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# **ENVIRONMENTAL GOVERNANCE IN AFRICA**

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**THE DECENTRALIZED FORESTRY  
TAXATION SYSTEM  
IN CAMEROON:  
LOCAL MANAGEMENT AND STATE LOGIC**

by

Patrice Bigombé Logo  
January 2003



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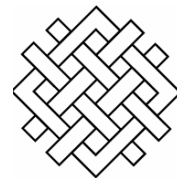
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## ABSTRACT

The study examines the changes in the local management of forestry revenue in South and East Cameroon resulting from the decentralized forestry taxation system introduced in 1994 and their political, socio-economic and ecological impact at the local level. The 1994 forestry reforms introduced new procedures for the access and local management of forestry revenue. Unfortunately, the decentralization process implemented in this context is *authoritarian decentralization*. Imposed from above and ignoring the real needs and expectations of the local communities, it retains many of the powers of the central State directly and through the rural councils and forestry fees management committees. It represents *predatory and neo-paternalistic alliances* between the central State, the decentralized bodies and the forestry fees management committees, and between the authorities of the central State, the local administration and local political figures. Efficient and transparent management of forestry revenue can only be guaranteed in a dynamic of *democratic decentralization*, in which powers over the local management of forestry revenue are devolved to local institutions and actors who are accountable to the local populations for the exercise of those powers. The study demonstrates the need to see the decentralization of forest management in general, and the local management of forestry revenue in particular, as part of the overall framework of political and administrative decentralization in Cameroon.

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## ACRONYMS

AFF	Annual forestry fees
FRSP	Forestry Revenue Security Program
MINEFI	Ministry of the Economy and Finance
MINAT	Ministry of Territorial Administration
SIGIF	Computerized Forestry Information Management System

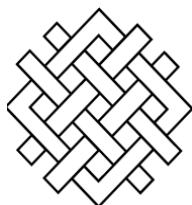
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## INTRODUCTION

### Background

Cameroon's forests cover more than 22 million hectares, or 47 percent of the country's territory; they include 17.5 million hectares of dense forest on dry land and 4.5 million hectares of degraded dense forest. Its forest area is the third largest in Africa, after those of the Democratic Republic of Congo and Gabon. The forestry sector plays a major role in Cameroon's national economy and this role is increasing. Thus, timber exports grew from CFA<sup>1</sup> 152 billion in 1996/1997 to CFA 253 billion in 1998/1999 (Fometé 2001). It is the third largest source of foreign exchange for the State, after agricultural exports and oil, and accounts for 8.9 percent of gross domestic product and 28.2 percent of non-petroleum exports.<sup>2</sup> This study examines the nature and impact of a decentralized forestry taxation system introduced in 1994, in which the responsibility for collecting forestry fees and taxes was divided between the State, rural councils and village communities.

Decentralized taxation is an essential component of decentralization and local governance policies, whether general or sectoral. It generates multiple expectations and diverse hopes. In the context of environmental decentralization, most theoreticians maintain that it produces results in terms of effectiveness, equity, local democracy, socio-economic development, and ecological sustainability (Manor 1997:35-40; Parker 1995:28-32). It does this in two ways: first, by increasing the funds available to the state budget and improving general living conditions for the population by helping to reduce poverty; and second, by encouraging the rational and sustainable management of environmental resources. Karsenty (1999:8) notes that, in central Africa, "the taxation systems and taxes paid are increasingly used to encourage economic operators to change their practices, that is, as an environmental taxation system."

Discussion of the socio-economic role of forestry taxation in tropical Africa goes back to the 1970s. Originally begun by economists, the discussion was taken up by sociologists, anthropologists, politicians and ecologists (Smouts 2001:132). The focus moved from the contribution of logging to the economic development of tropical countries through forestry taxes as a source of revenue, to their use as a means of environmental governance—indeed, as an *ecotax* (Carret 2000). Cameroon's 1994 forestry reform was a product of this discussion. It was designed to achieve a combination of political, socio-economic and ecological objectives (Mendouga Mebenga 1998:56-57; Milol and Pierre 2000:18-20).<sup>3</sup>

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<sup>1</sup>For official purposes in Cameroon, the exchange rate is CFA 500 to the USD. However since 1995, the exchange rate has ranged from 560/620, as the currency is pegged to the French Franc.

<sup>2</sup>The results of a national forest survey conducted over approximately 14 million hectares estimate the standing potential at more than 1.5 billion cubic meters, of which between 450 and 650 million cubic meters are directly exploitable, according to the current parameters of the international market. The total forested land area currently opened for logging is 3,611,473 hectares. Regular production is estimated at 2,350,000 cubic meters from 15 species. Of this production, approximately 977,000 cubic meters are exported as unprocessed timber and 135,000 cubic meters are processed prior to export. The figure is constantly increasing. It has grown from less than one million cubic meters in the 1970s to 2.5 million in 1993/1994, and over 3.3 million in 1997/1998.

<sup>3</sup>With respect to forestry taxation reform in Cameroon, Carret (2000) points out that Cameroon and its international partners, particularly the World Bank, had two main objectives: to increase tax revenue and to promote the sustainable management of Cameroon's forests. Within the national poverty control strategy, the decentralized forestry tax system is presented as an appropriate tool for poverty reduction and the promotion of local development.

In political and legal terms, the 1994 reform puts into practice the principles of sharing the profits of logging between the State, the rural councils, and the neighboring village communities. Previous forestry policies and legislation, notably a 1981 law and its implementing texts, provided simply for the distribution of forestry taxes between the State and the local councils; however, the 1994 forestry reform, together with successive annual finance laws introduced over the last six years, is a formal recognition of the decentralization of the forestry taxation system. It also promotes the participation of rural communities, by allocating to them responsibilities in the management of forest resources, and through the improvement of their general living conditions. Local management of the financial revenue from the decentralized forestry taxation system should, in fact, contribute to a thorough redefinition of practices in the local management of forestry revenue, promote transparency and provide a firm basis for local democracy in the management of forestry revenue. In so doing, it should break the age-old tradition of State control of forestry management and marginalization of the decentralized bodies and rural communities. This, in turn, is intended to achieve three objectives. First, it should initiate dynamic debate, discussion, dialogue, deliberation and negotiation about the management of forestry revenue among the populations adjacent to the forests concerned, the rural councils, the logging companies, and the central administration. Second, and equally important, it should increase the participation of village people, of all social categories, in making decisions about forestry management. And third, it should contribute to the implementation of social projects, improve the living conditions of rural communities, and guarantee rationality and sustainability in the exploitation of forest ecosystems.

### **Objectives of the Study**

It would appear that, despite some gaps and omissions which are perhaps difficult to justify, the taxation aspect of the forestry reform augurs significant changes in the field of the local management of forestry revenue in general, and the political, socio-economic and ecological impact of the decentralized forestry taxation system at the local level, in particular (Ze Meka 1995; Bomba 1996; Bigombé 1995). Nearly a decade after the reform was introduced, can we say whether these expectations have been, or are being, met? Has the management of the financial resources from the decentralized forestry taxation system shown appreciable results with respect to local political, socio-economic, and ecological issues? Has it produced, or helped to produce, the expected changes at local level in the political, socio-economic and ecological domains?

This study attempts to answer these questions. It analyses the political, socio-economic and ecological impact of the use of the financial resources produced by the decentralized forestry taxation system at the local level by evaluating both performance and accountability in the local management of forestry revenue. The study adopts a political economy approach. It examines the organizational dynamics of the decentralized forestry taxation system, the way in which these were constructed—in space and time, and the way in which they interact politically, socio-economically and ecologically at the local level. It attempts to portray the process of decentralizing the forestry taxation system, and to assess its efficiency, “reach” and effectiveness at the local level.

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Karsenty (2000) notes that forestry taxation is one way of collecting the royalties linked to the exploitation of a natural resource. It includes two groups of instruments: the fees, which are the counterpart to the commercial use of a renewable natural resource; and forestry taxes, instruments used to guide practice in the exploitation and management of the forest.



## **Methodology**

This study was conducted at five sites in the southern forest zone of Cameroon, specifically in East and South Provinces (see Figure 1). In the East Province, the sub-divisions (or districts) of Dimako, Lomié and Yokadouma were studied. Within Dimako Sub-Division, the study was conducted between 2000 and 2002, in the villages of Toungrelo and Ngolambele and in Dimako Rural Council. The main logging company in the region is the Société Forestière Industrielle de la Doumé (SFID). In Lomié Sub-Division, over the same period, the villages of Eschiembor, Kongo and Ngola were covered, together with Lomié Rural Council. There are several logging companies in this region, namely: SFH, the Lebanese Group, Azim, Assene Nkou, la Pallisco and SFDB. In the South Province, the study covered the sub-divisions of Ebolowa and Kribi. In Ebolowa Sub-Division, the research was conducted in 2000 and 2001 in the villages of Afanenegong, Fe'eyop and Ma'amezam in Ebomam sector and the Mvoula and Nselang villages in Mbilbekon sector. In Kribi, research was conducted in 2001 and 2002, in the villages of Ebondja I and II, Nlende-dibe and Lolabe, and Kribi Rural Council. The logging companies concerned in this region are Forestière de Campo of the French group, Bollore, la Wijma, CFK and Paul Khoury.

These were for several reasons the appropriate areas to study. First, a major part of the revenue from decentralized forestry taxes for the whole of the forest zone of Southern Cameroon is generated in this region. East Province generates 70 percent of all Cameroon's revenue from the decentralized forestry taxation system, with 40 percent from the rural councils of Yokadouma and Lomié alone. Second, the region is part of the Congo Basin, the second largest forested area in the world, after Amazonia. Third, it is an area where many experiments in the co-management of natural resources and the decentralized management of forest resources are being conducted by governmental, inter-governmental and non-governmental organizations, with the aim of improving environmental governance. The region has experienced some very different forms of local management of forestry revenue, which may provide a reliable basis for drafting a comparative approach to the experiences of the decentralized management of forestry revenue in the southern forest zone of Cameroon. Fourth, the region includes the main socio-ethnic groups of Cameroon's southern forests (Baka Pygmies, Bakola-Bagyéli Pygmies, Kwassio, Batanga, Bulu, Maka, Badjoué, Konabembe, Nzimé, etc.), whose interactions with their forest environment are many and varied. Finally, a significant part of the Chad-Cameroon Pipeline Project, which will transport crude oil from Doba in the south of Chad to Kribi on the coast of Cameroon, will pass through the region.

The study used both qualitative and quantitative research methods. It began with an exploration of the five research sites in South and East Cameroon, following which a research proposal was designed. The persons to be interviewed in each research site were then selected. They consisted of local stakeholders in the management of forestry revenue (mayors, municipal councilors, local administrators, tax collectors, traditional leaders, village leaders and members of forestry fees management committees) and officials from the central administration (Ministry of Environment and Forests, Ministry of Economy and Finance and Ministry of Territorial Administration). Finally, field surveys were conducted. A combination of individual and group interviews, and of semi-structured, structured and participatory interview techniques were used. A prepared questionnaire provided the basis for the interviews, but it was frequently adjusted, depending on the intensity of the exchanges and the degree of sensitivity of the information sought.



## **DECENTRALIZED FORESTRY TAXATION IN CAMEROON: A SHIFTING CONFIGURATION**

### **The Decentralized Forestry Taxation System**

Decentralization is a political process. It may be analyzed as a means of distributing powers between the center and the periphery, as an institutional reconstruction, and as a reconstruction of political governance. It involves the dynamics of the territorial distribution of powers. Devolution—the generating principle of decentralization, and often used as a synonym in this document—entails the transfer of part or all of the central State’s decision-making powers to the periphery (Blair 1997). The “territorialization” of powers refers to the withdrawal by the State from social areas over which it previously exercised powers, and the introduction of legal and institutional mechanisms that give the management of these areas to other actors. Relations between the State and local actors are redefined and regulated (Sindjoun 1999), and a spatial, administrative and political structure developed, within which the State gives part of its powers to local public authorities, community institutions or local populations (Ribot 2000).

In the area of forestry management in general, and the management of forestry revenue in particular, decentralization has two dimensions: an administrative dynamic (redeployment of the State, delegation and transfer of powers from the center to the periphery), and a political perspective (a democratic aspiration to participation in decision-making, and the transfer of responsibility to the local population). The latter raises issues of democratization and development in environmental governance. In theory, the process of decentralizing the forestry taxation system should promote local democracy, socio-economic development and the rational and sustainable management of the forest. In order to assess the actual impact of the decentralized forestry taxation system on local politics, socio-economy and ecology, a detailed analysis of three important dimensions of the process of decentralization is required. These are the actors, the powers devolved to those actors, and the mechanisms for accountability (Ribot 2000, Ribot 2001).

The structure of the decentralized forestry taxation system has a shifting configuration, in both space and time. In terms of time, there have been two main stages in the construction of the decentralized forestry taxation system: that of excessive State control over forestry royalties, and that of relative privatization. Excessive State control over forestry royalties corresponds to the period of the colonial and the first-generation post-colonial State. The forestry policies and legislation of the time gave rise to and maintained the logic of the “forestry state”—all-regulating, hegemonic and predatory. The State was the only structure with the capacity to draft the standards for logging, and the principal beneficiary of the revenue derived from it. The only benefit to the local populations and councils in the forest zone was some social projects, which the logging companies were required, as part of the terms and conditions of their contracts, to fund. The forestry taxes were monopolized by the State, although the local councils of the areas where the logging companies had their headquarters, basically the urban communities of Douala and Yaoundé, received a share.

This injustice led to many violent conflicts between the village communities, the councils in the forest zone and the logging companies, and generated questioning of the “forestry state.” This upsurge in conflicts over forestry management, combined with the social and political movements of the 1990s, more or less forced the State and its international partners to reform the system for

sharing the financial revenue from logging. The 1994 forestry law, which introduced a new forestry taxation system, brought about a relative withdrawal of the State from forestry management. The reform includes provisions for both general forestry taxation and a decentralized forestry taxation system. The latter has two components: a “regular” tax and an “irregular” tax. The regular tax comprises annual forestry fees (AFF), of which 40 percent are paid to the rural councils in the forest zones being logged and 10 percent to the neighboring village communities. The irregular forestry tax, known as the “parafiscal” or “village” tax, is a tax of CFA 1000 per cubic meter levied on the quantity of timber logged in *ventes de coupe* (small forest concessions of up to 2500 hectares) in the non-permanent forest estate.<sup>4</sup>

The implementation of the decentralized tax system over the period between 1994 and 2001 has followed a bizarre trajectory; it has combined, more or less alternately, vague attempts at democratic decentralization of the local management of forest revenue, with authoritarian decentralization in which responsibility is removed from the village communities, thereby demobilizing them (Biangmoua 2001; Fouda 2000; Kouna Eloundou 2001). It can be seen as a pendulum swinging between two contradictory but interrelated logics: the one more or less democratic, the other authoritarian. The two sets of mechanisms and practices are described in turn below.

### **The “Democratic Decentralization” Approach**

The first four years after the introduction of the forestry reform in 1994 were characterized by vague attempts at democratic decentralization in the local management of forestry revenue. This phase ended on April 29, 1998, when the signing of a Joint Order by the Ministry of Economy and Finance (MINEFI) and Ministry of Territorial Administration (MINAT) marked the beginning of a more authoritarian approach. The 1994 reform was based on the application of legal provisions, specifically those of Law No. 94/01 of January 20, 1994, which regulates forestry, wildlife and fisheries, and its implementing Decree No. 95/531/PM of August 23, 1995, which lays down the procedure for implementing the policy regarding forests. The provisions concerning the decentralized forestry taxation system stipulate (sections 68(2) and (3)) that: “For the development of neighboring village communities of certain communal forests under exploitation, part of the proceeds from the sale of forest products shall be reserved for the said communities.... Contributions towards the provision of social works shall be reserved entirely to the councils concerned. They shall not be used for any other purpose.”

The tax base and procedure for collection of the forestry fees and parafiscal taxes, which are the basis of the decentralized forestry tax system, are laid down in the 1995 decree and the Finance

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<sup>4</sup> The legal framework for the decentralized forestry taxation system consists of: Article 68 of Law No. 94-01 of January 20, 1994, which lays down forestry, wildlife and fisheries regulations; Article 122 of Decree No. 95-531 of August 23, 1995, laying down procedure for implementing the forestry system; Article 10 of Decree No. 08-009/PM of January 23, 1998, laying down the tax base and procedure for the collection of duty, fees and taxes related to forestry activities; Circular No. 370/LC/MINEF/CAB of February 22, 1996, instituting the practice of CFA 1000 per cubic meter included in the terms and conditions of the logging company for *ventes de coupe* (small forest concessions of up to 2500 ha); Joint Order No. 00122/MINEFI/MINAT of April 29, 1998, laying down the procedure for the use of the revenue from logging intended for neighboring village communities; Ministerial Memorandum No. 2978/MINEF/ DFAP/AC of October 14, 1999, concerning the management of the revenue from wildlife; and the successive Finance Laws of Cameroon from 1995 to 2000.

Law of the same year. Article 11 of the Finance Law states that, “The annual forestry fees consist of the base rate and the financial bid. The base rate is set as follows: for *ventes de coupe* at CFA 2500 per hectare, and for concessions at CFA 1000 per cubic meter of timber logged. The annual forestry fees are payable in full on allocation of the logging permit” (*Unofficial translation*). For *ventes de coupe*, the annual forestry fees are payable within a period of 45 days after the date of notification of the allocation or renewal of the title. For concessions, they are payable from the first year of the provisional agreement. They are payable in three equal parts by, at the latest, 30 September 30, December 31 and March 31 each year. The forestry fees are divided between the State (50 percent), the local council in the area being logged (40 percent), and the neighboring village communities (10 percent). The parafiscal taxes represent the sum of taxes which are not provided for in the Finance Law, but which are set by regulation and which the logging companies must pay regularly. These are the logging companies’ contribution to the construction of socio-economic amenities, as provided for in the logging companies’ terms and conditions, and the CFA 1000 per cubic meter of timber logged for the *ventes de coupe*, instituted by circular No. 370/LC/MINEF/CAB of February 22, 1996, for the benefit of the neighboring village communities.

Actual payment of the annual forestry fees and the CFA 1000 per cubic meter tax began at the end of the 1996/1997 financial year, and increased throughout the following financial year. Since there was no formal organizational framework for the management of the benefits of this decentralized taxation system, particularly the revenue intended for the neighboring village communities, the local administration (that is, the senior and sub-divisional officers) and the logging companies developed their own practices for the distribution and payment of funds. These practices were based on direct payment, in cash and kind, to the village communities, or (in the case of payments for the construction of socio-economic amenities) the payment of one part in cash to the local council and the other part in kind to the local population. The money intended for the neighboring village communities was handed over to the village chief or chairman of the management committee at a solemn meeting of the whole village, witnessed by the logging company, the local authorities, local elected representatives, the elites and the local development partners. The money or goods in kind were handed over in front of the whole community, which was informed there and then of the amount concerned, and the quantity and quality of goods received.

Despite many malfunctions (Milol and Pierre 2000) and unintended effects, this system of managing the forestry revenue intended for the local population had several advantages. It ensured a certain degree of transparency in the process and legitimized the roles of the various actors. Thus, it allowed the local administration, the sub-divisional officers and heads of the forestry posts at district level (*chefs de poste forestier*) in particular, to play the roles of mediators in the local redistribution of forestry revenue, supervisors of local development initiatives and guarantors of State authority at the local level. For the locally elected authorities, it provided an opportunity to prove their commitment to the mechanisms of transparent and effective management of the forestry fees, and to participate in decision making concerning the management of forestry revenue. For the logging companies, it helped considerably to reduce the suspicion and conflicts with other stakeholders, particularly the village populations. Finally, for the neighboring village communities, this system of managing forestry revenue allowed them to receive, more or less directly, the financial resources derived from the exploitation of the forest, which had previously been merely a utopian wish (Oyono et al. 2002). After having long felt

marginalized in the sharing of benefits from logging the forest, they had finally found their place in the process, in social, economic and political terms. They were informed of the sums released, they saw for themselves the amounts of money handed over to their representatives, and took part in the decisions made concerning the local management of that revenue - the fixing and choice of the economic, social and cultural projects to be implemented with the means and resources available. This should have been a way of forcing their representatives to account for their management to the villagers, the elites and the local administration. All in all, this system of local management of forestry revenue was in line with the “democratic decentralization” of the management of forestry revenue, making the villagers actors, rather than simple subjects. Moreover, the income from the exploitation of the forest actually reached the village communities, either in cash or in kind.

During this period, the main village institutions recognized and accepted as partners in the administration of the local management of forestry revenue were the village development committees (VDCs). VDCs were the institutions for collective action set up by the administration to assist and support the State in the process of local development. The village development committees are associations consisting of villagers who work to promote the development of the village. They consist of a self-selected general assembly with all the members and an executive bureau (composed of a chairman, a deputy chairman, a secretary general, a treasurer, and one or two auditors), which is elected by the members and responsible to them. Until 1998, throughout the southern forest zone of Cameroon, these village development committees, despite various actual and attempted manipulations, were the main interlocutors for the authorities, the decentralized bodies and the logging companies, in the local management of forestry revenue.<sup>5</sup> With this institutional set-up, the village populations felt that they were more involved and, in particular, that they had some responsibility in the process of local management of forestry revenue, in contrast to the current situation, where the revenue intended for the local population is managed by forestry fees management committees. Today, the local populations remember with fondness the previous era when they had some control over the management of forestry revenue.

### **The “Authoritarian Decentralization” Approach**

The attempts at “democratic decentralization” of the local management of forestry revenue that took place immediately after the forestry reform, were, four years later, replaced by the “authoritarian decentralization” approach. The authoritarian approach was developed between 1998 and 2001, through two main instruments:

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<sup>5</sup> This model is still used in certain regions, such as Dimako (the villages of Toungrelo and Ngolambélé) and Lomié (the villages of Kongo, Ngola and Eschiembor), although it has practically disappeared in Ebolowa, giving way to the model stipulated in the joint MINEFI/MINAT order of April 29, 1998, which allowed villagers access to the financial revenue from the forestry fees. However, in all three areas (Dimako, Ebolowa and Lomié subdivisions), the forestry fees management committees stipulated in the joint MINEFI/MINAT order have been set up only recently. For example, the forestry fees management committees in Fe'eyop (Akok) at Adjap I, Nkolandom at Afanengong, Nloupessa-Yemong at Mekok II, and Vema at Bikpwae, in Ebolowa sub-division were created by order of the Ebolowa district sub-divisional officer on August 16, 2000, for the first, and December 16, 1999 for the three others. In this respect, on January 12, 2000, the Governor of South Province, Mr Koumpia Issa, had to write to the senior divisional officers, sub-divisional officers, and heads of district in his area to ask them to proceed with the establishment of forestry fees management committees within their administrative units in order to help clean up the management of the funds from the forestry fees.

- The signing of the joint MINEFI/MINAT order of April 29, 1998, which lay down the procedure for the use of the revenue from logging intended for the neighboring village communities, including the establishment of forestry fees management committees, chaired by the mayors or their representatives with the status of municipal councilors; and
- A decision, which is still in the process of implementation, to establish an *equalization fund* from the annual forestry fees intended for the local councils and the village communities.

These two mechanisms (discussed below) are, as currently structured and implemented particularly under the Joint Order, part of an undeclared and subtle logic of *re-centralization* of the management of local forestry revenue. They mark a step backwards compared to the period immediately after the forestry reform.

#### *The Joint MINEFI/MINAT Order*

The possibilities offered to the village populations by the “democratic decentralization” approach, with access to forestry revenue and by participating in the decision-making concerning the management of the funds and their allocation to development activities, were restricted by the Joint MINEFI/MINAT Order. Under the terms of the order, the neighboring village communities either become members of the forestry fees management committees, or, at the most, act as auditors for the management committees. This compares unfavorably with the previous situation, where the village communities, through the village development committees, felt involved and increasingly responsible for the local management of forestry revenue, as shown by Oyono et al. (2002).

Given the way in which the management committees currently function, chaired by mayors or their representatives with the status of municipal councilors, the representatives of the neighboring village communities are merely token actors. They take no real part in any decision-making concerning either the local management of forestry revenue or the construction of economic, social and cultural amenities in their communities. Most of the decisions (the companies to be awarded contracts, the type of amenities to be built, their geographical distribution, the sums allocated to the various projects, etc.) are made by the mayors, who are the chairmen of the management committees, with, in the best-case scenario, the participation of the *chefs de poste forestier*, municipal councilors and logging companies concerned. Moreover, the composition of the management committees, which include civil servants, local elected representatives and villagers, does not facilitate free and confident contributions from the villagers. It does not guarantee the villagers a chance to express their opinions, support their arguments or convince the other members of the management committees, because most of the management committee members feel that villagers are inferior to the civil servants, and to the local political elite, who resort to intimidation and threats to win the villagers’ allegiance (Oyono 2003). Thus the representatives of the village communities who take on the role of auditors within the management committees seldom have any form of control or supervision over the management of local forestry revenue.<sup>6</sup>

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<sup>6</sup> The former chairman of the forestry fees management committee of the village of Afanengong in the district of Ebolowa, who became auditor for the forestry fees management committee of Nkolandom at Afanengong, never, despite several attempts, managed to establish any form of management over the forestry revenue from the time he assumed the post on 16 December 1999. The situation is similar in all the forestry fees management committees in

The Joint Order of April 29, 1998 would seem, initially, to give the beneficiary village communities control over the process of managing the revenue given to the management committee—the representatives of the communities are in a majority on the committee and, for the committee to deliberate and take valid decisions, a quorum of one half of the members is required, and decisions are based on a simple majority of the votes. However, when examined more closely, it appears that the Joint Order sets important restrictions on the powers of the beneficiary communities, in terms of both initiating and conducting the management process. Neither the initiation of the management process nor the creation of the rules that determine the organization and functioning of the management committee depend on the beneficiary communities. The Joint Order provides for the establishment of a committee for each of the communities and prescribes the details of its composition and functioning. The role of the beneficiary communities is restricted to the appointment of six representatives and the auditor. Once this has been done, it is up to the chairperson of the management committee (the mayor or his/her representative) to initiate the functioning of the committee, notably by convening its first meeting.

The marginalization of the beneficiary communities during such an important stage as the initiation of the revenue management process entails a significant restriction on their powers (Dubois 1997). The communities targeted by the Joint Order do not always feel involved in the management committee as an institution. In addition, they equate the committee with the legal forms of development organizations commonly found in the villages (common initiative groups and associations), and thus feel obliged to establish a committee and have it legalized—though they already have legal standing. In the South Province, many of the administrative authorities that are responsible for the legalization of these committees seem to go along with this game; when they receive applications, they simply sign the memos noting the formation of the committees.

The Joint Order requires (Article 6(1)) that the chairman of the management committee should convene meetings at least once every quarter, and more frequently if necessary. Although there is no penalty or sanction for not respecting this requirement, some mayors, such as the mayor of Ambam, in the South Province, show some reticence in convening the first meeting of the management committee, and hence exclude the beneficiary communities from the management of the revenue given to the committee. Furthermore, in the management process, the beneficiary communities are subject to strict controls from the administration, both through the allocation of the funds given to the management committee and through the involvement of administrative representatives in the functioning of the committee (local representation of the Ministry of

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the southern forest zone of Cameroon. This is despite the fact that Article 10 of the Joint Order clearly states that “the administrative, financial and accounting operations of the authorizing officer and the financial agent are monitored and controlled by an auditor appointed by the beneficiary village community. The auditor has unrestricted rights of surveillance and control of all administrative, accounting and financial operations conducted, without becoming involved in management of the resources. In this capacity, s/he may, without removing them, acquaint him/herself with the books, correspondence, reports and all written documents related to the operations conducted. A copy of the auditor’s report is sent to the Minister of Finance, the Minister of Forests, the Minister of Territorial Administration, and to the relevant State body for Audit (...).” (*unofficial translation*) The auditors have significant powers to monitor and control the management of forestry funds, but they do not manage to exercise these powers because of the lack of collaboration from the local administrative and municipal authorities.



Environment and Forests, supervision by the sub-divisional officer, the mayor's role as chairperson, the official authorized to make payments, etc.).

The local population's powers to prevent the misappropriation of funds are also limited. Article 12 of the Joint Order stipulates that the funds given to the management committee are "public funds." In several respects, this protects the communities' interests. In addition to the intervention of the authorities and the State control bodies in controlling the management of this revenue, there is a strict system to deal with the misappropriation of funds. The penal code provides more severe penalties for the misappropriation of public funds (Article 184) than for that of private funds (Article 318). However, the public nature of these financial resources severely restricts the powers of the members of the beneficiary communities to deal with the misappropriation of funds made available to the management committee. Since they cannot legally be considered the victims of misappropriation, the members of the beneficiary communities may neither bring a case against the authors of the misappropriation, nor claim damages from them. These are the prerogatives of the State representatives and control bodies. The role of the members of the beneficiary communities is restricted to reporting any misappropriation of which they are aware to the State representatives, the prosecutor or the police. The village communities have no powers to initiate proceedings against the authors of embezzlement in the local management of forestry revenue.

In short, the joint MINEFI/MINAT order, in contrast to the situation prior to its signing, has helped to concentrate the dynamics of local management of forestry revenue within the rural local councils and local public administrations, to the detriment of the neighboring village communities. It represents a step backwards compared to the mechanisms which had been developed prior to its signing, since it takes away from the village communities' powers which they had been given under the previous system.

### *The Equalization Fund*

The other component of the subtle logic of *recentralization* of local forestry revenue management is the establishment of an equalization fund, a process that is still under way. The creation of an equalization fund was provided for in Article 11 of the 2000/2001 Finance Law, which stipulates, amongst other things, that "an equalization fund shall be established with the aim of rationalizing the distribution of the benefits from the forestry fees reversed to the local councils and village communities. The procedure for the functioning of the equalization fund is established by regulation" (*Unofficial translation*). The equalization fund forms part of the implementation of the government's option to maximize the contribution of the forestry sector to poverty alleviation and economic growth. The basic principle is the pooling of a resource of limited origins with the aim of redistributing it on a larger scale, based on the principles of equity, solidarity, and, in this case, inter-council cooperation.

In order to implement this legal provision, the Government of Cameroon, with the support of the British Department for International Development (DFID), conducted a study to determine the procedure for the implementation of the equalization fund.<sup>7</sup> As part of the process of determining

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<sup>7</sup> This study was a follow-up to several other studies related to the economic and financial audit of Cameroon's forestry sector, and particularly the additional chapter of the economic and financial audit on "the impact of the decentralized taxation system on local development and practices in the use of forestry resources in Cameroon"

how best the fund should operate, three possible scenarios for the distribution of forestry fees have been developed: distribution to all 355 rural local councils in Cameroon; distribution to those local councils on whose territory the annual forestry fees are currently collected, that is 53 local councils; and distribution to the local councils located in the forest zone, that is 163 local councils. Similarly, five possible criteria for the distribution of the funds are being considered: arithmetical distribution; distribution proportional to population; equalization proportional to population, after payment of a minimum sum per local council; equalization proportional to the area of logging titles (concessions and *ventes de coupe*), after payment of a minimum sum per local council; and distribution after leveling. In terms of the institutional arrangements, it is proposed that the equalization fund should be located within the Special Fund for Equipment and Inter-Council Intervention (FEICOM). This is a public establishment with legal status and financial autonomy, which is located under the supervision of the Ministry responsible for administrative decentralization—that is, the current Ministry of Territorial Administration—and under the financial supervision of the Ministry of Economy and Finance.<sup>8</sup>

It must be acknowledged that the introduction of such a mechanism could help rationalize the distribution, circulation and management of local forestry funds and, to a certain extent, to guarantee their transparent and effective management. Nevertheless, it cannot be denied that this institutional set-up is part of a clear, intelligent and subtle strategy to recentralize the mechanisms for the management of the decentralized forestry tax funds. Despite FEICOM's relevance to local government, the idea of locating the equalization funds within this institution is contrary to the country's gradual constitutional and political progress towards the actual achievement of political and administrative decentralization and the process of local development. The whole idea of establishing an equalization fund is now contested by elected municipal officials (mayors and councilors), municipal tax collectors and local political elites, who consider that it goes against the principles of decentralization and the transfer of responsibilities in the construction and implementation of local development to local institutions and communities.<sup>9</sup>

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Milol and Pierre (2000). This study showed that the real and effective impact of the decentralized taxation system, in terms of social infrastructure, is very weak, and that the revenue from the decentralized taxation system ends up at unjustified destinations, which are not in accordance with the legal framework. It also showed that: i) the decentralized taxation system as practiced leads to a deterioration in relations between the local council authorities and the village populations; ii) the CFA 1000 tax seems to generate a dynamic of uncontrolled logging and the decentralized taxation system has a negative impact on community forestry; iii) that there is an absence of equity in the geographical distribution of the formal and informal tax revenue, with the East Province receiving 70 percent of the AFFs, of which 40 percent goes to the local councils of Yokadouma and Lomié alone; iv) that less than 20 percent of the revenue from the decentralized taxation system is used to fund social amenities or collective services to the benefit of the local councils and local populations. The study recommends “*the creation of an inter-council equalization fund financed from the share of the annual forestry fees, together with the independent management of the CFA 1000 per cubic meter.*”

<sup>8</sup> Created by Law 74/23 of December 5, 1974 and organized by decree No. 77/85 of 25 March 1977, FEICOM was reorganized by decree No. 2000/365 of December 11, 2000. Article 3 of the latter decree provides for FEICOM to deal, amongst other things, with the funding of local council, or inter-local council, investment works.

<sup>9</sup> The mayors of the forest zone local councils in East and South Cameroon (Ebolowa, Lomié, Moloundou, Messok, Gari-gombo, Salapoumbé and Yokadouma) who took part in the first workshop on “the management of forestry fees and local development in the southern forest zone of Cameroon: the experiences of the rural local councils of Boumba-and-Ngoko”, organized by the German Development Agency (GTZ) and the FAO Forests, Trees and People Program (FTPP), gave a block rejection and adopted a common position against the initiative to introduce an equalization fund.

In conclusion, it may be noted that a general feature of the process of decentralization of the management of forestry revenue is the paradoxical removal of responsibilities from the decentralized bodies and neighboring village communities in areas where they had acquired a number of prerogatives and powers. This approach to decentralization is essentially authoritarian. It is developed by deconstructing the places and symbols of expression of the local communities, and the dynamics of their political responsibility. It should be seen in a context of the combination and cohabitation of democratic vagueness and authoritarian logic. The process of liberalization in Cameroonian political society has not yet achieved the complete eradication of political authoritarianism (Sindjoun 1994). In forestry management, as in most sectors of social and economic life, the State still retains control over action to be taken. The basic problem is one of power sharing. Whilst the principle is accepted, its translation into fact is biased and continually postponed, deferred and delayed. Powers are seized, distributed or taken back, depending on the context and the situation and, in particular, on what they may produce in symbolic, political, economic and social terms. The downgrading of the village development committees in the political process of managing forestry fees in favor of the management committees, which are chaired by Government-appointed mayors, is a case in point. It is, to a certain extent, part of the logic of patrimonial and neo-patrimonial sharing of forestry royalties between the authorities and the local political elite—a means of rewarding political militancy and maintaining the local political clientele (Nguiffo 1995; Nguiffo 1999; Djeukam and Nguiffo 2002; Oyono 2003). Hence the complex nature of the issue of decentralization in Cameroon.

## **THE ACTORS IN THE LOCAL MANAGEMENT OF FORESTRY REVENUE**

### **The Mosaic of Actors: Superimposition and Tangling of Identities**

It is evident from the previous section that the State's lack of determination to carry through the political process of decentralization is a major obstacle to the reliable construction and efficient implementation of the decentralization of forestry management. The fact that there is no State-propelled dynamic of general political and administrative decentralization in Cameroon is jeopardizing the process of sectoral decentralization, specifically of the decentralization of forestry management. This lack of political and institutional decentralization makes it difficult to gain a clear impression of the roles and influence of the various actors in the local management of forestry revenue and the powers devolved to them. The identities of the various actors involved are superimposed upon each other in a complex manner.

These local actors include public and private sector actors, civil servants and villagers, institutions and individuals, politicians and administrators, the seen and the unseen. They are a heterogeneous group, each involved, directly or indirectly, in the management of the forestry fees, but in their own way and with their own interests. Instead of seeing them either as one monolithic structure, or as the opposite—a diffuse structure, this study attempts to combine the two approaches. It aims to provide both an overall and a focused view of the individuals and groups competing for the local management of forestry revenue. The discussion is divided into two parts: *public or semi-public sector* actors and *private sector* actors. There is a clear dominance of the former and relatively little involvement of the latter in the local management of forestry revenue.

## **Public and Semi-Public Sector Actors**

The local management of forestry revenue involves a range of public and semi-public actors who have varied powers in the process. The main ones are:

- The central public administration, which is responsible for the assessment and collection of forestry taxes and fees;
- The rural councils, which are responsible for the management of the 40 percent allocated to the local councils;
- The forestry fees management committees, responsible for the 10 percent allocated to the neighboring village communities; and
- The local administration, which supervises the local councils and controls and monitors the management of the forestry fees management committees.

### *Central Administration*

The two main agencies of the central administration involved in the local management of forestry revenue are the Forests Department of the Ministry of Environment and Forests and the Tax Department of the Ministry of Economy and Finance. The Forestry Department is the bridge, or the crossroads, of Cameroon's forestry administration. In collaboration with the other structures of the Ministry of Environment and Forests, it is responsible for the implementation of forestry policy. Within the framework of the planning and monitoring of forest management, it has, with the support of the Canadian government, established a Computerized Forestry Information Management System (SIGIF). SIGIF comes under the Sub-Department for Inventories and Forests Management. It is concerned with invoicing and calculating forestry taxes, particularly the forestry fees, which are based on the land area of each logging title (*vente de coupe* or forest concession) and are calculated from the bids tendered by logging companies for titles opened for logging. As regards the local management of forestry revenue, SIGIF provides the figures used for the invoice of forestry fee payments to be made to each local council and each neighboring community every year. It is a mechanism for the production and dissemination of information on the projected amounts and beneficiaries of the financial revenue from the decentralized forestry taxation system.

Because SIGIF is responsible for the drafting, management and dissemination of forestry information, it plays an important role in planning and monitoring forestry revenue. In 1999, SIGIF produced a projected plan for the forest logging titles in Cameroon from 1997 to 2002. The plan assesses the probable revenue from the annual forestry fees and the CFA 1000 tax during this period, and gives an overall indication of the projected share of forestry fees allocated to the local councils and neighboring village communities. The data that the SIGIF provides can also be used to compare the amount of fees invoiced with the sums actually received by the rural local councils and neighboring village communities in the field.<sup>10</sup> Since 1996, the councils and village communities have never received the full amounts invoiced. This discrepancy is apparently due in part to the malfunctioning of the forestry and tax administrations, but also - and particularly -

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<sup>10</sup> In a paper given at the Yokadouma seminar on the management of forestry fees and local development in Cameroon's southern forest zone, Mr Jules Wagne, the head of the Boumba-et-Ngoko Division Forests Section, and local SIGIF representative, showed that the establishment of the SIGIF was part of the Government's desire to guarantee the transparent management of information on forestry management in Cameroon. The current process of decentralizing the SIGIF to the deconcentrated MINEF structures should make it possible to provide that information to the stakeholders of forestry resource management in the field.

to the cunning of the logging companies, which have developed ways of evading the procedures and mechanisms for the payment of forestry taxes and fees.

The Tax Department of the Ministry of Economy and Finance, through its Forestry Revenue Security Program (FRSP), is the other central administration agency involved in the process of the local management of forestry revenue. Set up by Decree No. 99/370/PM of March 19, 1999, FRSP is a mechanism for collaboration between the Ministry of Economy and Finance and the Ministry of Environment and Forests. It is intended to ensure the procurement of Cameroon's forestry revenue. It supervises the control of tax production, provides the tax base for assessment, collects all taxes and fees from logging activities, and monitors the coherence of declarations of the various taxes and forestry fees. In the case of revenue intended for the local councils and village communities, it collects all the funds, and writes out the checks for the mayors and municipal tax collectors.<sup>11</sup>

SIGIF and FRSP are complementary institutions. The way in which Cameroon's tax laws are designed determines the division of responsibility between them. SIGIF is responsible for setting the tax base for forestry taxes and fees. This is based on the schedule for the allocation of logging titles, following a call for bids, and the signing of *ventes de coupe* or agreements by the forestry administration. FRSP issues and collects the fees and, in a perfunctory manner, secures the payment of funds to the rural local councils and village communities. The two institutions should work hand in hand, both at central level and in the field. In practice, however, they are unable to coordinate their activities and work as partners. This is clear from the various processes for establishing the tax base, the issuing of that base, and the collection of the funds, in all of which there are many statistical differences between the SIGIF data and the FRSP data.

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<sup>11</sup> The FRSP has catalogued the various forestry revenues submitted for revenue securing purposes. These are the annual forestry fees generated by the profits from a logging title (forest concession, *vente de coupe*, recovery, etc.), the felling tax linked to the felling of any tree, the factory entry tax on the processing of wood, the export surtax on the exporting of unprocessed timber, various duties and taxes (taxes on accreditation, application, the sale price of forest products) and the deposit on notification of a logging title.

## *Rural Councils*

Rural councils are at the heart of the local management of forestry revenue.<sup>12</sup> Under the first Article of Law No. 74/23 of December 5, 1974, they are “decentralized public authorities and artificial persons under public law given juridical personality and financial autonomy. They manage local affairs under the supervision of the State towards the economic, social and cultural development of the local population” (*Unofficial translation*). The rural councils are led by mayors, who are assisted by deputies, elected from within the municipal councils and appointed by regulation.<sup>13</sup> The mayors and their deputies form the municipal executive body of the rural councils, whilst the municipal councils are the deliberating bodies. The latter consist of municipal councilors elected for a five year period. The mayors and their deputies are elected from amongst the councilors, at the first session of the municipal council, which must be held on the second Tuesday after the elections.<sup>14</sup> The council is chaired by one of the five oldest councilors, who are chosen by their peers. The election takes place by a ballot, in which there is a single name for the mayor and a list for the deputies, and the outcome is determined by a simple majority of the members present, or at least two thirds of the municipal councilors. The mayors and deputies are elected for a five-year period. Their election is ratified by act of the supervising authority published in the Official Gazette.<sup>15</sup>

Within the rural councils, the process of managing the forestry revenue involves the municipal councils, the mayors and their deputies, and the municipal tax collector. As deliberating bodies, the municipal councils oversee local council affairs. Their main functions are to elect the mayors and deputies, to approve financial accounts (including the council budgets, the administrative accounts and the management accounts of the municipal tax collectors, and special authorizations for income and expenditure), and to authorize local council interventions in economic and social

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<sup>12</sup> The historic nature of decentralization in Cameroon goes back to the colonial period. The first local councils in francophone Cameroon were set up on June 25, 1954: these were Yaoundé and Douala local councils. However, they were still led by mayor-administrators and municipal councils of notables (with an equal number of Cameroonians and French) appointed by the High Commissioner of the Republic. The process of “decentralization” was to develop further with the law of November 18, 1955, which instituted the election of the municipal body and the municipal executive. That same year, Douala, Yaoundé and Nkongsamba were given local councils with full powers, and the other towns local councils with medium powers. Between 1960 and 1970, whilst eastern (francophone) Cameroon still gave full control of local council activities to the central State, western (Anglophone) Cameroon had built up the autonomy of its locally elected bodies. It was only Decree No. 66/190/COR of July 14, 1966 which standardized the organization and functioning of the country’s local councils. This was clearly not adapted to the diversity that existed previously, and represented a step backwards with regard to local autonomy from the central State and its deconcentrated structures. This trend was confirmed in the law of March 1, 1967 which provided for those local councils with full powers to be led not by elected executives, but by government delegates appointed by decree and working with the chairmen/women of the municipal councils which no longer had any real authority. The harmonization of the two systems of local administration was more or less completed with Law No. 74/23 of December 5, 1974, laying down the organization of local councils in Cameroon, which instituted two main types of local councils throughout the country: the urban councils and the rural councils. This law turned the local councils into decentralized public authorities with the status of artificial persons and financial autonomy. It institutionalized the election of the deliberating body, that is, the municipal council, by universal suffrage.

<sup>13</sup> Article 3(2) of the 1974 law laying down the organization of local councils.

<sup>14</sup> Law of August 14 1992 laying down the procedure for the election of municipal councilors.

<sup>15</sup> Article 52 of the 1974 law. However, sometimes the supervising authority appoints as mayor or deputy mayor persons other than those elected by their peers within the municipal councils.

affairs.<sup>16</sup> Within this context, they oversee the management of the forestry revenue allocated to the councils.

Over the last six years, the budgets of councils in the forest zone have been funded primarily by the revenue from forestry fees. Ms. Agnes Magali, first deputy mayor of Ebolowa Rural Council, noted (Magali 2001) that:

Ebolowa rural council is one which operates to a large extent from the forestry fees, since the full payment of taxes has failed miserably in the southern region in general, and the extra pennies from the FEICOM have become irregular and trivial. Logging actually provides all our budgets and has paid for our village projects over the last six years (...). The 40 percent allocated to the rural council are put into the council budget and are used to implement the year's plan.

The situation is similar throughout the forest zone, particularly for those councils that receive some benefits from logging. This means that the management of the forestry funds allocated to the councils is not the sole domain of the mayors, deputies and municipal tax collectors, as is sometimes believed. It is in fact the joint responsibility of the municipal councils. The mayors have always used this fact to respond to accusations concerning the paternalistic management of forestry funds, misappropriation of funds allocated for socio-economic development, or corruption in the local administration.<sup>17</sup>

The mayors play a major role in the local management of forestry revenue, both as municipal administrators and as chairpersons of the forestry fees management committees. As municipal administrators, they have administrative, political, legal and civilian representation roles, under the control of the supervisory authority and the relevant State bodies. They are responsible for chairing the municipal councils and preparing and proposing the council budget, for the administrative and financial management of the local council and the implementation of the decisions of the municipal council.<sup>18</sup> They exercise the same functions in the management of the share of forestry fees allocated to the local councils. They are often accused of abusing these powers of local management of forestry revenue, particularly between council sessions. The powers devolved to the mayors as chairpersons of the forestry fees management committees are defined in the joint MINEFI/MINAT order of April 29, 1998. Article 5(1) provides for the mayors of the rural councils concerned to assume the functions of chairpersons of the forestry fees management committees. Article 6 states that the mayors are authorized to make the payments approved by the committees and, for example, the commitment, payment and ordering of expenditures adopted by the management committees. They must produce annual administrative accounts reporting on income and expenditure over the financial year, which are presented to the management committees for adoption.<sup>19</sup>

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<sup>16</sup> Articles 12, 45 and 46 of the 1974 law.

<sup>17</sup> The mayors believe that some accusations made against them are groundless. The way in which the council management is currently organized does not allow them to take unilateral decisions on affairs on which the municipal councils deliberate. Hence, responsibility for problems in the process of local management of forestry revenue cannot be placed entirely on them.

<sup>18</sup> The responsibilities of the mayors and their deputies are laid down in Articles 60 to 76 of the 1974 law laying down the organization of local councils.

<sup>19</sup> Article 8 of the Joint MINEFI/MINAT Order No. 122 of April 29, 1998.

The powers devolved to the mayors in the local management of forestry revenue are restricted to facilitating the process of decision-making concerning the management of the forestry fees, authorizing expenditure by the committees, and drafting the annual management and administrative accounts. However, in practice, the mayors go beyond these functions and assume powers devolved to the management committees, as defined under Articles 6 and 7 of the Joint Order. Here, the mayors decide on programs and work plans, the corresponding budgets, and, in some cases, the distribution of resources and projects. They commit funds, and monitor and control the implementation of projects funded from income intended for the neighboring village communities. In most cases, the mayors take over for themselves the powers devolved to the forestry fees management committees.

The municipal tax collectors are also key public figures in the local management of forestry revenue. Though located in the rural councils, they are employees of the Ministry of Economy and Finance, and are not accountable for their management to the mayors, but rather to their administrative superiors. These posts are filled by accountants appointed by Joint Order of the Ministry of Territorial Administration and the Ministry of Finance. They ensure the collection of revenue and effect expenditure for the local councils. Where there is no municipal tax collector, these functions are automatically assumed by the treasury accountant nearest to the headquarters of the municipality.<sup>20</sup> As regards the management of forestry fees, the Joint Order gives them the role of financial agent. Thus, Article 9 of the order provides for:

The territorially competent municipal tax collector to act as financial agent.... S/he is responsible for collecting revenue and paying expenditure. In this role, s/he alone has the capacity to effect withdrawals, and is also responsible for the genuineness of the accounts. S/he is personally responsible for financial and accounting transactions. S/he shall draw up a management account for each financial year showing all transactions of resources and expenditures incurred. (*Unofficial translation.*)

In the current context, exercising these functions creates many conflicts of two types. On the one hand, there are conflicts between the municipal tax collectors and the mayors, their deputies and the secretaries-general of the town halls.<sup>21</sup> The mayors, their deputies, and sometimes the town hall secretaries, believe that the municipal tax collectors behave as if they were the officials authorized to make payments, and the managers of council funds in general, and forestry fees in particular. The tax collectors alone decide on the timeliness, type and amount of expenditure to be made, the work to be conducted under the management of forestry revenue and, in the broadest sense, the choice of companies and service providers for work under the local councils and village communities. On the other hand, there are conflicts between the tax collectors and the officials and representatives of the village communities on the forestry fees management committees. The representatives of the village communities and, in particular, the accountants of the forestry fees management committees, believe that the municipal tax collectors hold all the

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<sup>20</sup> Articles 147 to 151 of the 1974 law laying down the organization of local councils.

<sup>21</sup> Article 61 of the 1974 law attempts to restrict the powers of the municipal tax collectors in the exercise of their functions, particularly with respect to the mayors. It provides that “if, without valid reason, the municipal tax collector refuses to settle a regular payment when there are provisions so to do in the municipal funds, the mayor shall address the competent senior divisional officer for requisitioning; and the municipal tax collector so requisitioned must act immediately, the requisition relieving him/her of personal responsibility.” (*Unofficial translation.*)



powers related to the financial and accounting management of the forestry revenue, preventing them from carrying out their duties as assigned in the regulations. In the worst cases, municipal tax collectors retain an arbitrary percentage of any funds withdrawn for social works in the villages and, sometimes, collude in the misappropriation of funds by mayors and the supervisory authorities. Sometimes, the intensity and violence of conflicts result in the case being brought to court, thus destroying professional and friendly relations between the municipal tax collectors and the mayors, or between them and the neighboring village communities. This is the case, for instance, in a conflict currently before the Yokadouma high court, involving the Salapoumbé district rate collector and municipal tax collector, on the one hand, and the secretary general of the Salapoumbé Council, on the other.<sup>22</sup>

#### *Forestry Fees Management Committees*

The forestry fees management committees are the most important semi-public actors. They include representatives of the public departments, the decentralized bodies, private bodies and the village communities. The establishment of the committees is ratified by the deconcentrated administrative authorities, the territorially based sub-divisional officers. Under the supervision of these authorities, the committees are responsible for the administration of the revenue intended for the village communities. This includes determining the allocation of funds to specific projects (based on priorities and the income available), adopting work programs and plans and corresponding budgets for these projects, and monitoring and controlling their implementation.

Committee meetings are held at least once every quarter and are convened by the chairperson. The meetings are attended by resource persons and representatives of the technical administrative departments, who are invited for their professional opinion. The deliberations are only valid if more than one half of the members are present, and decisions require the support of a majority of the members. These management committees, which should function as participatory assemblies, and hence as arenas for the free circulation of information and joint decision-making, are dominated by the elected persons and municipal tax collectors, who influence and control the major part of their activities. In a framework of real political decentralization, these committees should disappear, and give way to village committees, which would encourage the free expression of the village communities in the management of the forestry revenue.<sup>23</sup>

#### *Local Administration*

Finally in the category of public sector actors, there are the deconcentrated administrative authorities and the local public technical services. The deconcentrated administrative authorities concerned are the governors, the senior divisional officers, the sub-divisional officers and the

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<sup>22</sup> The roots of this conflict go beyond what is reported by the parties and the media, and are related to control of the management of council funds, and particularly forestry revenue. The rates- and tax-collector is accusing the secretary general of the town hall and his agents of illegally collecting certain taxes and duties from logging companies in the area, and enjoying the public support of the mayor in these illegal actions. The others are accusing him of extravagance (he apparently spent more than CFA 15 million on furnishing his office), of having affairs with married women, and of arrogance. Taking advantage of his prerogatives as a manager of public funds, he is said to have abused his powers and curbed the mayor and his colleagues. Following a complaint to the Yokadouma procurator, the Secretary General and five rural council employees have been under a warrant of committal since November 2000. For further details, see the interviews with the tax collector and the mayor of Salapoumbé rural council in the magazine *Vent d'Est*, June-July 2001, pp. 16-17.

<sup>23</sup> This proposal was made by the consultants who conducted the study on the procedure for the implementation of the equalization fund for the share of the annual forestry fees reverting to the local councils and village communities.

district chiefs. They supervise the local councils and the forestry fees management committees. Under public law, supervision is defined as control exercised by the State over the decentralized authorities to protect the general interest and legality. It includes powers over the members of the decentralized authorities, such as suspension and dismissal, and powers over their actions, such as approval, cancellation or substitution. From this point of view, decentralization can be seen as a dual system, which attributes both decision-making powers to the local bodies and powers of control or supervision to the central authority.

In a decentralized system of government, supervision of decentralized authorities may be either flexible or rigid. In France, for instance, since the 1982 reform, it has become flexible; day-to-day supervision has gradually been replaced by controls to ensure the legality of their actions and their respect of budgetary rules. In Cameroon, however, it is still relatively strong and rigid. Decentralization is regarded as a delicate solution to a difficult problem,<sup>24</sup> and supervision is still designed and implemented as a means of guaranteeing the pre-eminence of the powers of the State over decentralized bodies such as rural councils. This can be interpreted from a decree of March 25, 1977, which determines the powers of supervision over local councils, unions of local councils and local council establishments, and from the Joint MINEFI/MINAT Order. Article 2 (2) of the former states that the supervisory authorities are:

Invested with a permanent mission of assistance, coordination, information and control of the local councils and council establishments.... They shall have access to all municipal offices, workshops and sites, and to all council establishments. With respect to the municipal bodies, and their actions, they shall have the power of sanction and control in the form of approval, cancellation and substitution. (*Unofficial translation.*)

Similarly, Article 4(2) of the Joint Order stipulates that the management committees come under the supervision of the nearest administrative authority (sub-divisional officer or district chief).

Direct supervision of the municipal councils is the function of the senior divisional officers, who are responsible for ensuring the application of the legal provisions that govern the functioning of the municipal councils. In order to be enforceable, the mayors' decisions must be approved by the senior divisional officers.<sup>25</sup> Article 31 clearly states that the senior divisional officers may cancel or suspend any act by a mayor which violates the laws and regulations of the Republic; however, the mayor may challenge such decisions according to the procedure provided for in existing regulations. The State's supervision of the decentralized bodies, such as rural councils, also extends to the management of council funds. The council budgets are drawn up by the mayors, and approved by the municipal councils, but must be approved by the supervisory authority. Article 48 of the 1977 Decree notes that deliberations concerning the drafting and implementation of council budgets are subject to the approval of the Minister of Territorial Administration. Moreover, the "single fund" principle still exists, despite its attenuation by the law of October 19, 1990 and the Prime Minister's decree of August 12, 1998, which allows local councils to have their own bank accounts and to manage the funds intended to finance council budgets. The law provides for the financial autonomy of councils, but this has not yet become a reality. Even when

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<sup>24</sup> As noted by Mr Paul Biya, President of the Republic, in a radio broadcast to the nation on May 19, 2001, on the occasion of Cameroon's national day.

<sup>25</sup> Supervision over the municipal councils and mayors is specified in Articles 47 and 66 of the 1974 law laying down the organization of local councils, unions of local councils, and council establishments.

the funds are available, the municipal tax collectors, who are also general rates collectors, set other priorities.

The consequences of the State's continued supervision of local councils in their management of forestry revenue are significant. Despite the silence and reserve on this issue, the mayors recognize that they are not free to manage the forestry revenue, either the share of the forestry fees allocated to the rural councils or that allocated to the neighboring village communities.<sup>26</sup> As noted by Mr. Ondoua Barthelemy, second deputy mayor of Ebolowa Rural Council:

Supervision is a real burden for the mayors. It sanctions the State's control of the council as an institution and its powers over the management of local public funds. In this context, the mayors have to negotiate collaboration with the supervisory authorities, and even sometimes to compromise, to the detriment of the interests of the town halls and the village people.<sup>27</sup>

Finally, the local technical services, that is, the *chefs de poste forestier*, agricultural extension agents and others, act as technicians, attendants and even advisers for the administration, the local councils and the neighboring village communities. For example, the Joint Order provides for local representatives of the ministry responsible for forests to take on the function of rapporteur for the forestry fees management committees. Moreover, as part of their normal duties, they deal with the management of statistics and the volume of areas to be logged in rural zones. However, on the whole, their relations with the mayors and the village populations are somewhat strained, the latter accusing them of connivance with the logging companies in order to alter the amounts to be paid to the State in taxes and forestry fees. In line with Article 8 of the Joint MINEFI/MINET Order, other officials of the local public technical services take part in the activities of the management committees when invited on account of their skills or expertise.

### **Private Sector Actors**

In addition to the public or semi-public sector actors, there are also private actors whose impact on the management of forestry revenue is in some cases weak, but in others much stronger. The distinction between public and private actors is not hard and fast. It is a purely heuristic construction aimed at elucidating the hold of public officials over a process that is theoretically decentralized. This artificial distinction is often swamped in a relational game that complicates the comprehension and analysis of the realities in the field. The category of private actors covers the village communities, the logging companies, and the national and local political elite. Their roles are described in turn below.

Article 5(1) of the Joint Order provides for the neighboring village communities to be represented on the forestry fees management committees by six people chosen by the villagers themselves. In practice, however, most of these representatives are neither chosen democratically nor elected. As noted by Oyono (2003) and (in relation to the management of revenue from community forests in this zone) Etoungou (2003), they are co-opted, either by the traditional elites, such as the village

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<sup>26</sup> Ebolowa Rural Council has had a serious case of interference by the senior divisional officer of Mvila in the management of the forestry fees, which apparently led to the misappropriation of approximately CFA 2 million from local council revenue, with the complicity of the municipal tax collector.

<sup>27</sup> Source: interview in Ebolowa on October 16, 2000.

chiefs, or by the mayors, sub-divisional officers or political elites. The villagers put up with this situation. Consequently, their representatives have no legitimacy and feel no accountability to the village communities for their actions on the management committees. Their participation in various committee sessions shows that their representation is only symbolic, with no real impact on the committees' activities, nor any influence on the decision-making process.

Article 5(1) of the Joint Order also provides for the representatives of each logging company in the zone in question to take part in the activities of the committee on a consultative basis. In practice, however, their participation depends on their situation. When they are logging in the area, they take part. Their participation is restricted to the presentation of receipts for payment to the public treasury of the sums they are required to regularly submit, and information on the development of logging in the zone in question.

Whilst the roles of the village communities and the logging companies would seem to be more or less clearly indicated by the regulations in force, that of the political and administrative elites is extensive and ambiguous. They act more or less directly to influence the committees' activities, in line with their concerns and, especially, their interests.

The local management of forestry revenue thus involves a whole range of actors with more or less convergent or divergent aspirations and interests. There is much to be done in the future to guarantee the transparent and efficient management of forestry revenue.

### **The Lack of Substance and Fragility of the Powers Devolved to Local Actors**<sup>28</sup>

An analysis of the structure of powers related to the management of forestry revenue shows that the content of those powers transferred to local actors is limited and restrictive. First, the transfer process does not cover all types of powers. In order to give meaning to the decentralization of the management of forestry revenue, local actors need powers to make decisions over the management of the revenue, powers to legislate in the area, powers to ensure respect for the legal and regulatory provisions concerning the local management of forestry revenue, and powers to resolve conflicts related to that management. Second, the few powers which have been devolved are not important enough and do not have a fundamental place in the real dynamics of the local management of forestry revenue. The forestry revenue management committees set up by regulations are controlled by mayors or their representatives and placed under the supervision of the sub-divisional officers, who are part of the central administration.

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<sup>28</sup> The legal bases for the powers transferred to local actors in the management of forest resources are: Law No. 94/01 of 20/01/94, which lays down forestry, wildlife and fisheries regulations; its implementing decree No. 95/531/PM of 23/8/95, laying down the procedure for implementing the forestry system; decree No. 98/009 of January 23, 1998, laying down the procedure for the collection of duties, fees and taxes related to forestry activities; the joint MINAT/MINEFI order of April 29, 1998, laying down the procedure for the use of the revenue from logging activities intended for the neighboring village communities; Circular No. 370/LC/MINEF/CAB of February 22, 1996, instituting the tax of CFA 1000 per cubic meter of timber logged to be paid to the neighboring populations; and Cameroon's finance law (2000-2001). These texts recognize the right of access of local councils and neighboring village communities to forestry revenue, and a degree of autonomy in the management of that revenue (the 50 percent share of the annual forestry fees due to them and the CFA 1000 cubic meter tax on timber logged in *ventes de coupe*, etc.).

The rigid and bureaucratic organization of the forestry fees management committees and the strict control over the allocation of funds, which in some cases are subject to the State budget system, are factors indicating the continued presence of the State in the management of the forestry fees intended for the rural councils and neighboring populations. The strong supervisory powers of the central administration prevent the rural councils, management committees and local communities from establishing any basis for the democratic management of forestry revenue. Moreover, the powers exercised by the mayors, as chairmen of the management committees, are all-consuming, in that they generally do not involve the representatives of the local populations on the management committees in the choice of social projects to be constructed for them. This concentration of powers by the mayors prevents the genuine sharing of powers. Therefore, the limited powers over the management of forestry revenue that have been devolved to local institutions and populations are further restricted because the exercise of these powers is marred by numerous irregularities (such as the taking over of powers by the mayors) and, particularly, because of the continuing control of the central administration.

## **LOCAL MANAGEMENT OF FORESTRY REVENUE: POOR PERFORMANCE AND NEGLIGIBLE IMPACT**

### **Introduction**

Tables 1 and 2 show the amounts of money which local rural councils and neighboring communities were entitled to receive from forestry fees for the four financial years from 1998/99 to 2000/01. However, because of the predatory dynamics of the local management of forestry revenue, much of this money fails to reach its destination and that which does, is often not used as intended.

**Table 1: Forestry fees paid to rural local councils between 1998 and 2001**

Province	Rural council	Sums paid (CFA)			
		1998/1999	1999/2000	2000/2001	Total
East	Dimako	2,500,000			2,500,000
	Lomié	82,628,600	67,149,933	200,046,503	349,825,036
	Mbang	79,138,600	80,096,933	107,922,253	267,157,786
	Messamena	21,216,000	21,216,000	21,216,000	63,648,000
	Yokadouma	454,246,200	351,738,866	619,680,949	1,425,665,949
South	Ebolowa	64,390,000	56,015,000	2,635,000	123,030,000
	Kribi	8,060,000	1,291,667	40,099,200	49,099,867
	Lolodorf	1,250,000			1,250,000

**Table 2: Forestry fees paid to neighboring village communities between 1998 and 2001**

Province	Rural council area	Sums paid (CFA)			
		1998/1999	1999/2000	2000/2001	Total
East	Dimako	625,000			625,000
	Lomié	20,657,150	16,787,483	50,011,626	87,456,259
	Mbang	19,784,650	20,024,233	26,980,563	66,789,446
	Yokadouma	113,561,550	87,934,716	154,920,221	356,416,487
South	Ebolowa	16,097,500	14,003,750	656,250	30,757,500

	Kribi	2,015,000	322,917	10,024,800	12,362,717
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*Source:* Ministry of Finance (2002)

Furthermore, and to a large extent because of these failings, the decentralization of forestry revenue has not produced the expected results in terms of local political, socio-economic or ecological development. This section looks first at the poor performance of the local management system and then at the limited impact on local development.

### **The Capture of Funds: Local Reproduction of the State Model of Plundering Forestry Royalties**

The dynamics of the collection, circulation and distribution of forestry revenue provide many opportunities for diverting funds. This jeopardizes the transparency of the process and the objectives of decentralization. Currently, forestry fees are paid to the public treasury. Once the amounts are paid in, the Forestry Revenue Security Program (FRSP) prepares checks payable to the mayors and municipal tax collectors, who are summoned by radio to collect them. On receiving the checks, the mayors and tax collectors are responsible for recovering the cash and managing the funds received on behalf of their own organizations. Neither the 50 percent of the annual forestry fees (AFF) due to the local councils and neighboring village communities nor revenue from the CFA 1000 per cubic meter tax are fully invested in the implementation of social and community projects, such as water and electricity supplies, construction and maintenance of roads and bridges, and construction, maintenance and equipping of schools and health centers. There are four main reasons for this.

*First*, the checks prepared by the FRSP are for the full 50 percent of the AFF allocated to sub-national beneficiaries; the amount is not subdivided between the local councils (who are entitled to 40 percent) and the neighboring village communities (who are entitled to 10 percent). In other words, the 10 percent share intended for the village communities is included in the local council accounts. Consequently, it is generally not used to fund the expected social works; it is spent on the local council, to the detriment of the legitimate beneficiaries, the communities.

*Second*, the poor functioning of the forestry fees management committees and the municipal accounts system have encouraged the practice of over-billing for small-scale projects conducted in the villages on behalf of the village communities. The 10 percent share that is supposed to be paid to the village communities is used for personal ends by the mayors, disregarding the legal provisions governing the management of these funds. Thus, when the entrepreneurs and the local populations (village chiefs, some representatives of the local people on the AFF management committees) submit *pro forma* invoices to the mayors, the payment mandates they receive are for invoices for sums far exceeding the real cost of the agreed project work. For example, the construction of a well is billed at approximately CFA 1 million, whereas the real cost is between CFA 300,000 and CFA 400,000.

*Third*, to get their money, payment mandate holders have to meet the requirements of the municipal tax and rates collectors, who impose imaginary taxes (VAT) and illegal surcharges (of between 10 percent and 30 percent of the sum payable) on any payment. Consequently, projects

often remain incomplete or are not carried out at all, because the sums remaining after deduction of these charges are not adequate for the work planned.

*Fourth*, the misappropriation of funds is not uncommon. The money paid out for the implementation of agreed projects often ends up at unknown destinations and is not invested anywhere on behalf of the village communities. This results in “fictitious” projects; that is, social amenities which were planned but do not exist. Two examples, both from Dimako Sub-Division, are the electrification of the village of Toungrelo and the construction of wells at Ngolambélé, both of which were planned but have never taken place. The latter project, which was supposed to have been funded from the AFF and the CFA 1000 per cubic meter tax, was organized by logging companies and two international NGOs (CARE and Plan International).

One of the effects of this plundering and capture of funds, which is the local reproduction of the State model of plundering forestry royalties, has been to increase illegal logging. Currently, the direct payment of funds to the neighboring populations is against the law. However, in the East Province, it is common for local populations to sell timber directly to logging companies. For example, one cubic meter of timber can be bought for between CFA 600 and 1000 in Toungrelo, Dimako Sub-Division. These illegal and fraudulent logging activities benefit both the logging companies, whose interest is in supplying their production units by any means possible (even if they do not have authentic logging titles), and the local population, whose concern is to get hold of the income from the forest which they fail to access through the forestry management committees. The dynamics of illegal logging encourage personal profit, weaken social relations, and endanger the sustainability of the forest.

### **Limited Impact on Local Political, Socio-Economic and Ecological Issues**

The failure of the decentralized forestry revenue system to have a significant impact on local development is demonstrated by its: limited impact on local democracy; lack of downward accountability; marginal economic performance; and negative impact on the sustainability of forest resources.

#### *Limited Impact on Local Democracy*

The local management of forestry revenue does little to promote local democracy in the management of forest resources. Current practices help to strengthen the decision-making powers of the mayors, who chair the forestry fees management committees, by weakening or completely doing away with the powers of the village representatives, who are generally token figures in comparison to the mayors or their representatives. Within the villages, the choice by the local population of their representatives on the management committees is generally decided on the basis of influence rather than any attempt to ensure representation of the various social and ethnic groups concerned in the local management of forestry revenue (Oyono 2003). Thus, for example, there is little representation of women, young people or Baka Pygmies.

#### *Lack of Downward Accountability*

Accountability is essential for any form of transparent, democratic and efficient management. The various actors involved in the decentralized management of forestry revenue should be accountable not only upwards, to higher levels in the administrative hierarchy, but also

downwards, to the beneficiaries of the income and expenditure registered - that is, the neighboring village communities. However, in actual fact, no such thing occurs. For example, it is almost impossible to get hold of accounts that are a faithful representation of all the income and expenditure registered each year in relation to the management of forestry revenue. This lack of downward accountability is one of the factors facilitating embezzlement of funds, which in turn hampers local development and restricts the effectiveness and efficiency of decentralization.

### *Marginal Economic Performance*

It is evident from both its concept and its definition, that the decentralized management of forestry resources is intended to contribute to poverty reduction and to help promote local development by improving the living conditions and standards of the local population. In other words, the revenue generated from the exploitation of the forest should promote the development of the forest populations. Unfortunately, little has so far been achieved using forestry revenue in the regions of Lomié, Dimako, Ebolowa and Kribi, and its effects are thus scarcely perceptible. This is evident from the many projects that are incomplete or have not been constructed at all, from the negligible actual expenditure compared to the moneys available, and from the amount of money spent on alcohol and food. These problems are due to the poor functioning of the institutions involved in forestry revenue and the desire of the villagers to take revenge on the State, which has for so long been the sole beneficiary of the financial revenue from logging.

There have been some social achievements. They include: the construction or restoration of classrooms, health units and community centers; the restoration of churches; the payment of salaries for teachers and school fees for children; the provision of lodging for temporary teachers; the digging of wells; the acquisition of school and hospital equipment, chainsaws, television sets and brick presses; and the drafting of simple management plans for community forests. Exact details and costings are often not available. However, the location of some of the projects is shown in Figure 2. Specific examples from the study area include:

- Drafting of simple management plans for community forests at Kongo and Ngola, in Lomié sub-division (at a cost of CFA 2,125,000);
- Construction of two teachers' houses in Kongo and Ngola and three planned wooden classrooms (costing CFA 580,000) in Toungrelo;
- Purchase of school supplies in Kongo and Ngola; and
- Periodic funding of school teachers' salaries (at a cost of CFA 15,000 to CFA 30,000 per teacher per month) in Dimako, Lomié, Yokadouma, Kribi and Ebolowa.

The overall impression, however, is that little of any importance has been achieved, given the volume of funds received and managed.

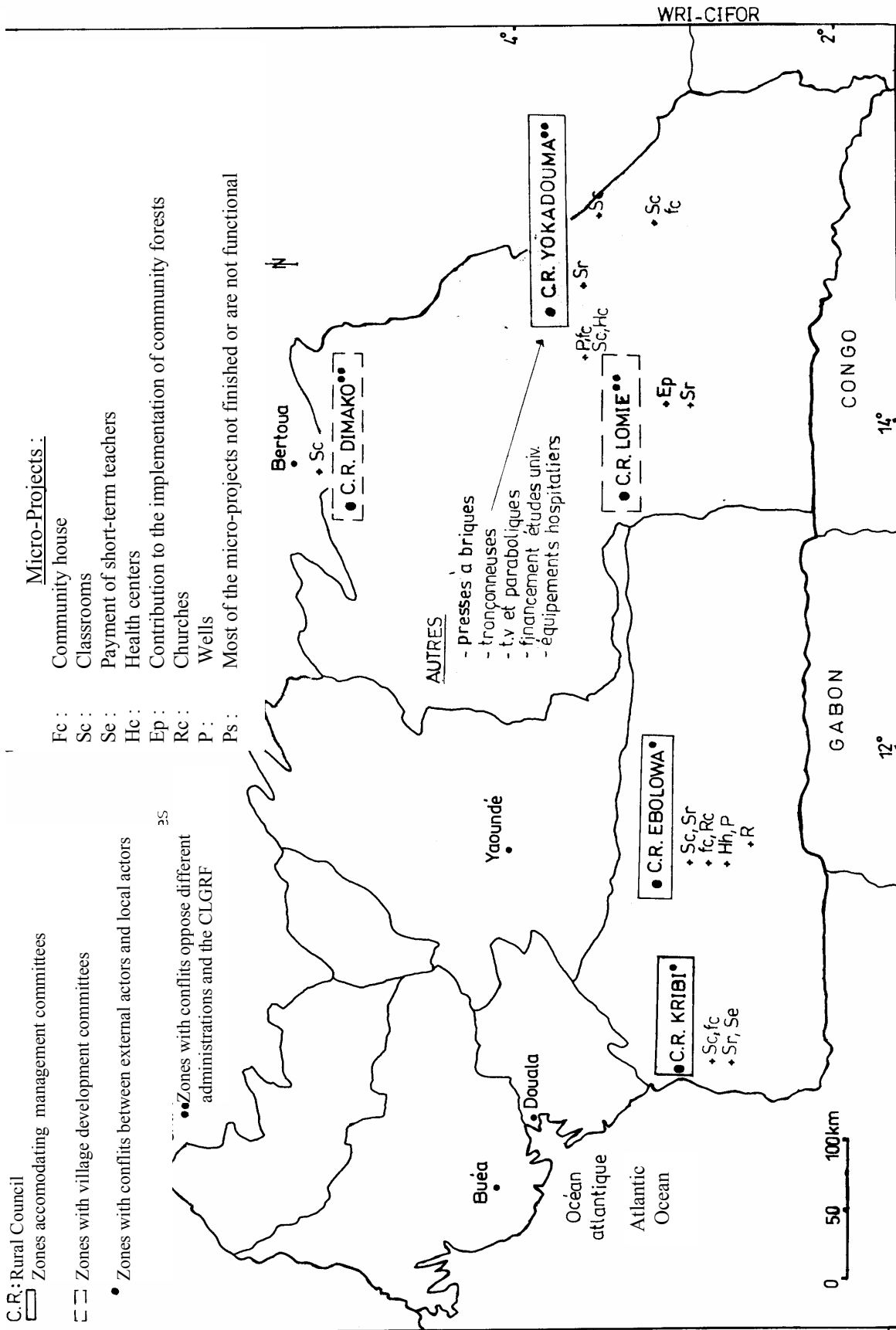
### *Negative Impact on the Sustainable Management of Forest Resources*

The decentralization of the management of forest resources should promote their sustainable management. However, in East and South Cameroon this concern is still merely an intention. No systematic attempt has yet been made to assess the impact of decentralized revenue management on the environment. In fact, any such assessment would be difficult because at present there are no objective criteria for doing so. It is, however, evident from the analysis above that the decentralized forestry taxation system has given rise to some activities that have had a negative



effect on the sustainability of the forests, such as illegal logging, and that these activities have sometimes been undertaken with the complicity of the local population.

# GENERAL ASPECTS OF THE IMPACT OF LOCAL CONTROL OF FORESTRY REVENUE ON THE LOCAL DEVELOPMENT OF CAMEROON



## CONCLUSION

The decentralization of the forestry taxation system is an innovation in forestry management in Cameroon. It has made it possible to initiate a process of State withdrawal from the management of forestry royalties. The overview given in this study shows that there are some achievements, both institutional and operational. The institutional achievements relate to the development of regulations in the field, the establishment of forestry fees management committees and the commencement of their activities, and the dynamics of discussion between the various actors. The operational achievements are the construction of infrastructure and implementation of social projects in the fields of education, health, water supply, forestry and general community development.

However, the local management of forestry revenue is still far from producing the expected results; its political, socio-economic and ecological impact is still very limited. In political terms, the local management of forestry revenue has not yet helped to entrench local democracy. The State, through the mayors and sub-divisional officers, still has the upper hand and, although the current mechanisms for the local management of forestry revenue are certainly an innovation compared to former practices, many of the predatory and paternalistic characteristics of the former “forestry state” remain. Current practices do nothing to promote either the expression of local democracy or greater representation of social groups hitherto excluded from the management of forestry revenue. The forestry fees management committees do not work properly; their powers are usurped by the mayors, and the representatives of the neighboring populations play only a token role.

Existing practices in the local management of forestry revenue also help to strengthen and consolidate the control of local political figures (mayors and municipal councilors) and the social elders (traditional chiefs, heads of family, lineage elders, etc.) over the benefits generated from logging. They also foster the emergence of new strategic and political alliances between, on the one hand, local and national political elites and, on the other hand, the logging companies and the local populations. Furthermore, they facilitate the emergence of new interest and pressure groups, consisting mainly of young adults, retired people and redundant civil servants, who fight for power over the local management of forestry revenue, sometimes with the aim of satisfying their own private interests.

Another problem is that the local institutions to which responsibilities and powers for the local management of forestry revenue have been given - that is, primarily, the rural councils and forestry fees management committees – do not account to the local populations for the exercising of those powers. The local procedures for accounting for forestry revenue and monitoring decisions regarding its use are fairly weak, and indeed, often non-existent. Moreover, where such procedures exist, they are generally designed only to achieve upward accountability. Thus, those responsible for the local management of forestry revenue account to the central administration (Ministry of Territorial Administration, Ministry of Economy and Finance, etc.) and sometimes to their political leaders (ruling party secretariat, etc.), but seldom, if ever, to the local populations.

In economic and social terms, the local management of forestry income has done little to meet the requirements of local development - that is, to improve the general living conditions of the local

populations, reduce poverty and implement social projects. Local forestry revenue is not adequately invested in the implementation of community works, as required by existing forestry regulations. Most of the planned social projects are incomplete, non-functional or non-existent, although the funds have been fully disbursed, and they do not always meet the aspirations and expectations of the local populations. Moreover, the system generates various types of conflicts, both open and hidden. Thus, there are conflicts within and between communities, over the ownership and control of land and forests. And there are conflicts over the control of revenue and selection of projects, which result from the inequitable sharing and lack of transparency in the management of the revenue and set the town halls and fees management committees against the local populations.

In ecological terms, there is as yet no evidence that the decentralization of forestry revenue is encouraging the sustainable use of forest resources. In fact, current local management practices, particularly the “parataxes” (CFA 1000 per cubic meter of timber logged given in cash to the village populations), are in fact a threat to the sustainable management of forest resources. A predatory alliance is slowly growing between the logging companies and the village populations, through the irregular and illegal over-logging of the forest. The local populations look for logging companies who will fell the timber and pay the money directly to them. Hence their preference for *ventes de coupe* rather than forestry management units, from which the tax revenue is paid into public funds.

This study suggests that the current enthusiasm raised by the process of decentralizing the forestry taxation system should be put into perspective. In sum, the local political, economic, social and ecological performance of the decentralized forestry taxation system is still weak. Despite the efforts of the State, the rural councils and the village communities in the management of forestry revenue, and despite the strengthening of relations between them in the field, the expected results and hoped-for impacts on the state of local societies and living conditions of village communities are far from being achieved. Some changes have indeed been made to the policies and practices of allocating, distributing and circulating forestry revenue. However, these are inadequate and, in some cases, not well entrenched, particularly in the areas of democratic governance, justice and social equity, and ecological sustainability.

Moreover, the practices for the distribution and local management of forestry revenue are enshrined in the logic of the State as the beneficiary of forestry royalties. In fact, it may even be said that the local management of forestry revenue is creating a new type of State, a *local State*, with its own interests, issues, actors and forms. This local State builds up its own logic of socialization. Activities such as the misappropriation of funds within the rural councils, the appropriation of forestry revenue for private projects unrelated to the needs and aspirations of the local population, the lack of transparency in the use of funds from the council coffers, and the overcharging of expenses, all contribute to the development of this local State.

The study suggests that the poor performance of the decentralized forestry taxation system can be attributed to three interrelated factors: firstly, the persistence of political authoritarianism in Cameroon and, more specifically, the authoritarian nature of the process of decentralization of forest management; secondly, the insubstantial nature of the powers devolved to the local actors in the decentralized management of forestry revenue; and thirdly, the inappropriateness,

obsolescence and weakness of the mechanisms that determine the accountability of those actors (Biangmoua 2000; Ribot 2000; Kouna 2001; Ribot 2001; Oyono 2003).

The decentralization of the management of forestry revenue in Cameroon is an authoritarian type of decentralization. Designed from above, detached from the real needs and expectations of the local actors, it maintains the power of the central State and its local offshoots, the rural councils and forestry fees management committees, in the local management of forestry revenue. In fact, it encourages an alliance between the central State, the decentralized bodies, and the forestry fees management committees. A similar alliance exists between the authorities, the local administration, and the local political figures. The system is not yet in a form likely to produce the results predicted by the theoreticians of decentralization, because it lacks the fundamental bases for such decentralization: that is, the devolution of effective powers and their devolution to local authorities that are democratically representative of the local populations. In other words, an *authoritarian decentralization* of the management of forest resources cannot produce the results expected of *democratic decentralization*, and the efficient and transparent management of forestry revenue can only be guaranteed under a system of democratic decentralization, since only then will substantive powers be devolved to local institutions and actors who are accountable to the local populations for the exercise of those powers. From these basic premises, one may conclude that the decentralization of forestry management, in general, and the local management of forestry revenue in particular, cannot be considered in isolation from the overall framework of the political and administrative decentralization of society in Cameroon.

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## **Environmental Governance in Africa Working Paper Series**

The *Environmental Governance in Africa* Working Paper Series presents position papers, works in progress, and literature reviews on emerging environmental governance issues of relevance to Sub-Saharan Africa. The series is designed to circulate ongoing policy research and analysis that derives from and complements the Environmental Accountability in Africa (EAA) initiative of WRI's Institutions and Governance Program (IGP). Our target audience is the small group of researchers and activists directly involved with EAA. The authors and editors welcome questions and comments from readers. The series aims to stimulate discussion and dialogue on worldwide issues at the intersection of environment, democracy and governance, while providing constructive feedback to IGP and the authors. For more information about IGP and EAA please visit <http://www.wri.org/governance>.

EAA seeks to foster development of the essential legal and institutional infrastructure for effective, replicable and sustainable environmental governance. This overarching goal is supported by three specific objectives:

- To influence the character of ongoing World Bank, U.N. and other donor-driven African government decentralization efforts to ensure that rights, responsibilities, capacities, and accountabilities are consistent with sound environmental management;
- To promote national-level administrative, legislative, and judicial reforms necessary to accomplish environmentally sound decentralizations and to enable public interest groups to hold governments and private actors accountable for their environmental management performance; and
- To develop regional networks of independent policy research and advocacy groups that are effective in promoting and utilizing the above reforms in the interests of improved environmental management.

EAA achieves these objectives through three inter-related efforts: 1) Decentralization, Accountability, and the Environment, 2) Environmental Procedural Rights, and 3) Non-Governmental Organization Capacity-Building.

The Decentralization, Accountability and the Environment effort aims to identify and promote policies and laws essential for effective, efficient, and equitable decentralization, including those establishing accountable representative authorities for local communities in participatory natural resource management; laws specifying the distribution of decision-making powers over nature among state authorities, civil, and private bodies; laws assuring just recourse; and laws ensuring an enabling environment for civil action. Through informed analysis, the effort aims to influence national-level policy-makers to develop environmentally sound decentralization policies and an enabling environment for civic action concerning environmental policy and its implementation. It reaches this audience directly and through the international financial and donor organizations, environmental policy research institutions, and international and local non-governmental organizations involved in environmental policy matters. This effort supports research on existing decentralization policies and on the enabling environment for civic action. To further these goals



it conducts research jointly with independent policy-focused institutions, the preliminary results of which are presented in this series.

The Environmental Procedural Rights component of the EAA initiative is designed to establish and strengthen an enabling environment for citizens and advocacy organizations both to enforce their constitutional rights to a clean environment and to meet their constitutional responsibilities to ensure sound environmental management. This environment includes fundamental civil liberties, such as freedom of association and expression, and basic rights, including access to information, justice, and decision-making in environmental matters. This component works at three levels. At the national level in pilot countries, the initiative supports the work of local policy groups to improve the law and practice of environmental procedural rights. At the regional level, the initiative supports networks of local organizations to promote legally-binding regional environmental governance instruments, similar to the European Aarhus Convention, that provide for procedural rights irrespective of citizenship and place of residence. At the global level, this component supports African involvement in a coalition of organizations to collaborate on the establishment of international environmental governance norms and on ensuring compliance by governments and private corporations.

The Non-Governmental Organization Capacity-Building component of the EAA initiative aims to strengthen a select group of independent policy research and environmental advocacy groups and their networks. This group includes, for example, the Lawyers' Environmental Action Team (LEAT) in Tanzania, Green Watch, Advocates for Development and Environment (ACODE) and the Center for Basic Research in Uganda, and the African Centre for Technology Studies (ACTS) in Kenya. These environmental advocacy organizations seek to improve environmental management and justice by contributing to policy and legislative reform, and ensuring compliance to environmental laws and norms. The groups use a range of approaches and tools to influence policy formation, including policy research and outreach, workshops and conferences, public debates, press releases, and litigation. This EAA project component supports efforts in organizational development, capacity building in advocacy approaches and skills, and technical competence in specific environmental matters. Federations and networks of such NGOs, joint initiatives, and South-South collaborative efforts are also facilitated and supported.

The *Environmental Governance in Africa* Working Paper Series aims to further these objectives. All papers in this series are reviewed by at least two outside reviewers. It is the aim of the editors that select working papers be published in more broadly circulating fora, including academic journals, or as WRI reports. The feedback gained from discussion of these working papers should form the basis for the authors to rewrite their papers for publication.

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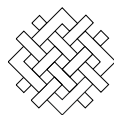
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