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# THE EFFECTIVENESS OF COUNCILS IN THE NORTH WEST REGION OF CAMEROON: STRENGTHS, CHALLENGES AND THE WAY FORWARD

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## **Abstract**

*Several legislative and regulatory texts have been developed in Cameroon to ensure that councils effectively deliver services to the population. These texts have defined the human resources, financial resources, and contract awards policies as well as put in place bodies to evaluate the effectiveness of councils. However, the results of such evaluations are hardly brought to the knowledge of the public. This paper assesses the effectiveness of councils in the North West Region of Cameroon, with special emphasis on human resources, financial resources, and contract awards policies. The study adopts the quantitative research method and through the prism of the Stakeholders' theory of corporate governance uncovered that councils are effectively making use of their human resources, financial resources, and contract awards policies. Generally, councils have witnessed an increase in the: quantity of financial resources mobilized; rate of physical execution; rate of service delivery; quality of budgetary and accounting documents; and quality of projects and services executed. However, the effectiveness of the councils could have been more felt if not for some challenges faced by some councils: irregular advancement of workers; late voting and approval of budgets and accounts; less involvement of the population during budgeting; and inadequate mobilization of financial resources. The paper recommends: the regular advancement of workers; the respect of deadlines for voting and approval of budgets and accounts; the involvement of key stakeholders of the population during budgeting; and the adoption of income-generating activities to ensure a steady inflow of cash into the council coffers.*

**Keywords:** Performance, Resources, Execution, Mobilization, Approval, North - West Region, Cameroon

## **Introduction**

Councils are local government bodies and they constitute a basic driving force for the promotion of development, democracy, and good governance at the local levels. In Cameroon, these local government bodies assume four forms: local councils, sub-divisional councils, city councils and regional councils. In terms of location: local councils are in rural areas; sub-divisional councils are in urban areas and cities; city councils are in urban areas and cities but their sphere of competence covers more than one sub-divisional council and exerts some influence over the sub-divisional councils while the regional councils are found at the regional headquarters. As local government units, councils are the key implementers of the decentralization policies in Cameroon. There exist three hundred and fifteen (315) local councils, forty-five (45) sub-divisional councils, fourteen (14) city councils and ten (10) regional councils in Cameroon. Local and sub-divisional councils are headed by mayors while city and regional councils are headed by city mayors and regional presidents respectively. These local government heads are all elected by their fellow councilors.

The councilors constitute the deliberative organ and are elected by direct universal suffrage. By, under section 166 of Law N<sup>o</sup> 2019/024 councils have a varying number of councilors as follows: councils with less than fifty thousand (50,000) inhabitants have twenty-five (25) councilors; Councils with inhabitants between fifty thousand (50,000) and one hundred thousand (100,000) have thirty-one (31) councilors; Councils with inhabitants between one hundred thousand and one (100,001) and two hundred thousand (200,000) have thirty-five (35) councilors; Councils with inhabitants between two hundred thousand and one (200,001) and three hundred thousand (300,000) have forty-one (41) councilors and councils with over three hundred thousand (300 000) inhabitants have sixty-one (61) councilors. The official population census immediately preceding municipal elections serves as the

basis for determining the number of councilors per council. Myerson (2021:3) opined that the election of councilors is the only mechanism for democratic political accountability in the local political system given that they are elected by direct universal suffrage unlike mayors and the regional councilors who are indirectly elected by the councilors. The hope for the promotion of democracy in this decentralization system depends completely on the election of councilors, as they are accountable to the local population who vote for them.

Councils are entrusted with the delivery of essential services to the population. The effectiveness of councils in the delivery of these services may be understood from their performance. Zakaria (2014:53) observed that there is controversy associated with the meaning of performance in the public sector and this has affected how the concept is understood, analyzed, and researched. The concept of performance is multi-dimensional, complex, and sometimes ambiguous. Performance can be understood from three perspectives: economic perspective; accounting perspective and service quality perspective. As concerns economic perspective, performance addresses issues of economy, efficiency, and effectiveness which are directly linked to operational performance. Central to this perspective is the efficiency debate which focuses on how councils optimally use their resources to produce units of output at the least cost (Bouckaert & Halligan 2008). As concerns accountability perspective, performance management is important for politicians, elected officials, and citizens because it redefines the relationship and interactions between residents, local governments, and service providers when they collectively place performance on top of local government's agenda. Hence, performance information can be used to indicate how well services are provided and whether they reflect the needs and aspirations of all the stakeholders. As concerns service quality perspective, Gaster (1999) opined that public sector organizations and local governments can face pressure from different quarters to improve customer service. Some of these pressures could arise internally within the local governments but in most cases, the demand for quality services from local governments is externally influenced. According to UCLG (2013:15), performance can be expressed in terms of level and quality of services provided to local people, particularly the poorest; effectiveness and efficiency in the delivery of these services, and the management of local government resources. The level and quality of projects and services provided by councils to the population is dependent on the financial resources, human resources and the contract awards policies that the council utilizes amongst other variables.

### **Statement of the Problem**

The driving force behind the creation of councils stems from the recognition that councils can deliver local public services more effectively and efficiently than the central government. Councils strengthen citizen participation, community empowerment, and local decision-making (Onyalo, 2022:189-191). Proponents of the transfer of powers from the State to the councils consider it a panacea for reforming the public sector and boosting performance in developing countries (Shah, 2004; World Bank, 2004).

The Cameroon legislators have put in place monitoring bodies to assess the effectiveness of the Councils in the execution of their functions: The National Decentralization Board is setup with the responsibility to monitor and evaluate the implementation of decentralization (Section 87, Law N<sup>o</sup> 2019/024); an inter-Ministerial Committee on Local Services is also setup with the responsibility to prepare and monitor the devolution of powers and resources to councils (Section 88, Law N<sup>o</sup> 2019/024) and a National Committee on Local Finance, responsible for the optimum mobilization of revenue of councils as well as for the sound management of local funds is also set up alongside an inter-Ministerial Committee on Decentralized Cooperation to monitor and evaluate decentralized cooperation respectively (Sections 90 and 91, law N<sup>o</sup> 2019/024).

From the analysis above, Cameroon has legislative and regulatory provisions for boosting and measuring the effective performance of local government. There is thus, a major stimulus to improve the quality of services, projects, and accountability at council levels. However, the outcome of such evaluations by these organs is hardly made known to the public and the Councils. Following this

drawbacks, an effective assessment of the performance of councils through research is necessary. This paper is designed to fill this gap. The research poses the following questions:

- a. To what extent do human resources affect the effectiveness of councils in the North West Region of Cameroon?
- b. What is the impact of financial resources on the effectiveness of councils in the North West Region of Cameroon?
- c. How do contract awards affect the effectiveness of councils in the North West Region of Cameroon?
- d. What is the nature of change in the effectiveness of councils in the North West Region of Cameroon?

To seek answers to these questions, the following research objectives are developed:

- a. To analyze the impact of human resources on the effectiveness of councils in the North West Region of Cameroon.
- b. To assess the impact of financial resources on the effectiveness of councils in the North West Region of Cameroon.
- c. To investigate the impact of contract awards on the effectiveness of councils in the North West Region of Cameroon.
- d. To evaluate the nature of change in the effectiveness of councils in the North West Region of Cameroon.

### **Theoretical Literature Review**

This study uses the Stakeholders' theory of corporate governance as a framework for analysis. The stakeholders' theory was first developed by Edward Freeman (1984), in his landmark book "Strategic Management". The term stakeholder has a different meaning to different people (Phillips, et al, 2003). As a result, Donaldson and Preston (1995) argued that this has resulted in a diverse amount of literature "in very different ways and supported with diverse and often contradictory evidence and arguments". Brummer (1991), Donaldson, and Preston (1995) believed the reason for these differences is that the stakeholder theory is used in three different perspectives; descriptive, instrumental, and normative.

According to Donaldson & Preston (1995), proponents of the descriptive perspective of the theory "attempt to show that the concepts embedded in the theory correspond to observed reality. Instrumentalists point to evidence of the connection between stakeholder management and corporate performance. Normative justifications use the theory to promote the underlying concepts such as individual or group "rights," "social contract," or utilitarianism.

In our case, a stakeholder refers to any individual or any group of individuals who can affect or is affected by the achievement of the council's objectives (Freeman, 2010) and therefore reflects the perspective of the descriptive proponents. In our case, we use the stakeholder theory to describe and explain those corporate-specific behaviors and characteristics that help us understand the nature of the council (Donaldson & Preston, 1995). We also use stakeholder theory here to describe how mayors think about managing their councils (Clarkson, 1991).

Freeman (1984) brought up the idea that corporations (councils included) are made up of stakeholders. To Donaldson & Preston (1995), the fact that councils have stakeholders, both academic and professional literature have tried to help build a framework that will help mayors overcome their concerns about "unprecedented levels of environmental turbulence and change" Therefore, Freeman et al. (2004) argued that stakeholder theory will push mayors to think about the values they create and how that can bring their views together. To deliver this purpose, mayors are pushed to ask what type of relationship they intend to build with the other stakeholders. Stakeholders within the context of this research do not only refer to the people who are providing the funds such as the Central Government, the Council Support Fund for Mutual Assistance (FEICOM), the National Community Driven



Development Program (PNDP), and the Common Decentralization Fund (CDF), but include the citizens in the municipalities, Civil Society Organizations, Village Development Organizations, employees, Supervisory bodies and policymakers (Friedman & Miles, 2006) who all work together to make sure that councils meet their economic, social, cultural, educational, sports and political responsibility of developing their municipalities. For the councils to perform well, all these stakeholders must play their roles effectively, economically, and efficiently. A failure by one party to play his role will likely affect the whole system, given the interdependence. This calls for perfect cooperation and collaboration between the various stakeholders.

In integrating the Stakeholders theory of Corporate Governance in our study, our interest is how councils interact with other partners to ensure effective performance of human resources, financial resources, and speedy award of contracts at the local levels. In the area of human resources, the council may recruit their workers (Section 22.1, law N<sup>o</sup> 2019/024) or request for workers on “secondment” from the Central Government (Section 22.2 and section 23, law N<sup>o</sup> 2019/024). Even when the councils recruit, the recruitment decisions or contracts of employment must go through other stakeholders (the Municipal Finance Controller, Divisional Delegate of Labour and Social Security, Divisional Delegate of Employment and Vocational Training, the Senior Divisional officer, and in case of employment contracts, to the Minister of Decentralization and Local Development) for budgetary control and visa. Mukah (2018:44) revealed that budgetary control improves the performance of councils because it serves primarily as a guide in financial planning operations in the local councils as demonstrated by the councils of Mezam & Momo divisions. These chain operations not only necessitate team spirit but help to ensure the respect of legislative and regulatory texts. The Central Government reserves to itself the right to appoint Secretaries General and Municipal Treasurers in councils. In the domain of Training, the National School of Local Administration (NASLA) has the mandate to train council executive members and personnel.

Eyong (2019:9) Stated that in the majority of councils, leaders demonstrated compassion and concern for followers most especially in the content of their greetings and the length of time leaders spent with their subordinates when they met at the start of the day and in many cases throughout the day and that both leaders and followers were more concerned with maintaining good jovial and stable relationships. Abang (2022:743) showed that; there is a high level of job performance in councils in Cameroon, which positively affects local development as sanctions and rewards are levied on workers either for poor or good performance and that there is a high level of commitment to the job, from the Mayor to the staff. In the domain of financial resources, councils depend on the business sector for payment of taxes. Also, councils depend on national and foreign partners, decentralized Cooperations, the Central Government, FEICOM, and Common Decentralization funds, just to list but a few. Without these stakeholders, the councils will not have the needed financial resources to execute meaningful developments at local levels. Eyong (2019:16) uncovered that literature on political leadership in Africa suggested that corruption is the biggest challenge to Africa – particularly to Cameroon and Nigeria and that it is not surprising that Nigeria was ranked 148/180 and Cameroon 153/180 in the corruption Index ranking by Transparency International in 2017. Thus, the problem is not just the mobilization of these finances by the councils but the putting in place strategies by the various stakeholders to judiciously use the funds raised for collective interest. In terms of contract award, councils depend on the internal tenders' boards, the Public Contract Regulatory Agency (ARMP), independent observers, and the Ministry of Public Contracts for the effective award of contracts.

Though the stakeholders' theory is often criticized for slowness in decision taking due to a chain of actors to be involved, it is favored because it brings out the roles of the various partners in the effective operation of councils and reminds the council executive members of the need to provide an enabling ground to all actors to fully execute their respective functions within the spirit of teamwork, collaboration, cooperation, and participative management. This necessitates the advancement of the general objectives of the councils above the individual objectives of the stakeholders. This has the merit of boosting accountability, objectivity, and transparency at the local levels.

**Methodology**

This study adopts a survey research design that involves using a quantitative research approach in collecting and analyzing data. To assess the performance of councils, the study focuses on local councils, sub-divisional councils, and city councils in the North West Region of Cameroon. The study population is composed of thirty-one (31) local councils, three (3) sub-divisional councils, and one (1) city council. This gives a total of thirty-five (35) councils under study. In terms of respondents, there are two hundred and sixty two (262) respondents included in the study population categorized as follows: two hundred and ten (210) respondents from the councils (Mayors, Secretaries General, Municipal Treasurers, Stores Accountants, Council Development, and Council Finance Officers); fourteen (14) respondents from the supervisory authorities of councils (Senior Divisional Officers and Divisional Delegates of MINDDEVEL) and thirty-eight (38) representatives from the Civil Society Organizations.

From the study population of two hundred and sixty-two (262), and going by Sloven's formula which the study adopts, the sample size for the study is one hundred and fifty-nine (159) respondents. However, to account for the possible attrition, an additional six persons were added to the calculated sample. This gives a total of one hundred and sixty-five (165) respondents. The formula used is as follows:

$$n = \frac{N}{1 + Na^2}$$

Where, “n” is the sample size, “N” stands for the study population, and “a” is a 0.5 level of significance. Table 1 below shows the distribution of the sample size.

**Table 1: Distribution of Sample Size for the Study**

Category	SDOs	DDs	Mayors	SGs	MTs	SAs	CDOs	CFOs	CSOs	Total
Number of Persons	7	7	29	29	29	18	14	14	18	165

**Source:** Field Work, (2022)

The study uses a stratified random sampling technique to draw the sample from the study population. This technique helped to divide the respondents of the population into nine (9) mutually exclusive, non-overlapping groups of sample units. A simple random sample was then used to select the sample from the various strata that made up the study population.

Data was collected through Primary sources by the use of Likert scale questionnaires. The questions in the questionnaire were guided by the research objectives. The structured questionnaire was sent to those in the sample through a link on WhatsApp and the respondents answered and submitted it online. The researcher used the presidents of the various categories of respondents to come out with the contact of the respondents. For respondents who could not have access to the online platform due to non-possession of Android phones, net-work related problems. or non-availability of internet credit; the researcher had to contact them face to face. In these cases, hard copies of the questionnaires were administered. The researcher then transferred the physically collected data through the link to the database.

The data were analyzed through summary statistics. These were facilitated by the use of the Statistical Package for Social Scientists (S.P.S.S.). The analysis was done in the form of percentages, graphs, and tables.

**Presentations and Discussion of Results**

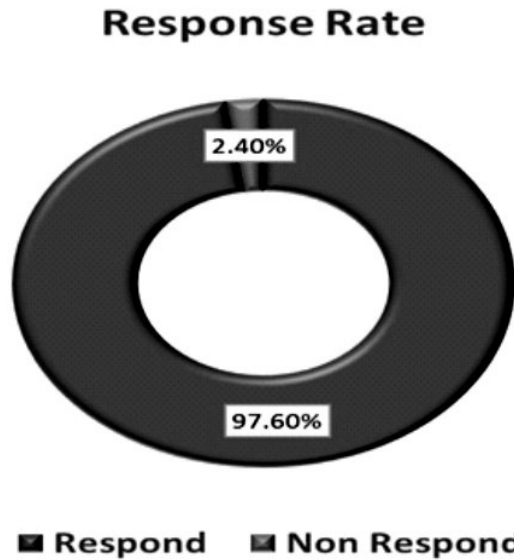
This section presents the response rate, the results of the information of respondents, and summary statistics. The information of the respondents covers: gender, age range, the longevity of respondents in the councils, education level of respondents, the location of the councils, and respondents' view on change in the performance of councils.

The researcher was supposed to administer one hundred and sixty-five (165) questionnaires. Despite all attempts to meet this target, the researcher succeeded to administer one hundred and sixty-one (161) questionnaires. This gave a response rate of 97.6%. The response rate is calculated as follows:

$$\text{Rate of Response} = \frac{\text{Actual respondents}}{\text{Targeted respondents}} \times 100 = \frac{161}{165} \times 100 = 97.6\%$$

The distribution of the actual respondents is shown in Figure 1 below

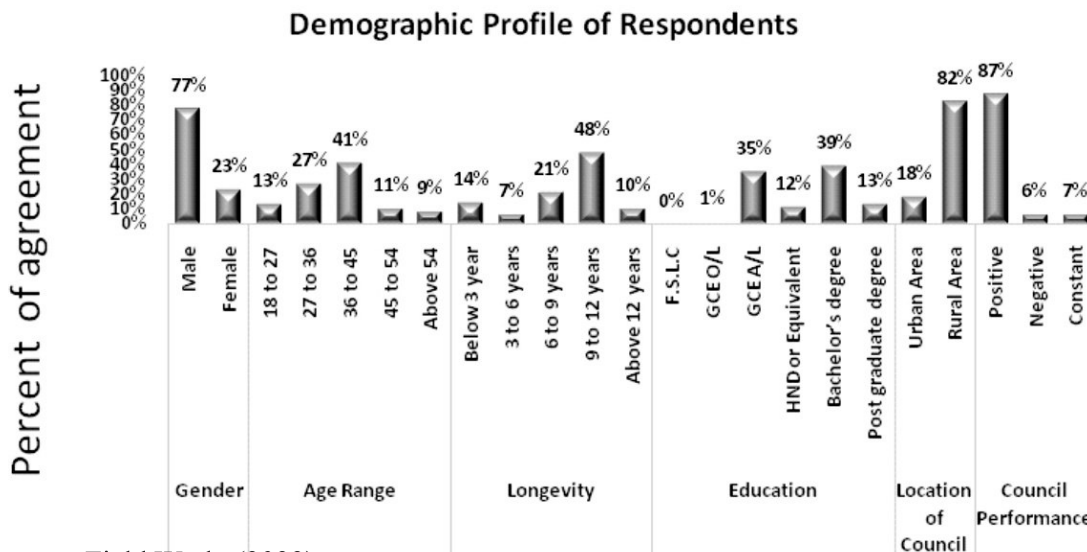
**Figure 1: The Response Rate of the Study**



Source: Author, (2022)

The information relating to the gender of respondents, the age range of respondents, the longevity of respondents in the councils, education level of respondents, location of the councils, and councils' performances are presented in Figure2 below.

**Figure 2: Information of Respondents**

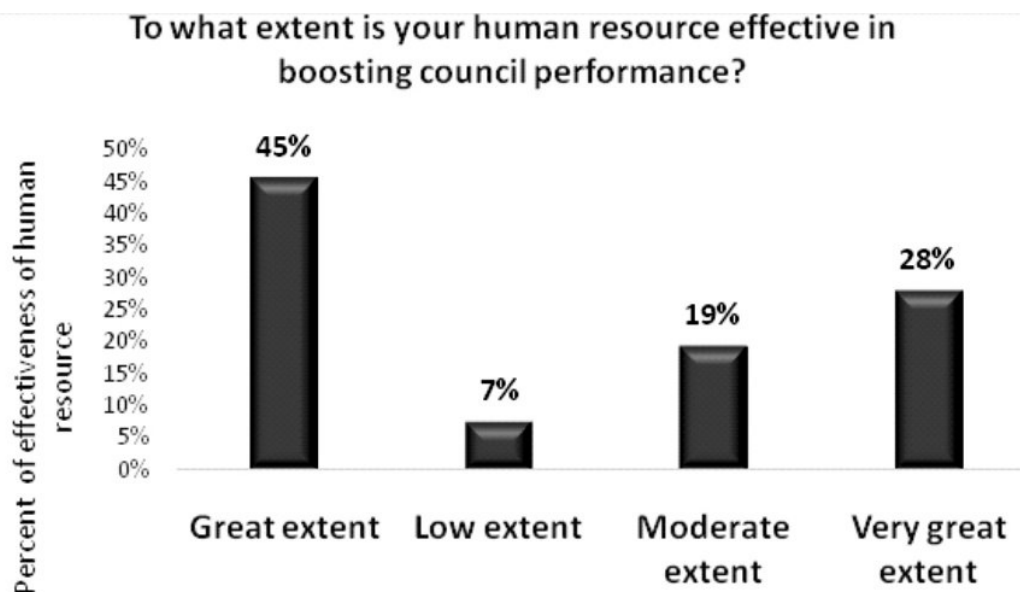


Source: Field Work, (2022)

### **Results from the Impact of Human Resource on the Performance of Councils** **Effectiveness of Human Resources**

On the degree of effectiveness of human resources by councils, all the respondents agreed that their councils' human resources are effective in boosting performance. Forty-five respondents, representing 28% agreed that their human resource is effective in boosting performance to a very great extent. Seventy-three respondents, representing 45% agreed that their human resource is effective in boosting performance to a great extent. Thirty-one respondents, representing 19% agreed that their human resource is effective in boosting performance to a moderate extent. Twelve respondents, representing 7% agreed that their human resource is effective in boosting performance to a low extent. These statistics are summarised in Figure 3 below.

**Figure 3. The Extent of Effectiveness of Human Resources in Boosting Council Performance**



Source: Field Work, (2022)

### **Degree of Agreement on Statements Relating to the Effectiveness of Human Resource**

On the degree of agreement on statements relating to the effectiveness of human resource to boost performance in councils, Fifty-three respondents, representing 33% disagreed that the mayors single-handedly recruit, suspend, and dismiss workers when the need arises. Eight respondents, representing 5% were neutral while one hundred respondents, representing 62% agreed that the mayors single handedly recruit, suspend and dismisses workers when need arises.

On the statement of whether the advancement of personnel in councils is regularly done, one hundred and thirteen respondents, representing 70% disagreed that the advancement of personnel in their councils is regularly done. Eight respondents, representing 5% were neutral while forty respondents, representing 25% agreed that the advancement of personnel in their councils is regularly done.

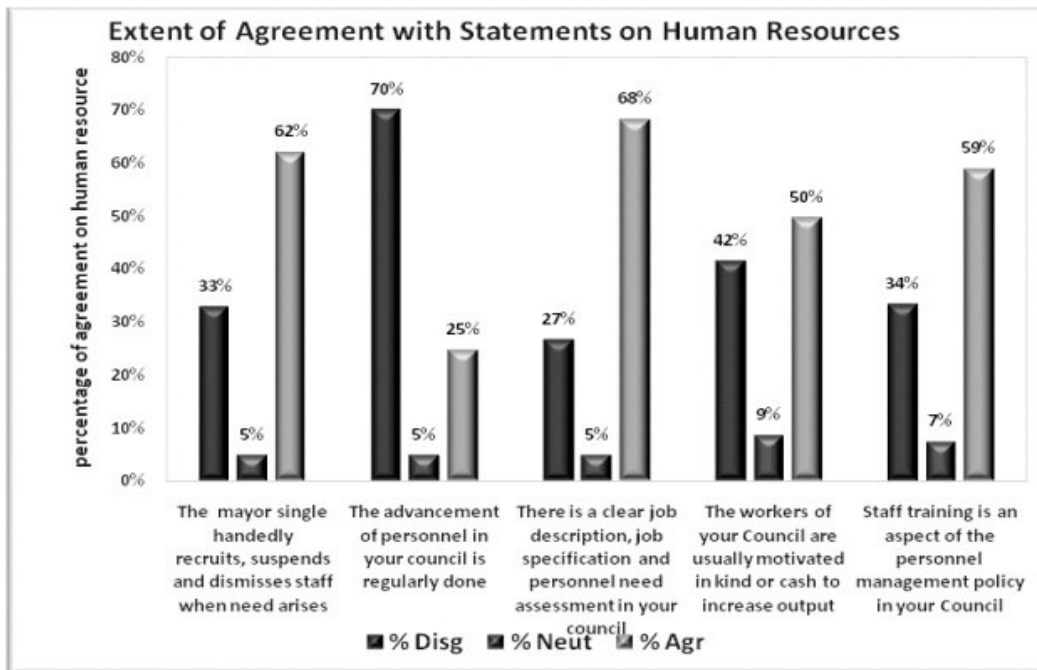
On the statement of whether there is a clear job description, job specification and personnel need assessment in councils, forty-three respondents, representing 27% disagreed that there is a clear job description, job specification, and personnel need assessment in councils. Eight respondents, representing 5% were neutral while one hundred and ten respondents, representing 68% agreed that there is a clear job description, job specification, and personnel need assessment in councils.



On the statement of whether the workers of the councils are usually motivated in kind or cash to increase output, sixty-seven respondents, representing 42% disagreed that the workers of the councils are usually motivated in kind or cash to increase output. Fourteen respondents, representing 9% were neutral while eighty respondents, representing 50% agreed that the workers of the councils are usually motivated in kind or cash to increase output.

On the statement of whether staff training is an aspect of the human resources of councils, Fifty-four respondents, representing 34% disagreed that staff training is an aspect of the human resources of councils. Twelve respondents, representing 7% were neutral while ninety-five respondents, representing 59% agreed that staff training is an aspect of the human resources of councils. These statistics are seen in Figure 4 below

**Figure 4: The Extent of Agreement with Statements on Human Resources**



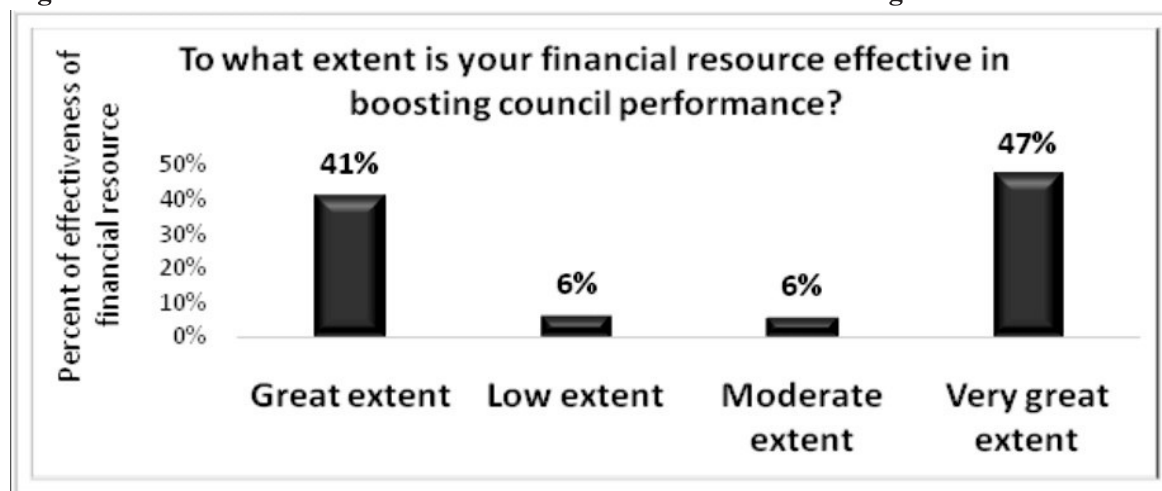
Source: Field Work, (2022)

### Results on the Impact of Financial Resources on the Performance of Councils Effectiveness of Financial Resources

On the extent of effectiveness of financial resources in boosting the performance of councils, all the one hundred and sixty-one respondents agreed that their council financial resources are effective in boosting the performance of councils to varying extents. Seventy-five respondents, representing 47% affirmed that their council financial resources are effective in boosting the performance of councils to a very great extent. Sixty-six respondents, representing 41% asserted that their council financial resources are effective in boosting the performance of councils to a great extent. Ten respondents, representing 6% indicated that their council's financial resources are effective in boosting the performance of councils to a moderate extent. Ten respondents, representing 6% accepted that their council's financial resources are effective in boosting the performance of councils to a low extent. The summary is presented in Figure 5 below



**Figure 5: The Extent of Effectiveness of Financial Resources in Boosting Council Performance**



Source: Field Work, (2022)

### **Degree of Agreement on Statements Relating to the Financial Resources**

On the degree of agreement on statements relating to the financial resource used by councils, seventy-four respondents, representing 46% disagreed that the budgets and accounts of their councils are always voted on and approved in time. Ten respondents, representing 6% were neutral while seventy-seven respondents, representing 48% agreed that the budgets and accounts of their councils are always voted on and approved in time.

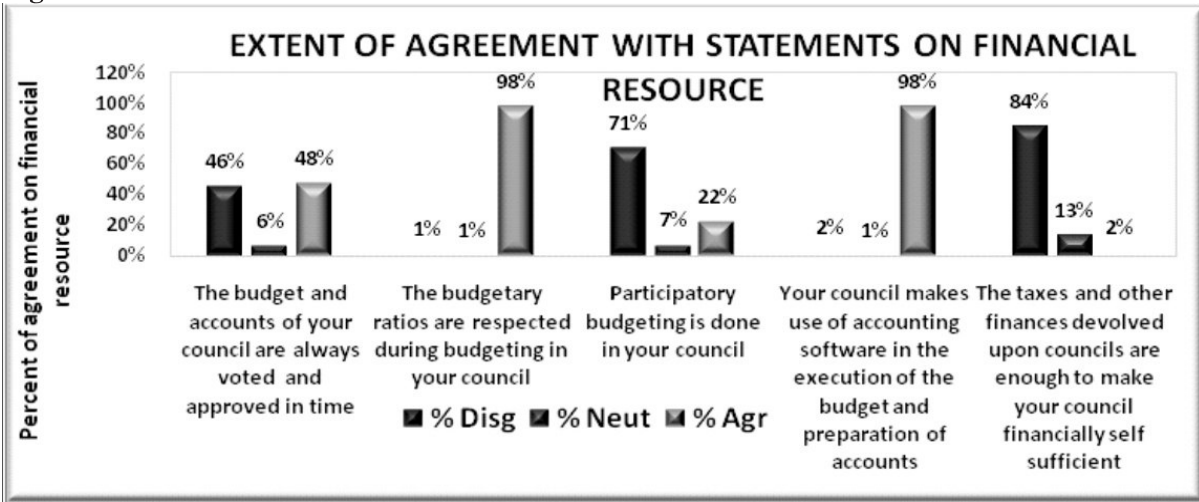
On the statement on the respect of budgetary ratios during budgeting in the councils, two respondents, representing 1% disagreed that the budgetary ratios are respected during budgeting in their councils. One respondent, representing 1% was neutral while one hundred and fifty-eight respondents, representing 98% agreed that the budgetary ratios are respected during budgeting in their councils.

On the statement of whether participatory budgeting is done in the councils, one hundred and fourteen respondents representing 71% disagreed that participatory budgeting is done in their councils. Eleven respondents representing 7% were neutral while thirty-six respondents representing 22% agreed that participatory budgeting is done in their councils. This is contrary to Mukah (2018:44) who opined that councils should carry out participative budgeting to assure full cooperation and commitment of all the staff, thus making the budgets realistic, workable, and successful.

On the statement of whether councils make use of accounting software in the execution of the budget and preparation of accounts, three respondents representing 2% disagreed that their councils make use of accounting software in the execution of the budget and preparation of accounts. One respondent representing 1% was neutral while one hundred and fifty-seven respondents representing 98% agreed that their councils make use of accounting software in the execution of the budget and preparation of accounts.

On the statement on whether the taxes and other finances devolved upon councils are enough to make councils financially self-sufficient, one hundred and thirty-six respondents, representing 84% disagreed that the taxes and other finances devolved upon councils are enough to make councils financially self-sufficient. Twenty-one respondents, representing 13% were neutral while four respondents, representing 2% agreed that the taxes and other finances devolved upon councils are enough to make councils financially self-sufficient. These statistics are presented in Figure 6 below.

Figure 6

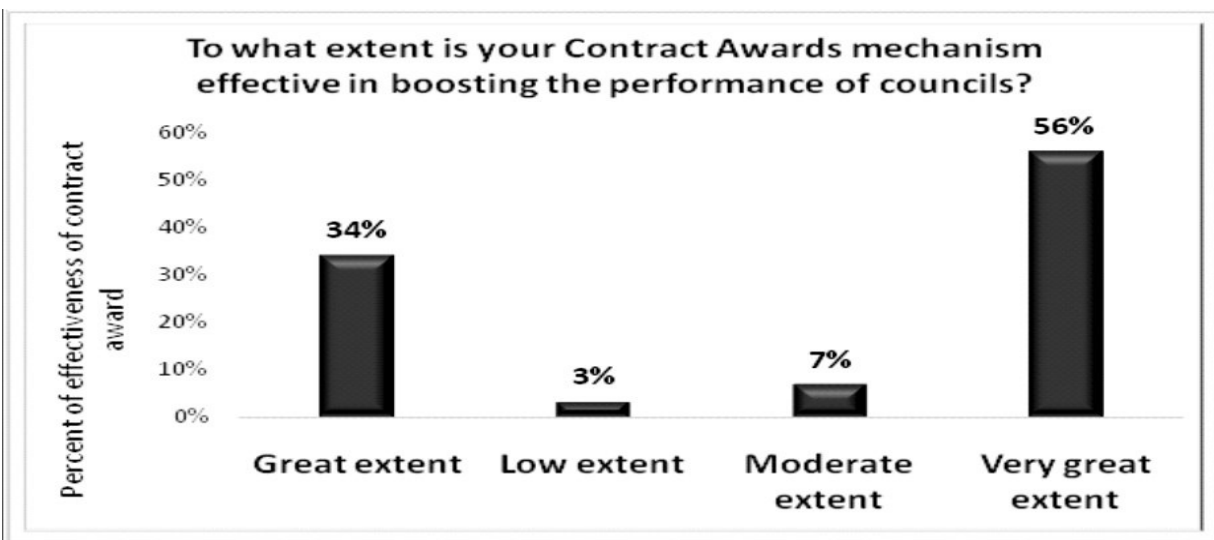


Source: Field Work, (2022)

### Results from the Impact of Contract Awards on the Performance of Councils Effectiveness of Contract Awards Policies

On the extent to which the contract awards policies of councils are effective in boosting the performance of councils, all the one hundred and sixty-one respondents agreed that their council contract awards mechanisms are effective in boosting the performance to varying extents. Ninety respondents, representing 56% affirmed that their council contract awards mechanisms are effective in boosting the performance of councils to a very great extent. Fifty-five respondents, representing 34% asserted that their council contract awards mechanisms are effective in boosting the performance of councils to a great extent. Eleven respondents, representing 7% indicated that their council contract awards mechanisms are effective in boosting the performance of councils to a moderate extent. Five respondents, representing 3% accepted that their council contract awards mechanisms are effective in boosting the performance of councils to a low extent. These statistics are presented in Figure 7 below.

Figure 7: The Extent of Effectiveness of Contract Awards in Boosting the Performance of Councils



Source: Field Work, (2022)

**Degree of Agreement on Statements Relating to the Contract Awards Policies**

On the degree of agreement on statements relating to the contract awards policies used by councils, one respondent, representing 1% disagreed that the Contract Awards policies of the council are derived from the Public Contract Code. Five respondents, representing 3% were neutral while one hundred and fifty-five respondents, representing 96% agreed that the Contract Awards policies of their councils are derived from the Public Contract Code.

On the statement of whether the principles of free access to public procurement, equal treatment of bidders, transparent procedures, efficiency, and integrity are upheld by the tenders' boards, fourteen respondents, representing 9%, disagreed that these principles are upheld by the council tenders' boards. Four respondents, representing 2%, were neutral while one hundred and forty-three respondents, representing 89%, agreed that these principles are upheld by the council tenders' boards.

On the statement of whether the sub-technical committees for analysis of bids in councils are appointed by the tenders' boards, six respondents, representing 4% disagreed that the sub-technical committee for analysis of bids in their councils are appointed by the tenders' boards. Eight respondents, representing 5% were neutral and one hundred and forty-seven respondents, representing 91% agreed that the sub-technical committees for analysis of bids in their councils are appointed by the tenders' boards.

On the statement on whether in awarding contracts, the mayors respect the award proposals made by the tenders' boards, ten respondents representing 6% disagreed that the mayors respect the award proposals made by the tenders' boards. Four respondents representing 2% were neutral and one hundred and forty-seven respondents, representing 91% agreed that the mayors respect the award proposals made by the tenders' boards.

Regarding the statement on the respect of deadlines for the various tasks in the contract award process, fifty-two respondents, representing 32% disagreed that the deadlines for the various tasks in the contract award process are respected in their councils. Fifteen respondents, representing 9% were neutral and ninety-four respondents, representing 58% agreed that the deadlines for the various tasks in the contract award process are respected in their councils. These statistics are summarized in Table 2 below.

**Table 2: Extent of Agreement with Statements on Contract Awards**

	Disagree		Neutral		Agree		Total	
	N	% Disg	N	% Neut	N	% Agr	N	% Total
The Contract Award policy is derived from the Public Contracts Code	1	1%	5	3%	155	96%	161	100%
The principles of free access to public procurement, equal treatment of bidders, transparent procedures, efficiency, and integrity are upheld by your tender board	14	9%	4	2%	143	89%	161	100%
The sub-technical committee for the analysis of bids is appointed by the tender board	6	4%	8	5%	147	91%	161	100%
In awarding contracts, the Mayor respects the award proposals made by the tender board	10	6%	4	2%	147	91%	161	100%
The deadlines for the various tasks in the contract award process are strictly respected	52	32%	15	9%	94	58%	161	100%
<b>Total</b>	<b>83</b>	<b>10%</b>	<b>36</b>	<b>4%</b>	<b>686</b>	<b>85%</b>	<b>805</b>	<b>100%</b>

**Source:** Field Work, (2022)

### Results of the Change in the Effectiveness of Councils

Concerning the extent of change in the effectiveness of councils due to the powers devolved on councils by the State, three respondents, representing 2% were neutral while one hundred and fifty-eight respondents, representing 98% agreed that more financial resources are being mobilized by the councils.

Regarding whether the rate of physical execution of projects in councils has improved, five respondents, representing 3% disagreed that the rate of physical execution of projects in councils has improved. Two respondents, representing 1% were neutral while one hundred and fifty-four respondents, representing 96% agreed that the rate of physical execution of projects in councils has improved.

Regarding whether the rate of service delivery (social care, civil status registration, libraries, waste management, town planning Etc) in councils have improved, fifty-six respondents, representing 35% disagreed that the rate of service delivery has improved. One hundred and five respondents, representing 65% agreed that the rate of service delivery has improved.

Concerning the quality of budgetary and accounting documents produced by councils, eleven respondents, representing 7% disagreed that the quality has improved. Two respondents, representing 1% were neutral while one hundred and forty-eight respondents, representing 92% agreed that the quality of budgetary and accounting documents produced by councils has improved.

Lastly, concerning whether the quality of projects and services executed by councils has improved, four respondents representing 2% disagreed that the quality of projects and services executed by councils has improved. Five respondents representing 3% were neutral while one hundred and fifty-two respondents representing 94% agreed that the quality of projects and services executed by councils has improved. These statistics are summarized in Table 3 below.

**Table 3: The Extent of Agreement with Statements on Change in the Effectiveness of Councils**

	Disagree		Neutral		Agree		Total	
	N	% Disg	N	% Neut	N	% Agr	N	% Total
More financial resources are being mobilized	0	0%	3	2%	158	98%	161	100%
The rate of physical execution of projects has improved	5	3%	2	1%	154	96%	161	100%
The rate of service delivery (social care, civil status registration, libraries, waste management, town planning Etc ) in your council has improved	56	35%	0	0%	105	65%	161	100%
The quality of budgetary and accounting documents produced has improved	11	7%	2	1%	148	92%	161	100%
The quality of projects/ services executed has improved	4	2%	5	3%	152	94%	161	100%
<b>Total</b>	<b>76</b>	<b>9%</b>	<b>12</b>	<b>1%</b>	<b>717</b>	<b>89%</b>	<b>805</b>	<b>100%</b>

Source: Field Work, (2022)

### Conclusion

The paper assesses the effectiveness of councils in the North West Region of Cameroon in terms of mobilization of financial resources, the physical execution of projects, service delivery, quality of budgetary and accounting documents, and quality of projects and services delivered by councils to the population. From the findings of the research, it is concluded that most councils in the North West Region of Cameroon are making effective use of their human resources, financial resources, and contract award policies.



The findings on human resources revealed that: mayors are in most councils responsible for the recruitment of council workers; advancement of council personnel is not regularly done in the majority of councils; job descriptions are clear in the majority of councils; motivation of council personnel forms part of personnel policy in 50% of councils and staff training is taken seriously in a majority of councils.

The findings on the financial resources uncovered that: in most councils, the budgets and accounts are voted out of deadlines; budgetary ratios are respected in the majority of councils; council budgets in most councils are produced by mayors and their team without involving the key representatives of the various groups within the population; accounting software is used in the majority of councils to boost accountability and quality of accounting documents and that the taxes and financial resources transferred to the councils are insufficient to make the councils self-sufficient.

The findings from the contract awards policies exposed that: in a majority of councils, the contract awards policies are drawn from the Public Contract Code laid down by the State; the principles of free access to public procurement, equal treatment of bidders, transparent procedures, efficiency, and integrity is upheld by most tenders' boards; the sub-technical committee for the analysis of bids is appointed by the tenders' boards in most councils; most mayors respect the award proposals made by their tenders' boards and the deadlines for the various tasks in the contract award process are respected in majority of councils.

The findings on the nature of change in the effectiveness of councils showed that there is a positive change in the effectiveness of councils over the years. There is an increase in: financial resources mobilized, rate of physical execution of projects, rate of service delivery, quality of budgetary and accounting documents, and quality of projects executed.

### **Recommendations**

Based on the study's findings and given the need to step up the effectiveness of councils, the study recommends that: the advancement of council workers, should be regularly done, the deadlines in the voting of budgets (15<sup>th</sup> December) and the voting of accounts (30<sup>th</sup> March) should be respected by councils; the fifteen (15) days given to supervisory authorities to approve the budgets and accounts after adoption by councilors should be respected, the councils should involve key stakeholders (representatives of Civil Society Organizations, Development Organizations, and traditional rulers) during budget preparation and execution and that councils need to embark on income-generating activities that can ensure a steady inflow of cash, for the attainment of financial self-sufficiency. Such income-generating activities may include: the installation and supply of solar energy in homes; the creation of plantain and palm plantations; the opening of fuel sales stations; the construction of low-cost housing schemes; Supply of portable drinking water in homes and industries; food processing and preservation; preparation and marketing of dairy products; livestock/poultry/bee farming/fishery and the holding of shares in reputable companies.

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