

REPUBLIC OF CAMEROON  
Peace-Work-Fatherland  
MINISTRY OF DECENTRALIZATION AND  
LOCAL DEVELOPMENT  
NORTH WEST REGION  
MEZAM DIVISION  
BAMENDA III COUNCIL  
GENERAL AFFAIRS  
P.O. Box 5012 Bamenda  
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REPUBLIQUE DU CAMEROUN  
Paix-Travail-Patrie  
MINISTRE DE LA DECENTRALISATION  
ET DU DEVELOPPEMENT LOCAL  
REGION DU NORD OUEST  
DEPARTEMENT DE LA MEZAM  
COMMUNE DE BAMENDA III  
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**MINUTES OF BAMENDA III COUNCIL  
ADMINISTRATIVE ACCOUNT SESSION (TO EXAMINE THE EXECUTION  
OF THE BUDGET FOR 2025 FINANCIAL YEAR)  
HELD ON TUESDAY THE 31<sup>ST</sup> OF MARCH 2026 AT  
THE BAMENDA III COUNCIL HALL.**

The Session started at 10:56am upon the arrival of the Divisional Officer for Bamenda III Sub Division, representing the Senior Divisional Officer for Mezam. This was closely followed by singing of the National Anthem intoned by 1<sup>st</sup> Deputy Mayor Koti Joseph Tita then prayers led by Councillor Hamadu Bawuro.

The Agenda was adopted as presented.

Upon verification, a quorum was attained with eight (8) Proxies namely;

- 1) Councillor Gesih Grace
- 2) Councillor Ngum Helen Takoh
- 3) Councillor Nyiwatumi Julian Tapendri
- 4) Councillor Forbi Jacob Muma
- 5) Councillor Lailam Faith Serephine
- 6) Councillor Konfor Isaac Ngahyinkfu
- 7) Councillor Funwie George Muforza
- 8) Councillor Ayafor Mbape

**ADDRESS BY MAYOR FONGU CLETUS TANWE:**

The Mayor in his welcome speech thanked all those who made it to the Session. Following the flood disaster that occurred at the Mile 2 Bridge Nkwen under construction, where many lives were lost, the Mayor called for 'a minute of silence' be observed to honour the lives lost. He also promised that he will follow-up with the bereaved families to assist them in one way or the other during this difficult period.

While wishing all present a fruitful deliberation, he called on Councillors to keenly examine the figures in the Administrative Account to ensure that they reflect what was obtained.

#### **READING/CORRECTION/ADOPTION OF PREVIOUS MINUTES:**

The Mayor suggested that since the Minutes were served to the Councillors ahead of time, the session should go straight to corrections and adoption. However, no corrections were made on the minutes.

Councillor Ngelah Regina Ngufor moved a motion for the adoption of the Minutes and was seconded by Councillor Ngwa Esther Ngeche.

#### **MATTERS ARISING FROM THE MINUTES:**

On Page 4, Councillor Azinue Ngufor wished to follow up on the Municipal Deliberation bearing on the acquisition of a Loan from FEICOM as Expropriation cost for the land to be used for the construction of Bamenda III Council Municipal Housing Estate.

In response, the Mayor said the Deliberation was signed and there is a Presidential Decree to expropriate owners of land in that area but that the Decree for payment of Indemnification is still pending. He continued that negotiations were ongoing with the Prime Minister to that effect.

Still on page 4, Councillor Ngelah Regina Ngufor wished to follow up on the progress of Training of Municipal Councillors. Also, she wished to know the situation of the washing points below CBC Mile 3.

On the training of Municipal Councillors, the Mayor said they were some financial challenges but assured the Councillors that this will be done since their mandate has been extended.

As concerns the washing points below CBC Mile 3 Nkwen, Mayor Koti Joseph said he was carrying out negotiations with the Legal Adviser of CBC to resolve the issue.

On page 5, Councillor Festus Mforbi wished to know if the speed-breaks behind the PMI road had been raised and if the other irregularities along that stretch of road had been resolved.

Again Mayor Koti Joseph responded that he was handling the situation.

On page 6, Mayor Koti Joseph expressed his worries over silence of the Senior Divisional Officer on the Farmer/Graziers problem in Ndzah and made mentioned that if care was not taken, it might lead to an uprising since some people have already started constructing in the area.

The Mayor reacted and said the Divisional Officer will respond when he takes the floor.

Councillor Azinue Ngufor wished to find out if the Engineers that were to upgrade our water supply came?

In response, the Mayor said the 5 Engineers from Germany came and optimised our water scheme and their work was very successful. He however said due to the low water pressure in February, the water Supply was affected. He promised that the situation will be resolved in the days ahead.

## COMMITTEE REPORTS:

All five Committee presented a summary of their Reports and because of no reactions, it was adopted. The Session moved on to install the Pro-tem Chairman, Councillor Acho Frankline Chi who doubles as the Chairman of the Finance Committee.

After presentation of the Finance Committee Report, the Mayor explained some lapses and went ahead to answer the worries of Councillor Acho Frankline Chi.

## PRESENTATION OF THE DRAFT 2025 ADMINISTRATIVE ACCOUNT BY THE MAYOR:

The Mayor presented the draft Account as follows;

### REVENUE EVALUATION AS AT 31<sup>ST</sup> December 2025

SN	DESCRIPTION	INITIAL BUDGET	SPECIAL AUTHORIZATION	TOTAL BUDGET	REVENUE COLLECTED	PERCENT COLLECTED
1	TOTAL REVENUE AS AT 31 <sup>ST</sup> December 2025	784,794,904	392,761,437	1,177,556,341	905,252,850	76.88%
	<b>Total</b>	<b>784,794,904</b>	<b>392,761,437</b>	<b>1,177,556,341</b>	<b>905,252,850</b>	

### EXPENDITURE AS AT 31<sup>ST</sup> December 2025

SN	DESCRIPTION	INITIAL BUDGET	SPECIAL AUTHORIZATION	TOTAL BUDGET	AMOUNT SPENT	PERCENT SPENT
1	TOTAL EXPENDITURE AS AT 31 <sup>ST</sup> December 2025	784,794,904	392,761,437	1,177,556,341	682,751,344	57.98%
	<b>Total</b>	<b>784,794,904</b>	<b>392,761,437</b>	<b>1,177,556,341</b>	<b>682,751,344</b>	

This has been broken down into Revenue and Expenditure as follows: -

### REVENUE: BIIC SUMMARY

ACC	DESCRIPTION	Total Budgeted Including S/A	Amount Collected	%
<b>INVESTMENT REVENUE</b>				
10	Endowment Funds	262,000,000	217,000,000	82.8%
11	Reserves Funds for Investment	102,299,639	102,299,639	100%
14	Capital and Investment Subsidies	35,000,000	58,040,052	65%
15	Long And Medium-Term Loans	51,000,000		0%
16	Other long and Medium Term debts	/	/	/
28	Depreciation of Fixed Assets	/	/	/
<b>Total Investment Revenue</b>		<b>450,299,639</b>	<b>377,339,691</b>	<b>83.80%</b>
<b>RECURRENT REVENUE</b>				
11	Reserves Funds for functional Expenditure from 2023	68,199,148	68,199,148	100%
710	Fiscal Revenue	84,000,000	51,399,137	61.19%

711	Additional Council Tax	401,000,000	371,590,834	92.67%
712	Local Development Tax	12,000,000		0%
713	Revenue From Council Taxes	76,000,000	21,458,400	28.23%
720	Revenue From the Use of Council Property	64,600,000	9,601,900	14.86%
730	Royalty granted by the State			
750	Allocation of operating Subsidies received	14,294,904		0%
760	Transfers Received from the State	5,262,650	5,262,650	100%
770	Other Miscellaneous Income and Profit	1,900,000	401,100	21.11%
780	Depreciation Carried Forward			
<b>Total Recurrent Revenue</b>		<b>727,256,702</b>	<b>527,913,169</b>	<b>72.59%</b>
<b>TOTAL BUDGET</b>		<b>1,177,556,341</b>	<b>905,252,860</b>	<b>76.88%</b>

#### EXPENDITURE; BIIC SUMMARY

ACC HEAD	DESCRIPTION	Initial Budget 1	SPECIAL AUTHOR. 2	TOTAL BUDGET 3(1+2)	Amount Spent 4(3-4)	%
<b>INVESTMENT EXPENDITURE</b>						
11	Long and Medium Terms Debts					
15	Long and Medium Terms Loans and Other debts	29,319,268		29,319,268	25,325,319	86.37
22	Other Fixed Assets	285,798,694	319,299,639	605,098,333	312,394,759	51.63
24	Current Advance Payment on Contracts for Construction					
<b>Total Investment Expenditure</b>		<b>315,117,962</b>	<b>319,299,639</b>	<b>634,417,601</b>	<b>337,720,078</b>	<b>53.23</b>
<b>RECURRENT EXPENDITURE</b>						
61	Goods and Services Consumed	156,365,012	37,000,000	193,365,012	133,182,677	68.88
62	Salaries and other benefits	163,236,930		163,236,930	113,248,004	69.38
63	Taxes and Levies	900,000		900,000	85,000	9.44
64	Financial Cost	400,000		400,000		
65	Subsidies Granted	20,900,000	5,262,650	26,162,650	9,900,000	37.84
66	Transfer Payments	13,000,000		13,000,000	5,162,920	39.71
67	Sundry Expenses and Losses	114,875,000	31,199,148	145,074,148	83,452,665	57.13
68	Deprecation					
<b>Total Recurrent Expenditure</b>		<b>469,676,942</b>	<b>73,461,798</b>	<b>543,138,740</b>	<b>345,031,266</b>	<b>63.53</b>
<b>TOTAL EXPENDITURE</b>		<b>784,794,904</b>	<b>392,761,437</b>	<b>1,177,556,341</b>	<b>682,751,344</b>	<b>57.98</b>

#### PERCENTAGES OF COLLECTION

SN	ORGANS	NATURE OF REVENUE	BUDGETED	SPECIAL AUTHO.	TOTAL BUDGET	AMOUNT COLLECTED	%
1	B/F 2023	Amount Brought into the 2025 Financial Year		170,498,787	170,498,787	170,498,787	100
2	COUNCIL	Local Collections	345,500,000		345,500,000	126,647,303	36.66
3	BCC	Quarterly Subventions	14,294,904		14,294,904		0

4	FEICOM	ACT, LDT, FORESTRY	425,000,000		425,000,000	385,844,120	90.79
	STATE	PIB and Subventions		222,262,650	222,262,650	222,262,650	100
	<b>Total</b>		784,794,904	392,761,437	1,177,556,341	905,252,860	76.88

- **100%** Represents Public Investment Budget and other subventions from the State.
- **100%** Represents the brought forward from the 2024 Financial Year
- **90.79%** Represents Additional Council Tax, Local Development Tax and Forestry Tax from FEICOM
- **36.66%** Represents Local Collection
- **0%** Represents Quarterly subventions received from the Bamenda City Council

The 2025 Administrative Accounts indicates that most of the revenue came from Council Additional Taxes and Public Investment Credits. The Council used its revenue for the:

- Improvement of the Road network within the Municipality
- Supply of portable water to strategic (Most Needed) areas of the Municipality
- Assistance to the local farmer and farming groups as well as cooperatives within the municipality.
- Support to sports association and organization of sporting activities within the Municipality
- Assistance to the vulnerable persons
- Provision of didactic material to various schools in the Municipality
- Regular payment of staff salary and NSIF dues

The Mayor went ahead to explain that the execution of the 2025 budget was due to the good collaboration from the Councillors, the executive, the staff, traditional authorities, administrative authorities, all stakeholders in development and the entire population of the Bamenda III Municipality.

After examining the Draft Management Account of the Municipal Treasurer, the Mayor gave him the floor to throw more light on the R.I.E.

#### PRESENTATION OF DELIBERATIONS:

Six (6) Deliberations were presented as follows;

- 1) MUNICIPAL DELIBERATION NO.001/MD/MINDDEVEL/BIIC/AAS/2026: BEARING ON THE ADOPTION OF THE ADMINISTRATIVE ACCOUNT FOR THE FISCAL YEAR 2025.
- 2) MUNICIPAL DELIBERATION NO.002/MD/MINDDEVEL/BIIC/AAS/2026: BEARING ON THE ADOPTION OF THE MANAGEMENT ACCOUNT OF THE MUNICIPAL TREASURER FOR THE FISCAL YEAR 2025.
- 3) MUNICIPAL DELIBERATION NO.006/MD/MINDDEVEL/BIIC/AAS/2026: AUTHORIZING THE MAYOR TO INCORPORATE THE SUM OF TWO HUNDRED AND TWENTY-TWO MILLION,

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