



PROBLEMS WITH THE MECHANISM FOR ANNUAL FOREST ROYALTY (AFR) MANAGEMENT IN CAMEROON

◀ Proposed Solutions for the Future ▶

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LIST OF ACRONYMS AND ABBREVIATIONS

AFR	Annual Forest Royalty
CDC/CS	Audit Bench of the Supreme Court
CIME	Medium Taxpayers' Office
CONAC	National Anti-corruption Commission
CONSUPE	Superior State Audit
CSI	Specialised Tax Centre
DGE	Directorate for Large Companies
FEICOM	Special Council Support Fund for Mutual Assistance
FODER	forêts et développement Rural.
MINATD	Ministry of Territorial Administration and Decentralization
MINFI	Ministry of Finance
MINFOF	Ministry of Forestry and Wildlife
PDL	Local Development Plan
PM	Prime Minister
PR	President of the Republic
PSRF	Forestry Revenue Enhancement Programme
SCTIC	Service for Auditing and Computerized Processing of Accounts
TPG	Paymaster General

SUMMARY

The collection, redistribution and management of the AFR in Cameroon are adversely affected by administrative bottlenecks, starting from the formulation of mechanisms to their implementation. This policy note is intended to compile a list of resulting problems, for public finance purposes, and spells out possible solutions so that AFR and local development can in fact become reality. The study builds on results from a literature review and semi-structured interviews conducted with government and non government stakeholders in five councils of four forest regions of Cameroon. The results obtained are undeniable.

Concerning the mechanism for AFR collection: several opportunities for evasion are open to forestry companies to manipulate Forest Councils by paying partially, late, or simply not paying the AFR due. To achieve this, companies produce forged money transfer documents and forged handwritten receipts issued by some banks and some Paymaster Generals respectively, with due disregard for the law. Equally, partial payment of the AFR is allowed by the tax administration, in disregard of the principle of full payment pursuant to the conditions set forth by law. Although they are largely insufficient, some efforts are being made on the ground to overcome these difficulties. Banks are henceforth expected to stop issuing transfer notices, and rather issue transfer attestations to companies. This practice remains marginal. The suppression process of handwritten receipts has been launched with the computerization of the system, but cumbersome administrative procedures could very quickly be caught up.

Concerning the mechanism for AFR redistribution: besides the distribution, as dictated by respective finance laws of shares between the State, councils and local communities, the method of paying AFR hinders the capacity of councils to precisely state the amount they have indeed received as decentralized AFR. Bank statements issued to Councils do not clearly specify the nature of the revenue, the various places of payment, which varies depending on the category of the company, and do not enable either the Council or the Forestry Revenue Enhancement Programme (PSRF) to easily cross-check information on the AFR actually paid.

It is therefore necessary to review the format of the bank statement, which ultimately benefits Councils to the detriment of local communities, whose share of the AFR, for lack of identification, is paid under the “other tax revenue” heading and used by councils for other purposes.

Concerning the AFR management mechanism: the study reveals that amidst the almost permanent uncertainty on the amounts for AFR effectively received, it is difficult to know the share to be allocated to communities. Standard governance constraints, extensively studied in the literature on AFR, weigh on the use of shares for which information is finally cross-checked. This notably entails delays in contract execution, poor quality of some delivered works, the low and the poor use of budgetary lines devoted to the maintenance of works. It is also worth noting that communities are not happy with the market prices applied to council contracts, which they consider exorbitant.

Concerning monitoring and follow-up mechanisms: it seems that these two mechanisms are not regularly implemented as prescribed by Joint Order 076. The performance report is also not forwarded to the representatives of neighbouring communities. One of the major difficulties raised pertaining to the regularity of audits is the availability of resources, which each sector ministry concerned is responsible for. The study proposes that to overcome this difficulty, half of the AFR share currently allocated to recovery should be transferred to support AFR monitoring and follow-up. Finally, communities do not have any avenue for redress except to report when they suspect that their share of the AFR is poorly managed. The main avenue for redress is the Budgetary and Financial Disciplinary Council, however only some select persons have the power to refer cases to this body. These persons are the Prime Minister, the Secretary General at the Presidency of the Republic, the Minister of Finance, the authority the respondents depend on, and the authorities provided by applicable laws.

INTRODUCTION

Numerous studies have explored the management of annual forest royalties (AFR) in Cameroon. These studies have concluded that on account of the manner in which it is currently managed, this forest revenue cannot support local development in Cameroon. Many reasons have been tabled to support this view. They include poor management of the AFR, and the problems local governance in Cameroon has been facing in “decentralized” forestry management for two decades. The problem therefore lies at the level of the governance of the AFR actually received by councils, what overshadows the key problem of the AFR mechanism itself from the standpoint of public finance. This summary, intended for forestry-sector decision makers and stakeholders, is drawn from the results of a study carried out by the Organization known as Forêts et Développement Rural (FODER). It was done to complement previous works on the issue and focused on providing a diagnosis of the mechanism for collecting, handing over, and following up of AFR management

the method of paying AFR hinders the capacity of councils to precisely state the amount they have indeed received as decentralized AFR.

METHODOLOGY

The study results were obtained from literature review and semi-structured interviews attesting to the experience of five forest councils in four regions in Cameroon.

- **Literature Review**

It focused on the relevance of the decentralization of forestry taxes; modalities and institutions for collection, redistribution and management of this royalty; the effects of local representation round the AFR ; and most especially the impact of the AFR on the neighbouring local communities for which it was created.

- **Semi-structured Interviews**

The stakeholders represent State institutions (MINATDT, MINFI, MINFOF) at the central level and at the local level (Senior Divisional Officers, Divisional Officers, Assistant Divisional Officials), local and regional authorities (Mayors and/or their deputies, Municipal Councilors, Heads of AFR Council Management Committees), Local riparian Committees, and Traditional Leaders. The stakeholders were chosen based on their involvement in the management process of the decentralized share of the AFR in accordance with existing laws throughout the period studied. They have been shared into groups of actors as follows:

Group of actors	No.	Persons interviewed	Belonging Institution
National Government	01	SIGIF	MINFOF
	04	PSRF, DGI, DGT	MINFI
	01	Divisional Officer	MINATD
Neighbouring Councils	04	Mayor and 1st deputy; SG	Mayor/ Deputy / SG
	02	Chairperson and rapporteur	AFR Council Management Committee
	03	Chief SAF and Municipal Treasurer	Council
Neighbouring Communities	01	Village Chief	Riparian Management Committee
	01	Chairperson	Riparian Committee
	02	Groups	Indigenous Peoples
Forestry Companies	01	Accountant	Forestry Companies
Total	20	-	

• Selected Councils

Five councils were targeted and visited to collect the information needed for this evaluation. They were selected based on properly-defined criteria, so as to report on diverse situations, and have information for a longitudinal analysis of AFR management throughout the period studied.

The diverse situations sought were mainly based on the following criteria: council creation date before and after the institution of the 1994 forestry law, distance from or closeness to a city, population density, type of forestry company operating on the council's territory and the type of permit awarded.

• Coding and Analysis of Field Data

Information was collected through a questionnaire for the councils visited. It was intended to map out the environment of the council studied, notably as concerns the relevant companies, sales of standing volumes, FMUs and active allowable cuts, their year of award, surface area and amount of award. This part of the questionnaire was made confidential as pointed out above. The second part of the questionnaire focused on the sums of the AFR budgeted, those actually received for 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015, the projects for which they were

used, the perceptions of various local stakeholders, notably riparian management committees, the relevance of the projects concerned and the size of the funds allocated to them. Interviews with other stakeholders were semi structured,

with the main objective being to understand the mechanism of the processes related to the AFR, in which they are involved. Upon the completion of this first part, the preliminary results obtained were tabled to a panel of actors from the various key administrations, riparian management committees,

Councils and civil society organisations monitoring the management of forest revenue meant for communities. This took place during a workshop that was organised in Kribi from November 24 to 25, 2016. For these actors, this exercise mainly entailed to specify: the outlines of some administrative procedures described in the study (administrations and councils) ; the perceptions and rationalities found in the criticisms made by local communities concerning the achievements made under forest revenue meant for them.

The study had two main objectives: identify current and potential bottlenecks that prevent the effective recovery of the amounts expected from the AFR, and at the local level do not produce the feeling of citizen involvement, and the local

The AFR is paid in advance for the entire concession, and not only for the annual allowable cuts

development assigned to the decentralised taxation under which it falls. Furthermore, this study sets about identifying existing good practices on the field and proposing possible solutions to

all those involved in the collection, distribution, monitoring-evaluation and follow-up of the resulting management

AN OVERVIEW OF THE AFR IN CAMEROON

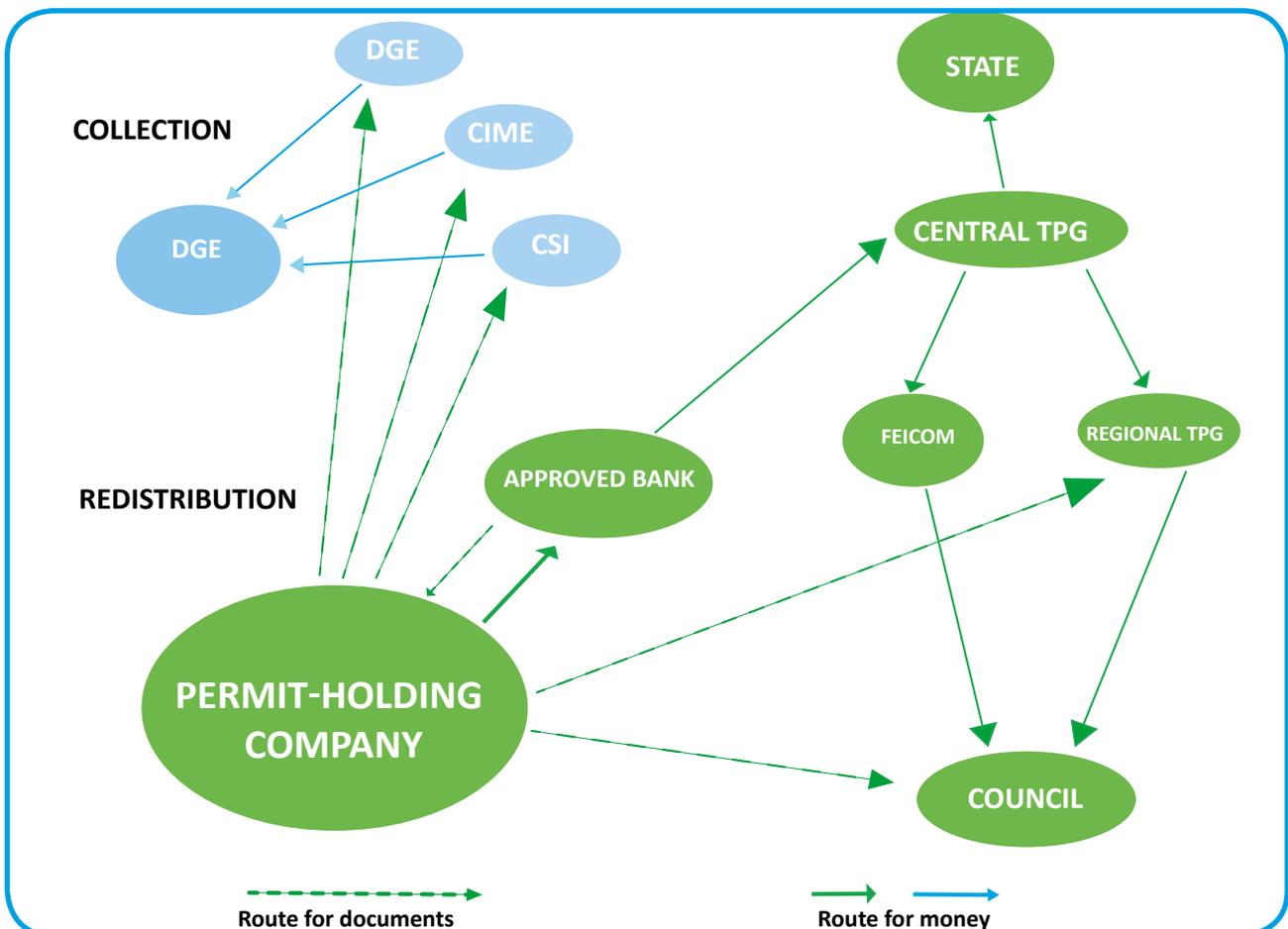
Annual Forest Royalty (AFR) refers to a revenue stream from logging created by the 1994 forestry law. It is due every time a logging permit is granted to a concession holder. The amount for AFR is calculated based on the allocated surface area and rate per hectare, the amount of which is set out in the finance law every year. In other words, the AFR is a tax on the allocated surface area and it can be likened to some sort of rent that the holder of a logging permit pays to the State every year.

The AFR enables regional and local authorities (councils) and local neighbouring communities to take part in forest revenue management in order to promote local development. As such, it is presented as the main instrument for decentralized forestry taxation in Cameroon.

The AFR is paid by forestry companies that own

valid logging permits, whether it is a Sale of Standing Volume permit, a permit, a timber recovery permit or a forest concession. The subcontracting company in a logging permit is jointly responsible for the payment of the AFR due by the main owner of the permit.

The AFR is paid in advance for the entire concession, and not only for the annual allowable cuts. When a sale of standing volume permit is concerned, the holder has 45 days following award of the permit to pay the entire sum due as AFR. Upon being awarded a forest concession, the holder has to pay the AFR due in three instalments for each year of logging. The three instalments of payment are done on 15 March, 15 September and 15 December. In principle, companies pay the entire sum due for each relevant quarter..



I. AFR COLLECTION, REDISTRIBUTION, USE, AND MANAGEMENT AUDITS

Places where companies pay for the AFR

Big companies pay their AFR dues at the Directorate of Large Companies (DGE), while medium-sized companies pay theirs at the Medium Taxpayers' Office (CIME), and small-sized companies perform this task in Specialised Tax Centres (CSI), representing overall three (3) different centres for AFR declaration.

AFR Payment Method by Forestry Companies

Payments are done through pre-crossed checks or bank transfer to the Paymaster General (TPG) who in his/her capacity as the State's cashier, is tasked with pooling all its revenue.

AFR Distribution following Collection by the TPG

Once recovery has been done, the TPG goes ahead to distribute the AFR collected. The AFR is shared between the State and Councils following modalities set forth by the finance law. The allocation is then done as follows: 50% to the State, and 50% to Councils. The share that goes to councils is further divided as follows: 5% is paid to the tax administration as support

for recovery, 18% goes to the Special Council Support Fund for Mutual Assistance (FEICOM) for equalisation, and 27% is paid into the coffers of the forest councils of the places where the permit is issued for and for which the AFR is collected. Forest councils later receive another share of the AFR, said to be for equalisation, when FEICOM shares out the portion allocated to it in the share allocated to councils.

Since Law No.2014/026 of 23 December 2014 on the finance law of the Republic of Cameroon

to persons of irregularities and management are subject to pecuniary, disciplinary and criminal sanctions

for 2015, the share for local communities in the distribution of AFR has been cancelled. The tax administration has not made any declaration regarding the reasons for this cancellation, despite complaints from local communities and national civil society organizations.

Table 1: Changes in AFR Distribution in Cameroon

income concerned : AFR	Share for the State		Share for councils		Share for neighbouring village communities
	Part de l'Etat central	Tax administration (For support in recovery)	Forest councils	Non forest councils through FEI-COM	
In Order 122	50%	NA	20%	20%	10%
In 2011 Decree	50%	4% Provided for in Decree 2011/1731/PM of 18 July 2011	18%	18%	10%

In order 0076	50 %	NA	20 %	20 %	10 %
In 2015 finance law	50%	5%	22,5	22,5	NA
In 2016 fi-nance law	50%	5%	27%	18 %	NA

Modalities for AFR Payment to Beneficiary Councils

Once the AFR has been distributed to the various beneficiaries, the TPG wires each entity's share into its account with the TPG of the region where the council is found. At this level, the transactions are recorded on the council's account. The municipal revenue collector, who is the council's accountant, then contacts the services of the regional TPG to receive a history of the Council's account. This document specifies dates, credit and debit transactions as well as the balance of the relevant account.

When it still existed, the share for communities was also paid into the council account, which managed it for the relevant communities

AFR Modalities of Use

Joint order No. 076 MINATD/MINFI/MINFOF of June 26 2012 lays out the modalities for using and monitoring revenue from forestry and wildlife resources meant for councils and neighbouring village communities. This legal instrument (not amended despite the changes brought about by the various finance laws) provides as follows:

- As concerns the share for councils, at most 30% of the said revenue is for functioning and at least 70% for investment. The share for investment is used based on the council development plan. This plan also clearly lays out the modalities for evaluating its implementation.
- When it still existed, the share of the AFR meant for neighbouring communities was allocated as follows: 20% at most for the functional of the riparian committee and 80% at most for investment. The share for

investment was used in line with the Local Development Plan (PDL).

municipal revenue collectors with territorial jurisdiction as the council's financial officer is the person authorised to handle and keep the funds, including those intended back then for neighbouring communities

Managing the AFR Share meant for Investment

The 076 Order clearly states that services related to council expenditure must be executed, as much as possible, following a competitive bidding process, in accordance with legal instruments governing public contracts, or with support from State services. As public funds paid by a taxpayer, and expressly allocated for the performance of public service missions, using the AFR must comply with the norms contained in the provisions of Decree No.2004/275 of 24 September 2004 on Public Contracts, and Circular No. 001/CAB/PR of June 19 2012 relating to the award and control of public contracts in Cameroon.

Grassroots Communities and AFR Management

Joint order 076 clearly states that revenue from forest exploitation meant for councils and village communities are public funds. Consequently, communities cannot manage them unless some conditions are met. During the last years when this revenue (10% of the AFR meant for councils) existed, municipal revenue collectors with territorial jurisdiction as the council's financial officer is the person authorised to handle and keep the funds, including those intended back then for neighbouring communities. He/she performed withdrawals and incurred expenditures solely on the basis of documents signed by the Mayor who is the authorising officer for expenditure, including those previously falling under the share for communities.

Types of Audits Applicable to AFR Management

Joint order 076 clearly states that revenues from logging are subject to audits from competent State services because they are public funds. On this basis, several provisions are applied to this revenue within the framework of audits. These include the administrative audit, which enables the specialized services of the executive arm of government to ensure that the budgetary, financial as well as real estate transactions of the State are lawful, assess the performance of the administrations as well as prevent all kinds of risks. There are three types of administrative audits: regularity audit, performance audit and special audit missions. These audits apply to both revenue and expenditure. As such:

- The Audit Bench of the Supreme Court (CDC/CS) audits the regularity of operations pursuant to Law No. 2003/005 of 21 April 2003, which spells out its duties, organisation and functioning. Public managers systemically submit accounting documents to the Audit Bench since the latter audits and evaluates accounts or documents;
- The Supreme State Audit (CONSUPE) also performs such a task pursuant to decree No.2013/287 of 04 September 2013, organising it. However, CONSUPE only acts following whistleblowing or suspected cases

Several opportunities for evasion are open to forestry companies to manipulate Forest Councils by paying partially, late, or simply not paying the AFR due.

confirmed by audit missions ;

- The National Anti-Corruption Commission (CONAC), which acts only in cases of suspicion or reports of corrupt practices.

Follow-up To Auditing of Council Activities

When irregularities that constitute management mistakes have been noted, the case is referred to the body tasked with budgetary and financial discipline. The body in this instance is the Budgetary and Financial Disciplinary Council, created by decree No. 2008/028 of 18 January 2008 and placed under CONSUPE. It is tasked with sanctioning those who authorise and manage public funds, regional and local authorities and public as well as parastatal companies and agencies, and any other person acting in this capacity.

Not everybody has the right to submit a case to the Disciplinary Council. This right is reserved for the President of the Republic, the Prime Minister, the minister in charge of Supreme State Audit, ministers who are the superiors of the accused workers or those who have supervisory authority over the relevant public and parastatal companies and agencies, as well as all the other officials provided for in existing legal instruments. Decree No. 2008/028 of 18 January 2008 states that the submission of a case to the Council shall not be an impediment to the launch of proceedings for disciplinary action or a criminal case.

Three types of sanctions shall be applied **to persons of irregularities and management are subject to pecuniary, disciplinary and criminal sanctions** at the end of the investigation, pecuniary, disciplinary and criminal sanctions shall be applied.

II. PROBLEMS RELATED TO THE COLLECTION, REDISTRIBUTION, USE AND AUDITING OF THE AFR IN CAMEROON

AFR collection, redistribution, use and auditing in Cameroon are the specific administrative mechanisms that each face problems in their own way. While some problems are tied exclusively to the existing situation and are displayed in governance issues, others are strictly structural, and attached to the manner in which procedures are organized. However, it is worth pointing out that some of these structural problems also set the stage for attitudes related to bad governance.

Why is there a problem with the modalities for AFR payment by forestry companies?

- **Several payment centres exist:** In fact, large companies pay at the DGE, while medium-size enterprises pay to the CIME, and small-size companies at CSIs. This makes it difficult for the Forestry Revenue Enhancement Programme (PSRF) and councils to gather information on the amounts paid by companies.
- **Late payment is allowed:** Although the AFR is essentially payable in advance, it has been noted that many companies pay it late. This lateness plays out in Councils, which do not receive their share of the AFR at the appointed time, and are accused by local communities of refusing to hand over their share.
- **Partial payment is also allowed:** Although all the AFR has to be paid entirely, it has been observed that some companies pay advances on some of the amounts actually due, specifying most often that the share paid is the State's share. The other shares due are often paid later, and sometimes are simply not paid by the companies.

- **The use of forged AFR payment orders:** This practice occurs in banks, which sometimes issue transfer notifications without the transfer having effectively been done. The same applies to some TPGs of regions who reportedly issue to some companies handwritten receipts attesting that the AFR has been paid whereas the payment has never been made. This practice gives companies proofs of payment while councils are suspected of having received the said payments but have not allocated them to the agreed projects of communities

Why is there a problem with the modalities for transferring the share for councils?

- **Difficulty in recording credit operations in accounts:** The recording of amounts received as AFR by councils is still done manually by the regional services of the Treasury. Consequently, the recording is not done automatically and Mayors are regularly compelled to travel to regional headquarters to ask for this to be done at the Service for Auditing and Computerized Accounting of Accounts (SCTIC). These encounters sometimes cause tensions between council officials and the regional Treasury services. It also creates opportunities for corruption.
- **Difficulty understanding the account histories issued to councils:** Only five pieces of information are mentioned in the histories issued to councils by SCTIC. These are: relevant period, credit amounts, debit amounts, totals and new balance. No precise information is provided on the kind of revenues concerned. As such, the AFR share contained in the history is still difficult to identify, espe-

cially for councils that host the three categories of forestry companies mentioned above. This is because the centres with information on the AFR amounts actually paid are not found in one place.

- **The fear that local elected officials are content with the vague nature of information contained in account histories:** Practically speaking, Councils benefit from this vagueness. In fact, this situation gives them the latitude to summon a council meeting to decide on how to allocate these unidentified amounts. This possibly deprives communities of their deserved share of the AFR and reduces what can be done with funds from this revenue.

Why is there a problem with the management of AFR amounts actually recovered?

- **The regular recurrence of the phenomenon of defaulting bidding companies:** Companies regularly awarded contracts in some forest councils default during service delivery. This default is evidenced through the total or partial non performance of the contract.
- **Low maintenance of Projects realized under the AFR:** Projects realized under the AFR sometimes require regular maintenance, which is sometimes costly. Communities are some-

times unhappy with the cost of these maintenance works, which they consider too high. It is difficult to know whether they are budgeted when investments are being planned and how they are mobilized when they have indeed been budgeted.

- **Communities' refusal of market price list in the financing of local projects:** The problem in this instance has more to do with perception, with decisive effect on peace at the local level. This fact accounts for its inclusion in this section. The market price list refers to the reference prices and rates for equipment, office supplies, miscellaneous works and services that can be delivered to public administrations and parastatals. It is drawn up at the beginning of each budgetary year by the ministry in charge of prices. However, communities have a hard time accepting that the prices given to them to carry out some works are real. In fact, they think these prices are too high, and compare them with those charged by local traders. This makes communities refuse the authenticity of the rates and prices declared by councils for services performed by service providers.
- **Inconsistency in the forwarding of performance reports to riparian committee chairpersons:** As a matter of fact, it appears that Mayors do not satisfactorily fulfil their obligation to forward, to riparian committee chair-

persons, copies of reports on achievements funded with revenue from logging and wildlife exploitation as well as related expenses. Nonetheless, we observe that many of these reports are indeed produced and sometimes forwarded to other State audit authorities. This forwarding is however not optional. Although forwarding these reports is simply for purposes of «information,» the law makes it compulsory.



III. GOOD PRACTICES TO IMPROVE ON RFA MANAGEMENT

- **Some councils and communities endeavour to cross-check information:** in this particular instance, councils contact companies and the tax administration to get information on the sums actually paid by companies. In such scenarios, only the DGE often provides this information. CIMEs and CSIs do not under the pretext that it is quite tedious for them. Mayors and municipal revenue collectors have later on tried to contact the central services of the Treasury to have disaggregated information on their past transactions. This effort has failed because most have been unable to get this disaggregated information that would have enabled them to specify the nature of the funds received, and the AFR share it contained.

One can also mention the case of neighbouring communities that, unable to obtain information from councils, have made it a habit, for some, to contact forestry companies to know what they had effectively paid as AFR.

- **Some companies endeavour to disclose the amounts they have paid:** Some companies have cultivated the habit of systematically sending to councils and community representatives copies of proof of payment of the RFA owed for each financial year.
- **Local communities report suspected instances of poor management practices:** Specialized institutions, tasked with monitoring AFR use, are regularly contacted by some neighbouring communities to report illegal practices or suspected poor AFR management. In fact, reporting is every citizen's prerogative, provided for in the Cameroonian Criminal Procedure Code whose article 135 states that «(2) Any person who has knowledge of an offence classified as a felony or misdemeanour shall directly and immediately inform either the State Counsel or any judicial police officer or in their absence, any administrative authority



of the locality. - (3) Any administrative authority so informed shall be bound to bring such information to the knowledge of the nearest State Counsel or judicial police officer». Sometimes, reporting has to do with non-payment by companies, but generally it targets suspected instances of poor management by Mayors.

- **Requiring forestry companies to present an attestation of payment instead of a transfer notice:** Following practices observed in the issuance of forged AFR payment orders by Banks, the tax administration decided among other decisions to henceforth require Banks to issue Attestations of Transfer instead of mere notifications. The underlying reason for such a measure is reportedly to make bank branch managers guarantors and liable for the effectiveness of the alleged transfer.
- **Cancellation of the issuance of handwritten receipts to companies:** A procedure is reportedly under way and aimed at ending the issuance to forestry operators of handwritten receipts by the regional services of the treasury. The computerization of the system for issuing this document is expected to be curbed, and even definitively stopped, the issuance of receipts that are not consistent with effective payments.

IV. SOME USEFUL CHANGES TO ACHIEVE LOCAL DEVELOPMENT GOALS

Changes can be made to the current management approach. As a matter of fact, these changes are indispensable if there is a genuine desire for the AFR to influence as expected local development in .

A. As concerns collecting and handing over

- Reinsert the AFR share for communities in the finance law, to the minimum threshold of 10% as practiced before;
- Audit the AFR recovered and calculate, recover and distribute the AFR sums due, whether or not they have been paid partially by forestry companies ;
- Draw from the system used by mining companies to publish the amounts they have paid as taxes for their operations, in order to improve on transparency in the distribution and management of the decentralized AFR;
- Define and specify as binding the route that the decentralized AFR takes from the concession holder to councils (the periodicity of recovery, distribution, use and audit of the RFA) for the proper financial tracking of the AFR;
- Disaggregate and specify the nature of revenue in the account histories issued to councils by the State Treasury department. FEICOM can be used as an example.

B. As Concerns Management

- Analyse mechanisms, timeliness, benefits and risks involved in demanding that riparian committees should have legal personality that gives them the capacity and competence to autonomously manage the AFR share meant for communities;
- Complement the transfer of powers to councils with the transfer of sufficient quantitative and qualitative human resources;
- Adapt legal texts to contexts (fill legal voids



and ensure the implementation of laws through permanent monitoring from control bodies);

- Build the capacities of local stakeholders for improved management and monitoring of the management of decentralized AFR.

C. As concerns monitoring and auditing

- Create a system for external and independent stakeholders to evaluate and audit every three years the management of the decentralized AFR;
- Allocate 50% of the amount meant for supporting AFR recovery to REGULAR MONITORING of the management of the decentralized AFR ;
- Support and encourage independent monitoring by the civil society of the tracking and management of the AFR, by building notably on the template for independent forest monitoring. For this purpose, the Civil Society will have to develop, test and propose a monitoring methodology that ensures that the results from independent monitoring are objective and credible.



For further information, read the study report:

KENGOUM, F., WETE SOH L. 2016. La RFA Décentralisée au Cameroun. Analyse des systèmes de collecte, rétrocession, gestion et contrôle. FODER. Projet LFR. Document de travail RFA. **40 pages.**

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