

DECENTRALIZED FORESTRY TAXATION IN CAMEROON: AN ANALYSIS OF GOVERNANCE MECHANISMS IN THE COMMUNES

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Abstract: The objective of this paper is to study the mechanisms of decentralized forest governance at the communal level. The principal component analysis (PCA) technique was used to construct the decentralized forest governance index (DFGI) for our sample of 09 forest communes. The quantitative documentary information is analyzed according to the principles and indicators of good governance set out in the World Bank's theoretical paradigm adapted from Situmorang. The result is an unsatisfactory score. Communities have little participation in the management of annual forest royalties (AFR) and in decision-making processes. Cameroon's forestry communes suffer from a general lack of transparency. We recommend that communes adopt the Decentralized Forest Governance Index (DFGI) for better performance.

Keywords: Forest governance, decentralization, communes, royalties

I. INTRODUCTION

One of the innovations of the 1994 Forest Law is the institutionalization of decentralized forestry taxation, which is an annual forestry fee (RFA) paid by loggers to three key actors: the central government, the communes and the riparian village communities. The forestry tax responds to a concern for rationalizing the management of financial benefits from forestry exploitation. Thus, it can be understood as a kind of ecotax derived from the polluter-pays principle (Karsenty 1999). From this point of view, economists see in the objective of the capture of this rent by the State, a means of limiting the propensity of operators to act in the short term (Gillis 1992). They latter have, by definition, a strong propensity to maximize the cutting of wood. The debate led by World Bank researchers (Vincent and Gillis 1998) will make it clear that they do not believe that total capture of rent by the state is necessary for efficient land allocation or good forest management. It is from the outset an environmental tax, even if the first environmental schemes were not concerned with the preservation of the living environment. It is important to note that since 1989 the reform of forestry taxation in Cameroon has been one of the conditions of the structural adjustment program (SAP).

Many criticisms are made of the governance of decentralized forestry taxation by local actors, including municipal magistrates. These criticisms once again confirm the results of the abundant literature on forest management in Cameroon over the last two decades. These studies, which are often approached qualitatively and based on a constructivist approach, have shown above all the weak impact of the contribution of forest resources on the lives of the communities living in the forest communes for which it was put in place (Kouna 2001; Milol and Pierre 2000). Yet the democratic decentralization of forest management should produce justice and equity (Ribot 2003). The notion of justice that can be translated in this context of forest management as equitable access to resources and equitable distribution of benefits occupies a primary and inescapable role in theories of decentralization and local governance (Manor 1999; J. Ribot 2003). Despite the interest in forest decentralization, very few studies have addressed the impact of the supply side of fiscal decentralization on governance at the level of decentralized local authorities (LGA). However, the purpose of decentralized forest taxation (FFD) is to build local democracy in the management of forest revenues, with a view to increasing the participation of the population in decision-making at the level of the CTDs, but also to involve the population in the forest governance process.

II. LITERATURE REVIEW

Theories of forest governance and environmental justice have always linked the notions of decentralization and governance (J. C. Ribot 2008). At the local level, the former (decentralization) feeds and gives consistency to the latter (governance) and vice versa. These two notions must therefore be placed in their respective theoretical frameworks, in order to establish their contours and clarify them. A prosaic definition of decentralization is the act by which the state cedes powers and resources to local actors, and to territorial and politico-administrative entities located at the levels of decentralized territorial authorities (DTAs) (Mawhood 1983; J. Ribot 2002).

Liberal decentralization theorists, as well as development agency experts, place at the top of their scale of preference (D. Rondinelli 1998) the so-called 'democratic' or 'political' decentralization (R. Crook and Manor 2000), which is presented as the variant that leads to better benefits for all citizens. Its comparative advantage lies in the fact that it is based on a transfer of power and resources to elected authorities. Good governance ensures a broad consensus in setting political, social and economic priorities. For the authors of this concept, its assessment must be based on the following principles: transparency, equity, participation, accountability (World Bank 2009; Lockwood et al. 2010; FAO 2010), integration, legitimacy, capacity and adaptability (World Bank 2009; Lockwood et al. 2010). These eight principles of good natural resource governance proposed by Lockwood et al. (2010) can be applied at the local and national levels. This theoretical paradigm fits with our study. Participation implies taking into account the heterogeneity, variability of actors and complexity of the decision-making process. (Lockwood & al.2010) and (FAO 2011). Forest dwellers and stakeholders in decision-making, whether directly or through decentralization, as governance is considered participatory when all those with an interest in governance processes can engage on an equal basis with all other stakeholders (Ostrom 2010). However, the visibility of the decision-making process; the clarity with which the reasoning behind decisions is communicated; and the timely availability of relevant information about governance and performance within an organization contribute to transparency in governance (Lockwood et al. 2010). In addition, legitimacy refers to the validity of an organization's power to govern that can be conferred by democratic status, or that can be earned by stakeholder acceptance of an organization's power to govern. This power being vested in the lowest level at which it can be effectively exercised (Lockwood et al., 2010). Legitimacy is the acceptance and justification of the rules shared by a community, it requires a minimal recognition by external authorities of the right to self-organization (Ostrom 2010). The principle of equity refers to the distribution of forest resources and the benefits derived from them. For (PROFOR and FAO 2011), equity is seen as an opportunity for all members of society to improve or maintain their level of well-being through the impartial application of regulations. Equity must take into account distributional aspects among different stakeholder groups at a given point in time (intra-generational), as well as distributional aspects over time (inter-generational) (World Bank, 2009).

Equity refers to (a) respect and consideration for the views of stakeholders; (b) consistency and absence of personal bias in decision making; and (c) consideration of the distribution of costs and benefits (Lockwood et al. 2010). The Principle of Capacity refers to the skills, leadership, knowledge, and experience that enable organizations and the people who lead them to carry out their responsibilities effectively (Lockwood et al., 2010). Capacity building through training can influence the effective implementation of decentralization, improve the technical skills and financial means of CF managers, elites and marginalized groups. Adaptation refers primarily to the integration of new knowledge and learning into decision-making and implementation, but also to the anticipation and management of threats, opportunities and associated risks. This involves systematic reflection on individual, organizational and systemic performance (Lockwood et al., 2010). Adaptability requires that a governing body be able to reorganize its internal processes and procedures in response to changing internal or external conditions.

III. STUDY METHODOLOGY

In this study we made use of quantitative data collected in 09 communes located in 04 forest regions of Cameroon namely: the south, center, southwest and east. The method used is the one adapted by (Situmorang et al.2013) for the construction of the Decentralized Forest Governance Index (DFGI). We used a conceptual framework based on the principles of forest governance. The identification of key dimensions was a function of subdividing the general key concepts of governance into clearer, detailed subcomponents. For each of these key dimensions, a number of key sub-dimensions were identified, including through principal component analysis (PCA), which is a tool for compressing and synthesizing the information contained in a matrix for graphical visualization.

Table 1: Indicators and sub-components of the decentralized forest governance index

Indicateurs	Sous-composantes
Coordination	Policy and legal framework
	Institutional framework
	Cooperation and coordination
Participation	Stakeholder participation
	Stakeholder capabilities and actions
Responsibility	Forest Resource Management
	Financial incentives and economic instruments
Transparency and corruption	Forest law enforcement and the fight against corruption
	Transparency and responsibility

Source: MINFOF (2015) adapted from Situmorang et al.(2013) and Gismar et al (2013)

The calculation of the IGFD is based on averaging. We use an equal weighting system in the calculation of each component.

$$M_d = \frac{\sum_{i=1}^n Comp_i}{n} (1)$$

Where M_d is one of the seven principal components of the forest governance index. The $Comp_i$ index represents the subcomponents, indexed by i , that make up each principal component, and n is the number of subcomponents in each principal component. Once the values for each of the seven principal components of the FGDI are calculated, they are averaged using equation (3) to obtain the level of the FGDI:

$$IGFD_i = \frac{\sum_{i=1}^4 wn_i M_d}{\sum_{i=1}^4 wn_i} (2)$$

Where $IGFD_i$ is the decentralized forest governance index for commune i , is equal to the weighted average of the four principal components. The weights of each principal component, wn_i , are determined by the number of subcomponents that make up each principal component and are included to ensure that all subcomponents contribute equally to the overall IGFD. In this case, the IGFD is scaled from the lowest value (Low Governance) to the highest value (High Governance).

IV. RESULTS

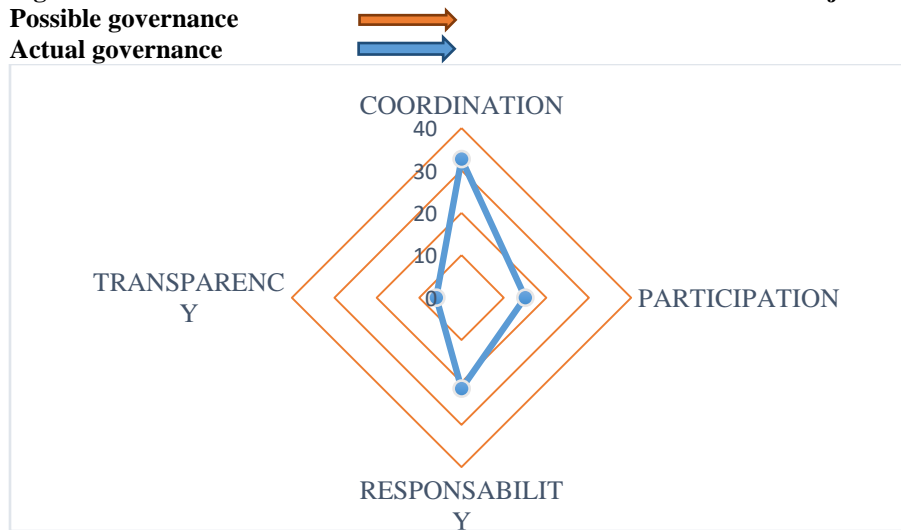
The statistics from our study show that four (4) of the nine communes have a Communal Development Plan (CDP). With regard to the possession of an official organization chart, six (6) of the nine (9) communes have an organization chart. With respect to the existence of a communal council, we note that six (6) communes out of nine (9) have a communal council. The results of the decentralized forest governance index (IGFD) show an average of 25.643 with a minimum of 13.08 and a maximum of 64.58. These results show that overall the communes in our sample have poor forest governance. With regard to the ratio of the number of meetings of the municipal council, we note that the communes have an average rate of 55.556% with a minimum of 25% and a maximum of 100%. The index of decentralized forest governance by region shows that the communes in the southwest region of our sample have the best forest governance index (40), followed by the communes in the Centre region (20.025), the East region (18.79) and the communes in the South region (18.27).

V. ANALYSIS OF THE FOREST GOVERNANCE INDEX BY COMMUNE

V.1 The commune of Djoum

The analysis of the decentralized forest governance index by commune is composed of four components: coordination, participation, responsibility and transparency. The analysis of the commune of Djoum shows that all components have low values, suggesting poor decentralized forest governance. Indeed, the commune scores 32.67 for coordination, 15 for participation, 21.5 for responsibility and 6 for transparency. In abstract, the commune achieves an FGI score of 18.79, which is indicative of poor governance (Table 2).

Figure 1: Decentralized Forest Governance Index for the commune of Djoum

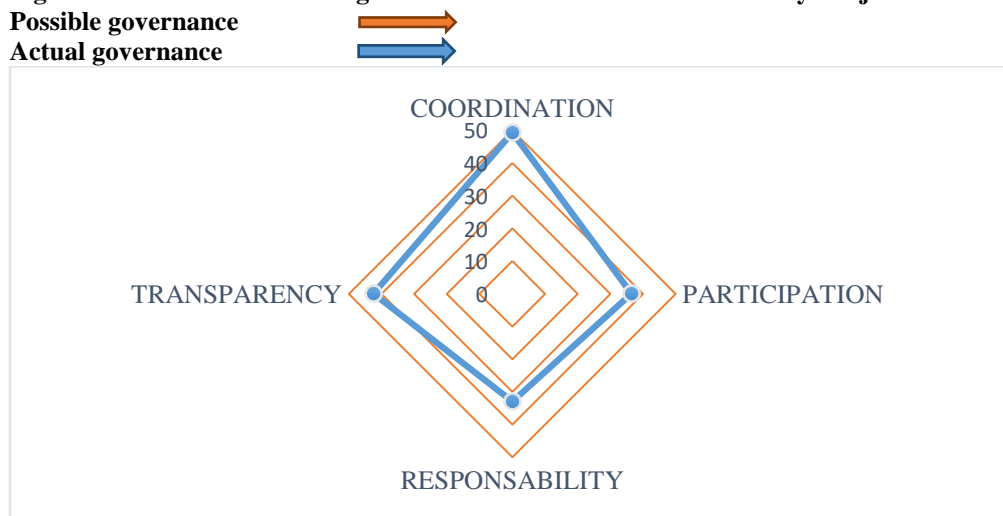


Source: Author

V.2 The commune of Eyumojock

For the commune of Eyumojock, the results show that all the components obtained values that are close to the threshold but slightly below the model's objective. The commune scored 49.33 for coordination, 36.5 for participation, 33 for responsibility and 42.5 for transparency. In abstract, the commune achieves an FGI score of 40.33, which reflects a move towards good governance.

Figure 2: Decentralized forest governance index of the commune of Eyumojock



Source: Author

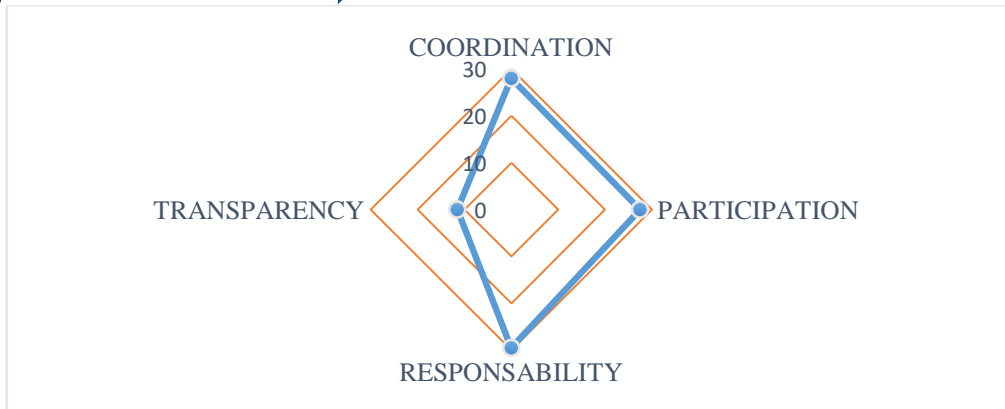
V.3 The commune of Lomié

For the commune of Lomié, the results show that all components scored low, suggesting poor decentralized forest governance. Indeed, the commune scores 28 for coordination, 27.5 for participation, 29.5 for accountability, and 11.5 for transparency. In abstract, the commune achieves an IGF score of 24.12, which is indicative of poor governance.

Figure 3: Decentralized forest governance index of the commune of Lomié

Possible governance →

Actual governance →



Source: Author

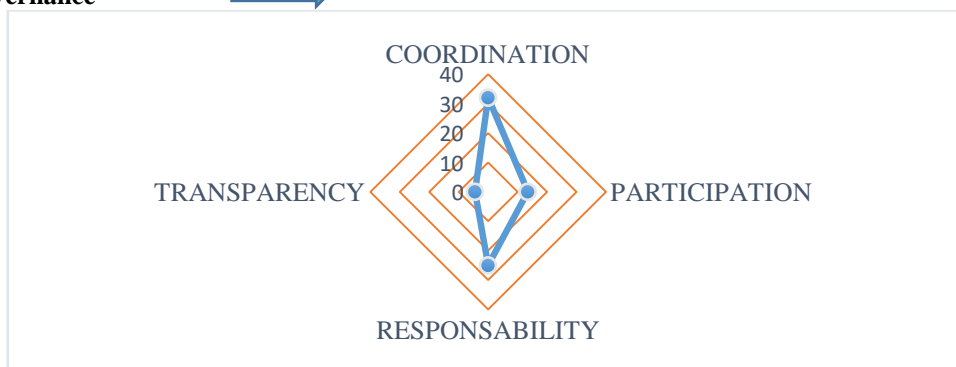
V.4 The commune of Messondo

The analysis of the commune of Messondo shows that all components scored low, suggesting poor decentralized forest governance. Indeed, the commune scores 28 for coordination, 27.5 for participation, 25 for accountability and 4.5 for transparency. In abstract, the commune achieves an FGI score of 18.75, which is indicative of poor governance.

Figure 4: Decentralized forest governance index for the commune of Messondo

Possible governance →

Actual governance →



Source: Author

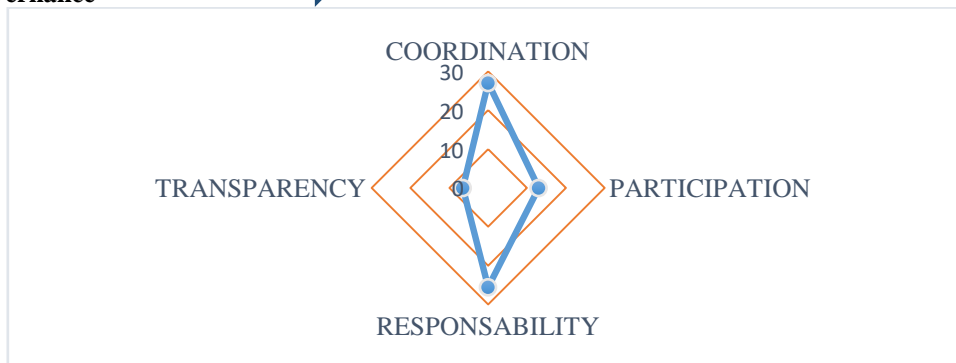
V.5 The commune of Mindourou

For the commune of Mindourou, the results show that all components scored low but slightly higher than for the commune of Djoum. The commune scored 27 for coordination, 13 for participation, 25.5 for accountability and 6.5 for transparency. In abstract, the commune achieves an FGI score of 18, which is indicative of poor governance.

Figure 5: Decentralized forest governance index for the commune of Mindourou

Possible governance →

Actual governance →



Source: Author

V.6 The commune of Moloundou

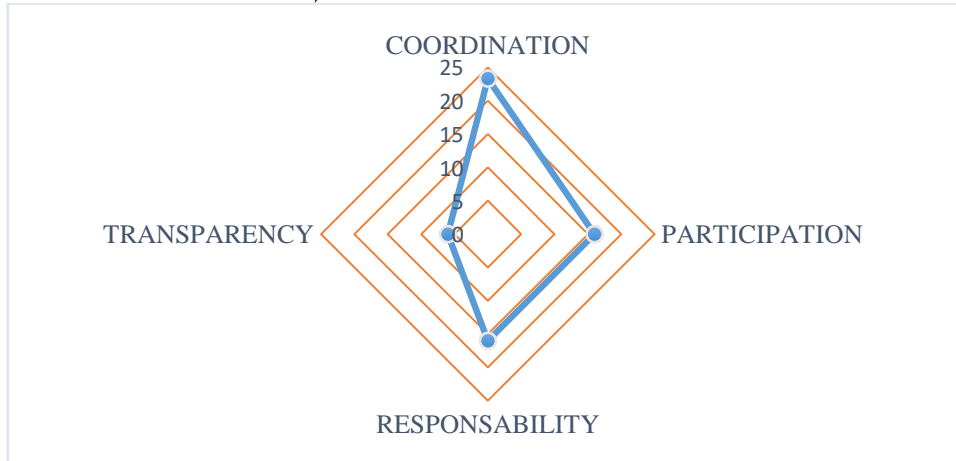
For the commune of Moloundou, the results show that all components scored low, suggesting poor decentralized forest governance. Indeed, the commune scores 23.33 for coordination, 16 for participation, 16 for accountability, and 6 for transparency. In abstract, the commune achieves an FGI score of 15.33, which is indicative of poor governance.

Figure 6: Decentralized forest governance index for the commune of Moloundou

Possible governance



Actual governance



Source: Author

V.7 The commune of Yokadouma

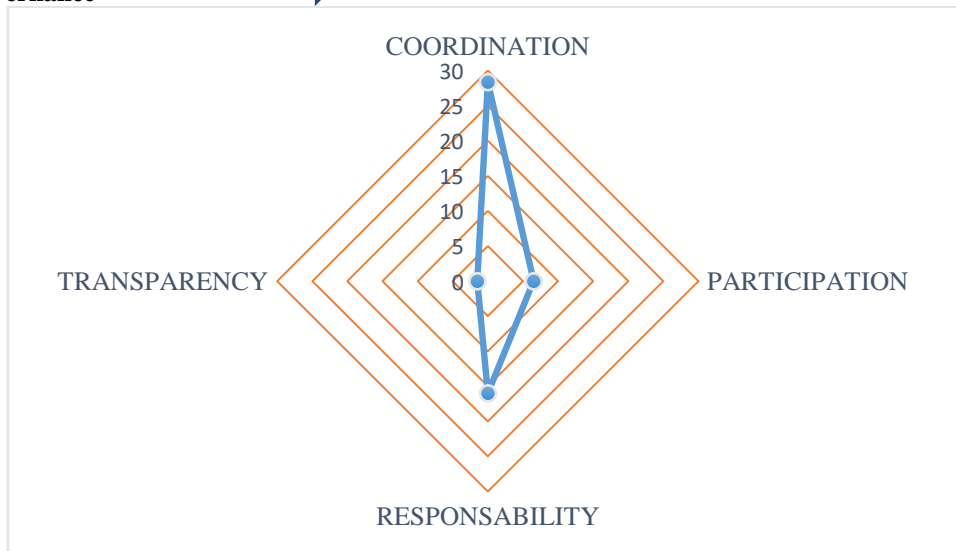
The analysis of the commune of Yokadouma shows that all components scored low, suggesting poor decentralized forest governance. Indeed, the commune scores 28.33 for coordination, 6.5 for participation, 16 for accountability and 1.5 for transparency. In abstract, the commune achieves a DFGI score of 13.79, which is indicative of poor governance.

Figure 7: Decentralized forest governance index of the commune of Yokadouma

Possible governance



Actual governance

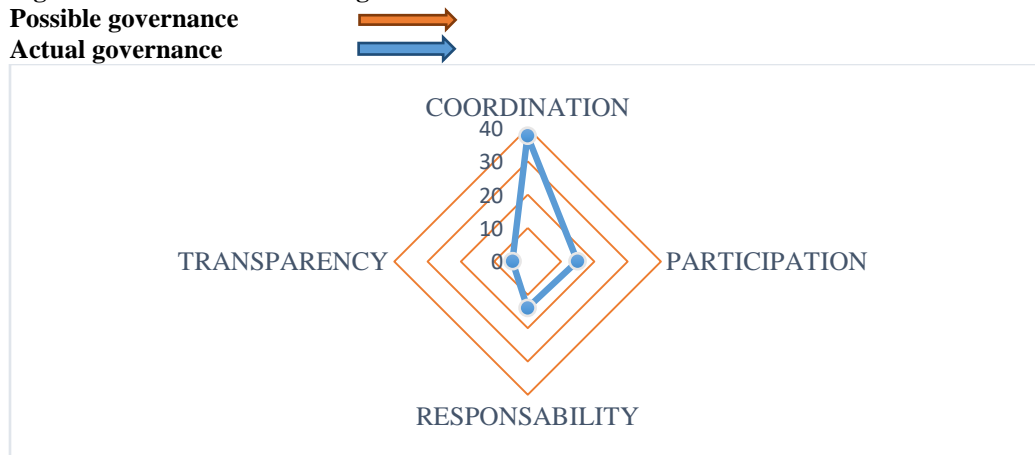


Source: Author

V.8 The commune of Yoko

The analysis of Yoko commune shows that all components scored low, suggesting poor decentralized forest governance. Indeed, the commune scores 37.66 for coordination, 15 for participation, 14 for accountability and 4.5 for transparency. In abstract, the commune achieved an IGFD score of 17.79, which is indicative of poor governance.

Figure 8: Decentralized forest governance index of Yoko commune

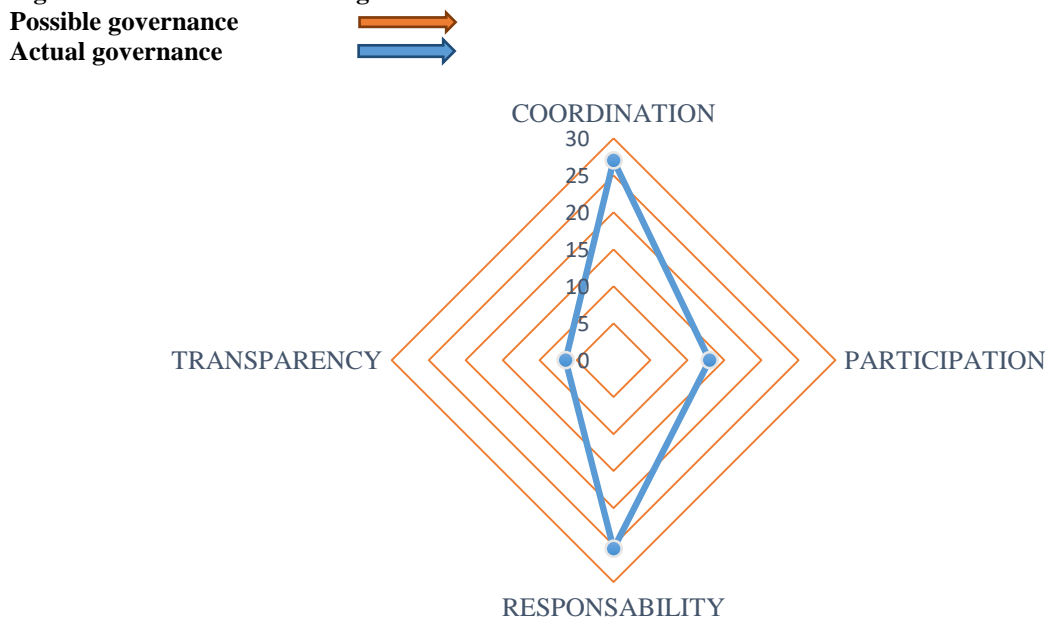


Source: Author

V.9 The commune of Gari-Gombo

For the commune of Gari-Gombo, the results show that all components scored high, suggesting good decentralized forest governance. Indeed, the commune scored 27 for coordination, 13 for participation, 25.5 for accountability and 6.5 for transparency. In abstract, the commune achieves an FGI score of 18, which is indicative of poor governance.

Figure 9: Decentralized forest governance index for the commune of Gari-Gombo



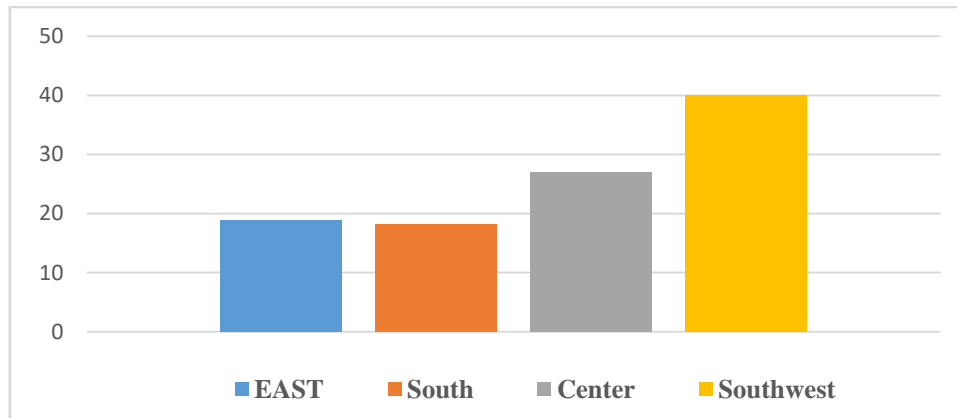
Source: Author

Table 2: Distribution of the decentralized forest governance index by region

Region	IGFD Result by Region
EAST	18,79
South	18,27
Center	27,025
Southwest	40

Source: Author

Graph1: IGFD Result by Region



Source: Author

VI. CONCLUSION

This study revealed that decentralized forest governance at the communal level is limited. The principles and indicators of good governance laid down in the theoretical paradigm of Situmorang et al (2013) and Gismar et al (2013) give an unsatisfactory result of the scores recorded. Municipal magistrates, state actors and populations do not find the solution for cohesion in the sense of decentralized governance. Communities have little involvement in the management of Cameroon's annual forestry royalties (AFR) and related decision-making processes and accountability, particularly in the fight against corruption. Coordination between institutions on AFR governance issues is insufficient. Theoretical predictions are not borne out. Cameroon's forestry communes suffer from an overall lack of transparency. Globally, this result affect the performance of the regional forest governance.

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