



# Implementation of the Decentralization Process in Cameroon; Appearance versus Reality

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## Abstract

*The emergence of different governance theories as a way of present better services by service providers to service users have led to the concept of decentralization in many countries and Cameroon inclusive. This wakeup call imposed on the Cameroon government by donor agencies led to the promulgation of Laws on decentralization but the practical experience of Cameroon is that this has remain on paper and the reality on the ground presents a completely different scenario. The gulf separating what is and what out to be is what this paper attempts to present. This is largely to be blamed on lack of political will and inertia. The Cameroonian government has been reticent in enforcing the decentralization process despite the numerous legal backing making the implementation process of decentralization a myth. This article tries to look at the weaknesses of the implementation phase and therefore, thinks that if decentralization was fully in place the numerous difficulties Cameroon is facing would have been reduced drastically. However, the practical modalities of this governance strategy are needed to be revisited.*

**Keywords:** Decentralization, Public administration, Practical modalities, Strategy

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## Introduction

Looking around the world, there can be little doubt that countries differ dramatically in the quality of their governments. Great variation exists, no matter how one wish to define and measure government quality. Some governments are extremely corrupt, wasteful, and ineffective at providing basic public services to their citizens. Others are far more honest, efficient, and responsive. Recent empirical research has started to pin down what factors account for such differences. One important group of factors has to do with the way that states are structured.

Decentralization is a technique of administrative organization where there is the process of developing political, administrative and physical powers or autonomy from the central powers to autonomous non-central government under the supervision of the central government. It is the system of organization where the state transfers its attributions to legally distinct from the supervision of the state. Decentralization, a State administration technique, is legally subjected to the respect for 3 (three) main conditions: the existence of a sphere of specific skills for the benefit of local councils; responsibility for local affairs by local authorities independent of the central power for their appointment and their assessment as well as for their dismissal; enough autonomy of such local authorities in managing their own affairs.

In a decentralized state, the functions of public administration are exercised by the state authorities as a self-governing government. The concept of decentralization has two moral persons; the state and the decentralized body. In order to ensure control and coordination between the administrative entities power sharing is necessary in a decentralized state. Decentralization therefore presupposes the existence and responsibility of State decentralized structures, establishes the management of local affairs by local and elected officials and recognizes the relevance and efficiency of convenient management. There exists hierarchical and supervisory control. The decentralized body is not submitted to direct hierarchical authority or control but simply supervisory control. Decentralization in Cameroon has hardly been effective and this is partly to be blamed on the confusion that starts with the type of decentralization. While the executive body of the government has been very reticent in setting the enabling environment for effective decentralization, the legislative arm of government has demonstrated a certain invincible ignorance as to what decentralization is all about. Cameroonian form of decentralization has been a political mélange.

Our interest in this article is to distinguish the 'is' from the 'ought'. This dichotomy is necessary if we are to make any progress in the decentralization process. The gulf between appearance and reality in the Cameroonian decentralization journey has been an intentional one.

The basic question that this article seeks to investigate is why is there a deception in what 'is' from what 'out to be'? We will in this write up indicate that the abyss in decentralization is largely to be blamed on the lack of political will and bad faith on the part of the legislative powers of the government. Besides this, there has also been the element of ignorance and the fear of losing power to the local government. Over and above all the lack of financial autonomy has made decentralization in Cameroon to be seen as a political deception.

## **Democratic decentralization and local development**

Decentralization has been taking place around the world over the past centuries. Decentralization has been for many reasons which include political economic, social and ideological purposes. Part of the reason has been the political agenda of or pressure from donor agencies. In fact earlier forms of decentralization emphasized on national cohesion, effective rule and the effective management of rural development.<sup>i</sup> Recent decentralization structures have introduced an emancipatory language of democracy, pluralism and rights. The central tenets rest on the fact that decentralization should lead to local development. This means that decentralization of governance over centralization leads to participatory development whereby there is inclusiveness and accountability. Decentralization increases efficiency, equity and good governance.

Some theorists argue that decentralization plays an important role in democratization and people's participation and promotes rural development. According to UNDP decentralization promotes rural development and public service performance that is decentralization leads to national unity and state building and also increases the legitimacy of governments. These views are so perfect but what is the reality on the ground is our concern.

According to Larson and Ribot decentralization is the transfer of power from central government to actors and institutions at lower levels in a political, administrative and territorial hierarchy.<sup>ii</sup> In this case efficiency and equity will increase if public decision are being brought closer and made more open and accountable to the local population. For this to take place accountability is necessary. According to the World Bank Report of 1997, broad base local inputs and influence will bring substantial benefits of decentralization because local knowledge is being inculcated into the decision making process.

## **Decentralization as transfer of power**

The transfer of power from the central to local authorities has taken administrative and political forms in democracies practicing decentralization. Administrative decentralization or de-concentration of public service is thus the transfer of power from the central government to local administrative bodies which aims at helping decentralized ministries such as health, education, public works and environment to take into account the preferences of the local population and better mobilize local resources and labour.

In another vein the political decentralization on its own part integrates the local representative into decision making through better representation by creating and empowering local government. Larson and Ribot have identified some salient consideration on which political decentralization should rest on. To them representation should bring about accountability to the local population, secure an autonomous domain of powers to make and implement meaningful decisions.<sup>iii</sup> But we must note that the above view is a form of de—concentration of power not decentralization. The mechanism on which administrative decentralization lies is in responsiveness and accountability to the local population. Therefore, political decentralization should be encouraged because if perfectly practice it will produce effective and equal benefits through the encouragement of local authorities to serve the needs and desires of their constituents local grass-root participation and in this way may lead to a weaker centralized government. This has been a big difficulty to many governments practicing decentralization especially in many African states. Many of the centralized governments feel threatened with the downward accountability to local authorities. Therefore in order for the government to make it look like she is decentralizing she ostensibly transfer power and resources to local authorities which are managed by actors not accountable to the local population.

## **Decentralization and de-concentration**

The continuous failure of centralized states has favoured decentralization but many centralized governments are proposing de-concentration rather than decentralization. Centralization has lost a great deal of legitimacy and decentralization is widely believed to prime the range of benefits.<sup>iv</sup> Decentralization often suggests a way of reducing the influence on the role of the state in general by fragmenting the central government authority. Because many of these governments lack inter - governmental competition, checks and balances in order to make the

government move effective and responsive they turn to redirect the pressure from international bodies and international conventions duly ratified to de- concentration in the name of decentralization.

Today many African states for example, use decentralization as a way of diffusing social and political tensions especially in a continent full of ethnic conflicts and separatist movement. The fragmentation and decentralization process is merely a de-concentration and that is why despite the so called decentralization there has been no local development and local authorities are being still appointed by the central government in many states. In most cases elected officials at the local level simply become toothless bold dogs in the hands of appointed officials in decentralized government.<sup>v</sup> Bardham argues that in centralization, the number of principals is very large while the members of agents are few. But in decentralization, there is one agent per locality who is expected to work for the interest of that locality and thus the larger the number of principals, the more difficult is the problem of coordination due to the bureaucratic chain that holds the centralized system and this slows development.<sup>vi</sup> Most of these governments practicing de-concentration in the name of decentralization appoint public administrators to take care of local needs who apparently do not have any knowledge of local needs and realities and thus development does not take place.

### **Conditions for effective decentralization**

The aim of decentralization is to re-design the government system in such a way that their services can archive high efficiency and effectiveness on the part of the citizens. That is why there is no single universally applicable definition of decentralization. In this case decentralization is seen to be a process through which the central government transfer its powers, functions, responsibilities and finances or decision making powers to other entities away from the center to ethnic lower level of government or disperse central state agencies or the private sector. Therefore through the strengthening of local institutions, local administrative and service delivery at the local level can be enhanced. For decentralization to be successfully implemented, some preconditions must be put in place. According to Olim Yasim, the conditions are

- Citizens mechanism for decentralized management should be carefully designed;
- Political and civil will should also be included;
- Capacity development at the local level should be carried out;
- Decentralization should be carefully implemented and most democratic governance should also be embedded.

Therefore if the above is done properly decentralization will bring the government closer to the people as well as improve service delivery. Decentralization will educate people to become full citizens and will facilitate local participation especially as concern those who are poor leading to a better understanding of the people's needs.<sup>vii</sup> Decentralization will also improve public policy design and reduce conflicts by helping people to accept government decisions and also socially integrate the community and thus make local economies more prosperous and more equitable. According to some democratic perspectives decentralization will enhance greater citizen input in good governance by reinforcing both local elites and the central government. It opens the way for popular participation in making decisions about policy design and implementation. Decentralization with a democratic process will lead to a higher level of government responsiveness, honesty, legitimacy and tolerance among citizens because the local officials who are elected by grass root polity will have proper knowledge of the local conditions far more than the central government or appointed officials and thus a better position to respond to local realities.

That notwithstanding decentralization can impair development if the local government is less technically capable or equipped. Decentralization has its own political dynamics that developing economies must take into consideration.

### **Decentralization in Cameroon**

The concept of decentralization in Cameroon is not new. It has been around for decades. Cameroon has about twenty six million inhabitants, two official languages, more than two hundred local languages, all within a territory of 475,000 square kilometers. It is thus such a complex mosaic that development policies cannot be efficient when implemented in a uniform manner in the sociological components. The decentralization mode implemented should therefore enable each group to choose a poverty reduction strategy, in a participatory approach, taking into account its specificities, environment, potential, culture and constraints.<sup>viii</sup> At the same time, the central State has to take all appropriate measures to ensure respect anthropological, sociological and historical hegemony in their adoption of decentralization. Likewise, it is responsible for ensuring the harmonious development of all the regional and local authorities on the basis of national solidarity, considering the natural disparities that exist from one local council to

the other. As a result of such dual concern, the role and resources of each actor must be strictly spelled out by the laws and regulations.

## Decentralization practices in Cameroon

Municipal administration in Cameroon dates back to the colonial period. In 1922, in the British Cameroon, the colonial authority created the Native Court. Native Authorities had the right to legislate and levy taxes under the control of District Officers. This was the indirect rule policy. 19 years later, this movement started in the French-speaking Cameroon with the introduction of mixed councils in which the Mayor was appointed and the Municipal Council elected. In 1955, a new stage was reached with the legal distinction between two types of councils: the “*Commune de plein exercice*” (CPE) where the Municipal Council was elected and in turn elected from within the Mayor and his Assistants; the “*Commune de moyen exercice*” (CME) whose Mayor and Assistants were appointed. Such organization prevailed until 1974, fourteen years after independence. Cameroon according to Law No 74-23 of 5th December 1974 was promulgated as the fundamental Law regulating local councils in Cameroon. Section 1 (1) of the law stated that local councils shall be decentralized public authorities having the status of a corporate body. Due to the revolutionary wind of the changes in the 1990s Law No 96/06 of 18<sup>th</sup> Jan 1996, revising the law of 02/ June 1972 gave birth to the new constitution.

## POST-INDEPENDENCE REFORMS

### *The 1974 reform*

It was the direct consequence of the constitutional reform that led to the unification of Cameroon. It entailed standardization of the legislation of the former West Cameroon and East Cameroon. It was at this moment that the council was defined as a decentralized local government and legal person established in the public interest with legal personality and financial autonomy. Although the principle of election of the Municipal Council was adopted, the instituted system caused the coexistence of two methods of designation of the executive: in rural councils Municipal Administrators were appointed; in urban councils, Mayors were elected by Municipal Councils, except in some major cities where Government Delegates were appointed. The 1987 Law transformed these major agglomerations into urban councils, having district councils run by elected Mayors.

### *The 18 January 1996 constitutional amendment*

The 1996 constitution established the decentralized nature of the State, defined the legal system and stated the general principles of decentralization in Cameroon. It instituted especially a second category of regional and local authority, the Region. In implementation of these constitutional provisions, three important laws were passed in 2004, including the law on the orientation of decentralization, a study of which enables a good knowledge of the objectives, stakes, strategies, tools and the actors of decentralization in our country. Democratic decentralization and local development has been the bases of all move towards decentralization like we observed pushed by donor agencies and strategic adjustment plan as well as Millennium Development Goals (MDG). Besides decentralization has been taking place around the world due to globalization.

In Art. 1 (2) of the 1996 constitution, the Republic of Cameroon shall be a decentralized unitary state. The constitution further states that the Republic of Cameroon shall recognize and protect traditional values that conform to democratic principles, human rights and the rule of law. In order to corroborate the constitutional provisions, in Art (1) of the 1996 constitution Art (55) laid down some rules on decentralization. Art(55) states that centralized local entities of the Republic shall be regions and councils. As clearly stated by Art 55(2) of the constitution, these local entities shall have administrative and financial autonomy in the management of local interest. This means that administrative and financial autonomy entail the following

### **Administrative autonomy**

it states that decentralized local entities will have a legal personality which is derived from the state and entails the possession of enough technical means.<sup>ix</sup> This administrative autonomy gives the priority to local entities to be able to employ the number of staff deemed fit in order to forge and work in synergy for local interest in accordance with rules and regulations that preserve national integrity, peace and bolster the main trust of decentralization which is based on local development, good governance and grass root participation.<sup>x</sup>

### **Fiscal autonomy**

This entails the ability of local entities to have sufficient material resources demonstrated by the existence of an autonomous budgetary system and specific resources and expenditure.<sup>xi</sup> This facet implies that local authorities

should have income generating assets and proportion which will help them to generate money and avoid financial subordination to the state which may put their prerogative of being public moral persons on a lose end because no entity can claim to work on its resources.<sup>xiii</sup> In Art (55) of the 1996 constitution these decentralized entities shall be freely administered by boards elected by the local people in accordance with the conditions laid down by law. This gives local authorities political autonomy which entails the election of local representatives who are accountable to the population and whose main goal is to satisfy local needs.

The prominent position of decentralization in the 1996 constitution was reinforced by three bills passed by the Cameroon's parliament in June 2004 and promulgated into law on July 22, 2004.

- Law No 2004/017 of July 22, 2004 on the orientation of decentralization
- Law No 2004/018/of July 22, 2004 on the orientation of councils
- Law No 2004/019 of July 22, 2004 on the orientation of regions

These three 2004 laws as seen by the many interpreters provide an enabling environment to promote grass root political participation and avoid the capricious and arbitrary exercise of power since territorial decentralization is nothing more than democracy applied to the administration.<sup>xiii</sup> These laws place local development , local participation in administrative and good governance practices as the main trust of decentralization in Cameroon.<sup>xiv</sup>

### **Decentralization and Good Governance**

The option taken in the National Program on Governance to modernize the framework of decentralization and devolution stems from the provision of the 18th of January 1996 constitution. In fact, this enactment provides the legal basis for deepening of the decentralization process through the entry into the scene of a second type of local authority in the region. The quest for the optimum functioning of the region requires that two other far- reaching reforms be undertaken namely the renovation of the council institutions and the modernization of the framework of decentralization through the exercise of the powers of the supervisory authority. The Laws of 22 July 2004 confirmed the above mentioned option. Since the enactment of the decentralization Laws of the 22<sup>nd</sup> of July 2004, a good number of studies have been carried out to obtain elements of précis diagnoses so as to tailor Cameroon's legal and institutional framework to this new dispensation. Among them was an assessment of councils and their financial needs prior to the transfer of competencies and resources. A new organization of power redistribution to ascertain the exercise of responsibilities to both central local authorities had to be done. This was emphasized in a circular of the Prime Minister on the 9th of February 2007 reiterating the need to harmonize relations between devolved central services and local authorities. The study on decentralization and the organization of devolution of State led to the draft on the devolution charter and the decree to specify modalities of cooperation between devolved State services and local authorities. However, this could not be effective on the basis of the fact that a study on local taxation and the financial regulations of local authorities had not been done. Because of this two drafts were done- one on the financial regulations of local authorities and the draft on local taxation. To this effect, a decree of the Prime Minister dated 3 September 2007 specifying the modalities for the issue, collection, centralization and payment of additional council tax was signed. This led to the adoption of the new sector plan which was the delocalization of the headquarters of certain councils, formerly situated in other council area as a means of proper council organization. There was also the audit of the Special Council Support Fund (FEICOM). This led to the draft decree to beef up and improve the supply of training to the staff and elected officials of local authorities and the training of officials of ministries to prepare them for decentralization. A project on the mapping of localities had to be done and the computerization of voter's registers had to be tailored towards decentralization.

Therefore, Cameroon's gradual decentralization seeks to put in place an outreach management framework and to involve the population in resolving their welfare problems. This process was given a fresh impetus by the 1996 laws that we have and will quote extensively especially part (X) which establishes the new category of regional and local authorities and laid down the key principles of decentralization( economic, social, health, education cultural, sporting, administrative and financial autonomy). The pressing of the 3 decentralization laws on 22 July 2004, which partially repeal certain provisions of the Laws of 1974 and 1987 to organized councils and to set up City Councils, had to be reinforced. Other Laws that had to come to force were the creation of a National Local Taxes committee, the creation in 1990 of autonomous council revenue offices , the adoption of a new sectorial accounting system and the new council budgetary nomenclature which came into force on 1 January 2003, adoption in 2004 of the Law on town planning code, production of 300 summary Urban Development Plan, the conduct in 2004 of 2 studies on the situation of councils and further extension of the decentralization process respectively , and the launching in 2005 of the first study on local taxation and the financial regulations of and the implementation of a program of delimitation of the urban fringes of towns and councils as well as a series of capacity building action for local elected officials and the technicians as well as authorities.

## The problem of decentralization in Cameroon

The provisions and many other conditions laid down by law on the orientation of decentralization laid a favorable legal environment for local entities in Cameroon but many are quick to argue that these laws or provisions are just on paper and it is not implemented.<sup>xv</sup> The bureaucratization of local government in Cameroon indicates that the appointment of officials by the central government to local entities has been argued many scholars to have modified the smooth functioning of elected officials of local councils.<sup>xvi</sup> These appointed officials who form the bureaucratic chain in the democratization process in Cameroon include ; government delegates at the city councils who are appointed by the central government( today known as Supper Mayors); the appointment of secretary Generals to each local council by the central government; the appointment of municipal Treasurers; council managers; government employees and the supervisory authorities with lots of powers such as the Ministry in charge of Decentralization or decentralized entities, Governors; SDOs; Dos etc. to carry out official actions in these local councils such preside over council sessions and budgeting sessions.

Today the position of government delegate has changed to city mayors purported to be elected yet the reality is that city mayors are simply imposed by the central government in a fictitious elections. In the Bamenda City Council for example the tussle for the first ever city mayor took place in a highly contested election on Tuesday February 25th by councilors of Bamenda I, II and III municipalities. At the end Achombang Tambeng Paul was elected first ever City Mayor to be assisted by Ndoh David and Lucas Ngu Afong.

According to Cameroon Info Net, Achombang Tambeng Paul was on Tuesday February 25, 2020 elected city mayor of the Bamenda City Council following a council session as of right that held at the MINEPAT conference Hall Up Station Bamenda. Achombang Paul sailed through unopposed after the candidacy of prince Tse Louis Angwafo of the Bamenda II council was turned down by Mooh Simon Emile, the Senior Divisional Officer for Mezam. The lone SDF run council, the Bamenda III council had its councilors behind Prince Tse Louis Angwafo but the supervisory authority argued in favour of Achombang Paul said to have received the blessings of 'Yaoundé' authority. When the SDF councilors nominated Prince Tse Louis , the SDO quickly objected stating that the SDF party had no right to nominate a candidate within the CPDM and that nominating a candidate from the CPDM was an attempt by the opposition party to meddle in the internal affairs of the ruling party. After about two hours of disagreement Prince Tse Louis Angwafo took the floor to ask where Achombang Paul was nominated candidate and endorsed by Yaoundé when the councilors were not aware.<sup>xvii</sup> Among many other thing prince Tse Louis Angwafo said-

I do not know of any conclave where a CPDM candidate was chosen. With due respect sir, Yaoundé cannot continue with this hierarchical dictatorship of imposing candidates on people. If he is the choice of the people why are the people in disagreement? we are here to vote a city mayor for the city of Bamenda and the mayor is to be voted by councilors not Yaoundé, so why are we looking at it from partisan politics. The SDO should have invited political parties here if we must look at it in terms of partisan politics and not invite councilors. By the way why are you so cared of the ballot box? Sir, I beg of you to allow the people, the councilors here present to give me a sanction vote through the ballot box<sup>xviii</sup>

The SDF councilors later staged a walkout, leaving councilors from the CPDM run Bamenda I and II councils to elect Achombang who stood unopposed. When the SDF councilors returned it was to participate in the election of the Deputy City mayors. This picture depict the kind of influence that the central government is still having over elected officials even in the wave of decentralization and the relationship that exist between public administrators and elected official.

The reality is that in the Bamenda City Council run by different political parties the super mayor is still the choice of the central government. Many have argued that the appointed officials are more attuned in keeping good relationship with the authority who appointed them than those of the people they serve. This betrays the decentralization process. The organization of decentralized local councils in Cameroon fundamentally regulated by law is faced with a myriad of setbacks which include economic crisis, rampant poverty, the ubiquitous presence of the state apparatus and the globalization tendencies.<sup>xix</sup> This has made the devolution or the transfer of political, administrative and fiscal powers from the highly centralized Yaoundé regime very difficult. Couple with the supervisory role of the central authorities or public administration, many citizens do not read meaning in this decentralization process. Art. 55(2) of the 1996 constitution that we have quoted extensively clearly states that decentralized local authorities shall be public law bodies.<sup>xx</sup> They shall be freely administered by boards elected in accordance with conditions laid down by law.<sup>xxi</sup> These provisions entails that all local authorities will have the power to democratically elect their administrators in whom they believe and trust to handle and address local interest. This article has been supplemented by three additional laws on decentralization of 22 July 2004.

Another difficulty in upholding decentralization in Cameroon is the historical context. By historical context we mean that decentralization cannot work in all areas of Cameroon. According to Banlilon et al

decentralization in English speaking Cameroon is not a novelty because it can be dated as far back as 1922 with the creation of Native Courts by the British Colonialists. This autonomy given to local government was subdued in the 1970s by the central government which constitutes mainly the French centralized system of governance and that 'Jacobin' model of governance where patrimonialism is accentuated as one of government tents.<sup>xxii</sup> By the late 20th century, centralization led to the central bureaucracies which led to inefficiency and unresponsiveness.<sup>xxiii</sup> In addition the centralized system of governance, economic, political, social and environmental upheaval's in the 1980s and 90s also led to new constitutional reforms.<sup>xxiv</sup> Again Nyamnjoh argues that the government had to put forth the decentralization policy at that time in order to use it as a means to response to the overgrowing tension among the population to return back to a federal system of governance as was the case in the 1960s.<sup>xxv</sup> Banlilon et al maintains that structural adjustment programme of the IMF, World Bank Group and other donor agencies couple with the emergence of the democratic process in many African countries at the 90s also serve as incentive to ensure the practical implication of the decentralization process.<sup>xxvi</sup> This means that decentralization in Cameroon is not seen as a method of governance by the centralized system in Yaoundé but it has be literary forced or imposed onto the Cameroon government. That explains why there have been laws and ministerial decrees in order to ensure the smooth implementation of the decentralization process in Cameroon but in reality decentralization has become a myth.<sup>xxvii</sup> We can even conclude that Cameroon does not want decentralization despite the numerous laws on decentralization. The transfer of the state competencies has been difficult. These state competencies that are purported to be transferred are those that are not considered the life wire of the local development. One could even say that the numerous problems Cameroon is facing today such as the Anglophone crisis, corruption, evident lack of development and basic infrastructure such as roads, schools, hospitals, electricity, unemployment etc is the failure to implement decentralization.

Another difficulty has been the implementation phase of decentralization. Laws have been enacted yet no practical modalities have been put in place the government in our African proverb 'sold the goat but held the rope.' It took the government 14 good years to put in place the financial transfer in 2010 and 2011. From 1996 till 2020 we are still going to witness the transfer of such administrative and political competencies.<sup>xxviii</sup> One can conclude that the government is simply playing games and is not ready to implement the process of decentralization. Out of 13 ministries only 6 ministries have been said to be decentralized. Many local councils can testify that decentralization process is simply a government tool used to give hope of a better future that does not exist. Today many civil servants still go to Yaoundé to follow up documents even in ministries said to be decentralized. Some few weeks back someone left Bamenda amidst tight security and bad roads to go to Yaoundé to drop a certified true copy of the birth certificate at the ministry of Public service and Administrative Reforms. This journey of more than 400 km besides the financial constraints and time is really uncalled for. This is somebody in the ministry of basic education. This shows that appurtenance is not reality. Banlilon et al posits that little improvement have been made by the councils in Mezam and cannot by and large be attributed to the decentralization process as the government is trying to give privileges to councils in the light of the decentralization process in Cameroon.

Some thinkers like Mbungbo & Fru argue that the Cameroonian government having accentuated the spirit of decentralization in 1996 constitution and in 2004 promulgated laws of decentralization, it was ostensibly seen as an administrative arrangement to bring government close to the grass root population.<sup>xxix</sup> But looking deeply into the guidelines of the decentralization policy, some parts or laws are unconstitutional. This is due to the fact that the main thrust of the decentralization policy in Cameroon was to improve on the local development of local authorities in terms of developing the economic, social, cultural, educational, health and sport infrastructure in the local area.<sup>xxx</sup>

Again despite the attempt to decentralized certain existing structures points out clearly that the decentralization process is still far from being serious. Looking at some structures like the Special Inter-Communal Equipment and Support Fund (FEICOM), which owes its origin to law No 1974/02 of 5th December 1974, which was fundamentally law on local council and reorganized in 2006, is seen as dead in the eyes of the new laws on decentralization and this makes the status of FEICOM unclear. Just one year after the law on decentralization in 2004, in 2005 the Ministry of Finance reminded local councils to transfer all funds in high street banks to the state treasury. FEICOM was also charged with the function to collect share the allocation of council tax. The July 22nd laws ought to have replaced the 1974 law on council yet the law is still in force. This means that despite the ongoing decentralization process there is lack of political will to decentralize and the seal to strengthen institutional capacity to encourage the local authorities to deal effectively with the decentralization agenda has been a myth.

## Conclusion

Despite the efforts made by the government of Cameroon to effectively carry out decentralization and the strategies implemented to avoid errors, it should be pointed out that the financing of decentralization is still a major cause for concern, due to the lack of resources both at local and central levels. Since this is a dynamic process, the slow pace

should be fast track so that some form of development and good governance can be experienced by service users. This therefore calls for more mobilization of the major stakeholders who are the business community, civil society and development partners. In our careful and gradual process, we believe that a good mastery of the council stage of decentralization would make it easier to master the implementation phase that will bridge the gap between the 'is' and the 'ought'.

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<sup>xxv</sup> Ibid.,

<sup>xxvi</sup> Banlilon et al (2012), Op Cit.,

<sup>xxvii</sup> Gemandze B., ( 1994), “The Failure of Decentralization Policy in Cameroon: An Analysis of the 1774 Law on Local Government Reform (1974-1994)” A Master’s Thesis in Development Studies , The Hague , Netherlands

<sup>xxviii</sup> Cfr, Kofele- Kale N., (2011), “Local Governance under Cameroon ‘s Decentralization, Regime : Is all sound and Fury Signifying Nothing?” Commonwealth Law Bulletin , Vol.37, No. 3

<sup>xxix</sup> Mbungbo O. T & Fru N.TC (2011), Contemporary Aspects of a Bureaucratic Hold-Up of City Governance in Cameroon, International Journal of Sociology and Anthropology, Vol. 3 No 2( Available online at <http://www.academicjournal.org> USA)

Law No. 2004/17 of 22nd July 2004, laying down Rules on the Orientation of Decentralization in Cameroon

Law No. 2004/18 of 22nd July 2004, laying down Rules Relating to councils in Cameroon

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Law No. 96/6 of 18th January 1996, revising the Law of 2nd June 1972

Law No. 74/23 of 5th December organizing Councils as amended and supplemented by Law No, 90/57 of 19December 1990

Law No. 92/3 of 14 August 1992 And Law No. 95/21 of 8 August 1995

Decree No. 77/85 of 22 March 1977 to set up the special Council Support Fund for Mutual Assistance (FEICOM), reorganized by the decree of 11 December 2000

Law No. 77/293 of 29 July 1987 to set up Councils and to define their boundaries

Decree No. 94/32 of 5th December 1994 to set up council Revenue offices

Law No. 875 of 15th July 1987 to set up City Councils

Decree No. 98/263/PM of 12 August 1998 relating to the centralization and redistribution of additional Council Tax

<sup>xxx</sup> Kimengsi J.N., and Gwan S.A (2017), “Reflection on Decentralization, Community Empowerment and Sustainable Development in Cameroon,” International Journal of Emerging Trends in Social Sciences, Vol. 1 No2