister in charge of the economy which shall have power of reversal.

SECTION 23.- (new) (1) The resources of the Council shall comprise:
- an annual allotment earmarked in the State budget;
- fees payable for partnership contracts;
- possible contributions from the private sector and development partners;
- donations and legacies;
- all other resources allocated to it.

(2) The financial resources of the Council shall be public funds. They shall be managed pursuant to rules outlined in the financial regime of the State.

(3) An order of the Prime Minister shall set the rates and method of collection of fees payable under partnership contracts.

SECTION 2. – This decree shall be registered, and published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 21 March 2012

THE PRESIDENT OF THE REPUBLIC
Paul BIYA,