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**MAGLOIRE TCHATCHOUA NYA\***

University of Yaoundé 2 Soa

**GEORGETTE MOYUM KEMGNI\*\***

University of Dschang

**ROVIER DJEUDJA\*\*\***

University of Yaoundé 2 Soa

**MARIE ALVISSE TZEGOUO\*\*\*\***

Pan-African Institute for Development in Central Africa

**THIERRY MESSIE\*\*\*\*\***

University of Dschang

## **GOVERNANCE AND ORGANIZATIONAL PERFORMANCE IN THE ERA OF LOCAL AND REGIONAL AUTHORITIES IN SUB-SAHARAN AFRICA: THE CASE OF CAMEROONIAN MUNICIPALITIES**

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\* Contact information: [leprincemagloire@gmail.com](mailto:leprincemagloire@gmail.com), University of Yaoundé 2 Soa, Cameroon, phone: (+237) 696 90 84 84; ORCID ID: <https://orcid.org/0000-0002-9916-8019>.

\*\* Contact information: [g\\_moyum@yahoo.fr](mailto:g_moyum@yahoo.fr), University of Dschang, Cameroon, phone: (+237) 696 87 04 84; ORCID ID: <https://orcid.org/0009-0007-9301-467X>.

\*\*\* Contact information: [rovier80@yahoo.fr](mailto:rovier80@yahoo.fr), University of Yaoundé 2 Soa, Cameroon, phone: (+237) 694 63 97 78; ORCID ID: <https://orcid.org/0000-0003-2292-9251>.

\*\*\*\* Contact information: [matzegouo@yahoo.fr](mailto:matzegouo@yahoo.fr), Pan-African Institute for Development in Central Africa, Cameroon, phone: (+237) 694 09 48 94; ORCID ID: <https://orcid.org/0009-0001-7322-1854>.

\*\*\*\*\* Contact information: [Pondiethierry24@gmail.com](mailto:Pondiethierry24@gmail.com), University of Dschang, Cameroon, phone: (+237) 678 33 88 82; ORCID ID: <https://orcid.org/0000-0002-7013-7921>.

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**Abstract:** The aim of this study is specially to evaluate the effect of the governance structures, the functioning of governance bodies, the characteristics of non-conventional governance actors and the non-conventional regulatory body at play in the municipalities on the organisational performance in the context of decentralisation. To test those four hypotheses, the study employs a quantitative analysis using the feasible generalised least squares method panel data from the “GUICHET-Performance- PNDP” were cross-tabulated with the primary data relating to the independent variables, collected by questionnaire. The results show that, unlike non-conventional practices, structural and conventional (regulatory) local governance practices have no effect on the performance of organisations. These results, serve as a reminder to political leaders for the urgent need for good practices and transparency in other to strengthen organisational performance at local levels. The results of this research also confirm the importance of institutional bodies establishing a vigorous policy in support of decentralisation. Such a policy would contribute to improving decentralisation at all levels in Cameroon.

## ■■■ INTRODUCTION

Over the last three decades, the concept of decentralisation has been the subject of much concern in the world at large and in Africa in particular. This is true as confirmed by both empirical and theoretical studies (Siddique & Sykes, 1997). Decentralisation has aroused a hope and made many to believe strongly that, it is solely through decentralisation that radical change that ensue and save the world’s masses from all sorts of pain and injustices (Kalin, 2002; Bansal, Samontaray & Kumar, 2023). Decentralisation is therefore first and foremost a democratic reform that leads to the transfer of political, administrative and financial powers and the planning of economic, cultural and social development from the central level of the State to the local level. In Cameroon, this is expressed through the Local Regional Authorities (LRA). This form of territorial administration enables citizens to participate in decision-making and gives local populations a sense of responsibility. It is, moreover, a means of promoting organisational performance and inducing transparency through mechanisms that enable local elected representatives to be accountable for public action for which they have received permanent management accreditation from the State (Ofeh, Bin & Che, 2020).

From another point of view, a 2004 study by the World Bank Research Institute estimated that more than US\$1,000 billion is paid in bribes each year

worldwide in projects managed by central government officials. This estimate is underestimated and incorrect, because it does not take into account only bribes, and therefore does not cover all the other forms of opacity, such as the misappropriation of public funds at the heart of poor public governance mechanisms at central level. These facts justify the preference of development institutions for decentralised local government administration. This model is supposed to be less corrupt than the system of direct management from the central state (Tantoh, Simatele, Ebhuoma, Donkor & McKay, 2021).

While problems of misappropriation, corruption and other forms of transgression of the norms of governance within elected councils have been noted on several continents, Africa in general and Cameroon in particular are not exempted from these abuses. It is in response to these failings, which have a negative impact on development, that a series of measures aimed at putting in place governance control mechanisms and to improve organisational performance indicators through transparency in the local authorities have been put in place. This approach aims to create a higher level of trust between elected representatives and voters. To achieve this, Cameroon has adopted an arsenal of legal texts on the one hand, and encouraged competitive practices between actors in the field (organisation of a 'Guichet Performance (GP) des communes du Cameroun' competition organised by the "Programme National de Développement Participatif (PNDP)" on the other (Ngoran & Mougoue, 2021).

The second (GP) is similar to the benchmarking option implemented by the National Programme for Participatory Development (PNDP). This practice is similar to the search for emulation between communes through competition for the adoption of good governance practices. With this in mind, the aim of the PNDP was to assess the level of ownership of its support for Cameroon's communes in adopting good governance practices, by organising a national competition in 2016 entitled "Guichet-Performance des Communes du Cameroun". The competition will involve all 360 local authorities, with the exception of the 14 urban communities, in identifying "national champions", so that their example can inspire positive change within the local authorities. This study therefore revolves around governance mechanisms of local authorities that are capable of strengthening their organisational performance by bringing about greater transparency in the management of public resources in Cameroon. This question deserves to be explored in greater depth in order to highlight the main determinants that guarantee organisational performance and strengthen transparency in the LRA in Cameroon (Konte & Vincent, 2021).

Thus, the particularity of this article is that it analyses the influence of the implementation of current governance mechanisms in their entirety (structure, process, operation, etc.) on organisational performance in the LRA by combining two data sources: panel data from the PNDP's CNS database on the one hand with primary data collected in 360 communes of Cameroon. The cultural similarity of the people in this Region makes it to isolate the effects of the divergence of local cultures grouped together by a large group in Cameroon on the results of this study. In any case, a renewed question remains, and deserves to be asked: What are governance mechanisms currently implemented within municipalities by internal and external actors, help to explain the organisational performance (OP) in the LRA of Cameroon?

To address this concern, we set ourselves the objective of analysing the current governance mechanisms implemented within municipalities that influence the organisational performance of local authorities in Cameroon. To achieve this objective, we organise this article as follows. After a summary of the literature (1), we bring in the methodology of the study (2) and pursue with the main results (3). We then continue with the discussion and managerial implications (4), and end with an explicit conclusion.

## **IDENTIFICATION OF THE LITERATURE ON THE LINK BETWEEN GOVERNANCE MECHANISMS AND OP**

### **Theoretical framework of the influence of the structures and functioning of the governance bodies on the performance of the LRA**

The OECD (2004), for its part, broadly defines the guiding principles of corporate governance by acting along six lines. These are: establishing the foundations of an effective corporate governance regime; respecting the rights of shareholders and the principal functions of owners of capital; treating all shareholders fairly; taking account of the role of the various stakeholders in corporate governance; giving major importance to PO with reference to transparency and the dissemination of information; and making the board of directors accountable in the public sphere. By comparing the OECD (2004), principles with the public sector principles used in the work of Cannac and Godet (2001), we can see that there is a similarity between the problems of limited companies and those of public institutions. In the agency relationship, local people

find themselves in the position of shareholders (principal) who have conceded the power to manage their interests to the local elected representative (agent). Knowing that there is a geographical and technical distance between the citizens and the elected representatives, the municipal council is set up in the communes. While Charreaux (1997) had broadly identified these mechanisms as specific or intentional, the work of Burress, Cook and O'Brien (2011) apprehends the regular functioning of governance bodies in terms of process mechanisms and structure mechanisms. In studies such as those by Saisset (2014) and Tchatchoua (2018), the two mechanisms are combined. From another point of view, Kamdem (2012) believes that consensus-building at all stages of the development process is the basis for stable human relations and sustainable economic, social and environmental development. This summary, in relation to the problem, allows us to formulate the following hypotheses:

H1: The governance structures at play in the municipalities have a positive influence on the determinants of OP in the LRA.

H2: The functioning of governance bodies (Municipal Council, Communal Commission, etc.) has a positive influence on the determinants of ORP in the LRA.

### **Theoretical approach to the influence of the personal characteristics of communal actors and that of non-conventional regulation mechanisms on the OP of the LRAs**

Prud'homme (1995) and Bardhan (2002) consider that, because of the increase in the number of public decision-making units in a system of local governance in a context of decentralisation, local government officials can easily form privileged relationships with local interest groups and will then be more exposed to pressure from the latter, which would lead to an increase in acts of transgression of the principles laid down. Similarly, the geographical proximity between officials and citizens encourages the ramification and multiplication of acts of collusion and corruption (Tanzi, 1994). In addition, the need for collaboration between politicians and administrations is a favourable terrain at local level, where the independence between these two entities is not sufficiently formal and becomes a fertile field for the development of acts of favouritism and other types of collusion (Caldeira & Rota-Graziosi, 2014). The literature tells us that the lack of transparency, which manifests itself in the failure to

present evidence and supporting documents for all the actions of managers, as well as acts of collusion, corruption and opacity observed in management, affects every country in the world. In terms of transparency, the African Charter of Values and Principles on Decentralisation, Local Governance and Development sets out the key principles of transparency to be adopted in the context of decentralisation. Article 14(1) of the Charter, which stipulates the principles of “transparency, accountability and ethical behaviour”, calls on governments and all those involved in local governance to put in place tools and mechanisms to make public action at local level more transparent.

H3: The personal characteristics of non-conventional governance actors have a positive influence on the determinants of transparency in LRA.

H4: Non-conventional regulatory governance practices have a positive influence on the determinants of OP in LRA.

#### **RESEARCH METHODOLOGY AND THE RESEARCH PROCESS**

The target population for this study is all the 360 municipalities in Cameroon. This total population are bringing together in a country with more ethnic groups. The data for the study came mainly from two sources. Firstly, secondary data and secondly secondary data. The CNS-PNDP database is the source of the GP's secondary data collected on the variables of the OP leading to municipal transparency for the years 2016, 2017, 2018 and 2019 in the 360 Communes of Cameroon. These data were collected by 10 technical teams set up by the PNDP in the 10 regions of Cameroon. The data was collected between April and May of year  $n+1$ , depending on the year in which it was produced.

The primary data was collected during the municipal term of office from 2013 to 2020. Three regional meetings organised by the PNDP for all mayors, SGs and CCDs in Cameroon facilitated the surveys using questionnaires administered face-to-face between December 2019 and January 2020. The variables of local governance are almost identical from one year to the next within the municipal mandate from 2013 to 2020 due to the fact that the mayors and their main collaborators have remained the same and the practices similar. At the end of this operation, all the questionnaires proved to be usable for descriptive statistics and econometric estimations. The generalised least squares method was used to carry out econometric estimations. To this end, feasible generalised least squares (FGLS) were used to explain transparen-

cy by the variables of governance structures and functioning mechanisms, as was the case with similar work (Khana & Nawaz, 2015; Tchatchoua, 2018; Singock & Tchatchoua, 2021). This method has the advantage of taking into account any heteroscedasticity and/or auto-correlation problems. This model is written in the following form:

$$Trans_{i,t} = \beta_0 + \beta_1 NEF_{i,t} + \beta_2 NPT_{i,t} + \beta_3 AGEM_{i,t} + \beta_4 NMAM_{i,t} + \beta_5 NFIM_{i,t} + \beta_6 NFSG_{i,t} + \beta_7 NAM_{i,t} + \beta_8 TSCMSC_{i,t} + \beta_9 FRPCE_{i,t} + \varepsilon_{i,t}$$

Organisational performance = PerfO; with the following indicators: RAEP is the report on the execution of projects produced EDCDSC = Existence of document filing systems in the municipality's departments DDCR represents the timely submission of certificates of revenue and expenditure, and the balance of accounts to the general treasury; DCG refers to the submission of the management account for year n-1 to the audit office.

NFE is the number of female employees; NPT is the number of temporary staff; AGEM is the age of the Mayor; NMAM refers to the number of terms as Mayor presided over by a member of the Council belonging to the dominant linguistic community in the area; NFIM is the level of initial training of the Mayor; NFSG is the level of initial training of the Secretary General; NAM refers to the number of Deputy Mayors; TCMSC is the holding of Council meetings systematically preceded by committee meetings; FRPCE is the frequency of (annual) meetings between committee chairmen and the Executive;  $\varepsilon$  is the term of error.

## PRESENTATION AND INTERPRETATION OF RESULT

### Description of the independent variables in the study

Table 1 below shows the main characteristics of the independent variables in the study. Cameroon, like many countries, has undergone decentralization reforms aimed at devolving power and responsibilities to local governments. Understanding how these reforms have impacted governance and organizational performance is crucial for assessing the effectiveness of decentralization initiatives.

**Table 1.** Characteristics of governance mechanisms in the LRA

Variables	Obs	Mean	Std. Dev.	Min	Max	Centile		
PerfO	736	15.23	16.23161	1	126	25	50	75
NEF	736	21.025	20.26738	0	125	4	5	21
NPT	736	8.01875	17.02391	0	90	0	4	12.5
AGEM	736	61.3375	10.71699	31	93	53	59.5	63
NMAM	736	6.8625	1.315067	0	6	2	3	4
NFIM	736	4.99375	1.3713	0	4	0	2	3
NFSG	736	6.1125	1.293367	0	5	2	3	3
NAM	736	3.714	1.056873	2	6	2	2	4
TSCMSPRC	736	9.6575	0.9748407	0	4	4	4	4
FRPCE	736	8.70875	0.9929785	0	3	0	0	2

Source: authors (our data collected from the questionnaires administered).

The description of the main characteristics of local governance in Cameroon is based on the 9 variables selected by the PCA. The municipalities used an average of 36 women, with a maximum of 125 and a minimum of 0 in some municipalities. However, the standard deviation of 20.26 indicates excessive dispersion of this variable. The mode is 5 and the 3rd percentile 21 women. Women are used much more than men for temporary road cleaning and weeding work in the communes of Cameroon. The variables collected show that temporary staff are an important part of personnel management in municipalities that do not have sufficient funds to keep permanent staff. While the average is 10 temporary staff, the maximum is 90. This means that local authorities with 125 employees in all categories have almost 90 temporary staff. The fact that the number of temporary staff is widely dispersed across the municipalities is highlighted by the standard deviation of 17. So, we have a minimum of 0, a mode of 5 and a very high maximum of 90. Practices in this area are very diverse in the Region. The average age of the mayors of municipalities between 2016 and 2019 was 59.

The number of mandates over the last four years held in the municipality by a mayor belonging to the dominant linguistic community is taken as a factor characterising the relationship of the executive to the dominant sociologi-

cal stratum of the territorial space of the municipality. In the majority of cases, the elected members are chosen from the dominant group, 3 mandates out of 4 with a minimum of 0 and a maximum of 4. However, the mode of 3 and the low standard deviation of 1 show that overall, people from the dominant linguistic community are the most present in the position of head of the municipal executive. The level of initial education of mayors in the communes of Cameroon region is as follows: on average, which is also the mode, mayors obtained the "Probatoire certificate" during their studies. However, there is a minimum of 0 and a maximum of 4, i.e. those who have more than the Baccalaureate. The standard deviation of 1.37 indicates a low dispersion of this variable. The statistics show that the communes have 17.61% of General Secretaries (GS) with a "BEPC" level or less, 29.59% with a "Baccalauréat certificate" level, and those with a Master's degree or higher representing only 10.70%. It should be noted that the standard deviations are very low between these different variables (1.29), which shows that there is no great dispersion in this population of GSs in terms of basic academic knowledge. These levels are significantly higher than those of mayors. This cognitive gap may lead to a difficulty in understanding between these two key players in the life of the municipality. More than 79% of these municipalities have their council meetings for the adoption of resolutions preceded by committee work. These practices enable councillors to go into greater depth on subjects that many cannot discuss at public meetings for social reasons. This is one of the mechanisms of nonmeritocratic management as defined by Kamdem (2012).

The results show that the number of deputy mayors is an important factor in the conduct of municipal affairs. Thus, 67.3% of communes in Cameroon have a municipal executive of two deputy mayors. Of these, 30.19% have an executive of 4 deputy mayors and 2.52% have an executive of 6 deputy mayors. The mode and mean practically merge at 2 deputy mayors and the maximum value is 6 deputies, with a standard deviation of 1.05. The above indicates a low dispersion of this variable in the population of communes in Cameroon Region, which has remained stable over time.

### **Description of dependent variables**

Principal component analysis enabled us to reduce the 17 organisational performance variables used in the GP-PNDP competition to four variables with

a strong impact on the phenomenon we wanted to describe. These dependent variables are presented in Table 2 below.

**Table 2.** Descriptive statistics for organisational performance variables

Variable	Obs	Mean	Std. Dev.	Min	Max	CENTILE		
						25	50	75
REPP	736	1.3125	1.150267	0	3	1.25	1.75	2.1875
EDCDSC	736	1.571875	1.398671	0	3	0	1	3
DDCRDBCTG	736	0.428125	0.3797006	0	1	0.25	0.25	3
DCGCC	736	0.41875	0.7014977	0	2	0	.5	.5
perf2	736	0.9828125	0.6319951	0	2.25	0.5625	0.5625	1.5

Source: authors based on CNS-PNDP database.

In terms of the production of annual reports (REPP), it can be seen that, on average over the last 4 years, 26.25% of CCDs (Cadres Communaux de Développement) have not produced any performance reports, compared to 45% that have produced at least one report, although not all the activities being carried out are reflected. Finally, only 28.75% of communes have CCDs that produce performance reports in accordance with the requirements of the PNDP and donors. Statistics showed that in 2016, in terms of the existence of a document filing system in council departments (EDCDSC), almost all councils in Cameroon were not up to date in this area. However, in 2018, 3% of municipalities were in compliance with this good practice. There was therefore a slackening in this area in 2019. This can be explained by the fact that, during election periods, it is said that mayors commit virtually all their staff to political activities for the renewal of their mandate.

### Summary table of main estimation results

The main results are presented in Table 3. The characteristics of an organisation's governance, such as the composition of the board of directors, decision-making mechanisms, risk management policies and internal control systems, can all have an impact on the way in which local managers direct and achieve

its objectives. Effective governance promotes transparency and accountability, enabling local authorities to make informed decisions and implement responsible management practices. When decision-making processes are opaque or oversight mechanisms are weak, this can compromise managers' ability to achieve optimal performance (Debrah, 2022).

**Table 3.** The effect of governance mechanisms on the transparency of the LRA

	RAEPP	EDCDSC	DDCRDBCTG	DCGCC	PERF 2	VIF
	Coef	Coef	Coef	Coef	Coef	
NEF	-0.0004 (0.945)	0.0029 (0.760)	0.0008 (0.667)	0.0015 (0.602)	0.0002 (0.946)	4.42
NPT	<b>0.6502***</b> (0.010)	<b>-1.1139***</b> (0.006)	<b>-0.4303***</b> (0.001)	<b>-0.0467***</b> (0.003)	<b>-1.3154***</b> (0.002)	3.34
AGEM	-0.0114 (0.179)	-0.0069 (0.567)	0.0024 (0.405)	-0.0029 (0.464)	-1.0168*** (0.004)	2.401
NMAM	<b>0.1874***</b> (0.001)	<b>0.2652**</b> (0.021)	<b>2.0962**</b> (0.024)	<b>0.2709*</b> (0.066)	<b>-1.0047*</b> (0.088)	2.121
NFSG	<b>-1.0432***</b> (0.000)	<b>1.0219</b> (0.826)	<b>0.2550**</b> (0.025)	<b>-0.2846***</b> (0.007)	<b>0.2887**</b> (0.015)	2.107
NFIM	0.0954 (0.148)	-0.0214 (0.818)	-0.0102 (0.643)	0.0023 (0.940)	0.0071 (0.827)	2.316
NAM	<b>0.0582*</b> (0.090)	<b>0.0025*</b> (0.097)	<b>-1.0024**</b> (0.034)	<b>0.0227***</b> (0.031)	0.0267 (0.603)	3.215
TSCMS	0.0641 (0.358)	0.0279 (0.833)	0.0281 (0.403)	0.0229 (0.605)	0.3532 (0.345)	3.413
FRPCE	<b>-1.0086</b> (0.286)	<b>-1.0904**</b> (0.012)	<b>-0.0127</b> (0.693)	<b>0.0628***</b> (0.000)	<b>-0.0285*</b> (0.059)	4.309
Constant	2.2123 (0.002)	2.0964 (0.048)	0.1932 (0.446)	0.3532 (0.340)	1.1876 (0.001)	
Nbre obs	736	736	736	736	736	
Number of groups	360	360	360	360	360	
Wald chi2(9)	46.501	344.32	52.017	7.643	24.748	
Prob > chi2	0.0000	0.0000	0.000	0.000	0.0000	

\*\*\*, \*\*, \* Indicate significance at the 1%, 5% and 10% levels respectively.

S o u r c e : authors based on CNS-PNDP database and primary data.

In addition, the Chi-square test in general is highly significant for all models. The Breush-Pagan test indicates that the random effects are significant at the 1% level.

**Robustness of the results using the probit estimation technique**

In addition, we will check the robustness of our results using an alternative estimation technique such as probit. Maddala (1983) discusses the logical consistency and identification conditions of probit models. According to this author, in a probit model with endogenous variables appearing on the equation, with a recursive structure necessary to satisfy the condition of logical consistency. He also specifies that the identification of the recursive model requires an exclusion restriction. However, as several authors point out, due to the non-linearity, the recursive model is mathematically identified even without an exclusion restriction (see table 4).

**Table 4.** Estimation with probit

Variables	RAEPP	EDCDSC	DDCRDBCTG	DCGCC	PERF 2
	1	2	3	4	5
NEF	-0.1004 (0.365)	0.129 (0.902)	0.908 (0.607)	0.0015 (0.602)	0.0002 (0.946)
NPT	<b>1.2705***</b> (0.328)	<b>1.0239***</b> (0.216)	<b>-2.0113***</b> (0.101)	<b>-2.107***</b> (0.030)	<b>-0.024***</b> (0.231)
AGEM	-0.0114 (0.179)	-0.0069 (0.567)	0.0024 (0.405)	-0.0029 (0.464)	-0.168*** (0.204)
NMAM	<b>0.0174**</b> (0.001)	<b>2.102**</b> (0.031)	<b>0.0262**</b> (0.324)	<b>1.209*</b> (0.266)	<b>0.247*</b> (0.278)
NFSG	<b>-0.0402***</b> (0.021)	<b>0.0219</b> (0.036)	<b>0.020**</b> (0.305)	<b>-1.016***</b> (1.107)	<b>0.017**</b> (0.315)
NFIM	1.0954 (0.028)	0.024* (0.800)	-0.0203 (0.643)	0.0123 (0.932)	0.0901 (0.827)
NAM	0.022* (0.250)	0.0355* (0.097)	-0.1054** (0.024)	0.027*** (0.210)	0.0167 (0.003)
TSCMSM	0.0741 (0.558)	0.0175 (0.733)	0.081* (0.203)	0.0229 (0.705)	0.6321 (0.345)
FRPCE	-0.1042 (0.276)	-0.0004** (0.312)	-0.0227 (0.693)	0.0128*** (0.002)	-0.0175* (0.159)

**Table 4.** Estimation...

Variables	RAEPP	EDCDSC	DDCRDBCTG	DCGCC	PERF 2
	1	2	3	4	5
Constant	0.022 (0.002)	1.025 (0.048)	0.002 (0.446)	0.021 (0.340)	1.022 (0.001)
Nbre obs	736	736	736	736	736

Standard deviations in brackets; \* significant at 5%; \*\* significant at 1%; \*\*\* significant at 0.1%.

S o u r c e : authors based on CNS-PNDP database and primary data.

**DISCUSSION AND MANAGERIAL IMPLICATIONS**

Our descriptive results showed that the presence of women in governance bodies has no impact on the transparency of the LRA (see table 3 and 4). This result contradicts that of Feudjo and Tchankam (2009); Tchatchoua (2018); in Cameroon, on the effect of gender heterogeneity and the performance of organisations. The presence of temporary agents among the employees of communes in Cameroon, the results obtained show that their (temporary) use as a means of regulating communal finances would be an illusion. Rather, it would have a significant and negative impact on organisational performance. It is more a practice of political reward than a tool for the financial equilibrium of the commune. The way in which a governance body is structured does not therefore improve the OP of the LRA, and our first hypothesis is therefore rejected. The committee meetings held systematically before each council meeting have no influence on municipal transparency. This result seems to corroborate the conclusions of Acharya and Scott (2022), who believe that decentralisation is taking place in a context of insufficient technical capacity on the part of elected representatives and technicians as well as administrative authorities in terms of local governance. However, Saisset (2014) proved that the hours spent debating in committees had a very positive impact on the performance of cooperatives. In the context of Cameroon, committees are a means of washing their dirty linen in the family away from the eyes of the supervisory authority and not a means of promoting ORP. On the other hand, the frequency of consultation meetings at all stages of governance, particularly using non-conventional (non-regulatory) mechanisms, is rather encouraging in terms of communal OP. Consultation of the various local dignitaries for the proper functioning of the insti-

tution is a variable with a positive and significant impact on the communes of Cameroon. These results corroborate those of Kamdem (2012), who shows that the system of governance specific to African societies, if the problems of the various development stakeholders are to be better taken into account, must be based on permanent consultation at all levels between the various stakeholders in the organisation.

The age of the mayor (AGE), which is the staff profile or biological variable, has no effect on ORP. Indeed, Hambrick and Mason (1984) show that the older managers get, the more conservative they become in their organisation and in their conception of strategies. This situation is not very favourable to organisational performance. The initial training of the mayor in our sample does not explain the PO in the target municipalities. This is contrary to the work of Ramadani, Breidbach and Kurnia (2022), and Mansour, Aryaija-Karemani, Martineau, Namakula, Mubiri, Ssenooba and Raven (2022), which prove that the level of education contributes to organisational performance. The prosperous businessmen who head the municipal executives in Cameroon have no formal education, yet they head large fortunes that they have been able to build up over time thanks to their managerial skills. The latter are generally described by the mayor as 'my right-hand man', i.e., in the socio-cultural terms of the local people, the person who carries out what the mayor wants, rather than the person who tells the mayor what the decentralisation texts provide for a given problem. This result corroborates that obtained by Tchatchoua (2018) and Cord, Javernick-Will, Buhungiro, Harvey and Linden, (2022) in Cameroon and Uganda. This way of dealing with the SG does not allow the functioning of governance bodies to improve ORP within the commune. From this point of view, our second hypothesis is rejected.

## ■■■ CONCLUSION

The aim of this article was to analyse the influence of governance mechanisms on the organisational performance of Local Regional Authorities (LRA). In order to achieve the objective of this study, we carried out a quantitative study with a hypothetico-deductive orientation on a sample of 360 LRA located in Cameroon, based on data collected by questionnaire combined with data from the CNS-PNDP database of the "Guichet-Performance des communes du Cameroun". Principal component analysis and descriptive analysis were used to select

and describe the most relevant variables. Using the generalized least squares method, econometric estimations were performed. The results come from the test of hypotheses shown that, the governance structures at play in the municipalities and the functioning of governance bodies have not influence on the organisational performance. However, the characteristics of non-conventional governance actors and the non-conventional regulatory body affect the organisational performance in the context of decentralisation. We concluded from empirical results that, unlike non-conventional and process mechanisms (control of local dignitaries), structural and conventional local governance practices contained in regulatory texts Code Général des Collectivités Territoriales Décentralisées, published in 2019 have no effect on ORP in LRA in Cameroon. With regard to decision-making processes and the functioning of governance bodies, two important recommendations as managerial implications are presented to stakeholders involved in promoting the quality of governance mechanisms in local public administrations. In this respect, certain proposals arising from the interpretation of our results emerge in terms of the following strong recommendations. With regard to the recruitment of temporary staff, it would be recommended that municipal councils only vote on these deliberations in the light of the sources of funding for this expenditure, duly presented in a report by the municipal collector. In the same vein, it is strongly recommended that service requirements be presented for non-renewable periods of less than 6 months to avoid creating confusion in the minds of local councillors. The accounts must be validated on the basis of the details of the payment of these balances on documents presented for validation by the members of the Finance Committee (Resnick, 2021).

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