

**UNIVERSITY OF VAASA**  
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**TRUST IN PUBLIC FINANCE AND SERVICE DELIVERY**

Citizens' Views towards the Payment of Taxes and Public Administrative  
Accountability in Cameroon

Master's Thesis in  
Public Administration

**VAASA 2009**

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**Master's Thesis:** Trust in Public Finance and Service Delivery: Citizens' Views towards the Payment of Taxes and Public Administrative Accountability in Cameroon  
**Degree:** Master of Administrative Sciences  
**Major Subject:** Public Administration  
**Year of Graduation:** 2009 **Number of pages:** 124

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**ABSTRACT:**

This study takes a critical look at citizens' version of the economic "truth" in Cameroon, regarding the legitimacy and authority of the state to tax them under the current conditions of governance in the country. In this sense, it examines citizens' perceptions of the social conditions of public governance in Cameroon. The study argues that over the years the memory that citizens in Cameroon have about the public governance system has been built in the negative experiences of public institutions as asphyxiating rather than enabling, as socially irresponsible rather than responsive to their needs, and as administratively unaccountable rather than transparent and accountable. This cushions negative perceptions of public governance processes such as taxation. The study adopts the democratic developmental state as a recent theoretical model in debates about state institutionalism, but grounds its logic even more in the concept of collective or social memory, which highlights the impact of past experiences and cultural contexts in the formation of citizens' views or opinions (such as trust/distrust) over issues of broad public concern, like taxation.

As a qualitative exploratory study of citizens' trust in public institutions and its impact on their perceptions about taxation in Cameroon, the study is based on a combination of primary and secondary sources of data. The primary data are mainly selected newspaper articles that record and convey the unfiltered perceptions and opinions of citizens. These are used to support analytical insights about the relations between citizens' perception of the complex interfaces of state institutions, the behavior of public officials, the social conditions of Cameroonian communities and the use of tax revenue in the country. The strength of the primary data is supported by the use of secondary sources such as published surveys in reports and newspapers, as well as a critical review of articles and books.

The study shows that in addition to the dismal failure of public institutions at providing adequate services to citizens, following the country's transition to multi-party politics in 1990, the increasing activism of some civil society groups such as well as donor efforts, have all compelled the government of Cameroon to adopt a series of anti-corruption campaigns that have themselves been mired in contradictions. The consequence has been a heightened sense of citizens' distrust towards public institutions. This distrust is framed within the narrative of citizens' rights to public administrative accountability and services. Even more important, these negative perceptions of the public governance system in Cameroon translate into a deeper sense of frustration when it comes to paying taxes to a state that is seen as irresponsible and accountable to its citizens. Given the emancipative force that Cameroon's democratic transition in 1990 offers these civil society groups, the study concludes that increasing democratization in Cameroon and Africa yields a deliberative space for the civil society organizations to strengthen the agenda on public institutional reform and the transformation of the conduct of public officials towards more socially responsible and accountable governance.

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**KEYWORDS:** Africa, Cameroon, Democratic developmental state, Collective memory, Public institutions, Public governance, Taxation, Trust.



## 1. GENERAL INTRODUCTION

### 1.1. Background

This study is about how citizens in a central African country, Cameroon, view payment of taxes (of any form) to the state, in relation to their perceptions about the use of tax revenue in public governance in the country. The situation of public governance in Cameroon is not very much different from the general situation in sub-Saharan Africa. This has been described broadly as characterized by ‘catastrophic governance’, given the current climate of entrenched corruption, poverty and social exclusion in the continent (Joseph 2003). In this context, there exists a vast variety of ‘endemic practices,’ which range from ‘repressive regimes, absence or superficial existence of democratic institutions, pervasive corruption, theft, mismanagement, to inefficient utilization of public resources.’ These have all been contributing to drive livelihoods in the continent into the quagmire of deprivation and insecurity, leaving a strong sense of ‘regime voicelessness’ among the ordinary citizens (Murungi 2004: 9). In the absence of practices that could pass for good governance (cf. Jackson 2000: 296), African states have in recent times been variously termed ‘quasi,’ ‘collapsed’ or ‘failed’ states, as they are seen as either unable or unwilling to assume their functions in the provision of welfare, law and order, and security (Gros 1996: 456; Zartman 1995: 5; see Hill 2005, for a refutation of the ‘failed state’ thesis with respect to African states).

In this perspective of state failure, the state in Africa has become the object of protests and fierce demand-making from both organized social movements and disorganized social and occupational groups such as teachers, students, validating the claim that in times of economic strife the poor are “pit against the state” (Davis 1989: 227). This has been more so since the early 1990s under the ambit of ‘democratization’, as many African countries project recurrent dramas of violent encounters between their state security forces and challenging social movements, such as students and women, who oppose actions from the state and its agents that threaten their means of livelihood. For instance, in recent times, in Africa as well as beyond, many women and youth groups have mobilized and effectively mounted protests against the states’ incapacity to

prevent the ever-soaring prices of basic food commodities. In the African cases such as in Senegal, Cameroon and Egypt, these have always entailed a confrontation between these groups and the security forces of the states.

But beyond these scenes of violence, the restoration of a minimal level of political liberalization in the 1990s in Africa has also provided most of the citizens, hitherto oppressed under violent, coercive and or authoritarian regimes, with a means to vocalize their anxieties and anguish about the state of governance affecting the quality of their lives. Subjective and objective ideas about the 'quality of lives' for citizens, then, become the material or economic basis for citizens' contentious engagement with the state. This economic function, places the state as the central player in economic regulation, redistribution and provision of life-sustaining services for its citizens, in return for their recognition of its political legitimacy and authority. This image of a contractual relation *à la* Hobbes provides a good entry point into the nature of state-society relations in Africa, today.

In times of strife over the economy and its activities, the interplay between the performance of state power (the state's usage of its various 'political technologies' to regulate the nature of economic life, such as taxation), and the interrogations and contestations from citizens over what should be and what shouldn't be appropriate and legitimate "economic practices" from the state, are highlighted (see Roitman 2005: 6–15). Thus, the economy as a domain of "social practices" (Roitman 2005: 6), is a domain marked by a fervent struggle between the state and other economic agents, at defining the "truths" and validity of economic practices, a struggle which affords a lens through which local actors or people (citizens) imagine and relate to the state. While for the state, citizens who pay taxes are "good" citizens performing their civic duties, for the people in the society-at-large, the transparent, judicious and accountable use of tax revenue by public institutions and public officials, means that the state is a responsible and "good governing" state.

This study takes a critical look at citizens' version of the economic "truth" in Cameroon, regarding the legitimacy and authority of the state to tax them under the

current conditions of governance in the country. In these efforts, it makes an examination of citizens' perceptions of the social conditions of public governance in Cameroon, such as the contemporary culture of administration in the public institutions, the irresponsible management of public wealth, and perceptions about the poor service delivery by public institutions in Cameroon. Such citizens' understanding of these social conditions of governance in Cameroon culminates in their usually distrusting outlook towards public institutions and public officials. Thus, the study makes a case for a deeper understanding of citizens' negative perception about the payment of taxes in Cameroon, rather than simply espousing them as 'tax evaders' as the state would contend. For, as Roitman (2005: 7) advances,

*“By looking at the institutionalization of certain concepts and practices-for instance, the institutionalization of “tax” and “price” in Cameroon- we can glimpse the various ways in which specific economic concepts and metaphors have been assumed and performed by local actors. And by studying the institutionalization of these concepts or historical institutions, we see how their practices involve various modalities or how they are both assumed and yet also disputed as forms of knowledge, which carry political and socio-economic consequences for those involved.”*

It is in this regard suggestive of the fact that the authority of the state is essentially about enhancing its strength and capability, that is, the ability of the state to plan and execute policies and to enforce laws cleanly and transparently (Fukuyama 2004: 5). Once this authority is contested its basis is sapped. Therefore, the crucial issue for the state and its institutions lies in them being seen as *legitimate* in the eyes of those it governs. But there is an increasing crisis of legitimacy in Cameroon, a crisis that is buttressed by the growing sense of disillusionment among the citizens about government performance. The study is an effort to use these perceptions to contribute towards the discussion of how public administration can still play a vital role in building state capacity in Cameroon in particular and Africa in general, by securing the trust of its citizens and building broad-based commitments to its clientele- the public.

## 1.2. Thesis Statement

In the backdrop of the issues of public institutions and trust, some have argued that the level of trust that people have in an organization affects their eventual relation with and usage of the services provided by that organization (Duffy, Browning & Skinner 2003), and eventually their final relations with such organizations or institutions. Also, meaningful progress has been made towards the understanding of the nature of trust and trust-based behavior, with respect to relations between people and institutions (Meehan & Grimsley 2003; Grimsley, Meehan & Tan 2007). Seen in this light, trust can appropriately be considered as a form of social capital (cf. Putnam 1993; Rose-Ackerman 2001), which becomes a crucial element in building or strengthening state or institutional capacity.

According to Rose-Ackermann (2001: 538), research on trust can be organized either in terms of interrelations between people (generalized trust) or in terms of the sources of individuals' trusting or distrusting attitudes. This study proposes to follow on the latter line of enquiry. Following Rothstein (2000; 2001a), the study argues that over the years the memory that citizens in Cameroon have about the public governance system has been built in the negative experiences of public institutions as asphyxiating rather than enabling, as socially irresponsible rather than responsive to their needs, and as administratively unaccountable rather than transparent and accountable, thus creating negative perceptions of public governance processes such as taxation. These negative experiences about corruption and embezzlements in public institutions have been instrumental in shaping citizens' perceptions of taxation in Cameroon. Furthermore, the study makes the related claim that the modest shift towards democratization in Cameroon since the 1990s has offered some new space for civil society groups to start demanding greater transparency, accountability and responsibility in public institutions.

### 1.3. Research Questions

In the light of this argument, the present study poses the following research questions:

- what is the impact of citizens' assessment of the relation between public administration in Cameroon and its clientele-the citizens, over the long term, in relation to the behavior of public officials and the use of public revenue?
- how do the social conditions of governance in Cameroon, such as a culture of corruption in public institutions and perceived inefficiency in meeting citizens' needs, work to create, sustain or erode citizens' trust or distrust in public institutions and public officials in Cameroon?
- finally, in broad terms, how does citizen's trust in public institutions connect to the more vexed concerns of political and administrative accountability in governance in Cameroon?

### 1.4. Objectives

This is a study of citizens' perceptions of their daily relations and transactions with their public institutions and the services which these offer, and through this, their evaluation of these relations with public institutions in terms of their perceptions of the act of paying taxes to the state in Cameroon. Specifically, the study will seek to understand:

- i) the reasons framing citizen's evaluations of trust or distrust in the public institutions in Cameroon ;
- ii) the link between such citizens' distrust (or the existence of such trust) and their perceptions about paying taxes-paying attitudes of citizens;
- iii) the implications of such lack of or existence of citizens' trust in public institutions for their evaluation of the level of administrative accountability in public services in Cameroon.

### 1.5. Methodology: Types of Data and Methods of Collection

This study is a qualitative exploration of citizens' trust in public institutions and its impact on their perceptions about taxation in Cameroon. Thus, the study is based on a combination of primary and secondary sources of data. The primary data are mainly newspaper articles that record and convey citizens' perceptions and opinions about public institutions and taxation in Cameroon, obtained both electronically through the internet and by conventional print editions. These primary data, consisting of unfiltered or unprocessed opinions expressed by citizens in the local and international press, are used to support analytical insights about the relations between citizens' perception of the complex interfaces of state institutions, the behavior of public officials, the social conditions of Cameroonian communities and the use of tax revenue in the country.

The strength of the primary data is supported by the use of secondary sources such as published surveys in reports and newspapers, as well as a critical review of articles and books. The latter helped in both the construction of an analytical framework as well as the couching of the study within existing discussions on the issues of trust and efficiency in public institutions, as well as the role of democracy and development narratives in framing citizen's perceptions of taxation within the state.

The absence of vivid interviews about citizens' perceptions is, however, partially compensated by the fact that the review of primary sources draws from actual public opinion surveys mentioned earlier, even though this limitation is not totally circumvented.

### 1.6. Organization of the Study

Beside this introductory chapter, the rest of this study is organized in five chapters. The next chapter builds an analytical framework that fuses the theory of a democratic developmental state to the concept of collective or social memory. It is aimed at uncovering how citizens' trust and perceptions about public institutions and

bureaucratic processes such as taxation are framed by the narratives of development and democracy, on the one hand, and their long-term interaction with public institutions and public officials, on the other. The third chapter reviews vital empirical linkages between the citizens' development needs, the need to maintain the democratic values of transparency and accountability in public institutions, the intricate processes that build or erode trust and how these all help to shape citizens' views of taxation from the state.

The fourth chapter contextualizes the historical background of public governance in the late colonial and early postcolonial state in Cameroon, tracking the various processes that have been building a distinct social memory about its failure and inefficiency in meeting citizens' needs. The fifth chapter outlines and critically analyzes the processes of corruption and failure in the public bureaucracy in Cameroon as resulting from widespread corruption by public officials, and shows how such mal-administration is crucial in fostering citizen's distrust in public institutions in Cameroon, as well as shaping their perceptions of taxation. It also shows how this citizen's distrust is conveyed by the active role of civil society organizations such as the church and the private media in making critical engagement with the problem of corruption, thus enabling them to effectively press for social accountability. This pressure for public institutional accountability from the society-at-large forms the basis of a concluding chapter that advocates for increased citizen's involvement in the policy-making and implementation processes in Cameroon's and Africa's public bureaucracy, as a way to gaining more trust and legitimacy from citizens.

## 2. FRAMEWORK OF ANALYSIS

### 2.1. Introduction

This study takes its cue from the observation of three main problems within Cameroon's public administration: obvious insufficiency in public service provision in the much needed social amenities and infrastructure, poor quality service provision to the extent that public institutions function at all, and finally, the most denounced pervasive extent of corruption and misappropriation of public revenues. This chapter is aimed at developing a possible framework for the analysis of such critical concerns. These three problems create a high sense of disillusionment in the government and its institutions.

Hence, most important for this study is, also, the observation that the relationship between the state of Cameroon and its citizens, as mediated by its public administration, has over the years entrenched this strong sense of disillusionment in the government. Such citizens' disillusionment is a result of the recurrent inability of public institutions to serve its citizens, while they continuously fail to inspire justice and a sense of 'fairness in its judicial system. Until a couple of years ago, the state did not only fail to prosecute and punish most of those public officials known to have misappropriated or embezzled public funds with strong terms of imprisonment, but it also failed to seize their property and other assets and return these into the public treasury. Over a period of more than three decades this has created a deep sense of bitterness in the citizenry, over what they see, as a culture of impunity and immunity in Cameroon's public administrative institutions.

As a result of both its institutional and historico-cultural background highlighted in the above remarks on public governance in Cameroon, this study calls for both a theoretically flexible and interdisciplinary approach to ground such institutional and historical/cultural elements involved. This flexibility demands that elements crucial to notions of the state and economic concerns, such as the payment of taxes and public service provision be highlighted quite strongly within institutional and or state-building theoretical perspectives. Yet, these must leave room for an account of the specific

historical and cultural trajectory of the context, so as to make them valid as empirical cases, as is the case with Cameroon. Consequently the study adopts the democratic developmental state as a recent theoretical model in debates about state institutionalism, but grounds its logic even more in the concept of collective or social memory (used loosely and interchangeably). The latter highlights the impact of past experiences and cultural contexts in the formation of citizens' views or opinions (such as trust/distrust) over issues of broad public concern, like taxation. Indeed, taxation as a state-led social activity indexes the crucial element of citizens' evaluations of the relationship between themselves and the state over a long period of time.

In this chapter, the first part (from section 2.1.1. to 2.1.4.) of the discussion brings into context the literature on the theory of democratic developmental state building, which not only accords a strong society-focused perspective of government bureaucracy, but also upholds the values of transparency, accountability and citizenship as well as inspires trust between the state and its people. The sub-section on democratic developmental states will begin with a review of the historical trajectory of African states, in order to expose the nature of state-society relations that emerge. However, given that within democratic developmentalism, is an implicit assumption of its potential for 'scaling up' public institutions, this first part of the democratic developmental state will also highlight public institutionalist perspectives implicit within, and will attempt to connect their relevance to the relationship of the key variables of taxation and public goods provision.

The second part (section 2.3.) of the chapter will also attempt to connect the impact of public institutions-society interactions, in historical perspective, to the formation of citizens' views on present issues through the concept of "collective memory." This concept is increasingly popular among political scientists, within discussions on public institutions in recent years. In this section the concept will be outlined and its relationship to trust highlighted and both will be connected to the possibility for elucidating citizens' perceptions of and relations with the state's public institutions, following the insights of Bo Rothstein (2000; 2001a).

### 2.1.1. Democratic Developmental State: Background to the Coupling of Development with Democracy in Africa

It has been noted by several contributions on African development problems, that the long processes of state-building and quite recently democratization, have seen a tumultuous journey so far. Modern and politically independent efforts at state-building in sub-Saharan Africa started only around the 1950s, while strong internal demands and external support for political democratization began around 1990s. From its early beginnings most state governments in Africa professed a strong determination towards social and institutional transformation of their countries, with the object of achieving economic development and improved conditions of living for many within the shortest possible time. Illustratively one recalls Ghana's first president Nkwame Nkrumah's (1963, cited in Yergin & Stanislaw 1998: 43) dictum, "*Seek ye first the political kingdom, and all else shall be added unto you...*" and his dreams prior to independence in the following words, "*If we get self-government, we'll transform the Gold Coast into a paradise in 10 years.*" Some, such as former Tanzanian President Julius Nyerere adopted compulsory villagization as public policy for social transformation and welfare, but his efforts did not yield much in terms of concrete improvement in living conditions.

All these recollections are meant to underpin the fact that African governments, from early days of self-government in the 1960s, have professed commitment to improving the lot of their people, principally through public policy that is administered by public administrative institutions. Yet such schemes and ideologies never succeeded in meeting the needs and aspirations of Africans and many Africans today blame the bureaucracy that was laden with the responsibility for their administration. The development situation in the continent worsened by the early 1970 when most of these early post-independent governments turned intransigently authoritarian and promoted strong cults of personality around the presidents. Both of these galvanized the impetus which corruption and misappropriation of public resources was already gaining in public institutions, paving the way for the unavoidable economic crisis in the continent by the early 1980s. Some have argued that it is such a vicious circle of corruption in public institutions on the one hand and underdevelopment on the other, that have

generated and sustained a strong dependence on political power and the political domain in Africa, as the main site of continuous accumulation of much needed but increasingly diminishing bazaar of resources (cf. Sztetfel 2000: 287).

Given that most countries in Africa depended on aid and loans to meet both their domestic and external financial commitments, understandably, by the early 1980 the World Bank and International Monetary Fund (IMF) began imposing Structural Adjustment Programs (SAPs) for most African economies, emphasizing the need for state disengagement by way of reduction in size of its institutions and liberalization of the economy in favor of the market, while only providing the regulatory framework for these markets. As these international financial institutions (IFIs) still could not see the results of these adjustments, in terms of improved economic performance, it was realized that it is the way government officials and civil servants behave that such economic problems persists (see Olukoshi 1993; 1995a; 1995b; Mkandawire & Olukoshi 1995; Sztetfel 2000). That is, the same old plight of corruption and misappropriation was sustained and even increased, following the economic hardship occasioned by such public administrative reforms (retrenchment of civil servants and salary-cuts) contained in the SAPs.

Consequently, in the last few years into this new decade, for the donors, the emphasis is placed more on transparent and accountable institutional structures designed for effective public administration, and the principal criterion for continuous donor and IFI support has been the 'deepening' of democratic structures and practices. These are seen as the best measures to ensure improvement in the quality of governance and effective use of these resources for the enhancement of social and economic infrastructure, required for effective development (see for example, Stokke 2006, for a recent discussion of efforts at state building in "failed" and "fragile" states and their relationship to agendas on development cooperation and assistance). A case in point is the present insistence on effective results on improved democratic elections and the fight against corruption, for qualification of donor support through the new IFI-sponsored Highly Indebted Poor Country (HIPC) initiative.

This background on the journey of African development history and its eventual encounter with the democratization imperative, suggests that there is a theory that believes in the positive contribution of democratic institutional building and consolidation, towards resolving the present African development crisis, as opposed to authoritarian regimes. The next section examines such subtle assumptions within the ambit of a theoretical debate on the relationship between democracy and development.

### 2.1.2. The Democratic Developmental State: a Theoretical Synopsis

The current concept of the democratic developmental state is traceable to the earlier concept which simply contemplated a “developmental state”. In quite a simple conceptual exposition, Evans’ (1995, cited in Edigheji 2005: 85) conceives of the developmental state as a ‘type of state’ among three possible types, the others being the ‘predatory’ and ‘intermediary’ states. At one extreme, predatory states, he contends, are characterized by incoherent and inefficient state institutions marked by very little capacity to promote collective goals such as economic growth and other social development programs, for social transformation. Such a state is noted to be grounded in the narrow logic of neo-patrimonial rule, marked by intense corruption and clientelistic ties, and quite often, an intentional disorganization of various organs of society, such as the civil society, which culminate in what Karl Polanyi would characterize as ‘dis-embeddedness’. As a matter of fact, in these states, office bearers use the state to pursue their individual political and economic interests and it is quite accurate to note, as Edigheji does, that the predatory states are properties of dictatorial political leaders or a small group of political elite, be they military or civilians (Edigheji 2005: 86). Evans (1995: 45, cited in Edigheji 2005: 86) describes Mobutu's Zaire as an appropriate example of such a state.

In between the predatory and developmental state, is the ‘intermediary state’ and Edigheji (ibid. 86) citing the examples of India and Brazil used by Evans, describes it as ‘a paradox,’ given that it manages to combine elements that pertain to both developmentalism and predatory rentierism. In effect, the intermediate state, unlike the predatory state which has no organizational capacity, has a semblance of bureaucratic

organization, but such organizations are said to lack the degree of corporate coherence and efficiency enjoyed by the developmental state. Similarly, the bureaucracy in intermediate states, while possessing a degree of independence from the pressures oft induced by political elite and other special interest groups on the public bureaucrats, however, is fraught with contradictions arising from the fragmented and unstable nature of its internal structures. It however manages to contain what has been noted as “pockets of efficiency” (Evans 1995, cited in Edigheji 2004: 91), which result in a better economic outcome, than in the predatory state. Finally, at the other extreme of the predatory state, is what Evans termed the developmental state, and it should be noted that Evans adopted this concept from the work of Chalmers Johnson (1982, cited in Edigheji 2004: 86) on the Japanese political economy, in which he advanced the concept of the “capitalist developmental state”, in an attempt to ground structural and institutional prerequisites that underpinned Japan's rapid remarkable economic performance immediately after World War II.

According to Edigheji (2004: 86–87), the developmental state has four main characteristics. The first is political stability, and bureaucratic autonomy, and, secondly it initiates coordinates extensive and sustained investment in social and infrastructural programs. The third attribute of a developmental state is its role promoting “market-enhancing” (as opposed to “market-repressing”) economic policies. Lastly, a clear separation of task between the state and private sector, under the aegis of the state organ in charge of economic and industrial policy, for example a ministry of trade and industrial policy. The first feature of political stability and an insulated bureaucracy ensures a “technocratic” functioning of the state, in which the state, by way of the role played by its trained and experienced bureaucrats and under a serious political and economic agenda from the political leader of the state, governs its society and economy with “soft authoritarianism” (Johnson 1982, cited in Edigheji 2004: 87). This attribute of bureaucratic autonomy of the state, it is argued, is to ensure political stability and long-term predictability of economic goals. In this context, it is implicitly assumed that state “domination” over society and mastery of its programs for economic transformation is marked by the *benevolent will* of the state to dominate and guide society for the interest of the majority in the society like in contemporary social

democracies in the Nordic model of the state, preventing the prevalence of the narrow and selfish interests of a few, as the case would otherwise be under a predatory state regime.

Thus, in summing up the basic conceptual distinctions between these three types of state, Tanja Muller offers that a developmental state exposes “two components: one ideological, one structural” (Muller 2008: 113). On the one hand, she follows Manuel Castells view that structurally it ‘establishes as its principle of legitimacy its ability to promote and sustain development’ (Castells 1992: 55, cited in Muller 2008: 113). On the other hand, she follows Mkandawire’s (2001: 290) understanding of its ideological level as a point where the governing political elite successfully establish an ‘ideological hegemony,’ so that its developmental project becomes, in a Gramscian sense, a ‘hegemonic’ project to which key actors in the nation adhere voluntarily.’

Exposed as above, the developmental state is evidently statist in its approach to social development, as the state, through its bureaucracy arrogates to itself the monopoly over social and economic (market) policies, even if these be in the interest of the majority of the population in a society. This is tantamount to what could be described as *choiceless* development, with flow of the people’ needs streaming downward from the technocratic elite to the people. Thus, as Edigheji would note in his review, it is quite understandable that some scholars within network theories, such as Daniel Okimoto (1989, cited in Edigheji 2004: 87) have criticized the strong statist conception of the developmental state, as advanced by Johnson. Okimoto emphasizes the importance of the supportive role of the state, rather than it being a strong economic agent by itself.

However, in contemporary scholarly debates, democratic developmental states are understood to combine features of social and political pluralism (democracy) and the prevalence of strong economic agents that foster the well-being of society (development). In their developmental outlook they are constructed on the notion of ‘developmental states’ which are seen as possessing state autonomy-the existence of coherent state agencies that are able to formulate and implement coherent economic policies for developmental goals- as an indication of bureaucratic insulation from

pressures exerted by political and interest-groups as well as bureaucratic coherence (Edigheji 2004: 87). These are conceived as crucial elements upon which the state bureaucracy relies for political stability. As such, an insulated bureaucracy ensures a “technocratic” functioning of the state, enabling its public officials work under a serious political and economic agenda from the political leader of the state, and governs its society and economy with “soft authoritarianism.” (Johnson 1982, cited in Edigheji 2004: 87.)

However, beyond this simplistic reliance on the benevolence of the state and its government at being developmental, the ‘democratic developmental state’ recognizes the possibility for these to deny political and social rights to its citizens, which will breed strong feelings of social exclusion, while granting them ‘economic freedom’ associated with the promises of economic growth (for a critique of such statist positions see for example Okimoto 1989, cited in Edigheji 2004: 87). Moreover the democratic developmental state assumes a valid grasp of the shift in contemporary understandings about development, from merely securing economic rights to a ‘broadening’ of citizens’ choice, through state guarantee of the protection of both their social and political rights (Sen 1999). Consequently democratic developmental states seek to incorporate these inherent and vital elements of citizenship that guarantee the provision of the totality of such rights.

Seen as such, the concept of the democratic developmental state proves to be grounded in a rights-based approach to development. It connotes a powerful narrative in which the political elements of citizens’ individual rights are broadened and appended to the discourse of development, thus effectively making the state’s provision of development for citizens an obligation and for citizens a right. What emerges from this narrative is an apparent Hobbesian contractual relation of rights and obligations between state and society that is framed by the notion of citizenship. For states to see themselves as democratically developmental in outlook, they have to perceive themselves to have successfully consolidated a balance between democracy and development in their polities. This could be ascertained by among other indices, effective institutional structures that revitalize the society and public services which provide the dynamism for

an inclusive society and pay serious attention to maintaining democracy. Such institutions engage communities and citizens by proving themselves as upholding the values of accountability, equity and inclusiveness; such that the state is seen as trustworthy (see Forje 2006a). Both democracy and development are here conceived in a synergic manner as well as understood broadly, the former as participatory and the latter as redistributive and inclusive, supporting themselves mutually (cf. Robinson & White 2005: 5).

These conceptual linkages between democracy and development are what inform Edigheji's (2005: 6) contention that in concrete terms, the democratic developmental combines the features of liberal democracy (citizenship participation in the choice of political leaders through regular free and fair elections, equality, accountability, transparency, control of abuse of power, respect for human rights and rule of law, among others) and the economic objectives of achieving increasing and sustained economic growth which are also equitably redistributed. Under the democratic developmental state, then, the state maintains its concern for public policy effectiveness by the bureaucracy as under the simple developmental state, but innovates by ensuring that government services are increasingly perceived as commodities, which are paid for by tax payers' income and therefore ensures these services are provided in a just and equitable manner. But as White (1998: 28) contends, the democratic developmental state might fail in meeting development aspirations if the political processes within the state inhibit it from delivering socio-economic and political security to meet the material needs of its citizenry, who are its clients. He further notes that it is by their having access to these rights (services) that citizens can press for institutions that foster transparency, equity and accountability in governance since the democratic developmental state, as a regime, is denoted as "democratic institutionalism," emphatically geared towards institutional performance on policy outcomes (White 1998: 29).

### 2.1.3. The Democratic Developmental State-Society Nexus: Taxation as a Critical Link

In this strand of the literature taxation is closely linked to state or institutional capacity and in a closely related view, the capacity of a government to tax is seen as a key indicator of a state's ability to govern (Brautigam 1996: 81). One of the most important functions of the state which largely determines its legitimacy is to raise revenue to support its policies and programs. As Theda Skocpol (1985: 17) has noted:

*“A state's means of raising and deploying financial resources tell us more than could any single factor about its existing (and immediately potential) capacities to create or strengthen state organizations, to employ personnel, to co-opt political support, to subsidize economic enterprises, and to fund social programmes.”*

Thus, taxation produces forms of state-society relations, and these vary with the nature of the tax involved, whether it is income, customs, or property tax (Sabates & Schneider 2003: 7). But in sub-Saharan Africa, that pattern of state-society relations that taxation might engender is difficult to gauge, given the hazy context in which taxation is exercised. As van de Walle (2001: 53) observes, taxes are either “*not collected, exemptions [from taxes] are granted, tariffs are averted, licenses are bribed away, parking fines are pocketed.*” These processes are associated with what Mbembe (2000; 2001: 66) understands as the social practice of “fiscality”, culminating in what he sees as the logic of “private indirect government.” This logic is expressed through the prism of neopatrimonial patterns of governance, which will be explored more adequately subsequently (cf. Bratton & van de Walle 1997: 63; van de Walle 2005a; von Soest 2007).

In such a context, it becomes understandable that some Africanist observers note that African countries expose a very weak “tax paying culture” (see Fjeldstad 2003a; 2003b; Gloppen & Rakner 2002). Indeed, in many developing countries, especially in Africa, the tax paying system is too often regarded as illegitimate, hence shunned and evaded (Fjeldstad 2002: 3), thus connecting the practice of taxation to the problems of engendering and sustaining administrative responsibility and accountability. As will be discussed further, this perspective is quite strong in recent analyses that suggest that the extent to which states rely on taxes may also indicate what sorts of states they are, in

reference to whether they very much rely on tax revenues or revenues from natural resource exploitations (cf. Moore 1998; 2004a; 2004b; Luoga 2002; Rakner 2002). But more fundamentally, the salience of the idea of taxation as a bond between the governing and the governed or state and citizen, is that it resonates with the Western liberal democratic ideology of Rousseau's social contract. This democratic ideology implies that by paying taxes the citizen consents to a state's rule, for the citizen knows that the state acts in his/her best interest. The citizen in this context is assumed to have a greater incentive to perform his/her civic duty of paying taxes, for they are aware that it is for the 'public good'.

In the context of the democratic developmental state, then, the state and its bureaucracy must take citizens' need and interests into account because of the recognition of 'citizens as clients,' given the taxes they pay for these government-provided services. These taxes entitle them to demand transparency, accountability and social justice from the institutions of the state in the management of public wealth. Citizens' tax contributions are vital to the developmental function of the state, since the latter is conditioned by the volume of revenue disposable to it. Indeed, in recent discussions on governance in developing countries taxation has come to occupy a central place. For example, Sabates and Schneider (2003) contend that taxation is associated to the state in two perspectives. There is the link between taxation and state accountability on the one hand and the relation between taxation and state capacity on the other (Sabates & Schneider 2003: 4). Observing these relations, they wonder if citizens made to pay more taxes demand more in return from the state.

As they contend, these questions enable an uncovering of the relationship between taxation and accountability, given that they indicate the key issues of who *actually* gets taxed and to whom the state is accountable to. With respect to state capacity, they argue that within the literature it is increasingly established that the nature of the tax (whether it is income tax, custom tax or property tax) generates a specific mode of state-society relations, hence our understanding of taxation can only be appropriate when fully grounded in the mode of politics within a state, whether it be authoritarian or democratic. Lise Rakner (2002) has also noted the existence of a tense relation between

public revenue collection through taxation and demands from citizens for more democratically accountable government. But she distinguishes between internal accountability of a tax system, as that which is focused on the taxation system itself (its reach and efficiency in terms of collection and transparency) on the one hand, and external accountability as that which looks at the link between governments and the citizens, especially in a mode that is democratically accountable, on the other.

In these terms, the relationship between taxation and accountability generates two levels at which accountability must be sought: the first, at the level of tax administration and the second at the level of relations between state and citizens. In relation to this, Moore (1998; 2004a; 2004b) has made a strong distinction between states which earn most of their revenue through taxation as being qualitatively different from those that have revenue principally from 'unearned income' associated with aid or 'natural resource boons' such as for example oil and forestry. For him, given the imperative need for states relying on tax revenue to function, they are bound to concede a shift towards democratic accountability in service provision and public policy, as opposed to those that rely on non-tax revenues, which by consequence seem to be quite intransigent in according democratic institutionalism a chance.

In response to these distinctions, we note Sabates and Schneider's (2003: 9) further contention that we must look at whether democratic accountability (as a sub-type of state-citizens accountability) requires formal institutional processes or could include informal representation and consultation mechanisms. For them, within the relationship between state and citizens as articulated through taxation, there are three possible modes of relationships: anti-tax, exchange, and more-for-less. The anti-tax model is supposed to refer to situations where individuals seek to minimize their payment of taxes, while at the "exchange" level; individuals consider the relationship between the taxes they pay and the services they receive from the government. The more-for-less mode of relationship denotes a situation in which citizens simultaneously want more and better services at lower tax rates (Sabates & Schneider 2003: 9).

These distinctions by Sabates and Schneider have equally prompted Moore (2007) to return to the debate, as he recently argues that the taxation-governance nexus is couched within “two competing meta-narratives.” The first meta-narrative sees taxation as a catalyst for “revenue bargaining” wherein tax revenues (for the state) are traded for institutionalized influence over public policy by citizens, contributing to political development. A second meta-narrative is that which underscores the tax-governance relationship as framed by a “highly coercive” state-citizen relationship, wherein citizens make subjective evaluations of the rate of taxes and the benefits or sanctions of tax evasion. If one goes by Fjeldstad (2001: 290; 2004), Moore’s point of departure in making these distinctions on the proportion of tax revenue as a determinant of state-society relations lies in the fact that such bargaining over the budget and tax policy, could be conceived as one of the primary medium of reconciling different state and societal goals or interests

In reflection to some arguments reviewed earlier on, with respect to the possibility of ‘state capture’ by the narrow interests of a small and powerful business or other elites, notably under a simple ‘developmental state’, Sabates and Schneider further warn that it is important to examine the mode and direction of a state’s accountability. For them, it is important to determine if the state is merely accountable to powerful economic interests or tax payers associations or whether the state and its tax administration institutions are made accountable to the poor (Sabates & Schneider 2003.) These issues, it should be recalled, are integral to the ability of the state to expand legitimacy in view of gaining popular consensus from most of those citizens paying taxes. For example, Luoga (2002) has shown that there is a need to effectively ground reforms in tax administration within codified institutional laws, if democratic principles are to be sustained, given that these laws (norms and principles) and legal structures are important in shaping democratic values in tax administration, such as equal taxation of equal earnings, ability to pay and rights to redress in cases of tax abuses. The contention is that sustaining such a legal structure supports a state’s quest for legitimacy for tax collection in the opinion of tax paying citizens.

#### 2.1.4. Taxation and Democratic Values: Accountability, Transparency and Responsibility

I consider these three values of accountability, transparency and responsibility as 'supply factors', which influence citizens' perceptions of taxation of any sort. Basically, Gregory and Hicks (1999: 7, cited in Salminen 2006: 175) indicate that accountability and responsibility, while being complementary are different, the first being a way of expressing responsible governance. Nevertheless, Drewry (2002: 437, cited in Salminen 2006: 175) underlines that accountability and responsibility express inter-institutional relationships in the public servants-politicians-legislators-the electorate nexus. Essentially, then, accountability is pronged to the existence of a democratic spirit in a polity, in which mechanisms for checking and scrutinizing the attitudes of various institutional actors exists.

Taken simplistically, accountability, which is the obligation to render an account for a responsibility that has been conferred to a specific institutional actor (political leader, legislators, public servants or organizations), helps these actors charged with the performance of particular actions or activities to be held responsible in terms of clearly articulated codes of conduct. Transparency or openness implies that these institutional actors are readily predisposed towards making data and information from public as well as private sources that is accurate, timely, relevant and comprehensive, available and ready for the unobstructed access by citizens, who are conceived as customers. Further, tolerance for public debate, public scrutiny and public questioning of political, economic and social policy choices is equally a good measure of the disposition of such institutional actors towards democratic and accountable management. (UNDP 1998.) The need for citizens to hold public institutional actors accountable is premised on the basic understanding that it should never be automatically assumed that budgetary allocations in public organizations will necessarily translate accurately into appropriate and expected spending plans. What money actually gets spent by whom, on what items and for what purpose, is not only determined during the process of budget allocation and execution, but is also strongly enmeshed in political and interpersonal relations

within the organizations themselves (Norton & Elson 2002.) Accountability is subdivided into three broad categories: political, administrative and financial or budgetary accountability (UNDP 1998).

Political accountability underpins the mechanisms and processes aimed at making political authorities answerable to the people for actions they take or fail to take in discharging their official duties, while financial or budgetary accountability is understood as the ability to account for the allocation, use and control of public monies and public assets and properties from beginning to end, in accordance with legally mandated and/or professionally accepted rules, principles and practices (UNDP 1998). Most crucial for my task in this study, administrative accountability is conceived as the vertical reporting relationships that inhere in classical administrative structures of governance, usually known as the bureaucracy or the civil service. Clear definitions of norms, rules, roles and responsibilities— the division of labor— provide yardsticks against which to gauge administrative performance. Also, key institutions to the successful promotion of all these forms of accountability are the constitution, the legislative, the citizens (as voters) and the civil society (UNDP 1998). Lederman, Norman and Soares (2005) demonstrate that the establishment of openness and legal tradition, by themselves do not suffice to ensure substantive accountability, as compared to the positive impact which democratic practice and parliamentary consistence, and freedom of the civil society press, all have in maintaining low levels of corruption, thus supporting strong accountability.

With regards to taxation, a respectable body of work links the availability and usage of various mechanisms for accountability (as a voice for citizens) to the general level of tax efforts in developing countries. For instance, tax effort (the amount collected by any state in taxes) is found to be strongly determined by the underlying force of voice as a measure of accountability, as one of the critical demand factors “affecting institutional quality” (Bird, Martinez-Vazquez & Torgler 2007). All these insights on government accountability and responsibility underscore the fact that the reading of the tax system made by citizens is strongly tied to their collective learning of government and institutional practices. This, in turn, shapes their perceptions of and trust in the quality

of governance. It is therefore justified to examine the conceptual basis of citizens' collective learning processes, through the concept of a collective or social memory, and assess its conceptual link to the shaping of citizens' perceptions of the state and its administrative institutions.

## 2.2. Collective Memory: Historicizing Collective Perceptions of Trust/ Distrust in Institutions

In recent time, scholarly work on institutionalism has had to take on various disciplinary perspectives, aimed at broadening the scope of its look at the shifting and changing meaning of institutions in people's lives, across time and cultures. Some of the work on (democratic developmental) institutionalism by the 'sociological school' adopts a holistic approach at not only the institutions as its prime object of gaze, but also incorporates how historical trajectories structure and condition present collective behavior in organizational contexts (cf. Lane & Ersson 2000: 12). In fact Lane and Ersson (*ibid.*) do mention that such histories shape memories and these memories constitute an integral aspect for analysis in the holistic perspective of sociological institutionalism, considering their place in explaining the behavior of actors within the institutions.

Also, it was noted in the preceding section that while the democratic developmental state aims at maintaining democratic accountability within its institutions in order to secure greater legitimacy, such efforts depend very much on the extent to which citizens evaluate the state and its institutions as credible or trustworthy. However, when we mention credibility or trust, we note that these are very much products of 'time', given that it takes quite a period of time for citizens to develop such evaluations. And, if we acknowledge institutional duration as a strong component of institutional analysis, then we are equally according the recognition that institutions are cultural products. It is therefore understandable to agree with Sabates and Schneider (2003: 15–17) that not only do we need a clear understanding of the way cultural legacy define government legitimacy, but also must we acknowledge that such institutional legacies develop over

long periods. Thus, credibility or trust is a product of ‘memory’, but in this context it is a product of ‘shared memory’ of the majority of citizens, on the extent to which they see their institutions as accountable and reliable. Trust or credibility, seen as such, can better be understood within the context of a memory that is collective. This sub-section will, in the first instance, proceed to highlight the constitutive elements of collective memory, and then draw attention to how processes flowing from the interactions within public institutions condition its relationship to the vital elements of trust or credibility. Even if somewhat evident, the sub-section will also briefly highlight how actors (tax paying citizens) could ground their perceptions of state legitimacy and eventual compliance conformity or non-compliance to the culture of tax payment.

### 2.2.1. Collective Memory: Conceptual Definition and Constitutive Elements

Building upon the work of his French compatriot (Emile Durkheim’s) notion of collective conscience, the term ‘collective memory’ was first introduced by Maurice Halbwachs in 1925, principally, to refer to the strong influence of social processes in shaping a community’s shared memories of the past (Kohli-Kunz 1973: 39–42, cited in Holtorf 2007). The point of relevance was to note that such collective memories are crucial for the constitution of the identity of these communities (Halbwachs 1992, cited in Pennebraker & Banasik 1997a) and such memories were different from individual memories, even if this difference was not too distinct. Today, many scholars concur that collective memory of the past is not only influenced but constituted by social contexts of the present (cf. for examples, Middleton & Edwards 1990; Fentress & Wickham 1992). Also, it is this perspective that informs Halbwachs’ (1992, cited in Pennebraker & Banasik 1997a) view that such collective memory is different from ‘history’ and this distinction stems from the fact that collective memory is couched within “social layers” while history is a product of the items in individual accounts that are “archived.”

In effect, to Assman (1995: 131, cited in Bennich-Björkman 2005: 7), since Halbwachs equates collective memory to oral communication of past events, the view that any other item could be a site of collective memory is jettisoned. Pennebraker and Banasik (1997a) note that this view, that the basic media or site of collective memory was

language or oral tradition was very strongly shared by soviet theorists working around the same time, as for examples, Lev Vigotsky and V.N.Voloshinov. And some contemporary discussion still hinges on this linguistic imperative for collective memory to exist, as for example David Bakhurst (1990: 219), who in reference to Voloshinov, echoes that:

*“To remember is always to give a reading of the past, a reading which requires linguistic skills derived from the traditions of explanation and story-telling within a culture and which [presents] issues in a narrative that owes its meaning ultimately to the interpretative practices of a community of speakers. This is true even when what is remembered is one's own past experience... [The] mental image of the past ... becomes a phenomenon of consciousness only when clothed with words, and these owe their meaning to social practices of communication”.*

This position therefore holds that once these “traditions” are materialized into books (writings), buildings and monuments, memories are considered transformed into facts for the archive- “history” (cf. Bennich-Björkman 2005: 7).

However, it must be pointed out that scholars today, while agreeing with the basic idea of collective memory as a collective product, question the validity and even possibility of empirically detaching them from individual memories, since events or processes impact upon both (see Thelen 1989: 1125; Fentress & Wickham 1992: xi). Both are said to reflect first and foremost the conditions of the present in which they originate (Geary 1994: 10–12, 19–20). Also, today it is valid to acknowledge that memory resides in several other “sites” as for example, monuments and other artifacts, upon which people create a past through active remembrances within the social context in which they live. Such memories could assume an important role in defining both personal and collective identities (Radley 1990; Tjebbe 1998). However, much more relevant is the instrumentalist nature with which different groups relate to and use such collective identities generated from collective memory. It is common that social memory is used as a symbolic resource to enact strategic political and social discourses that lend support to their opinions and actions (Baker 1985).

Yet, also, it is understood that socially deeply penetrating events derive much of the potential power by inciting strong emotional feelings, which in turn provoke the actors who have these emotional experiences to unavoidably discuss or share them. Thus, it

seems that the more intense these personal emotions are, the more likely they tend to be diffused by discussing or sharing them. And within this context, just as Pennebaker and Banasik (1997a: ix; 1997b: 6) note that political unrest could cause intense feelings of anxiety if these are a cumulative set of small shocks, so too must one understand that any continuous series of threatening social or economic events/shocks could provoke feelings of distress and anxiety over the uncertainties of livelihood in the future. As such, critical to the understanding of collective memory is the long term impact of such abrupt single or short-lived but related cumulative events, in having institutional and or personal impact on the lives of a community and its members, for it to be validly seen as collective memory. These events could have personal impact, but will not be collective memory without their triggering institutional implications (Pennebaker & Banasik 1997b: 6).

It is Jenny Edkins (2003: 4) who has recently noted in clear terms that the trauma induced by such shocks on people, could also involve a betrayal, when she incisively writes that:

*“Trauma also has to involve a betrayal of trust... what we call trauma takes place when the very powers that we are convinced will protect us and give us security become our tormentors: when the community of which we considered ourselves members turns against us or when our family is no longer a site of refuge.”*

Such erosion of trust in leaders, institutions or family provoke a strong sense of insecurity in the people involved, as they see a need to be suspicious of any actions that these may direct in their regard. In short, in the words of Edkins (2003: 5), the erosion of trust “reveal the contingency of the social order”, for in disrupting our understanding of community, trauma diminishes their communicative abilities about events and relations with those in whom they have lost trust in. This, then, seems to indicate a strong place for the notion of trust, as a product of collective memory. It also suggests the vital role which trust occupies in terms of institutional analysis, relations which are made explicit in the next sub-section below.

### 2.2.2. Collective Memories of Trust and Citizens' relations to Public Institutions

Bennich-Björkman (2005: 8) has observed that scholars working within rational-choice models do consider the mechanism by which collective memories work, as yet another basis for decision-making gambling. And these mechanisms shape actors' perceptions of 'self' and 'otherness', in terms of "who we are", "who we were", "how we do things in this community" (cf. Assman 1995: 132–133, cited in Bennich-Björkman 2005: 8), thus lending support to value patterns and behavior both beneficial and non-beneficial for society as a whole. This makes collective memories of identities as potentially possessing prospect for social capital, which enhances community bonds, but Bennich-Björkman (*ibid.*) cautions that nothing guarantees that identities necessarily possess such 'enhancing' undertones.

Understandably, it will mean that only certain specific type of such identities are socially productive, those that enhance values of community and belonging, those which make communities dependable, in the opinion of its members. Thus, it is only identities that inspire trust that hold potential for social capital (cf. Putnam 1993; 1995; 2000). Indeed, as Uslaner (2004; 2006) contends, bonds of trust enable greater confidence in other people's promises to cooperate, what is described by Yamigishi and Yamigishi (1994, cited in Uslaner 2004) as "knowledge-based trust," in reference to the experiential and informational character of trust. And Offe (1999: 56, cited in Uslaner 2004) underscores this even further by his casual note that "trust in persons results from past experience with concrete persons." All of these highlight the strategic, rather than moral nature of trust, as we oft think of it, leading Hardin to further note such strategic nature a "trustworthiness" (Hardin 2002: 55–56, cited in Uslaner 2004), which indicates a game-theory concept of "preference," wherein the trustee weighs his options towards the other actors, if they are trustworthy for entrusting with reciprocating or distrustful, to be met with suspicion, avoidance or exploitation (cf. Ahn 2002: 7). Vital for consideration here, are among others, three questions which Uslaner (2004) notes, often come to actors' mind: "Do others act in a way that warrants your trust? Are they honest and straightforward? Do they keep their promises?"

Thus far, we note that if we have to shift the concept of trust into the context of public policy and public institutional analysis, we would be acknowledging their grounding within the cognitive processes of public assessment of the public administrative apparatus and practices (in terms of trustworthiness). For example, Rothstein (2001b) has pointed out that “corruption thus had two cognitive dimensions, one *influencing* beliefs about “other people”, the other *influencing* beliefs about government institutions.” As such, Rose-Ackerman (2001: 11) notes that such trust will be “rule-base trust”, as an index of the extent to which, people trust organizations/institutions to keep their commitment to clearly stated rules, procedures and impartiality, all of which constitute quintessential attributes of bureaucratic organizations, as outlined by Max Weber. But Rose-Ackerman (2001: 13) notes further, that, while both generalized trust in society and trust in public institutions is a key ingredient for the civic participation of citizens in politics and other aspects of public life, these will depend on the rule-based character of the state, its credibility or trustworthiness. Government institutions can only create and sustain such trustworthiness by their building a reputation which shows them as having capacities to and do monitor conformity to laws, while sanctioning those who infringe these laws; for, compliance to such laws depends on citizens’ understanding that such laws are enforced with equality, as well as on their knowledge that others also respect these laws (Levi 1998, cited in Rose- Ackerman 2001).

### 2.3. Synthesis: Collective Memory, Citizens’ Trust and Taxation in a Democratically Developmental State

This review has shown that besides the concern with political regime type, there is a strong need for building trust between citizens and the state, for both of these underpin the revenue generating capacity of the state, especially the developmentally out-looking state (Sindzingre 2006: 9–10). Yet, in the context of the democratic developmental state, this review has shown that generating such trust in citizens by public institutions is contingent upon the latter’s improvement of institutional performance to meet the needs and aspirations of the former, such that citizens perceive that government institutions are accessible, socially just and inclusive and very much accountable in the

management of public revenue. Accountability, in turn, was noted as involving not only justification of decisions and actions, and managerial answerability for implementation of agreed tasks according to agreed criteria of performance by civil servants (Day & Klein 1987, cited in Therkildsen 2001: 2), but also a strong responsibility on the part of the political elite in the outcomes of public institutions, vis-a-vis the citizens. It is only in these terms that the state could secure and enhance its legitimacy in the opinion of the citizens.

But it has also been made evident that the state-citizens' relations is a product of interactions between them, which over a considerable period of time enable citizens to develop a shared sense of memory about the impact of major events or processes, either flowing directly from such state institutions or elsewhere, with the impact of such memory generally transforming social and political institutions. Contextually, as well, these memories prove important in the formation of individual identities, as well as enabling their instrumental enactment into social and political discourses of various sections or groups within the political community, to contest or articulate political, economic or cultural interests. Thus, it opens up the possibility that citizens' memories of the nature of the performance of public institutions in terms of their efficiency, equity and accountability shapes and conditions their cognitive evaluations of the latter's trustworthiness, whether these are to be trusted or distrusted. This is what Zucker (1986) captures as "process-based trust", akin to rule-based trust encountered earlier on. It is upon these cognitive evaluations that citizens often premise their collective behavior, for example, taxation-related behavior, an element of economic behavior that is of particular concern to us here. The latter can become a site upon which such contestations between the state and citizens could be played out.

Indeed, the perceptions of citizens, as to a judicious and accountable use of tax revenue by the state for social service provision is an incentive in building citizens' trust in government, as well as further motivate them towards cooperative attitudes in the payment of taxes (cf. Rothstein 2001a). Likewise, if over a long period of time citizens internalize processes of corruption, misappropriations, and worse, register a long history impunity for those who commit these crimes within the institutions and structures

legally responsible to do so (courts, police, etc.), citizens develop and perceive a sense of betrayal of trust. It becomes plausible that they to turn adopt distrusting and suspicious opinion of government activities, and could view taxation as illegitimate, especially if the burden of such taxation is not met by a feeling of reciprocated provision of social and other public goods on the part of government.

In light of the above theoretical and analytical synthesis, the next chapter, in reviewing the empirical literature on the relations between state building and development, as well as the relations between such modes of governance and the crucial notions of trust, accountability and responsibility, an effort will be made to link the current empirical findings to the underlying assumptions of the democratic developmental state model and the potency of democratic institutionalism in building citizen trust. This could entail interrogating the soundness of this very theory of democratic developmentalism, even if only to expose and recognize both the possibilities and limits of the model in making explicit the intricacies associated with the challenges of state building, democracy and economic development. This even more so especially in today's context where the external environment plays a crucial role in dictating the options available for various states seeking possible ways to cope with demands for liberalization and the need for effective state control of public institutions.

### 3. REVIEW OF EMPIRICAL LITERATURE

#### 3.1. Introduction

This chapter makes a review of empirical findings surrounding the dominant themes in this study and their relationships. The chapter begins by exploring empirical evidence on the role of fiscal revenue in state capacity in relation to other sources of revenue, especially resources from aid, as a reflection of the relative weight of the domestic and global resource environments in the context of African governance. The chapter then reviews evidence that suggests the critical elements that shape citizens' perception of taxation and outlines these as the desire for accountability and responsibility in administration, both crucial in building and maintaining their trust in public institutions within a state. It therefore pays special attention to evidence surrounding this crucial need for citizens' trust in the tax system by exploring further concerns for fairness, equity, service delivery and the damaging impact of corruption in undermining the need for accountability in institutional efforts to build and sustain citizens' trust. Finally the chapter explores the nature of citizens' perceptions and how they are often manifested, in empirical cases within available literature.

#### 3.2 . African States and their Efforts at Resource Mobilization: Linkages to State Capacity

Overall, due to low levels of income, demographic factors, and the structure of financial markets, which are generally hard to control under short and medium terms, most African countries have very low levels of domestic resource mobilization, as compared to countries in the OECD or Asian contexts (UNTACD 2007: 6; cf. Tanzi & Zee 2000). As a result, increasing domestic resource mobilization has become a necessity if African states are to survive the growing uncertainties inherent in an incessantly wobbling global environment. As could be recalled from the previous short review of Africa's development history in the early part of chapter two (section 2.2.), African economies have increasingly turned to rely on the global financial and development institutions,

such as the IMF, World Bank and even the World Trade Organization, all of which often impose policy choices on African governments. This has made some, such as the leading African economist and current director of the United Nations Research Institute for Social Development, Thandika Mkandawire (1999), to describe them as “*choiceless democracies*.”

In return, African governments increasingly rely on external resource flows such as Overseas Development Assistance (ODA) from bilateral and multilateral cooperation agreements with either these institutions or western partner countries, as a major source of revenue for their yearly financing of development and other state-led programs. Added to the ODA, African countries increasingly rely on flows of investment funds from foreign direct investment (FDI) by major global economic actors such as multinational corporations. Their competition for these funds has become increasingly stronger, as all seek to offer better conditions that could attract more foreign firms to invest in their countries (see for example, Orock 2006: 254).

But are these external resource flows sustainable as to be helpful in enabling the strengthening of the capacities of African states to confront the multiple development and other public policy challenges facing them, such as the reduction of unemployment? The United Nations Conference on Trade and Development, UNCTAD (2007: 6) has argued that while ODA remains a major source of finance in the region, it is volatile, heavily concentrated and dependent on the priorities (often geopolitical or strategic, including security considerations) of development partners (see also Orock 2006: 254–5). Even FDI, which has attracted a lot of attention recently, though more highly concentrated in Africa than is ODA, is equally noted to be also relatively volatile and tends to focus on extractive industries with very few linkages to the domestic economy (UNCTAD 2000; Orock 2006).

These observations about the role of the external or global environment points to the fact that strengthening domestic resource mobilization offers many potential benefits to African economies, as argued by UNCTAD (2007: 6–7). Firstly, because it will reduce the dependency on external flows, thereby reducing one of the sources of damaging

volatility in resource availability, and reduce vulnerability to external shocks from changes in the increasingly volatile global economic environment. Secondly, it will give African countries greater policy space, increasing their ownership of the development process as well as strengthening their state capacity. Moreover, in order to summarize the detrimental impact of the global economic environment on the domestic efforts at building capacity, we must recall as was noted in the review of theoretical insights, that states whose governments rely too much on external resource flows as those that rely too much on natural resource exploitation in their countries, do not pay very much attention to the quality of their governance or performance, as they are guaranteed of future resources.

In the African case for example, van de Walle (2001; 2005a) argues that since Western donor partners had focused too much on providing development assistance to African governments, the latter fed on these funds not only to obstruct the very Structural Adjustment Program pushed forward by the donor and lending communities, but they also used these funds to ‘feed’ their clientelist networks that help sustain their authoritarian stay in power (see also van de Walle 2007). And in reaction to this insufficient attention by aid agencies towards the political incentives facing recipient governments, Moss, Pettersson, and van de Walle (2008: 14) suggests that:

*“Large aid flows can result in a reduction in governmental accountability because governing elites no longer need to ensure the support of their publics and the assent of their legislatures when they do not need to raise revenues from the local economy, as long as they keep the donors happy and willing to provide alternative sources of funding.”*

This observation confirms earlier empirical findings from Knack (2001) and Djankov, Montalvo and Reynal-Querol (2006) showing that aid worsens democracy, bureaucratic quality, the rule of law, and corruption. Thus, essentially, external resource flows helped consolidate non-democratic and non-accountable governments in Africa. The implication of these observations on the impact of reliance on external resource flows for African efforts at building state-capacity, is that these states must devote greater attention to domestic sources of resource mobilization. And taxation, as a means of raising public revenue for state expenditure is one of the easiest means to do so.

Indeed, many are those African states whose domestic resource mobilization is largely derived from taxation, as is the case for Cameroon. Taxes account for non-substantial levels in government revenue in most African countries, about 22 per cent (World Bank 2005, cited in UNCTAD 2007: 16). As the UNCTAD (2007: 16) report argue further, without distorting private economic capacities, widening the tax-base can potentially enhance domestic resource mobilization in African states. This picture is not meant as a blanket grouping of all African states in the same bracket of fiscal capacity in domestic resource mobilization.

Rather, it is just meant to indicate that the tax ratio, given as the ratio of tax revenues to gross domestic product in an economy, is considerably lower in sub-Saharan Africa (20 per cent), than for example North Africa (25 per cent), and in excluding South Africa, the ratio for sub-Saharan Africa drops to only 16 per cent. Moreover, there are important differences between countries in the region with regard to their tax performance (World Bank 2005, cited in UNCTAD 2007: 17). Stotsky and WoldeMariam (1997) have found per capita income levels, trade levels, and the shares of agriculture and mining in the economy to be very significant in determining the tax ratio for sub-Saharan Africa (cf. UNCTAD 2007: 17).

Also, following work carried out by Piancastelli (2001) on cross-national comparison of “tax efforts” (the percentage of tax in proportion to real per capita income) UNCTAD (2007: 17) notes that despite low tax-to-GDP ratios noted earlier, tax effort is higher in Africa than in other regions,. This would suggest that the tax rates achieved in Africa, while low, are higher than expected given the structure and development levels of African economies. However, it should be observed that owing to the subjectivities accompanying such measures, arising mainly from the models used, and such measures on tax efforts should be interpreted cautiously. Measures of tax effort are strongly dependent on the model used, and have been found to be too often determined much more by political power and influence (coercion), given that these states are also noted to have low taxable capacity that is costly to collect, especially in rural areas (cf. Rakner & Gloppen 2003; Fjeldstad 2006b). In Uganda, for example, only middle-size firms

tend to pay taxes. Large firms can use their influence and relations within the state to evade taxes and small firms can dodge taxes by staying in the informal sector (cf. Gauthier & Reinikka 2006).

State legitimacy, is ultimately, at the heart of taxation. Applying criteria of efficiency, effectiveness and fairness not only to the tax system but also to the use of government resources can create a virtuous cycle of improving fiscal performance, service delivery and state legitimacy. For example, recent research in Tanzania and Uganda reveals that a large majority is willing to pay more taxes if the resources visibly improve public services (Fjeldstad 2006a; 2006b; Fjeldstad et al. 2006). In this optic, taxation in Tanzania and other African countries provides one of the principal lenses in measuring state capacity and power distribution, and emerges as an important measure to the viability and effectiveness of the state (cf. Toye 2000).

Thus, the productivity of the tax system in improving domestic resource mobilization, is unlikely to be great in the absence of more profound changes in state–society relations, towards a more transparent and if not participatory, at least accountable process of public governance. But specifically, what factors or ideas surround the opinions and perceptions which tax payers have and motivate them to pay, or at least to induce them to see government actions in taxing them as worthwhile? The next section surveys some empirical evidence towards highlighting these.

### 3.3. Citizens' Perceptions of Taxation: What Counts across the Board?

In the review of theoretical positions in the previous chapter, the dominant view that links taxation to broad expectations associated with the 'democratic imagination,' comes from the abundant literature on the 'resource curse.' We noted that essentially this conceptual insight argues that in mineral abundant economies, where states gain a large portion of their revenues from rents on minerals such as oil and diamonds, the reduced necessity of state decision-makers to levy heavy domestic taxes causes leaders not only to be less *accountable* to individuals and groups within civil society; more

prone to engage in and accommodate *rent-seeking* and *corruption*, as well as makes them both less willing and less able to formulate growth-enhancing policies (Mahdavy 1970, emphasis added; see also Karl 1997).

In arguing their case, it should be noted that the proponents of the literature on the resource curse do not have sufficient evidence to explain differential growth performance among oil states, and changes in growth rates in particular oil states over time (Di John 2004). However, they have successfully drawn attention to an important fact about the relations between taxation, democracy and state-formation, relations which Charles Tilly had since and steadfastly pointed out in the context of European states. This relations rests on the claim that the type of taxes (and not just the level of taxes) and the manner in which the state appropriates resources is central to understanding the historical development of state capacity (Tilly 1985; 1990). The critical elements in taxation as highlighted by this theoretical position are the expectations for accountability, the need to check and minimize the opportunities for rent-seeking by tax administrative agents through collusive networks of corruption. The last two point to citizens' fear of the tax system becoming unequal, hence unjust, where some will pay more while others pay less or nothing at all.

Within the context of contemporary empirical work on critical issues surrounding concerns with taxation, Mick Moore (1998; 2004a; 2004b) has persuasively argued and shown, with specific reference to South Africa and some Latin American countries, that in fact those states earning more of their revenue through what he describes as 'natural resource boons' and foreign aid are qualitatively less accountable and less democratic than those which rely more extensively on tax revenues. However, there is evidence that is somewhat unsupportive of this claim by Moore. In their review of a four year research project on taxation in three African countries (Uganda, Tanzania and Namibia, all countries with minimal natural resources), Fjeldstad and Therkildsen (2004: 1) found that the level of fiscal revenue mobilization in these states turned out to be determined more by conflict and coercion, as well as methods of tax collection, rather than politically negotiated understandings such as the attention to the quantity and quality of services in exchange of taxes, in a in a democratic spirit. In addition to these,

they found the activities of tax administration to be saddled with administrative problems of political interference in the implementation of tax policies. Most importantly, they noted that central government taxes in these countries affect only relatively few people directly (an estimate of less than 5 percent of the total population), as compared to local government taxation which affects many more about 30 percent, largely men. (Fjeldstad & Therkildsen 2004: 1; see also Fjeldstad 2001.) With respect to such local government taxation, focusing on market dues as a type of tax collected by local governments in Rwanda and Uganda, Magala and Rubagumya (2007) found that the failure of local governments to deliver quality services de-motivates tax payers from paying such dues.

Taken together, then, these findings suggests that for most African countries, irrespective of whether they rely heavily on tax revenues or not, they are unlikely to be democratic and treat tax payers with fairness and dignity; there is a strong absence of possibilities for reciprocal exchange of taxes for efficient service delivery and accountability between citizens and their governments. This seems to be so because the means of 'revenue bargaining' are foreclosed by the strong coercion exercised on the populations in these countries.

Yet, in a cross-cultural and trans-continental comparative perspective, others have noted that even though tax administrative agencies are generally seen as coercive institutions by nature, there is increasing adoption of what has been termed 'customer-friendliness' in countries such as Norway and other Nordic countries. It is argued that even though national cultures here are supposedly pre-disposed to the normalization of the coercive nature of their tax systems (Aberbach & Christensen 2007). Both the extractive and service-providing institutions of the state increasingly adopt a 'friendly' approach in dealing with citizens and foreign workers even as they adopt a bargaining approach, in terms of working under transparent rules of tax collections and a high accountability in the use of revenues for the provision of public goods . For examples, Aberbach and Christensen (2007) discuss their findings on these ideas about 'customer friendliness and taxation in Norway, while Salminen (2006: 173) notes the incorporation of such customer-friendliness in the case of New Public Management Reforms that have

characterized Finland in recent decades (cf. also Christensen 2003, for a description of Nordic national cultures and their relations to taxation and governance in general). This change of attitude in tax administration emerging in these countries suggests either a more general consumer orientation, meaning more openness, information and interaction, or a greater focus on peoples' individual rights, not only towards the way they pay taxes but also to benefit from the taxes they pay.

All these values underpin democratic and administrative accountability as an utmost resource for tax systems. In further empirical support of the unproductive consequences of the absences of 'revenue bargaining' and 'reciprocity' in African countries, Smith (1992: 227) argues that tax authorities' unresponsive, corrupt and unfair treatment of tax payers foster disrespect for and resistance against tax authorities and tax laws, while Fjeldstad and Semboja (2001) found that the unresponsive manner in which tax laws are enforced and taxes are collected both fuel tax resistance in Tanzania. Fjeldstad (2004) also argues that such unresponsive and coercive processes in taxation in Tanzania have gone a long way to undermine citizens' trust in tax administration and thus, fanned their resistance to the tax administrators, as they had earlier found with Semboja.

Thus far, we have highlighted two sets of crucial empirical relationships existing, with regards to states and taxation. Firstly, there is a strong link between taxation on the one hand, and democratic values of accountability, transparency and fair treatment of citizens (responsibility), on the other. Secondly, we have equally noted the relationship between taxation, on the one hand and public service delivery, corruption and trust on the other. Both of these sets of empirical relationships need further empirical clarity. To this end, using a certain number of indices measuring governance and institutional quality, drawn from an international country panel and also within country data from Switzerland that measure governance and institutional quality, Torgler and Schneider (2007) find that there is strong support to the thesis that improved quality of governance in terms of fairness and accountability not only increases the tax morale (the willingness of people to pay taxes), it also reduces their desire for tax evasion (see also Torgler & Schneider, 2009).

### 3.4. Citizens' Trust in Taxation: Desire for Fairness, Equality, Service Delivery and Accountability versus Corruption

Trust has emerged as central to the practices and ideas that citizens enact vis-a-vis the state, especially with respect to its disciplinary and economic regulatory institutions. Empirically, then, what have been some of the identified sources of trust or distrust in government institutions? Specifically, how have certain practices from public administrators or agents concerned with taxation or general state revenue administration shaped a context for perceptions of public institutions (be it at local or national levels) as trustworthy or untrustworthy with respect to taxation, and by so doing helped in shaping citizens' disposition to comply or oppose fiscal demands from governments?

In a broad perspective, with respect to public governance, Margeret Levi (1998) draws from her work in Australia to argue that instituting democratic values of fair procedures in all transactions within public institutions, and ensuring credible commitment both contribute to governmental systems, building trustworthiness for them. She concludes that this helps a government to secure citizens' compliance to its demands while government reciprocates citizens' needs and demands for goods, services and accountability (Levi 1998: 6–8). In the same volume, Martin Daunton (1998) draws from the historical experience of Britain to show that British politicians successfully expanded the extractive capacities of the state to finance the British Welfare state, by establishing institutions and rules that assured citizens, of the limits to which the state was empowered to extract from them. The implication was that citizens could draw from established legislation to hold the state or its institutions for unfair treatment or other injustice, hence justifying the trustworthiness that eventually flowed from citizens into public institutions in Britain. Other studies attempt, rather, to account for the decline of trust in governments, especially in the preceding decades. For example, within efforts to explain distrust in government in the United States of America, many have noted that it could either be attributed to the performance of elected officials (Citrin 1974; Citrin & Green 1986) or that of administrative leaders (Mitchell & Scott 1987). Others still, point to a generalized citizen's dissatisfaction with or public

perception of incompetence from governmental institutions in the United States (Miller 1974; Williams 1985).

The results discussed so far establish citizens' perceptions of performance in service delivery (quantitatively and qualitatively) by public institutions, as crucial in the building, maintaining or eroding of citizen's trust in a state and its institutions. Realization of this led Askvik and Jamil (2007), for example, to note that citizens' distrust in public institutions in Bangladesh is largely a result 'of a gap between citizen's expectation and government's actual performance.' This ended up eroding 'public confidence' in public institutions, and further inhibited the chances of citizens enjoying the social citizenship rights that public services bear a mandate to provide. Even more fundamental, they found that citizen's distrust in public institutions in Bangladesh made them "less inclined to obey the law, pay taxes and comply in general." (Askvik & Jamil 2007.)

Quite important, these observations bring us into the threshold of citizens' perceptions of the quantity and quality of goods and services supplied them by public institutions and taxes supporting them (the price that the state compels them to pay). This resonates with earlier observations from the African examples in Rwanda and Uganda, where citizens' perceptions of inadequate delivery of quality services from the local governments in question induced their unwillingness to pay such dues (Magala & Rubagumya 2007). Similarly, Fjelstad (2004) reports that in assessing local government taxation in Tanzania, only 9% percent of respondents agreed that most of the revenues collected in the area were used to provide services, while the rest "saw few tangible benefits in return for the taxes they paid."

This evidence from a local government supports Torgler and Schneider's (2007) findings mentioned earlier, that citizens' perception that their interests (preferences) are properly represented in political and daily administrative institutions (quality of governance) and that they receive an adequate supply of public goods, triggers their identification with public policies and practices related to taxation. Essentially, then, motivation to pay taxes, just as predisposition to non-compliance, has been found to be

strongly related to citizens' perceptions of a state's fairness in taxing all according to their capacity to pay, and visible accountability in providing services efficiently for their benefits, which all contribute to building or eroding citizens' trust in the state and or its institutions (see Braithwaite 2003a; Rawlings 2003).

The implication of these analyses and evidences for taxation is that citizens' ideas about the way taxes are collected and used are primarily shaped by their interactions with public officials or agents and public institutions. Thus, citizens are generally aware of the extent to which their institutions and systems of governance and public administrators are moral or amoral, trustworthy or untrustworthy. And citizens' perceptions of amoral states, institutions and or administrators are largely a product of their negative experiences and encounters with them in the past, hence the idea of citizens' collective learning. The perceptions which citizens build or nurse of their governmental and or institutional quality and administrators, whether they are trustworthy or not, is therefore a result of their memory of either their own past transactions with these institutions and administrators and or accounts of the experiences of others. Citizens' experiences with governments, institutions, or administrators largely perceived as corrupt result in their distrust of them and this influences their perception of taxation as largely illegitimate and or a form of governmental nuisance.

Empirically, Valerie Braithwaite (2003a), for example, finds in the case of Australia, that perceptions about income inequality as well as citizens' perceptions of insufficient procedural justice from the Australian Tax Authority, both contribute to citizens' disillusionment with Australian democracy and government in general. This explains her general view (Braithwaite 2003a: 335) that tax authorities, as:

*“Brokers for social order and harmony, even if they cannot determine the policies that are supposed to deliver these goals, nor the rules by which individuals are expected to contribute to the government coffers... carry responsibility for making it all happen – collecting taxes and providing government with revenue. As such, their integrity is pivotal to smooth democratic functioning.”*

Considering this view, then, contemporary scholars concerned with taxation and citizens' compliance to pay or efforts to evade these taxes, have increasingly argued that citizens' perceptions of the productivity of taxes paid and fairness in implementation (both as indices of the quality of governance), are vital in shaping citizens' behavior and ideas about their obligations to the state.

This is contrary to the standard rational choice economic model of taxpayer behavior, where it is argued that apart from fear of punishment, citizens' perceptions of the quality of goods and services supplied by government and the manner of implementing government action (quality of government) are inconsequential to the overall outcome in tax effort (cf. Allingham & Sandmo 1972, cited in Fjelstad & Semboja 2001: 2). These views about the role of quality of governance in creating trust in public institutions that nurture citizens' compliance to paying taxes have found empirical support in recent survey research in Australia by Kristina Murphy (2004: 197), where her findings show that alongside "age," and "outcome favorability," "trust" is also significant for predicting taxpayer "resistance" (see also Cherney 1997 and Braithwaite & Makkai 1994, for further insights into the Australian contexts and debates; and Bird, Martinez-Vazquez, Torgler 2007, for similar empirical findings in developing countries).

Taking the point of institutions and administrators as builders of trust in government, as argued by Braithwaite (2003b), institutional and administrative practices exposing malpractice or illegality and injustice, stand out clearly as detrimental to building or maintaining such trust. Within the public sector, administrative practices such as corruption have been recognized as considerably prominent in eroding citizens' trust and ideas about accountability and responsibility in governments. In general, administrative corruption, and more particularly corruption and misappropriations in the sectors concerned with the management of public finance or other resources, are very visible to citizens in their daily interaction with these institutions and administrators. However, it has been pointed out that the level of corruption in public financial management sectors is most often parallel to the level of corruption in the overall public administrative environment of a state (Puhorit 2007: 288). In several ways these

practices constitute the threads on which citizens' images of governments' image and trustworthiness are constructed. As Puhorit (2007: 291) argues, "*the cost of corruption to the society (in terms of both tangible and intangible costs) is extremely high...intangible costs include the loss of trust in democracy, in leaders, in institutions, and in fellow citizens.*" It is understandable that corruption should diminish citizens' trust in public institutions, considering for example, the evidence which Deininger and Mpuga (2004) provide from the Ugandan context. This evidence shows that business enterprises, public administrators and citizen-consumers perceive that corruption in public institutions diminishes significantly the level of institutional accountability and the quality of service delivery (Mpuga 2004). Pushing this analysis of the Ugandan context further, Fjelstad (2005: 17) argues forcefully that

*"As long as the tax administration culture is perceived to be influenced by sectarianism, nepotism and corruption, it is unlikely to contribute to the fostering of a more conducive taxpaying culture...Tax legislation is unclear and causes random and partly ad hoc collection procedures. Assessors have wide discretionary powers to interpret tax laws, for instance, to allow or disallow expenses or charges, or to exempt items from import duties. These factors, combined with a perception of limited tangible benefits in return for taxes paid, legitimate tax evasion. In such circumstances it is not surprising that taxation takes place in an atmosphere of distrust and fear between taxpayers and revenue officers...Thus, the government's credible commitment about the use of tax revenues and its procedures to design and implement tax policy non-arbitrarily are crucial to regain legitimacy. The credibility or trustworthiness of the revenue administration's sanctions against tax defaulters is also important in this context."*

### 3.5. Reading Citizens' Perceptions of Taxation under Low Quality Governance

Taxation is a manifestation of the political economy of a state, and for Blyth (2002: 274) "*Political economies ...are ...evolutionary systems populated by agents who learn and apply those lessons in daily practice.*" And by its nature, taxation, as an economic practice, appears always and everywhere to be a "contested concept" (Sabates & Schneider 2003; cf. Roitman 2005). Thus consistent with previously outlined theoretical ideas about taxation and state sovereignty, this imagery of taxation as practice in political economy suggests that citizens are thinking and active subject who engage with the regulatory authority in shaping and defining the lines between 'right' and 'wrong', what is legitimate or illegitimate, what is legal but easily acceptable or not.

Consequently, taxation is anchored on a strong moral economy around the right and or legitimacy of the regulatory authority to tax and this moral pre-disposition of citizens-subjects regarding taxation has been shown to be a tenuous ground that must be constantly negotiated between the two parties (see Roitman 2005). Also, we have already seen that empirically, good quality government enlarges the scope of citizens' trust in public institutions, as well as opens further the boundaries of their moral disposition to voluntarily comply with paying taxes. We equally reviewed empirical evidence showing that this moral disposition to see taxation as moral and legitimate shrinks in instances where the quality of government is perceived as low. But what exactly does the nature of such citizens' perceptions of low quality governance take? Where could we find trace of them? When are they visible?

Citizens' perceptions of state governance and or its institutions, as a product of their memories built on past information and cognition, are primarily their opinions about the institutional governance. In our concern with citizens' perceptions of state governance in general and payment of taxes in particular under conditions of low quality and unaccountable governance, is a prominent perspective that sees citizens' perceptions as largely expressed by 'defiance.' According to Braithwaite's (2003b), in which she deploys her notion of "citizens' postures" in her work in Australia, rather than 'commitment' and 'capitulation' as "postures" indicating citizens' believe in the "desirability of the tax system and their readiness to comply with obligations to pay these taxes, people tend to adopt postures of 'resistance,' 'disengagement' and 'game playing' in the context of institutional failure and distrust in both institutions and authorities.

In Braithwaite's (2003b) work, resistance was associated with citizens' beliefs in the illegitimate and uncooperative nature of the tax authorities (and by extension the state), while disengagement involved even stronger feelings of citizens regarding their sense of alienation from the tax authorities, hence the desire for withdrawal from the institutions rather than seek a transformative challenge to it. Finally, game playing describes citizens' perceptions of taxation from the state as an amoral ground in which tax law could be manipulated to one's interests, since they generally contest the state's moral

claim to the authority to tax. All these three postures in citizen' perceptions of state governance as a whole and taxation in particular, expose defiance both as a reflection of institutional failure and the unwillingness of citizens to cooperate with amoral governance systems, unless coerced to do so. (Braithwaite 2003b; see also Ethan Michelson 2007.)

But beyond these apparently non-extreme or unobtrusive expressions of citizens' perceptions of low quality in state-governance and taxation levied on them, in other instances these perceptions could be clearly discernible through protests and riots. Bernstein and Lü (2000: 745) show that in rural China, excessive burdens springing from "illicit and illegal" exactions from local authorities coupled with normal taxes from the central government drove the people to protest against these illegitimate actions from local officials, although they emphasize that these rural protest did not constitute a generalized challenge to the regime. Especially disenfranchising were grievances over the failure to deliver services paid for (perceived administrative failure to use tax revenue responsibly and transparently) or the recurrent efforts at turning user fees for services into taxes and the attempts at imposing multiple charges for the same service (Bernstein & Lü 2000: 745). Supporting this citizen activism perspective in China exposed by Bernstein and Lü, Michelson (2007: 4), arguing along the lines of collective memory or in his words "collective learning" patterns, notes that:

*"Historical experiences condition both the perceptions and the actions of contemporary actors... In China, peasants' economic well-being has been an enduring benchmark of political legitimacy. When Chinese peasants popularly perceive the state to have failed to guarantee peasants' basic economic well-being and thus to be insensitive and unresponsive to widespread economic suffering, an enduring cultural ethos calls for popular rebellion."*

Elsewhere, in Tanzania Fjelstad (2001: 294–295) upholds this image of an obtrusive manifestation of citizens' perceptions of taxation under conditions of low quality public governance, as they actively engage in a confrontational stance against state authorities by describing how:

*"The deterioration and in some cases non-existence of public services raises taxpayers' perceptions of exploitation from an unequal contract with government, and promotes tax resistance. Widespread tax resistance is observed in the study areas. People may take to the extreme to evade taxes, for instance, by literally hiding in the bush when tax collectors are*

*approaching. In particular, the revenue administration in Kilosa DC relies heavily on simple physical coercion to obtain the resources they need from their subjects and to ensure compliance. Roadblocks, manned by the local militia or police, are frequently used as tools of tax enforcement. Taxpayers reciprocate sometimes in the form of violent 'counter-attacks' on collectors, burning tax offices, etc. In 1996, for instance, the ward office in Chanzuru was destroyed during the night, and the Tax Register Books were burnt."*

All these perspectives to citizens' perceptions of taxation under low quality governance in a state, show that these perceptions could either be discretely upheld by citizens and only occasionally betrayed within Braithwaite's (2003b) three 'postures of defiance' or they could in other cases be observed as clear manifestations of citizens' protest and confrontations against the actions of institutions and or the authorities within these institutions. In all cases, however, it is the local institutions and local authorities representing the state and its national institutions that are targeted by local populations expressing the perceptions they hold of the state of governance as a whole, or the administration of the tax system in particular.

#### **4. THE STATE AND PUBLIC ADMINISTRATION IN CAMEROON: THE MAKING OF A NEOPATRIMONIAL ADMINISTRATIVE CULTURE FOR LOW QUALITY GOVERNANCE**

##### 4.1 Introduction

This chapter discusses and analyzes the process of public governance from early postcolonial governments till present, which show a long history of low quality governance in terms of low quality of service delivery in public institutions, on the one hand, and neoptrimonial and kleptocratic practices (corruption, mismanagement, influence peddling, indiscipline of civil servants), on the other. The analytical thrust of the chapter is that all of these processes construct a historical trajectory of public governance practices that has helped to build citizens' memory of them as untrustworthy and unaccountable. This is important in understanding subsequent chapters that convey a strong sense of citizens' alienation from public institutions in Cameroon, thus shaping their perceptions of government actions and demands as, at best, indifferent and at some extreme illegitimate. The chapter begins with the colonial and subsequent historical development of contemporary Cameroon (see figure 1 below), which provides a helpful entry into the subsequent analyses of Cameroon's institutional development, that reflects these historical-cultural antecedents.



Figure 1. The Map of the Republic of Cameroon (Intute 2007).

#### 4.2. The Colonial Legacies of Administrative Experiences for Postcolonial Ideas of Public Institutions and Administration in Cameroon

Cameroon as a colony from 1884 experienced the colonial administration of Germany from 1884 to 1919, then those of Britain and France from 1919 when the country was partitioned between these two colonial powers, and placed under their respective colonial administrations until the 1960s. From 1919 when Germany lost the First World War, most of her colonies were seized and kept under the administration of various Allied Forces. As from 1922, these two Cameroon territories (British and French), alongside other ex-German colonies in Africa, were placed under the League of Nations as 'Mandate Territories' administered by Britain and France, on behalf of the League. After the Second World War, in 1945 still under these two distinct colonial administrations, they became known as United Nations' Trust Territories (cf. Levine 1963).

The nature of colonial institutions and the role of public administrations that resulted from the colonial experience in Cameroon, as in many other colonies, reflected the military and economic targets of first the German, and then British and French colonial powers. Primarily, the colonial administrative apparatus under German administrators as well as British and France afterwards, was aimed at mobilizing all forms of resources (mineral, agricultural or forest) for exportation to their various imperial centers in Germany, Britain or France. Accordingly, within the logic of the political economy of colonialism, colonial administration and its services were located primarily within the coastal and central areas of Douala, Buea, Limbe, and Yaounde. Also, the design and choice of location for public infrastructural projects such as power supply, transport and communicative infrastructure followed this extractive logic, as they were only implemented within these towns, and only occasionally linked the areas of the interior to the coast by road or rail if some resources were meaningfully extracted from these.

Moreover, in its efforts to assert and embed colonial authority over the local populations, the colonial administrative system implemented its tasks with a high degree of violence that frightened local peoples. Whether in relation to the mobilization of labor for the construction of public infrastructure such as rail or other utilities, or the

collection of taxes from both poor farmers and urban plantation workers, the degree of coercion was significant enough to portray the administration and all the news institutions associated with it as harsh and brutish in the eyes of local populations, hence to be avoided as much as possible (cf. Mbembe 1990; 1992b; 1996: 189–190; 2000; 2001). This preeminent role of para-military coercion in colonial administrative activity is also an explanation for the strong wave of efforts deployed by the local peoples and their traditional political authorities against German colonial authority, between 1891 and 1911, as well as against French colonial administrations, between 1950 and 1960 (cf. Eyongetah & Brain 1974:72–75; Mbembe 1996; Ngoh 1996). Thus, it is the threat of military coercion that largely characterized colonial state-society relations. The colonial administration, with the threat of military coercion perpetually looming on the populations, embarked on forceful expropriation of native lands, resettlement of native populations away from European settled communities for ‘health’ reasons, and coercive collection of taxes, all of which spurred native resistances, especially in the towns of Douala, Yaoundé and Buea.

An even more important influence of the colonial administration on the postcolonial public administration in Cameroon was what can be described as a ‘culture of public institutionalism and administration’ associated with the colonial policies and practices of ‘indirect rule’. These policies or practices of indirect rule were supposedly aimed at laying the foundations for an efficient ‘legal-rational’ bureaucratic Weberian state in Cameroon (Jua 1995), and resulted in the gradual inclusion of Cameroonians in the colonial administrative apparatuses, within the first notable effort of service delivery as well as resource extraction by public servants. Indirect rule joined African authorities in traditionally held or European imposed political roles to the colonial government, but in a subordinate capacity.

But two aspects were reflected in the implementation of these policies of indirect rule in colonial administrative systems. The first was the overt systematic distinction between Senior and Junior branches of the colonial civil service. The racial segregation of European and African officers into the Senior and Junior branches, respectively, in the colonial administrative systems in Cameroon as in all West African countries, saw all

Europeans of whatever educational level and occupation accorded senior status, within the colonial bureaucratic hierarchy. Meanwhile, the Junior Service staffed by Africans, whatever their level of education, provided the manpower necessary to perform basic routine tasks as interpreters, clerks, messengers, lower technical personnel, the native police, laborers, etc, (cf. Bennel 1982: 129).

These discriminatory practices in colonial administrative systems bequeathed a strong legacy of the state and public institutions as a political instrument for awarding privileges to racial or ethnic groups that hold power, in the aftermath of the colonial experience. The ‘culture of administration’ that was transferred to the succeeding African political elites after colonialism was one in which public institutions stood clearly as institutionalizing complex hierarchies among groups and favoring the ‘ethnicization’ of public administrations. As will be explored further, the current processes in which appointments in the public sector in Cameroon, as in many other African countries, enable the appointee to reward loyalty and to recruit people from their families, ethnic groups and friends (cronyism), emerges as a direct continuation of these colonial practices (cf. Agbese 1998).

But beyond this legacy of discriminatory practices for recruitment in to the colonial administrative service, the colonial public service also had another consequence in establishing some elements of the current culture of administration in public institutions. Indirect rule policies from colonial authorities was also primarily aimed at using the traditional authorities or kings in areas where they existed, such as the ‘Lamidos’ in Northern Cameroon and other kings in the coastal areas like the Bamenda grassland region, the coastal areas of Douala, Limbe, Buea and Mamfe, in order to perform the basic tasks of administration, such as collecting taxes, mobilizing their subjects for massive construction projects, and daily conflict resolution among their subjects. Where these traditional authorities or king did not exist as such, or where their authority was weak or they were found to be too confrontational to colonial authorities, the various colonial authorities created some alternative local leaders in various communities.

The British colonial administrators created 'Warrant Chiefs' in several areas of British Southern Cameroon while its British Northern Cameroon remained largely administered at the local level by their 'Lamidos'. The French created what known as the 'Chef de Canton' (Canton Chiefs- an equivalent to the British' 'Warrant Chiefs'), after having divided a lot of the South and central areas in to various 'Cantons. Both of these categories of rulers, as the basic level of the colonial administrative institutions, were given free hand in dealing with their subjects, as long as they remained subservient to instructions from superior officials in the hierarchy of the colonial administrative systems and mobilized sufficient taxes.

Whether it was the already established traditional authorities like the Lamidos and Kings of Bell Town, Hickory Town and Akwa Town in the Douala area and elsewhere, or the newly created 'Warrant' and 'Canton' Chiefs, these local authorities exploited the free hand given them by the policy and practices of Indirect Rule to perpetrate extensive corruption, extortion and oppression among their subjects, a fact that has been verified in neighboring British colonial Nigeria (cf. Afigbo 1972; 1981: 316). Taking undue advantage of the authorities bestowed upon them through Indirect Rule policies and practices, these local authorities orchestrated the imprisonment of innocent people, and made some others to forfeit their properties, without any just cause (Isichei 1976: 145) and were therefore able to grow rich illicitly. With much of the money which they acquired through these means, they built 'zinc houses', storey buildings, which placed them high above the entire community. Public office began to acquire the image of amassing wealth at the disadvantage of the community. Moreover, as education became the new instrument which could ensure the continuity of their children and these practices in these institutions, which could only be acquired if one is able to pay the required fees, these local authorities were among the few who could afford to pay them. (Isichei 1976: 149.)

The overall implication of the colonial administrative policies and practices with regards to the culture of administration in public institutions and the usage of public power, was that public bureaucratic power could be freely used as a political tool for discriminatory inclusion of favorable groups, for arbitrary practices such as unjust and

unlawful taxation for personal accumulation of wealth, and for the intimidation of opponents and or other subjects, through threats with issuance of arbitrary warrants of arrests. Even more crucial, is that since this period of its early institutionalization, the memories which citizens' have of public bureaucratic institutions show traces of intense frustrations with abuse of public office, on the one hand, and poor quality of service provision, on the other hand, considering that the primary goal of this administration was to support the economy of their own countries and the lives of their people in European metropolises, rather than the local people in the colonies.

#### 4.3. The origins of an Authoritarian 'Predatory' Developmental State in the Early Postcolonial State, 1960-1975

Retrospectively, we noted that the notion of a developmental state attempts to clarify the relationship between politics, administration and development within a state, as political leaders authoritatively deploy efforts to steer the state into a meaningful course of economic development. We also noted that within the three schematic types proposed by Evans (1995, cited in Edigheji 2005), the developmental state is conceptually opposed to a "predatory" or "rentier" state, in which political leaders wielding strong political powers exploited these to capture economic resources belonging to the state for their personal use. Also, it is important to keep in mind that the developmental state is characterized by a structural concern with modernizing and development as well as an ideological effort by the political elite at mobilizing support for its rule (Muller 2008: 113). As the subtitle above shows, the political economy of postcolonial Cameroon from the early 1960s to 1980s betrays an odd combination of tendencies towards predatory rentierism in the midst of a 'developmentalist' discourse.

The two Cameroons territories of the British and French saw different pathways to decolonization. In French Cameroon, intense nationalist demands between 1954 and 1960, from the local Union des Populations du Cameroun (UPC) party from the South, saw the French colonial authorities prefer to support a supposedly more collaborative Northern Fulani Muslim, Ahmadou Ahidjo, to replace the Southerner Andre-Marie

Mbida as prime minister, and to lead the country to independence in early 1960 (Mbembe 1992b). Thus, Ahmadou Ahidjo became the first president of 'La République du Cameroun', a position he will maintain until 1982. As for the British Cameroon which had both southern and northern strips, they were both presented with a UN plebiscite in 1959, which offered them to achieve independence by joining either the Federal Republic of Nigeria or La République du Cameroun. The British Northern Cameroon voted to join Nigeria, while the British Southern Cameroons voted to achieve independence as part of French Cameroon, as a Federal Republic. This was done in October 1961, with Ahidjo from French Cameroon and John Foncha from British Cameroon as Vice-President, even though this federal arrangement would later be abrogated in May 1972 in an Ahidjo-inspired referendum.

From these early decades following independence, under strong presidentialist regimes of first Ahidjo and afterwards Paul Biya, political leaders, through the public administrative apparatus embarked on ambitious economic programs aimed at enhancing infrastructural and general economic development. Paradoxically, in a bid to consolidate their hold on political power, political leaders and bureaucratic elites substantially captured the public administrative machinery and other state economic agencies such as substantially state-owned corporations to enable their personal accumulation of state economic resources (cf. Jua 1991; Konings 1996). These have had profound implications not only for the capacities of public institutions and the state as whole, but also for the image or understanding which citizens have had of such processes of the political economy of the public bureaucracy in Cameroon and their relations to it.

From the beginning of his regime, Ahidjo's rule, under the pretext of quelling the communist-inspired UPC political movement that had fought for Cameroon's independence, took a visibly autocratic and repressive form (Jackson & Rosberg 1982: 152–56). After successful efforts at this agenda, he promoted a cult of personality around himself, in which he was seen as 'Father of the Nation' (cf. Schatzberg 1986; Mbuagbo & Akoko 2004a: 2), as he would have himself called during meetings. As a true *pater familias*, Ahidjo saw himself as the 'guide suprême' (Schatzberg 2001) who

would lead the new nation towards development. Consequently, presidentialism for Ahidjo meant the almost total concentration of power around the one person and one institution that he incarnated - 'la présidence' (cf. Prouzet 1974: 151–86; Bayart 1985: 141–59). This meant that 'his style of government was entirely personal and non-bureaucratic' (Gabriel 1999: 5).

Even if partly orchestrated in an effort to sustain his highly repressive and authoritarian political system, Ahidjo adopted the so-called centralized or planned liberalism development model, which significantly arrogated the power to control the allocation of resources to the government (Mbaku 2002: 136). But during his rule from 1960 to 1982 his commitment towards modernization and economic development was quite remarkable and as Gabriel observed, "generally speaking, the years from independence to 1985 are considered to be an era of growth, whereas the ten years that followed are identified with the '*crise*'".

As early as 1960 when Cameroon just attained independence and in consistence with French colonial policy of development planning, Ahidjo and his government elaborated and adopted the 'First Five-Year Development Plan' (1960-1965), which initiated ambitious investment projects spreading from agricultural, industrial, through social and communications infrastructure to technological investments for innovation. The Second Five-Year Development Plan (1965-1970) followed, with the aim of consolidating the gains from the first. By the time of his resignation in 1982, Ahidjo's regime counted five of such 'plans', spanning a period of twenty years of development planning. By such methods, Cameroon set up around 150 enterprises with varying degrees of state participation and in most cases the state owned a controlling interest (Tedga 1990: 125–135; Konings 1996: 248), with the object of supplementing private initiative or to substitute for it where lacking. These government-sponsored economic investment projects, typical of a developmental state project, triggered modest economic rates of growth in the short-run.

Beyond these efforts at structural transformation, the ideological support that Ahidjo's 'Five Years Development Plans' enjoyed was wide. Indeed, These trends in growth did

not only reflect the fact that such a state developmental project was both “warmly supported by the donors, and responded to real development needs” (Konings 1996: 248), but also contributed to stirring strong political support for President Ahidjo in his future plans for hegemonic power over all political rivals, as he abrogated multiparty politics by 1967. For instance, in invoking the need to ‘develop the nation’ Ahidjo’s economic development program agro-industrialization, by being deeply located within the ambit of his hegemonic political program, sought to use public administration or bureaucracy and state corporations as basis for constructing a neopatrimonial clientelist model of governance, that emphasized patronage. Clients owed total allegiance to Ahidjo and non-allegiance was sanctioned with removal from public offices and not too infrequently with person persecution. (Konings 1996: 248.) A vivid description of this neopatrimonial culture of governance introduced by Ahidjo, is provided by Konings (1996: 248–249), as he argues that:

*“Loyal followers in the ethno-client network were rewarded by appointments and nominations to state offices, access to state resources, and rent-seeking opportunities... Overall, the existence of smuggling and corruption provided a major avenue for the President to allow supporters to receive rewards... Special efforts were also made to appease and maintain support among the civil servants or bureaucrats. They received excellent pay compared to the average income of the Cameroonian citizens, as well as numerous perks such as free housing. Despite these advantages, they were allowed to convert their posts into monopoly rent-seeking opportunities. In the context of the patrimonial state, these parastatals were converted into prebends for Directors-General or to serve other exclusive interests of the hegemonic class.”*

A notable example was the case of the National Rural Development Fund (FONADER), an agricultural credit institution created with farmers’ cooperative surplus sales to provide credit facilities to farmers, but which experienced a disastrous collapse in 1997 as a result of the continuous provision of ‘unsecured’ loans to non-agricultural political barons of the Ahidjo regime (Awung & Atanga 2002). Further, typical of our conceptual understanding of the relationship between state’s that derive their revenue from natural resources and their models of governance, the situation of patron-client networks was strengthened with discovery of oil deposits along Cameroon’s coastline in the early 1970s. Almost immediately, the revenue generated by the exploitation of these oil reserves by French companies was increasingly undisclosed by the president and managers of the national oil refinery company (SONARA). The revenue became a

private fund, remitted to undisclosed off-shore accounts, for the president to draw from for his personal political machinations. (Awung & Atanga 2002.)

Understandably, then, as Gabriel (1999: 12) argues, such growth of the early years was substantially fragile and eventually these government-promoted investment projects usually through government corporations in the agro-industrial sector were on the brink of collapse due to the poor management alluded to above (cf. Tedga 1990: 1607; Fotso 1994, 159–64, cited in Gabriel 1999; Konings 1996: 248). These failures for the state agro-industrial projects is partly explained, according to Jean-Claude Willame (1986: 112), by the fact that planned liberalism “was more a shopping list of desirable public sector investment projects for interested financing bodies and industrialists than the rigorous exercise in integrated financial, economic, and social allocation it was theoretically intended to be” (see also Willame 1985; Moubanga 1988;). Moreover, in reality, the enterprises frustrated private domestic initiative and often prevented the few truly modern managers from rising.

The insights and processes reviewed so far, with regards to the early beginnings of postcolonial governance practices, are understandably instructive of the nature or shape of the organizational cultures that eventually emerged within public institutions from the mid-1970s until present times.

#### 4.4. The ‘Administrative Culture’ in Public Institutions in Cameroon under Neopatrimonial Governance

The description of the early origins of authoritarian postcolonial governance as well as the clientelist networks that president Ahidjo constructed around himself and that his successor Paul Biya has upheld enables us to discern the value or central place that the public bureaucracy represented for the local political leaders. By several indications, processes flowing from Ahidjo’s neopatrimonial governance practices greatly relied on public officials and therefore located themselves strongly within public institutions. But the very nature of public institutions under such neopatrimonial networks needs to be

made more explicit, such that the entire scope of values and common practices or norms deployed by both top officials and ordinary civil servants in public institutions could be better understood. The most visible point in these processes is that the public bureaucracy as a whole stands at the intersection of culture and power, of politics and administration, in the context of early postcolonial state in Cameroon.

Regarding the concern with values in public bureaucracy, in both the basic Weberian bureaucratic and the reformatory New Public Management (NPM) paradigms, Public bureaucracies in 'modern-administrative' states are understood to have the values associated with professionalism firmly embedded within them. These values speak to the capacity of public institutions to perform state-designated tasks such as service delivery within prescribed norms and rules as well as with "technocratic superiority" or expected efficiency. For example, for Max Weber (1978: 217–26, 963–983), a 'modern' state is in large part understood to be 'rational' and 'legal.' For the NPM, the concern for 'professionalization' of governance and public administration in both developed and developing states seeks to increase the efficiency of the public bureaucracies by boosting their 'productivities' (World Bank 1997; see also other professional enquiries such as, Kickert & Stillman, 1996; 1999). Thus, efficiency stands as a central value for public organizations and it is understandable that many states that see themselves as 'modern' should constantly emphasize this value (cf. Johnston 1982).

In order to achieve the desired efficiency and effectiveness in public bureaucratic systems of the state, emphasis is placed on professionalism as a central norm or practice of an administrative culture, and such professionalism underscores the devotion of civil servants or public officials to the needs of the clients or users within clearly established procedural legal requirements (Rainey & Backoff 1982; Synnerstrom 1998). Any credible administrative culture in public organizations in any state that purports to promote efficiency must therefore have professionalism as its core value.

Considering that bureaucracy, is the main tool in the state's self-effort to construct a modern "administrative state" (Riggs 1997), the focus on professionalism as a key value is justified by the fact that public institutions are also the fields of actions or areas of

pragmatic or strategic efforts by actors within the state wherein the society's cultural values and practices of power are deployed and expressed. For the actors that operate and interact within public institutions in Cameroon, their actions (as expressive of certain values) are premised on their understanding of what 'the state' in Cameroon is, in the first place. Connor (1994: 92) has observed that the state exists first as an 'idea' in people's minds. This is crucial to understanding the logics and values of their actions within the contexts of public institutions in their state. In quite practical terms, most of the people's ideas about the state and its supposedly neutral legal-rational "bureaucratic" sensibilities are overturned to centre around the prospect of 'consuming' the goods or wealth of the state, or as it is put locally people are inclined to "chopping" the state (Hasty 2005). The French political scientist who specializes on Cameroon politics, Jean-Francois Bayart (1993), extrapolates this Cameroonian reality into his argument that African political struggles are grounded in the logic of the "politics of the belly."

The public bureaucracy in Cameroon as in several other African countries is not only symbolic of the reality of the state, but it stands as both a symbolic and material site of the state's political and economic power which avails itself to competing groups and enables them to "...accumulate, exploit, defeat" (Bayart 1993: 270). Once captured by the most powerful group, the state remains only a façade of neutrality and becomes the instrument for the construction of clientelist or patrimonial networks necessary for the preservation of power and privileges for the dominant group, as has been shown from the previous review of Cameroon's first president, Ahidjo and his Northern ethno-regional group (cf. Medard 1977; 1990). This reality of the postcolonial state reminds deprived citizens of the practices of racial privilege accorded to Europeans as 'Senior' administrators by the colonial administrations as opposed to Africans who were confined to the 'Junior' administration, irrespective of educational qualification and experience.

In the light of these insights, then, a strong value in the administrative culture that links politics and administration within the context of public institutions in Cameroon is the unequivocal drive for personal accumulation or profit from the state, which translates

spoliation into a crucial norm for the actors. As such, for Bayart (1993: 78) the government in Cameroon, as in several other African countries, is that lucrative business in which:

*“Any official decision affords an opportunity for gain, from a fiscal control to a technical verification, from the signature of a nomination form or a concessionary market to an industrial agreement or an import license. Civil service departments and public enterprises constitute virtually bottomless financial reservoirs for those who manage them and for the political authorities which head them.”*

For the top level bureaucrats, as for the ordinary or street-level bureaucrats, the public office is a possible site for privatized accumulation, justifying the strong desire from most youths to join the public bureaucracy, just as the old and ready-for-retirement from the public office resort to all sorts of machinations to defer their retirement. This interpellant function of the public office reflects the ever growing desire and efforts by all (qualified and unqualified) to sneak their ways into the ‘public service’ system in Cameroon, once an opportunity is announced over the national radio waves. The country’s almost worshipped only National School for Administration and Magistracy, popularly known by its French acronym as ENAM (Ecole National d’Administration et de Magistrature) has come to assume a prestigious value in the eyes of all who are driven by the accumulative potency associated with holding office within public institutions.

Even in the midst of the reduction in size of the civil service as well as their salaries, under the so-called Structural Adjustment Programmes which emphasizes the reduction in the size of the public sector, many still gaze public officials with envy (van de Walle 2001). As Gabriel (1999) rightly notes, watching news over the national television (the Cameroon Radio and Television, CRTV) sufficiently ‘informs’ about the social value of the public office, as “endless numbers of ‘fonctionnaires’ are shown attending pompous functions, generally to install one of their own” (Gabriel 1999: 85).

Once in office, civil servants at all levels and departments enjoy almost absolute freedom of action, displaying nonchalance, ineptitude, corruption and abandoning duties for periods that culminate in years, while remaining on the payroll of the state

(Mbuagbo & Akoko 2004a: 8). In their diverse logics, translated in both their discourse and practice of corruption, most Cameroonians have constructed ideas, values and norms or practices about an administrative culture that strongly pulls public institutions down from their supposed canons of rationality or legality and expected outcomes of responsibility and accountability. They imagine ‘the state’ and its correlate public institutions, merely as a fecund entity to be courted, lured and consumed (Geschiere 1982; Gupta 1995; Shu-Yuan Yang 2005).

Awareness of the exorbitant cost of such laissez-faire did not stir government into action until the recent impetus from the World Bank and IMF (as precondition for continuous support), where it is still displaying pedantic effort at curbing what by itself, it has best labelled as “Operation Ghost Workers”. Given these and other banal expositions of corruption and misuse of public office, it is not excessive to advance as Charles Fonchingong (2004: 50–51) does that:

*“The swindling of public funds by top government officials is prevalent and interventionism, clientelism and nepotism have become the principles of governance...The famous 30 % that is lost by those chasing dossiers or contractors paying for their tenders to go through is illustrative of endemic corruption...The administrative car pool of most ministerial departments is replete with fleets of very expensive four-wheel-drive jeeps, most of which are not even used for government duties but to drop and pick up the children of the boss, do his household shopping and run private errands while workers in the same service carry out assignments on foot or public transport.”*

In this context of bureaucratic absolutism and civil service impunity, the public office and its officials, especially those in powerful positions are transformed into powerful patrons (cf. Daloz 2005). In these public bureaucratic contexts where practices of corruption, misappropriations and influence peddling are so banal, the prime responsibility of public administration in providing services to deserving citizens in an impartial manner is circumvented, making room for discrete applications of rules.

The implication is that public administration as the instrument for guaranteeing citizenship rights and impartial provision of services is crippled, and such citizenship rights are consequently subjected to arbitrary adjudication and too regularly denied

many who fail, to secure the cover of powerful patrons within public institutions in Cameroon. As a response to such displacement of adjudicative functions, from state institutions (guided by rules and norms) to the discretionary powers of individual public officials who occupy these offices, Cameroonians have become deeply suspicious of institutions and now “trust in patrons” (cf. Daloz 2005).

It is these processes and their implications that have spurred the Cameroonian sociologist, Jean Marc Ela (1995: 8), to conclude that as are conventionally understood in modern administrative states “*it is not evident that the concept of the state and its related civil service has been internalized by most civil servants.*” Following this outline of the existing administrative culture in Cameroon’s public institutions, this pessimistic observation from Ela is rightly premised on the marked absence of values and professionalism ordinarily known as attributes of responsible and accountable public bureaucratic systems. Moreover, the idea of a public bureaucracy insulated from strong political power, as is required for a strong developmental state, is essentially compromised by the strong linkage of those wielding political power and those in the administrative system within patron-client networks for private accumulation. Many people in Cameroon who pay taxes, either as personal income taxes or various forms of business taxes have been only too aware of such a culture of administration within Cameroon’s public institutions. But it is not until after 1990 when the country was swept by popular demands for greater political liberalization and equitable redistribution of public wealth, that people’s expectations about administrative accountability with respect to public revenue began emerging at the surface of public opinions.

In the next chapter, the study appraises the relationships between such a broader context of a neopatrimonial administration in public institutions, characterized by corruption on the one hand, and citizens’ perceptions of the state’s usages of their tax contributions, on the other. The study will also go on analyze the implications of such citizens’ perceptions for trust in Cameroon’s public institutions.

## **5. THE IMPLICATIONS OF MAL-ADMINISTRATION IN PUBLIC INSTITUTIONS: CORRUPTION, DISTRUST AND CITIZENS' PERCEPTIONS OF TAXATION IN PUBLIC INSTITUTIONS IN CAMEROON**

### 5.1. Introduction

This chapter presents and analyzes the impact of amoral governance in Cameroon's public institutions, in terms of how this affects citizens' assessment of accountability and trust in public institutions, on the one hand and their perceptions on the payment of taxes to the state, on the other. The chapter begins by exposing the nature corruption and embezzlements that constitute amoral governance in the public sector, as well as how the social forces of civil society in Cameroon, are crucial in defining the agenda for anti-corruption efforts that the state has been obliged to pursue, in response for these demands for accountability from various stakeholder concerns.

### 5.2. Amoral Governance in Public Institution in Cameroon: Democratic Reforms and the Early Signs of Accountability

Most African governments are under the conundrum of poor public service ethics, as these are intensely pervaded by bureaucratic and political corruption, embezzlements and misappropriations. These have been shown to have severe negative impact on public service delivery and social development (cf. Mbaku 1992). Cameroon is just one of those African countries crippling under the effect of bureaucratic corruption and high-place misappropriations of public funds. These two types of ethical vices in the public service are often viewed somewhat differently in the morality of many Cameroonians. On the one hand, bureaucratic corruption is seen with some ambivalence, considering that while many may condemn it, they may also consider that once one had paid huge bribes to be recruited into the public service he should be entitled to recover such an 'investment.'

On the other hand, high-place misappropriations and embezzlements by politicians in the public service are taken to imply the desire by these to render the entire country poorer, hence the inability of the government to support workers on its payroll. Whatever the case may be, since the country embraced a modicum of democratic reforms in 1990 both of these forms of unscrupulous behavior in the public service are usually widely known and often make the front-pages of private newspapers, since the government press usually avoids embarrassing the state by reporting these. It is such public knowledge of these phenomena that led Transparency International, the German-based global anti-corruption Non-Governmental watch-dog, to characterize Cameroon as the world's most corrupt country in three years, not so long from each other- 1998, 1999 and 2002.

Indeed, several illustrative cases abound in the private press showing how ministers and managers of parastatals indulge in these ethically corrosive acts. In November 1999, the SDF parliamentary group began probing on allegations that the then Minister for Public Service and Administrative Reforms, Mr. Sali Dahirou, was involved in shady deals and/or controversial contracts (The Post 29 November 1999). The results were not made publicly known, and Mr. Dahirou continued to serve the government for long after that.

Similarly, the National Assembly probed Mr. Charles Etoundi, then Minister for National Education, in 1999 in connection with scandalous misdeeds, notably the allegations of his establishment of a 'mafia' through his teachers' association, denoted as Mutuelle des Professionnelles de l'Enseignement au Cameroun (MUPEC). This association operated in collaboration with the publisher CEPER, in attempts to give himself the monopoly of educational textbook production in Cameroon. This was in addition to other charges of gross embezzlement and misappropriation. All he got was a polite sack during a normal cabinet reshuffle, as if to avoid giving him public embarrassment for such acts (The Post 29 November 1999).

In another manifestation of high place corruption, the ex-Minister for the Supreme State Control, Mrs. Lucy Gwanmesia's sister was detained on October 22 1999, on charges of "forgery, embezzlement of public funds and tax," while Mrs. Gwanmesia

herself was accused of “wrongdoing” (The Post 22 November 1999). This press report argued that the charges were in connection with an illicit contract award from the latter to the former, for the purchase of vehicles for the Supreme State Control. The first thing Mrs. Gwanmesia could do, the report notes, was to send a ‘distress call’ to President Biya, who it is alleged, ignored her. She only earned a sack in the next cabinet reshuffle and the affair was muzzled.

It is not as if the government on its own has only been sacking these corrupt and highly placed officials. Between 1998 and 2002, when it topped Transparency International’s lists of the ‘most corrupt country in the world’ in 1998, 1999 and 2002, the government of Cameroon has had to embark on a nation-wide anti-corruption campaign, under the aegis of its newly created National Programme for Good Governance. It has also been pushed by the international donor community, especially the European Commission (EC) and the United States (US) government, to apply some prison sentences on those top public officials accused of administrative wrong-doing, with regards to corruption and embezzlements. For instance, in the case of Mr. Mounchipou Seidou, former Minister for Post and Telecommunications, who was charged with misappropriating two billions of CFA Francs (approximately three million Euros), he was sentenced to several years of imprisonment in 2003 (Cameroon Tribune 1 March 2005).

This was also the fate suffered by Pierre Desire Engo, former Director of the National Social Insurance Fund (known in French as the *Caisse Nationale de Prévoyance Social*, CNPS), and a staunch crony of the Cameroon People’s Democratic Party (CPDM – the ruling party). In February 2005, he was given a life-imprisonment term for embezzling several billions of CFA Francs (Cameroon Tribune 1 March 2005). As a whole, however, due to such token anti-corruption efforts and low-keyed treatment of public officials involved in public bureaucratic corruption and mal-administration, most these public officials felt no pressure for administrative accountability weighing on them from the government itself.

Rather, as we will see in the next sub-section below, the pressure for an intense and sustained anti-corruption effort from the government on its public officials as well as

the expression for the need for administrative accountability came from the media and the church organizations, as part of a sustained civil society effort. Such civil society demands for administrative accountability have mainly been possible because the country had embraced democratic reforms in May 1990, granting the liberties of expression to the media and easing the formations of political or other associations. It is therefore important that I examine the nexus between these democratically-inspired civil society efforts on anti-corruption and the actual anti-corruption efforts of the government, in order to underpin their productivity in terms of administrative accountability. This will help to provide a better background to how citizens' perceptions of taxation are weaved in these complex interfaces of corruption by public officials and insufficient response from the government.

#### 5.2.1. Democratization, Public Bureaucratic Corruption and Anti-Corruption Efforts: Civil Society and Government Efforts in Cameroon

Owing to its notorious previous unresponsiveness and an almost indifferent attitude towards irresponsible and unaccountable public officials noted above, the government of Cameroon could not maintain this position in the face of increasing dissent at the conduct of high-ranking public officials. Thus, by 2006 the Government of Cameroon had to cautiously roll-back some of its previously exuberant public statements, which often suggested to both the donor community and the public at large that its good governance programme and efforts were seeing great successes in re-building administrative ethics and revamping the public's evaluation of public institutions and their services. This recognition of the continuous perversion of public institutions as a result of corruption and embezzlements of public funds was acknowledged in December 2006 by the Cameroon president, Paul Biya (2006), who in his usual 'end-of year address' to the nation, interrogated and responded that:

*"How come our country, which is well endowed by nature and the climate, which has acknowledged human resources and which enjoys peace and stability, is yet to achieve its economic take-off? We are aware of some of the reasons. The first stems from inertia in some sectors of our administration. I have often denounced this ill, but it must be admitted that it is still there. The second is due to corruption, fraud and smuggling which put personal interest before the general interest. Severe punishment has been meted out to curb the scourge, yet, it is still lurking in the dark. We will uncover it."*

President Biya's humble recognition of the truth of about the entrenchment of amoral governance in public institutions in Cameroon eventually did come quite later; it was due to the intense socially-driven demands for accountability in public institutions. These demands were only possible as a result of the democratic transition that had occurred in the earlier part of the 1990s. Indeed, in the context of Cameroon multiparty politics was the main object in the supposed democratic transition, yet it emerged as a popular struggle against the one-party state and a severe economic crisis that began in the mid-1980s that led to adoption of the notorious Structural Adjustment Package from the World Bank and International Monetary Fund in early 1990 (cf. Jua 1991; Konings 1996).

Understandably several campaigns of civil disobedience that almost always enjoined with mass demonstrations against the one-party regime of Paul Biya in 1990, culminated in the promulgation of Law no. 90/053 of December 1990 that granted freedoms of expression and association, made the formation of political parties henceforth legal, as well as gave a stronger impetus to the media in terms of their protection against unnecessary lawsuits (Mbu 1993). But almost as this said democratization had taken-off 'illegally' in May 1990 with the proclamation of the first opposition political party in Bamenda, the Social Democratic Front (SDF), under the leadership of the then popular John Fru Ndi, there was a concomitant deliberate and visible government machinery that worked and schemed to contain the emancipative and possibly transformative effect of such popular democracy.

Yet, given that this democratic transition provided some modicum of political space for the expression of freedoms by civil society groups in Cameroon as from the early 1990s, many did not hesitate to make critical comments on the way public institutions are run and the prevalence of corruption in them. However, even as the efforts of many of such civil society groups were helpful in bringing the government's attention to focus on the theme of good governance, it is the efforts of the church and the private media that stand out most evidently. Many of the leaders of the mainstream churches such as the Catholic Church and the Presbyterian Church in Cameroon (PCC) were constantly

making critical remarks and sermons against the actions of the government and public officials, with regards to corruption (Akoko & Mbuagbo 2006: 29).

In this light the Catholic Bishops addressed a *Pastoral Letter on Corruption* to both the government and their various congregations (Bishops of Cameroon 2000; cf. also Mbuagbo & Fru 2003: 143). As evident below, this pastoral letter implored the help of God in changing the morality of public officials in Cameroon in their management of the public wealth, as they prayed that:

*“Heavenly Father,  
 You always provide for all your creatures so that all may live as you have willed.  
 You have blessed our country Cameroon with rich human and .natural resources, to be used to  
 your honour and glory, and for the well being of every Cameroonian.  
 We are deeply sorry for the wrong use of these your gifts and blessings through acts of injustice,  
 bribery and corruption, as a result of which many of our people are hungry, sick, ignorant and  
 defenseless.  
 Father, you alone can heal us and our nation of this scourge.  
 We beg you, touch our lives and the lives of our leaders and people, so that we may all realize the  
 evil of bribery and corruption, and work hard to eliminate it.  
 Raise up for us God-fearing people and leaders who care for us, and who will lead us in the path  
 of justice, peace and prosperity.  
 We ask this through Christ Our Lord. Amen” (Bishops of Cameroon 2000).*

These efforts from church leaders, though attracting donor and media attention and serving as embarrassment to the Biya government, did not transform the morality of public officials as was hoped and corruption went on unabated in the early 2000s as we have described above. Thus, as part of the efforts of the private media to fight corruption in the backdrop of this democratic space granted to the civil society, a private newspaper, *Le Front*, published a long list of public officials both in active service and retired, who had enriched themselves exceedingly as a result of their positions in public office jobs. According to *Le Front* (9 February 2006: 3), the names and total holdings of these public officials in foreign accounts were released by the American financial networks, which also tracked economic crime, as shown below. Given that on previous occasions when such high-ranking public officials have often been the object of open suspicion often saw the President asking to be shown ‘the proofs’ of such suspicions, the editorial also claimed in this instance, and with good reason, as will be shown further, that as to the proofs to the veracity of these names and holdings, ‘Nous les avons. Le Sommet de l’Etat en a les même’(Le Front 9 February 2006: 3).

This list, which is reproduced in its exclusivity in the appendix, ranks public officials according to the volume or category of their financial holdings (in CFA Francs), and there are four such categories. The first such category, contains the names of public officials who have cash holdings in foreign bank accounts up to and above five billion CFA Francs (approximately seven and half millions Euros). In this category, fifteen names are listed. Among these, five of the supposedly amoral public officials were still in service (Adolphe Moudiki, the current Director of the National Hydrocarbons Company, Polycarpe Abah Abah, who until then was Minister of Finance, Talba Malla, Louis Paul Motaze and Remy Ze Meka).

Also, among these fifteen just two (Edzoa Titus and Pierre Desire Engo) had already been prosecuted and imprisoned on charges of the economic crimes of fraud and embezzlements, and it is worth mentioning that the prosecution of these two has been widely interpreted in both mainstream private media reports and public rumors as political victimization. The case of Edzoa Titus is illustrative. Edzoa, a man from the same ethno-regional group with the president of Cameroon and who until then had been variously, Biya's private physician, minister in various portfolios and Secretary-General at the presidency, it is argued that it is only after he announced his intention in 1996 to challenge President Paul Biya at the impending 1997 presidential elections, that he was accused of embezzlement, prosecuted and sentenced to serve a fifteen years term of imprisonment (see for example, Ofege 2006).

Further down the list can be noted other prominent names like Achidi Achu and Peter Mafany Musonge, both of whom had held the office of Prime Minister, a position whose occupant is understood in Cameroon to be 'Head of Government'. Both men were placed in the category of people who owned 'above two billion' CFA Francs. Prior to the publication of this list, according to Ofege (2006):

*"Whereas IGERA, the State Inspectorate in charge of Administrative Reforms, in charge of state auditing and control, has always tabled tons and tons of documents to the presidency and specifically for the "Haute attention du Chef de l'État" about high corruption and misdemeanor in high places within the Civil Service, Mr. Biya has never been known to act on the IGERA reports."*

Nevertheless, almost as soon as detailed press reports of the nature discussed above made sustained headlines in the private and international media, it resonated deeply with the majority of deprived Cameroonians who have always known their political leaders and administrators to be very corrupt and were only reminded of it.

This disclosure of deep-seated corruption among the high ranks of public officials from the private media rested partly on the complaints from members of the Cameroon parliament that the government was not committed to fighting bad governance in public institutions, as well as partly resonated with the significant efforts deployed by foreign diplomatic missions and International Financial Institutions/donor initiatives, aimed at steering the government of Cameroon into action on the bureaucratic excesses and poor financial management practices in its government. With regards to initiatives from International Financial Institutions', as part of its efforts the Private Sector Unit in the African Region of the World Bank Group published the results of its *Cameroon Investment Climate Assessment* in August 2006 in which it argued that the investment climate is not favorable to most investment firms (World Bank 2006a: 2).

Indeed, prior to this the World Bank Enterprise Survey showed that 53 % of firms surveyed in Cameroon identified corruption in the country as crucial constraint to their investment activities (cf. World Bank 2006b: 2). Diplomats also exerted some leverage. For instance, only one month before this list of suspected public officials was released, the United States Ambassador to Cameroon, His Excellency Neils Marquardt, in January 2006 underscored the fact the excessive corruption in public institutions undermines the chances of the country to attract foreign direct investment from US investors as well as reinforces the already existing perception, held by the donor community and Bretton Woods institutions, of Cameroon as a country under bad governance (*The Post* 23 January 2006). In this same press article, Mr Marquardt (cited in *The Post* 23 January 2006) is noted to have pointed in particular to the provision of Article 66 of the 1996 constitution of Cameroon, which states that:

*“The President of the Republic, the Prime Minister, Members of Government and persons ranking as such, the President and Members of the Bureau of the National Assembly, the President and Members of the Bureau of the Senate, Members of Parliament, Senators, all holders of an elective office, Secretaries-General of Ministries and persons ranking as such,*

*Directors of the Central Administration, General Managers of public and semi-public enterprises, Judicial and Legal officers, administrative personnel in charge of the tax base, collection and handling of public funds, all managers of public votes and property, shall declare their assets and property at the beginning and at the end of their tenure of office.”.*

As the article reports, this provision, for him, is a “perfectly good mechanism” to “safeguard wealth, which belongs to the public, and not to individuals.” Yet, he rightly deplored that despite this provision and in spite of the numerous previous arrests of some ‘corrupt’ public officials, the problem seems to be the Cameroon government’s unwillingness or inability to convincingly prove its desire to moralize public institutions. Mr. Marquardt (cited The Post 23 January 2006) argued forcefully and in accordance with what many believe in Cameroon, that:

*“It is not enough to publish the names of those suspected of corruption or to fire them from their positions. Those accused of corruption must be formally charged, tried in court and sentenced, if found guilty. Their ill-gotten gains must be confiscated and returned to the public treasury from which it was stolen. Cameroon must show itself and the world, that this type of crime does not pay”*

These growing domestic public awareness and foreign indictment of government inaction towards corruption in the higher rungs of public institutions in Cameroon drove the government to launch a new wave of anti-corruption campaign, code-named ‘Operation Sparrow-Hawk.’ Conceived in 2004 under the initiative of the current Prime Minister, Mr. Ephraim Inoni (who is himself included in the list of corrupt officials) and directed by Mr. Ahmadou Ali, the Vice Prime Minister and Minister of State in charge of Justice (considered in the press report above as one the most rigorous officials), this operation was directed towards ministers and directors of public corporations and utilities who were considered suspects of administrative wrong-doing. The ‘operation’ successfully arrested and prosecuted and imprisoned key ministerial figures and directors who were found guilty, as the few cases below show.

In March 2006, barely one month after the list was published and two months after the open lambasts of the US diplomat, Mr. Siyam Siwe who was still serving as Minister of Mines and Water Resources, was arrested alongside many others, for activities relating to his previous duty as Director of the National Autonomous Port Authority, and they were charged and prosecuted for embezzling 40 billions CFAF from shipping yard

revenues. In December 2007 he was sentenced alongside his wife who was working in this organization, to serve a thirty-year jail term, while other accomplices attracted a cumulative fifty years of jail time. (The Post 13 December 2007.)

Following this episode of the Port Authority, several high-ranking public officials and public organizations were subjected to judicial and administrative scrutiny, culminating in further sacks and arrests between 2007 and 2008. Notable among these has been the detention in March 2008 of the former Ministers of Finance and Public Health, Mr. Polycarpe Abah Abah and Mr. Urbain Olanguena Awono, respectively, who had just been sacked. The former has been charged with embezzling several billions of CFA in value-added taxes while the latter is accused of misappropriating billions in donor funding for the Global Fund for the fight against HIV/AIDS (The Post 1 April 2008). It is important to mention here that all these ministers arrested and prosecuted had all been prominent supporters of the current regime, and consistently been dolling-out portions of these embezzled funds to support the political activities of the regime, such as elections. For instance, during the prosecution of one these notorious public officials, Gerard Ondong Ndong, who was director of FEICOM, the state investment fund for communal councils in Cameroon, argued that he had been giving a substantial portion of his plunder to ruling Cameroon's People Democratic Party (CPDM) in campaign contributions, as well as to the foundation for the fight against HIV/AIDS chaired by the president's wife.

In the midst of these arrests and prosecutions, in 2006, the Government of Cameroon created a National Good Governance Program and a National Agency for Financial Investigation, aimed at probing economic crimes, and established a National Anti-Corruption Committee (NACC) as a replacement of the previous National Anti-Corruption Observatory that it had dismantled in 1997. These anti-corruption and anti-embezzlement campaigns and institutions, while drawing media attention have failed to either improve citizens' perceptions of public institutions and public officials or to instill a sense of public confidence in the state's capacity to genuinely engage in the crusade of moralization of public institutions (Transparency International 2007: 15).

This is largely because, like many previous anti-corruption/embezzlement efforts, citizens and the private media have received these efforts with suspicion of them being merely a political victimization of ministers whom the Biya regime suspects of coup-plotting, without ‘meaningful results in terms of prove of the confiscation of the assets and wealth of the culprits (The Eden Newspaper 30 June 2008). In the backdrop of this prevalent kleptocracy in public institutions, the most important concern is what outcomes it has on citizens’ trust in the government and its institutions in Cameroon. Let me now try to gauge further how far these practices undermine trust in public institutions in Cameroon.

### 5.2.2. The Implications of Mal-administration for Public Governance: The Erosion of Citizens’ Trust

Clearly, then, in relation to our earlier characterization of the state in Cameroon as mildly developmental and clearly tilted towards the predatory model, the prevalence of these embezzlements for personal enrichment by high-ranking public bureaucrats speaks even more forcefully to its neopatrimonial nature. Indeed, according to Bratton and van de Walle (1997: 63–8), the embezzlements amount to one of the features of neopatrimonialism which they characterize as the “misuse of state resources for political legitimation” (cf. von Soest 2007: 627–9, for a similar analysis using corruption and embezzlements as indicators of ‘misuse of state resources’ in Zambia).

Yet, the truncated, dispersed, and seemingly politically vindictive efforts by the Cameroon government at curbing corruption by high-ranking public officials described above are insufficient, considering the scale of the problems. At best, they can be compared to the largely “enforcement swamping or campaign-style enforcement”, marked by “periodic” crusades against corruption that Cheung (2007: 57) describes of anti-corruption efforts by the Chinese government. Hence in Cameroon like in China, such anti-corruption efforts can only yield periodic ‘deterrence’, without a sustainable overhaul of high-place corruption, as to endow the regimes with sufficient political leverage that accrues from gaining widespread public support and confidence when

citizens perceive a real political will exists towards good governance, such as Cheung (2007: 47–58) describes of Hong-Kong.

The exposition of these embezzlements of scandalous proportions within the public space only compounds the problems associated with both policy failure and the dismal picture of public service delivery we noted in the introduction to this chapter. The consequence is that in Cameroon, rather than recovering lost ground in regaining citizens' trust, these efforts seem to be received with suspicion or are even seen as a provocation from the government (The Eden Newspaper 30 June 2008). Most devastating is that these scandals and public service inadequacies only “accelerate” citizens' distrust of the state and public institutions and public officials, a situation that is comparable to the picture described by Kikuchi (2007: 193) for the state institutions in Japan.

Indeed, a 25 January 2008 public survey 1200 Cameroonians residing in the major urban centers by a Cameroonian newspaper, *Le Messenger* (25 January 2008), found that 60 per cent of those surveyed are ‘not satisfied’ with the actions of the Cameroon government, and for those between the ages of 21 and 29 years, the figure rises to 64 per cent. Within this same survey, with regards to the government's anti-corruption efforts, 42 per cent of Cameroonian citizens surveyed believe it is only a cosmetic attempt by the government placate both them and the international donor community about its seriousness to engage in good governance practices (*ibid.*).

Unsurprisingly, then, as many as 88 per cent of Cameroonians surveyed by this newspaper think that the government needs to do more in the direction of curbing corruption in order to convince them of its genuine desire to sanitize the Cameroonian public governance system, and for them this should be expressed by the repatriations of much of the money held by these public officials in foreign accounts into the Cameroonian treasury (*ibid.*). These views seem to be supported by results from an unrelated earlier GlobeScan (2005) survey of ‘Public Opinion in Africa’ contained in the *Africa in the New Century Report*. According to this report, in a survey of 1009 Cameroonians aged 15 years and above, perceptions about corruption in government

rank as the third ‘national problem after poverty and unemployment (GlobeScan 2005: 7).

The implication of these opinions about the actions of the government of Cameroon is that citizens mostly distrust the government and its institutions. In fact, with regards to the specific concern with trust, this latter survey found that only 44 per cent have trust in the national government in Cameroon, as opposed to, for example Ghana, where the national government enjoys 87 per cent of citizens’ trust (GlobeScan 2005: 13). Clearly, then, this shortage of citizens’ trust in government is a reflection of citizens’ experiences (long-term and short-term) with the excessive bad governance in Cameroon’s public institutions, as most have become alienated by the poor quality of service provision and the high prevalence of corruption and embezzlements by public officials.

Many citizens in Cameroon, therefore, reasonably associate the state’s incapacities to provide them with basic services at reasonable costs with the impact of these embezzlements to induce budget constraints (Forje 2006b; see also Ndue 2005). Echoing citizens’ understanding of the implications, the president of Cameroon himself, Paul Biya, pointed out the devastating cost that such high-place corruption has for Cameroon’s core developmental concerns: the fight against poverty and unemployment. Echoing the same problem at his subsequent end-of-year address (see above), the magnitude of the corruption among public officials compelled Biya (2005) during a televised address on 31st December 2006, to bemoan that:

*“There is something more serious. I am referring to corruption which I have often denounced but which is still rife. There is a clear mismatch between our effort to alleviate poverty and the scandalous enrichment of a few individuals. Public funds are embezzled, it should be recalled, at the expense of the nation. I want to say very solemnly today: This must stop. The National Agency for Financial Investigation was setup for that purpose. I expect it to perform its duty without complacency. Such a drain on national wealth is intolerable especially as parts of our population, particularly the unemployed, are still suffering hardships.”*

The overall impact of this variant of ‘state capture’ on the developmental capacity of the state in Cameroon is not only limited to the low capacity for public service provision by the public sector. As a measure of the prevailing weight of predation put on the business

sector in Cameroon resulting from public bureaucratic corruption and distortions of rules by public officials, the comparative World Bank & IFC global Enterprise Survey 2006 (World Bank 2006b) reports that 77 % of firms expect to ‘make informal payments to public officials to get things done’, while as many as 50.81 % expect to ‘give gifts in meeting with tax officials’ and another 85.23 % of firms surveyed expect to ‘give gifts to secure a government contract.’

The full impact of this corrupt institutionalism is that 52.05 % of the firms surveyed identified corruption as a major constraint to doing business. The reasons given for paying such bribes are diverse, ranging from efforts to avoid legal or bureaucratic problems to attempts by businesses at obtaining preferential treatment. However, within this criminalized business environment, the survey shows that there seems to exist a wide consensus among companies that corruption imposes considerable costs on domestic companies, as 63% of them assessed that about 10% of their turnover went to ‘facilitation of payments’ due them by the state for public contracts executed or services provided to the government. (World Bank 2006b.)

How, then, do these corruption scandals and public perceptions of corruption in Cameroon relate to the notion of a collective memory of public institutionalism in Cameroon? Bo Rothstein (2000: 492) argues that these corruption cases are crucial in building the collective or social memory of the actual operations of public institutions, showing that they are untrustworthy and are avoided by the citizens (cf. also Gupta 1995). These perceptions of corruption represent both the ‘individual and collective experiences’ of citizens and civil society group (Rothstein 2000; Rothstein & Stolle 2003) with the various components of what Olivier de Sardan (1999: 26–36) has described as the ‘corruption complex’ that exists in many African countries.

With respect to collective memory of distrust in public institutions, then, by this section has made a reconstruction of the historical trajectory of corruption in public institutions and anti-corruption efforts by the government as well as public service provision in Cameroon. The examination of the complexity of corruption and anti-corruption and public service delivery within public institutions so far, has shown that ordinary

Cameroonians and the core civil society groups such as the church and the private media have come to see the inefficiency of the state and its institutions as bred in the vast scales of embezzlements of public funds (cf. Rothstein 2000: 492). In the last section of this chapter, I will show how by exploring public opinions expressed through the domestic private press in Cameroon as well as in international media, this distrust by citizens of governmental action and their awareness of the corruption and ineptitude characterizing public institutions in Cameroon, can be seen as central in shaping their perceptions of taxation of any form in Cameroon.

### 5.3. Citizens' Distrust and Perceptions on Taxation: Anecdotes of Efforts for Democratic and Institutional Accountability in Cameroon

As earlier indicated, taxation as other forms of social practices of the state infers the regulatory authority of the latter, and is integral to the biopolitical technologies of governmentality that characterise the legibility of power in all states. Mbembe (1992a: 9) observes that in the postcolony as was in the colonial domain, processes of extraction by the state such as taxes and other levies 'proof the prestige of the state.' Yet, in the early years of political liberalisation in the 1990s in Cameroon, the tumultuous nature of social and political protest, epitomised by the famous "Operation Ghost Towns", triggered by a coalition of opposition parties, were essentially economic strategies aimed at bringing the state to shame. In addition to the customary social movements' strategies of work boycotts and industrial strikes during these period, one also noted a strong element of an incentive to fiscal disobedience which had as objective to (and it did) effectively undermine the fiscal or revenue base of the Biya regime in order to force it grant some political reforms (Roitman 2004: 198). In fact, at the core of this collective action against the state's economic capacity, Roitman (2004: 198) notes, was:

*"...their criticism of the regime's exactions and levies, which ultimately finance the ruling party and political elite; the state's methods of extractions, which are often heavy-handed; the regime's failure to provide economic opportunities and economic security to local populations."*

In the rest of the chapter, then, I will be exploring how citizens' social memories about corruption and the inefficiency of public services, are deployed in making these

criticisms of the state, and how these are linked to the political space offered by Cameroon's transition to democracy. In addition, further analyses will show how these social understandings of corruption shape citizens' demands for administrative and public institutional accountability

### 5.3.1. The Social Landscape of Taxation in Cameroon

Inspired by a French fiscal system, Cameroon presently has various taxes and relatively their rates are high: the top income tax (35 percent), the top corporate tax rate (38.5 percent), council tax (10 percent), a value-added tax (VAT), excise taxes, a property tax, and a forestry tax (Heritage Foundation 2008). However, the figures translating the weight of tax revenue as a proportion of Cameroon's GDP seem to be inconsistent. The Heritage Foundation (2008, cited in *Mission Economique de Yaounde of the French Embassy in Cameroon 2007*) review reports this to be 10.4 % of GDP for 2007 while Cameroon's Ministry of Economy and Finance reports that for the same year Cameroon's budgetary revenue are divided as follows: 30 % from petroleum revenue, 10% from external sources and 60 % from fiscal-custom revenues out of which 18 % are actually from custom revenues. Discounting 18 out of 60 %, leaves the portion of tax revenue at 42 % in the 2007 budgetary revenue in Cameroon. This means that tax revenue is the single most significant component of Cameroon's total annual budgetary revenue. This is important because in comparison with the previously explored theoretical argument that states that gain more of their revenues from taxes are more accountable to citizens and embark in responsible and efficient provision (Moore 1998; 2004; Rakner 2003; Luoga 2003), the high level of administrative unaccountability in public institutions in Cameroon does not support this argument.

What is vital to bear in mind here is that the previous section has shown that the tax-paying citizen in Cameroon is quite informed and alert and socialised to the various processes of extraction, accumulation and misappropriation which public officials indulge in, even by forceful seizure and other ways of dribbling public wealth (Mbembe 1992a: 9). Aware as they are, the point for citizens' apprehensive perceptions or engagement in collective action against the state is not outright resistance to its

regulatory authority *per se*. It is more about an issue of *disaccord* over the logic or truth of the state's [personified in the president] claims over the truth of its right to tax citizens even if the latter clearly do not benefit from the taxes, a situation which Roitman (2005: 5) describes by the phrase "*intelligibility of its exercise*" (see also Mbembe 1992a: 5).

For example, confronted with the cited social movement that undermined its economic capacities in the early 1990s the government constructed its narrative around the notion of civility, describing these activities as "incivisme fiscale" (fiscal incivility) which fan tax evasion and smuggling. Opposing this narrative, the citizens draw from the discourse of democratization and rights to articulate their perceptions and actions in a reversed logic of citizenship. Citizens therefore trivialize the state's concern with 'civility' by arguing that the absence of economic benefits from the taxes they pay as citizens frees them from any obligations to the state (see Roitman 2005: 5 for a detailed articulation of various logics). Indicatively, Ntui (2005: 11), a journalist with a private media outlet that the government often characterises as subversive media (*les media subversives*), notes that:

*"When government officials embezzle state funds and splash our faces wit their ill-gotten wealth, it is all of us who pay the price. When salaries are frozen for decades running, it is not only the civil servants who feel the grind. When government puts an embargo on employment for upwards of two decades, it is the whole society that pays the price."*

This comment about the impact of corruption in the construction of social memories and meanings about the state and public institutions reminds of Rothstein's (2001a: 7) earlier point that one of the two "cognitive dimensions of corruption" is that it shapes collective "beliefs about government institutions" (cf. Gupta 1995). I will therefore move on to examine how citizens past experiences of these social understandings of public institutions in Cameroon are embedded in their perceptions of taxation.

### 5.3.2. Using the Democratic Space: Citizens' Perceptions of Taxation in Cameroon

This background of cronyism and corruption by public officials must be contextualized as the crucial nexus shaping citizens' understandings and evaluations of the activities of

public institutions, especially their perceptions of taxation. These citizens' perceptions are culled from opinions or comments expressed in various press sources in Cameroon. Also, as mentioned earlier, in the midst of these irresponsible actions from top officials of government the tax burden has increasingly become heavier on most Cameroonians. For example already in the 1990s, a certain Mrs. Helen Letsendem (Cameroon Tribune 16 March 16 1990), a retail trader as many others who are commonly known as 'buyam sellams,' explained that she felt

*"...disappointed with the way business licences are levied...and I am expected to pay a 'mixed' Business licence known as 'Commerce General.' Yet after all these, I am forced to pay taxes on different items in the store, from a tax on drinks to a tax on the sale of cooking gas. They have now added the tax on the Cameroon Radio and Television (CRTV) (state media) tax, whether you have a radio or TV set or not."*

Complaints of this nature, about the way taxes are levied or collected is only one side of the problem with taxation in Cameroon. The other side of problems with government taxation is that of the rising rate of its increments over the years, and this in contradiction with the fact that not only is the country under an economic recession but also that since 1994 the government cut the salaries of public servants by 70%. Indeed, following the government's new finance law No. 2004/026 of December 2004, there was a 0.5% increase in the value added tax (VAT), from 18.75% to 19.25%. It is to be noted that only in 1998, the VAT rate was still 17% before escalating to 18.75%. Thus, in seven years, the VAT rate has increased by 2.25%. (Cameroon Tribune 11 January 2005.) The impact of increases in these tax rates on general consumer price increases is of crucial concern for many livelihoods, especially for the unemployed and those on fixed incomes, but it is also a subject of contradicting discourses from the government on the one hand, and from the civil society, on the other.

For example, the journalist Rosseau-Joel Foute with Cameroon Tribune observed that immediately following this new finance law, and its increase in VAT, a bottle of averaged-priced cooking oil formerly costing 800 CFAF now oscillated between 850 and 900 CFAF, and those selling for 900 CFAF claimed a price increase effect from the wholesalers, who in turn accused the government over increases in the VAT. Other

items such as rice saw a price increase from 50 to 75 CFAF per cup, for the lowest quality. The price for a packet of sugar increased from 500 to 600 CFAF. (Cameroon Tribune, 11 January 2005.) Similarly, it was noted that in the month of March, barely 3 months after the new finance law, the price of a litre of fuel rose from 495 to 500 CFAF, while that of ‘gas’ increased from 276 to 280 CFAF, pushing the union of cab drivers to force the Minister of Transport to increase the official taxi rate from 150 to 175 CFAF (Cameroon Tribune 21 March 2005). On the other hand, in the midst of such price changes associated to the changes brought by the new finance law, especially in relation to the VAT, the then Minister of Economy and Finance (now accused of embezzlements of revenue from the VAT and under detention), Mr. Polycarpe Abah Abah (Cameroon Tribune 11 January, 2005) accused that:

*“Cette surenchère est d’avantage le fait des spéculateurs, car comme on les sait, le taux de la taxe sur la valeur ajoutée- TVA (VAT) invoquée par les spéculateurs pour expliquer l’augmentation n’est que d’un demi point.”*

For most citizens who note such a tax burden to be matched by a near absence (if not outright absence) of social amenities and other services provided by public institutions, the understanding of the injustice of government taxing them while failing to reciprocate with services is so strong that they overtly condemn government’s continuous taxation.

An illustrative case is the online comments by Cameroonians both abroad and in Cameroon, that followed the online publication of a press article entitled ‘Why Government Should Not Collect Taxes in Kumbo’ (see figure 2 below). This article and citizens’ response to it evoke very crucial links with various conceptual discussions reviewed earlier.

**'Why Government Should Not Collect Taxes in Kumbo'**

By

**Fr. Peter A. Foleng & Livinus Tal Bam**

Due to the appalling state of the main streets in Kumbo Town, every visitor almost always asks whether the people still pay taxes to the government. As the Bamenda Ring Road passes in the centre of Kumbo, narrowly missing a concrete electricity pole, the municipal roads branch off from it at various points. Once in the famous Kumbo Squares, the road to heaven begins beautified by undulating tracks, patches of tar and poorly paved gutters. Those who dress neatly must avoid Kumbo township roads in all seasons. Moving from the Squares to Bamkika'ai, the newly created second motor park or to Tobin, the administrative headquarters or to Mbve'e, the economic capital of Kumbo or to Shisong, hosting the Catholic Mission complex is a nightmare.

***What wrong Have the Kumbo People Done***

Last October, the Mayor of Kumbo Urban Council, Donatus Fonyuy Njong, used his meagre resources to grade the streets with gravel and continued to water it in a bid to keep them useable throughout the dry season. These efforts have been dashed to pieces, as the streets look like nothing has been done on them for the last five years. Apart from the increasing number of vehicles in Kumbo Town, there are also motorbike taxis (bendskins). In a chat with the Mayor he simply said the government is behaving as if it is not seeing it, adding that 'no one cares'. He, however, rejoiced that a friendly municipality in Italy, Citadel San Donato in Milan, has agreed to assist in the tarring of the street up to Shisong. The majority of taxi drivers in the town regret that they spend the day working for the mechanics because they must repair their vehicles every other day. Sometimes, they have to use alternative and longer routes just to avoid the bad streets. These alternative roads themselves are not the best. Zachary Mbu'ye, a taxi driver in Kumbo for five years, says the shock absorbers and tyres of their cars are destroyed rapidly and they have to replace them regularly. This takes much money. Yet, they are not allowed to charge a higher fare. A bendskin owner expressed his own disappointment:

We spend almost every single franc we realise every day on repairs caused by the bad roads. Given that the dust is too much, one has can only imagine the paths to follow. We get into wrong tracks and often hit stones and sometimes puncture the tyres. In the past some parts of the machines that fell out could be picked and fitted back, but this is rare today. Once a part drops off, it is lost forever in the pool of dust. We also run the risk of throwing our passengers to the ground.

The inhabitants of Kumbo Town inhale dust for almost seven months of the year - October to April. One would also notice the effects during Church services as the majority of the people cannot stop coughing and sneezing. Women and their hairdos, and school goers have their own stories to tell. For most students, they often fall in the dust; dirty their school uniforms and their books. Some lose their pens, pencils and other school items in the thick dust. It is ridiculous to see a police officer standing inside the dust looking like an exhumed corpse, checking windscreen licenses. If the government cannot take up its responsibilities towards the people, it should not claim any rights from the same people. If social justice requires people to fulfill their civic duties, like paying taxes, distributive justice imposes on the government the obligation to distribute in proportion the resources of the nation to the needs, capabilities and merits of the people. This includes roads, and especially in Kumbo.

***Selected Comments:***

Comment 1:

How can we expect a government run by thieves for thieves to care about the basic needs of ordinary Cameroonians? The corrupt entho-fascist cabal in Yaounde only cares about one thing- stealing enough money to last several lifetimes. The absence of good roads in Kumbo is a direct consequence of the mismanagement and thievery carried out by Ondo Ndong formerly of FEICOM and currently at Kodengui. Hope he rots in there and also in hell if that is not hell enough. Posted by: Vally

Comment 2:

All of a sudden, the people of Kumbo are seeing what they should have seen years ago. A tax revolt looks ideal. Pay your taxes, but don't remit them to Yaounde. Repair your roads with the proceeds. Paul's gendarmes will go away the moment their pay packages are no longer coming in. The whole nation should stop paying taxes and see if the entire population can be jailed. Posted by: Che Sunday (Dr.)

Figure 2. An Extract of Citizens' Views on Taxation (Foleng & Bam 2006).

This article and citizens' response to it evoke very crucial links with various conceptual discussions reviewed earlier. Indeed, the argument in this article resonates deeply with most of the crucial issues and theoretical insights explored in the analytical framework, notably the question by Sabates and Schneider (2003: 4) on whether people demand (more) from the government if they are made to pay (more) taxes.

Clearly, the authors of the article, as a reflection of the prevalent views among communities in Cameroon, express deep frustration with their payment of taxes without a demonstrated concern for the infrastructural and social development of the Kumbo community. What emerges is an articulation of their desire to ‘exchange’ their taxes for better roads and schools from the government (cf. Sabates & Schneider 2003: 4) Most notable however, is the clear articulation by the authors of one of the relations between accountability and taxation by the state, as we saw in the review of Gloppen and Rakner (2003). The demands for social and infrastructural development of the Kumbo community in exchange for the taxes they pay to the state corresponds broadly to demands for ‘external accountability’, in terms of how the state uses tax revenues (cf. Gloppen & Rakner 2003).

However, what is also clear is that this lack for development and the deep tone of anguish embedded in similar lamentations by many tax-paying communities in Cameroon, exposes the visible absence of any room for ‘revenue bargaining’ of tax for development, between the communities and the state ( Moore 2007). This leaves these tax payers disillusioned and hopeless of any chance of redistributive justice from the state (cf. Braithwaite 2003a). Beyond the main argument and grim picture of the plight of tax payers in this article, the selected comments themselves are an interesting object for further analyses of the relations between tax payers and the state. In the review of empirical literature we were familiarized with the view that found support for the fact that the unproductive consequences of the absence of ‘revenue bargaining’ and ‘reciprocity’ as well as the unresponsive, corrupt and unfair treatment of tax payers by tax authorities, all encourage disrespect and resistance against taxation and tax authorities in African countries (Smith 1992: 227; Fjeldstad & Semboja 2001; Feljstad 2004).

The first comment evokes the citizens’ anguish over the perversion of government by corruption and how this lies at the root of the state’s inability to reciprocate towards the tax paying communities in Cameroon by providing adequate services and development infrastructure. The second comment is an outright call for a resistance to pay taxes to the government in the face of its unwillingness or inability to use the revenues collected

from taxes to improve the conditions of life for the citizens. Within the scheme of ‘motivational postures’, this call for a “tax revolt” by the comment author, Dr. Che Sunday, moves beyond a simple ‘disengagement’ from the institutions to an outright rejection of them, and visibly, “provides the rhetoric for calling on taxpayers to be watchful, to fight for their rights” (Braithwaite 2003b: 18).

Framed in this rhetoric of ‘their rights’ as tax payers, such citizens’ perceptions of the unjust and inefficient system of taxation have occasionally been aligned with their actual behavior towards the authorities. For instance, during recent upheavals in the small ‘Fiango’ market of a medium-sized urban centre in the town of Kumba, a protest against “high taxes” was staged by traders in that market. During this protest the Kumba Traders' Welfare Association (KTWA) promised to stage a peaceful demonstration against the Taxation Department, the Kumba Urban Council and the Senior Divisional Officer's office. Prompted into action against what they found no longer tolerable, they complained and threatened, that:

*“We must seize our rights if it is not given to us. We shall sacrifice and let Government know what we want and if our request is not granted, we shall swing into action. Traders have been turned into paupers and the Government wants us dead” (The Post 26 February 2007).*

Aware of the potential chaos that generally follows collective actions in this particularly alert and often violent city, and frightened that these planned mobilization were geared towards their offices, the Director of Taxation for Kumba, Issa Magellan Yadon, indicated his delicate situation to the citizens, as he told them that he merely “follows instructions from the hierarchy”. In similar manner, the Assistant Divisional Officer for Kumba Subdivision, Simon Besong Ayuk, summoned the union's president to his office for dialogue through a letter to the traders, in which he called on them to remain calm, pending that “their grievances be looked into by a competent authority.” (The Post 26 February 2007.) Quite crucial, is the implication here, that government is not only aware of the yoke citizens bear under the cover of taxation, but is also *aware* that citizens feel they do not get the benefits from such taxation. Even more consequential is the implicit suggestion that ‘*competent authorities*’ could do something about it, but have long not done so.

To conclude this chapter, then, I will note that this disillusionment about the state's denial of the benefits of taxation to the tax payers has recorded so deeply in the social conscience in Cameroon that it is now a common theme in the popular culture. Recently, a very popular artists in the country, Longue Longue (2006), in one of the now popular songs entitled "Trop d'impôts tue l'impôts" (excessive taxation nullifies taxation) contained in his latest album *Le Libérateur Libère*, he decries:

*"C'est vous qui avez prêtes serment devant Dieu et les hommes, que vous allez bien travaillez. C'est vous qui avez prêtes serment devant Dieu et les hommes, que vous allez bien gérer. Je m'adresse aux enseignants, docteur, magistrats, collecteurs d'impôts, douaniers, élus du peuple; écouter. C'est vous qui avez prêtes serment devant Dieu et les hommes que le pays va changer. Qu'il y aura du boulot pour tout le monde. On voit que rien n'a changé. Les riches ne font que s'enrichir et les pauvres ne font que s'appauvrir. Le pays ne fait que s'enfoncer. Les plus faibles meurent du paludisme. Les plus faibles meurent du cholera. Où est donc l'avenir de ce pays? Pourtant nous payons nos impôts. Pourtant nous payons nos impôts, mais le développement ne suit pas. C'est le collecteur d'impôts qui s'enrichi. C'est les dirigeants du pays qui s'enrichissent. Kilomètre 12 [a place around the major city of Douala] depuis vingt cinq ans il n y a pas d'eau. Yabassi, Nkonjonck, il n y a pas de routes. Pourtant nous payons nos impôts. Pourtant nous payons nos impôts. A quoi sert donc l'argent des impôts? L'argent des impôts va dans des comptes privés et ne sert pas au développement de mon pays. Sanctionnées les. Arrêtez-les. Vous nous avez promis le changement. On attend donc ce changement. Vous allez même changer quoi ? L'argent des impôts vous ne faites que détournés. Avec les impôts que vous ne faites qu'augmentées. Avec la vie que vous ne faites que nous compliqués. On attend donc ce changement...Vous allez même changer quoi, la constitution ou les éternels ministres?"*

## 6. CONCLUDING REMARKS

### 6.1. Conclusions

On the basis of an analytical scheme that juxtaposes the concept of a democratic developmental state with the notion of a collective or social memory of citizens in Cameroon, this study has explored the complex processes shaping the institutional capacity of the state in providing citizens' needs. It has also shown how these same processes shape citizens' assessments and relations to these institutions. To do this the study has explored the crucial empirical linkages between the irrational processes of bureaucratic corruption and failures in public service delivery in Cameroon, on the one hand, and citizens' distrust of these public institutions, on the other. These have been shown to justify the negative perceptions and often outright resistance from citizens towards a critical activity of the state— taxation. Thus, to the extent that public governance implies “the fundamental rules governing the relationships between the rulers and the ruled” (Oluwu 2002: 2) , this study has shown that more than anything else, it is the social conditions of public governance (corruption and administrative unaccountability) surrounding the derailment of these rules that have been crucial in shaping citizens' assessment and understanding of their relationships with these public institutions and the public officials in them.

The first pair of crucial themes in this thesis has been the role of the state and its public institutions in providing *development* to citizens who pay *taxes*, in a contractual relationship of taxes from the citizens in exchange for development and infrastructure from the state. This pair of themes elicits another pair of themes, the *performance* of the state's public institutions and *citizens' assessment* of how much they believe the state is fulfilling its role and can be trusted to continue doing so, or not. This second pair of themes has therefore been about public institutional inefficiency and citizens' distrust in these institutions, as well as the mechanism that the citizens have to demand accountability from them. All of these four themes have been shown to be intricately linked to the powerful narratives of *democracy* and *development* embodied in the concept of the democratic developmental state. Yet, these themes resonate deeply with

the citizens through the notion of a social memory upon which the learning processes of public trust and distrust rests. As an indication of how the social memory of public bureaucracy frames such citizens' assessment of public institutions in Cameroon, the study has drawn from anecdotal evidence embedded in citizen's narratives to show that the perceived history of how these institutions and public officials have operated and continue to operate towards them has led them to lay the blame for the shortages of development within their communities squarely at the door-steps of the state (cf. Bardhan 1997: 1333–1339).

Consequently the crucial concern for citizens has been to demand some measure of administrative accountability from these public institutions and public officials, given the opportunity provided by Cameroon's transition towards multi-party democracy in 1990. Surprisingly, though, it is neither the legislative arena nor the public bureaucracy itself that brought the initiative for this shift towards embracing greater accountability in public bureaucracies in Cameroon. More than the mainstream and institutionally expected organizations of public governance such as the legislature, judiciary and the executive, the initiative for such administrative accountability and the reduction of the incidence of high-scandal corruption by public officials, was and is championed by the civil society organizations such as the private media and the church. These latter have taken advantage of a key element of the democratic developmental state which is the existence of channels for deliberation provided by freedoms of speech (Edigheji 2005), to demand transparency and accountability in public governance, especially with respect to public revenue collection. What is the significance of such broad civil society participation? What does it indicate for the prospects of administrative accountability, the building of citizens' trust in public institutions and the future of state capacity-building for taxation in Cameroon and Africa?

## 6.2. Summary of Contributions

The implication seems to be that increasing democratization in Cameroon and Africa yields a deliberative space for the civil society organizations to strengthen the agenda on

public institutional reform and the transformation of the conduct of public officials from irresponsible and unaccountable leaders towards more, socially responsible and accountable governance. In the specific case of Cameroon, democratic reforms, even if minimal, have been shown to strengthen the capacity of citizens within the civil society to demand administrative accountability from public institutions and public officials. Hence it is reasonable to claim that democratization equally improves significantly the prospects of the state to meet the developmental needs of various tax-paying communities. In other words, through such active civil society participation from the scrutinizing private media and the critical church organizations, public administrative accountability of the executive branch of state government could be greatly enhanced from below.

This popular-based accountability incentive contradicts conventional expectations that administrative accountability can only be produced solely through the legislative and judicial branches. As the case of Cameroon shows, these institutions are themselves often entangled in the accusations of corruption and inefficiency. Thus popular-based sources for administrative accountability are more broadly driven, as Houtzager and Joshi (2008: 1) see it as “social accountability” associated with “new democracies during the 1990s.” Their key agents are “civil society organizations and the media”, thus enabling them to “use ‘voice’ to make state failures public and to trigger other forms of accountability, including those exercised by legislatures and judiciaries” (Houtzager & Joshi 2008: 1).

In the face of widespread bureaucratic corruption and inefficiency across the entire framework of public governance in most African countries, this study has shown also that the importance of citizens having a ‘voice’ in the context of a democratic developmental state cannot be over-emphasized. Tax-paying Citizens as consumers or users of public services in Cameroon and other African countries need to have a strong degree of proximity to their public institutions, as well as a shared sense of ownership of the policies of these institutions. This means that for most African public bureaucracies currently crippled by the impact of scandalous corruption and inefficiency, the greatest challenge is their willingness and capacity to foster a deeper sense of citizens’

involvement in their policies and activities, by enhancing citizens' access to information on public spending and providing wider opportunities for them to denounce wrongdoing from public officials.

This point, I think, has begun to resonate in Cameroon. For instance, in October 2008 the Director General of the National Directorate of Taxation, Laurent Nkodo, launched a new online service in his department that facilitates citizens' reporting of cases of harassment, fraud and other abuses by tax agents to officials of the Taxation Department in Yaounde (The Post 13 October 2008). As public institutions shift towards greater citizens' oversight, this will signal a general impression on citizens that these institutions have adopted a more performance-based approach to public management as they are open for scrutiny and demands for accountability. This performance management orientation as the core of the new 'public policy management' (cf. Pollitt & Boucaert 2004) for African public bureaucracies, can produce and enhance a double sense of trust in citizens. The first is a process-based trust deriving from repeated exchanges between citizens and government agencies, and the second is institutional trust deriving from the confidence in governmental regulation that ensure accountability and responsibility in public institutions (Zucker 1986).

While it is true that citizens' involvement or participation in public policy-making and implementation is also dependent on the trust that public administrators have that citizens' involvement in the policy-making and implementation processes does not obstruct but enhance the policy outcomes (Kaifeng Yang 2005; 2006: 575; Wang & Wart 2007), this only underscores the point that the production and maintaining of citizens' trust in public institutions is a joint responsibility for both citizens and public administrators. Most importantly, this sense of mutual trust will not only enhance citizens' capacities to demand even more accountability from the government as well as enable them to define more clearly the needs of their communities, it will also enhance the capacity of the state's institutions to respond to these multiple levels of accountability and the needs of these tax-paying communities (Heikkilä 2007; Wang & Wart 2007).

In this line, then, there is also hope that African public bureaucracies can greatly buy a better stock of public legitimacy for themselves and for the state in general, reducing or outrightly eliminating the current animosities which citizens harbor towards taxation from the state. As a whole, then, this study has shown that the ability of civil society to press for social accountability in public institutions can greatly be strengthened when these civil society organizations are better structured, for instance as the church is, and this promises to add social accountability to other forms of institutionally expected sources of governmental accountability such as the legislature and the judiciary.

### 6.3. Future Research

This study has shown how the current context of low quality governance produces citizen's distrust and negative perceptions of the payment of taxes to an ineffective government. But the study has also underlined that given progressive democratic reforms, it is the joint responsibility of both the public administrators and citizens to produce a climate of trust and accountability that fosters productive public institutions. However, what remains uncertain is how both public administrators and citizens in Cameroon in particular and Africa in general, can effectively engage each other in very synergic rather than confrontation ways. Thus, pertinent questions still need to be examined.

For instance, in order to foster its legitimacy to tax citizens we have seen that public administrators must prioritize citizen's needs and aspirations, but how can public administrators effectively consult or involve citizens'? Is it by administrative and service decentralization or by merely holding meetings with community groups only to hijack back the process of policy-making and implementation at higher levels of public bureaucracy? What role can mechanisms of complaint and redress play in building confidence among citizens, administrators, and institutions? Do such mechanisms of complaint exist already? If so how can they be broadened and strengthened, to make them more inclusive and participative?

Even though this study has provided a detailed and critical examination of the social conditions of public governance in Cameroon, with regards to citizen's trust in public institutions and their perceptions of taxation, these questions are not pursued in this thesis. Nonetheless, this study can serve as an important basis for subsequent research on questions such as these, so as to continuously help make the impact of research on the public policy cycle more meaningful for the citizens in Cameroon who bear its burden.

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APPENDIX 1: List of high-ranking public officials suspected of embezzlements (Le Front 9 February 2006).

## L'ÉVÈNEMENT

# Voici en exclusivité le hit parade des fonctionnaires milliardaires

### Au-dessus de 5 milliards :

Edzoa Titus (ancien SG/PRC en prison)  
 Pierre Désiré Engo (ancien DG CNPS en prison)  
 Edouard Akame Mfoumou (ancien ministre des Finances)  
 Adolphe Moudiki (actuel DG CNH)  
 Polycarpe Abah Abah (actuel ministre des Finances)  
 Yves Michel Fotso (homme d'affaires, ancien ADG Camair)  
 Niat Njifenji Marcel (ancien DG SONEL)  
 Obouh Fegué Clément (ancien DG SNEC)  
 Louis Yinda (actuel DG SOSUCAM)  
 Gérard Emmanuel Ondo Ndong (Ancien DG FEICOM)  
 Mendo Ze (Ancien DG CRTV)  
 Talba Malla (Actuel DG CSPH)  
 Roger Melingui (ancien DG ONCPB, Ancien ministre du Budget)  
 Louis Paul Motaze (Actuel DG CNPS)  
 Rémy Ze Meka (Actuel MINDEF)

### Au-dessus de 2 milliards :

Atangana Kouna (Actuel AP Snec)  
 Aristide Okouda (Actuel Ministre des Travaux Publics)  
 Nguimba Nloutsiri (Ancien DG Camtel)  
 Akumchi Peter (Ancien Directeur du Trésor)  
 Mme Enam (Comptable CRTV)  
 Charles Metouck (Actuel DG Sonara)  
 Jean-Baptiste Bokam (Ancien Ministre des Travaux Publics)  
 Foé Ndi (Intendant Principal Présidence de la République)  
 Etienne Tsama (Ancien Ministre, Ancien DG BICIC Cameroun)  
 Marcel Yondo (Ancien Ministre des Finances, Ancien DG SOTUC)

### Au-dessus d'un milliard :

Laurent Nkodo (Actuel DG des Impôts)  
 Dipanda Mouelle (Président de la Cour Suprême)  
 Jean-Marie Atangana Mebara (Actuel SG/PRC)  
 Manfoua David (Inspecteur des Douanes, patron de Elegance Pressing et les cafés Belavie)

### Moins d'un milliard :

## L'ÉVÉNEMENT

## Le hit-parade des voleurs

Gilles Belinga (Ancien DG de la SIC)  
 Mama Fouda (Actuel DG Maetur)  
 Goni Mal Adji (Ancien DG Douanes)  
 Achidi Achu (Ancien PM)  
 Peter Mafany Musonge (Ancien PM)  
 Belinga Eboutou (Ancien Directeur du Cabinet Présidentiel)  
 Mbarga Mboa (Actuel MINSEP)  
 Marafa Amidou Yaya (Actuel MINATD)  
 Mendouga (Ambassadeur du Cameroun aux USA)  
 Iya Mohamed (Actuel DG Sodecton et Président Fecafoot)  
 John Niba Ngu (Ancien DG Socapalm)  
 Akono Ze (Comptabilité Crtv)  
 Mme Mongory (Comptabilité Crtv)

### Les collaborateurs rigoureux et intègres par ordre de mérite :

- 1- Ebenezer Njoh Mouelle (Ancien SG/RDPC)
- 2- René Sadi (Actuel SGA/PRC)
- 3- Sanda Oumarou (Ancien Ministre P&T)
- 4- Jean-Baptiste Beleoken (Actuel Directeur du Cabinet Civil)
- 5- Amadou Ali (Actuel Ministre de la Justice)
- 6- Amadou Vamoulke (Actuel DG/CRTV)
- 7- Inoni Ephraïm (Actuel PM)
- 8- Fame Ndongo (Actuel Minesup)
- 9- Yang Philémon (Actuel SGA/PRC)
- 10- Lekene Donfack (Actuel Ministre Développement Urbain)
- 11- Yaou Aïssatou (Actuel DG SNI)
- 12- Cyril Etoundi Atangana (Ancien DG Camair)
- 13- Nkoué Nkongo (Ancien MINPOST)
- 14- Maurice Tchuente (Ancien Minesup)
- 15- Benjamin Amama (Actuel Ministre Fonction Publique)
- 16- Sadou Hayatou (Actuel Directeur National de la BEAC)
- 17- Kontchou Kouomegni (Ancien MINCOM)

### Les pays où sont prioritairement domiciliés les comptes Espagne, Afrique du Sud, Portugal, Suisse et Monaco.

**N.B. :** Les réseaux financiers américains s'interrogent sur la fortune de Yves Michel Fotso. Ils aimeraient savoir si ces avoirs proviennent de son passage à la tête de la compagnie nationale aérienne ou alors trouveraient leurs origines dans l'imposante fortune de son père. Les enquêteurs américains notent également que les noms de certains dirigeants camerounais n'apparaissent pas dans des comptes numérotés ronflants. Il se pourrait que ces derniers utilisent des holdings et des prête-noms. Des révélations dans notre prochaine édition.

## MONATELE : Un centre "climatique" sorti du sable

Le visiteur qui débarque à Monatéle, sur les bords de la Sanaga, est surpris par le climat est très chaud et très sec. Ce climat est dur et la ville est déserte. Ce climat est dur et la ville est déserte. Ce climat est dur et la ville est déserte.

Nasto NGA ETOGA, envoyé spécial

Monatéle, sur les bords de la Sanaga. En ce début du mois de février, le climat est très chaud et très sec. Ce climat est dur et la ville est déserte. Ce climat est dur et la ville est déserte. Ce climat est dur et la ville est déserte.

Le visiteur qui débarque ici, constate avec regret que Monatéle n'est malheureusement qu'un village. Juste un marché et quelques bâtiments administratifs disséminés dans les rizières. Les principaux atouts de la localité sont le commerce et l'agriculture. La principale activité est l'extraction du sable sous les eaux profondes de la Sanaga. Selon divers renseignements, l'extraction du sable est autorisée jusqu'à la fin de l'année. Les visiteurs abandonnent leurs voitures et se dirigent vers les rizières. Cette activité est très lucrative. Elle rapporte des devises considérables tant aux particuliers qu'à l'autorité municipale. Le dynamisme des élites est à l'origine de ce succès. Le climat est dur et la ville est déserte.

magistrat de la ville qui scrute des projets susceptibles d'attirer des investisseurs. Profitant des berges de la Sanaga, André TSA-LA MESSI, Puisqu'il s'agit de lui, vient d'engager pour son propre compte, un chantier gigantesque de construction d'un centre touristique où viendront s'acclimater les visiteurs de tous bords. Situé en contre bas de la résidence du préfet, le centre touristique baptisé "Monat" affiche déjà ses ambitions. Spacieux, construit sur environ quinze hectares, son concepteur a opté, pour des appartements séparés, sur du sable, en bordure du fleuve Sanaga. Selon André TSA-LA MESSI, "nous avons à notre disposition, deux pirogues à moteur qui permettront aux visiteurs du Centre climatique, d'effectuer des tours le long du fleuve Sanaga ou même de traverser afin de goûter aux délices de ce que la nature a pu donner à notre région".

Le Centre touristique "Monat" est une œuvre évaluée à plus de vingt millions et qui sert d'étendard de promotion des produits de la Mission de promotion des matériaux locaux (MIPROMALO). Des murs ont été élevés en briques de terre cuite, la toiture montée en tulle, des ouvertures faites en bois, localement transformé. Aux jours d'aujourd'hui, les travaux sont presque terminés. Quelques ouvriers du chantier s'attendent à décorer la salle de conférences et une autre réservée aux disciples de Bacchus. L'inauguration du Centre climatique est annoncée en début du mois de mars 2006, à l'occasion des assises de la conférence épiscopale des évêques annoncée ici. Sur la question des fonds ayant servi à la construction de ce joyau architectural, André TSA-LA MESSI répond : "C'est le fruit provenant de la vente des produits de ma palmeraie".