

ISSN 2709-3409 (Online)
JOURNAL OF TERTIARY AND INDUSTRIAL
SCIENCES
TERTIARY SCIENCES
**ECONOMICS AND
MANAGEMENT SCIENCES**

A MULTIDISCIPLINARY JOURNAL OF THE HIGHER TECHNICAL TEACHERS'
TRAINING COLLEGE, KUMBA



VOLUME 6, NUMBER 1
February, 2026

PUBLISHER:
HIGHER TECHNICAL TEACHERS' TRAINING COLLEGE (HTTC)
UNIVERSITY OF BUEA

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The Effect of Accountability in Local Councils on the Management of Community Development Funds in Cameroon

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To Cite: ITUKA et al. (2026). The Effect of Accountability in Local Councils on the Management of Community Development Funds in Cameroon. *Journal of Tertiary and Industrial Sciences*, JTIS, 6(1), 53–68. <https://doi.org/10.5281/zenodo.18680145>

Submission Date: 15/12/2025

Acceptance Date: 02/02/2026

Abstract

Accountability is a cornerstone of effective public financial management, particularly at the local government level where development outcomes directly affect communities. This study assesses the effect of accountability of local councils in Cameroon in the management of community development funds. Accountability in this study is examined across four dimensions: financial reporting and disclosure, oversight and monitoring, participation and responsiveness, as well as sanctions and enforcement. Using a survey of 110 respondents, descriptive statistics and Pearson correlation analysis were employed to analyse accountability practices and their interrelationships. The findings reveal very strong and statistically significant positive correlation among all accountability dimensions and overall accountability perception ($r = 0.895-0.979$, $p < 0.01$), indicating that accountability in local councils is multidimensional and mutually reinforcing. However, despite the existence of accountability mechanisms, weaknesses remain in enforcement, public access to information, and citizen participation. The study concludes that accountability in local councils is more procedural than substantive, and recommends strengthening enforcement mechanisms, enhancing transparency of financial reports, and deepening community involvement to improve the management of community development funds.

Keywords: Accountability, Local Councils, Community Development Funds, Financial Management, Cameroon

1 Introduction

One of the resolutions of the 1992 Rio Earth Summit from the United Nations General Assembly, was to ensure that decisions for development should use a bottom-top approach in which case, the locals are highly participatory and empowered to take part in the decision-making process (Muhtar et al., 2020). To this end, the “think locally, act globally” principle was adopted to serve as a crucial tool for democratic participatory governance that empowers communities to shape their own sustainable futures (World Bank, 1998). This gave rise to the Local Agenda 21, which necessitates that local governments should engage citizens and organisations in creating plans for

sustainable development, focusing on balancing environmental, social and economic needs at the community level (UN, 2012).

As the world's population keeps increasing, the needs and wants in terms of public utilities provided by the local councils to the communities keep increasing (UN-HABITAT, 2010). Following such increasing public demands, the need for a clean and accountable governance, transparent and accountable financial reporting by these local governments does not only become a legal requirement but also a critical tool for fostering public trust, enhancing budget efficiency and strengthening governance integrity (OECD, 2020). Therefore, accountability in local councils and the use of funds for community development has been a gradual shift from minimal reporting to comprehensive frameworks that emphasises transparency and citizen participation (Badewin, et al., 2025).

Under pressure from donors (primarily the World Bank) on the one hand for an alternative development paradigm, internal public demonstrations in Cameroon in the 1990s and in response to some critical developments on the other, the government of Cameroon undertook some political, administrative and economic reforms (Crook et al., 2001). One of these reforms was the democratization of political life, through the introduction of political pluralism in 1990. The government of Cameroon which had enacted Law No. 74-23 of 5 December 1974 creating councils, decided to democratise the system in order to devolve power to these decentralized units that would champion the planning and implementation of rural development. The law on decentralization Part 1, Section 2, and Articles 1 and 2 under the general provisions' states that: "decentralization shall consist of devolution of powers from the state and appropriate resources to local authorities; and decentralization shall constitute the basic driving force for the promotion of development, democracy, and good governance at local level".

Local councils in Cameroon play a critical role in planning, financing, and implementing community development projects. As decentralized institutions, they are entrusted with managing public funds intended to improve infrastructure, social services, and livelihoods at the grassroots level (Materu et al., 2001). The effectiveness of these councils largely depends on the degree of accountability with which they manage community development funds.

In delivering community development initiatives aimed at improving livelihoods, infrastructure, and social services, the local councils are to play a pivotal role. In a decentralized governance framework, councils are entrusted with financial resources to implement these programs efficiently (Eyong, 2007). However, recurrent issues of mismanagement, corruption, and poor service delivery have raised concerns about accountability and transparency in local government financial management (Bidus, 1995). In Cameroon, councils receive significant financial transfers from the central government, donors, and internally generated revenues. Numerous studies and public discourse point to recurring problems of mismanagement, weak accountability, limited transparency, and poor service delivery. While formal accountability structures - such as audits, reporting requirements, and supervisory controls - exist,

their effectiveness in ensuring responsible fund management is questionable. In practice, financial reports are often inaccessible to the public, oversight mechanisms lack enforcement power, citizen participation is minimal, and sanctions for financial misconduct are inconsistently applied. This raises a fundamental question as to whether accountability within local councils is substantive or merely procedural.

In order to limit such, state powers in development processes has to be reduced, while empowering local communities within these developing countries. Rodrik (2000) proposes the use of democratized political institutions, which according to him, these institutions matter in rural socio-economic development because of the propensity of democratic practices that could help moderate social conflict and induce compromise. If such challenges are not met, the realization of national development goals, as highlighted in the Cameroon's Vision 2035 and related policy frameworks will be hindered. This study therefore explores the level of accountability and transparency in local councils and the influence it has on financial management of community development projects in Cameroon. The study focuses broadly on the impact of democratic decentralization on development in Cameroon between 1993 and 2003. This study has as hypothesis that there is no significant level of accountability of local councils in Cameroon in the management of community development funds.

2 Materials and Methods

The study adopts a mixed-method research approach, combining both quantitative and qualitative approaches. The quantitative component will measure accountability practices and management outcomes using statistical analysis while the qualitative component will explore deeper insights from stakeholders on how accountability affects fund management processes and outcomes. This approach is chosen as it allows for triangulation of data to enhance the validity and depth of findings.

This research focuses on 30 selected local councils across Cameroon. The selection is done in order to have a full representation of the different regions of the country. The selection ensures variability in administrative practices, socioeconomic conditions, and council capacities.

2.1 Target Population and Sampling

2.1.1 Target Population

The target population for this study involves all actors linked to funds. That is, either those generating, handling or the beneficiaries of projects due to use of such funds. Some of the target includes, the elected council officials (councillors, mayors), administrative staff involved in fund management or administrative staff working in offices that generate or implement projects from such funds, Community leaders, and beneficiaries of community development projects within the local council areas.

2.1.2 Sampling Technique

Multi-stage sampling

A multi-stage sampling technique was employed to systematically narrow down the study population while ensuring representativeness and feasibility. Multi-stage

sampling involves selecting samples in successive stages, using different sampling methods at each stage. This approach is particularly suitable for large, geographically dispersed populations such as local councils across Cameroon, where surveying every unit would be impractical.

Expanded Explanation of the Sampling Stages

Stage 1: Purposive Selection of Regions

At the first stage, regions were selected purposively to ensure inclusion of diverse administrative, economic, and social contexts. Purposive sampling allowed the researcher to deliberately choose regions that reflect:

- Variations in development levels
- Differences in governance capacity
- Rural-urban diversity
- Administrative and political heterogeneity

This ensured the study captured a balanced national perspective rather than relying on random inclusion that might overlook critical contextual variation.

Stage 2: Random Selection of Local Councils

Within the selected regions, local councils were chosen using simple random sampling. Each council had an equal probability of selection, minimizing researcher bias and improving generalizability.

Random selection strengthens:

- Objectivity of the sample
- Statistical representativeness
- Reliability of comparisons across councils

This stage ensured that the councils studied were not selected based on performance reputation or accessibility alone.

Stage 3: Stratified Sampling of Respondents

After selecting councils, respondents were chosen using stratified sampling. The population within each council was divided into meaningful subgroups (strata), including:

- Officials
- Administrative staff
- Community representatives
- Beneficiaries

Respondents were then sampled from each group proportionally. This ensured:

- Balanced representation of perspectives
- Inclusion of both decision-makers and beneficiaries
- Reduced sampling bias
- Greater analytical depth

Stratification is critical in governance studies because accountability perceptions differ significantly across stakeholder roles.

Justification for Multi-Stage Sampling

The adoption of multi-stage sampling was appropriate because it:

- Reduced logistical and financial constraints
- Allowed systematic narrowing of a large population
- Improved representativeness across geographic levels
- Enhanced analytical reliability by incorporating diversity
- Balanced probability and non-probability sampling strengths

Overall, this method ensured the sample reflected Cameroon's administrative complexity while remaining manageable for field research.

2.1.3 Sample Size

A total of 110 respondents participated in the quantitative survey. This size was considered adequate to provide meaningful statistical representation while maintaining feasibility in data collection and analysis.

Data Collection Methods

➤ Quantitative Data Collection

Structured questionnaires were administered to council officials and community members. The instrument measured:

- Accountability practices (transparency, reporting, auditing)
- Fund management effectiveness (timeliness, project completion)
- Financial irregularities
- Perceptions of development outcomes

Likert-scale items were used to quantify attitudes and perceptions for statistical analysis.

➤ Qualitative Data Collection

To complement survey findings, qualitative methods were employed:

- Semi-structured interviews with council officials and project managers
- Focus Group Discussions (FGDs) with community beneficiaries

These methods captured contextual narratives, institutional challenges, and stakeholder experiences regarding accountability practices.

Data Analysis Techniques

Data analysis combined descriptive and inferential approaches:

- **Descriptive statistics:** Means, frequencies, and percentages were used to identify general trends in accountability practices.
- **Inferential statistics:** regression analysis to show how one factor affect another and, Pearson correlation analysis examined relationships among accountability dimensions and fund management outcomes.
- Statistical significance was tested at the 0.01 level (two-tailed).

Data processing and analysis were conducted using SPSS Version 26.

3 Results

The total number of questionnaires produced is 150, not all were completed and returned, 110 were completed and returned. This implied that 40 questionnaires were

not returned and that gives us a returned rate of 73.33%. The presentation and analysis of data will be in tables, and statement form respectively.

3.1 Demographic Characteristics of Respondents

Cross-tabulation of respondents' Age Range and Educational Level retained is presented in Table 1.

Table 1: Cross-tabulation of Respondents' Age Range and Educational Level

		Educational Level of Respondents				Total
		Primary	Secondary	Tertiary	University	
Age Range of Respondents	18-25	9	0	0	0	9
	26-35	0	27	0	0	27
	36-45	0	3	34	0	37
	46-55	7	3	5	10	25
	56 and above	12	0	0	0	12
Total		28	33	39	10	110

Source: Researcher's Field work 2025

The results reveal generational disparities in educational attainment, reflecting historical inequalities in access to education. Higher educational attainment is concentrated among economically active age groups, which has implications for participation and oversight capacity in local governance and participation. The crosstabulation between age range and educational level also reveals a clear pattern in the educational distribution of respondents across different age groups.

Respondents aged 18–25 years (9 respondents) have attained primary education, indicating limited participation of younger individuals with higher education in the study. This may suggest early school exit or limited access to higher education among this age group in the study area.

The 26–35 age group (27 respondents) was entirely composed of individuals with secondary education, reflecting a cohort that may have completed secondary schooling but did not progress to tertiary or university levels.

Among respondents aged 36–45 years (37 respondents), the majority held tertiary education (34 respondents), with a small proportion having secondary education (3 respondents). This suggests that higher educational attainment is most prevalent within this economically active age group.

The 46–55 age group (25 respondents) demonstrated the most diverse educational profile, including primary (7), secondary (3), tertiary (5), and university education (10). Notably, this age category had the highest number of university-educated respondents, reflecting cumulative educational and professional advancement over time.

Respondents aged 56 years and above (12 respondents) all had primary education, suggesting generational disparities in access to formal education.

Overall, the results indicate that educational attainment increases with age up to middle adulthood and declines among older cohorts, reflecting historical differences in educational opportunities.

3.1.1 Accountability Dimensions

Financial Reporting and Disclosure

Results on financial reporting and disclosure show that a majority of respondents expressed negative perceptions. A combined 50.0% of respondents disagreed or strongly disagreed that local councils practice effective financial reporting and disclosure. Only 33.7% agreed or strongly agreed, while 16.4% remained neutral. This indicates that over half (50.0%) of the respondents expressed negative perceptions of council's financial reporting practices, suggesting limited transparency and accessibility of financial information. These responses are presented in Table 1.

Table 1: Financial Reporting and Disclosure

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	28	25,5	25,5	25,5
	Disagree	27	24,5	24,5	50,0
	Neutral	18	16,4	16,4	66,4
	Agree	20	18,2	18,2	84,5
	Strongly Agree	17	15,5	15,5	100,0
Total		110	100,0	100,0	

Source: Researcher's Field work 2025

From the forgone, it could be asserted that financial reporting mechanisms in local councils are perceived as inadequate, unclear, or inaccessible, potentially limiting public understanding and trust in the management of community development funds.

Oversight and Monitoring

Respondents' perception through field responses regarding oversight and monitoring were similarly unfavorable with over 47.3% of disagreeing or strongly disagreed that effective oversight mechanisms exist, compared to 32.8% who agreed or strongly agreed. In addition, approximately half of the respondents perceived oversight mechanisms as weak, reflecting ineffective supervision, limited audits, and poor enforcement of accountability procedures. The results are presented in Table 2.

Table 2: Oversight and Monitoring

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	21	19,1	19,1	19,1
	Disagree	31	28,2	28,2	47,3
	Neutral	22	20,0	20,0	67,3
	Agree	18	16,4	16,4	83,6
	Strongly Agree	18	16,4	16,4	100,0
	Total	110	100,0	100,0	

Source: Researcher's Field work 2025

These findings from Table 2 indicates that there are weak monitoring structures, possibly due to ineffective supervisory bodies, limited audits, or poor enforcement of accountability procedures.

Participation and Responsiveness

Results on participation and responsiveness show that citizen engagement in council financial management is perceived as low. A combined 50.0% of respondents disagreed or strongly disagreed that councils encourage participation and respond to community concerns. Only 31.9% expressed agreement, while 18.2% were neutral as evident in Table 3.

Table 3: Participation and Responsiveness

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	27	24,5	24,5	24,5
	Disagree	28	25,5	25,5	50,0
	Neutral	20	18,2	18,2	68,2
	Agree	17	15,5	15,5	83,6
	Strongly Agree	18	16,4	16,4	100,0
	Total	110	100,0	100,0	

Source: Researcher's Field work 2025

As deduced from Table 3, citizen participation in council financial management was perceived as low, with 50.0% of respondents indicating limited involvement in the decision-making processes. This implies limited opportunities for community members to participate in decision-making processes, which may reduce transparency and weaken accountability.

Sanctions and Enforcement

Findings related to sanctions and enforcement indicates a mixed but generally weak perception from the respondents. Over 48.2% of respondents disagreed or strongly

disagreed that sanctions are effectively applied in cases of financial mismanagement, while 37.3% agreed or strongly agreed that sanctions and enforcement are being carried out in cases of misconduct. A notable 14.5% of respondents remained neutral as illustrated in Table 4.

Table 4: Sanctions and Enforcement

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	26	23,6	23,6	23,6
	Disagree	27	24,5	24,5	48,2
	Neutral	16	14,5	14,5	62,7
	Agree	20	18,2	18,2	80,9
	Strongly Agree	21	19,1	19,1	100,0
	Total	110	100,0	100,0	

Source: Researcher's Field work 2025

The findings also point out that sanctions for financial misconduct are inconsistently applied, reducing deterrence and encouraging misuse of public funds. This suggests that while some enforcement mechanisms may exist, they are perceived as inconsistently applied or ineffective, potentially encouraging misuse of public funds.

Overall Accountability Perception

Despite weaknesses observed across specific accountability dimensions, respondents' overall perception of accountability was relatively positive and indicates over 60.0% who agreed or strongly agreed that local councils demonstrate accountability in managing community development funds as seen in Table 5.

Table 5: Overall Accountability Perception

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	18	16,4	16,4	16,4
	Disagree	16	14,5	14,5	30,9
	Neutral	10	9,1	9,1	40,0
	Agree	33	30,0	30,0	70,0
	Strongly Agree	33	30,0	30,0	100,0
	Total	110	100,0	100,0	

Source: Researcher's Field work 2025

Conversely, Table 5 points out that over 30.9% respondents disagreed or strongly disagreed to that there is a positive perception towards councils' overall accountability, while a minority (9.1%) of the respondents remained neutral.

Therefore, as deduced from Table 5, despite the weaknesses in specific dimensions, the 60.0% of respondents who expressed an overall positive perception of accountability, did so based on possible influence of visible development projects or recent reforms that encourages development within the council sector.

3.2 Correlation Analysis

A correlation analysis was carried out to examine the relationship between the different dimensions of accountability assessed: financial reporting, oversight and monitoring, participation and responsiveness, sanctions and enforcement, and overall accountability perception. The results suggest that the components of accountability are positively related, but the strength of the relationships varies depending on the specific dimension.

Table 7 retained as presented: To assess the level of accountability of local councils in Cameroon in the management of community development funds.

		Financial Reporting and Disclosure	Oversight and Monitoring	Participation and Responsiveness	Sanctions and Enforcement	Overall Accountability Perception
Financial Reporting and Disclosure	Pearson Correlation	1	,960**	,977**	,972**	,895**
	Sig. (2-tailed)		,000	,000	,000	,000
	N	110	110	110	110	110
Oversight and Monitoring	Pearson Correlation	,960**	1	,979**	,970**	,905**
	Sig. (2-tailed)	,000		,000	,000	,000
	N	110	110	110	110	110
Participation and Responsiveness	Pearson Correlation	,977**	,979**	1	,977**	,900**
	Sig. (2-tailed)	,000	,000		,000	,000
	N	110	110	110	110	110
Sanctions and Enforcement	Pearson Correlation	,972**	,970**	,977**	1	,904**
	Sig. (2-tailed)	,000	,000	,000		,000
	N	110	110	110	110	110
Overall Accountability Perception	Pearson Correlation	,895**	,905**	,900**	,904**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	110	110	110	110	110

** . Correlation is significant at the 0.01 level (2-tailed).

Source: **Researcher's Field work 2025**

The analysis reveals exceptionally strong positive correlations among all accountability dimensions:

- **Financial Reporting and Disclosure is strongly correlated with:**
 - Oversight and Monitoring ($r = 0.960$, $p < 0.01$)
 - Participation and Responsiveness ($r = 0.977$, $p < 0.01$)
 - Sanctions and Enforcement ($r = 0.972$, $p < 0.01$)
 - Overall Accountability Perception ($r = 0.895$, $p < 0.01$)

- **Oversight and Monitoring shows strong associations with:**
 - Participation and Responsiveness ($r = 0.979$, $p < 0.01$)
 - Sanctions and Enforcement ($r = 0.970$, $p < 0.01$)
 - Overall Accountability Perception ($r = 0.905$, $p < 0.01$)
- **Participation and Responsiveness correlates highly with:**
 - Sanctions and Enforcement ($r = 0.977$, $p < 0.01$)
 - Overall Accountability Perception ($r = 0.900$, $p < 0.01$)

These results confirm that accountability in local councils is highly integrated, where improvements or weaknesses in one area significantly influence another. The analysis reveals exceptionally strong positive correlations among all accountability dimensions ($r = 0.895$ – 0.979 , $p < 0.01$). These results confirm that accountability in local councils is highly integrated and mutually reinforcing.

Discussions

The findings reveal a paradoxical accountability landscape. While overall accountability is perceived positively, core accountability mechanisms financial reporting, participation, and enforcement remain weak. The strong correlations among accountability dimensions' support accountability theory, which emphasizes the interdependence of transparency, answerability, and enforcement. These findings support Roberts (2009), who argues that transparency without accessibility and clarity fails to generate meaningful accountability. Similarly, OECD (2016) stresses that transparency must go beyond formal disclosure to include timely, understandable, and actionable information. The Cameroonian case demonstrates that disclosure practices remain procedural rather than functional, thereby weakening their accountability impact.

More so, the results also highlight systemic vulnerability: weaknesses in enforcement that undermine the credibility of reporting and oversight mechanisms. Participation emerges as a critical driver of perceived accountability, underscoring the importance of citizen engagement in decentralized governance. This finding is consistent with Johnston (2005), who argues that accountability systems lose credibility when sanctions are weak or inconsistently applied. Likewise, UNDP (2019) highlights that effective accountability depends not only on detection of irregularities but also on visible enforcement and corrective action. The absence of these elements in Cameroonian councils significantly limits the effectiveness of accountability frameworks.

Another significant challenge identified is the ineffective handling of complaints and investigations into fund misuse. Reporting channels are poorly defined, responses to financial inquiries are slow or absent, and corrective actions are rarely communicated publicly. This weak response system contributes to a culture of impunity, discourages whistleblowing, and erodes the deterrent effect of accountability mechanisms. Similarly, procurement and tendering processes also emerged as a critical area of concern. Respondents perceived procurement practices as lacking transparency, with limited disclosure of selection criteria and frequent allegations of political influence and favouritism. Non-competitive bidding processes were viewed as contributing to

inflated project costs, poor-quality infrastructure, and inefficient service delivery. This finding corroborates Transparency International (2018), which identifies public procurement as one of the most corruption-prone areas of public finance management in developing countries. Similarly, Thai (2009) emphasizes that transparent and competitive procurement is essential for achieving value for money and preventing misuse of public funds. The present study confirms that weak procurement transparency undermines financial efficiency and development outcomes at the local level.

Implications for Community Development

Weak accountability directly undermines community development outcomes through fund misallocation, project delays, and erosion of public trust. Strengthened accountability can improve financial discipline, enhance citizen confidence, and ensure better alignment of projects with community priorities.

- Improved financial discipline
- Enhanced public confidence in local governance
- Better alignment of projects with community priorities
- More sustainable development outcomes
- Provide capacity building training
- Promote sustainability
- Misallocation of funds
- Delayed projects
- Erosion of public trust
- Strengthening accountability can:
- Align projects with community needs

4 Conclusion

This study assessed the level of accountability of local councils in Cameroon in the management of community development funds. The findings confirm that accountability is multidimensional, strongly interconnected, and essential for effective decentralized governance. However, accountability remains largely procedural rather than outcome-oriented, limiting its impact on development effectiveness.

Accountability within local councils play a major role in enhancing the management of community development funds in Cameroon. The establishment of transparent processes and mechanisms fosters trust among community members, ensuring that funds are allocated and utilised effectively for development initiatives. By promoting active participation and oversight, accountability not only minimises corruption but also empowers local populations to engage in the decision-making process, aligning projects with their real needs. Ultimately, strengthening accountability can lead to more sustainable development outcomes, transforming community development funds into vital resources that drive progress and improve the quality of life of citizens in Cameroon. To achieve these outcomes, stakeholders must prioritize training, resource allocation and policy reforms that reinforce accountability at every level of local governance.

Although there are moderate trust and a perception of gradual improvement, the systemic problems identified indicate that accountability is more procedural than practical. To enhance accountability, councils must move beyond fulfilling regulatory requirements and adopt practices that promote regular disclosure, community involvement, independent oversight, and consistent sanctioning of misconduct.

In conclusion, the findings demonstrate that the transparency practices of local councils in Cameroon regarding community development funds are weak and insufficient to guarantee full public accountability. Although some progress is noted particularly in the visibility of development projects and improved public trust the core systems required to ensure transparency remain underdeveloped. These include clear disclosure of allocation criteria, regular publication of financial reports, competitive tendering procedures, accessible audit results, and effective mechanisms for public participation and complaint handling.

Overall, transparency in local councils appears to be more informal and selective rather than structured and institutionalized. Councils tend to share information when convenient or when projects are physically visible, but fail to provide consistent documentation, proactive communication, or open decision-making processes. This undermines citizens' ability to monitor fund management and hold authorities accountable, and it increases the risk of misallocation, favouritism, and inefficient service delivery.

Therefore, the second objective confirms that while transparency is improving gradually, it remains far below the standards necessary for effective community development fund management. Significant reforms are required to institutionalize transparency, protect public interest, and uphold the principles of good governance.

In conclusion, the financial management of community development in Cameroon is crucial for the successful implementation of projects and programs aimed at improving the well-being of local communities. It is important to address the challenges in financial management and to improve transparency and accountability in the allocation and usage of funds to ensure the sustainable development of communities in Cameroon.

Recommendations

Recommendations for Strengthening Accountability and Transparency is to support meaningful improvement; the following actions are recommended:

- Institutionalize regular and accessible financial reporting: Councils should publish quarterly and annual financial statements in simplified formats and display them in public spaces, online platforms, and community notice boards. Reports must include income, expenditures, procurement results, and project performance.
- Ensure that audit results and corrective actions are disclosed: Audit summaries must be made public, and councils should issue clear updates on actions taken to address financial irregularities. Independent oversight actors should supervise follow-up measures.
- Strengthen citizen participation in budgeting and monitoring: Councils should conduct participatory budget hearings, community planning sessions, and monitoring visits, allowing citizens to contribute to decisions and evaluate fund usage.

- Publish clear and fair criteria for project and funding allocation: This will reduce perceptions of favoritism and political influence and ensure that projects align with community priorities and needs.
- Increase transparency and competitiveness in procurement: Tender announcements, bidding procedures, selection results, and contract awards must be made public to reduce opportunities for corruption and ensure value for money.
- Establish and promote effective complaint and whistleblowing mechanisms: Councils should create confidential, accessible channels for reporting misuse, backed by guaranteed protection and timely response procedures to ensure accountability.
- Strengthen Participatory Budgeting: Involve community members, local development committees, and civil society organisations in planning and prioritizing projects. Use accessible platforms (public hearings, village meetings, radio announcements) to communicate budget intentions before approval.
- Improve Transparency in Allocation and Disbursement: Publish quarterly statements on fund allocation and project expenditures in public places (council notice boards, social media, radio). Introduce standardized digital financial record systems to reduce manual manipulation.
- Reduce Political Interference: Enforce legal sanctions for misuse of funds and biased allocation decisions. Establish independent financial oversight committees including civil society and traditional authorities.
- Enhance Record-Keeping and Financial Documentation: Train council finance staff in modern record-keeping systems, procurement documentation, and electronic accounting. Adopt digital archiving to maintain accessible audit trails for inspections and community review.
- Strengthen Reporting and Accountability Mechanisms: Mandate annual publication of budget performance reports and audit outcomes. Create a citizen feedback mechanism where complaints and inquiries receive written responses within a defined period.
- Build Capacity in Financial Management: Provide regular workshops for council treasurers, mayors, and project managers on financial ethics and public expenditure management. Partner with NGOs and donor agencies for technical support and transparency tools.
- Link Funding to Performance: Introduce incentives that is priority grants or development bonuses for councils that meet transparency standards and achieve project targets.

Penalize councils that repeatedly fail audits or ignore reporting requirements.

By implementing these recommendations, local councils can move from compliance-based financial management to a results-based approach that promotes trust, improves development outcomes, and ensures that community development funds genuinely benefit the populations they are meant to serve.

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