INTRODUCTION

Going by her natural and human resources the Republic of Cameroon is conspicuous as an island of piece in the central African sub-region. She(Cameroon) is also highly venerated as the financial giant of the region with about 13 vibrant banks, 25 insurance companies and over 460 microfinance institutions (BEAC report 2014). Her geostrategic position together with her natural and human endowment keeps her at a position of influencing so many economic activities in the Sub region and even beyond. Her exposure to a number of conventions, organizations and protocols especially the COBAC and the IMF and the World Bank makes her a sort of reference for financial policy formulation, execution and systematic control within the sub region. Unfortunately, inspite of the ever increasing annual budgets, the country’s annual growth rate, and material wellbeing of citizens which are basic indicators of a vibrant economy are not representative. This mismatch is rooted in financial crimes like embezzlement, laundering as well as over and under payment which are most of the time orchestrated by administrative authorities and their associates. The fact that as at now, there are more than a score of top former administrative officials (Ministers, directors and managers) of public and para-public services of Cameroon in prison on account of various charges of corruption is eloquent testimonies that the Cameroon financial system is seriously plagued with enormous financial viruses requiring urgent systematic redemption. This is the main thrust of this paper. It uses the etiquettes and values that made the Southern West Cameroon Budgetary allocations, management and control, efficiently representative and almost entirely crime-free as a blue print worthy of emulation in the process of addressing the multiple financial crimes in Cameroon. Based on its evidences, it makes a claim which is valid for all states suffocating under the spell of financial crimes that, much can be redeemed using the model provided.

Keywords: Cameroon, Public Service, Financial Crimes, Southern/West Cameroon, Etiquette.
patriotism can help place most African economies back on the rails of sustainable development. It proffers with emphasis that the solution to the many financial crimes crippling most African economies today are for the part home borne than alien. The paper is segmented into two parts. The first part deals with the foundation and growth of financial crimes in Cameroon logically tracing its mutation through the different regimes. It preambles the discussion by placing the concepts within their broader time and geostrategic perspective and uses an interchangeable blend of the explanatory, descriptive and comparative approaches to thread its message across. The second part proposes the redemption strategies using the models and values of the Southern/West Cameroon budgetary management and tenure of public property to assert that financial crimes in Cameroon especially within the public service can be purged.

The Cameroon Public Service and the Question of Financial Crimes

There can be no better way of understanding the rudiments and the functional impact of the Cameroon financial crimes in the Cameroon public service than placing the entire machinery of the Cameroon monetary circuits within its proper time and perspective. The public service and its various components is composite structures whose grasp is necessary here. It is generally used to mean the various departments and institutions which the government or state is directly responsible for their day to day survival. In an economy that is capitalist oriented like the Republic of Cameroon, the provision of goods of public interest (social goods) is kept to be a reserve for the state since the profit margins are always very low or generally non-existent. For this reasons, the government has divided the different tasks of the civil service assignment into various ministries and para-public services that have been placed for the most part, under the ministry of Public Service and other special departments. They are departments and institutions set up by the government to perform clearly defined task and to accompany the government in any way possible to accomplish its annual and even long term missions. As the boss of all these institutions, crucial matters like recruitments, salaries, allowances, promotions and guaranteeing their premiums, health and pension schemes; while the workers in turn are bestowed with the responsibilities of providing services to the various state functionaries, raising revenue through paying and collection of taxes as well as the maintenance of public order and security of both collectively and individually owned goods and services.

This relationship is regulated by the Country’s constitution along with the financial Laws often enacted after scrupulous scrutiny by the state Parliaments (Lower and Upper Houses). These laws are further reinforced by special dispositions taken by the authorities directly involved with financial management. To this should be added the emphasis and control mechanisms exercised by a handful of conventions, protocols agreements and financial institutions to which Cameroon has gained membership. All of this work in a synergy to ensure that all financial transactions are not only carried out transparently but also tailored to suit the dictates of internal and International financial Laws. In the heart of these arrangements the welfare of the citizen often placed within the context of sustainable development is always expected to be given the pride of place. John Stuart Mill presents a more suitting account of the state budgets and other functionaries or state organizations when he

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butressed among other things that; “The object of all existence is to attain the greatest happiness of the greatest number, and that this happiness will be obtained by method strictly utilitarian, wholly rational, and describe by few simple principles.”

In a country with an apparently weak and most often insolvent private sector, the effectiveness of the public sector and all its accessories both represents and stand on the threshold where income generation and public spending is prioritized. Crucial as the public service is, any financial, mishap, crime or disorder recorded here, always possesses the propensity of placing the nation and the people therein in some sort of developmental jeopardy. The intriguing question that begs for answer is what are the sources of these financial crimes?

Sources/Origins of Financial Crimes in Cameroon

For close to two and half decades now the Cameroon economy has been suffocating under the yoke of many corrupt practices a lot of them intricately linked to financial misconduct. Indeed, financial crimes like money laundering, capital flight, custom fraud, tax evasion, hoarding and embezzlement of public funds have been part and parcel of the countries administration. According to the June 2015, United states Department of States Bureau for international Narcotics and Law enforcement affairs report the list of those involve in financial crimes in Cameroon is quite exhaustive and include,

Government treasurers and tax inspectors, chief executive officers and managing directors of state-owned companies, and the treasuries of CEMAC member states; BEAC; banks and microfinance institutions; insurance brokers and firms; manual money changers; managers, directors, and owners of casinos and gaming establishments; notaries, accountants, auditors, tax advisors, and lawyers; securities or asset managers and brokers; company formation agents and managers; trusts; real estate agents; companies that transport and transfer funds; travel agencies; dealers in high-value goods, metals, precious stones, and automobiles; and the Douala Stock Exchange.

Interesting but very unfortunate for the development of this country, a bulk of these types of financial crimes are noticed to have been masterminded by either civil servants or with their firm collaboration. Why these crimes are part and parcel of this sector or are most common in Cameroon commands our attention in this section.

The Post-Colonial Precedence

In perspective, the post-colonial political governance of Cameroon was ravelled by a few challenges whose attempted solutions inaugurated some complacency in financial management. Firstly as a

Fulbe and a Muslim mounted and calcified in the political rostrum by France, President Ahmadou Ahidjo was nonetheless aware from the start that he enjoyed pale political admiration and acceptability especially among the predominant Christian South of the country. Secondly, the newly independent Cameroon was haunted by the defector UPC rebellion that was shattering veritable structures, personalities and planning at the time. These two complicated problems were further compounded by his drive not only to unite the French with the Anglophone parts of Cameroon but also that of providing an administrative scheme that will blend the predominantly Muslim north with the Christian South in a workable political environment. This overriding interest in building blocks and alliances that could possibly suppress tribal and ethno-regional interest fertilized the diction of his speeches to the Cameroonian each time an opportunity presented itself. In substance, almost all his speeches, he never minced words in discouraging tribal hegemonies. In one of such high profile speeches he made this graphically illustrated when he emphasized among other things that;

We are determined to purge our policy of every factor likely directly or indirectly to ferment and foster tribal differences. National unity means that in the workyard of national construction there is neither Ewondo nor Douala, Bamileke nor Boudou, Foulbe nor Bassa, we are one and all, simply Cameroonians... Cameroonian tribes are realities... they are realities into which the state should search very diligently for those characteristics most calculated in grafting the tribes one into the other in merging them together in order to hasten national unity. Tribal differences should never be exploited to set each other at dagger drawn....Dear compatriots we are condemned to live and work together. I also come from a tribe and I have a religion which is not that of all Cameroonians. But I collaborate well with many Cameroonians and I consider that what I can do many Cameroonians can and must do.

From the time he became president of Cameroon in 1960 till his resignation from power on the 4th of November 1982, Ahidjo spared no opportunity to make Cameroonians understand that tribalism, ethnicity or religious fundamentalism were detrimental to a young and fragile country like Cameroon. In any case, tacit of an exceptional genre was required to deal with these kinds of problems if he was dreaming to succeed. In the background too was the problem of the kind of diplomacy required to deal with the grievances fermenting in the camp of those who were tactfully pushed out of the circles of power when the government of Andre Marie Mbida collapsed in February 1958. Aware of these stakes, he masterfully applied the “carrot and stick approach” and succeeded in the main to centralize power on himself and his office. With the same approach, he negotiated and
successfully tailored the unification process which concluded the Independence process by bringing in the Anglophone part of Cameroon; to suit his political philosophy and needed just time as it came to be in 1972, to give his harmonization scheme an effective shape. One noticeable outgrowth of this manipulative governing style that enjoyed the benediction of France at every level was that Ahidjo created so many alliances, people and ethnic affiliates to pamper and give them a feeling of both belonging and self-worth inspite of all. This he strove to crystallize viewing the manner in which he constantly made his appointments, promotions and largesse in the public and para-public services. Bayart,1979, Konmgs, 1996, are very acerbic and do not mince their words when they categorically brands this kind of people and approach in governance as a rent and self-seeking style in whose shadow emerged a few rich and happy individuals since this approach satisfied just a handful of people and frustrated many. In the course of doing all of these things, Ahidjo succeeded in the main to churn out people who owe their ascendency to power and survival in the wider network of opportunities to him and not their qualification and competence in rendering services to the state as it is obtained in ideal conditions.

The ensuing problem with this king of governing approach was not only that it created ethno-regional egocentric barons but that it personalised power and made financial control cumbersome if not completely impossible. Viewing that not everybody who hallowed Ahidjos’ scheme could be brought into the administrative machinery where direct compensation was readily available and quest for glorification required in return, Ahidjo had to look for a way to keep these people abreast. He therefore, devised another lavish unorthodox scheme which empowered some financial institutions like banks to give out huge financial loans to some people of his choice without corresponding standard measures of ever refunding the exact sums let alone the interest that was to be borne by such loans. This brought about two malignant set of difficulties all being a problem and prelude to financial crimes.

In the first place, it made those working in the financial houses to exploit such basely largesse to qualify themselves for such loans and also gave a sort of immunity to those borrowing from these banks to scale themselves beyond the reach of possible financial controls. Additionally, this practice fragilized some of these financial institutions and incidentally prepared their collapse in due season. Through this kind of scheme, money laundering, hoarding as well as embezzlement became largely common. Interestingly, this kind of misgiving lacks a historical or ethical base either in the context of colonial imprints or within the ambit of religious etiquettes that were integral components of the peoples’ character formation before then. In the art of leadership particularly with regards to state craftsmanship, Ahidjos’ reign(1958 or 1960-82) scored outstanding points and provided a lone example of economic development in central Africa but this did not come without its own shady sides. It therefore suffices to note here that Ahidjos over ambitious and ambivalent power distribution formula prepared the stage, nursed the seeds and even pamper all sorts of financial crimes. The smooth transition of power and leadership at the helm of the state anchored these financial crime viruses which the new deal regime claimed at first to provide a cure.

The Pampering of Financial Crimes by New Deal Regime

If financial crimes requiring urgent action still abound in the broad spectrum of the Cameroon public service today, its survival and spread is due largely by the fact that such activities have been pampered by the New Deal Regime. In assuming office as the second president of Cameroon on the 6th of November 1982, Paul Biya made Cameroonians to know that there was no better way of showing gratitude and loyalty to Ahidjo’s political governance and philosophy than continuing with the programmes he had started. This notwithstanding, most people especially from the Southern provinces of Cameroon and a lot more in Diaspora were aware that things were never going to be the same again. This announcement sounded like a joyous day-break to those who had been pampered and given wide spectrum of immunities and financial means beyond any judicature during Ahidjo reign. Such an announcement made a good deal of sense and promise of continuous good financial tidings because it removed all avenues of fear that their illicit financial dealings were to be probed. It did not only assured them that their ill-gotten wealth and property was going to be protected but was a candid indication that they were going to continue blossoming in money laundering, custom Fraud, tax evasion and white collar financial robbery. Conversely, this declaration advertently frustrated those who had yearned and prayed for Adhidjo departure from power. This announcement was certainly designed to play just lip service because barely few months in power, Biya took most Cameroonians by storm when he announced that he was pledging himself to all and sundry as the candidate of the New deal with rigour and moralization being its watch word.

The New Deal as detailed in its basic text, Communal Liberalism entailed a wide range of issues all of them having a lot to do with complete departure from the odd practices especially in the conduct of civil servants that characterized the reign of Ahidjo. Among other things having to do with character change, this document buttressed rectitude, fairness, responsibility and accountability in the tenure and management of state resources and offices. This was therefore a clear indication that Paul Biya though mounted and made
concrete in the image of Ahidjo and France, had become definitely assailed with the economic laxity and governance that plagued the regime of his predecessor. If the announced New Deal was be applied as drafted in its theoretical guide, financial crimes and its criminals were going to become a pattern of the past. Again, if the above state held, there will be no evidence to buttress the fact that the new deal regime pampered financial crimes and protected those involved for quite some time. Unfortunately, this did not come to pass even for the time being. It therefore becomes expedient for us to seek to know the reasons for this contrasting offing.

The political, social and economic situation in Cameroon in the early 1980s did not seem to suggest that power was going to switch boards and personalities. It was for this reason that Cameroonians of all walks of life were taken aback when Ahidjo announced that he was resigning from the post of president and head of state. Pundits of a new dawn in the likeness of the ideals of New Deal carefully documented in Communal Liberalism expected enchanting offers from far and wide. Besides the fact that most of them saw and interpreted Biya’s Christian formation as an added advantage to the infiltration of liberal ideas, a chunk of them also wrongly expected that in the new offing, gerontocracy that was a cardinal component of Ahidjo leadership was going to be put to rest once and for all. Contrary to these expectations, Biya soon proved to have returned to his formal promises of complete loyalty to Ahidjo style and philosophy of governance when he did not try to adopt a sensitive or time-relevant economic programme worthy of destroying/ effacing the financial crimes and political immunities which Ahidjo had granted some people. He seemingly adopted a style which was very confusing for the most part because his indifference as far as financial crimes was concerned directly created ample space for wider speculation and conspiracy to take shape. In substance, the legions of financial crimes that have grown to take a central shape in the political, social and economic space in Cameroon did not come by chance. Its roots were deeply implanted both in the way of governance of Ahidjo and Pual Biyas’ New deal.

The New Deal era therefore provides a contrasting recipe for understanding the origins of financial crimes in Cameroon because its original philosophy stood at some distant variance to what was really obtained on the ground. The announcement of the age of rigour and moralisation and its implications on the time scale entailed in principle that Paul Biya was aware of this financial crime syndrome. Ordinarily, the New deal was put in place to resolve not just this problem but a lot more that were part and parcel of Ahidjio’s system of governance. Why the new deal barons soon installed a practical governing system which contradicted its credo for the most part remains a question whose answer hangs in the wild. Whatever the case, these contradictory position only helped to accentuate the degree of financial crimes and to protect the growth of financial criminals. Concretely, the growth of financial crimes in Cameroon had multifocal origins. They were in the main intricately connected to the financial mishaps in the other sectors of the economy (economic), others generally emerging from the leadership and control allowances created or provided by the state (political) and a lot more, from the insipid moral bankruptcy (social) that has gained prolific heights in the individual and collective memory of Cameroonians and Africans at large lately. These are the naked realities which the New deal regime woefully failed to take heed of.

The Economic Debacle

Economically, financial crimes in Cameroon either in the domain of money laundering, custom fraud, embezzlement, tax evasion and many others, gained space in the Cameroon economy following the legion of entanglements which the country became involved in. At independence 12 Cameroon signed a number of economic agreements with donor nations especially France which permitted her (France) to provide help and other technical assistance informs of loans and aid which was indispensable as sustenance to survive the challenges that were in the offing. Given that the resources were scarce, Ahidjo exploited the slogan of national unity and national cohesion which seemed to be the most cherished political programmes at the time to ensure that proper measures were taken when elaborating, executing and controlling annual budgets and other financial functionaries.

In perspective, within the Federal Framework that was definitely wrought with contradictions in many areas of political life, Cameroon ran two (East and West Cameroon) Public services that were for the most part, efficiently managed. Though this can be understood from the fact that the sizes (meaning the population) of the two public services put together were comparatively smaller than today, it is amazing noting here that Ahidjo combined the art of brute force and skilful leadership to ensure some degree of good management of the country’s fiscal and innate financial resources. This leadership approach found a very fertile ground to blossom in West Cameroon where accountability was systematically elevated to the foreground of any deal that had to do with public interest. 13 It should be noted that most of the financial crimes that were prominent features of the Cameroon economy graphically dramatised in the public service emerged mostly from the fact that, the veritable essence of the budget with its mechanics of elaboration, execution and control were poorly mastered or ignored for the most part.
Budgetary Nonchalance

A bulk of financial crimes so far identified here had their origins in the gross ignorance and neglect displayed by Cameroon economists and politicians on/about the mastering of the essence and functional realities of the National Budget. The national budgets are used aggregately to mean financial estimates of a country’s revenue versus it expenditure carefully documented account within a given period of time. Most economists like Henry carter Adams simply calls it the Money bag or the state purse while Burhead and Cleveland holds it to be a carefully elaborated financial document within which details about state financing, revenue collection and other profound estimates are found. It highlights how the entire machinery of the state within a given period of time is managed financially. It is arrived at after a careful study of a country’s resources bringing into fore financial entries from taxes, import duties, fines as well as surpluses or minuses derived from the country dealings with economic International organisations. The annual budgets of Cameroon has grown exponentially especially in the last few decades with shifting emphasis in the location and reallocation of the budgetary outcomes. In tune with the Millennium development goal much attention has been focused on health, education and poverty. Compared to the era of deepening economic crises (roughly 1987-1996) that was accompanied by austerity measures with the framework of the structural adjustment programme imposed by the IMF, the Cameroon economy has recorded some meagre strides in improving the wellbeing of its citizens through education and improved medical care. Interestingly this is not commensurate to resource inputs. There is therefore a crucial problem in planning, executing and controlling the different compartments of the budget and other state financial structures of/in Cameroon. Though this problem is a shared responsibility of both the public and private sector, this paper from its evidences proffers that a bulk of the responsibility comes from a legion of financial crimes majoring from the Cameroon public service.

The Development of any state or nation is to a very large extent rooted on the people’s attitude towards collectively owned assets especially state funds and property. Whether in the informal or public sector, financial management, access to collectively own material and immaterial goods are key components in defining governance and wellbeing. A prominent feature of the Cameroon national budgets has been the fact that politicians often ignore its real implementations on the ground. There is veritable problem of meeting project deadlines in Cameroon. This practice had some faint evidences during the reign of Ahidjo but gained prolific heights within the New Deal era inspite of the fact that this has witnessed meagre progress following the launching of the emergency plan of action especially the stricter control techniques within the context of the fierce war against corruption. Indeed, the execution of the annual budget has been often hampered by the fact that major projects are deliberately launched late and the funds disbursement chain is long, frigid and grossly insensitive to time constraints. Infact, between the late 1980s and 2001, most public contracts were not only launched late but were also globally poorly executed. Others were only launched executed and controlled and signed in on paper. For the most part, budgetary intentions were constantly mismatched in execution leading to accruing public debts. As indicated earlier, moral bankruptcy, over centralization of administration (bureaucracy) accompanied by the states inability to act on time by putting a place a transparent control mechanism created ample space for the annual budget priorities to be tampered with. The incomprehensible tax rates and procedure in the domain of public contracts only go a long way to impede the realization of projects on time and with better quality. Planned major projects are either not realized or launched late with no possibility of meeting deadlines as a result of bureaucracy or over centralization of power. Administrative bottlenecks replete with personal gains and genuine desire to frustrate the realization of programmes are visibly alive. As if this already sordid situation is not enough, most Cameroon annual budgets have suffered as a result of tax evasion, custom fraud and embezzlement of funds.

The deliberate will of delaying with projects of top priority makes it expedient for a need of mad rush in the execution thereby warranting short-circuits and financial blackouts in the sponsorship. In the name of rushing to meet the pressured deadlines, the basic principles and procedures required for awarding, executing and controlling public contracts are violated giving room for fabulous sums of money to go unaccounted for or declared missing. A critical look at this will reveal that so much of money that was designed for or withdrawn from the state treasury, ends up in private accounts or pockets. Together with turgid financial flows and pseudo missions often undertaken by civil servants, the national budgets seemed to have been cursed with consistent deficits inspite of the improvement in revenue collection lately. Within the frame work of the poverty alleviation paper and in tune with structural adjustment programme, governance in Cameroon has recorded tremendous improvement with a marked progress in fighting financial crimes but a lot more still has to be done.

Standing tall among the prime concerns of each national budget is its ever abiding willingness to harness resources towards guaranteeing the wellbeing of its nationals especially in the domain of health and education as well as territorial protection. This explains why the Cameroon government has set up ministerial...
departments and other institutions to run the affairs of the state. These departments are generally referred to as the public service. The public service therefore, is an embodiment of the structures, institutions along with the personalities who have been called to execute the public policy. The people serving in these various departments are called civil servants. Though financial crimes have grown at every level including the private informal sector, the fact that civil servants have been main architect of these practices possesses a veritable question worth investigating. Elements of response to worry can be traced again from state nonchalance, changing taste and fashion as well as a general moral decay which have all been a manifest product of budgetary nonchalance.

The Cameroon Public Service and Financial Crimes

Shortly after independence, there was need to recruit people into the various departments that were erected to justify sovereignty. Those recruited incidentally became the first civil servants and inaugurated the first public services. These civil servants as well as those working with/ in the private sectors were required by Law and common logic to strive in every aspect to own a taste and consumption pattern which squarely suited their earnings. It was in the shoulder of these individuals that the entire business of the state was to be exercised. They were bestowed with the prime business of serving the state and the people therein throughout their tenure of office or function .Esteemed as such; they were expected to be like doctrinaires of public and private morality and the measuring rods for all sorts of patriotic practices. In this realm, public contracts were for the most part to be transparently awarded and rigorous control was to be put in place for time and quality assurance to be maintained. Tax control agent’s custom officers and all financial circuits, agents and personalities who served like monetary nutrients to the state treasuries were expected by dint of common logic to be very responsible and appreciably accountable.

Through a number of well-coordinated checks and intelligent networks, not only the state annual budget but almost all financial houses and agencies were both controlled and closely monitored to ensure that suspected money launderers and embezzlers were summon for questioning. Infact, throughout the reign of Ahidjo(1960-82,) most financial crimes, fraud and other forms of corruption quite visible in the public space today were tactfully pushed to the rear and some form of mild accountability and transparency which budded efficiency and responsibility was incidentally brought to the central place. Public service accountability embodied a number of crucially defined and well established issues put together. It aggregated entailed the process within/through and by which public servants and other appointed officials are answerable both to the state and the people they are called upon to serve. It involves first and foremost the people’s (performing duties or using resources of collective interest) availability and willingness to render transparent accounts of the fiscal and physical resources placed within the ambit of their administration.

Although accountability has always been measured using the financial slate, its full definition is supposed to encompassed non-monetary aspects like availability in office, humility, moral composure and the ability to dispense justice in executing assigned tasks. It is easy in this kind of system to identify human and natural capital and convert them into concrete actions which are hallmarks of sustainable development (Krieger and Takoungang: 2008). Indeed, through the Five Years development plan that launched a series of well-coordinated economic programmes buttressing development, most Cameroonians were given a true feeling of belonging and responsibility. By the1980s, Cameroon received great praise in the domain of governance especially in the management of its economic resources (ibid) but by the end of the decade, matters negotiated a sad page in the economic, social and political history of this country.

The New Deal Paradox

An assembly of economic misfortunes most of them artificial and internally borne forms the nucleus of what initiated and continue to encourage the existence of financial misconduct in the Cameroon financial chain during the new deal era. As indicated above, the lavish praise that was used to describe the Cameroon economy in the late seventies and the eighties became tragically replaced at the end of the decade. For reasons that were just a little far away from domestic inadequacies, the Cameroon economy like elsewhere in tropical Africa became a victim of an economic meltdown These crises had worldwide and local roots but were generally provoked by a drastic fall of the prices of raw material in the world market accompanied by an established inability on the part of the Cameroon government to rapidly adjust his micro and macroeconomic structures and functionaries to suit changing times. The immediate consequent of this in Cameroon was that the state became insolvent and could not pay the salaries of all its civil servants. Austerity measures typical of a true dictatorial regime incidentally became the only alternative. Key but very disturbing of such redemption measures was a drastic slash of salaries of the civil of servants, mass reduction of monthly or yearly allowances along with the suspension of promotions and premiums that entailed financial obligations to the state. As if this was not harmful enough, a few Para public enterprises that were run essentially with reserves from oil funds were forced to close down. This alone rendered hundreds if not thousands of the already working population jobless and complicated matters for those who were still afloat in the job markets.
The Willingness to Render Service and State Consciousness

The foundations of good governance where accountability, through transparency and seriousness at work were very present owed its existence to an established general will firmly rooted in the culture, traditions and political upbringing that constituted the tenets of their character formation. It was also logically sustained by the state consciousness that rigorous control and repressive measures were required if their ‘shoe String budgets’ were to yield any witty results. This in itself forms the lenses through which they perceived the world and managed to negotiate their survival following the intrigues and opportunities offered by the federation framework. To this should be added the fact that, the governing system was appreciably very responsible to individual and collective needs. Though there were differences even among the leading classes of the people mainly on approaches/strategies to adopt in relating either with the independent Federal Republic of Nigeria or with French/East Cameroon, all the different departments of the government shared at least one thing in common. This was the overriding spirit to carter for state property especially funds that were kept at their disposal. True enough, the overall annual budgets of West Cameroon were generally very pale compared to other geographically bigger states especially that of East Cameroon but the management style of these budgets provides a recipe which can be broadened and used in Cameroon today to combat financial crimes throughout all of Cameroon.

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mattered more than any other interest, made people of all grades and ethnic affiliates to strive in the execution of their daily public business to serve and protect the state and nothing more. In this realm, the ability to serve and not to be served was their driving force. This gained praise even among the missionary who as will be seen later were the architects of these habits. Higher praise of these virtues can be located in the words of Malcom Milne who in admiration passionately puts the attitude of West Cameroon leadership and the people within the ambit of their administrations by emphasizing that “Service was their watchword”17. In this thinking, the respect each and every individual was given did not come merely from the office he was assigned to administer but rightly on the degree of his/her stewardship to the mission and vision of the state.

With these ideals of governance in full gear, accountability, transparency, servitude and selflessness required of any civilized and morally upright society, became an established practice in all public and para-public premises. The working of such etiquettes in public places and the ever increasing need to be accountable not only of the financial but also of the material and immaterial resources placed under ones charge paralyzed the open practice of tribalism, nepotism and favouritism. Financial crimes have found space to flower and blossom in Cameroon today thanks to the lingering of these vices in all public dealings and structures. This same spirit was alive the in the public service where the name civil servants reigned supreme. It was both a pride and a risk to belong to the public service. Besides the financial remunerations that were expected to keep them as people of a class aside, their pride of membership in the public service laid also in the fact that they could be called to higher offices at any time. It was indeed an honourable thing for one to be seen and gossiped about as a member of the White Collar job. Intrinsically, either in uniform as a policeman, custom officer, Forest guard, Governor, D.O. or a plain clothes official, civil servants played essentially the role of a servant. The risk involved in being a civil servant was that the society which you were required to served expected a little too much from you. Besides the fact that your sponsorship was considered almost automatic on a broad range of programmes within your immediate social and political environment, civil servants of all grades were expected to be all out exemplary in their conduct. This exemplary behaviour was to be exhibited or clearly visible in their private and public transactions. Viewed in this package, the survival of the entire west Cameroon government depended to some very large extent on the conduct of those running and serving in the different capacities’ of the civil service. The crucial role the public service was expected to play produced a lot of anxiety within the ruling cartel so much that only fine breed of intellectuals with selfless ambitions were to be recruited. Custom officers, tax agents and all revenue collection agencies were sufficiently reliable. It was easy in this setup to compare budgetary intentions with practical applications on on the ground and come out with a satisfactory account. Accordingly, Foncha as PM in 1958 decided to form a recruitment commission constituted with people of high moral standing to do all sorts of recruitments to the public service.18

Moral repute therefore constituted a cardinal point never to be glossed over during both recruitment and appointment into the offices of the state. The prudent measures often taken to do both recruitment and appointment in the public service played off well because inspite of the hardship that had bedevilled the West Cameroon economy at the time, there were no budgetary misconduct let alone a deliberate attempt by a handful of people to usurp state money. By any reckoning, this attitude and prudence involved in handle public business sharply contrast what is obtained in the current public service of Cameroon. The culture of availability’ and service to all without any distinction is replaced today especially in the central services with self-seeking ventures. The embodiment of these values as indicated earlier grew from the cultures and norms that were for the most part anthropophobic (buried in their customs which buttressed probity and accountability). This was sustained by a culture of democracy which upheld the righteousness of the majority without casting the minority completely aside. The leading were ordinary mortals with their set of weaknesses but their willingness to allow the law to take its course and to know that it was a sacrilege to toy with collectively owned property reduced financial crimes in the public service to the barest minimum.

The Moral Constituents

Aside customs and tradition that was aided in the process of governance by responsible leadership also existed the moral constituents that significant shaped the peoples moral and awakened them into good service to the public. Morality in fermenting public policy seeks to bring to fore set a arguments which stand at variance to the ideals held by the realist secular school. It seeks to explain that man is by birth a religious being and that religiosity plays so much on the way every human perceives the universe and that this is replicated in the way he renders service to him and to others. At independence, most African states adopted secularism to be the basic tenets of their states. This was based on a wrong feeling that objectivity and principles once effectively applied, can conduct public policy in accordance to the Law. Indeed, what these secular realists scholars failed to take into account was that, even the constitutions they adopted along with the principles and Laws that went or came with them at independence were products of some moral or religious creeds. They failed and woefully so to understand that the democratic societies which most of them were
clamouring to form were to be an end product of some spiritual credos. O.P. Dwevidi puts this more lucidly when he argues emphatically that;

A democratic society is founded on the principle of the dignity and worth of all people and those moral principles emanates from basic religious values and hold human life to be both sacred and social. Furthermore, most constitutions are embodiments of moral values that guarantee fundamental freedoms, justice [and] rule of Law. These are the moral foundations which all public policies must be based especially in the world of interdependence in which morality and secularism share and balance each other in protection and development of human values,... there is no need to fence out morality and spirituality in the name of secularism. Public service morality, objectivity and neutrality lest the moral vision that have shaped and guided humanity thus far may be compromised by immorality, expediency and corruption.  

By every reckoning, spiritual tenets were crucially indispensable in determining the character of respect, integrity, probity, responsibility, self control, innate ability to forgive and reconcile; all of them being virtues that were tactfully fenced out either by the Ahidjo or Biya regimes. As suggested by the scholar above, such situations created room for corruption to take shape. At a more restrained individual level spiritually or morality mattered much but the situation at hand by then required that the state take measures to ensure that the good omens of spirituality are exploited whole sale by all in executing public assignments. Candidly, spirituality or religious adherence either within the lodge of African traditional Religion or from the Muslims and Christian theocracy did not constitute an element of formulating public policy or the laws that guided their formulation in Cameroon. This lack logically impeded the functional operation of the will to render and keep accounts.

Concretely, morality and religious etiquettes have the propensity of causing all persons placed at the service of the public to be fair in dealing with others, keeping others first, conscious about the power of the unseen act and that, the bad things you do in private move with you no matter how sacred the act was committed. If these values were part and parcel of each system, some prominent basic questions like why, how and with what consequences might have been long answered. Spiritually is seen an unquantifiable concept that formed the corner stone of the West Cameroon budgetary management and therefore constitute an element of emulation of financial crimes in the present political interface if this syndrome has to be checked. Spirituality performs many functions in the survival of mankind. Dwevidy argues emphatically that;

Spirituality means a kind of source that is(a) beyond ourselves and transcendent(b)impels us to search for the purpose of life here and after, as well as (c) it enables us to try to answer the question of why were are here on earth(c) has an overarching influence on our sense of what is wrong and what is good(d) empowers us to care for each other and (e) empowers us to act for common good[...].the moral dimensions of governance represents a concern for an improvement in the quality of the public service and the conduct of statecraft.  

Viewing the importance spirituality plays in the psyche of each and every individual, the need to integrate some of fine religious ligaments in the day to day individual and collective memory of the civil servants in Cameroon becomes both urgent and indispensable. Southern West Cameroon annual budgets thin as there were succeeded because these ligaments occupied a crucial part in the governments’ lexicon. Granted, this will be the safest way leading to the path of humane governance. Humane governance is that art of statecraft that focuses and takes appropriate measures to create an enabling environment along with equitable distribution of the states scarce resources thereby empowering the poor and reducing inequality. It should as a matter of fact, encompass measures; create broad spectrum allowances for the inculcating the voice of the poor in governance through decision making processes as well as, improve upon the lots of the women through broad based economic programmes. It is in the realm of this thinking that is capable of igniting the civil servants with a veritable vocation and service to the public as well as the caring responsibility to render accounts which are virtues worthy of employment in the course of combating financial crimes. All these things can only be real in an environment where more or religious values are given prime concern because these values emanates from a deep seated conviction that all beings were created equal in the image of God or any a supreme being on whom the people owe their origins.

The Southern/West Cameroon Values and Etiquettes

These virtues and fine religious values were as indicated above were the rudiments of governance that was adopted by Southern/West Cameroon budgets. The religious component was reinforced by an ever growing feeling that it was honourable, gratifying and self-fulfilling to be accountable in your actions and to receive praise worthy compliments in the tenure of public offices. Indeed the Southern West Cameroon public service received lavished praise both from far and near with a bulk of it coming from the missionaries who had mounted and made this philosophy concrete. The spirit of accountability, responsibility and transparency was so much alive in financial that A. Ndí with reference to this virtues calls this period the golden age. In elaborating the situation he puts forward the

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feelings of one former civil servants of this state which passionately observes that;

This (meaning public service) was a service with standards. The civil servant was really a servant. Letters to the public were usually concluded no matter the rank of the official with the words "your humble servant". All public staff were employed through scrupulous scrutiny by the public service commission. The public service secretary kept a record of all personnel in his service. Towards retirement your record was available from where you were given notice to retire and your pension was accordingly calculated and paid out on your leaving the service. Every year all staff were gazetted... thus a junior staff could never boss the senior,... and so there was discipline with no question of intrigues to ascertain progress.... meritorious services resulted in promotion and rise to responsible position in the service.... There was consequently no chasing of dossiers and no one had to go around ensuring that officers of all grades were at work... State auditors called on vote holder without advanced notice. Any shortage resulted in a query and punishment if fault was discovered. Every state vehicle had a log book which carried the performance of the vehicle. All these were controlled on regular basis.22

These are practices that were cooked up in the likeness of religious underpinnings notably the Baptists, the Basel and the Catholics continuous preaching’s that were part and parcel of the people’s survival here. The idea held different by these denominations that; God was omniscient, omnipresent and omnipotence complemented with beliefs inherent in the African traditional religion that it was a sacrilege to toy with collective owned property, fertilized the glowing of these values. Working in collaboration with these values was the positive character impact gracefully imparted on public service. Initially, most francophone Cameroonians mistook it for naivety but it was a culture identified with civility, broadmindedness, moral probity, forthrightness, duty consciousness and above all the assertive and fearless ability to stand up for ones rights and convictions in the face of all adversities. ...It was something like an unwritten ethical code of conduct and became the identity card, the hallmark of the typical Anglo-west Cameroon who until the seventies could hardly be mistaken in the manner in which they dressed, spoke and bore themselves; in short in their total comportment.23

Why these ideal values were swept away with the abolishment of the federation in 1972 and again, why such lavish praises cannot be ascribed to the present Cameroon public service are questions whose answers are difficult to locate in one short study like this one. However, viewing the current robust strategies put in place by the Cameroon sate to combat financial crimes in the public service and in tune with the present digital technological migration, we offer that moral values like the ones cited above, should be made part and parcel of Cameroon public service daily curriculum. It worked and produced amazing results throughout the life circle of Southern/West Cameroon and it can work far better these days.

CONCLUSION

The affluence of financial crimes in the Cameroon public service is problem in multiple dimensions. First, it bars the ways for good governance which is indispensable for sustainable development. Second, it creates short-circuits and blackout in the financial chain rough handling annual budgets and creating disconnections both in public policy formulations and their practical applications on the ground. Third; financial crimes tarnishes the image of the country at the international scene and creates a hostile climate for investment. Fourthly, these kind of activities threatens regional integration given that Cameroon is the financial hub of institutions in the central African sub region. Seen as such, the Cameroon state has in the past two decades deployed enormous strategies to combat these ills. Besides the fact that these strategies are coming a little too late, there are further rendered futile by the fact that other measures of governance like the independence of the judiciary and the legislative together with prompt measures to probe into any publicly financed projects are virtually absent. This article asserts that the inclusion of moral religious values likened in the spirit and ethical values of the Southern/west Cameroonians must be made part and parcel of Cameroon public service daily curriculum. It worked and produced amazing results throughout the life circle of Southern/West Cameroon and it can work far better these days.

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these ills. It validates the fact that; these values can be applied with the same kind of results to combat financial crimes in any setup or country where this is a common practice.

Notes

1 This can be deduced from the mad rush often displayed by many a Cameroonian youth each time a competitive examination into any of the professional schools which is the gate way to the public service is launched. As per official statistics of the Higher teachers training college Maroua in the far North region of Cameroon between 2012 and 2016, a whooping number about 55000 youths have competed for about 2700 places that have been launched by into their institution for the past 3years. A telling example of this was in 2010 when more than 144000 youths between the ages of 18 and 40 years applied for just a symbolic 25000 places that were opened in the public service. With the issue of age not brought into play, the fact that most of them were already serving in different capacities in the private and informal sector is testaments to the fact that; the public service is a somewhat glorified recruitment agency in Cameroon.


5 To see how France manipulated political developments and choice of Leaders in Cameroon and Africa atlarge to their own interest see R. A. Joseph (Eds)(1978) Gaultist Africa, Cameroon Under Ahmadou Ahidjo, Enugu: Fourth Dimension Publishers. A graphic representation of this is provided in greater details by J.F.Bayrt in Cameroon Under Ahmadou Ahidjo,pp.28-43.

6 This represents for the most part his philosophy of governance. See Ahidjo’s’ address of 18th March 1965) to the UC members at a meeting organized at the end of the presidential campaign in Yaounde Town

7 This is an approach in power diplomacy which embodies a careful mixture of peace and brute force to achieve collective or individual assigned task. It involves negotiation but not excluding the use of brute force when peaceful methods have proven ineffective. Sometimes this approach is used in a successive style with one preparing the stage for the other.

8 See how this technique was elaborately developed in J.F. Bayart “’(1979) L.Etat au Cameroun, La Fondation National de Science Politique. P.Koning(1996) in “the Post-Colonial State and Economic and Political

9 Reforms in Cameroon’’ in Science Political Review,pp.244-65.

10 The Collapse of some banks in Cameroon in the 80s and 90s like the Meridian, farmers and the Cameroon Banks were not remotely unconnected to this practice.

11 P. F. Enoka (2013) in his paper ‘’ The origins of Corrupt Practices in Cameroon’’ feels that most of the financial barons in the three northern regions of Cameroon got their capital through such schemes. This paper was presented on the occasion of the celebration of the National Youth day in the University of Maroua.

12 Cameroon Independence dates are always nuanced. This because confusion always arise whether one is referring to January 1960 when French Cameroun got the status of self rule or October 1961 when the Independence process was completed when the English part of the Country got her independence following the February 11th plebiscite. How this came to be should not be our interest here but it suffice to note that a number of accords were signed which were tailored to initiate and lead the country along the length of identifying their human and natural potentials and harnessing them towards common good and development.

13 This has been developed in great details by A.Ndi (2005) The Golden age of Southern (West ) Cameroon: Impact of Christianity, Bamenda, NI P publications.


16 This deficit was initiated and sustained by the British policy of Indirect Rule and their willingness to do all to make all English speaking in the two Southern and northern Cameroons to believe that their future and survival in the wider world of opportunities could be guaranteed if and only if they grow in to ban integrated or autonomous state within the frame work of Nigeria. Compared with the French policy of assimilation which sought to transform everything of the African including the ability to reason French, many people gained access to school. There were many post primary schools in French Cameroon while there were no such schools in British Cameroon until 1939.

17 For details on how these virtues were mounted and made whole see Milne Malcon(1999) No Telephone to Heaven, From Apex to Nadir Colonial Service in


20 Ibid. p. 47.

21 Ibid. p. 49.

22 This is the testimony of Ade Ngwa a certified engineer with the West Cameroon Civil service produced in its entirety by A. Ndi. (2005), The Golden Age of Southern [West] Cameroon, 1946-1972: Impact of Christianity, Bamenda, Pauls Press, pp. 139-40.

23 For the succinct calcification of this values see B. Fonlon. (1983) A simple story simply told or the rise of Dr Pavel Vekoversky, first Archbishop of Bamenda, Yaounde, CEPER, p. 10. The cited quotes have been developed and paraphrased by A. Ndi, (2005), pp. 25-6.