

The Rule of Law, democratization of the budgetary process and good public finance management in Cameroon: contemporary trends

NCHOTU Veraline N. MINANG ^{1,*}, NGUIMFACK VOUFU Théophile ²

¹ *Ph.D, Senior Lecturer, Faculty of Law and Political Science, University of Dschang (Cameroon), veranchotu@yahoo.com*

² *Ph.D, Assistant Lecturer, Faculty of Law and Political Science, University of Dschang (Cameroon), theophilenguimfack@yahoo.fr*

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Abstract: Within the context of an evolving public finance landscape in Cameroon, democracy and the rule of law appear to be the main levers of public finance governance. Cameroon is thus aligned with an international phenomenon aimed at universalizing the practices and standards prescribed by international organizations. At the impulse of technical and financial partners, Cameroon since 2007, engaged a reform process of its public finance management system. This work explores how the democratic openness and the consolidation of the rule of law interact to enhance good governance of public finances in Cameroon. The analysis reveals on the one hand that the rule of law is a key instrument for the progressive democratization of the budgetary process. On the other hand, it can be noted that the democratic openness is a factor in consolidating the rule of public finance law in Cameroon. This double trend guides the public authorities on the factors that condition effective public finance management in Cameroon in the years to come.

Keywords: Rule of Law ; Democratization ; Budgetary ; Public Finance ; Cameroon.

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* **Corresponding author:** NGUIMFACK VOUFU Théophile, theophilenguimfack@yahoo.fr

Introduction

At a time when terms such as democracy and the rule of law did not attract as much attention as they do in contemporary times, research already identified the budgetary methods of a democracy¹. This is proof that democracies have specific budgetary process as compared to other political systems². The nexus between democracy and public finance management dates back to Greek antiquity³. But, the dawn of contemporary trends could be closely associated with the great democratic revolutionary instruments such as the British Magna Carta⁴, the American Declaration of Independence⁵ or the French Declaration on the Rights of Man and Citizen⁶ which were based on challenges relating to the management of public affairs of which public finance is an integral part. The law therefore remains the foundation on which democratic evolutions in the world are built. According to Nay Olivier⁷,

Les processus de démocratisation sont inséparables de l'émergence d'un espace public permettant la délibération, de l'avènement d'une conception associant le peuple à une communauté de citoyens et, enfin, du renforcement de l'État de droit.

The combination of these three components of the democratization phenomenon depend on political, social, economic and even cultural factors. Within the context of public finance, there has been a long tradition of democratizing the budgetary process, supported by values of justice and transparency, inherent in liberal ideology advocated by opponents of the French "Ancien Regime"⁸.

The democratic approaches in Cameroon public finance management developed during the era of overriding liberalism, built on the parliamentary institution⁹. This representative institution was supposed to oversee the budgetary processes not only through clear and transparent financial legislation, but also by exercising a double function of budgetary authorization and control of the execution of the budget¹⁰. Hence, Parliament had to hold government to account for the management of public heritage and sanction possible abuses¹¹. But for this to happen, Parliament had to be effectively independent of the Executive. However, the emergence of Parliament as a power-check of the Executive power remains challenging¹². This situation is not specific to Cameroon. It exists in less aggravated forms in developed countries¹³. Public finance management therefore, remains government monopoly¹⁴. The majority and the increasing complexity of public finances have further worsened the situation¹⁵.

In a context of ineffective parliamentary representation, there is minimal citizen participation. At least three reasons as per Tellier¹⁶ explains the phenomenon thus: firstly, the lack of public confidence in elected officials and political institutions; secondly democratic institutions, do not allow elected leaders to be well informed about the wishes of the people; thirdly the current democratic institutions do not favor the expression and exchange of various points of view in the

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public arena. Basically, these three criticisms have a common denominator which is the absence of real communication between the governors and the governed. It is therefore logical to share the opinion of Susan Tanaka that;

Strengthening the transparency and openness of public budgets can help promote social accountability and restore the public's confidence in overall government. That will enable citizens to become more engaged and, in the process, learn more about the budget and fiscal policy concerns. As they do, cynicism should dissipate and trust in government should improve¹⁷.

If the principle of direct participation in the budgetary process is accepted, then, choosing the most effective technique that enhances positive influence on the public finance management processes is of utmost importance. Focusing on budget forecast, Tellier¹⁸ identifies three main categories of popular participation that differ from one another according to the communication method and the degree of involvement of the population as, public communication, public consultation and public engagement¹⁹. These communication methods contribute to the implementation of participatory budgets²⁰.

Recent legislation in Cameroon reinforces the role of Parliament in public finance management²¹. The development of diverse techniques of public participation is also gaining legal recognition²². Overcoming the opacity which, for a long time, plunged Cameroonian public finances into a crisis, is an uphill task. With the assistance of Cameroon's technical and financial partners, several remedial programs such as persistent recommendations of the World Bank and the International Monetary Fund (IMF) made it possible to institute the Structural Adjustment Program, the National Program of Good Governance and Operation Sparrow-hawk, have been implemented with mixed results²³. Although some progress has been registered so far, the state of public finances remains critical. Faced with persistent bad practices, development partners re-dynamize their support for Cameroon by assisting with normative reforms. They basically transpose model public finance management standards applied at the international level which tend to universalize, into the national sphere²⁴. This graft of good practices has become widespread at the community level.

Through legal reforms, public authorities aim to integrate democracy, transparency, performance and good governance into the Cameroon new budgetary framework. Major advances in terms of democratization of the Cameroon budget process are enshrined in both Law No. 2018/011 on the Code of Transparency and Good Governance of Public Finance in Cameroon and Law No. 2018/012 on the financial regime of the State and other Public Entities, of July 11th 2018.

Even if it must be admitted that extra-textual factors play a decisive role in the realization of this ambitious textual democracy in the public finance management process, it is still important to ponder on how democracy and the rule of law interact to ensure good public finance management in Cameroon. This paper assesses the level of appropriation of the values and principles of good governance in the Cameroon public finances in process. Transcending the textual level, determining the orientation of public finance management standards and techniques in a developing context is questioned. It is on this score that the contribution of the evolution of the right to democratization of the budgetary process (I) and that of democratic openness to the consolidation of public finance law (II) is examined.

I. The input of the democratization on the right to participate in the budgetary process

The 2007 Law on financial regime ushered in ground-breaking developments in Cameroon public finance law²⁵. This law ruptured the traditional conception, shifting the paradigm public finance management. Thus, the resource-oriented approach was by this law replaced by the results-oriented approach, ushering in the dawn of the program budget. New public finance standards had been enshrined in Community legislation and transposed into domestic law. Hence, the need to reflect these changes aimed at strengthening performance and accountability in the management of public finances. This could only happen following democratic principles such as transparency (A) and the strengthening of the accountability system (B).

I.1 Consecration of the Principle of Transparency

The principle of transparency is recognized in Cameroon public finance law. Cornu²⁶, defines a principle as « règle juridique établie par un texte en termes assez généraux destinée à inspirer diverses applications et s'imposant avec une autorité supérieure » ". If several intermediate rules contribute to the application of a general and common rule, the latter asserts itself as being a legal principle. One of the premises of transparency under Cameroonian law, is found in the title of the law establishing the Code of "Transparency" and Good Governance in Public Finance Processes. The "rules and principles" enshrined in this text contribute to the transparency of public finance, making it a higher principle. Thus, the obligation to inform which is generalized in the standards governing public finances (1) and a recognition of the right of citizens to participate in the budgetary process (2) can be identified.

- The general obligation to inform

Generally, successive revisions of Cameroon public finance law recognize a duty to inform. It was first circumscribed in relations between the executive and the legislative, before becoming an assumed obligation towards the general public. The law of December 26th, 2007 on the

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Financial Regime of the State provided for "the intensification of information to the Parliament" in a whole chapter, signaling the end of scant information available to parliament and closed budget process²⁷.

The law of December 26th2007 now repealed, broadened the scope of information made available to Parliament through the mechanism of annexures to the finance bill of the year and the budget review law. By virtue of articles 35 to 38, the government provided a series of information to Parliament spontaneously or at its request. In the first case, government was charged to attach twelve annexures to the finance bill in order to inform the national representatives of its budgetary choices. The formulae "presentation annexures", "detailed annexures", "explanatory annexures" show that the objective was to put parliamentarians at the same level of knowledge of the economic, political, social and financial contexts with the executive, which justify the budgetary forecasts. But the broadening of the scope of information which covers forecasts of expenditure and receipts on the programs, debts, wage bills, investment projects, financial assistance to companies²⁸ could also be noted. Likewise, the government must inform Parliament of the implementation of the mid-term budget²⁹. However, Parliamentarians could also obtain any information relating to the management of public finances on request. This was possible within the framework of the commissions of inquiry, the missions of the rapporteurs of expenditure or receipts or the oral and written questions, subject only to administrative, professional or medical secrecy rules and principles.

These standards are upheld in Law No. 2018/012 of 11thJuly 2018, on the financial regime of the State and other public entities. This new financial regime also aims to transpose the rules and principles defined by the CEMAC community legislator into domestic law. In a chapter entitled "Budgetary and fiscal principles" the law obligates the provision of regular information on major stages of the budget processes as well as their economic, social and financial stakes "for purposes of transparency and objectivity"³⁰. Positive are herein, placed on all stakeholders in the budget process to provide information on a proactive basis to the public. Although it appears in very general terms, the government is required to make the medium-term framework documents public³¹ before transmitting them to Parliament where they inform the debate on budgetary orientation³².

The expectation is that the finance bill of the year will comply with these framework documents, which will provide citizens with information on the main budgetary guidelines for the next three years. Compared to its predecessor of 2007, the law on the financial regime of public entities has enriched the nature and content of the information transmitted to Parliament. New documents such as annual performance reports³³, main budgetary risks identification and

evaluation reports, payment schedule appropriations together with commitment authorizations, the debt strategy plan, etc., are part of the annexures to the initial finance law³⁴. The amending finance law contains four³⁵ and the settlement law ten. This association of documents aimed at enlightening parliamentarians clearly shows a desire to guarantee the transparency of the budget process.

In the same vein as the law on financial regime of public entities, the law establishing the Code of Transparency and Good Governance in the Management of Public Finances accentuates the obligation to inform. This text reaffirms the obligation of the administration to design a clear, exhaustive and accessible standard on the different stages of the management of public resources. There is thus, a pre-requisite for the respect of power-sharing between government and parliament in the design and implementation of budgetary policy³⁶. Therefore, the government is now obliged to ensure the publicity of financial transactions, whether it is taxation, expenses incurred and paid, public procurement, sales of public goods, contracts between the State and companies, public service concessions as well as public-private partnerships and international financing. The information must generally be "broad, regular and comprehensive"³⁷, generally, "whole, clear and consistent"³⁸. Even the Audit Court is supposed to publish all audit reports³⁹. Moreover, the principle requires that all information and documents relating to public finance are published by the competent institutions on their website as soon as it is available⁴⁰.

In all, the obligation to provide information for the sake of transparency has become the rule in Cameroon through recent public finance law reforms, inspired by Community law, with a slim film of permissible exceptions. But without popular participation, transparency would lack one of its quintessential components.

- **Consecration of the people's participation in the budget process**

The participation of the People in the budget process is traditionally guaranteed by their representatives in Parliament. Cameroon has not remained on the sidelines of this historic evolution of public finance law, even if the emergence of new forms of popular participation are noted. The July 11, 2018 law on the Financial Regime of the State and other Public Entities reaffirms the competence of Parliament in both matters of examination and vote of finance laws, and control of its execution. Article 57 provides that the finance bill, including the report and the explanatory annexures shall be tabled in Parliament latest, 15 days to the opening of the budgetary session. It is defended by the Minister of Finance⁴¹, although in practice, each member of the government defends his draft budget before the finance committee.

Control mechanisms also allow Parliament to participate in the budget process. The legislator considered that the control is exerted at the examination phase of finance bills⁴². It is thus, not only

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about controlling budget forecasts with regard to public financial texts, but also the economic, social, financial and cultural context presented in the reports and annexures attached to the draft finance law. In addition, each year, parliamentary committees in charge of finance are designated. In turn, each appoint at the opening of the first ordinary session of the legislative year, a general rapporteur for revenue and special rapporteurs charged with monitoring public funds, including the use of funds from donors⁴³. These rapporteurs have unhindered access to all documents subject only to matters relating to confidential national defense issues, investigation and medical secrets⁴⁴.

Furthermore, Parliament can also appoint commissions of inquiry on public finance issues for a duration not exceeding six months. Commission members can question any person, except the President of the Republic and be assisted by people of their choice. The commission of inquiry prepares a report which can be debated without a vote in Parliament⁴⁵. Likewise, it can seize judicial authorities by transmitting findings likely to attract penal sanctions⁴⁶. The written and oral questions from parliamentarians to members of government relating to the management of public finances constitute part of the monitoring mechanism. Through parliament, the people participate in the preparation of finance laws and the supervision of its execution.

Despite all the afore-mentioned, the influence exerted by the majority phenomenon on the mechanism of parliamentary representation looms large. It breeds the fear that parliamentarians represent the people less than their political parties causing a crisis in representation. However, the right of direct participation by citizens in the budget process is enunciated in the new reforms. The Code of Transparency and Good Governance of Public Finance lays the foundations for civil society participation in the budget process. It provides that "the press, social partners and all actors of civil society are encouraged to participate in disseminating information, as well as in the public debate on governance and public finance management"⁴⁷. By this, the legislator provides an opportunity to utilize the ever-increasing capacities of civil society organizations to collect and analyze information on public finance governance, to detect possible lapses and inform. The awareness-raising capacities of these organizations which is made possible through their networking approaches connecting thousands of people, more or less informed or schooled on public finance governance is remarkable.

With a view to involving the greatest possible number of citizens and considering the technical nature of the finance documents of public entities, the law provides that "a summary budget-guide intended for the general public, shall be published on the occasion of the annual budget in order to break down the major revenue and expenditure headings, including their yearly trends"⁴⁸. This guide is a document commonly referred to as "citizens" or "citizen budget". It

serves as an explanatory tool of main budgetary guidelines. Although the legislator prescribed the publication of all information relating to public finances by various administrative units on their websites, it however failed to establish citizens' right to contribute through the same communication channels. Logically, this possibility should be spontaneously granted by public administrations.

However, the participatory mechanisms provided for in public finance legislation has seen the citizen increasingly involved in the budget process. The civil society culture paves the way for this participation to be intensified. Current efforts are focused on strengthening the accountability mechanism of public finance actors.

I.2 Strengthening the accountability system

During the first four decades after its independence, the Cameroon public finance control system was extremely flawed because of its total subordination to the executive power. By the majority phenomenon in Parliament, this institution could not contradict the policy and the action of the executive power. Even the judiciary is not different because of its dependence on the executive, especially since courts with ordinary jurisdiction incompetent to “self-refer”⁴⁹. It is the Supreme State Audit (CONSUPE), an administrative institution, that ensures most of the control of public finances. Because of the persistent negative balance-sheet of public institutions, legal reforms were necessary to ensure control. Out of the reforms, a broadening of the scope of responsibility in public finance management (1) and the strengthening of the system of sanctions against public managers (2) emerged.

- Broadening the scope of responsibility in public finance

Accountability in public finance is multifarious in nature and meaning. It may be understood as the obligation to answer for damage before the competent authority and to assume all the civil, penal and disciplinary consequences⁵⁰. Recent changes in the public finance accountability regime have increased the frequency of audits, grounds for liability and scope of accountability in relevant public institutions.

The Audits Chamber at the Supreme Court and the Regional Audit Courts exercise judicial control of the budgetary and accounting transactions of public managers whether patent or de facto from the State, decentralized local authorities, public administrative establishments etc. The value added by these institutions lie in their legal systematic referral and the fact that their control is not subject to the will of the executive. Its autonomy and independence are guaranteed by the Constitution and the law on the Financial Regime of the State and other Public Entities,⁵¹ making it structurally and functionally independent. It decides on the publication of its opinions, decisions

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and reports”⁵². It is important to stress, that the Audits Court was created to strengthen the limited effectiveness of the administrative control system based on the Supreme State Control (CONSUPE). Around this system, gravitates bodies such as the CDBF, the National Anti-Corruption Commission (CONAC) and the inspections and specialized control brigades of the Ministry of Finance. Courts of ordinary jurisdiction whose control of public finances remained marginal for a long time have been reinvigorated by the Special Criminal Court.

With the proliferation of competent bodies, control actions are regular in response to the correlative intensification of acts of corruption, embezzlement and mismanagement of public resources. The procedures for controlling the dominion of the accounts are such as to guarantee regular control of the management of public finances. Public accountants are required to produce and submit their management accounts no later than three months after the end of the fiscal year. Default in respect of this time frame incur fines, the liquidation of which depends on the number of months in arrears and the indemnity for liability. Conversely, the auditor exercises his control on the basis of the presumption of irregularity and must issue a judgment of discharge, dismissal of the proceedings, or fine. This mechanism is conducive to transparency since permanent control is a corollary to accountability, characteristic of any democratic system.

Also, the grounds for sanctioning liability have evolved. Prior to the current reforms, public finance law focused exclusively on the punishment of obvious financial irregularities such as non-compliance with the rules for the execution of public budgets, articulated in the context of the resource-oriented budget. From this perspective, the Audit Court can assess the economy, the effectiveness and the efficiency of the use of public funds with regard to the objectives set, the means used and the results obtained as well as the relevance and reliability of the methods, indicators and data to measure the performance of public policies and services.⁵³ Similarly, these techniques of attributing managerial responsibility were consecrated in the form of internal control, internal or external auditing, management control and performance monitoring.

Finally, we are witnessing the empowerment of all actors in the public budget execution chain. When analyzed, only one category of public officials was subject to public financial controls, namely public accountants. Today, the law on the financial regime of the State and other public entities enshrines managerial faults and establishes it as common law financial irregularity within public administration. It is defined as "any act, omission or negligence committed by any employee of the State, local or regional authority or a public body, by any representative, administrator or employee of an entity, manifestly contrary to the general interest"⁵⁴. By targeting "any act", "any employee" and "all public entities" respectively, the legislator engages accountability of all actors

in the public finance management chain. This extension can also be seen in managerial accountability where the actors in the program budget management chain, participate in the management dialogue and report on the results⁵⁵. In short, the institution of regular, effective and general responsibility is consolidated in the financial regime of Cameroonian public entities. It is a set of democratic factors which are part of the evolution of public finance law of the State. It is important to cross another threshold in order to guarantee the effectiveness of the sanctions.

- Guaranteeing the effectiveness of sanctioning public managers

It is not enough for public finance control bodies to exist. It is more important that they function effectively by punishing faults and irregularities linked to public finance management. These involve collaboration between institutions responsible for controlling public finance management and monitoring reports on sanctions imposed by the competent bodies. The collaboration between public finance control institutions have been strengthened since the establishment of the Audits Bench. An interactive platform with Parliament, the CDBF, CONAC and the criminal court is established. Thus, the parliamentary function of control of public finances is now based on technical assistance from the Audits Court. Parliamentary committees in charge of finance can ask the Audit Bench to carry out any inquiry on the management of the services or bodies they control⁵⁶. Similarly, in order to overcome the lack of technical knowledge in public accounting, the law on the financial regime of public entities provides that the Audit Bench assists Parliament in controlling the execution of finance laws and certifies regularity, sincerity and the loyalty of general State accounts.⁵⁷ This assistance enables Parliament to assess the regularity and performance of the administration in terms of budget execution.

The Audit Court collaborates with administrative control bodies, in particular the CDBF, CONAC. When they discover cases of de facto mismanagement, these administrative bodies forward the file to the Audit Court. It seems that with the law on the Financial Regime of Public Entities, this collaboration will cover the sanction of management fault within the competence of the Audit Court. However, the broad conception of this irregularity can be a source of a double sanction for the same fault. Hence, active collaboration is instituted between the jurisdiction of the Audit and Criminal Courts, to facilitate the transmission of cases likely to constitute a criminal offence. This prerogative can be exercised directly or on referral to the criminal court or through an observation report indicating the criminal nature of the irregularities. To these are added the cases of referral to the Criminal Court by CONAC and CONSUPE services.

Ensuring the effectiveness of sanctions for public finance management is also based on reports monitoring the decisions of control bodies. In 2006, the Audit Bench held that "in countries

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with an established tradition, it is a great moment when the Audit Court freely expresses its perception on the management of public funds”⁵⁸. Thus, the Report produced by the auditor in his control function of public finances is of great importance, because

...generally, the resulting analytical work permits the drawing of conclusions that favor a more rational perspective of the financial management of the State and its associates involved in public administrative establishments and companies in the public and Para public sector⁵⁹.

The transparency sought by the publication of information on the implementation of the budget in the Annual Report is, therefore, not an end in itself. The Annual Report is supposed to “nourish thoughts so that the work of public accountants improves, public authorities organize better financial governance and that the confidence of citizens in the work of the Audit Chamber is established”.⁶⁰

The bodies involved in the production of activity reports to denounce irregularities and cases of mismanagement of public finances are relatively diverse in Cameroon. In the area of corruption, the CONAC report is a denunciation tool that public managers wait for, with great anxiety. In the field of public procurement, the regulatory agency for public procurement (ARMP) produced a major report in 2006. Likewise, the CONSUPE produces confidential reports to the President of the Republic, which serve as a trigger for prosecutions against prevaricators of public resources. The practice of activity reports is essential because it gives the control body, the latitude to identify all irregularities so that the administration is aware of its shortcomings and of the appropriate measures to remedy them. It is clear that successive legal reforms, have succeeded in establishing the principles of transparency and accountability of public managers, thereby, positively stimulating the democratic process in public finance management. It must be admitted, however, that the evolution of the law is also the consequence of the global democratic trends.

II. The input of democratic openness to the consolidation of public finance law

The 1990 “Special Liberties” parliamentary session marked the dawn of democratic openness in Cameroon. Propelled by the globalizing and liberalizing aura characteristic of the era, with the overriding perception of a democratizing government as that which works together with stakeholders⁶¹, the Cameroonian legislator responded with the adoption of a plethora of laws liberalization public space for citizens to actively participate in public life. Concurring with the definition of “stakeholders” by Grimble⁶², that it refers to a host of actors including “... those who are affected by policies and actions of the system... individuals, communities, social

groups ...policy makers, planners and administrators in government...”, it can be said that these laws clearly calls for citizen engagement.

The need for government to engage citizens to address common problems, to be responsive, transparent and accountable to find sustainable solutions⁶³ is manifested in the enunciation of engaged governance in the law⁶⁴ through citizen participation either as part of civic process (A), or a parallel formal governmental process (B).

II.1 civil society thrust in public finance law

Essentially, the democratic precepts and values imbued in today’s public finance management legal framework developed within a wider democratic context. Pressured by global democratic trends, internal strife and conditionalities of development partners, the government of Cameroon opened up political space through the adoption of liberty laws during the 1990 liberty parliamentary session.

Public finance management processes are of public interest concerning NGOs, summarized as “... both the ordinary unorganized citizens as well as organized groups depending on specificities...⁶⁵”. Research⁶⁶ categorize those in the domain of public finance as “budget groups”. Civil societies are considered viable in their ability to build social capita, fosters democracy and transparency in fiscal matters⁶⁷. It is within this context that civil society engagement albeit, in general terms, is enunciated in the law⁶⁸ in establishing a top-bottom participation approach. However, budget groups have resiliently been exploring the interactive opportunities within these approaches to make useful input in budgetary processes either through planned formal action (1) or informal manner (2).

- Planned formal action

The public finance legal framework generally guarantees engaged governance. However, there are increasing trends towards improving participation channels. The Code of Transparency and Good Governance in Public Finance Management is innovative in its provision for maximum disclosure by public bodies with permissible exceptions limited to defense⁶⁹, and the provision of information on key stages, in an accessible form by members of the public⁷⁰. Statistical services are charged to collect, process and publish information. To crown these efforts, government institutions are charged to encourage civil societies to participate in the process and on public debates⁷¹. To facilitate and ensure constructive participation, public agencies are charged to produce a budget guide presented in a simplified form to enhance understanding by the ordinary member of the public.⁷² These provisions open a leeway for planned intervention at different budgetary phases⁷³.

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These provisions fit in with politico-economic strategies such as VISION 2035 and Growth and Employment Strategy Paper (GESP). The GESP oblige the institution of “a public consultation framework through NGOs, private sector and development partners through their inclusion in the technical and advisory committee”⁷⁴. Both the law and the politico-economic strategies serve as good pedestals for budget groups to plan engagement.

Budget groups such as the Inter-Employer Group of Cameroon known by its French acronym as GICAM⁷⁵ has been able to explore these provisions to make useful inputs to the public finance management process. With the aim to create a business-friendly climate, advance and protect tax payers’ rights amongst others, GICAM planned and submitted proposals to the Minister of Finance⁷⁶ on the 27th of May 2018. A clear democratic mark in public finance process was recorded with government’s approval of up to 74% of their proposals for integration in the 2019 finance law⁷⁷. Because GICAM has developed potentials⁷⁸ to network with other stakeholders, develop knowledge/experience sharing platforms for improved planned engagement,⁷⁹ they have been able to exert enormous influence in utilizing and broadening public finance democratic processes.⁸⁰

The Cameroonian legislator does not lose sight of the relevance of information and communication development in deconstructing traditional public finance management barriers of exclusionism. Legal provisions oblige State institutions to publish public finance information on their websites⁸¹. Such publication evidently broadens the participation base on national public finance processes since it permits all budget groups across the globe such as the International Budget Partnership (IBP)⁸² and other stakeholders to plan their inputs. IBP has built a collaborative platform with other stakeholders such as governments, international institutions and private actors.⁸³ These approaches help to inform, educate and rally support for improved fiscal reforms. The publication of their survey results on Cameroon⁸⁴ contribute usefully as they provide great opportunities for emulating best practices. The credibility⁸⁵ of these budget groups serve as “battering rams” for dismantling closed public finance processes.

Summarily, even with top-bottom participation approaches as can be deduced from the legal framework, bottom-top approaches are still engaged through technical assistance in Cameroon public finance processes. However, whether consciously or unconsciously, budget groups still espoused informal participatory approaches to complement the formal approaches.

- Opening democratic channels through informal approaches

Access to public finance information provided in the law⁸⁶ as discussed above, empowers citizens to personally express their opinions, discuss, vote, work, and/or contribute to the management process⁸⁷. Borrinni-Feyerabend⁸⁸ basically expresses the spirit of the law in holding that informal participation could be achieved face to face. Informal participatory channels may excel within the African communitarian context with the ubuntu philosophy of oneness⁸⁹. Because people tend to commune for the joy as well as the sorrows of one another, the probability of stakeholders' paths crisscrossing is high. Such informal interaction could impact the public finance management process in a profound but not very visible way.

Private initiatives such as research groups and consultancy firms, are developing interactive bases through which they make input to the finance management process in an informal way. Taking advantage of current technological advancements⁹⁰, they build dialogue avenues⁹¹. Public finance legal commentaries published in reputable journals and/or newspapers which build comparative bases for different finance law and provide perspectives, such as “Juridis Périodique, French Review on Public Finance”, a law journal, that publishes legal commentaries on financial legal process in a systematic manner, that analyses and publishes public finance management information systematically, contribute in an informal manner.

Although civil society offers an enabling environment for the development of public opinion through which individuals can influence government decision-making, the relationship to democracy is far more complex. It is not sufficient for the existence of budget groups to exist guarantee transparent and democratic public finance processes. However, it is highly unlikely that a viable democracy can survive without a civil society because civil society is a necessary foundation for democracy. However, it should be understood that its success in sustaining transparent and democratic public finance processes is inevitably hinged to the proper functioning of the State administrative fabric.

II.2 The advent of an administrative cooperation in public finance management

The Cameroonian legislator is alert on the essence of collaboration public finance management processes in replicating chapter IV of the 2007⁹² in the 2018 law⁹³. The need for sound budgetary policies, the establishment of comprehensive public finance management systems and building legitimacy in wider governance process calls for democratization through collaboration between administrative institutions (1) and between actors in the process (2).

- Collaboration between administrative institutions

The complexity characteristic in aligning both macro and micro economics dynamics and oversight mechanisms⁹⁴ in public finance law, necessitate institutionalized cooperation which ends

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up serving a democratic need. Its essence seems to be quintessential from the conception phase to its evaluation. The public finance process commences with the collaborative orientations between administrative institutions⁹⁵. The law⁹⁶ entrusts the Prime Minister with the coordination of the preparation of the draft finance law by the Minister of Finance, in consultation with constituted bodies supervised by the President. The same law charges the Prime Minister to notify the Ministers and concerned services with arbitrations⁹⁷ made on their proposals. Collaboration commences at top-level administrative institutions⁹⁸.

The exponential development of applications intended to facilitate collegiality between administrative institutions is manifested in the 2019 finance law reforms. The digitalization of the tax administration that went operational from the 1st of June 2016 in the cities of Douala and Yaoundé⁹⁹ was accentuated in the 2019 finance law. Both taxation and customs services increasingly digitalized their procedures. Although this process aims at improving relations between tax payers and the administration, it also enhances interconnectivity between the taxation services and custom services¹⁰⁰. Because inclusiveness guarantees efficiency, productivity and quality, it is engendered in the law, creating overtures for stakeholders to participate. In its practical phase, Section fourteen permits customs administration “to collect custom duties and taxes electronically through a secure platform including banks and telephone companies...”. Collaboration between institutions of the private sector such as telephone companies and banks are herein, consecrated. Section fifteen of the same law includes “persons” and “players”. Here, communication links with taxation, customs administration and even individuals is established. It should be noted that the tax administration preceded the customs administration in the dematerialization process through télé-declarations and payments by mobile companies. The 2019 finance law simply enforced it, and broadens the scope of collegial action. While tax payers may not necessarily be institutions, a leeway is opened by this law for their interaction with institutions and between institutions thereby, fostering democratic practices within the context of the rule of law¹⁰¹.

Although express provisions seemingly attribute exclusive coordinating responsibility on the executive, parliament holds and exercise scrutiny and budget orientation rights before¹⁰² and during adoption¹⁰³, while the Audit Court exercise judicial oversight as provided in section 86 and administrative control¹⁰⁴, all enshrined in the same law. Furthermore, the need for maintenance of consistency and performance warrants the institution of audit missions that can only work effectively with the collaboration of concerned institutions. Effective judicial control is only

possible if administrative and parliamentary institutions initiate action before it, by submitting their own control reports and/or findings¹⁰⁵.

It can be deduced that, in according oversight authority to the President via the Prime Minister as Head of Government to all the other ministries, the involvement of the entire public administration is invoked. The legislative framework together with the Presidential Circular basically kick-starts the democratic process of the budget.

However, the quest for proper management of public finance goes beyond institutionalized collaboration to espouse collaboration between actors in the management process.

- **Collaboration between agents responsible for implementing the budget**

Public finance management is such an elaborate process with different phases involving different stakeholders¹⁰⁶. Within the process, different nomenclatures such as “preparatory,” “execution” and “evaluation” phases of the budget, “support” programs, “operational” and “functional” actors, may connote a sense of isolated operations. Such thoughts could even be reinforced by express legal provisions charging execution operations to specific actors emphasizing the separate and incompatible nature of these functions.¹⁰⁷

While it is important to understand the different actors and their spheres of responsibility, and also different phases of the process, it would be misleading to think that they work in isolation. The quest for quality execution of the budget to attain strategic goals, necessitates constant collaboration and/or cooperation. From all indications, government recognizes the essence of formal mechanisms. However, the possible challenges engendered in formalization that could hinder the effective implementation of the budgetary process, are not ignored. Hence, initiative is valorized through the Management Dialogue. It is a permanent consultation/discussion mechanism on program implementation between different actors, which is not necessarily institutionalized.¹⁰⁸

The implementation procedure takes place in different phases by different actors. The authorizing officer¹⁰⁹ is primarily charged with the revenue and expenditure inscribed in the budget involving commitment, liquidation and scheduling.¹¹⁰ On the other hand, there is a financial controller charged with prior controls by affixing the budget operations engagement stamp on expenditure requests by the authorizing officer¹¹¹. Therefore, both are charged with the joint responsibility of ensuring the proper execution of the finance law. Yet, their functions remain separate and incompatible.¹¹² The revenue execution procedure comprises the issuing of revenue collection orders which are the responsibility of the authorizing officer, but such collection needs prior approval by the financial controller. In principle, unauthorized revenue cannot be collected. But in practice, such revenue cannot be left uncollected for fear of stalling the realization of

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strategic objectives. Therefore, there is crucial need for constant dialogue between these two officers to ensure the issuance of revenue collection orders for unauthorized revenue collected. These are the daily practicalities that necessitate the management dialogue.

Primarily, operational needs oblige devolution of responsibilities.¹¹³ The principal authorizing officer charged with an overall responsibility for the proper execution of programs and the production of the annual performance report (APR), can delegate¹¹⁴ powers to the program manager. The program manager then steers and coordinates the execution process (programs, activities and tasks). What this means is that the delegating authority needs to be in constant discussion with those to whom the delegated responsibilities are entrusted. This includes engaging all actors, including even those in support programs such as financial management, budget, human resource, study and planning, legal affairs, etc.¹¹⁵, generally referred to as “functional actors”¹¹⁶. These functional actors are responsible for performance. But they cannot be polarized from the program manager because they obviously have to provide support in the performance process¹¹⁷. By the way, the production of the performance report requires input from them. It is evident that the effective and efficient implementation of the program depends on an effective team spirit even if the actors are designated in different ways by different authorities.

Since the need for coherence and continuity in public administration is anchored on proper fiscal management, same level operators are bound to collaborate. There is an inextricable link between the program and other operational programs or support programs. This calls for collaboration between the program manager and the other actors at that level. In fact, no rule of law is necessary to tell these actors that there is need for collaboration for this responsibility to be discharged. Constant communication and/or dialogue between what may be considered as “peer” dialogue ensues out of the necessity of the service referred to as ‘lateral’ or ‘horizontal collaboration’.

Public finance management ensures that public administration covers the entire territory. On this basis, heads of deconcentrated administrative units and local government authorities are evidently stakeholders in the process. Therefore, they are necessarily involved in the management dialogue. It also extends to the operators (public establishments) concerned by the achievement of the objectives of the program.

The performance-driven approach of public finance management builds a kind of symbiotic relationship between the programs and actors in the process that necessitates the mobilization of all agents around performance. The espousal of the management dialogue fulfils the search for an

ideal forum for discussing the conditions for implementing the budget in order to overcome difficulties involved in carrying out activities¹¹⁸.

Conclusion

Within the context of public finance, there has been a long tradition of democratizing the budgetary process supported by democratic values of transparency, public engagement and accountability inherent in liberal ideology. The strong democratic waves of the 1990s greatly influenced the Cameroonian public finance management landscape, with the legislator espousing these democratic principles and precepts. The resulting effect was the intensification of the capacity of parliament to exercise its legislative functions and its oversight roles. The legislator also ensured the broadening of both the base and scope for public participation following the rule of law, as part of the larger democratic process of the State. These interactions could be institutionalized and/or non-institutionalized. This work shows that the Cameroon public management landscape is heeding to global democratic trends, contextualizing it through the rule of law. But much more could be achieved if Cameroon public finance reforms provide greater avenues for the public be more regularly and actively involved in fiscal policy processes. Such an approach can speed up revolutionary changes in the entire public finance management system in the light of contemporary trends.

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⁵⁵ According to the Program Budget Steering and Implementation Manual, p. 47, "the activity manager is accountable to the action manager or the administrative unit manager, who in turn reports to the program manager. The program manager, who is responsible for developing the PCR, reports to the Minister, who ultimately reports to Parliament.

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⁵⁸ 2006 Annual Report pp 5.

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¹⁰⁵ See sections 85(8)(9) and section 86 et seq.

¹⁰⁶ Including amongst others officials in charge of steering, management and monitoring performance at the level of programs as well as those at the decentralized administrative units.

¹⁰⁷ See section 65 of Law No. 2018/012 read along with Section 11 of Law No. 2018/011, with the division of public competences and responsibilities and resources among various levels of public administration...

¹⁰⁸ Manuel de Pilotage et d'exécution du Budget Programme (janvier 2013), para 1 (2) (3) pp.21.

¹⁰⁹ See section 66 for categories of authorizing officers.

¹¹⁰ See section 65 of Law No. 2018/012.

¹¹¹ See section 70 of Law No. 2018/012.

¹¹² See section 64 (2) The functions of authorizing officer and public accountant are and remain separate and incompatible both with regard to the execution of revenue and the execution of expenditure.

¹¹³ Principal Vote holder is the Minister of Finance as per section 66(2) and (3) and (4) of the Law. But given that he cannot be omnipresent everywhere, there is need for delegation.

¹¹⁴ As provided for in section 69 of the law

¹¹⁵ Support programs are responsible for coordinating the preparation, execution and monitoring of the budget. It is made up of public officials who are proficient in the "financial profession" and is required to accompany the other (operational) programs in the financial execution of their activities in order to ensure efficiency in the execution of public expenses.

¹¹⁶ The authorizing officer, the accountant and the financial controller

¹¹⁷ The principal authorizing officer who is at the operation front has to necessarily collaborate with the Authorizing Officer at several instances including the process of decentralization of signature.

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