A Breeding Ground for Revenue Reliability? Cameroonian Veterinary Agents and Tax Officials in the Face of Reform.

Citation for published version:
Munoz, J-M 2014, A Breeding Ground for Revenue Reliability? Cameroonian Veterinary Agents and Tax Officials in the Face of Reform. in T Bierschenk & J-PO de Sardan (eds), States at Work: Dynamics of African Bureaucracies ., 12, Africa-Europe Group for Interdisciplinary Studies, vol. 12, Brill, pp. 301-328.

Link:
Link to publication record in Edinburgh Research Explorer

Document Version:
Peer reviewed version

Published In:
States at Work

General rights
Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and/or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy
The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact openaccess@ed.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.
A BREEDING GROUND FOR REVENUE RELIABILITY? CAMEROonian VETERINARY AGENTS AND
TAX OFFICIALS IN THE FACE OF TAX REFORM

José–María Muñoz

As in most other sub-Saharan African countries, but in ways that reflect national particularities and governmental priorities, the face of the tax administration in Cameroon began to change markedly in the 1990s. Yet, state officials and taxpayers on the ground have experienced not so much an overarching reform package as a succession of largely small and ostensibly technical changes to law, organization, and procedure. Based on ethnographic research in Adamaoua, one of Cameroon’s three northern provinces, this article analyzes in detail one such relatively modest component of the effort to reform the tax administration. It explores the effects of a recent program aimed at improving the efficiency of a segment of the Cameroonian state’s revenue-raising activity and places the scope of this program within a broader universe of administrative practice.

By looking into a Cameroonian case in which the spheres of authority of different branches of the state administration were reconfigured, I intend to contribute to two bodies of scholarship: a still sparse literature that approaches the workings of tax systems and their reform as ethnographic objects, on the one hand; and works that analyze the exercise of public authority in present-day sub-Saharan Africa, on the other. Despite its obvious implications for the questions of democracy (Guyer 1992) and

1 These pages are based on fourteen months of fieldwork during several research trips between July 2003 and November 2004. They draw on participant observation and semi-structured interviews with numerous state officials and over ninety business owners working in Adamaoua Province. Research took place within the framework of a British Economic and Social Research Council-funded project. I am deeply indebted to the two other members of the research team, Philip Burnham (principal investigator) and Martial Massike (research assistant). I would also like to thank Thomas Bierschenk, Jean-Pierre Olivier de Sardan, and Giorgio Blundo for their comments on earlier versions of this article.
state building (Bräutigam 2009), taxation has received only limited ethnographic attention in sub-Saharan Africa. The reform of tax administration has certainly been the object of intense debate and scrutiny, since tax authorities have long been held to be a strategic choice for attempts at reforming state bureaucracy. This literature, however, has placed much of its emphasis on the assessment of state (in)effectiveness in mobilizing revenue (Stotsky and WoldeMariam 1997; Chambas 2005; Gupta and Tareq 2008) and the potential for privatization in this domain (Kiser and Sacks 2009). What economists call the “tax effort” is generally measured by the ratio of tax revenue to GDP. As Ole Therkildsen has noted, the gap between such figures and the empirical research required to interpret them, remains striking, both as regards policies and administrative action and taxpayers’ behavior (Therkildsen 2001).

Recent studies have demonstrated how a transnational epistemic community of tax experts has played a major part in the design of recipes to improve tax administration in developing countries (Fjeldstad and Moore 2009a). In spite of this strong international consensus on what the centerpieces of tax reform should be, the anthropology of policy in this domain is still in its infancy. “Tax administration is tax policy” is an often quoted adage in the literature (see, for example, Bird and Casanegra de Jantscher 1992). Notwithstanding the valuable invitation it contains to go beyond programmatic policy formulations, from a heuristic point of view it is productive to make a distinction between general policy “frameworks” and their “mobilizing metaphors,” on the one hand, and what is generally subsumed under “policy implementation,” on the other (Shore and Wright 1997; see also

---

2 In the early 1960s, for example, Nicholas Kaldor (1963) published an influential article in Foreign Affairs arguing that if new nations concentrated their efforts on revenue (tax and customs) authorities, they would secure the means to develop an effective bureaucracy across different branches of the administration.

3 Many of the principles inspiring such reforms derive from New Public Management ideas (see, for example, Manning 2001). This school of thought argues for political and managerial autonomy as a remedy for “many of problems that plague the public sector, such as multiple layers of principal and agents, byzantine rules, low pay, and poor and distorted incentives, which all contribute to unfair and inefficient revenue collection” (Therkildsen 2004: 60). The trace of these ideas is palpable in many of the changes introduced in countries like Cameroon, such as the adoption of business-like management rules and an emphasis on the organizational separation of tax policy and tax collection. However, actual policies and measures have often departed from such principles (Fjeldstad and Moore 2009b).
Accordingly, the following pages discuss the general contours of the administrative reforms in Cameroon before exploring the transformative potential of such reforms through a specific example.

As noted, this article is also intended as a contribution to scholarship on the exercise of public authority in present-day sub-Saharan Africa. Here I follow in the footsteps of Bierschenk and Olivier de Sardan’s dissection of the “polycentric” political arenas in rural Benin during the era of democratization and decentralization (1998). In a somewhat different vein, Achille Mbembe, in his influential discussion on “private indirect government,” referred to the “fragmentation of public authority” as a major historical process that should be at the center of the analytical questions that he groups under the broad term of “fiscality.” 4 An increasing number of works have taken heed of such lines of inquiry, combining an explicit focus on “the substantive activity of competing political organizations as they exercise public authority” with the belief that these matters are “not beyond detailed and vivid empirical analysis” (Lund 2006a: 675, 682). In this light, the “the practical form of public authority” appears as “composite and chimerical” (Lund 2006b: 689). This recent strand of research is also a reaction to a prevalent paradigm of state formation in Africa that, as Olivier de Sardan (2005) points out, excelled in the art of labeling the African state without empirically exploring its daily functioning and changing bureaucratic system. 5 My article finds its rationale in this larger endeavor to document how state officials and other power brokers—with varying degrees of self-awareness and for a broad range of ends—mediate between the state and its citizen-subjects. This is particularly important when, as is

4 Bierschenk and Olivier de Sardan approach the historical dimension of such fragmentation in terms of “sedimentation” and *empilement* (superimposition) (2003: 152). Mbembe uses fiscality as a shorthand for “[t]he appropriation of means of livelihood, [t]he allocation of profits, the types of extraction thus required, and the concentration of coercion involved” (2001: 66). In this work, Mbembe also underscores the erosion of the mobilizing power of metaphors such as “public interest” and “common good,” a crucial development shaping Cameroon’s political and economic landscape in the last two decades. 5 See also Blundo 2006: 21-22. As regards Bayart’s rhizome state (Bayart 1993), ethnographers working in Cameroon, which was the main source of inspiration for the model, observed early on that it had problems accounting for processes that were taking place in politically peripheral locations (Geschiere 1986: 87, 100; Burnham 1996: 146-147).
the case of the following pages, we grapple with reforms that project an image of the state as a unitary organization in the legal-bureaucratic sense, driven by deliberate projects and strategies.

Technologies of taxation and the exercise of public authority occupy a prominent place in Janet Roitman’s work on economic regulation in the Lake Chad Basin (2005a).⁶ For my purposes here, what she terms the “pluralization of figures of regulatory authority” is of particular interest. Roitman elaborates on this notion as follows:

Effective authority over [commercial and financial] exchanges [in the Chad Basin] and the surpluses they generate is exercised by an amalgam of personalities associated with state bureaucracy, the merchant elite, the military, and nonstate militia groups... They manage to regulate local populations and define access to material resources and wealth, to tax the profits of economic relationships, and to establish preeminent authority over certain sectors of economic activity (ibid.: 18).

From my perspective, the problem is that in Roitman’s account the “personalities” whom we are told exercise authority seemingly dissolve in the alchemical image of the amalgam (or in a “military-commercial nexus” that she uses interchangeably). In her book as well as in her numerous articles, such personalities often times do not get past the state of faceless silhouettes (see, for example, Roitman 2004, 2005b, 2006, 2007, 2008). This work complements Roitman’s concern with how people establish “truths” about the relationship between the state and its subjects by drawing the readers’ attention to the competition for authority between two branches of Cameroon’s state bureaucracy.

1. Reforming tax administration in Cameroon

Reforms in sub-Saharan Africa have placed many government employees in the dual position of agents and objects of reform, a Janus-faced role that has not failed to generate ambiguities and paradoxes. Cameroon has had its share of both, as will become apparent in the analysis of the

---

⁶ In Roitman’s usage the Lake Chad Basin is an admittedly vague label that includes Adamoua Province, the location where I conducted most of my fieldwork (Roitman 2005a: 5n.7).
Programme de Sécurisation des Recettes de l’Elevage et la Pêche (PSREP, Program for Improved Revenue Reliability in the Animal Husbandry and Fisheries Sector). The PSREP is a modest addition to an open-ended series of ambitious administrative reforms undertaken by the government since 1988, when it adopted its first International Monetary Fund-supported program.

In the early years of structural adjustment, marked by the emphasis on the need to cut public spending to achieve macroeconomic stability, administrative reform was largely understood in terms of reducing the state payroll through layoffs and salary cuts. Even within these narrowly defined terms, a regime trying to navigate the troubled transition to multiparty politics showed itself unable and unwilling to implement such measures. Their resistance by a civil service that Jean-François Bayart (1985: 216), in his groundbreaking analysis of the Cameroonian state, had singled out as the “main social force in the country,” is anything but surprising. It was only in 1993 when, unable to cover the public wage bill, the government decided to take the drastic step of reducing the salaries of civil servants. The scope of reform was broadened in 1994 with the introduction of a new legal framework aimed at improving civil service efficiency. While the new statute for state employees proclaimed the need of constantly assessing performance, the mechanisms of assessment and the system of rewards and penalties remained unspecified (Ngouo 1997). Furthermore, although it listed the devotion to the service as one of the civil servants’ obligations (article 15), it also explicitly accepted their parallel

---

7 Operation ANTILOPE (National Implementation of Computerized Management and Logistics of State Personnel) was launched in 1987. The operation’s main goal, to clean up the state payroll of ghost civil servants, proved to lie beyond reach. The government has been grappling with this problem for more than two decades now. As late as November 2008, the minister of public service told national deputies that 5,324 new cases of fictive employees and pensioners had been detected.

8 In the following years of crisis and adjustment, the social and political position of government officials was significantly eroded. Yet, Bayart’s contention that public office is “indissolubly tied to a position of enrichment by the personal advantages attached to it,” (Bayart 1985: 329) although referring to a pre-structural adjustment era, is still pertinent today. In January 1993, salaries were reduced by 15 percent on average, excluding police and military personnel. Later that year, in November, there was an additional reduction of 32 percent. The 1994 CFA franc devaluation further eroded their economic position. Senior civil servants, for example, saw their real wages fall by 75-80 percent from 1992 to 1995 (World Bank 2001: 4). In the last three decades, late payment of civil servants’ salaries has also become commonplace.

9 Statut Général de la Fonction Publique de l’Etat, contained in decree 1994/117, of October 7, 1994. The decree was drafted with the United Nations Development Program’s active participation (UNDP 1994). The decree opened the door for an attempt to reduce the number of civil servants in 30,000 through voluntary departure and early retirement, in fulfilment of conditions imposed by the World Bank (Bayie Kamanda 1999)
involvement in private activities (article 37), an unprecedented formal sanction of the widespread practice of “straddling” that did not pass unnoticed to critics (Sindjoun 1994: 64; Nanga 1999: 5).

Indeed, far from disappearing, as some reformers had anticipated, straddling (the seeking of economic advantage by the simultaneous involvement in state employment and private business) continued unabated and extended to the lower ranks of the civil service (Geschiere and Konings 1993).

From 1994, numerous governmental initiatives tackling different aspects of the state organizational structure have seen the light, most of them placed under the mantle of the “good governance” agenda and largely drawing their inspiration from New Public Management ideas (see Ngouo 2000; Tamekou 2008). These include an overarching National Governance Program (that has known two phases, 2000-2004 and 2006-2010), a Computer System for the Integrated Management of State Personnel and Payroll (SIGIPES), an Administrative Procedure Handbooks (MPA) at the ministerial level, a Project for the Introduction of Performance Standards (PINORAC), and a Program for the Modernization of the Administration through Performance-based Management (PROMAGAR).

These programs offer ample room for “the dramatization (théâtralisation) of technocratic and legal-rational discourse” (Sindjoun 1994: 65). Each new initiative acknowledges the contributions and the shortcomings of previous attempts. Earlier efforts have represented improvements but further progress is needed—and often mandated by Cameroon’s international “partners.” Each new initiative contains

---

11 The NGP was first announced by President Biya in his 1996 New Year’s Eve speech but was not approved by him until 2000. A 2004 critical evaluation gave the impetus for a reformulation of the program in 2005. The UNDP participated in the program’s conception at both stages. Progress in achieving the NGP’s goals has been closely monitored by the World Bank and the IMF. It is also claimed to have played an important role in determining when Cameroon reached the Highly Indebted Poor Countries initiative’s “completion point” that gives access to substantial foreign debt relief (Charlier and N’Cho-Oguie 2009). This finally took place on April 28, 2006.

12 SIGIPES has been probably the single initiative that has attracted more attention and controversy. It was initially conceived in 1992 by the then minister of public service, Garga Haman Adjì, who was soon to resign. After several false starts, its pilot phase, which focused on four strategic ministries (Economy and Finance, Health, Education, and Civil Service), began in 2002 (SIGIPES 2005; Kenhago Tazo 2003). In December 2005, the system’s tortuous implementation made the headlines of the national press (for a sample, see La Nouvelle Expression, December 8, 2005; Le Messager, December 12, 2005). Alleged corruption in the provision of technical support by outside contractors motivated the suspension of the Ministry of Public Service and Administrative Reform’s permanent secretary and its top technical advisor for “dishonesty and serious breach of trust.” SIGIPES is now in the process of being extended to several other ministries.
the promise that things will be different thereafter. As the burden of acknowledged past “failures” increases, the leaps of faith required to keep the flame of reform alive are bigger. The recent PROMAGAR, for example, “has not aroused special enthusiasm,” the ruling party’s newsletter told its readers, because the “beautiful promises” contained in “similar projects, some still in place and others already buried,” have come to nothing engulfed by “centrifugal forces” stemming from an “irréformable” civil service. Aspects of this dynamic are captured in what Nicolas van de Walle (2001), building on Hellman’s notion of “partial reform syndrome” (1998), has called the “politics of permanent crisis.” In van de Walle’s formulation, however, lingers the desire for an illusory comprehensive reform, on whose main lines everyone purportedly agrees and which nobody seems capable of implementing. As suggested by Béatrice Hibou (2006: 297) in her work on the Tunisian regime, we should be advised not to discard the possibility that these “reforms in perpetuity” are what constitutes the “success of reformism.” Be it as it may, learning to coexist with reform has become part of the social condition of Cameroonian civil servants.

Because of its critical role in revenue generation and its potential to showcase improved efficiency, the tax administration has figured prominently in the attempts to reorganize the civil service. It was claimed that revenue offered a yardstick to assess administrative efficiency that was lacking in other areas of administrative action. As a result, the face of the tax administration in Cameroon has changed markedly since the mid-1990s. As a senior official, who today manages the big taxpayers’ unit, writes with a touch of pride, “Within the Cameroonian administration as a whole, the Direction Générale des Impôts (DGI, the national tax authority) is unique in having firmly and irreversibly embarked on the hazardous road to performance-based management” (Evina Obam 2005: 24). Changes

---

13 “L’administration dans le bourbier de sa réforme,” L’Action, October 1, 2008.
14 Of course, this is far from being the exclusive trait of Cameroonian or African civil services. An illustrious specialist in the workings of the French administration, for example, talked about the “permanent failure of reform” in the former metropolis at roughly the same time that the above-mentioned reforms were being tried out in Cameroon (Crozier 1995).
15 The difficulties involved in assessing efficiency on the basis of collected revenue are nonetheless daunting, as Marc Raffinot (2001), among others, has convincingly shown.
introduced in the tax administration, however, cannot be understood in isolation from the overhaul of the tax and customs system more generally. Since 1994, the transformations of the customs regime and of personal and business taxation have been substantial and far-reaching. These transformations took place as the government gradually recovered from the 1991 *villes mortes* campaign, a wave of popular protests that contested its legitimacy and explicitly called for tax boycotts (Takougang and Krieger 1998; Roitman 2005). Revisions of the tax code included in 1995 the suppression of the head tax and the creation of a specific tax for persons operating outside the regulatory framework (*impôt libératoire*) and in 1998 the introduction of a value-added tax (VAT).

These changes called for considerable additional efforts from disaffected state officials, whose salaries, not always paid on time, afforded a severely diminished standard of living after the 1994 CFA franc devaluation. Not only were their administrative services, as a result of the unevenly implemented austerity measures of adjustment, lacking previously taken-for-granted resources but now they confronted a considerably enlarged pool of taxpayers subject to a variety of new tax regimes. This represented, on the one hand, more dossiers to be dealt with by each agent and, on the other, the urgent need to catch up with new law. Indeed, some transitional regulations were only in force for a few years. The adoption of the VAT illustrates the difficulties posed by these constant changes. In order to avoid the catastrophic drop in revenue that its introduction had provoked in African countries like Niger (see Barlow and Snyder 1994), in 1994 the Cameroonian government opted for a transitory tax on commercial turnover (*taxe sur le chiffre d’affaires*) to replace the old tax on internal commercial turnover (*impôt sur le chiffre d’affaires intérieur*). After a mere four years of administrative confusion, including a failed attempt to privatize its collection (Hibou 2004: 15), this new TCA was then replaced by the VAT. All these novelties, in turn, increased the possibilities for manipulation of the regulatory

---

16 Among the most striking instances I witnessed of the difficulties this entailed in practice, were several meetings I attended in the context of the tax administration’s attempts to “persuade” cattle traders throughout Adamaoua to fulfill their obligations. In these meetings, tax officials repeatedly invoked outdated regulations that had been overruled by more recent ones.
schemes at their disposal, in order to get an income on the side through collusive agreements with taxpayers and other extra-legal exactions. New regulations could be arbitrarily invoked to justify officials’ abuses.

As far as the reforms of the administration itself are concerned, a senior tax official in Adamaoua aptly summed up their presiding idea: “We are now compelled to deliver in terms of results, somewhat like the private [sector].” At the provincial and district levels, the system relied now on annual revenue targets.\(^{17}\) Under the new system, tax officials also receive a small share in the improved tax payments as well as in the fines and penalties levied.\(^{18}\) The “managerial” principles governing the operation of collection and audit services also entailed, at least rhetorically, turning taxpayers into clients. To that effect, a Programme Contribuable-Partenaire (Taxpayer-Partner Program) was adopted. Since 2002, taxpayers can address a single interlocutor at the district level in the figure of the *chef de centre des impôts* (CCI, head of the tax center), who takes on previously separate functions such as control, audit and dispute resolution.

The creation of the CCI also reflects a move from a system organized around different taxes to one organized around industries, localities and groups of taxpayers, which is consonant with widely followed prescriptions for tax reform in so-called developing countries (Fjeldstad and Moore 2009a). In fact, it was largely in light of this new approach that the initiative on which this article focuses was justified. Indeed, the PSREP was one among several programs oriented toward improving “revenue reliability” (*sécurisation des recettes*), that is, explicitly aimed at increasing the tax “productivity” of certain sectors. With the active encouragement of its main donors, and in the face of the impending

---

\(^{17}\) In November 2004, during my fieldwork, seven *chefs de centre des impôts* were suspended in Yaoundé and Douala for performing below the set targets (see, for example, *Le Messager*, November 19, 2004). Among business circles, voices have been raised noting that the pressure put on CCI to reach their targets has resulted in a more repressive outlook of the tax authorities (Monkam et al. 2003: 80)

\(^{18}\) The functioning of the system has remained strikingly vague and largely dealt with in ministerial circular notes. As an inside critic has written, “At the DGI, where a well-known performance-based management system under the name of DPO (*direction par objectifs*) is being experimented, no formal regulations have been issued making the contents of the system explicit” (Evina Obam 2005: 12).
revenue shortages as oil production declined, the Cameroonian government attempted to raise revenue from economic sectors or categories of taxpayers whose poor revenue yields could be blamed to a large extent on administrative deficiencies. Animal farming and fisheries, and, more important in quantitative terms, the forestry sector (Programme de Sécurisation des Recettes Forestières [PSRF], see décret no. 99/370/PM, of March 19, 1999) and the select group of the country’s largest firms (Division des Grandes Entreprises [DGE], see décret no. 2003/165, of June 30, 2003) were obvious candidates for a specific and more efficient tax management. In this regard, the role of French technical cooperation has been important in the Cameroonian case and, more generally, in Francophone Africa. Thus, for example, the same team of French consultants that helped put in place the DGE during a brief stay in Cameroon had Gabon as their next destination, where they helped establish an equivalent unit. The PSREP and the PSRF illustrate as well another important goal of the reforms: enhanced coordination among different agencies acting in the name of the state. In these two cases, it concerned relations between the tax authorities and, respectively, the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA) and the Ministry of Forestry and Fauna. Other governmental efforts seek improved coordination and data-sharing among tax, customs, and social security authorities. In what follows, an account of how the PSREP was implemented in Adamaoua Province documents the complexities involved in translating administrative reforms into effective measures in local contexts.

2. Veterinary agents and tax officials in Adamoua Province

The PSREP was created in 2000 by a prime minister’s decree (décret no. 2000/980/PM, of December 8, 2000). As a program that was concerned with reorganizing the tax administration in the

---

19 The partnership between the tax authorities and the Caisse Nationale de Prévoyance Sociale, the governmental agency in charge of the social security system, was established in 2001 (Law no. 2001/017, of December 18, 2001). Setting up a Cellule Mixte Impôts/Douanes (customs/taxes joint unit) had to wait until 2005. In 2007, however, in light of its failure to operate, the national commission for tax reform proposed its elimination.
animal farming and fisheries sector, it did not create any new taxes. It simply tried to involve the Ministry of Economy and Finance (MINEFI) in the collection of certain duties (market and slaughterhouse fees and veterinary certificates), which are ordinarily referred to as “taxes” and had been hitherto the exclusive responsibility of MINEPIA veterinary agents. Therefore, at the core of the PSREP was the issue of the cooperation between two branches of the administration with different “local professional cultures” but similarly involved in “privatizing” their bureaucratic services (see Olivier de Sardan 2001). The tensions between these two branches have a long history and surfaced regularly during the time I conducted fieldwork in Adamaoua (July 2003-November 2004). Adamaoua is one of the country’s main cattle breeding and trading areas. Cattle focused a large part of German and French attempts to “develop” this area. A 1950 letter from the chef de region aptly conveys the importance of cattle from a revenue perspective during the colonial period:

From a fiscal point of view, the revenue that is profitably taxable is not purely personal revenue but cattle revenue. We cannot forget that Adamaoua shelters around 50,000 humans compared to the 300,000 head of cattle that form the tax base for the cattle tax. It would be not only unfair from a fiscal point of view but even heavy-handed (maladroit) and inefficient to introduce any changes on personal taxation.²⁰

Even though Adamaoua’s economy has greatly expanded and diversified in the last six decades as a result, among other factors, of becoming a major transport hub after the completion of the Transcamerounais railway in 1974, cattle remains its emblematic cornerstone. The protagonist role of veterinary officials in the cattle sector dates back to the colonial era. As was the case in other French-controlled territories and contrary to what happened in British colonies, veterinary officials were involved in spheres other than the control of animal health, including not only the management and improvement of pastureland but also the selection of breeds and the regulation of markets and commercial flows outside Adamaoua (Boutrais 2001: 55). This colonial administrative legacy was

---

²⁰ ANY (National Archives, Yaoundé) 3AC 6141 Taxe sur le bétail, Avis des chefs de régions sur l’augmentation, 1950.
consolidated in the immediate postindepedence, when Ahmadou Ahidjo, the country’s first president, created a strong national professional corps (Boutrais 1999: 622). Jean Boutrais reminds us that during this period the grid of veterinary services was denser than that of healthcare for humans (ibid.: 609).

The first national veterinary doctors received training abroad. For younger generations, the inauguration of the Centre de Formation Zootechnique, Vétérinaire et Halieutique (CFZVH) in 1966 in Maroua (Far North Province) created the possibility of domestic training for veterinary assistants (locally known as *infirmiers*, i.e. nurses). However, until 2007 no national institution offered veterinary doctor degrees, which meant that the educational itineraries of those in the higher echelons of MINEPIA necessarily took them abroad. At the time of my research veterinary doctors working in Adamaoua had been trained in France, Senegal, the former Soviet Union and Nigeria.

To this day, veterinarians rather than administrators, engineers or economists have retained control over MINEPIA. The veterinary profession, nonetheless, has changed considerably in recent times. From the mid 1980s, the state was unable to sustain its policy of automatic employment of veterinary professionals. In 1988, under pressure from the World Bank, the government accepted in principle a system of private veterinary services delivery (Gros 1994), although the formal end of state monopolies over the exercise of the veterinary profession and over sales of veterinary products took a few more years. This gradual process of privatization has transformed the “assistance contract” (Boutrais 1999: 622) that linked the administration to cattle breeders and traders. Gros (1994: 47) notes that in 1991 only 12 out of a total of 112 Cameroonian veterinarians had set up private practice. Despite the rhetorical commitment to do so, the state did not materially support its veterinary officials to follow

---

21 This was the case of Maikano Abdoulaye, who after his studies in France, was to become the head the national veterinary services in 1966. Hamadjoda Adjouji, the longest serving minister of livestock, also studied in France. When the Dakar Inter-State School of Veterinary Science and Medicine saw the light in 1968, it became an attractive option for Francophone Cameroonians. Senegal remains to this day the most common source of degrees for Cameroonian veterinary doctors.

22 Based at the University of Ngaoundéré (Adamaua), the École des Sciences et de Médecine Vétérinaire started functioning in September 2007.

23 See, respectively, Law n. 1990/033 of August 10, 1990; and Law n. 2000/018 of December 19, 2000.
this course. They did so either on their own or with the help of international pharmaceutical companies—a sphere in which the diverse educational itineraries of Cameroonian veterinarians had considerable repercussions. The numbers of private practitioners have increased considerably since. In 2004, the city of Ngaoundéré counted four private veterinarians, three of them operating as importers of pharmaceutical products as well.

The career of most employees in the tax administration is more uniform than that of MINEPIA veterinary officials. Since 1966, the immense majority have gone through the professional training and socialization that the École Nationale d’Administration et de Magistrature (ENAM) provides. Yet, even today, senior positions are generally occupied by those who have supplemented their studies abroad, often at the French École Nationale d’Administration or under the supervision of international financial institutions. In Adamaoua, the presence on the ground of the tax administration in the early postindependent period was extremely thin and largely limited to the city of Ngaoundéré. The bulk of tax collection was undertaken by the administration territoriale, with sub-prefects in protagonist roles and “traditional authorities” serving as subordinate aides. In 1983, when the status of Adamaoua changed from district to province, the grid of the tax administration became denser. From then on, tax officials took up most audit and collection tasks at the level of former subdistricts now upgraded to the district status. In the first half of the 1990s, the villes mortes general strikes and tax boycott, which had massive followings in Adamaoua, alongside the severe economic crisis, rendered the tax administration practically inoperative. It has attempted ever since to recover the ground lost during those years. The previous section of this article provides a glimpse of the general context—marked by the informalization

---

24 The ENAM was preceded by an École Camerounaise d’Administration, created in 27 July 1959, in anticipation of the imminent bureaucratic requirements that independence would bring.

25 Since independence and up to 1983, Adamaoua was only a district within a vast North Province. Ahidjo’s successor, Paul Biya, decided to split northern Cameroon into three provinces in a move that has been interpreted as an attempt to weaken his predecessor’s power base in Garoua (Bayart 1986: 10; Takougang and Krieger 1998: 71-72).
of economic activity, limited administrative resources, and disaffection of officials—in which this gradual redeployment of the tax administration has taken place.

A September 2004 meeting held in Ngaoundéré on the taxation of the cattle trade offers a recent example of the above-mentioned tensions between MINEFI and MINEPIA officials. Far from being a moment to present a united front against a set of notoriously elusive taxpayers, it became instead an opportunity for settling scores among different local representatives of the state. Among the few grudges that the meeting allowed participants to vent, those of the MINEPIA provincial delegate featured prominently. He reminded everyone present how the tax administration, as a matter of course, unfairly accused MINEPIA of stoking up breeders’ and traders’ incivisme (uncivil behavior). It should be noted that since the 1990s, the Cameroonian government has used the label of incivisme fiscal to stigmatize those who fail to pay taxes as bad citizens. This piece of governmental rhetoric, translated as “fiscal disobedience,” occupies a central place in Janet Roitman’s work on economic regulation in northern Cameroon (Roitman 2005). To the embarrassed silence of the tax officials present, the MINEPIA delegate admitted that, “Frankly, I was perplexed to find out that the measures contained in [a recent] letter [from the DGI] were taken without us being informed. I must say, however, that we are already used to this kind of practice on their part.” Once more, he noted, the tax authorities had shown a complete disregard for the role of MINEPIA, “which, as you all know, is held responsible for anything involving cattle.” With hindsight, it was perhaps not entirely surprising that this meeting dramatized the conflicts between MINEFI and MINEPIA officials. Such occasions are few and far between. A set of new measures aimed at tightening the tax authorities’ grip on local cattle traders afforded officials from both ministries an opportunity to vent their reciprocal grievances.

MINEPIA and MINEFI tend to have a markedly different rapport with the main actors of Adamaoua’s cattle economy. For a long time, the top echelons in the Ministry of Livestock have been a domain reserved for Adamaoua politicians. Foremost among them, Hamadjoda Adjoudji, the minister at
the time of my stay in the field, had held this position for twenty years (1984-2004). Even by Cameroon’s impressive standards of political longevity, this is a remarkable feat as well as an extreme example of the policy of ethnoregional dosage (proportioning) of government appointments. Not only is the MINEPIA hierarchy identified with what is popularly referred to as the “bloc Isamo-Peul,” veterinary agents in charge of the bulk of the ministry’s groundwork are almost without exception Fulfulde speakers. Even those who did not initially speak the language ended up learning it in their jobs. Not having minimal skills in Fulfulde, would make their communication with breeders so difficult as to render their task almost impossible.

By contrast, the majority of the MINEFI staff in the province is from the south of the country, and therefore likely to feel estranged from participants in the cattle economy, who are largely Fulbe and Hausa Muslims. The over-representation of southerners in Adamaoua’s tax administration dates back to early independence. As far as most political posts were concerned, however, President Ahidjo adopted the policy of appointing northerners, and only those who were Muslim or Islamized. After Biya became president in 1982, the pattern was reversed and southern governors, prefects, and sub-prefects received appointments in the newly created Adamaoua Province. As Philip Burnham (1996: 41) notes, it soon became apparent that “southern dominance had simply been substituted for Fulbe dominance in access to senior administrative posts.” Even under Biya’s predecessor Ahidjo, however, the small

---

26 Originally from Banyo, Adjoudji was replaced after the October 2004 presidential elections by another veterinary doctor from Adamaoua, Aboubakary Sarki.
27 In fact, many MINEPIA veterinary assistants have been trained in Maroua’s CFZVH, where those who have been previously unexposed can quickly catch some Fulfulde.
28 On the ethnic background of tax officials in Ngaoundéré in 1977, see Gondolo (1978: 94).
29 Gilbert Taguem Fah (1996: 247-248) uses data from Alain Beuvilain’s doctoral thesis (1989: 607-610) to reconstruct the religious background of prefects and sub-prefects in the north under Ahidjo and Biya. In the 1960-1981 period, 32 prefects and 100 sub-prefects were Muslims compared to 3 prefects and 10 sub-prefects who were Christian. In the 1982-1989, Christian officials (14 prefects and 29 sub-prefects) outnumbered Muslims (4 prefects and 14 sub-prefects). According to Takougang (1993: 95-96), as of August 1991, 37 of 47 prefects, three-fourths of the directors and general managers of parastatal corporations in the country, and 22 out of 38 high ranking bureaucrats who had been appointed to the newly created office of the prime minister belonged to Biya’s ethnic group.
30 Much to the disillusionment of groups like the Gbaya who had hoped that the end of Fulbe control over such posts might mean greater political influence for them in districts such as the Mbéré, where they were majority (Burnham 1996: 40). As
numbers of persons from the north with higher education meant that southerners occupied most of the technical jobs. Although the number of northerners in such positions has increased considerably since, their small numbers in elite training schools, such as the ENAM, and in technocratic governmental and parastatal jobs is still a commonly voiced grievance against Biya’s regime in the north. MINEFI, in any case, has been singled out by the regime’s critics as overwhelmingly Beti (Biya’s ethnic affiliation). The senior tax official present in the above-mentioned September 2004 meeting, for instance, was one of two among more than thirty participants who did not speak Fulfulde. In fact, the MINEPIA provincial delegate, also from Adamaoua, hinted at this cultural distance in many of his remarks. Their respective cultural proximity and distance vis-à-vis cattle breeders and traders translate in considerable differences between what MINEPIA representatives and what the tax authorities know about the cattle sector and its participants.

As another tax official explained to me in an interview,

It’s a sector that the state protects enormously. We would have liked to lay our hands on breeders to make them pay what they should but it is terribly difficult. It’s certainly an undertaxed sector. On the one hand, there is a problem of mentality. Breeders, not only in Adamaoua but pretty much everywhere, distrust the authorities, specially the tax authorities. On the other hand, we lack the means to go after them. And MINEPIA, for the most part, does not make our task any easier.

3. Enhancing the “revenue reliability” of the cattle sector:

Burnham points out, “Given the substantially greater average educational level of southern Cameroonianians, the Biya government has been able to appoint ‘on merit’ a much greater proportion of southerners to administrative posts in the Mbere and throughout the north. Such appointments are justified by their incumbents both as an ending of Ahidjo’s policy of ethnic favoritism as well as a furtherance of [Biya’s] RDPC policies of ‘renouveau’ and modernist socioeconomic development” (ibid.: 174n.11).

In a move that many saw as an attempt to reverse such a pattern in this province, an official born in Adamaoua was appointed head of the provincial tax auditing services in 2002, and remained in this position until 2006.

What insitutionalists economists like to call “asymmetries of information” are made of precisely such differences, although more often than not entail more than mere information. Marc Raffinot (2001: 93) has analyzed these asymmetries in the context of African tax administrations. However, he mainly considers those existing between the tax administration and its agents, on the one hand, and between the tax administration and taxpayers, on the other. Here I emphasize the problems of supervision and coordination between different branches of the state bureaucratic apparatus.
The PSREP impinged on the (largely tolerated but unofficial) privileges of MINEPIA’s veterinary agents. For decades, one of the perks of being posted to a cattle area in Adamaoua was the significant income that could be obtained from siphoning off part of the revenue raised in their role as tax and fee collectors. These practices were widely known and colored stereotypes on the figure of the docta na’i (cattle doctor, a term used for both doctors and assistants). As a veterinary assistant who had worked in Ngaouï in the late 1970s summed up, “Life on the border with Central African Republic can be tough, but it was a fast money-saving job.” Since the late 1980s, the late payment and the diminishing purchasing power of salaries gave these funds renewed importance for MINEPIA’s officials to meet expenses. More than ever, they needed to “prepare their retirement,” as several of my informants phrased it.

The PSREP acknowledged a preexisting situation of widespread misappropriation of public moneys at the level of MINEPIA régies de recettes (tax collection units). Neither one of the two parties whose cooperation the program required denied this state of affairs. For example, one of the top officials in Adamaoua’s tax administration, while minimizing the financial import of the taxes concerned, explained the program’s objectives as follows:

Since the chefs de secteur (heads of cattle grazing zones) work in rural areas for the most part, they behaved as loose cannons (en electron libre). They undertook the collection of these duties, only to put the money in their pockets. The state has decided to protect these funds [against such practices] and we have succeeded. We have multiplied revenue from this source by three or four (...) Yet, it remains a pretty negligible sum. In any case, [to raise large sums] was not the [program’s] goal. The goal was to make sure that the duties that a chef de secteur collected, ended where they should.

Similarly, in relation to the PSREP’s targets, no one in the local ranks of the MINEPIA felt the

---

33 Olivier de Sardan (2009: 61) argues that the “privilegism” of state bureaucracies in Francophone West Africa has significant colonial roots. Along similar lines, Mamadou Diouf (2002), drawing a provocative parallel with the Late Roman Empire as analyzed by Paul Veyne, holds the view that colonial rule in Africa left its agents free to pursue “private advantages” and established in practice “the right and the power of wheeling and dealing in public office.”

34 Projects such as the fight against the tsetse fly (Boutrais 1999) or the promotion of the local dairy industry (Tsapi 2002), in which the state veterinary agents played key roles, were equally among those “areas of suspicion” of which Olivier de Sardan (2009.: 46) has written.
need to beat about the bush. As someone at their provincial offices told me, when I asked him whether there had been winners and losers in the program’s implementation:

It is MINEPIA that the program has penalized! The aim was to steer (canaliser) funds that sometimes got lost [in the collection process], because there were many collectors involved. It was a matter of the state being able to reclaim (récupérer) its own revenue.

All the same, at first the implementation of the PSREP’s new collection procedures was anything but straightforward. Not surprisingly, the program ran against the resistance of veterinary agents on the ground. In the 1990s these agents had seen their prerogatives as sole suppliers of veterinary products and services vanish under the banner of liberalization. According to their testimony, some saw the initiative to subject their tax collection tasks to MINEFI’s surveillance as the latest episode of a full-fledged attack aimed at diminishing their profession. Their bosses and their nonveterinarian colleagues in MINEPIA tended to have a more circumspect view. “After all, the tax collecting side of their job, it is by accident that they have come upon it,” one of them told me. In any case, resistance to the program made 2001 a remarkably disappointing year in terms of veterinary taxes and fees. The vested interests of municipal agents in charge of collecting market and slaughterhouse duties, who were involved in similar irregular practices, posed additional difficulties.

In many respects, however, the veterinary agents’ battle was lost from the start. The tax and customs administrations would not give up the new remunerative share in the cattle economy to which they were now entitled. Whereas before MINEPIA had kept the full amount of the revenue raised from these sources, the PSREP decree rewarded MINEFI’s participation in the collection process by allocating 30 percent of that amount to the Treasury (MINEPIA receiving only 70 percent). Moreover, the tax authorities soon abandoned a maximalist approach. According to my informants, they realized that the process of getting a stranglehold of every single instance of an individual pocketing state revenue would be too costly. Instead, they decided to concentrate their actions in the markets they thought more
promising, namely Ngaoundéré, Likok, Banyo, and Ngaouï. At the time, the example of Ngaouï (Mbéré District, next to the Central African Republic border) was presented to make a case for the need to unify the collection services of MINEPIA, customs and the tax administration. This more pragmatic approach yielded fruit. From July 2001 to the end of June 2002, taxes that came under the PSREP mandate generated the respectable sum of 1,800 million CFA francs at the national level, compared to a mere 200 million per trimester in the previous fiscal year (PRASAC 2003: 77).

Such drastic improvements in veterinary tax figures are not unprecedented. In the second half of the 1980s, for example, the tax collected by the MINEPIA provincial services rose significantly. Revenue raised from these sources went from around 42 million CFA francs in 1984-1985 to over 145 million CFA francs in 1989-90. Unlike the PSREP, this was an internal process that did not involve any other ministerial department. Indeed, MINEPIA’s official explanation of this change emphasized tighter control of market transactions and not state agents’ misappropriation of revenue.35 Yet, MINEPIA’s report for that year also hinted at other factors: “Adamaoua has not ceased to make progress in the collection and transfer (reversionnement) of taxes to the state coffers.”36 This example supports the argument that, in relation to Adamaoua’s cattle sector, state revenue generation goes through cyclical phases of intensification.

Despite the noticeable improvement that the PSREP had induced by mid-2002, important gaps in the collection of cattle-related taxes remained. Several incidents were aired in early 2003. With its distinctive reporting style, the state-owned Cameroon Tribune drew attention to the discrepancy between the number of cattle traded and slaughtered, and taxes collected in the Mbéré District. According to this report, in Meiganga, where estimated levels of activity in the cattle sector should have

35 This was certainly the case in terms of recorded transactions. In 1988-1989 sales in the province markets had increased 28.2 percent and shipments to the south by 31.8 percent, in relation to the previous year.
36 MINEPIA’s provincial archives, Rapport Annuel 1988/89, Délégation Provinciale de l’Elevage de l’Adamaoua, p.91, my emphasis; see also Rapport Annuel 1990/91, p. 88.
generated six million CFA francs in veterinary taxes per year, the municipality had never collected more than 600,000. In Dir, another municipality of this district where “cattle is the unrivalled backbone of the economy,” things were “even more serious:”

On the occasion of a recent sub-prefect’s visit, voices rose crying out against the harm that this situation is causing to the commune. Of five cattle markets in Dir, the tax-collecting officer noted that apart from the revenue coming from Dir-Centre, he has never received any money from the other veterinary centers, that is Lokoti, Badjer, Bindiba and Bagodo. Who specifically profits from veterinary taxes? It is difficult, very difficult to tell with any certainty...since accusations are coming from all sides. Mayors accuse veterinary agents. These, in turn, retort that it is municipal officials in charge of collecting taxes, acting on mayors’ behalf, who are to blame. In short, there is some sort of neglect on the part of the authorities and a set of collusive practices between butchers and their partners.37

By the time I arrived in Adamaoua in July 2003, the readjustment set in motion by the PSREP was by and large a closed matter. Customs and tax officials in MINEFI, who had more at stake in the program, found the increased productivity of veterinary taxes satisfactory. MINEPIA agents in the province’s most important markets had seen their income diminish, although, as far as I could tell, they had resigned themselves to it. Following a trend that had already begun in the previous decade, many had found private economic activities on the side to make up for these losses. Veterinary agents who supervised lower-ranked markets, where PSREP control was weak, still enjoyed considerable flexibility. The main complaint MINEPIA representatives expressed about the program was that MINEFI, in its role of centralizing funds from this source, failed to give MINEPIA its corresponding 70 percent in a full and timely manner.

The PSREP had strikingly little impact on the activities of cattle breeders, traders, and butchers. Since it was a conflict that opposed different state officials, the program did not change much in their way of conducting business. They had, for the most part, always paid the duties at issue (veterinary and

37 Cameroon Tribune, April 3, 2003, my translation.
market taxes and laissez-passer fees), which were difficult to avoid anyway. Whatever happened to those funds afterward was not their concern. Several told me they feared that disgruntled veterinary agents would now interfere in their business. Most, however, reacted more positively. Some explicitly welcomed the fact that the taxes they were paying had now started to finance public spending rather than the private whims of civil servants.

This section has examined how the implementation of the PSREP in Adamaoua was a gradual and negotiated outcome. The following section places the PSREP in a broader context of administrative practice. It analyzes a segment of administrative action that, taking place in a realm whose existence the law does not acknowledge, has remained beyond the reach of reform.

5. The unreformed taxation of cattle trade to Nigeria:

During my fieldwork, a man approached a group of cattle traders in Ngaoundéré, who were waiting for the military escort to leave for a rural market, and introduced himself. He was a veterinary assistant in a village in the Faro-et-Déo District, located on the Nigerian border. What had brought him to Ngaoundéré, he said, were the irregularities surrounding cattle exports to Nigeria, which he wanted to report to his superiors at the provincial level. Traders involved in this trade did not have export licenses nor did they file import-export forms when they sent new herds across the border. Instead, he informed us, they made payments to local authorities in the district’s administrative center. He even quoted the stipulated sums per animal that the municipality and the local chief received. None of this money, he claimed, reached state coffers.

His alarm about the dimensions of this phenomenon did not impress the traders. As a matter of fact, some of them operated in Nigeria. The trader he had chosen to address was quick to put him in his
place. Cattle exports to Nigeria were “a reality,” in fact a very old one:

It has been going on for decades and it won’t stop. Then, it is a question of government authorities agreeing on what forms it should take. You say traders are behaving irregularly, when it is the authorities that have encouraged them to proceed the way they do. Of course, the Treasury is missing revenue, but who is to blame for this? Is it the traders who are paying their dues, or the officials who are pocketing the money?

The veterinary agent was startled to learn that those in the higher echelons of MINEPIA were perfectly aware of the situation. He had heard that this illicit trade had received the Faro-et-Déo prefect’s approval, but had never suspected that everyone else knew about it. “Everyone has given their laissez-passer!,” retorted the trader, putting an end to the conversation. He called a couple of other traders who operated across the Nigerian border and asked them to exchange views with the veterinary assistant, which they did reluctantly.

When the veterinary assistant finally left, his visit prompted a series of observations. The trader who had dealt with him remarked that they must remain vigilant. The cross-border cattle trade was an extremely sensitive issue. Not only did it raise questions about Cameroon’s relationship with Nigeria—a heated topic in the aftermath of the dispute over the sovereignty of the Bakassi peninsula—but also stirred up the specter of corruption by state officials. Others sounded more defiant. It was in the interest of local authorities not to meddle in this “dossier.” If these facts were to be aired, they thought, traders would have little to fear. Only a naïve official who had not served long in his post, like that veterinary assistant, would think of trying to change the way things worked. Not so naïve, another trader countered. If he was acting like this, it was only because he had not yet found the way to obtain his own cut in the money being paid. Yet another trader, half-jokingly, went even further. In his opinion, “He has yet to realize he is just the last link [of the chain]. If he keeps bothering his superiors and other officials, he will be transferred to a remote post in the bush. If worse comes to worst, he could be thrown into the Faro [river].” Everyone burst into laughter.
This chance encounter illustrates how control over economic activities such as the cattle trade depends on the combined efforts of a series of individuals acting on behalf of the state. These range from the territorial representatives of the central government (prefects and sub-prefects), to delegates and other agents of the relevant governmental departments and agencies (MINEPIA, Ministry of Industrial Development and Commerce, MINEFI’s tax and customs administrations), and elected local representatives (mayors), as well as other administrative “assistants” (chiefs).\(^{39}\) As this account shows, there is ample room for conflict and compromise among state officials in their exercise of authority.

The cross-border cattle trade from Adamaoua to Nigerian markets was banned during the colonial period.\(^{40}\) Yet, like in other domains, the colonial state could not live up to its ambitions. The legal texts and administrative decisions that outlawed these commercial flows were ineffectual from their inception and the trade continued unabated. The postcolonial state similarly held on to the notion that Adamaoua’s cattle should be reserved to supply southern Cameroon and thus refused to grant export licenses to trade with Nigeria. All the same, it was not in any better position than its predecessor to implement such a prohibition (Boutrais, Herrera and Bopda 1992: 4). Routinely violated, regulations that subject this commerce to the possession of licenses that are not granted under any circumstances, are nonetheless productive. They create a whole sphere of illegal economic activity, which, as Karine Bennafha’s exemplary research on cross-border trade in Central Africa has shown, does not preclude entanglements between traders and state officials (2002). It only colors them differently.

A taste of this peculiar dynamic may be obtained by looking back on the September 2004 meeting on the taxation of cattle trade discussed earlier in this article. An experienced trader,

\(^{39}\) The decision of some chiefs to openly get involved in party politics has led to cases of overlapping roles. The lamido cum mayor of Bibémi (North Province), whose controversial management of Adumri’s cattle market in 1996 has been documented by Karine Bennafha (2002: 336), is an instance among many others. Decree no. 77-245 of July 15, 1977, which regulates the organization of chieftaincy, defines the role of chiefs as *auxiliaries de l’Administration*.

\(^{40}\) A 1946 arrêté (ordinance) forbade exports to both Nigeria and Afrique Equatoriale Française. It did not, however, put an end to this cross-border trade. Administrative records from 1947 to 1953 even report on its volume. The paradox of an illegal cross-border trade whose existence the authorities openly acknowledged has remained a constant up until today.
particularly intent in explaining how traders were “on the losing side every single day,” made passing reference to the fact that many of them had turned their efforts to the Nigerian market. His remarks elicited an immediate response from the MINEPIA provincial delegate, “But that trade is not authorized!” Disregarding the delegate’s outburst, the trader continued his impassionate speech. Everyone, it seemed, found the interruption either irrelevant or too trivial. A month later, I interviewed the delegate at his office. He openly acknowledged that Adamaoua’s traders regularly took part in “Nigeria’s circuit of parallel sales” despite its illegality. Explaining this apparent incongruity, he said, “We lack the means to prevent it (...) Frankly, once animals leave Ngaoundéré and go back into the bush, there is little we can do.” He glossed over the fact that at border-crossing points the cattle convoys bound for Nigerian markets are highly conspicuous even for an occasional visitor like me. The impracticability of enforcing a cattle export ban, therefore, does not bar state officials on the ground from arriving at an understanding with those who take part in this trade.

The lack of legal cover for these economic activities means that concerned state officials are constantly engaged in negotiating their share, if any, of the funds resulting from turning a blind eye on these exports. The understandings they reach among them rest on fragile grounds. They depend, in turn, on a stable mutual understanding with traders. As the example of the newly-appointed veterinary assistant shows, changes in personnel can alter the existing balance. A story from Tignère (Faro-et-Déo District), which circulated widely while I was doing fieldwork, further illustrates this phenomenon. According to several testimonies, in the late 1990s a newly appointed Ministry of Industrial Development and Commerce (MINDIC) delegate for the Faro-et-Déo, who noticed that cross-border cattle exports went on with impunity, decided to take matters into his own hands. A former colleague of...

---

41 During my fieldwork, traders based in Adamaoua carried out most of this trade, but some of it was in the hands of Nigerian traders.
42 A recent report tells us: “As a result of the systematic failure to restrict cattle circulation to designated trails, as well as the porosity of the Nigerian border, customs cannot really control cattle flows towards this country. They have to resign themselves to the traders’ verbal statements on the size of the herds being exported, without the possibility of verification” (PRASAC 2003: 77)
his, prone to embellish stories for dramatic effect, recounted the ensuing events to a group of friends as follows:

No sooner had [the MINDIC district delegate] seized several herds to prevent them from crossing the border, than did the prefect turn up and nearly slap him. The delegate tried in vain to make him see that, according to regulations in place, those exports were not legal. The prefect cut him short. He was not to be told what the law was in his district. The whole thing was settled there and then. The delegate sent a report to his superior (the MINDIC provincial delegate) and kept silent thereafter.

Events unfolding outside Adamaoua can also upset the conduct of business at the Nigerian border. For example, a 2001 conflict over the presence of unauthorized Chadian and Central African traders in Yaoundé’s cattle market was settled, among other things, with a circular note from the minister. This note, dated July 4, 2001, called MINEPIA officials’ attention to “the massive presence of foreign traders,” despite the fact that “no formal regulation [of their activities] exists.” The minister further urged them “to take measures to put an end to [it],” to ensure that “the [beef] demand of the country’s consumption centers is satisfied.” Though trade on Adamaoua’s border with Nigeria was not specifically mentioned, the circular note resulted in MINEPIA’s officials taking a harsher approach to cattle exports from Adamaoua. This translated into threats of cattle confiscation, and, presumably, bribes. The ministerial note did not end the economic game that stood outside “formal regulation” but instead led to a renegotiation of the pragmatic norms that allowed for the game to go on, with the state agents taking a larger unofficial fee.

* * * * * *

The PSREP and the difficulties it encountered on the ground constitute a salutary reminder of the patchiness of public authority in regions and domains of activity where uncoordinated state action is pervasive. By involving the tax administration in the collection and handling of revenue that had in the
past been the exclusive responsibility of MINEPIA, this program pushed two sets of state officials to work together. The PSREP is shown in this light as a multifaceted undertaking through which the inhabitants of two islands in the Cameroonian “administrative archipelago” are forced out of the inertia of minding their own business. The image of “administrative archipelago” surfaces in Jean Copans’ critical reflection on the links between the historical junctures of African politics and the analytical models developed to make sense of them. In the present political context, Copans (2001: 14) argues, it is not entirely surprising that the state administration appears as a collection of islands “isolated from each other, where the multiplicity of local and intermediate dynamics bring into question both the centeredness of administrative management and the notion of national corps of civil servants.” The PSREP entailed both bridging the gap between two professional repertoires and reconciling competing claims to service “privatization” (the program’s not-so-hidden face), while minimally fulfilling the program’s revenue targets (its “white paper” version). The cooperation between these two administrative agencies, which this program not only called for but took for granted, meant a realignment of their respective spheres of influence that was only achieved gradually through a pragmatic reformulation of the program’s goals.

However, an analysis of the PSREP in its own terms, with its focus on relationships between tax officials and veterinary agents, runs the risk losing sight of a broader universe of administrative practice. A look into the unofficial regulation of the cattle trade to Nigeria helps reconstruct the general contours of such a universe, whereby public authority results from a more complex dynamic in which authorities such as prefects, mayors, and chiefs, as well as a whole array of non-state actors take part. No matter how ambitious the reforms under way in Cameroon and other sub-Saharan African

---

44 An added effect of the analytical priority given to the comparison between MINEPIA and tax administration officials is this article’s relative neglect of the internal hierarchies and factions (in whose formation professional rank, educational itinerary, gender, age, class, ethnicity, language, or religion may play a part) existing within each of these two administrative units, which have considerable weight of their everyday operation.
countries may be, the ebbing tide of state control over the economy depends on precarious, ambivalent and often reversible agreements among these actors that involve varying degrees of avoidance, accommodation, cooperation, negotiation, resistance, and conflict.

WORKS CITED:

Barlow, R. and W. Snyder. 1994. “The tax that failed: the VAT in Niger,” Public Budgeting and Finance 14: 77-89.

Bayart, J.-F. 1985 (2nd ed.). L’État au Cameroun. Paris: Presses de la Fondation Nationale des Sciences Politiques.

Bayart, J.-F. 1986. “La société politique camerounaise (1982-1986),” Politique Africaine 22: 5-36.

Bayart, J.-F. 1993. The state in Africa. The politics of the belly. London: Longman

Bayie Kamanda, C. “Cameroon: the retrenched workers of the civil service and parastatals,” Le Bulletin de l’APAD 18 [www.apad.revues.org]

Beauvilain, A. 1989. Nord-Cameroun: crise et peuplement. Ph D dissertation. Université de Rouen (France).

Bennafla, K. 2002. Le commerce frontalier en Afrique centrale : acteurs, espaces, pratiques. Paris : Karthala.

Bierschenk, T. and J.-P. Olivier de Sardan. 1998. “Les arènes politiques face à la decentralisation et à la démocratisation,” in Bierschenk and Olivier de Sardan eds. Les pouvoirs au village: le Bénin rurale entre démocratisation et décentralisation. Paris : Karthala.

Bird, R. and M. Casanegra de Jantscher eds. 1992. Improving tax administration in developing countries. Washington DC: International Monetary Fund.

Blundo, G. 2006. “Corruption in Africa and the social sciences: a review of the literature” in J.-P. Olivier de Sardan and G. Blundo eds. op. cit.

Blundo, G. and P.-Y. Le Meur eds. 2009. The governance of daily life in Africa: ethnographic explorations of public and collective services. Leiden: Brill.

Boutrais, J. 1999. “Zébus et mouches tsé-tsé: chronique de l’élevage en Adamaoua (Cameroun)”, C. Baroin and J. Boutrais eds. L’homme et l’animal dans le basin du lac Tchad. Paris : IRD.

Boutrais, J. 2001. “Du pasteur au boucher: Le commerce du bétail en Afrique de l’Ouest et du Centre”, Autrepart 19: 49-70.

Boutrais, J., J. Herrera & A. Bopda. 2002. “Bétail, naira et franc CFA: un flux transfrontalier entre Nigeria et Cameroon” [www.bondy.ird.fr/pleins_texte].
Bräutigam, D. 2009. “Introduction: taxation and state building in developing countries”, in D. Bräutigam, O.-H. Fjeldstad and M. Moore eds. Taxation and state building in developing countries: capacity and consent. Cambridge: Cambridge University Press.

Burnham, P. 1996. The politics of cultural difference in northern Cameroon. Edinburgh: Edinburgh University Press.

Chambas, G. ed. 2005. Afrique au Sud du Sahara: mobiliser des ressources fiscales pour le développement. Paris: Economica.

Charlier, F and C. N’Cho-Oguie. 2009. Sustaining reforms for inclusive growth in Cameroon: a development policy review. Washington DC: World Bank.

Comaroff, J. and J. Comaroff. 2006. “Introduction,” in J. Comaroff and J. Comaroff eds. Law and disorder in the postcolony. Chicago : University of Chicago Press.

Copans, J. 2001. « Afrique noire: un État sans fonctionnaires? » Autrepart 20: 11-26.

Crozier, M. 1995. La crise de l’intelligence: essai sur l’impuissance des élites à se réformer. Paris : Inter-Editions.

Diouf, M. 2002. “Les poissons ne peuvent pas voter un budget pour l’achat des hameçons. Espace public, corruption et constitution de l’Afrique comme objet scientifique,” Le Bulletin de l’APAD 23-24 [www.apad.revues.org]

Evina Obam, R. 2005. L’intégration du pilotage des performances en finances publiques camerounaises. Masters thesis. École Nationale d’Administration (France).

Fjeldstad, O.-H. and M. Moore. 2009a. “Tax reform and state-building in a globalised world,” in D. Bräutigam, O.-H. Fjeldstad and M. Moore eds. Taxation and state building in developing countries: capacity and consent. Cambridge: Cambridge University Press.

Fjeldstad, O.-H. and M. Moore. 2009b. “Revenue authorities and public authorities in sub-Saharan Africa,” Journal of Modern African Studies 47 (1): 1-18.

Gautier, J.-F., F. Rakotomanana and F. Roubaud. 2001. “La fiscalisation du secteur informel: Recherche impôt désespérément,” Revue Tiers Monde 42 (168): 795-815.

Geschiere, P. 1986. “Paysans, régime national et recherche hégémonique,” Politique Africaine 22: 73-100.

Geschiere, P. and P. Konings eds. 1993. Itinéraires d’accumulation au Cameroun. Paris: Karthala.

Gondolo, A. 1978. Ngaoundéré: évolution d’une ville peule. PhD thesis, University of Rouen (France).

Gros, J.-G. 1994. “Of cattle, farmers, veterinarians and the World Bank: the political economy of veterinary services privatization in Cameroon,” Public Administration and Development 14 (1): 37-51.

Gupta, S. and S. Tareq. 2008. “Mobilizing revenue,” Finance and Development 45 (3): 44-47.

Guyer, J. 1992. “Representation without taxation: an essay on democracy in rural Nigeria, 1952-1990”, African Studies Review 35 (1): 41-79.
Hellman, J. 1998. “Winners take all: the politics of partial reform in postcommunist transitions,” World Politics 50 (2): 203-34

Hibou, B. (ed). 2004. Privatizing the State. New York: Columbia University Press.

Hibou, B. 2006. Force de l’obéissance: économie politique de la répression en Tunisie. Paris: La Découverte

Kaldor, N. 1963. “Will underdeveloped countries earn to tax?”, Foreign Affairs 41: 410-419.

Kenhago Tazo, O. 2003. “SIGIPES and Aquarium: more transparent handling of personnel files in Cameroon,” eTransparency Case Study 4 [www.egov4dev.org]

Kiser, E. and A. Sacks. 2009. “Improving tax administration in contemporary African states: lessons from history,” in I. Martin, A. Mehrotra and M Prasad eds., The new fiscal sociology. Cambridge: Cambridge University Press.

Lund, C. 2006a. “Twilight institutions: an introduction”, Development and Change 37 (4): 673-684.

______. 2006b. “Twilight institutions: public authority and local politics in Africa,” Development and Change 37 (4): 685-705.

Manning, N. 2001. “The legacy of new public management in developing countries,” International Review for Administrative Sciences 67 (2): 297-312.

Mbembe, A. 2001. On the postcolony. Berkeley: University of California Press.

Monkam, A., P. Kayambit Detchoua & M. Kuetche. 2003. “Fiscalité Camerounaise”, Conjoncture PME 23: 72-84.

Mosse, D. 2004. “Is good policy unimplementable? Reflections on the ethnography of aid policy and practice," Development and Change 35 (4): 639-671.

Nanga, C. 2000. La réforme de l’administration territoriale au Cameroun. Masters thesis. École Nationale d’Administration (France).

Niger-Thomas, M. 2000. Buying futures: the upsurge of female entrepreneurship crossing the formal and informal divide in southwest Cameroon. Leiden: CNWS.

Ngouo, L.B. 1997. “Responsibility and transparency in governmental organizations in Cameroon: a review of institutional arrangements,” International Review of Administrative Sciences 63: 475-492.

Ngouo, L.B. 2000. “Organizational development consulting in the context of structural adjustment in Sub-Saharan Africa: role and responsibility of consultants,” International Review of Administrative Sciences 66 (1): 105-118.

Olivier de Sardan, J.-P. 2001. “La sage-femme et le douanier. Cultures professionnelles locales et culture bureaucratique privatisée en Afrique de l’Ouest,” Autrepart 20 : 61-73.

Olivier de Sardan, J.-P. 2005. Anthropology and development: understanding contemporary social change. New York: Zed Books.

Olivier de Sardan, J.-P. 2009. “State bureaucracy and governance in West Africa,” in G. Blundo and P.-Y. Le Meur eds. The governance of daily life in Africa: ethnographic explorations of public and collective services. Leiden: Brill.
Olivier de Sardan, J.-P. and G. Blundo eds. 2006. *Everyday corruption and the state*. London: Zed Books.

PRASAC (Pôle regional de recherche appliquée au développement des savanes d’Afrique Centrale). 2003. *Etude sur la commercialisation des bovines et de la viande bovine dans la région CEMAC*. N’jamena: Commission Economique du Bétail, de la Viande, et des Ressources Halieutiques.

RDPC. 2009. « L’administration dans le bourbier de sa réforme », *L’Action*, October 8, 2009 [www.journal.rdpcpdm.cm]

Raffinot, M. 2001. “‘Motiver’ et ‘chicoter’: l’économie politique de la pression fiscale en Afrique subsaharienne”, *Autrepart* 20: 91-106.

Roitman, J. 2004. “Productivity in the margins: the reconstitution of state power in the Chad Basin”, in V. Das and D. Poole eds. *Anthropology in the margins of the state*. Santa Fe: School of American Research Press.

_____. 2005a. *Fiscal disobedience. An anthropology of economic regulation in Central Africa*. Princeton: Princeton University Press.

_____. 2005b “The garrison-entrepôt: a mode of governing in the Chad Basin”, in A. Ong & S. Collier eds. *Global Assemblages: Technology, Politics, and Ethics as Anthropological Problems*. Oxford: Blackwell.

_____. 2006. “The effect of illegality in the Chad Basin”, in J. Comaroff & J. Comaroff eds. *Law and Disorder in the Postcolony*. Chicago: University of Chicago Press.

_____. 2007. “The right to tax: economic citizenship in the Chad Basin”, *Citizenship Studies* 11 (2): 187-209.

_____. 2008. “A successful life in the illegal realm: smugglers and road bandits in the Chad Basin”, in P. Geschiere, B. Meyer and P. Pels eds. *Readings in modernity in Africa*. Bloomington: Indiana University Press.

Shore, C. and S. Wright. 1997. “Policy: A new field of anthropology”, in C. Shore and S. Wright eds. *Anthropology of Policy: Critical perspectives on governance and power*. London: Routhledge.

SIGIPES. 2005. *Operation of SIGIPES in pilot sites: progress as of 30 March 2005*. Yaoundé: Ministry of Public Service and Administrative Reform.

Sindjoun, L. 1996. “Le champ social camerounais: Désordre inventif, mythes simplificateurs et stabilité hégémonique de l’État”, *Politique Africaine* 62: 57-67.

Stotsky, J.G. and A. WoldeMariam. 1997. “Tax effort in sub-Saharan Africa”, *IMF Working Paper* 97/107. Washington : International Monetary Fund.

Taguem Fah, G. 1997. *Les élites musulmanes et la politique au Cameroun de la période française à nos jours*. Ph D thesis, Université de Yaoundé (Cameroon).

Takougang, J. 1993. “The demise of Biya’s New Deal in Cameroon,” *Africa Insight* 23 (2): 91-101.

Takougang, J. and M. Krieger. 1998. *African state and society in the 1990s: Cameroon’s political crossroads*. Boulder: Westview Press.
Tamekou, R. 2008. “The National Governance Programme (2006-2010) and the modernization of the administration: Cameroon and New Public Management”, *International Review of Administrative Sciences* 74 (2): 217-234.

Therkildsen, O. 2001. “Understanding taxation in poor African countries: A critical review of selected perspectives,” *Forum for Development Studies* 28 (1): 99-123.

Therkildsen, O. 2004. “Autonomous tax administration in sub-Saharan Africa: the case of the Uganda Revenue Authority,” *Forum for Development Studies* 31 (1): 59-88.

Tsapi, V. 2002. *La vache, la viande et le lait dans l’Adamaoua: pour la redynamisation d’une industrie “négligée.”* Keynote adress academic year 2002/2003, Unierture of Ngaoundéré (Cameroon).

Walle, Nicolas van de. 2001. *African economies and the politics of permanent crisis.* Cambridge: CUP.

**LIST OF ABBREVIATIONS:**

- **ANTILOPE** National Implementation of Computerized Management and Logistics of State Personnel
- **CCI** Head of the Tax Center
- **CFZVH** Animal Health and Production Training Center
- **DGI** National Tax Authority
- **DGE** DGI’s Unit for Big Taxpayers
- **ENAM** École Nationale d’Administration et de la Magistrature
- **MINDIC** Ministry of Industrial Development and Commerce
- **MINEFI** Ministry of Economy and Finance
- **MINEPIA** Ministry of Livestock, Fisheries and Animal Industries
- **MPA** Administrative Procedure Handbooks
- **NGP** National Governance Program
- **PINORAC** Project for the Introduction of Performance Standards
- **PROMAGAR** Program for the Modernization of the Administration through Performance-based Management
- **PSREP** Program for Improved Revenue Reliability in the Animal Husbandry and Fisheries Sector
- **PSRF** Program for Improved Revenue Reliability in the Forestry Sector
- **RDPC** Cameroon Peoples’ Democratic Movement
| Abbreviation | Description |
|--------------|-------------|
| SIGIPES      | Computer System for the Integrated Management of State Personnel and Payroll |
| TCA          | Tax on Commercial Turnover |
| UNDP         | United Nations Development Program |
| VAT          | Value-Added Tax |