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DEPARTMENT OF DEVELOPMENT STUDIES

RESOURCE MOBILIZATION BY LOCAL COUNCILS IN CAMEROON: A CASE STUDY OF LOCAL COUNCILS IN THE FAKO DIVISION, SOUTH WEST REGION

A Thesis Submitted to the Department of Development Studies, in Partial Fulfillment of the Requirements for the Award of a Master of Science (M.Sc.) degree in Regional Planning and Project Management

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DEDICATION

This piece of work is dedicated to the most loving, descent and unique parents that have ever existed on planet earth, Mr. Cuba Isah Ibrahim and Mrs. Cuba Mero Mfuh.

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BOT	Build Operate and Transfer
CAFAIC	FEICOM Support Framework for the International Abilities of Councils
CAPIC	FEICOM Special Investment Framework for City Councils and Councils with High Potentials
CDP	Council Development Plan
CEFAM	Local Government Training Center
CIF	Assistance Code for FEICOM
CONAC	National Anti-corruption Commission
CSO	Civil Society Organization
FEICOM	Special Council Support Fund for Mutual Assistance
IDRC	International Development Research Center
IGR	Internally Generated Revenue
INTERCOM	Special Inter Council Cooperation Funding Programme
LDT	Local Development Tax
LG	Local Government
MINATD	Ministry of Territorial Administration and Decentralization
MINEPAT	Ministry of Economy, Planning and Regional Development
NGO	Non-Governmental Organization
PAID-WA	Pan African Institute for Development- West Africa
PARCAF	Assistance Progamme to Low Income Councils
PNDP	National Community Driven Development Programme
PPP	Public Private Partnership
RM	Resource Mobilization
RMS	Resource Mobilization Strategy
SDO	Senior Divisional Officer
SG	Secretary General

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ABSTRACT

Councils need resources to effectively implement projects. Resource mobilization is the way through which councils proactively acquire the resources which they need. These resources are material, financial or human in nature. Councils in Fako Division are faced with a variety of difficulties to source adequate revenue from central government, donor organizations and internally generated revenue; such problems are cogwheel to the smooth running and realization of council projects. Due to the increasing demand for services by the population, the poor performance of councils in project implementation, the reliance of councils on loans and grants, there is the need to adequate explore resource mobilization. The research made use of four specific objectives: to assess the appropriateness of the legal framework on resource mobilization; to identify the resource mobilization strategies used by councils; to explore the resource mobilization challenges faced by councils; and also to assess the resource mobilization potentials which exist for councils in Fako. The research covered three council areas in Fako (Muyuka, Tiko and Buea). The study design was mainly exploratory with data collected from both primary and secondary sources. The data collected were presented in tables and chats and analyzed descriptively. Face to face interviews were conducted after which they were triangulated to ensure reliability. Findings revealed ignorance and irregularities in the legal framework, the use of very few provisions in the legal framework, the main source of revenue for councils being taxes, poor capacity of the staff, poor planning for resource mobilization, inadequate partnerships, alleged corruption, tax evasion and inadequate use of the potentials which exist for councils. It was recommended that the capacity of the staff should be improved on the legal framework and resource mobilization, frequent trainings offered to staff, patriotism should be encouraged, computerization of the tax system, proper planning for resource mobilization, capacity building of the population and that the government should provide effective financial autonomy to councils.

RÉSUMÉ

Les communes ont besoin de ressources pour mettre en œuvre efficacement les projets. La mobilisation des ressources est le moyen par lequel les communes acquièrent de manière proactive les ressources dont ils ont besoin. Ces ressources sont matérielles, financières ou humaines dans la nature. Les communes dans le département du Fako sont confrontés à une variété de difficultés à se procurer des revenus suffisants par le gouvernement central, les organismes donateurs et les revenus générés à l'interne; ces problèmes sont à crémaillère au bon fonctionnement et la réalisation de projets des communes. En raison de la demande croissante de services par la population, la mauvaise performance des communes dans la mise en œuvre du projet, le recours à des conseils sur les prêts et bourses, il y a la nécessité d'une exploration adéquate de la mobilisation des ressources. La recherche fait usage de quatre objectifs spécifiques: d'évaluer la pertinence du cadre juridique sur la mobilisation des ressources; d'identifier les stratégies de mobilisation des ressources utilisées par les communes; d'explorer les défis de mobilisation des ressources rencontrés par les communes; et aussi d'évaluer les potentiels de mobilisation des ressources qui existent pour les communes dans le Fako. La recherche a porté sur trois domaines des communes dans le département du Fako (Muyuka, Tiko et Buea). La conception de l'étude était principalement exploratoire avec les données recueillies à partir de deux sources primaires et secondaires. Les données recueillies ont été présentées dans des tableaux et des chats et analysées de façon descriptive. Des entrevues face-à-face ont été menées après quoi ils ont été triangulées pour assurer la fiabilité. Les résultats ont révélé l'ignorance et des irrégularités dans le cadre juridique, l'utilisation de très peu de dispositions dans le cadre juridique, la principale source de revenus pour les communes étant les impôts, les faibles capacités du personnel, la mauvaise planification de mobilisation des ressources, insuffisance du partenariat, la corruption alléguée, la non-inscription des revenus et l'utilisation inadéquate des potentiels qui existent pour les communes. Il a été recommandé que la capacité du personnel devrait être amélioré sur le cadre et la mobilisation des ressources juridiques, formations fréquentes offerts au personnel, le patriotisme devraient être encouragés, informatisation du système fiscal, une bonne planification pour la mobilisation des ressources, le renforcement des capacités de la population et que le gouvernement devrait fournir une autonomie financière effective aux communes.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Development is one of the most used words today. Every country or region is working towards development, progress or ensuring positive change in human wellbeing. Often development initiatives are carried without sufficient interest in the aspect of sustainability. In recent times however, there has been a shift from mere development to sustainable development. Sustainable development is seen as development that meets the needs and aspirations of the present generation without compromising the ability of the future generation to meet their own needs and aspirations Brundtland Report (1987). These include economic, social and environmental needs. Emphasis is increasingly on the principle of needs and limitations. In addition to sustainability, the catalytic role resources play in the development process is also being realized (Manyi, 2007).

A review of the development literature reveals also that most central governments in Africa historically took decisions, designed policies and implemented them without consulting the local people, who can determine, and are affected by, the realization of the policies (top-down approach). The top-down approach have generally failed because of the absence of basic freedoms for local peoples; the exclusion of grass root people from decision-making, and failure to incorporate local cultures and concerns in the development architecture (Manyi, 2007). The failure of the top-down approach has popularized the bottom up approach in an effort to speed up citizen participation in the development process.

In Cameroon, Law No. 74-23 of December 5, 1974 created Councils and caused Cameroon to democratize the system in order to devolve power to these decentralized units to champion the planning and implementation of rural development. The spirit of decentralization is that local governments should generally be in a better position than the central government to identify local needs, and to deliver public services accordingly (Brewer, Chandler and Ferrell, 2006).

The major challenge faced by organizations and development institutions is that of limited resources. Resource mobilization (RM) can be seen as a management process that involves identifying people who share the same values as your organization and taking steps to manage that relationship (International Development Research Center, 2010). Other organizations and scholars have equally highlighted their views on the meaning of resource mobilization. The United Nations Development Group (2008) views Resource Mobilization as the ability to acquire resources and to mobilize people towards achieving stated development goals. In the past, the term resource mobilization was used as a synonym to fund-raising. It is worth understanding that fund raising is just an aspect of resource mobilization. Resource mobilization can be viewed from three dimensions; human, financial and material resources.

Resource mobilization is very important to councils for development purpose. In the context used here, it is an integrated way of mobilizing human and material assets to support organizations and state owned institutions to realize their plans. Since resources increases the probability of realizing plans, effective planning to mobilize resources is critical to the success of development programs. Resources mobilization is the major link between the implementation of plans and the attainment of development. This is because plans cannot be realized without the use of resources. This makes resource mobilization a precondition for project implementation and development. With the reduction in the funding pie without a corresponding increase in resources, it is important for councils to improve on resource mobilization strategies and techniques in order to ensure long term financial sustainability. For local authorities to be effective in mobilizing resources, they will need a clear knowledge of the resources available to them (Nguti Council, 2009).

Local governments can mobilize resources through taxes, donations, loans, grants, and partnerships with the private sector. The resource mobilization process involves three main integrated concepts; organizational management and development, communicating and prospecting, and relationship building. The UN IPOS approach to resource mobilization is the most widely used and consists of five major steps: resource gap analysis, external environment analysis, matching potential donors with unfunded outcomes, prioritizing potential partners and the development of a resource mobilization strategy document.

Local governments around the world today play a key role in facilitating development and improving living standards. Local government is the collective term for local councils, Olowu et al, (2004). In Cameroon, 374 local governments exist and they are managed by elected councils (GIZ, 2012). Of the 374 councils, there are 315 councils, 45 urban councils and 14 city councils. They were created to bring the government closer to the people and equally used as a medium to implement decentralization (Manyi, 2007). Local governments are the nearest government to the people at the grassroots and they are strategically located to play a pivotal role in national development. The creation of councils in Cameroon was informed by the need to improve the capacity of the local population to mobilize and generate the resources which are required to implement their local development initiatives. This is because the central government cannot provide all the resources needed by people at the grass root.

Councils have thus been charged with the responsibility of generating her resources and ensuring endogenous growth.

In Cameroon, there are two main laws that have been passed which organize and give councils the right to mobilize resources. These are the 2004/017 of 22nd July 2004 and Law No 2004/018 of 22nd July 2004 on the orientation of decentralization and rules applicable to municipalities respectively. With these laws, councils in Cameroon are free and have been given the powers to mobilize their own resources; financial, human and material resources. More so, section 55 (2) of the Constitution states that Regional and Local Authorities shall have administrative and financial autonomy and shall be freely administered by elected officials.

The literature shows that globally local councils and in Cameroon in particular have wonderful development visions and initiatives, which are always accompanied by very appealing plans. However, these ever-promising development initiatives are mostly plagued by limited resources. In Africa, few local councils achieve up to 70 percent of their development initiatives, not necessarily because the resources are not available but because they lack the needed capacity to mobilize it. This has caused most of the councils to depend on the national or sub-national governments and other organizations for resources (Bahl et al, 2003). It is through the empowerment of local governments that municipal programmes, plans, and service provisions have a higher likelihood of reflecting local needs more accurately than in centralized systems of governance (Materu, 2001). Olowu (1988) in analyzing the prosperity of Zimbabwe in the 1980s attributes it partly to the local government institutions – both urban and rural councils.

In Cameroon, councils are facing serious challenges when it comes to resource mobilization ranging from internal to external challenges (Buea

CDP, 2012). Holloway (2003) states that local authorities have limited range of resources. Due to extreme politicization of local authorities, they are accountable more to the ruling party than to the local masses. This has affected effective local government resources mobilization adversely (Horngen, Foster, and Datar, 2007). For local authorities in Africa to provide the services required adequately and efficiently, they will need to find new methods and ways of mobilizing more revenues (Tibaijuka, 2005). Weak by-laws and lack of appropriate financial strategies have also been cited as contributing to the low revenue generation and collection (Republic of Kenya, 2008). In Cameroon, this has caused many councils to be heavily indebted to Special Council Support Fund for Mutual Assistance (FEICOM) which acts at a support fund for councils and also to be unable to realize their plans. Resources are very instrumental in the implementation of projects and also in the planning process. However, due to the gaps in resource mobilization faced by local governments in Cameroon there is great need to examine and improve on it to ensure their success. This study covers the Buea, Tiko and Muyuka councils which are found in Fako Division in the South West Region of Cameroon.

Empirically, resource mobilization cannot be dissociated from planning due to the fact that the implementation of any plan requires the use of resources. Even from the conception phase, human resources are required to generate the needed ideas for the formulation of development interventions. As such, it is very vital to address the challenges faced by councils to mobilize resources in order to ensure the realization of their plans. A lot of development initiatives remain on paper due to the limited resources or poor resource mobilization strategies. Local governments are expected to do more with less (Farvaque et al, 2014) It is therefore relevant to identify and address the challenges faced by local governments in Cameroon in their quest for resource mobilization.

1.2 Statement of the problem

Pressure put on local councils by citizens for improved service delivery has increased the need for them to mobilize more resources. An example include the increase in population of Buea without a corresponding increase in water tanks creating shortages in supply relative to demand. Resources mobilized through voluntary contributions, local taxes and user charges are part of the mechanisms to achieve this objective (Bahl et al, 1984). The amount of resources generated by these local governments cannot provide all the basic services needed by the increasing population in the council area. Portable water for instance is not enough to adequately supply the council area due to an increase in the population. It is necessary to mobilize resources that will adequately provide the basic services needed by the population. There is thus the need to look into the challenges faced by local governments in mobilizing these resources in order to meet up with the demands of the population.

In Cameroon, it is believed that councils have a rich resource base and can legitimately develop varying resource mobilization strategies (RMS) that are within their constitutional powers. To support the resource mobilization process, a number of central ministerial departments have deconcentrated some functions to councils. But despite this, many local government authorities have been performing poorly in resource mobilization and service delivery. This is evident in councils' periodic reports where resource mobilization is often highlighted as the major challenge (Buea CDP, 2012). However, there is need to identify and solve the challenges faced by local governments in mobilizing resources in other to meet up with the demands of the population.

Law No. 2009/011 of 10 July 2009 gives councils in Cameroon the competence to mobilize resources. The 2004 decentralization law gives councils financial autonomy and the power to mobilize her resources. However, these councils still find it difficult to carry out the process. It is therefore important to understand if the problem is coming from limitations of the laws or from the inadequate performance of these councils.

The foregoing raises a number of questions that this study seeks to provide answers. Firstly, one may wish to know if the problem of the councils is with the legal framework. In this regard, the decentralization process has given councils the autonomy to embark on the development of their municipalities, without corresponding resource back-up (July 2004 law enacted by the Cameroon Government which is equally applicable to local councils); the decentralization process was not accompanied by adequate resource backup, creating a problem in proper service delivery by councils.

Secondly, it may be argued that the councils in Cameroon lack the human resources to professionally, conceive, plan and implement projects. Truly, the inadequate planning skills can hamper resource scheduling and mobilization. This is particularly so because most councils in Cameroon employ staff based on political inclination instead of professional competencies. As such, incompetent people are put in positions which they cannot handle. This is coupled with the fact that they are rarely given proper training to improve their capacity. This can create weakness in the conception, planning and implementation of resource mobilization strategies. Thirdly, is the view that few councils in Cameroon adequately prepare for resource mobilization. Without proper planning few council staff actually know what they ought to do to mobilize resources. As such, they do it in their own way, which is a recipe for failure. It is therefore needful to determine which of the above and other resource mobilization challenges are faced by councils in the Fako Division, South West Region of Cameroon.

Previous studies on resource mobilization strategies and approaches by councils in Cameroon have focused more seriously on financial resources. For example Mukeshet. al., (1996) undertook a study on developing and implementing a financial management strategy for councils, Odhiambo (2005) was also preoccupied with how the councils use their funds. Markus et al, (2007) worked on a strategic framework for the planning and monitoring of municipal development in Cameroon. Torome (2013) emphasized the need for the councils to mobilize internally generated revenue (IGR). The need for local councils to mobilize resources has been emphasized in the literature, however there is still a huge gap between what the local councils need to do and the resources they are able to mobilize. It is also true that few local councils have been able to mobilize a substantial part of the resources at their disposal. Hence this study seeks to contribute its quota to filling the resource gap faced by local councils in Fako Division.

1.3 Research questions

The study revolved around four research questions, as follows:

1. How appropriate is the legal framework for resource mobilization by councils in Cameroon?
2. Which resource mobilization strategies do the councils in Fako Division adopt?
3. What challenges do councils in Fako face in mobilizing resources?
4. What further potentials exist for resource mobilization by local councils in Fako?

1.4 Objectives of the study

The main objective of this study is to explore the challenges and prospect of councils in Fako in mobilizing resources. Specifically, the study aims to

1. To examine the appropriateness of the legal framework for resource mobilization by councils in Cameroon.
2. To identify the resource mobilization strategies adopted by the councils in Fako Division.
3. To explore the challenges faced by councils in Fako in mobilizing resources.
4. To identify the potentials which exist for resource mobilization by local governments in Fako.

1.5 Significance of the study

The findings of this study will strengthen the resource mobilization capacity of council in the Fako Division in particular, and the councils in Cameroon in general in many ways. Firstly, the literature review will identify and introduce the readers to innovative RM strategies for sustainable development of their communities, diagnoses of some of the serious challenges that the councils are currently facing with resource mobilization as well as recommend how the existing opportunities can be harnessed more productively.

By so doing, the work will contribute to the existing body of knowledge on resource mobilization by local governments in the Fako Division, Cameroon, and other less developed countries that are currently engaged with decentralization reforms.

The relevant ministerial departments supervising the decentralization process in Cameroon will find the study very useful. NGOs and community-based organizations working with local council on grass root development will find the study very useful.

The leadership of the local councils who are under pressure to deliver on their mandate to the people will be better guided on best to plan for and mobilize the required resources productively. The study will guide them to understand how resource mobilization is to be done at the local level and go further to improve the quality and quantity of resources they will be able to harness from communities.

Researchers in the area of local governance, decentralization, community based development, and designing of poverty reduction strategies will find the study useful and a useful material for further studies.

1.6 Description of the study area

Cameroon is a Central African nation covering approximately 475,442 sq. km (183,569 sq. mi)surface area, bounded on the north by Lake Chad; on the east by Chad and the Central African Republic; on the south by the Republic of the Congo, Gabon, and Equatorial Guinea; and on the west by the Bight of Biafra (an arm of the Atlantic Ocean) and Nigeria(Redmond, 2009).This research covered Muyuka, Tiko and Buea councils which are all councils found within Fako Division in the South West Region of Cameroon.

Table 1.0 Population of the study areas

Council	**Population in 2014**
Tiko	117884
Muyuka	118800
Buea	131325

Source: Authors field work obtained from the Councils, 2015

Table 1.0 shows that among the three selected councils, Buea has more population than Tiko and Muyuka. This could be justified from the presence of the University of Buea and other institutions and also because Buea is the Capital of the South West Region of Cameroon. Coupled with the rapid urbanization of Buea, it has attracted more people and businesses.

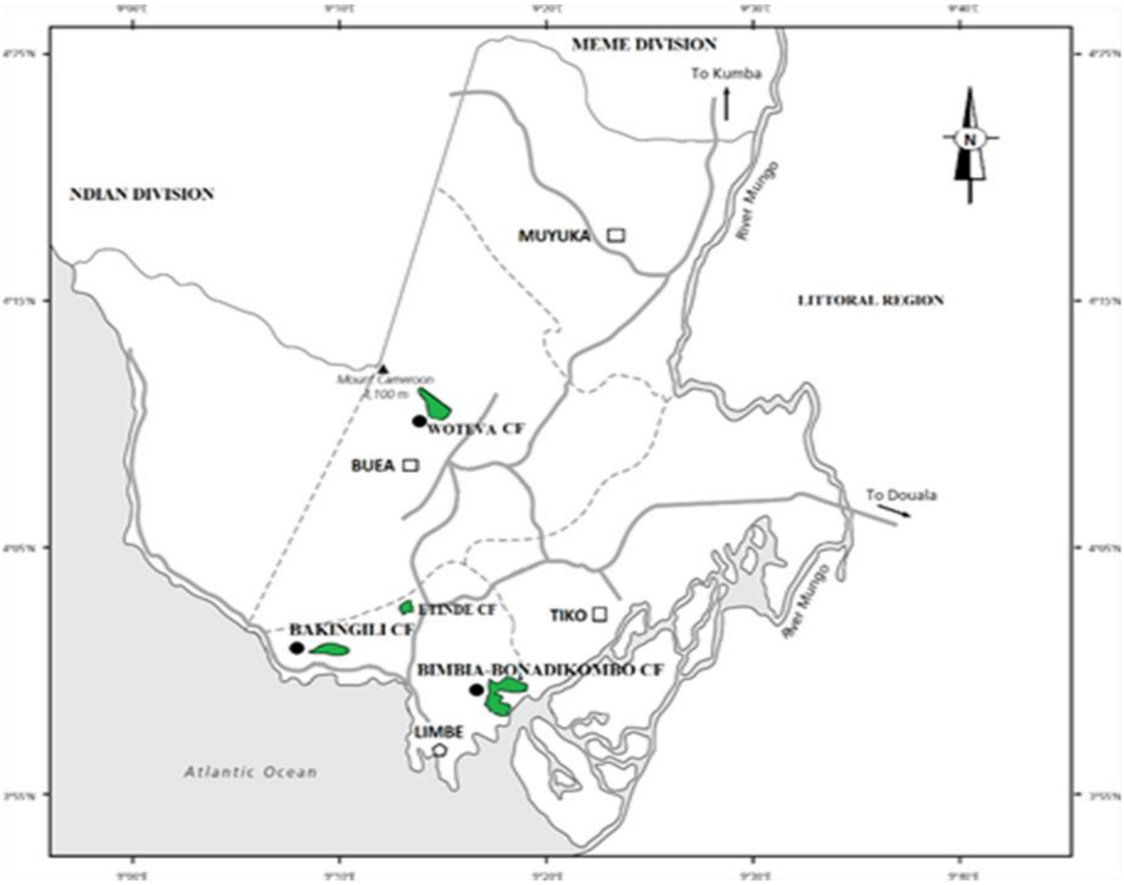

Figure 1: The map of Fako Division

Source: Adapted from Ane-Anyangwe et al, 2006

Tiko council was created in 1974 as a rural council and transformed in 2004 into a municipal council by Law No. 018/2004 of 22nd July 2004. The council has 28 villages, 16 of which are located in the mainland while 12 are in the creeks (Nyake, 2015).

Buea councils was created in 1977 by presidential decree No. 77/203. Even though it was created a few years after the Tiko council, its activities have outweighed those of the Tiko municipality (Nyake, 2015).

Muyuka council was created in 1956 as a Divisional council. It moved from a Divisional council to a sub divisional council. It was later on changed into the Muyuka council following the signing into law of the 22nd July, 2004 (Nyake, 2015).

Fako has a total population of 444 269 (Orock and Lambi, 2014). It encompasses six administrative units, namely Buea, Limbe I, Limbe II, Limbe III, Tiko, Muyuka, and Idenau subdivisions and covers a total surface area of 203,876 hectare (Carodenuto *et al*. 2014). The area is covered with volcanic nutrient-rich soils making the area predisposed for agricultural production. As such, subsistent and cash crop agriculture are being practiced in the area. Major economic activities practiced in the division includes fishing, quarrying, tourism, food processing, timber extraction, oil refining, and market gardening.

1.7 Scope of the study

This work focused on RM by councils in Cameroon. It covers the legal framework, RMS, challenges and the prospects of RM by council in Fako Division. The scope of the research was limited to Muyuka, Tiko and Buea councils. The resources needed and mobilized by the councils involved are human, material and financial. The research targets revenue mobilized from 2010 to 2014. This period was selected due to strong emphasis by the central government on the need to speed up the decentralization process.

1.8 Organization of the study

This work is divided into five (5) chapters with key elements discussed at each level.

Chapter one comprises of the background of the study, statement of the problem, objectives of the study, research questions, significance of the study, organization of the study and the definition of terms.

Chapter two presents related literature with main focus on the conceptual and theoretical frameworks. This section will inform the type of variables to be investigated.

Chapter three highlights the methodology of the study which involves: study design analytical approach and the validation of the results.

Chapter four takes interest in the presentation of the findings and results, as reflected in the research objectives.

Chapter five provides the summary of findings, conclusion and recommendations, suggested areas for further research and references.

1.9 Definition of terms

Resource

Resources are the inputs that are used to implement the activities of a program. Broadly speaking, the term encompasses financial, human, and material resources, but the vast majority of the resources that make up the inputs to a developmental endeavor are financial resources. It could also be seen from the angle of renewable and non-renewable. Renewable resources being those which can easily be replaced by nature e.g. air and water while non-renewable resources are those which can easily be exhausted if not welled harnessed. The consideration of anything as a resource depends on its use. Taking a peace plant as an example, in the North West Region of Cameroon it is a resource because it is used during ceremonies to signify peace. Meanwhile in the South West Region of Cameroon, it is not a resource because it is of no value to them. As such, resources are the financial and non-financial supplies that help to fulfill organizational needs. Resource in this work embodies financial, material and human resources.

Mobilization

It refers to the bringing together, assembling and coordinating resources for a particular purpose or while trying to achieve a particular objective. It may also be seen as the manner in which resources are acquired.

Resource mobilization

The International Development Research Centre (IDRC, 2010) defined resource mobilization as: a management process that involves identifying people who share the same values as your organization, and taking steps to manage that relationship. Being a process entails a lot of coordinated moves. Resource mobilization is thus, the process of identifying and obtaining resources for an organization. Resource mobilization in this work are the ways or approaches used by councils in Cameroon to mobilize their resources.

Development

Development is a positive change in the social, economic, environmental, cultural or political lives of a particular population. Development can also be defined as the modification of the biosphere and the application of human, financial, living and non-living resources to satisfy human needs and improve the quality of human life.

Local government or council

Local government is the collective term for councils. According to the 1974 law on the organization of Councils in Cameroon, local government is defined as a decentralized public authority having the status of a corporate body under public law. Olowu et al, (2004) conceives local governance as a rule-governed process through which residents of a defined area participate in governance in locally important matters; As key decision makers, they participate in determining their priority concerns, how to respond to them, the resources to realize these concerns; and in managing and learning from these responses. Local government is used as a synonym to councils in this work.

Decentralization

Decentralization means assigning public functions, including a general mandate to promote local wellbeing, to local governments, along with systems and resources needed to support specific goals. It is a State administration technique which is subject to three main conditions: the existence of a sphere of specific skills for the benefit of local councils; responsibility for local affairs by local authorities independent of the central power for their appointment and their assessment as well as for their dismissal; and enough autonomy of such local authorities in managing their own affairs. Decentralization therefore presupposes the existence and responsibility of State decentralized structures, establishes the management of local affairs by local and elected officials and recognizes the relevance and efficiency of convenient management (Nyake, 2015).

CHAPTER TWO

LITERATURE REVIEW AND THEORITICAL FRAMEWORK

2.1 Literature review

This chapter is dedicated to review thoughts and opinions on resource mobilization challenges and prospects by local governments in Fako. It equally discusses related works conducted by different scholars in different areas. The literature review is organized under different sub-headings:

2.1.1 Evolution of councils in Fako

Municipalities in Fako began as a village council in Bona-Bille headed by King Bille William of Bimbia. This settlement was named Victoria in 1858 by Alfred Saker. A treaty was signed with Queen Victoria of England and the first Council was set up. The membership of the council was mainly made up of missionaries and some natives with a common court headed by Reverend Wilson of the Baptist mission as President of the Court (Sonde, 1978). A twelve-man City Council was created in 1866 to promote hygiene and foster economic growth. In 1884, the Germans annexed Kamerun and set up a Native Court which acted as the Town Council. After the death of King Bille William in 1908, John Manga William was made Chief and he took over the chairmanship of the Mixed Court and Town Council.

In 1916, the German Victoria District was reconstituted to include territories of the Rio-Del-Rey District and renamed Victoria Division by the British who had evicted the Germans in 1915 (Ewumbue-Monono, 2001). The British introduced a system of native administration controlled by local chiefs known as the Native Authority, and regulated by the 1914 Native Courts Ordinance (Ewumbue-Monono, 2001).

Between 1918 and 1922, Victoria Division was divided into eight districts with local chiefs making up Native Authorities. Between 1935 and 1938, the Bakweri Native Tribal Native Authority, the Victoria Federated Native Authority and the Balong Clan Native Authority were created by the divisional officers for Victoria. Ewumbue-Monono, (2001) is of the opinion that each of the Native Authority had a Native Authority Council. The Victoria Division Native Authority System was later on reformed creating six local authorities on April 23, 1958.

The composition of councils in Victoria Division was amended by 1962 through 1964 to allow for equal representation between the indigenes and the settlers. In 1966, the six councils were dissolved and by 1968 the 1961 modified Local Authority Ordinance transformed the Native Authorities to Local Authorities composed of Bakweri Council, the Tiko Area Council, the Muyuka District Council and the Victoria Area Council. The 1968 territorial reorganization removed the Bakolle area and changed the name Victoria Division to Fako Division (Ewumbue-Monono, 2001). Between 1961 and 1972 Cameroon was a Federation in a union between West Cameroon (British Cameroon) and East Cameroon (French Cameroon).

In 1972 a referendum was organized in which the people of Cameroon voted for a unitary state. In 1974 councils were organized as local governments. The reunification of West and East Cameroon in 1972 changed the pattern of local government in Fako Division. The passing of Decree N0 74/23 of December 5, 1974 reorganized local councils in Cameroon creating three types of councils (the special urban council under a Government Delegate, the special urban council under a Mayor, and the rural council under a Municipal Administrator). Decree N0 77/203 of June 19, 1977 saw the setting up of councils and defining their boundaries with the creation of four councils in Fako Division. Decree N0 95-082 of April

25, 1995 created the Idenau Rural Council for the Idenau district. Thus the new local administration system implanted in Fako Division evolved into five main municipalities: Buea, Limbe, Tiko, Muyuka and Idenua (Ewumbue-Monono, 2001).The 1996 constitution of Cameroon introduced decentralization as part of the democratic reform recognizing two other levels of government being local councils and regions (GIZ, 2012). Decentralization remains a driving force behind the operation of councils in Cameroon.

2.1.2 The role of Special Council Support Fund for Mutual Assistance (FEICOM) to councils

FEICOM was created by Law No. 74/23 of 5th December 1974 to act as a support to councils. FEICOM helps councils in a series of ways which includes: financing council projects; centralizing and redistributing additional council taxes; provide cash advances to councils; financing training of council and civil status staff at CEFAM; and equally providing technical assistance to councils. In this light, FEICOM has put a series of mechanisms to achieve their goals.

CIF is a major mechanism used by FEICOM to assist councils. Income generating projects fall under this mechanism. Income generating projects in this light involves all projects which can generate income for the council like a health center. However, projects funded under this head must not be above 300Million FCFA. Social project are also being funded under this head and includes schools, rural electrification, and the provision of portable water. Utility projects equally fall under CIF and include projects like the construction of council halls or chambers. A cash advance is also another major component of CIF. Cash advances are used to solve immediate or impromptu problems which include funding of Mayors trips and also the payment of salaries.

CAPIC is another mechanism used by FEICOM to assist councils. Through it, FEICOM funds income generating projects of more than 300million FCFA. A business plan has to be prepared by the council with other documents and handed over to FEICOM who does the evaluation. The loan is being paid to FEICOM through a direct deduction of the additional council tax until the loan is fully settled. Income generating projects are projects which pay themselves like the construction of a school or even the development of a beach.

CAFAIC is a mechanism used to assist City councils and councils with high borrowing capacity or very high potentials.

PACARF as a mechanism supports councils with very low potentials. A resource like live is very unfair and unevenly distributed. Not all councils have the same borrowing capacity. PACARF is meant to help councils with very low administrative accounts. If all councils were to receive assistance based on their potentials, then development would have been highly uneven and the vision of FEICOM would equally have been compromised. This mechanism was thus created to assist councils with low potentials or borrowing capacity.

INTERCOM is a mechanism used by FEICOM to improve solidarity and partnership between councils. This mechanism is used to fund projects which are of mutual benefit to more than one council. With INTERCOM, a group of councils identify potentials which can be developed to improve on the living standards of the people in the council areas. When this is done, it is documented as a project which FEICOM evaluates and funds after assessing the councils involved.

2.1.3 The role of National Community Driven Development Programme (PNDP) to councils

PNDP is an institution that was created in and is an operational tool for decentralization and rural development. It was created to assist councils. She helps councils in the resource mobilization process in many ways. PNDP is a major source of grants to councils. These grants are both financial and material. Financially, they support councils with at least 100million FCFA to pay those associated in the development of CDPs. She equally pays and trains the development and finance officers of councils at CEFAM and pays them for two years. Materially, PNDP is also very instrumental in the provision of complete computers sets to councils. This is followed by the training of some of their staffs on the use of two soft wares. These soft wares are aimed at easing councils in producing their administrative accounts. Many classrooms have also been constructed by PNDP. One thing that is unique with PNDP is that she provides most of these services to councils for free. This is a major difference with her and FEICOM for FEICOM is mostly involved in loans which are deducted directly from council additional taxes.

Expertise is also being provided by PNDP to councils on the opportunities which exist for them. They play a major role in the development of CDPs using their specialists. The legal framework of Cameroon makes provision for decentralization. PNDP plays a great role in building the capacity of council staff. She trains and plays an advisory role to these councils. Bottom-up approach of development replaced the top-bottom approach. This new approach is very instrumental in decentralization for it helps in capacity building. PNDP through her advisory and participatory role empowers councils by doing. They take part in the entire planning process of councils and ensure that the projects programmed are actually realized.

In summary, PNDP helps councils in three major ways which includes: support to local development; support to councils in the decentralization process; and equally the coordination, management, communication and monitoring and evaluation of projects. In this light, the role of PNDP is assisting councils in Fako immensely.

2.1.4 The concept of resource mobilization

To Anderson (2004), resource mobilization is viewed as a continuous process of identifying and using a wide range of available resources to address identified problems. It involves action oriented resource gathering that provides a means to take action to address problems and requires a concrete strategy for achieving the outcomes desired. To him, resource mobilization efforts should cover three principal sections, as follows; human, financial and material resources. Human resources involve skilled and unskilled labor. Financial resources come from government budget, loans, grants, taxes and other sources. Material resources cover goods and services. In Muyuka, Tiko and Buea, the councils use most of these sources of resources and have a variety of ways to harness them.

To Katrin (2012), very often, we equate the term "resource mobilization" with fund raising. Raising funds or money is only a part of resource mobilization; in fact, it can be a target or an outcome of resource mobilization efforts. Resource mobilization goes beyond just raising funds. It has come to replace the traditional concept of "fundraising" as resource does not only refer to funds, but also to human, technical, materials resources, etc. In most communities, people hold the view that resource mobilization is all about fund raising. However, there has been a paradigm shift from viewing resource mobilization not only as fund raising but also as mobilization of material, human and financial resources. Councils in Fako concentrate mostly on the mobilization of financial resources (through the collection of local taxes and loans from financial institutions). There is thus need for her to exploit other potentials which she has e.g. using the marshy areas she has to create man-made lakes and equally the construction of parks to generate revenue. These facilities will generate resources directly and indirectly rather than concentrating only on tax collection. Financial resources are probably the most sought after local contribution, as they provide the ability to purchase a variety of goods and services that may not be otherwise available (Fjeldstad el al 2012). As such, financial resources still remain the most important of all resources.

Norton (2003) notes that the first step toward increasing revenue from any source is to analyze current collections and identify the reasons why the local government may be receiving less revenue than they should from the source. This is poorly done by councils in Fako Division because they do not have the expertise and fail to use other ministries who could be of help to them. Olowu (1988) in analyzing the prosperity of Zimbabwe in the 1980s, attributes this partly to the local government institutions – both urban and rural councils. Their contributions included the provision of basic social and economic infrastructures that support other development activities. This includes the rehabilitation of secondary roads, provision of street light and water.

Relationship building is a very important aspect of resource mobilization. The identification of partner organizations and sources of funding have to be backed by proactively building relationships. Initiating new relationships, nurturing existing ones, and building an ever expanding network of committed partners is an ongoing activity, embedded as a core function of the municipal authorities (Kimengsi lecture notes, 2015). It is not sufficient to be in partnership with donor organizations. These donors have to be properly managed while looking for others with similar vision and mission. Councils in Fako work hand in gloves with FEICOM and PNDP. The amount of resources they obtain from her depends on their relationship. Councils who respect the terms and have good relationships with FEICOM and PNDP easily receive more funding from them. It is therefore important to maintain cordial relationship with all partners.

2.1.5 Approaches to resource mobilization

In general, there are two main categories of current revenue for local government authorities (LGAs) in Africa: (i) 'own revenue', which includes taxes, user fees, and various licenses, and (ii) transfers from the central or regional levels, usually in the form of grants and revenue sharing (Bahl et al, 2003). In some countries, municipalities are given the right to borrow to finance investments in local capital infrastructure (Yatta and Vaillancourt, 2010; Bahl and Smoke, 2003). This is the case with Cameroon, where the councils borrow from FEICOM. Councils do not have the right to borrow from banks to finance local projects without corresponding approval by the government. While this has checked reckless spending, it has slowed down the implementation of projects because it entails a lot of administrative procedures.

Tax is an important RMS used by councils in the world at large and Fako in particular. In a capitalist world like Europe, tax is the major source of their revenue. Unlike the developing countries like Cameroon and Nigeria where tax evasion and tax avoidance prevail (Edogbanya el al, 2013). Direct and indirect taxes are exploited by councils in Fako. Market taxes constitute an important RMS for many LGs in developing countries (Boko, 2007). The growing interest in LG resource mobilization is to among other things improve on the quality of life and realization that LG is better placed to explore local taxable opportunities (Bahl et al, 1984). Revenue generation in Nigeria local governments is principally derived from tax.

Tax is a compulsory levy imposed by government on individuals and companies for the various legitimate function of the state (Olaoye, 2008). Tiko, Muyuka, Buea and other councils in Cameroon make good use strategy. The taxes are charged to those who operate shops at the markets and those who operate businesses. This is a major source of tax revenue being explored by councils in Fako.

Jibao (2009) is of the opinion that, local councils in Nigeria received on average almost 78 percent of their revenue from transfers, in Sierra Leone they received 74 percent of their revenue from transfers, in Ghana 69 percent, and in The Gambia 65 percent. Transfers forms a major resource mobilization strategy exploited by councils. In Liberia local councils rely 100 percent on transfers from the central government since revenue collection is centralized. In Cameroon, transfers from the government is not fixed and is hardly being declared by LGA. It varies from year to year and it is being determined by the government and handed to the councils through FEICOM.

The justification for studying resource mobilization in local councils is the fact that local leaders often have more ideas about things they would like to do than about the resources they can generate (Torome, 2013). Therefore making the local councils to rely mainly on self-generated income, and seeing funds from the donors and central government will cause the councils to evolve in the most sustainable way. Where local councils have to generate resources, they will be forced to engage more in sensitization, and mobilization and publicity to the community about the importance of revenue collection like through rallies, village meetings, newspapers, and radio programmes. It will also compel them to apply the revenue collected to carry out projects that have immediate and visible impact.

Public Private Partnership (PPP) is a major RMS used by most councils in the world. In Uganda, urban councils have taken advantage of the decentralization reforms by contracting out certain services to the private sector in an effort to increase local revenue mobilization and enhance efficiency in delivery of local services. There is already evidence that in specific areas, the privatization of markets has produced some measure of "success" (Nsibambi1995). In Cameroon, most markets and shopping centers have been constructed by individual contractors. Buea council has been involved in such ventures. These structures are controlled by the contractors for some time after which they are handed over to the council. However, complete privatization is currently beyond the scope of the councils in Cameroon. The form of PPP used by councils in Fako Division is predominantly Build Operate and Transfer (BOT).

In Tanzania, the local governments are authorized to collect their revenue in very specific terms so as to support their own expenditure (Kakwesigabo, 2010). However, the Cameroon experience is complicated because though the legal framework makes provision for local governments to collect taxes, the laws are still contradictory. The law makes provision for both councils and city councils to collect certain taxes like the sanitation tax. This plurality in laws is creating tension between local governments in Cameroon. Clear separation of power and area of competence of tax collection by councils and other levels of government in Cameroon needs to be addressed.

2.1.6 Challenges of resource mobilization

In Africa, generally there has been less decentralization of revenue than of expenditure: local government revenue represents only 7 percent of total public revenue (Gold, 2010). Councils in Fako Division are faced with a variety of difficulties to source adequate revenue from central government, donor organizations and internally generated revenue; such problems are cogwheel to the smooth running and realization of council projects.

To Fjeldstad et al, (2012), revenue mobilized by most local government authorities in Africa are necessary but not sufficient to develop and supply adequate services for the fast growing population. This is equally applicable in Cameroon especially as the resources mobilized by local councils is never enough to implement their plans and provide basic services (like street lights and water) to the population. A common challenge is that the councils hardly have enough resources to implement their plans. Resource limitation is the first major and unanimous challenge of councils in Fako Division (Rosine, 2015). As such, they tend to concentrate more on support from other institutions. There is thus the need to increase the scope of resources which local governments in Cameroon can mobilize through an improvement in the legal framework governing resource mobilization by councils and equally in the identification of the challenges faced by councils.

Local councils in Cameroon rely a lot on funding from national and international organizations. This has caused most of them to stay in their comfort zones especially as they have the ideology that they can always receive grants or borrow from such institutions. As such, there is the need for local councils in Cameroon to concentrate on improving their resource mobilization strategies.

Drawing from the reference group theory (Greene, 2008) attribute tax evasion to a norm neutralization process that is tax evaders justifying their cheating by the belief that everyone else does the same thing and or the benefit they receive from government fall below their share of the tax burden (Holloway, 2003). Tax education and taxpayer service is an important stage in the tax chain the neglect of which could cause residents to dishonor tax obligations (Roy, 2000). Tax evasion is a major challenge faced in mobilizing resources in the councils. In Tiko, Buea and Muyuka, many businesses have remained unregistered. This reduces the resources which can be harnessed by the council to provide services for the population. There is thus the need to sensitize the population on the importance of paying taxes (Giulia et al 2014).

Many local government authorities are financially weak and rely on financial transfers and assistance from the central government (Brosio, 2000). There is a wide gap between the budget of councils in Cameroon with the same status and their ability to mobilize resources. For example, Buea and the Tiko council have the same status as councils but Buea council generates more resources than the Tiko council from their revenue reports. Moreover, local government tax administrators are often inefficient and not able to properly account for revenues collected (Fjeldstad, 2006 and Farvaque 2014).

According to Boko (2007) it is possible to attribute poor revenue yields to corrupt practices perpetuated by tax collectors due to lack of incentives. A common challenge faced by councils in Fako is that of accountability. Those who are sent to the field to collect local taxes are mostly corrupt and will charge more or less depending on the tax payers they meet. However, they rarely ever report or give the right amount collected to the council. There have equally been cases of alleged embezzlement like the former Mayor of Tiko council. The tax administration system of local governments in Cameroon has to be restructured while factoring in adequate monitoring and evaluation of the tax system.

According to Zhimin et al (2003), organizations should make adequate preparations for resource mobilization to be effective and to ensure they are maximizing all opportunities. In the local councils of Fako Division, those involved in resource mobilization may not fully understand what is required because they lack the requisite training. As such, there is need for local councils in Cameroon to build the capacity of those involved in resource mobilization without which there will be a lot of gaps in the process. In most council authorities, many staff involved in resource mobilization are recruited mostly based on their political inclination. From the Buea Council Development Plan (CDP), Over 2/3 of their staff members have never received formal professional training related to their duties and responsibilities. There is thus the need to improve on their resource mobilization capacity through workshops or seminars in other to make the resource mobilization process smooth.

Downes (1991) observed that new organizations, full of energy and enthusiasm are continually being formed to meet many of the needs that organizations are addressing. The existing ‘competitors’ are each struggling to show that they are ‘the best’. Buechler (1993) notes however that an entrepreneurial approach has become instrumental for success in resource mobilization. The reality though is that most non-profits have relied much on grants for too long such that this tendency has discouraged any form of entrepreneurship (Liu Zhimin et al, 2013; Zhou et al, 3013). The prevalence of this entrepreneurial spirit by councils in Cameroon is still at the infant stage. This is because they still rely greatly on funding agencies and the government. There is the need for the councils in Cameroon to concentrate on generating income from business. They can do this through the opening of businesses and buying of shares in prospective companies. However, the quality of council staff needs to be improved for this entrepreneurial and business spirit to be adopted.

2.1.7 Gap identification and the way forward

From the review of literature, much work has been done on resource mobilization strategies by councils, history of councils in Fako, councils and decentralization, approaches to resource mobilization, but very little has been done on developing innovative strategies for resource mobilization by councils. This work thus addresses the gap in literature by taking a closer look at the challenges and prospects of resource mobilization in the councils with a view to developing a framework for sustained revenue mobilization in the councils in the Fako Division.

2.2 Theoretical framework

Many theories have been advanced on the subject of resource mobilization by public sector institutions. Some of the key theories are reviewed here.

2.2.1 Resource mobilization theory

Jenkins (1983) and McCarthy and Zald (1977) are prominent writers who have done much work on the history and development of the resource mobilization theory. It developed from studies of collective action in the 1960s and later on was used in the 1970s to study social movements. It stresses the ability of movement's members to: acquire resources and to mobilize people towards accomplishing the movement's goals (Buechler, 1995). This theory is applicable in local councils in Fako because, they mobilize people in other to acquire the desired resources from them. Resources mobilized in the context of local governments in Fako include financial, material and human resources. The theory assumes that individuals are rational and weigh the costs and benefits of movement participation and engage only if benefits outweigh costs. When movement goals take the form of public goods, the free rider dilemma has to be taken into consideration (Jenkins, 1983).

The theory is based on the notion that resource like time, money, organizational skills, and certain social or political opportunities are critical to the success of social movements. At its inception, resource mobilization theory was unlike earlier theories of collective action in its treatment of social movements as normal, rational, institutionally rooted activities that are structured and patterned, thus allowing for analysis in terms of organizational dynamics (Buechler, 1993; Jenkins, 1983). Resource mobilization theory was the first to recognize the importance of influences outside the social movement under study (Johnson, 2000). Resource mobilization theory makes clear that both the availability of resources and actors' efficacy in using them effectively are essential. Councils in Fako make use of national and international support in order to harness the resources which they need. However, much has to be done in the domain of partnerships.

The theory also draws emphasis on the significance of outside resources, and its inability to adequately address social movements that begin with fairly substantial resources or those instigated by some minority groups (Jenkins, 1983). The most distinctive contribution of resource mobilization theory has been to emphasize the significance of outside contributions and the cooptation of institutional resources by contemporary social movements.

Resource mobilization theory can be divided into two camps namely: John McCarthy and Mayer Zald who are the originators and major advocates of the classic entrepreneurial (economic) version of this theory while Charles Tilly and Doug McAdam are proponents of the political version of resource mobilization (McCarthy and Zald, 2001). A social movement is a set of preferences for social change within a population (McCarthy and Zald, 1977). Constituents are people who contribute resources to help the movement mobilize resources while those who share social change preferences are called adherents and bystanders are those who watch from the sidelines. Resource mobilization theory also seeks to understand how social movement changes bystanders to adherence and finally to constituents.

Resource access is a call for concern in the resource mobilization theory. Most of the early resource mobilization theories concentrated on resource availability and little concern was allocated to resources from external sources. Resource mobilization theory is being used to counteract resource scarcity especially as it makes use of external resource sources. There are however controversies on whether social movements obtain their support primarily from internal or external sources and the closely related questions on the extent to which external supporters hinder movements' activities and goals. Local governments in Cameroon generally make use of internal and external sources. Edward and McCarthy (2004) identified four mechanisms of resource access which are self-production, aggregation, co-optation or appropriation and patronage.

Self-production. Through this means, social movements gain access to resources through the endogenous resource production like through participants and organizations activists. Human resources are developed through socialization, while monetary resources are generated through the sale of self-produced items.

Aggregation. This is a process where resources from diverse individuals are mobilized, combined and used collectively to achieve movements' actions. This can be done through request for funds or volunteers to carry out desired activities. CEFAM in Cameroon is a major source of human resource for local governments. Self-produced resources by councils in

Cameroon come from sources like local taxes and equally council enterprises;

Co-optation or appropriation. This involves the utilization of relationships with existing organizations to obtain the resources needed for movements' actions in a mutually accepted manner.

Patronage. FEICOM is one of such institutions which is out to support councils in Cameroon to realize their developmental project. She does this through the provision of loans and expertise. Through this means, resources are mobilized from patrons i.e. people or organizations specialized in the provision of resources mostly for the development purpose. They can support financially through the provision of finance or expertise. However, most patrons usually have an interest in the entire process.

2.2.2 Resource dependence theory

The resource dependence theory is concerned with the behavior of organizations and individuals engaged in a resource exchange relationship (Pfeffer and Salancik, 2003). In this relationship, there is always one group on the receiving and another group on the giving end. These groups usually come together to foster development. The theory is concerned with how organizations and individuals behave when they are trying to mobilize resources. Behavior in this case involves building partnerships e.g. union of councils in Cameroon, and how they link up with FEICOM and other national and international partners. It is much more difficult for an individual to mobilize resources but much easier with the formation of partnerships because they will have a better case. In Cameroon, councils can use the INTERCOM which is a FEICOM mechanism to present a common case. However, they all have their interests but share a common vision. Almost all resources needed for developmental purpose comes from the environment. As such, the resources needed to carry out the agreed activities usually come from either the neighboring or immediate environment.

An emerging venture needs access to financial, physical, and human resources, as well as intangible resources (Brush et al., 2001). These ventures are the local development initiatives and council plans which have to be realized through a sound resource mobilization strategy. The fundamental assumption of the Resource Dependent theory is that organizations are not self-sufficient, but depend on resources provided by their environments to achieve organizational goals (Hillman, Withers, and Collins 2009; Pfeffer and Salancik, 1978). As such, the environment is the number one provider of resources for development purposes. Two approaches of resource dependent theory can be identified which shows the degree and interdependence between organizations, that is, the asymmetric dependence and the joint dependence. Most councils do not make a difference in the field because of the lack of this interdependence.

The joint dependence approach views the interdependence between organizations as being positive. It can also be seen as a symbiotic relationship with both parties benefiting. It is a more recent approach to resource dependent theory (Hillman et al., 2009; Villanueva et al., 2012). Gulati and Sytch (2007) hold the view that one organization's dependence on another organization may not always favor the stronger actor. The relationship between councils and FEICOM benefits councils more especially as they are always given adequate time to repay debts at very low interest rates. A clear evidence of such dependence is Fako councils who depend on PNDP grants (material and financial). However, councils in Fako benefit more in the relationship though on the receiving end (because these grants are without repayment strings). Joint dependence relationships have been found to frame a successful resource mobilization process (Van de Ven et al., 2007; Villanueva et al., 2012). From this observation, it is strongly encouraged for it to prevail among councils in Fako. The reality on ground is that it exist though to a small extend. These bodies usually demand high interests which act as slow poison to councils as observed with FEICOM loans.

The asymmetric dependence approach asserts that key resource providers have the power to affect an organization's structure and decisions (Pfeffer and Salancik, 2003). The providers tend to influence the activities and decisions of the weaker organizations. They set terms through which they can support them. However, these terms are always to the advantage of the donor organization. This type of dependence weakens the receiver because it makes her more dependent on the donor. This is because they function to meet the demand of the donors rather than their immediate beneficiaries. This is not very true for local councils in Cameroon especially as most of their donors work in the benefit of the communities like PNDP. They however, have not recorded any major negative effect from such relationships. Some council authorities tend to depend more on the government and other organs like FEICOM for assistance. This has made them to be able to influence their activities because failure to do so will cause them to loose support from these bodies. This over dependence mostly happens with councils which generate less financial resources. Thus, the organization may employ certain strategies to mobilize resources from external resource providers, such as conforming to the requirements of the external resource providers or attempting to alter the external environment (Pfeffer and Salancik, 2003).

Taking in cognizance the resource dependence theory, a number of approaches can be used by local councils to mobilize resources from their local communities.

Adapting to the local environment is an asymmetric dependence approach in mobilizing local resources. According to this approach, an organization needs to meet the demands of organizations holding critical resources in order to survive (Pfeffer and Salancik, 2003). As such, the providers of such resources can influence the type of initiative that has to be carried out. Existing resources within council areas thus have to be used to be able to carry out their development initiatives. In Tiko for example, the Mungo River is used for quarrying, fishing and navigation which yields much revenue for the council through taxes and the issue of business licenses.

Altering the local community is another asymmetric dependence approach in mobilizing local resources. According to the asymmetric dependence approach, an organization can use different tactics to increase its power related to other actors to be able to mobilize key resources and alter its environment (Hillman et al., 2009; Pfeffer and Salancik, 2003).

Embedding the venture in the community is a joint dependence approach in mobilizing resources for local councils. In this type of relationship, both parties benefit. The local council needs to create a good relationship with the particular resource providers in the community. A high level of joint dependence is characterized by trust and reciprocity between actors and will improve the resource flow for and value creation of both actors in the relationship (Gulati and Sytch, 2007; Van de Ven et al., 2007; Villanueva et al., 2012). In this case, both parties have to strictly respect the terms of reference. An example of joint ventures practiced by councils in Cameroon includes the build operate and transfer (BOT) practiced by most councils. Here, stakeholders or individual entrepreneurs are contracted to construct structures like shopping centers. After which, they are expected to collect rents there for a period of time and later on hand it over to the council(e.g. Mile 17 Park, Buea). Councils usually engage in such partnerships because they do not have enough resources as such, they engage in partnerships with the potential stakeholders in their communities. They equally have METROPOL as an opportunity but it has not yet been used by councils in Fako.

CHAPTER THREE

METHODOLOGY OF THE STUDY

This chapter deals with the method in which the research was conducted. It includes the study design, data collection, analytical approach, and data collection and validation of results.

3.1 Study design

The study is mainly exploratory, an approach which Yin (1998) describes as the means of stressing contemporary social processes in an actual setting, interested in discovering why and how identified phenomenon play out in a real life context. Emphasis was laid on local government officials directly related to the resource mobilization process and also on some resource persons from FEICOM and PNDP.

3.2 Data collection

A wide range of sources of qualitative data increases the credibility and validity of the research findings (Pratt and Loizos, 1992). As such, data for this research was collected from two sources that is, through field work and the review of reference documents. Yin (2003) presents a multi-source data collection technique as a unique feature with case studies which is the ability to deal with multiple evidences in a particular case. These evidences include documents, interviews and observation of which none is better than the other and are used complementarily.

3.2.1 Interviews

An in-depth interview was used as the main source of primary data. Most people are more willing to talk in an interview than the case would be if they were asked to write or fill out a questionnaire (Robson, 1993). Interview is a useful way of collecting qualitative data because the technique is ‘introspective’ and allows respondents to report on themselves, their views, practices, interactions and concerns (Freebody, 2003). A total of 11 key informants and resource persons from different institutions were interviewed to obtain data to address the research questions. The interviews were conducted in three selected councils (Buea, Tiko and Muyuka) in Fako and other institutions who work hand in gloves with councils (FEICOM and PNDP). The approach used in the interview was systematic with key informants used. This was done to improve the reliability of the information obtained.

The selection of the interview respondents was based on longevity in service and position in the organization and on how resourceful they were. The interview guide was divided into five sections targeting the specific objectives of the research. The first section targeted demographic characteristics, the second the legal framework on resource mobilization, the third targeted resource mobilization strategies used by or which exist for councils, the fourth targeted resource mobilization challenges and the fifth section dealt with the potentials which exist for resource mobilization by councils. Key FEICOM, CEFAM and PNDP officials were also interviewed to understand the opportunities that exist for the improvement of resource mobilization by councils.

Table 3.1 Institutions covered and those interviewed

Institution	Name of respondent	Years of experience	Position of respondent	Contact	Date of interview
Tiko Council	Mrs. Masaar Josephine Njoh	14years	Finance officer	677564671	2/9/2015
Tiko council	Mrs. Engome Olive Mboua	10years	Assistant treasurer	677746714	2/9/2015
Tiko council	Mr. Lembe Richard	Not given	Market master	677242527	7/9/2015
Tiko council	Mrs. Nkwen-Tamo Pamela	6years	Secatary general	679702799	7/9/2015
Muyuka council	Mr. MokambiNjilla. E	Not given	Sectary general	Not given	8/9/2015
Muyuka council	Mr. Mboa David	8years	Treasury clerk	Not given	8/9/2015
Buea council	Mrs. NalovaIkome Emma	Not given	Treasurer	677875371	16/9/2015
Buea council	Mr. Joseph JomiaGwanmesia	Not given	Chief of service recovery	677654235	16/9/2015
Buea council	Mr. EwomeJoseph Njie	Not given	Sectary General	Not given	17/9/2015
PNDP (Buea)	Mr. Alexandre Atangana	Not given	Officer in charge of training and capacity building	Not given	30/9/2015
FEICOM (Limbe)	Mr. Ghamogha Lambert Kekiwiyi	Not given	Council Administrator (Chief of Bureau for Financial Assistance and Statistics)	699525278	17/9/2015

Source: Authors field work, 2015.

Table 3.1 above shows those interviewed in different institutions. Four people were interviewed in Tiko Council, two in Muyuka Council, three in Buea Council, one in PNDP and one in FEICOM.

3.2.2 Field survey

Field survey was another primary data source for this research. Miller and Brewer (2003) categorized observation into 'unobtrusive observation' and 'participant observation' based on the degree of participation by the researcher, and into 'covert' and 'overt' observations based on the level of awareness subjects have of being observed. Participant observation was used by the researcher in all the councils especially in Tiko council where he went to the field with the market master. To Yin (1982), observations are a form of evidence that do not depend on verbal behavior, and the method enables the investigator to observe the phenomenon under study directly. The researcher thus made use of this method to observe some of the challenges faced by local governments in collecting taxes. The researcher analyzed the reactions of tax payers and equally observed the insults received by council officials when administering and collecting taxes.

3.2.3 Secondary sources of data

Secondary data involves data which has already been prepared by other researchers or which already exists. Reviewing existing literature on a topic helps to formulate questions on areas that are lacking. This therefore makes literature review a means to an end and not an end in itself because it helps the investigator to develop sharper and more insightful questions about the work (Cooper, 1984).

It's a very important source of data because it has findings and recommendations from other authors. Secondary sources of data for this research were obtained from a variety of sources. Council reports, published materials on related works on resource mobilization were used. Secondary data collected from councils included data on population, revenue, economic activities, and equally on general information on the study area. Data collected from FEICOM, PNDP and CEFAM included the opportunities which exist for councils.

3.3 Analytical approach

The interview guide was divided into five sections corresponding to the research questions. The first section dealt with demographic characteristics, the second with the legal framework, the third with resource mobilization strategies, the fourth with the challenges and the fifth with potentials which exist for councils. Qualitative data collected from interviews were analyzed manually by making summaries of the views of the respondents.The qualitative data obtained from the key informant interviews were equally collated for similarities and differences in response to key questions. Quantitative data collected included population and revenue statistics. Secondary data collected were presented in tabular form. Interviews were analyzed and presented in tables and bar charts. The population and revenue data collected were presented in tables and bar chats and analyzed descriptively.

3.4 Data reporting/validation of results

Data obtained from secondary sources were presented in tables and bar charts. Information from direct observation was presented in pictures while data on interviews will be presented in bar charts and tables.

A variety of measures were used to ensure the validity of data collected. A face-to-face procedure was employed during interview administration so that misunderstood and ambiguous questions were clarified and the questions were asked in the language best understood by the respondent. Also, the information collected was triangulated, that is, multiple information sources were used to improve the dependability and trustworthiness of the data collected. Sufficient time was allocated to data collection to avoid short-comings associated with hasty data collection. Finally, inputted data were explored to identify questionable entries, inconsistency in response and necessary corrective measures were taken. Care was taken to ensure that the results of the data presented were interpreted correctly. However, there was a degree of correspondence between the interviews, field observation and the secondary data sources.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

This chapter presents the data collected, analysis, discussion of the results and equally the limitations of the study. However, the research objectives and questions are adequately discussed in this section.

4.1. Presentation of data

4.1.1 Legal framework on resource mobilization by Councils in Cameroon

Councils in Cameroon mobilize their resources based on a number of prescribed legal frameworks. There has been the division of fiscal responsibilities between central and local governments and the transfer of such responsibilities with accompanying resources from the former to the latter as presented in Table 4.1 below.

Table 4.1: Legal framework on resource mobilization by Councils in Cameroon

Legal framework	What it covers
Law No. 2009/011 of 10 July 2009	-Relating to the financial regime of regional and local authorities -It gives local authorities (councils) financial autonomy for the management of their revenue for local interest. -Tax revenue of local authorities comprise (direct local taxes; additional council tax on State taxes and duties; deductions from the State tax revenue; direct and indirect taxes; and any other tax deduction stipulated by law -local authorities shall receive allocations and subsidies from the state for the discharge of their duties -a general decentralization allocation shall be instituted for the partial financing of decentralization which will be determined yearly

	-local authorities may receive subsidies from competent public bodies -domestic loans shall be authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority -loans contracted for natural persons or corporate bodies having a direct or indirect link with the local authority shall be forbidden. -external loans, authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority, shall be guaranteed by the state -donations and legacies shall be accepted after decision of the deliberative body approved by the competent supervisory authority
Law No. 2009/019 of 15 December 2009 on local fiscal systems	-it lays down the taxes, levies and royalties collected for decentralized structures, hereinafter referred to as local authorities -it gives councils the right to collect local taxes and local taxes here include: council taxes; additional council tax on State taxes and levies; council levies; and any other levy provided for by law. -the rates for the collection of the taxes and levies of local authorities shall be fixed by the legislative body. -local authorities shall be responsible for the management of the taxes and levies devolved to her, subject to those managed by taxation services.

Decree No. 2009/248 of 05 August 2009	-To lay down conditions for the assessment and distribution of the Common Decentralization Fund -Each year, on the recommendation of Government, the Finance Law shall fix the share of State revenue allocated to the Common Decentralization Fund. -The criteria for distributing the Common Decentralization Fund shall be determined each year by decree of the Prime Minister, upon the opinion of the National Decentralization Council
Decree No. 2007/1139/PM of 3 September 2007	To lay down conditions for the issue, collection, centralization, distribution and transfer of the additional council tax
Law No. 2004/017 of 22 July 2004	On the orientation of decentralization
Law No. 2004/018 of 22July 2004	To lay down rules applicable to councils
Decree No. 2000/365 of 11 December 2000	To reorganize the Special Council Support Fund for Mutual Assistance as amended and supplemented by Decree No. 2006/182 of 30 May 2006
Law N°74/23 of December 5, 1974	Pertaining to local government or local council reform

Source: Authors field work, 2015.

4.1.2 Resource mobilization strategies used by councils

A series of resource mobilization strategies are prescribed by the legal framework. However, those explored by councils in Fako Division are explained in the table 4.2 below.

Table 4.2: Resource mobilization strategies used by the selected councils

Resource mobilization strategy	Source of resource		Muyuka council	Tiko council	Buea council
Loans	FEICOM Commercial Banks		√ √	√ √	√ √
Grants	PNDP		√	√	√
	State Decentralization Fund		√	√	√
	SUPERMONT		√		
	Individuals				
Taxes	-Taxation (LDT, fiscal revenue) -FEICOM (additional council tax) -Council (revenue from council taxes and proceeds from the use of council property) -State (transfers received, CDF, allocation and operating subsidies received) Additional council taxes Local development tax		√ √ √ √ √ √ √	√ √ √ √ √ √	√ √ √ √ √ √
Donations					
Partnerships	National	-PNDP -FEICOM -Mothercart Cameroon Ltd	√ √	√ √	√ √ √
	International				√
Fund raising	Fund raising				
	Online fund raising				
Dividends from shares in corporations					
Recruitment of human resource	Council staff		√	√	√
	Volunteers/interns		√	√	√
	CEFAM		√	√	√

Source: Authors field work, 2015

4.1.3 Administrative accounts of the selected councils from 2010 to 2014

With the resource mobilization strategies put in place by the selected councils, they realized a considerable amount of revenue as seen in table 4.3 below.

Table 4.3: Total revenue mobilized by the selected councils from 2010 to 2014

Council	2010	2011	2012	2013	2014
Buea		736,417,351	815,729,067	854,420,555	1.240,227,530
Tiko	1,087,288,844	692,505,819	629,597,163	747,326,598	766,220,076
Muyuka	314,152,849	491,938,935	502,840,993	515,818,079	592,928,530

Source: Authors field work, 2015

The revenue situations of the councils as seen in table 4.3 above are plotted in figure 4.1 below.

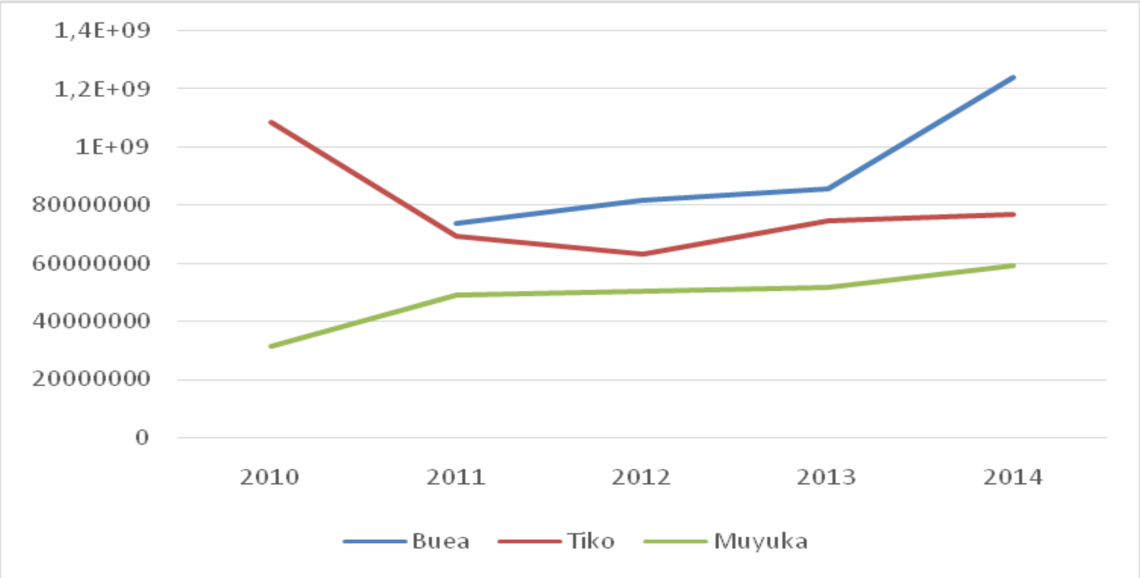

Figure 4.1: Graph of total revenue mobilized by the selected councils between 2010 and 2014

4.1.4 Resource mobilization challenges faced by the selected councils in Fako Division

In the process of mobilizing resources, councils face a number of challenges. They range from internal to external challenges. Internal challenges are those which originate within the council while external challenges are those which exist out of the council. They are presented in table 4.4 below.

Table 4.4 Resource mobilization challenges faced by councils in Fako Division

Internal challenges	**External challenges**
Incompetent RM agents	Inadequate and unclear laws
Mismanagement and alleged embezzlement of council funds	Unwillingness of the population to cooperate
Insufficient man power	Tax evasion
Lack of bilateral and multilateral relationships between councils and foreign partners	Poverty
Lack of a clear resource mobilization strategy	Poor timing in declaring allocation of council public investment budget
Quest of political parties to remain in power	Improvement in the legal framework
Poor planning for resource mobilization	
Change in political regime (one regime can work inefficiently and drain the councils resource)	
Problem of identification of tax payers	

Source: Authors field work, 2015

4.1.5 Potentials which exist for resource mobilization

The legal framework has given councils the right to mobilize resource. They have potentials which if welled exploited will increase the resources which they will generate. These potentials are presented in table 4.5 below.

Table 4.5 Potentials for RM by councils in Fako

1. Creation of a RM unit at the council
2. Proper sensitization of the population on the importance and their duty to pay tax
3. Creation of a tax payers list
4. Reinforcement of CONAC
5. Recruitment of more competent workers
6. Continuation of RMS and partnerships during change in political regimes
7. Maintenance of old and the creation of new partnerships
8. Use of online fund raising
9. Buying of shares in companies
10. The use of INTERCOM offered by FEICOM
11. increase in minimum qualification of councilors
12. Declaration of public investment budget before council the budgeting session

Source: Authors field work, 2015

4.2. Data analysis

4.2.1 Legal framework on resource mobilization related to councils

Like every other institution, the mobilization of resources by councils in Cameroon is governed by laws. A series of laws exist which guides councils in their quest for resources as presented in table 4.1 above. Some of which are adequate while there is need for others to be improved upon.

Law No. 2009/011 of 10 July 2009 relating to the financial regime of regional and local authorities. It gives local authorities (councils) financial autonomy for the management of their revenue for local interest. Tax revenue of local authorities comprise direct local taxes; additional council tax on State taxes and duties; deductions from the State tax revenue; direct and indirect taxes; and any other tax deduction stipulated by law. From this law, local authorities receive allocations and subsidies from the state for the discharge of their duties. It also makes provision for the institution of a general decentralization for the partial financing of decentralization which will be determined yearly. However, the amount provided under this head is not known. The legal framework has a limitation in that plurality in laws is a major challenge to resource mobilization. For instance, the legal framework give city councils as well as sub divisional councils the right to collect sanitation tax. This increases the chances of tax avoidance and evasion as tax payers might claim they cannot pay twice. Also, global tax administered to commercial moto bikes in different towns have to be different. A bike rider in Yaounde should pay more than that in Muyuka for the scope of their clients is different. However, the law makes provision for them to pay the same though those in rural areas do not make enough profits to do so. In addition, temporal occupation is also very high and has a negative effect to those operating small and medium size businesses.

The law gives local authorities the right to receive subsidies from competent public bodies. Domestic loans have to be authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority. Loans contracted for natural persons or corporate bodies having a direct or indirect link with the local authority shall be forbidden. External loans, authorized by decision of the deliberative body, subject to the approval of the competent supervisory authority, shall be guaranteed by the state. The main source of loans for councils in Fako Division is from FEICOM.

From all indications, the central government is still holding on council financial autonomy through supervisory roles. The decentralization policy has by all accounts been a failure in the sense that there has in fact been inadequate transfer of power and resources to local councils (Rondinelli et al., 1983). Furthermore, the ambiguity of key provisions of the law has enabled central government officials known as supervisory authorities, to encroach upon the powers and prerogatives of local government officials (Touo, 2014). As a provision of the law, donations and legacies shall be accepted after decision of the deliberative body approved by the competent supervisory authority. It is therefore important to give councils full financial autonomy to councils for supervisory role is a major challenge to RM.

Law No. 2009/019 of 15 December 2009 on local fiscal systems lays down the taxes, levies and royalties collected for decentralized structures, hereinafter referred to as local authorities. It gives councils the right to collect local taxes and local taxes include: council taxes; additional council tax on State taxes and levies; council levies; and any other levy provided for by law. The rates for the collection of the taxes and levies of local authorities shall be fixed by the legislative body. This poses a problem for councils either charges more or less tax for fear of being voted out of power. Also, it creates room for corruption for the same scale of businesses in the same locality is charged differently. This could be as a result of their political background or on the basis of their popularity which is a major limitation to the law.

The legal framework also makes provision for local authorities to be responsible for the management of the taxes and levies devolved to her, subject to those managed by taxation services. The taxation services has evolved as a weakness in the legal framework for financial autonomy provided by law is restrictive. Most council authorities accused taxation service of embezzling council taxes. Those interviewed made it clear that there have been cases where tax payers have been over taxed but the amount given to the council is not a reflection of what was collected. The taxation service was created in a period when councils were seen as being incapable of collecting all of their taxes single handedly. With an improvement in the capacity of councils, it is necessary to dissolve the taxation service and empower councils fully in terms of tax collection.

Decree No. 2009/248 of 05 August 2009 lays down the conditions for the assessment and distribution of the Common Decentralization Fund. Each year, on the recommendation of Government, the finance law fixes the share of State revenue allocated to the Common Decentralization Fund. The criteria for distributing the Common Decentralization Fund shall be determined each year by decree of the Prime Minister, upon the opinion of the National Decentralization Council. The fluctuation of this amount is a major RM challenge. This is because it is often released after the council budget and programming has been done. This distorts the planning process for it has to be incorporated in the budget creating an extra cost and it is also a medium for embezzlement.

The Preamble of the Constitution provides that, “every person shall share in the burden of public expenditure according to his financial resources”. Article 2 of the General Tax Code, provides that, “a tax shall be levied on all profits or income made by companies or corporate bodies (…) irrespective of their object”. The provisions of the Constitution and Section 2 of the General Tax Code, which is self-explanatory, justify the position of Cameroon and Local councils, with respect to taxing illegal activities. The legislations above are silent on the legality or illegality of the activities generating income. Unlawful businesses are not given the advantage of being free from income tax. From the provisions of the General Tax Code it could be concluded that Local Council Authorities as well as the Cameroon tax system condone with illegal and legal activities. It is necessary for the tax system to be reorganized for this could be an avenue for corruption and eventual development of illegal businesses.

The Finance Law of 2009 on the Local Fiscal System, provides in article 94 (1) that, “the parking tax shall be paid by any vehicle used for urban transportation of persons exclusively in towns and built-up areas where the municipalities have set up parking lots or develop a traffic plan”. Section 95 of the same law, goes ahead to provide that, “the quarterly maximum rate of the parking tax shall be; Motor Taxi 3.000Frs, taxes 10.000Frs, and Buses 15.000Frs”. As such, these amounts have to be paid despite the legal status of the vehicle or the transporters, that is, whether the legal requirements for carrying out that business is met or not, is not the problem of the LG or tax collector in the case. It is therefore important for councils to be given the right to ensure that the population should meet all legal obligations after they are being taxed.

Decree No. 2007/1139/PM of 3 September 2007 to lay down conditions for the issue, collection, centralization, distribution and transfer of the additional council tax. Additional council tax is being controlled by FEICOM. This amount is not fixed for it is through this medium that FEICOM deducts interests on loans. Most councils do not know how much is to come in and how much they are to pay as interests to FEICOM. Some Mayors have allegedly mismanaged additional council tax as seen in the case of the former Mayor of Tiko council. For additional council tax to be transparent, it is important for FEICOM to public a yearly report on additional council tax.

Most of the laws are not adequate and needs to be re-examined. This needs to be followed with adequate capacity building on the legal framework.

4.2.2 Resource mobilization strategies used by councils

There are a series of strategies which are being employed by councils in Fako to mobilize resources as seen in table 4.2 above. There are some strategies which are used by the three selected councils and others which are used basically by a few.

Loan is a RMS that is used by councils in Fako. The main source of loans for the selected councils is FEICOM. Commercial banks can equally be used to obtain loans to implement projects. FEICOM loans have been used to implement a series of projects in the selected council areas some of which includes the construction of markets, classrooms and council chambers. These loans are obtained based on the borrowing capacity of the council involved. Loans obtained from FEICOM fall under CIF, CAFAIC, PACARF, INTERCOM or CAPIC as explained in 2.1.2 above. Councils do not only benefit from loans from FEICOM but equally from their expertise. FEICOM engineers are very instrumental in the design, monitoring and evaluation of council projects.

Grant is another resource RMS used by councils to obtain her resources. The main source of grants for councils in Fako is from PNDP. These grants can either be material or financial. Financially, they train and pay some council workers for two years while materially, they provide councils with complete sets of computers followed by computer training. The law makes provision for councils to accept grants from individuals. Field findings indicated that this source is not being used by the selected councils for individuals do not see why they have to support the council for the taxes they pay is enough. To add, field findings revealed that Muyuka council has received material grants from Supermont. Field visits equally revealed that the selected councils have never received grants from individuals.

Interviews conducted revealed that the main source of resources for the selected councils is from taxes. These councils rely a lot on revenue from taxes to implement their projects. These taxes are collected from different points all of which are rechanneled to the council. FEICOM collects and redistributes additional council tax. Additional council tax collected by FEICOM is redistributed to councils to reduce the resource gap for there are councils which generate more resources than others. If these councils are allowed to use all what they generate, some council areas will remain backward due to their limited scope of resources. Some council taxes are being collected by the taxation department and sent to the council like the local development tax. This practice to most of those interviewed should be stopped. They argued that if financial autonomy and decentralization is actually in place as stated by the law, then councils should be given the rights to collect all of her taxes. Field findings revealed that taxation officials usually over exploit tax payers and the amount collected is allegedly slashed before it reaches the council. However, a variety of taxes are being collected by councils. These includes; parking fees, hygiene and sanitation tax, council stamp dues, market fees and impoundment tax.

Donation is also another strategy used by councils to obtain resources. Donations in this light can be financial or material. During the implementation of some projects like the provision of water, the population usually donates labor or provides land for the construction of catchment and water tank. However, this source is not being exploited fully for the population usually wants to receive financial compensation for all work done.

Partnership is a major RMS used by councils in Fako Division. The law makes provision for councils to create partnerships which could be of benefit to them. These partnerships range from national to international. National partnerships which the selected councils have in common are with FEICOM, CEFAM and PNDP. Muyuka council has partnership with Supermont while Buea council has partnered with affluent entrepreneurs and equally with Mothercat Cameroon Ltd. In Buea for instance, a number of BOT projects have been implemented due to the inability of the council to embark on them on her own. Such projects include the construction of market stands at Mile 17. However, field findings revealed the selected councils are very dormant with respect to international partnerships. Apart from Buea council which has dormant international partners, Tiko and Muyuka councils acknowledged the fact that they are still wanting with respect to international partnerships. It is important for councils to create new partnerships in other to benefit from what they cannot generate on their own. The main form of PPP practiced by councils in Fako from field findings is BOT.

Fundraising is a vital resource mobilization strategy used by most affluent councils in Cameroon. From field findings, the selected councils have been very dormant in exploiting this source of resource. Interviews revealed that these councils have never devoted time to generate resources through this means. Online fundraising has never been used by councils in Fako Davison. Online fundraising in particular is being used not only by councils in the world but equally by CSOs. Global Giving and Funds for NGOs have been very instrumental in funding projects and programmes for organizations in the world at large and Cameroon in particular through online fund raising. It is important for councils to partner with such institutions in order to receive assistance from them. PAID-WA, Buea, could be used as a resource institution to build the capacity of councils on such ventures.

The law makes provision for councils to obtain shares in corporations. Evidence from field visits proved that this strategy is still very dormant. The selected councils have not taken upon themselves to improve their scope of resources by engaging in such ventures. Councils could equally use the INTERCOM which exist in FEICOM to come up with such businesses. Apart from council halls and markets, large scale businesses are still to be realized by councils. It is worth understanding that, shareholders in corporations make huge profits. This could be exploited by councils to increase their resources, hence, realizing most of their plans.

The recruitment of volunteers/interns by councils is a major strategy of improving her human resource. This includes welled trained students and professional from all works of life. These students from field observation act like assistants to council staff and equally educate the ignorance of some council staff on contemporary development issues in their fields of study. CEFAM is another institution which is of great help to councils. The institution assists in building the capacity of council staff through classroom lectures, seminars, and workshops.

With the RMS that have been put in place and used by the selected councils, the amount of revenue generated for the past five years (2010-2014) have been on an increase. However, these figures will eventually increase if all the resource sources are adequately exploited.

Table 4.3 and figure 4.1 above represents the total revenue mobilized by Buea, Tiko and Muyuka councils between 2010 and 2014. The revenue generated is a representation of the RMS which was put in place. The figures for the different councils have been fluctuating for different reasons.

From figure 4.1, the revenue generated by Buea council has been on an increase. There was a remarkable increase between 2013 and 2014 (854,420,555 to 1.240.227.530). A number of reasons were advanced for this increase. Management concentrated on local resources and improved on their tax collection system. Much money equally came in during the Presidential visit to Buea. Another reason advanced was an improvement in the monitoring and evaluation of council sources of revenue like at the taxation, and markets. To add, the taxation service was carefully followed up which reduced their chances of embezzling council funds. The Sectary General at the council equally made mention of effective sensitization campaigns of the population through the media on their role to pay tax. He equally made mention of an increase in the population and businesses in Buea which is backed by an increase in resources generated (through tax). As such, an increase in the revenue generated was unavoidable.

Revenue generated by Tiko council has been unstable between 2010 and 2014. In 2010, 1.087.288.884 Billion FCFA was generated which reduced considerably and started rising again in 2013. Reasons advanced for this decrease were poor management of the council and alleged embezzlement of council funds by the former Mayor. The decrease in revenue mobilized between 2010 and 2012 was followed by a steady increase from 2013. An improvement in the follow up of council sources of revenue was advanced as one of the reasons for the increase. Also, management was equally improved upon with a series of trainings and workshops organized to build the capacity of the staff. Notwithstanding, it is still unclear why the revenue generated is still very low with an increase in the population and sources of revenue for the council.

Muyuka council is the only council amongst those selected which has had a steady increase in revenue generated for the past five years as seen in figure 4.1. Revenue generated increased by 117.786.086Milion FCFA between 2010 and 2011. After which, there has been a gradual increase in the revenue generated. An increase in market stores and rents was advanced as rationales for the increase. Also, the revenue generated through global tax has been on an increase. Council management has been smooth with a series of trainings organized to build the capacity of the staff. These are some of the reasons advanced for the steady increase.

From figure 4.1 above, it can be concluded that Buea councils has generated more resources, followed by Tiko and Muyuka councils. High urbanization of Buea over the past years is a major cause of this increase for it is backed by an increase in the amount of businesses and tax generated. Buea has equally exploited more sources of resources than Tiko and Muyuka councils. From field observation, the three selected councils still have a wide range of unexploited potentials which if welled harnessed will increase their resources. Notwithstanding, these councils need to work harder and improve their RMS if they intend to bring any meaningful development in their respective council areas.

4.2.3 Challenges faced by councils in mobilizing resources

Councils in Cameroon in general and those in Fako Division in specific face a lot of challenges in mobilizing the resources required to implement their plans. From field visits and interviews conducted, many challenges were identified as seen in table 4.4 above. These challenges are internal and external and are explained below.

4.2.3.1 Internal challenges

Incompetent resource mobilization agents.

Most of those who are charged with resource mobilization have little knowledge on how to go about it. They lack the required skills to embark on resource mobilization. This is due to inadequate knowledge on resource mobilization strategies especially as they are not trained. This has caused them to collect too much or very little from the population. Also, the fact that these agents have very little knowledge on resource mobilization makes it difficult for councils to mobilize resources adequately. Most of those involved in the collection of market fee are incompetent but they hold such posts because of their political inclination. Most of the officials are performing their functions without the relevant qualification and training. As a result, the available resources for accelerated and sustainable rural development are inefficiently utilized for the purpose intended (Ocheni, et al, 2012). This is a major challenge to resource mobilization especially as it reduces the chances of councils to realize their plans and budget.

Change in political regimes

Change in political regimes is a challenge on continuity of existing resource mobilization strategy. When a new political regime comes to power, they tend to down play on the strategies that had been put in place by the former regime. This is because they think the credit will go to the previous regime. Also, it is very difficult for a new regime to figure out and continue with the relationships that had been belt by the previous regime. This creates a situation in which ties with funding and other support bodies are being strained. A change in the regime without corresponding training on how the previous regime collected taxes equally creates a gap because the ruling regime finds it difficult to identify all the sources of resources for the council. As such, the change in political regimes slows down the resource mobilization process. Change in political regime also comes with a corresponding change in the majority of council staff. Also, a change in political regime is not backed by a transfer of knowledge. This strains the RM process as they have to take time to understand the system.

Mismanagement and alleged embezzlement of Council Funds

Embezzlement is another resource mobilization challenge faced by most councils in Fako Division. It was alleged that resources that are mobilized are being put in pockets of some greedy Mayors or resource mobilization agents. As such, only a small amount stays in the council to carry out projects. This was the case with the former Mayor of Tiko who was accused of haven embezzled council funds. Also, most of those involved in tax collection usually fake receipts or do not even offer receipts to tax payers. Revenue generated through this means is not accounted for in any document which plays negatively on the council. From field findings, fake receipts have been discovered with some tax payers who claimed were given to them by tax collectors. Those involved in the collection of taxes at the taxation unit have also been accused of mismanaging and embezzling council taxes.

Insufficient man power

Insufficient man power is a challenge faced in the mobilization of resources by councils in Fako. Field findings revealed that most councils do not have enough personnel to embark on resource mobilization. This has caused most people to avoid the payment of tax because tax collectors do not come to them. Councils need to improve on their human resource in other to harness the desired financial resources. In Tiko council for instance, the treasurer mentioned shortage in man power as a major resource mobilization challenge. To her, revenue coming from quarrying is not backed by the amount of sand being extracted. Shortage in personnel was the reason advanced for this challenge. The Sectary General of the Buea council equally made mention of shortage in personnel when he said they do not have enough personnel to cover all sources of revenue. To him, the inadequate amount generated on building permits is because the current team cannot cover the entire council area and people use this as an advantage and build without building permits. Failure of councils to adequately use state delegations is also another challenge of personnel shortages. These statements concur with Katorobo (2008) who stated that a country can have clear and explicitly formulated decentralization policies yet result in very limited implementation. Councils in Fako rarely make use of the human resources given to them by the decentralization law.

Lack of bilateral or multilateral relationships between councils and foreign partners

Most councils still find it very difficult to create relationships with councils within and out of the country. Most councils which are affiliated to local councils abroad receive aids like machines and finance. The Kumbo council in the North West Region of Cameroon is a best practice in international partnerships. She is a clear example as she has created lucrative partnerships with councils abroad and is benefiting from such relationships. Their example could equally be mainstreamed in the resource mobilization strategy by councils in Fako. However, the capacity of Mayors and those involved in resource mobilization has to be built on the creation and improvement of partnerships. Interviews with some staffs in Tiko and Muyuka councils revealed that they didn't have any partnership with international councils and donor bodies. The Sectary General of Buea council made it clear that they have international partnerships but these partnerships are not effective. There is the need to create and maintain partnerships as it is in itself friend raising which is an important component of resource mobilization.

The quest for political parties to remain in power

The quest for political parties to stay in power was identified as a RM challenge to councils. Councils are being ruled to impress the population and not necessarily to bring development. This has caused them to neglect some sources of revenue and equally to be very flexible to some tax payers. Some defaulters are not punished because of their political inclination while others are under taxed because the ruling party is scared they may be voted out in the subsequent election. Administrative tolerance in this case reduces the amount of revenue that can be generated from taxes which is the major source of income for councils.

Lack of a clear resource mobilization strategy

Most councils lack a clear resource mobilization strategy. Councils need to develop a clear resource mobilization strategy. This has to be monitored to ensure its applicability because writing documents without implementing them will not change the situation. From field observation, adequate planning is not done by council staff for resource mobilization. It is often said that failing to plan is planning to fail. This is a major challenge especially as most of the resources mobilized especially taxes are spontaneous. Councils do not have effective milestones and indicators to monitor the realization of RMS put in place.

4.2.3.2 External challenges

Poverty

Poverty was highlighted as a major hindrance to council resource mobilization. Most of those who are expected to pay tax are very poor. This creates a situation in which they find it difficult to meet their tax obligation. Those who sell fried groundnuts by the road side for example make very little profits which make it difficult for them to pay temporal occupation tax charged to them by councils. With such flexibility on the part of the council and the inability of such tax payers to pay tax, it reduces the resources that could be generated by councils. Tax being the main source of income to councils in Fako Division is hindered by poverty. As such, poverty is a major RM challenge faced by councils in the selected councils.

Inadequate and unclear laws

Some of the procedures to implement the laws are confused, complex or open to interpretation and unclear (Oyono, 2009). Unclear laws are a major resource mobilization challenge faced by councils in Fako Division. The global tax paid by commercial moto bikes disfavors those in rural areas. From the interviews conducted, it was realized that most bike riders in Tiko cannot afford to pay global tax because it is very high with respect to the amount which they receive as profits. However, global tax could be designed to meet the realities of the study area. To add, the legal framework gives councils financial autonomy but a majority of their income is not collected by them but through taxation. Those at the taxation service have frequently been accused of over exploiting tax payers compared to what they hand over to councils. The government is giving out a goat and still holding on to it (Njie, 2015). As such, it is important to effectively give councils financial autonomy.

Unwillingness of the population to cooperate

The local population is not always willing to cooperate in the resource mobilization venture. Most of those who operate stores are usually unwilling to cooperate with the council. When their stores are sealed because of failure to pay tax, they often destroy the seals and keep operating. However, the council workers usually tolerate most of them for fear of the party not being voted into power in the subsequent election. They look at it as being sorely the duty of the Mayor or council workers. They expect the council to provide services to them but they are unwilling to meet their duties. The perception of the population has to be improved upon on the importance of resource mobilization and the role they are to play in it. The population is unaware of some of their duty to cooperate and pay taxes. The entire population wants to see development in the council area, yet, they keep evading taxes. There is thus the need to educate their ignorance on the various taxes which they are to pay in order to make tax collection smooth.

Tax evasion

Tax evasion is a major challenge faced by councils in mobilizing resources. Most tax payers are not willing to pay tax. As such, they tend to use fraudulent methods to avoid payment. Tax payers refuse to keep records and fake their returns. This goes ahead to create a gap in revenue that was expected to come from taxes, making the realization of tax revenue difficult. Some people equally prefer to tip council workers with half of the amount they are to pay as tax rather than going to pay at the council. A lot of businesses have not equally been registered, all aimed at evading the payment of taxes. All those interviewed expressed the difficulty in collecting taxes. To them, tax payers are always unwilling to pay tax. The legal framework makes provision for stores to be withdrawn from occupants when they fail to pay taxes for three months consecutively. These market store tenants avoid paying for about eighty days after which they might pay for a month all aimed at avoiding the payment of complete taxes. This creates a problem because the estimated budget from market space is rarely realized, reducing the pace and quality of service delivery by the council. When they are given penalties as provided by the law, it makes it more cumbersome as they find it very difficult to pay the normal tax and the fine. It is important to sensitize the population in order to solve this problem.

Poor timing in declaring allocation of council public investment budget

Councils usually prepare their budget and plan for resource mobilization before the declaration of the public investment budget allocated for councils. Seven steps are used in the preparation of the CDP; preparation process, participatory diagnosis, strategic planning, resource mobilization, programming, implementation and monitoring and evaluation. The declaration of public investment budget after the planning process is a major challenge to councils. This is because, programming is done with respect to the resources that are available or that will realistically be mobilized. The declaration of this budget causes wastage of resources because the Mayor still has to call an extra ordinary session to mainstream the public investment budget in the council budget. This goes further to distort programming and is a major way for corrupt Mayors to embezzle council funds because it can be twisted and fitted in the budget. Transparency of this budget is not guaranteed, hence, it is a major resource mobilization challenge to councils.

Problem of identification of tax payers

The identification of tax payers is a challenge faced by councils in administering taxes. A lot of tax payers carry on businesses without a fixed address or formal registration. An example is the running of a bar in a family compound which is very lucrative but informal in nature. Buea, Tiko and Muyuka are not properly planned with streets and houses not named and numbered making it difficult for tax administrators to identify to carry out their duty. The poor planning of the council areas is a huge RM challenge and needs to be looked into by the competent authorities.

Despite these challenges faced by the selected councils, a considerable amount of resources have still been mobilized. However, there are a series of opportunities which exist for councils which if fully exploited will increase their resources

4.3 Prospects for resource mobilization by councils in Cameroon

A lot of potentials exist for councils in Fako Division which if exploited will reduce the challenges which they face. Councils have a wide range of assets which if identified and managed properly, will increase their resources as presented in table 4.5 above.

Creation of a resource mobilization unit at the council

Lack of a clear and planned resource mobilization strategy is a major challenge to the quality and quantity of resources that can be mobilized by councils. This could be solved by the creation of a resource mobilization unit at the council. Resource being very vital for the execution of projects demands its availability in time. Adequate planning for RM will increase the availability of resources when needed. Resource being very important for development warrants the creation of a unit at the council which will proactively mobilize the resources needed. The tin line between planning and development is projects and these projects cannot be realized without resources. For councils to bring meaningful development, it is necessary to create a RM unit which will be charged sorely with the mobilization of resources.

Proper sensitization of the population on the importance and their duty to pay tax

Tax evasion was equally highlighted as a major challenge to resource mobilization. The evasion of taxes reduces the amount of money that can be mobilized by the council, thus, disrupting the realization of the proposed council budget. This problem could be solved by properly sensitizing the population on the importance of them to pay taxes. Severe fines could also be given to defaulters. The taxes levied on the tax payers could equally be moderated to ensure that they are able to pay. However, the global tax paid by commercial motorbikes should also be administered based on the context and environment rather than the amount that has been fixed by the government which is discriminatory. Commercial motorbike riders in towns of affluence should not be given the same amount like those in rural areas taking the market situation into consideration. Those in Muyuka for instance should pay lesser than those in Yaounde and Douala, taking the population and context into consideration.

The creation of a tax payers list

Most businesses have not been registered and this creates a problem in identifying those who have met their tax obligations and those who have not. A tax payers list could be created which will aid the council authorities to easily identify defaulter. To add, entrepreneurs should be encouraged to register their businesses. This could be done by giving tax holidays to registered newly created businesses. Spontaneous monitoring and evaluation teams could frequently be sent to the field to identify and track down defaulters. This will encourage people to register their businesses and eventually pay taxes. The creation of a tax payers list will also increase accountability on the part of the council and taxation services.

The reinforcement of CONAC

Alleged embezzlement was equally another challenge to resource mobilization. Funds mobilized for developmental projects are allegedly being siphoned into private pockets. CONAC has been playing a great role in identifying and punishing embezzlers. Those judged and found guilty for embezzlement should not only be sent to prison but the funds embezzled should equally be retrieved from them and used to develop the council area. Also, seminars and workshops should equally be organized with council staffs on the importance of accountability, transparency and patriotism. This will go a long way to reduce the rate of embezzlement. CONAC should frequently check councils rather than evaluating them after about twenty years when the impact of the funds embezzled must have been very severe.

The recruitment of more competent workers

Shortage of staffs and inadequate training was equally advanced as a major hindrance to RM. This could be solved by recruiting more staffs to cover the human resource gap. Councils could equally partner with strategic institutions like PAID-WA and the University of Buea in order to obtain sound scholars and professionals to assist them on the field. Such institutions should serve as a main source of human resource to councils. More so, Centre de Formation d'Administrative Municipal (CEFAM) could equally be used to build the capacity of council workers. CEFAM was created by the government to improve the capacity of council workers and should be used as such. Trainings and workshops could equally be used as a means to build the capacity of the team not only on resource mobilization but equally on managerial skills as a whole. The council cannot recruit workers above category six without consulting the central government. They don't equally recruit experts on a permanent basis and most of the experts found in councils are sent there by the government on secondmend. The quality of service delivery by workers will increase if welled trained workers are recruited. The legal framework should thus make provision for councils to make use of permanent experts in order to improve output.

It is worth understanding that, all stake holders are supposed to be involved in the decentralization process. Councils are not bound to recruit permanent experts as identified by some of the interview respondents. The decentralization law makes provision for councils to work with other ministries. Taking the case of Tiko for instance, it was realized that the quarry sector is exploited by private contractors. From field visits, it was realized that these contracts were handed out without proper feasibility studies. They claimed it was as a result of the council not having experts to do adequate feasibility studies. Councils do not need to hire experts permanently to engage in such ventures. It is the place of the council to identify delegations competent to do feasibility studies and seek the intervention of the Senior Divisional Officer (S.D.O). for them to be asked to do the work. These delegations are supposed to work hand in glove with councils. As such, councils need to understand the role which each delegation has to play and use it as an opportunity.

Continuation of prepared resource mobilization strategies and partnership during change in political regimes

The change in political regimes is a major RM challenge. When a new political party comes to power, they tend to down play on partnerships and strategies put in place by their predecessors. This is because they think the credit will go to the former party that was in power. However, the central government could create a situation in which council plans should be drawn based on the term of office of any party in power. This will go further to reduce the continuity challenge in terms of relations and RM strategies. And it will make provision for RMS and plans to be developed based on term of office.

The maintenance of old and the creation of new partnerships

From field visits, the Tiko and Muyuka councils don’t have international partners. This is a major source of revenue for most councils in the developing world. This could be improved through the signing of lucrative international partnerships with foreign councils and institutions. The Kumbo council in the North West Region of Cameroon could be used as a best practice with respect to partnerships. She has mastered and managed international partners for long and keeps benefiting from such relations. The legal framework makes provision for sponsoring Mayors international trips through FEICOM. Mayors could use this opportunity to their advantage and create lucrative partnerships during such trips.

The use of online fund raising to generate income by councils

Online fund raising is not being used by the selected councils. Online fund raising is a major source of income for development projects. There is the need for councils to hire experts to build their capacity on online fund raising. The law gives councils financial autonomy and online fund raising is a major way through which such resources could be mobilized. Online fund raising could be used to make priority council projects known to the world which will eventually be funded. There is thus the need to create a resource mobilization unit at the council with corresponding capacity building on online fund raising.

Buying of shares in prospective corporations by councils

Section 18 of Law No 2009/011 of 10 July 2009 relating to financial regime of regional and local authorities says local authorities may take out shares in public, semi-public and private corporations under conditions stipulated by law. This gives them the right to identify and buy shares in prosperous corporations and companies. The buying of shares in corporations by councils will automatically increase the amount of resources which will be available for her to implement her plans. During the interviews, it was realized that the selected councils do not make use of this option. However, this is a very lucrative resource source for councils.

INTERCOM could be exploited by councils in Fako

INTERCOM, a mechanism used by FEICOM to assist councils is not being used by the councils under study. INTERCOM funds income generating projects which are of mutual benefit to more than one council. Tiko council could partner with councils in Littoral to develop the quarry sector because they share a common river (Mungo). By doing this, FEICOM will give them funds to buy machines which will be used to extract and supply sand. This will increase the revenue from the quarry sector especially as the council will be the one to manage it. Hence, it will act as a major source of revenue for such councils.

Improvement in the legal framework

The legal framework on resource mobilization is not completely adequate. The gaps in the legal framework could be improved. This exercise could be done by the council, parliamentarians, senators and delegates from the required delegations. Limitations like the collection of taxes by the taxation department and supervisory roles could be changed. This is because councils now have the capacity to collect and manage revenue from taxes. The quality of workers recruited by councils should be determined by the local authorities not by the central government. The law forbids the council from permanently recruiting workers above category six. This is a major challenge for there are some services which require people above that standards like identifying gaps in the legal framework for improvement. These challenges brought about by the legal framework could be changed.

Minimum qualification for Councilors could be increased

Most people who happen to be councilors is because of gender equality, popularity or because of their political affiliation. Most of these councilors can cannot read or write. This makes it difficult for them to understand the legal framework and their job description as councilors. As such, they are being manipulated by the smart ones. This problem could be solved by increasing the qualification requirements for councilors. The use of welled trained and educated people as law makers will go further to increase the resources which the council will have. This is because the educated councilors in themselves will already be a source of skilled labor for councils. They will be able to read and understand the legal framework and know who to contact for a particular purpose while taking little advice from institutions like PNDP. As such, this will increase the scope of resources for councils. It is very important to increase the qualification of councils to at least a Bachelor's Degree.

4.4 Implications of the findings

The findings of this research have a series of implications to the LGs. They are explained below.

The legal framework on resource mobilization is strange to most council staff. This work identifies and explains the various opportunities provided by the legal framework which could be explored by councils. These findings will go further to improve the capacity of local governments in the resource mobilization venture.

Councils in Fako Division make use of mostly tax as a resource mobilization strategy. The findings of this work give a different touch on resource mobilization strategies which could be adopted by councils. As such, it brings out the weaknesses in the current resource mobilization strategies used by councils and presents a myriad of other opportunities.

Haven explored the challenges faced by councils in mobilizing resources, the findings presents them and proposes recommendations for improvement. The findings of the work are therefore a stepping stone of councils into abundant resources. The identification of the problems is the first step in solving their problems.

4.5 Limitations of the study

The researcher faced a lot of challenges in the course of the research. However, measures were taken to ensure the realization of the research questions. The limitations of the study are explained below.

Seasonal challenge

The time when field work was scheduled posed a major problem. Field work was done during the rainy season. This caused a major problem especially as the researcher faced challenges meeting some of the staffs at the councils on time due to heavy down pour. The researcher also faced problems in going to the field under the rain due to the high intensity and frequency of the rains. The rains thus, increased the time which the researcher scheduled for field work.

Poor cooperation by some council staffs with the researcher

The interviews may have suffered the Hawthorne effect which Kumar (2005) describes as a situation where an interviewee become aware that they are being observed and change their behavior. Most of the interviewees were not willing to be put on record. Most of those interviewed at the council finance and treasury sections were equally unwilling to provide details with respect to revenue collected. They gave just the lump sums making analysis of the revenue very challenging. Most of their rationale was that the information was very sensitive and could not be given out to researchers. Some council staff did not want to cooperate at all no matter how much the researcher tried to convince them to cooperate.

Cost of research

The researcher did not receive financial assistance from any organization and equally incurred more cost than expected. Weather situations posed a problem because the researcher visited most councils and the staff were not on seat due to the rains. Unavailability of some council staffs due to meetings and leaves posed a problem because it distorted the activity timeline of the researcher. Some documents were in French and had to be translated which increased the research costs and time in the course of waiting for them.

CHAPTER FIVE

5.0 SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of findings

In summary, the findings of the study are the following:

1. Most council workers are ignorant of the laws governing resource mobilization due to inadequate training. Also, the selected councils do not maximize the opportunities given to them by the legal framework. Some items in the legal framework have to be restructured to meet current realities. The selected councils make use of mostly taxes as provided by the legal framework as a RMS. However, they equally explore loans, grants and their environment to a limited extend with loans and grants coming mainly from FEICOM, PNDP and the central government.
2. The major RMS used by councils in Fako Division is tax. The selected councils rarely make use of experts at the delegations as provided by law. Partnership as a major resource mobilization strategy is inadequately explored by the councils under study especially international partnerships. Online fund raising is not used by any of the councils. The limited amount of resources generated by the selected councils is as a result of poor planning and follow-up of resource mobilization and because of the absence of a well-articulated resource mobilization strategy.
3. The major challenges faced by the selected councils in mobilizing resources are poor planning and the poor capacity of council workers. Tax evasion and corrupt tax collector pose a problem on resource mobilization especially as tax is the major source of income

for these councils. The limitations of the legal framework is also a major RM challenge.

4. A variety of potentials exist for councils in mobilizing resources and include; online fund raising, use of private and state institutions as a major source of skilled human resource, exploitation of the opportunity provided by FEICOM through INTERCOM and those provided by the legal framework, the development of an entrepreneurial spirit and the improvement of partnerships by the selected councils.

5.2 Conclusion

The selected councils in Fako are really in need of resources to implement their plans and bring the needed sustainable development. The law has given these decentralized bodies financial autonomy but is still holding them back under the canopy of supervision. However, these councils are concentrating on resources in their comfort zone and are very reluctant to explore other sources. The practice of public private partnership by councils is still in an infant stage.

Apart from the challenges brought about by the limitations of the legal framework, councils are the major cause of the limited amount of resources which they can mobilize. There is a poor relationship and coordination between councils and other ministries who are to assist her. Moreover, there are many unskilled workers at the council whose capacities are not being upgraded through trainings. RM has to be incorporated in the module of CEFAM in other to build the capacity of those who are sent there for training.

If the central government is really serious on giving councils financial autonomy, they should give them the material, financial and human resources which they require. Additional council tax should not be sent to the government but used by the councils to carry out projects. Also, the central government should allocate a budget in the national budget to run FEICOM rather than the budget for the running of FEICOM to come from councils.

If the potentials and opportunities at the disposal of councils are fully exploited, the scope of resources available for councils is equally going to increase. It can be concluded from field findings that the selected councils have a wide range of opportunities which have not yet been exploited due to ignorance, poor capacity of staff, poor planning for RM, and the limitations of the legal framework. Achieving significant progress in the decentralization process requires strong support from the central government in terms of resources.

5.3 Recommendations

Arising from the findings, the recommendations are as follows:

1. The capacity of the council team has to be improved on the legal framework. PNDP and CEFAM could assist in this venture through capacity building trainings. The selected councils should equally exploit all the resource opportunities provided by law. There is need for the legal framework to be reorganized to meetup with current realities. This should be done by the councils and forwarded to the central government through Senators and Parliamentarians. For instance, councils should be given effective financial autonomy, the administrative bottle necks in validating council budget should be uplifted and the qualification of councilors could be increased to at least Advance Level.

2. A welled prepared and planned RMS should be developed by all the councils. There is need for councils to create a tax payers register to ease tax administration and collection. Experts from delegations should be used to plan and implement council projects as stated by law. Lucrative national and international partnerships should also be created by councils. There is need for an entrepreneurial spirit to be cultivated by councils and also the use of online fundraising to increase the scope of resources.
3. Patriotism should be encouraged by the Mayor and central government among council workers and the entire population through sensitization. This will solve the problem of tax evasion, alleged embezzlement and mismanagement of council resources and go further to increase the quantity of council resources. A resource mobilization unit should also be created in all councils with corresponding planning and monitoring of RMS in order to improve the existing structures. The central government should also declare the public investment budget before the production of council budget. The central government should equally stop the collection of council taxes by the taxation service and hand it completely to councils. CEFAM also has to review her modules to counteract the current RM challenges. The population could be sensitized on their duty to pay tax through quarter heads, radio programmes and focused group discussions. The existing structures which exist for RM should be improved by the council team together with experts from different ministries and CSOs.
4. The potentials and opportunities which exist for councils should be fully exploited. Online fund raising could be exploited by the councils through consultancy with institutions like PAID-WA, ministries and delegations. An entrepreneurial culture should be

developed by local councils through the opening of businesses and buying of shares in public limited companies. The exploitation of INTERCOM by councils in Fako, the creation of partnerships by Mayors and also proper planning for resource mobilization by councils using all stakeholders are potentials which could be exploited by councils. The legal framework could also be improved by Mayors through the use of Parliamentarians and Senators.

5.0 SOMMAIRE DES RÉSULTATS, CONCLUSIONS ET RECOMMANDATIONS

5.1 Sommaire des résultats

En résumé, les conclusions de l'étude sont les suivantes:

1. La plupart des agents communales sont ignorants des lois régissant la mobilisation des ressources en raison de l'insuffisance de formation. En outre, les communes sélectionnées ne maximisent pas les possibilités qui leur sont données par le cadre juridique. Certains éléments dans le cadre juridique doivent être restructurés pour répondre aux réalités actuelles. Les communes sélectionnées font usage de la plupart des impôts tel que prévu par le cadre juridique comme un RMS. Cependant, ils explorent aussi prêts, des subventions et de leur environnement dans une mesure limitée avec des prêts et des subventions provenant principalement de FEICOM, PNDP et le gouvernement central.
2. Le principal RMS utilisé par les communes dans le département du Fako est l'impôt. Les communes sélectionnées font rarement appel à des experts dans les délégations prévues par la loi. Les partenariats comme une stratégie majeure de mobilisation des ressources sont insuffisamment explorée par les communes à l'étude de partenariats internationaux en particulier. La collecte de fonds en ligne est utilisée par aucune des communes. La quantité limitée de ressources générées par les communes

sélectionnées est le résultat d'une mauvaise planification et le suivi de la mobilisation des ressources et à cause de l'absence d'une stratégie de mobilisation des ressources articulé.

3. Les principales difficultés rencontrées par les communes sélectionnées dans la mobilisation des ressources sont une mauvaise planification et la faible capacité des agents communaux. L'évasion fiscale et les collecteurs d'impôts corrompus posent un problème de mobilisation de ressources d'autant plus que l'impôt est la principale source de revenu pour ces communes. Les limites du cadre juridique est également un défi majeur de RM.

4. Une variété de potentiels existent pour les communes à mobiliser des ressources et sont; collecte de fonds en ligne, l'utilisation des institutions privées et publiques comme une source majeure de ressources humaines qualifiées, l'exploitation de l'occasion offerte par FEICOM par INTERCOM et celles prévues par le cadre juridique, le développement de l'esprit d'entreprise et l'amélioration des partenariats par les communes sélectionnés.

5.2 Conclusion

Les communes sélectionnées dans Fako sont vraiment dans le besoin de ressources pour mettre en œuvre leurs plans et apporter le développement durable nécessaire. La loi a donné à ces organismes décentralisés de l'autonomie financière, mais les retiens toujours sous le couvert de supervision. Cependant, ces communes se concentrent sur les ressources dans leur zone de confort et sont très réticentes à explorer d'autres sources. La pratique du partenariat public-privé par les communes est encore à un stade infantile.

Outre les défis posés par les limites du cadre juridique, les communes sont la principale cause de la quantité limitée de ressources qu'ils peuvent mobiliser. Il y a une mauvaise relation et coordination entre les conseils et les autres ministères qui sont pour l'aider. En outre, il y a beaucoup d’employés non qualifiés aux communes dont les capacités ne sont pas mises à niveau à travers des formations. Le RM doit être incorporée dans la module du CEFAM pour renforcer les capacités de ceux qui y sont envoyés en formation.

Si le gouvernement central est vraiment sérieux à donner des communes de l'autonomie financière, ils doivent leur donner les ressources matérielles, financières et humaines dont elles ont besoin. L’impôt fiscal supplémentaire de la commune ne devrait pas être envoyé au gouvernement, mais utilisé par les communes pour réaliser des projets. En outre, le gouvernement central devrait allouer un budget dans le budget national pour exécuter FEICOM plutôt que le budget pour le fonctionnement du FEICOM venir des communes.

Si les potentiels et les opportunités à la disposition des communes sont pleinement exploités, la portée des ressources disponibles pour les communes va également augmenter. On peut conclure à partir des résultats sur le terrain que les communes sélectionnés ont un large éventail de possibilités qui n’ont pas encore exploitées à cause de l'ignorance, la faible capacité du personnel, mauvaise planification pour le RM, et les limites du cadre juridique. Parvenir à des progrès significatifs dans le processus de décentralisation nécessite un fort soutien du gouvernement central en termes de ressources.

5.3 Recommandations

Découlant des conclusions, les recommandations sont les suivantes:

1. La capacité de l'équipe de la commune doit être améliorée sur le cadre juridique. PNDP et le CEFAM pourraient aider dans cette entreprise à travers des formations de renforcement des capacités. Les communes sélectionnées devraient également exploiter toutes les possibilités de

ressources prévues par la loi. Il est nécessaire pour le cadre juridique d'être réorganisé pour répondre aux attentes des réalités actuelles. Cela devrait être fait par les communes et transmis au gouvernement central par les sénateurs et les parlementaires. Par exemple, les conseils devraient être donnés l'autonomie financière efficace et les goulots d'étranglement administratifs dans la validation budget du Conseil devrait être soulevée et la qualification des conseillers pourrait être augmenté à au moins au niveau avance.

2. Un RMS préparé et planifié devrait être élaboré par toutes les communes. Il est nécessaire pour les communes de créer un registre des contribuables pour faciliter l'administration fiscale et le recouvrement. Les experts des délégations devraient être utilisés pour planifier et mettre en œuvre des projets de commune comme indiqué par la loi. Les partenariats nationaux et internationaux lucratifs devraient également être créés par les communes. Il est nécessaire que l'esprit d'entreprise soit cultivé par les communes et aussi l'utilisation de la collecte de fonds en ligne pour augmenter la portée des ressources.

3. Le Patriotisme devrait être encouragée par le gouvernement central et le maire parmi les agents communal et toute la population à travers la sensibilisation. Cela permettra de résoudre le problème de l'évasion fiscale, le détournement présumé et la mauvaise gestion des ressources des communes et aller plus loin pour augmenter la quantité des ressources des communes. Une unité de mobilisation des ressources devrait également être créée dans toutes les communes et une planification et le suivi de RMS correspondant afin d'améliorer les structures existantes. Le gouvernement central devrait également déclarer le budget d'investissement public avant la production du budget de la commune. Le gouvernement central devrait également arrêter la collecte des impôts de la commune par le service de fiscalité et de le remettre complètement aux communes. CEFAM doit

également revoir ses modules pour contrer les défis actuels de RM. La population pourrait être sensibilisée sur leur devoir de payer l'impôt par les chefs de quartiers, des programmes de radio et des discussions de groupe ciblées. Les structures existantes qui existent pour RM devraient être améliorées par l'équipe de la commune avec des experts de différents ministères et les CSOs.

4. Les potentialités et les opportunités qui existent pour les conseils devraient être pleinement exploitées. La collecte de fonds en ligne pourrait être exploitée par les communes à travers les conseils avec des institutions telles que PAID-WA, des ministères et des délégations. Une culture entrepreneuriale devrait être élaborée par les communes locales à travers l'ouverture des entreprises et l'achat d'actions dans les sociétés anonymes. L'exploitation de l'INTERCOM par les communes de Fako, la création de partenariats par les maires et aussi une bonne planification pour la mobilisation des ressources par les communes à l'aide de toutes les parties prenantes sont des potentiels qui pourraient être exploitées par les communes. Le cadre juridique pourrait également être amélioré par les maires à travers l'utilisation des parlementaires et des sénateurs.

5.4 Suggested areas for further research

This study examines resource mobilization by councils in Cameroon with specific interest on councils in Fako Division, South West Region. In the course of the study, a number of themes were identified which influence or have a direct effect on resource mobilization by councils. It is important for other researchers to do in-depth studies on council tax system because it is the main RMS and source of council revenue. Studies could equally be conducted on the performance of decentralized bodies in the decentralization process.

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APPENDIX

INTERVIEW GUIDE TO COUNCILS

I am CUBA HAMAN GOHNCHU, a final year Masters student from the Department of Development Studies, specializing in Regional Planning & Project Management at the Pan African Institute for Development – West Africa (PAID-WA) Buea. As part of the requirements for the completion of my programme, I am carrying out a research on the topic: resource mobilization by local councils in Cameroon: A case study of local councils in the Fako Division, South West Region.

Your responses will be anonymous and will not be linked to you personally. Mind you of the fact that, any information provided will be treated with tact and confidentiality.

Identification

Name: …………………………………………………………………………

Gender: Male ( )   Female ( )

Level of education: Primary ( ) Secondary ( ) University ( )   Other ( )

Nature of employment: Permanent ( )   Part-time ( )

Position: ……………………………………………………………………..

Years of experience………………………………………………………..

What is the population of the council area for the past six years?

Year	Population
2010	
2011	
2012	
2013	
2014	
2015	

Legal framework on resource mobilization

1. What are the laws regulating resource mobilization by councils?

Law	Operation of the law	How adequate	recommendation

Resource mobilization strategies used by councils

2. How does the council generate her resources?

Resource	Strategy
Financial (loans, grants, IGRs, donations, tax,gifts)	
Human	
Material	

3. What is the main source of resource for the council?
4. What does the council do with her resources?
5. Are there some projects which the council cannot implement because of limited resources?
6. Who are those involved in resource mobilization in the council?
7. Has any formal training been given to those involved in resource mobilization?
8. How far can the council go to mobilize; loans, grants, taxes, gifts and donations?
9. What are the statistics of revenue mobilized for the past five years?

Year	**Total revenue mobilized**
2010	
2011	
2012	
2013	
2014	

Resource mobilization challenges

10. What are the challenges faced by the council in mobilizing her resources?

Resource	**Challenge**
Financial (loans, grants, taxes, donations, gifts, IGR)	
Human	
Material	

Prospects for resource mobilization

11. What can be done to improve resource mobilization by the council?

Resource	**What can be done to increase her resources**
Financial (loans, grants, taxes, donations, gifts, IGR)	
Human	
Material	

TO FEICOM

1. What is the role of FEICOM to councils?
2. What are the resource opportunities for councils at FEICOM?
3. What can FEICOM and councils do to improve RM by councils?

TO PNDP

1. What is the role of PNDP to councils?
2. What are the resource opportunities for councils at PNDP?
3. What can PNDP and councils do to improve RM by councils?

Thanks for your cooperation