

The Establishment and Management of Local/Municipal Government Enterprises and the Provision of Services on Kumba Councils

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Abstract: The provision of services of good quality and quantity is vital to improve and sustain human life and living standards of the population of any community in Cameroon in general and Kumba councils in particular. This service ranges from health, education, sports sanitation, electricity, drinking water, toilets to roads. Generally, the type of public goods and services and the way services are delivered by local government are frequently changing in the context of delivery. The Changes come from technological innovations, scientific innovations, availability of resources and changes emerging both internally and externally, though several attempt has been made to enhance service delivery of local government. The creation of city councils to ease service delivery in the municipality, creation of the ministry of public contract, putting in place a contract board through continuous technical and financial assistance in the Kumba councils. Despite this measures, service delivery in the Kumba municipalities have not improved. Thus the main objective is to examine the extent to which the establishment and management of local/municipal government enterprises affects the provision of services within the Kumba Councils

A hybrid of qualitative and quantitative approaches was employed and a descriptive design adopted for the study, constituting inhabitants and mayors of the three councils were selected using a sampling technique. Primary data was then collected from these participants using a questionnaire and interviews. Though several attempts have been made to enhance service delivery of local government through continuous technical and financial assistance, it is realised that in most cases, the local people where totally excluded from getting public services due to a number of factors ranging from political interference, corruption lack of competition, poor public private partnership, inadequate financial resources. Therefore, this also focuses on how councils will overcome these obstacles of service delivery. The major findings of this study is that, local government service in the Kumba municipalities implemented several strategies and innovations as developing partnerships with the private sectors and also enhance the public partnership in the service delivery process, but still failed to ensure accountability, efficiency and transparency in service delivery. It is realised that, some of hindrances to the realisation of accountability, efficiency and transparency of local government service provision is that, the councils lack autonomy to bring about a level of efficiency and accountability in their management and provision of services. this includes shortage of competence human resources, political interference, unclear power and functions to provide services, inadequate financial resources and unqualified staffs? The key recommendations is that local governments in Cameroon need adequate autonomy that can assist them to be efficient in service delivery.

INTRODUCTION

Local or municipal governments are directly responsible for a range of public services. Local streets, roads, street lighting, fire and police protection, and neighborhood parks are almost always funded from local taxes, grants from senior governments, and other locally generated revenues. In many countries, local or municipal governments are also responsible for service delivery for which they charge user fees or prices – water, recreation, public transit, and so on. For all municipal services, local government staff and personnel generally share accounting, auditing, and legal services, municipal employees, and capital equipment. As for governance, local councils are responsible for making policy decisions for all services, including the trade-off between spending on one service rather than another.

The universe of what constitutes a local business enterprise covers a wide range. There is no single and uniform definition, but it is generally the case that each body or enterprise is responsible for the provision of a marketable good(s) or service(s)—one that has characteristics of a private good and for which a fee or price per unit can be charged. This explains, at least in part, why electricity, water, and public transit are often (but not always) the responsibility of local government enterprises or special-purpose bodies, and why local streets and roads, street lighting, sidewalks, fire protection, and neighborhood parks – services that have characteristics of public goods and for which specific fees or charges per unit cannot be imposed – are the responsibility of local governments themselves.

Each enterprise generally operates as a separate functioning business entity – sometimes independent of the locally elected council and sometimes under some kind of governing control or affiliation with the locally elected council. Each tends to be responsible for only one service (water or electricity or sewer and so on). Usually, each body has its own independent or quasi-independent (from the local council) governing body that is responsible for all policies affecting the enterprise. Each has its own accounting and financial system, frequently has its own work force and capital equipment, and is responsible for monitoring and reporting on its own activities.

Looking at the constitutional revision of 18th January 1996 constitution, constitutes a major decisive turning point in the decentralisation process of Cameroon. The constitution instituted the second category of regional and local authorities known as the regions. In a bid to implement these constitutional reforms, three important laws were passed in 2004. These laws are: law No 2004/17 of 22nd July 2004 on the orientation of decentralisation, law No 2004/18 of 22nd July 2004 laying down rules applicable to regions. With the promulgation of these laws, there was a need to enhance their harmonious implementation. It is in this light that the ministry of territorial Administration and decentralization conducted all to ease local government in their provision of services. Various studies with the administration of taxes by local Authorities being part of the study, this study led to the passing of law No.2009/11 of July 2009/19 of 15 December 2009 On the Local Fiscal System.

In New Zealand, North America, and Europe, local government enterprises are responsible for relatively few local services. Furthermore, almost all of them are provided in an environment where there are generally no alternatives or no competitors. These services often include one or more of the following: electricity, telephone, water and sewers, municipal airports, and social housing. In other countries, by contrast, local government enterprises are responsible for many more services. A number of them may compete with the private sector. For example, subnational governments in the Russian Federation have long looked to state enterprises to finance many essential services. In 1992, it was estimated that 40 percent of subnational budgetary outlays in Russia came from enterprise contributions (Martinez-Vasquez 1994). In most one-company towns, the percentage was much higher, sometimes reaching almost 100 percent. At the subnational level in Russia, for example, revenues from local enterprises are important because they help finance basic services that might not be funded if left to the local tax base (Bahl and Wallich 1995). A similar important revenue-generating role for local government enterprises has

been reported for Colombia (Bird 1984).

Local government enterprises may be separated into those that operate in an environment where there are no competitors and those that openly compete with the private sector. For the former, there is only one supplier – a public sector monopolist. Water and sewers in a municipality, for example, are the responsibility of one agency – a separate utility or business enterprise, sometimes under the direct governance of the municipality and sometimes under the governance structure of a special-purpose board or commission that tends to have features and characteristics similar to those of a separate business entity. Similarly, electricity is the responsibility of one agency, as is public transit, and so on. Furthermore, services with high infrastructure costs such as water, sewers, and electricity have characteristics of a natural monopolist. A natural monopolist is often depicted by local utility services (water, sewers, and natural gas, where it is a municipal responsibility). Their predominant characteristic for analytical purposes here is that they exhibit decreasing per unit costs over the entire range of output (economies of scale). Others, such as public transit, may not benefit from economies of scale over their entire output (not a natural monopolist) but are, nevertheless, provided in a protected setting. In short, there is no competition for many of these services (electricity, water, and sewers) and limited and indirect competition for others (cars competing with public transit, for instance).

For publicly provided goods or services that compete with the private sector, there is the question of whether the public sector should be involved at all. In response, there is no solid economic rationale for public sector provision, although such provision has been defended on the basis of generating revenue for the local government. Examples include public sector involvement in bakeries, paint shops, flower shops, sports clubs, mushroom growing, and handicraft businesses in Russia (Kurlyandskaya, Nikolayenko, and Golovanova 2001).

Statement of Problem

A variety of arguments have been advanced in defense of using a mix of service delivery system for the provision of services in Local and National Governments in Cameroon

First, in some countries or some provinces, states, or regions within countries, legislated requirements stipulate that specific services must be the responsibility of a separate body or enterprise, generally under a governing structure called a commission, board, or utility. This is the case for municipal electricity distribution in Ontario, Canada, where all policy decisions are made by either a private corporation or a municipally appointed board of directors operating at arm's length and independently of the local council.

Second, where local governments are free to choose their governing structures for the provision of local goods and services, tradition often plays a role in relying on separate enterprises; that is, it has always been done that way and there is no reason to change.

Thirdly, Looking at the Cameroon constitution of January 18th 1996 article 55 (2) which states that the regional and local authorities shall have administrative and financial autonomy and shall be freely administered by elected councils, but the problem is thus the local government have autonomy because according to article 58(1) (2) which states that a government delegate appointed by the president shall represent the state in regions, they shall be responsible for national interest, administrative control, ensuring compliance with laws and regulations as well as maintaining law and order. They shall under the authority of the government supervise and coordinate state services in the region. They shall exercise the supervisory authority of the state over regions (Finken 1996) argues that all the resolutions of the council must be approved by the supervisory authorities before they are enforceable. The supervisory powers of the central government agencies over councils are considered so strange to the council efforts in providing essential services to local communities. (Ahmad 2005) cited a number of obstacles including the lack of capacities in some national levels of government to exercise responsibility of public services. Limited ability to manage public finances and proper accountability

This efficiency is achieved within the local public sector when all service responsibilities are organized and allocated so that society gets the greatest possible gain from the use of all resources (inputs) at its disposal. In other words, if reliance on local government enterprises leads to the use of fewer resources than would be required if the same service were provided directly by local government, then it would be more efficient to provide the service by a local enterprise because society would be better off collectively. Economic efficiency is more than technical efficiency – the latter is a necessary but not sufficient condition for economic efficiency. Technical efficiency exists when a producing unit (firm, government, commission) operates in such a way that it is not possible to secure any additional output given the available inputs (labour, material, and capital) and level of technology. In other words, technical efficiency is achieved when the output per unit of input is maximized or the cost per unit of output is minimized. This, it should be noted, is not concerned with whether one good or service generates more or fewer net benefits than another good or service. It simply concentrates on the efficient employment of inputs in the production of a specific good or service

In the provision of local public sector services, accountability is achieved when the customer or taxpayer is able to identify who is responsible for what and is able to link the governing unit responsible for the service directly to its funding. But in the case of Kumba, there is a lot of political influence as the central government suppresses the local government services with the creation of the city councils. Thereby making the service delivery process very complex. Also, there is only one governing unit, taxpayers know who is responsible for what and who to contact if they wish to have an impact on decision making. Where there are a number of local governing units responsible for a diverse range of services, customers or taxpayers may become confused as in the case of Kumba where the mayors and the government delegates have similar functions and not knowing who is responsible for what and how to have an impact on decision makers.

Consequently, as scholars of Public Administration, it becomes compelling to assess the extent to which the mix of service delivery system can be adopted in the provision of service delivery to local communities. Also, the extent to which decentralization provides efficient service delivery

Research Questions

The research question comprises the main and specific research questions.

Research Question

The specific research questions of the study are:

To what extent does the establishment and management of enterprises by Kumba Councils lead to efficient and transparent provision of services?

Objective

Assess the link between the establishment and management of local/municipal government enterprises and the provision of services in Kumba Councils;

Hypotheses of the Study

The following are the testable hypotheses of the study:

$H_0: \mu = 3.355$, i.e. there is a relationship between the establishment and management of Local Government Enterprises and the efficiency in the Provision of Services in Kumba Councils;

$H_0: \mu = 3.355$, i.e. there is no relationship between the establishment and management of Local Government Enterprises and the efficiency in the Provision of Services in Kumba Councils;

BACKGROUND

Does the public manager face the right incentives for forging appropriate partnership or contractual relationships within and beyond Government? What activities or programmes should or could be transferred in whole or part to the private or voluntary sectors? Harry Kitchen (2005) addresses these questions in the context of local and municipal services.

Kitchen argues that municipal services may be delivered in a variety of ways. Alternatives range from complete public provision to complete private provision to a mix of those forms, including public-private partnerships. For public sector provision, the economic and political arguments in support of independent and autonomous or semi-independent and semi-autonomous special purpose bodies instead of city hall are generally weak. Such special purpose bodies do not contribute anything unique. Their existence creates or has the potential for creating decision making problems and unnecessary costs both for local governments and for local residents. Eliminating special purpose bodies and transferring their responsibilities to municipal councils should improve the extent to which local public sector efficiency, accountability, and transparency can be improved. Certainly, it would remove the confusion over who is responsible for what and allow local councils to set priorities and to weigh and consider the trade-offs necessary in making decisions on the relative merits of, say, spending on water and sewer systems versus spending on roads and public transit, police and fire agencies, local parks, or other services.

Although private sector provision of municipal services is generally interpreted as contracting out or entering into public-private partnerships, it also includes the use of franchises, grants for specific services or functions, vouchers, volunteers, and self-help and private non-profit agencies. Privatization does not mean that governments should forgo ownership of municipal services. Indeed, they should retain the right to set standards and specify conditions and should generally retain overall responsibility through the use of contractual arrangements. The private sector's role is to deliver services according to the specifications and conditions laid out by government.

Kitchen states that there are a number of studies at the municipal level that compare the cost of delivering services in the public sector to the cost of delivering services in the private sector. In each study, the cost comparison is between local government provision and provision through contracting out to the private sector. In virtually all cases, significant per unit cost savings have been observed for private sector provision. Those savings, it is argued, are due to competitive forces that are present in private sector delivery but are generally absent in public sector delivery.

Kitchen argues that, overwhelming as the empirical evidence may be, it has not silenced some critics. Perhaps the strongest criticism has come from public sector unions, which feel particularly vulnerable because of possible job losses and reduced bargaining power. On the other hand, contracting out has the potential for increasing management's flexibility in managing man- power; for increasing productivity, especially if incentives are built into payment schemes; for increasing a manager's ability to hire specialized expertise when needed; and for lowering the public sector's payroll costs.

Although there has been relatively limited discussion and application of the role of franchises, grants, vouchers, volunteers, self-help programs, and private non-profit agencies in delivering public services, those instruments or organizations may become important in the future, especially if governments reduce or discontinue some services. Similarly, there is increasing evidence that public-private partnerships will grow in importance.

Kitchen concludes that the debate about the future of private sector delivery of public services will continue. There will be advocates for greater privatization as well as critics. In reality, however, political pressure to reduce government expenditures and reduce or restrict increases of tax and user fee will force governments to resort to private sector delivery, in one form or another, for a variety of what are currently referred to as municipal services. In fact, this movement is even legislated or mandated in some countries.

The question whether a local government enterprise performs a service delivery role or function that cannot be performed at all or cannot be performed as efficiently by the local government (local or municipal council) directly has been subject to contention. Using the criteria listed above, some light may be shed on this question. At the outset, it is asserted that the best and most

socially desirable governing structure is achieved when locally elected councillors have decision-making responsibility for all local goods and services regardless of how they are delivered (for a discussion of the importance of distinguishing between decision making or governance and service delivery, see Savas, 1987, chapter 6; Osborne and Gaebler, 1992; Kolderie, 1986; Wunsch, 1991; Ostrom, Schroeder, and Wynne, 1993; Batley, 2001; Freire and Stren, 1994; and World Bank, 1994. Perhaps this is illustrated best by pointing out a variety of problems – real and potential – that frequently emerge when some local public sector decision-making powers are the responsibility of local government enterprises. For example, if a local government enterprise can make policy decisions and has funding control over specific goods and services, and if it operates independently or semi-independently of the locally elected council that is responsible for a range of other goods and services, there is less incentive or possibility that local public sector efficiency, transparency, and accountability will be achieved. As well, if additional resources and time are wasted on reaching agreements and coordinating policies between these competing governing units, the system will be more expensive to administer than it should be.

As noted earlier, support for local government enterprises rests, partially at least, on the assertion that individuals appointed or elected to an enterprise's governing board can govern more efficiently and effectively than locally elected politicians, who are responsible for a range of local public sector goods and services. These services, it is argued, must be kept free from political interference. This approach to municipal government as basically corrupt and unrepresentative of consumer demands, however, is a poor principle upon which to organize municipal service responsibility.

Furthermore, arguments supporting removal from politics seem to be an attempt to substitute special politics for general politics, or a withdrawal from the struggle to change the political decisions of the community. And if politics is understood in the pejorative sense of partisan or personal patronage and influence, the independence of local government enterprises does not guarantee freedom from spoils but rather opens possibilities for methods of self-enrichment of their own. Technical specialists in many functions and their respective supporting groups of citizens may believe that their function is so important to the general welfare and the methods involved so technical that their objectives can be accomplished only if they are protected against interference by non-professionals (Bird 1980). Practical politics, however, involves compromise in the decision-making process. Experts and special interest groups should be available for advice on such decision making, but they need not be responsible for policy. In cases in which the proponents of an activity find the existing political situation distasteful, the tempting alternative of avoiding involvement must be resisted in favour of seeking basic political improvements.

Another dubious contention by advocates of local government enterprises is their assertion that funding specific goods and services from user fees or charges or through public sector prices is more business-like, and therefore preferred, if conducted by an independent or semi-independent business enterprise rather than if funded in the same manner but under the governance of a locally elected council. Such an argument overlooks the essentially political nature of decision making with regard to many services supported in whole or in part by user charges or public sector prices. There is no reason why a user-supported service cannot be operated on a business-like and self-sustaining basis under a department at city hall.

The existence of a number of independent and semi-independent enterprises complicates local government to the point where citizens cannot understand its structure or determine who is responsible for what. The weakening of the municipal council through the removal of some responsibilities, combined with the inability of citizens to understand government (who is responsible for what), results in a loss of accountability, a lack of transparency, and reduced public interest in local government. As the municipal organization becomes more diffuse it becomes less accessible to political control. Also, the agencies into which local government is fragmented are often only indirectly responsible to the public, particularly if their members are appointed. Fragmentation of government into separate enterprises further complicates the

problems of administrative integration and coordination.

Bringing all governance and policy-making decisions for local enterprises under the governing responsibility of the local council (day-to-day management should be left to the managers, regardless of the governing structure) has been criticized, however, because local politicians in some countries apparently use these enterprises as places of employment for relatives, friends, and cronies. If governing responsibilities for enterprise operations were left with local enterprises, it has been suggested that these potentially inefficient and unfair employment practices could be minimized. There are at least two reasons why this might not be true. First, there is nothing inherent in either the governing structure of a local government enterprise or local council operation to suggest that either agency is more or less susceptible to this type of employment abuse. Second, where this is a problem, its resolution should involve the implementation of fair, effective, and transparent employment policies that prevent this kind of nepotistic behaviour.

Of the enterprises that exist, many enjoy considerable autonomy and financial independence. In fact, there is a tendency for them to become little governments in themselves with the inherent characteristic that they are independent and in no way subordinate to the elected municipal politicians. This can lead to an environment over which residents and taxpayers have little control and which is, hence, politically inefficient. For those that are funded partially by grants or local taxes, there is often no direct link between the policy-making body (that is, the body making the expenditure decisions) and the revenues (local taxes) that are collected by municipal councils and must be used to fund the agencies. Whenever expenditure and revenue decisions such as these are made independently, the system is likely to be less accountable or transparent (for a discussion of the importance of this linkage between revenues and expenditures, see Bossons, Kitchen, and Slack, 1993) and unable to allocate its resources efficiently across all competing municipal services. When agencies are fully funded from sales of their output, there is greater likelihood that they will become independent and more removed from the governing decisions of the local council.

When a large number of independent single-purpose enterprises exist, coordination of inter-related activities is difficult and, in some instances, impossible to achieve (Kitchen 1989). Attempts by locally elected politicians to provide services are frequently thwarted or made more difficult because of decisions made by these independent enterprises over which the politicians have little, if any, control. For example, actions taken by electrical utilities, water and sewer utilities, and public transit authorities may conflict with the council's overall planning effort.

This institutional structure, which may be referred to as a localized monopoly, creates a potential impediment to the pursuit of competitive forces if municipal councils are prevented from making all decisions affecting the local municipality in the most accountable, transparent, and efficient manner. This may happen, for example, when a municipality defers all decisions on spending and funding until a local government enterprise has determined its level of spending and funding. For example, a decision by a separate water utility (enterprise) to replace or rehabilitate a water line or sewer main (underground services) may affect a municipality's timing for resurfacing or improving a local road or street (aboveground services). This, in turn, may affect the way in which the municipality allocates its resources to other municipal services (in terms of both timing and its choice of competing alternatives). Information was gathered from interviews with municipal officials in Ontario. Similar results have been observed for school board and police spending (both are under governing structures that are independent of the municipal council) in Ontario, where the expenditure decisions and ensuing property tax requirements of these two independent local bodies frequently crowd out municipal expenditures over which the municipal council has control. Crowding out, it is argued, occurs because municipal councils are reluctant to raise property taxes (for municipal expenditures) and incur the wrath of local citizens if expenditure decisions of school boards and police boards have resulted in higher property taxes for their specific services. See Tassonyi and Locke (1994) and Knapton (1993). Similarly, if a decision by a local enterprise to borrow in order to finance the rehabilitation or provision of new

capital infrastructure crowds out or inhibits the local council's ability to borrow for other capital projects (perhaps because of debt limits), then resources are not allocated efficiently. In general, where municipal councils are directly responsible for a service, there tends to be greater pressure toward public accountability (Kitchen 1975) and political responsibility. Greater public accountability leads in turn to greater pressure to reduce costs, improve efficiency, and justify expenditure increases. The results of Kitchen (1976) indicated that the costs of supplying water through a separate water utility or enterprise were significantly higher than the costs of supplying it by a department directly responsible to the municipal council. When compared with governance under a municipal council, most enterprises are free from the limelight of major municipal elections and consequently further removed from these important political pressures.

An important source of economies available to operations run by a municipal council and often not available to single-purpose enterprises comes from the opportunity for certain personnel, facilities, and capital equipment to be engaged in multiple functions. First, municipally provided services may share office space at city hall, whereas separate enterprises are generally established in separate buildings. Second, a municipally governed service easily shares administrative and operational tasks with other departments at city hall (for example, accounting and legal services), whereas separate enterprise operations tend to set up their own administrative and operational facilities. In the latter structure, economies of scale and cost savings are less likely to be achieved than in the former structure. Third, opportunities exist for pooling capital equipment and labour in city-governed operations. Doing so permits a reduction in idle hours for capital and labour through the opportunity to transfer equipment and personnel to different functions as needs arise. As with many of its departments, city hall can achieve economies of scale in the use of unspecialized personnel and equipment. This source of savings is more important for smaller municipalities than for larger ones, because the smaller-scale operations are much more likely to encounter indivisibilities in capital and labour inputs. Local government enterprises, however, have a tendency to acquire a separate complement of labour and equipment. These inputs are not used, as a rule, for other municipal government functions. In many instances, especially for capital equipment, there is considerable downtime and lack of use of some of the capital equipment (Kitchen 1975; for a more recent illustration and discussion, see Armstrong and Kitchen, 1997, 134–39).

Economic theory Approach

In economic theory, public–private partnerships have been studied through the lens of contract theory. The first theoretical study on PPPs was conducted by Oliver Hart (2003). From an economic theory perspective, what distinguishes a PPP from traditional public procurement of infrastructure services is that in the case of PPPs, the building and operating stages are bundled. Hence, the private firm has strong incentives in the building stage to make investments with regard to the operating stage. These investments can be desirable but may also be undesirable (e.g., when the investments not only reduce operating costs but also reduce service quality). Hence, there is a trade-off, and it depends on the particular situation whether a PPP or traditional procurement is preferable. Hart's model has been extended in several directions. For instance, authors have studied various externalities between the building and operating stages (Bennett, John; Iossa, Elisabetta, 2006: 2143–2160), insurance when firms are risk-averse (Iossa, Elisabetta; Martimort, David, 2012: 442–474), and implications of PPPs for incentives to innovate and gather information (Hoppe, Eva I.; Schmitz, Patrick W., 2013: 56–74).

Clarence N. Stone frames public–private partnerships as "governing coalitions". In *Regime Politics Governing Atlanta 1946–1988*, he specifically analyses the "crosscurrents in coalition mobilization". Government coalitions are revealed as susceptible to a number of problems, primarily corruption and conflicts of interest. This slippery slope is generally created by a lack of sufficient oversight (Stone, Clarence N., 1989: 148–1). Corruption and conflicts of interest, in this case, lead to costs of opportunism; other costs related to P3s are production and bargaining costs (Cardenas, I.; Voordijk, H; Geert, D., 2017: 432–450).

The study was carried out in the south west region. It has six divisions namely Fako, Meme, Ndian, Manyu, Lebialem and Kupe Maniguba. It has a number of sub divisions. All the activities are coordinated by the regional headquarter. This study was carried out in the Kumba council's area. The Kumba councils were created in 2007, decree no 2007/177 of 24th April 2007 creating sub-divisional council's services and it is divided into three councils, that is, the Kumba I, II and III council's area. This area is presently hosting many institutions and corporations, such as the HTTC Kumba, the Catholic university institute annex, the Rhema bible school and the main economic activity in the area is farming, and the CDC, Cameroon Development Corporation in Mbonge. The Kumba council area was created in 2007, to ease service provision of the division, with the councils located in the south west region. This study takes a period of 15years. (2004-2015) to be able to evaluate the level of accountability, efficiency and

This study employed the case study design because it will give special attention to the opinions of several key actors and it will enable us to understand the overall context and challenges in the specified councils

The target population in this study was the entire population of the Kumba council's area in the meme division has employed 360 personnel's estimated in 2018. A sample will be drawn from this population and they will constitute the sample size (respondents/participants) of the study.

A sample size of 360 employees from the three councils in the meme division was used and the selection was done using the random sampling technique. In addition, 15 Chief of Services were selected using the purpose sampling method, for interview.

The data collection instrument used was a structured questionnaire because structured questionnaires are extremely flexible and could be used to gather information concerning almost any topic, from a larger or small number of people. The questionnaires were divided into four sections. Section A collected basic demographic information regarding the respondents such as gender, age, level of education; Section B collected information on the issues tested and comprised closed-ended questions such as the feelings of employee loyalty in relation to council's service provision in the areas of accountability, efficiency and Transparency in the provisions of services by councils. This included the application of the new laws and regulations of councils. Using a Five- point Likert scale of Strongly Agree (5) Agree (4) Disagree (3) Strongly Disagree (2) and Neutral (1). The respondents were asked to indicate the extent to which they agreed/disagreed with various statements raised.

Questionnaires were earlier designed and pretested to see whether they can collect the necessary data to achieve the pre-determined objectives of the study. Secondary data was also obtained through review of literature related to the study purpose.

Both primary and secondary sources of data were sourced. Primary data were generated through questionnaires with semi structure and structure questions. In addition, an interview guide will be prepared to assist in guiding the researcher during the field work. The preparation of the questionnaires and interview guides will be done with the assistance of a supervisor to ensure that it conforms to the research objectives. Instruments like tape recorder and camera will be used where necessary to capture evidences to support the proposition of the study. Observation will also be employed a way of sourcing for data.

Quantitative data collected from the field were presented in tables and charts and analyses through descriptive and inferential statistics. Qualitative data was thematically presented us following the themes running in the research questions adopting qualitative content analysis.

FINDINGS

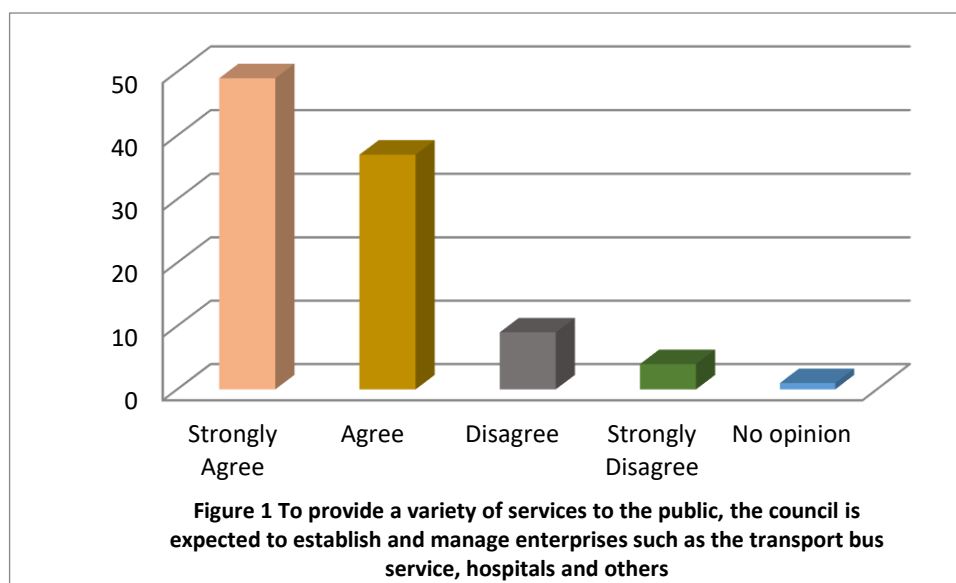
The findings of this study is presented based on the research question under investigation

The Establishment and Management of Local Government Enterprises and the Provision of Services

TABLE 1: To provide a variety of services to the public, the council is expected to establish and manage enterprises such as the transport bus service, hospitals and others

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	98	49
2	Agree	74	37
3	Disagree	18	9
4	Strongly Disagree	8	4
5	No opinion	2	1
Total		200	100

Source: Field survey, 2019

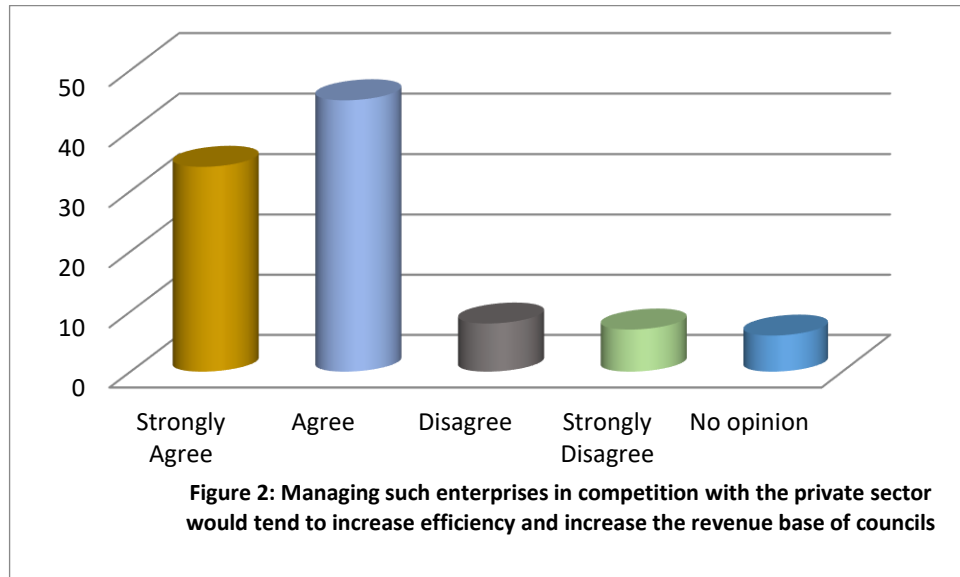


When asked if to provide a variety of services to the public, the council is expected to establish and manage enterprises such as the transport bus service, hospitals and others, 49% and 37% respondents strongly agree and agree respectively while 9% disagree and 4 strongly disagree, and 1% did not have an opinion.

TABLE 2: Managing such enterprises in competition with the private sector would tend to increase efficiency and increase the revenue base of councils

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	68	34
2	Agree	90	45
3	Disagree	16	8
4	Strongly Disagree	14	7
5	No opinion	12	6
Total		200	100

Source: Field survey, 2019

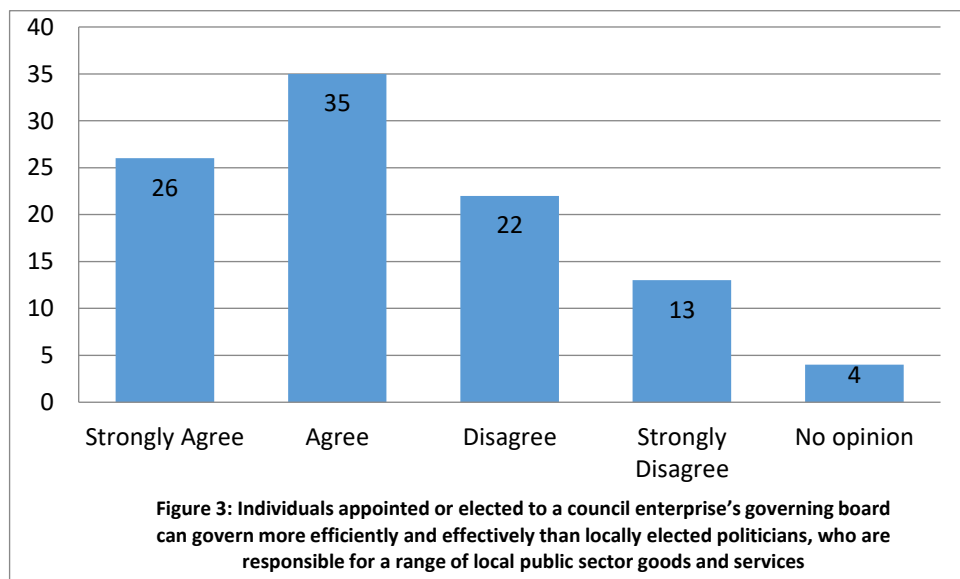


When asked if managing such enterprises in competition with the private sector would tend to increase efficiency and increase the revenue base of councils, 34% and 45% respondents strongly agree and agree respectively while 8% disagree and 7 strongly disagree, and 6% did not have an opinion.

TABLE 3: Individuals appointed or elected to a council enterprise’s governing board can govern more efficiently and effectively than locally elected politicians, who are responsible for a range of local public sector goods and services

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	52	26
2	Agree	70	35
3	Disagree	44	22
4	Strongly Disagree	26	13
5	No opinion	8	4
Total		200	100

Source: Field survey, 2019

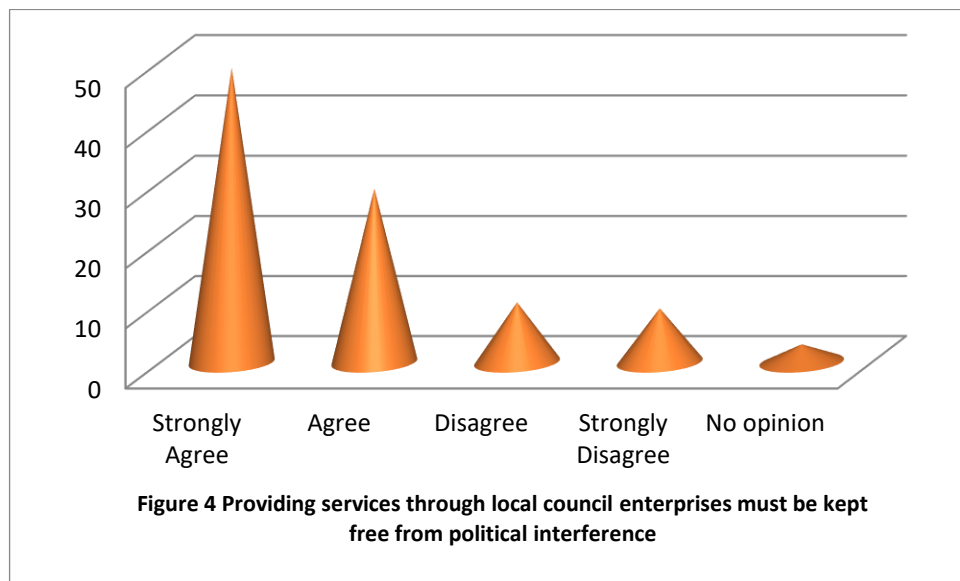


When asked if individuals appointed or elected to a council enterprise's governing board can govern more efficiently and effectively than locally elected politicians, who are responsible for a range of local public sector goods and services, 26% and 35% respondents strongly agree and agree respectively while 22% disagree and 13% strongly disagree, and 4% did not have an opinion.

TABLE 4: Providing services through local council enterprises must be kept free from political interference. State your opinion.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	98	49
2	Agree	58	29
3	Disagree	20	10
4	Strongly Disagree	18	9
5	No opinion	6	3
Total		200	100

Source: Field survey, 2019

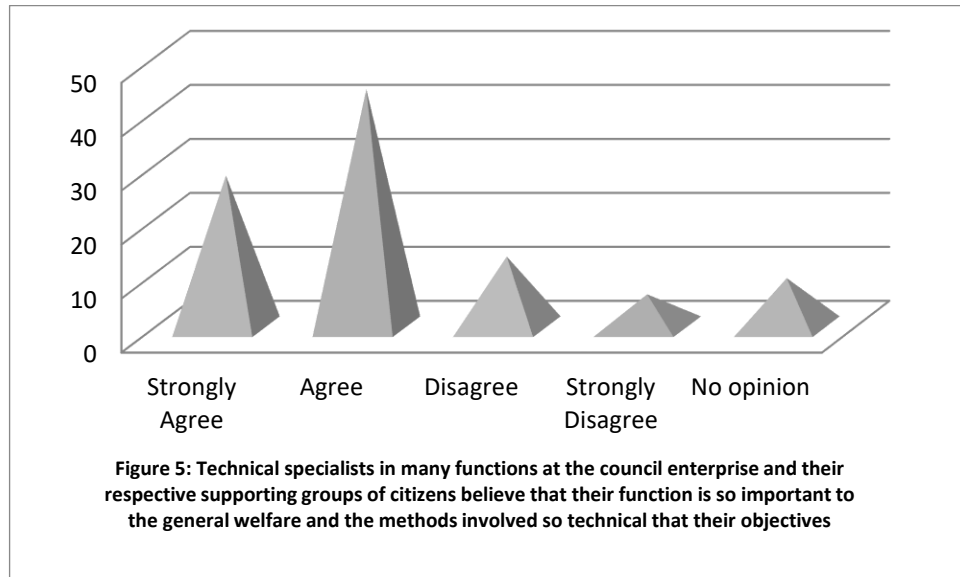


When asked if providing services through local council enterprises must be kept free from political interference, 49% and 29% respondents strongly agree and agree respectively while 10% disagree and 9% strongly disagree, and 3% did not have an opinion.

TABLE 5: Technical specialists in many functions at the council enterprise and their respective supporting groups of citizens believe that their function is so important to the general welfare and the methods involved so technical that their objectives can be accomplished only if they are protected against interference by non-professionals.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	56	28
2	Agree	88	44
3	Disagree	26	13
4	Strongly Disagree	12	6
5	No opinion	18	9
Total		200	100

Source: Field survey, 2019

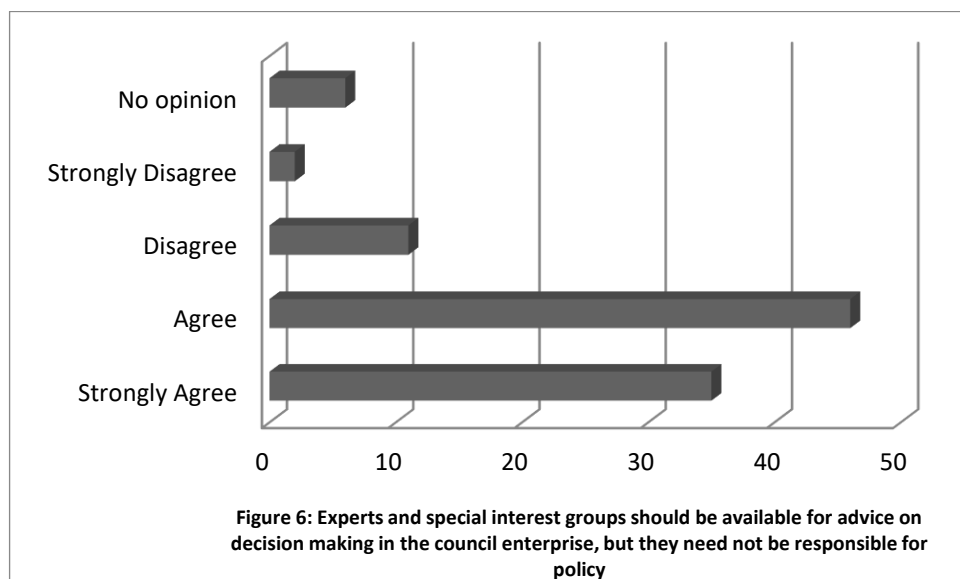


When asked if Technical specialists in many functions at the council enterprise and their respective supporting groups of citizens believe that their function is so important to the general welfare and the methods involved so technical that their objectives can be accomplished only if they are protected against interference by non-professionals, 28% and 44% respondents strongly agree and agree respectively while 13% disagree and 6% strongly disagree, and 9% did not have an opinion.

TABLE 6: Experts and special interest groups should be available for advice on decision making in the council enterprise, but they need not be responsible for policy.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	70	35
2	Agree	92	46
3	Disagree	22	11
4	Strongly Disagree	4	2
5	No opinion	12	6
Total		200	100

Source: Field survey, 2019



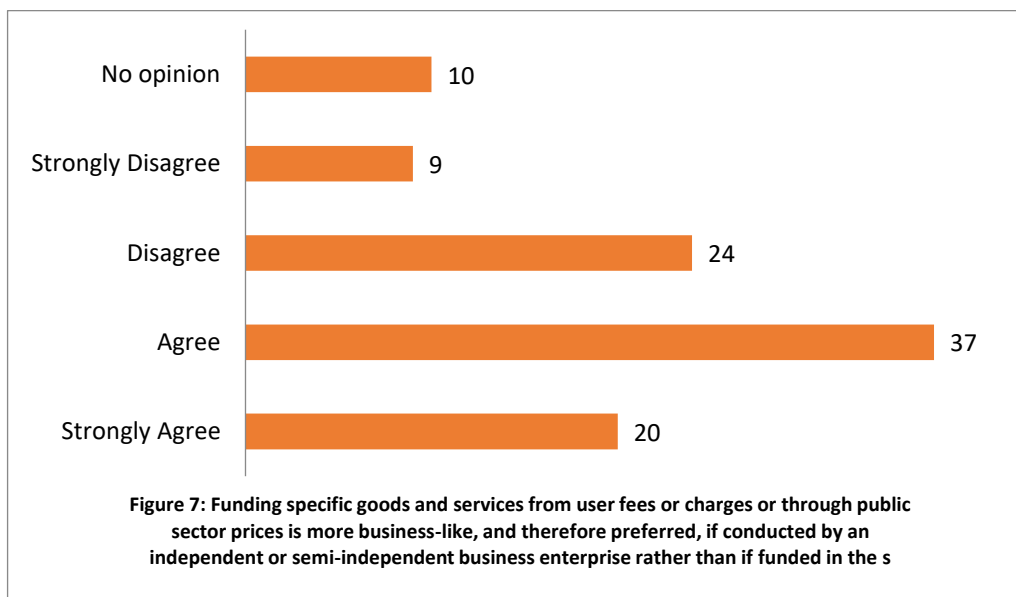
When asked if experts and special interest groups should be available for advice on decision making in the council enterprise, but they need not be responsible for policy, 35% and 46%

respondents strongly agree and agree respectively while 11% disagree and 2% strongly disagree, and 6% did not have an opinion.

TABLE 7: Funding specific goods and services from user fees or charges or through public sector prices is more business-like, and therefore preferred, if conducted by an independent or semi-independent business enterprise rather than if funded in the same manner but under the governance of a locally elected council.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	40	20
2	Agree	74	37
3	Disagree	48	24
4	Strongly Disagree	18	9
5	No opinion	20	10
Total		200	100

Source: Field survey, 2019

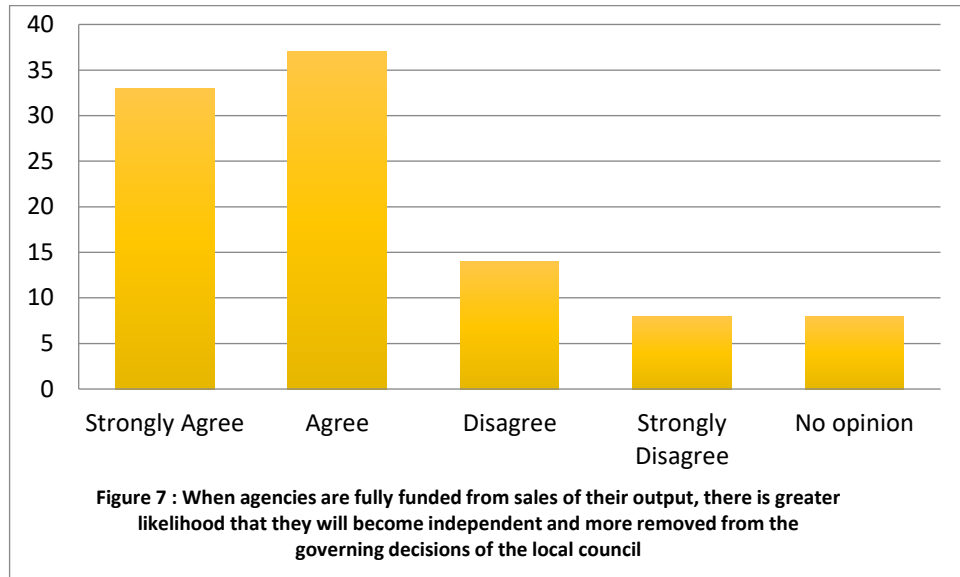


When asked if funding specific goods and services from user fees or charges or through public sector prices is more business-like, and therefore preferred, if conducted by an independent or semi-independent business enterprise rather than if funded in the same manner but under the governance of a locally elected council, 20% and 37% respondents strongly agree and agree respectively while 24% disagree and 9% strongly disagree, and 10% did not have an opinion.

TABLE 8: When agencies are fully funded from sales of their output, there is greater likelihood that they will become independent and more removed from the governing decisions of the local council.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	66	33
2	Agree	74	37
3	Disagree	28	14
4	Strongly Disagree	16	8
5	No opinion	16	8
Total		200	100

Source: Field survey, 2019

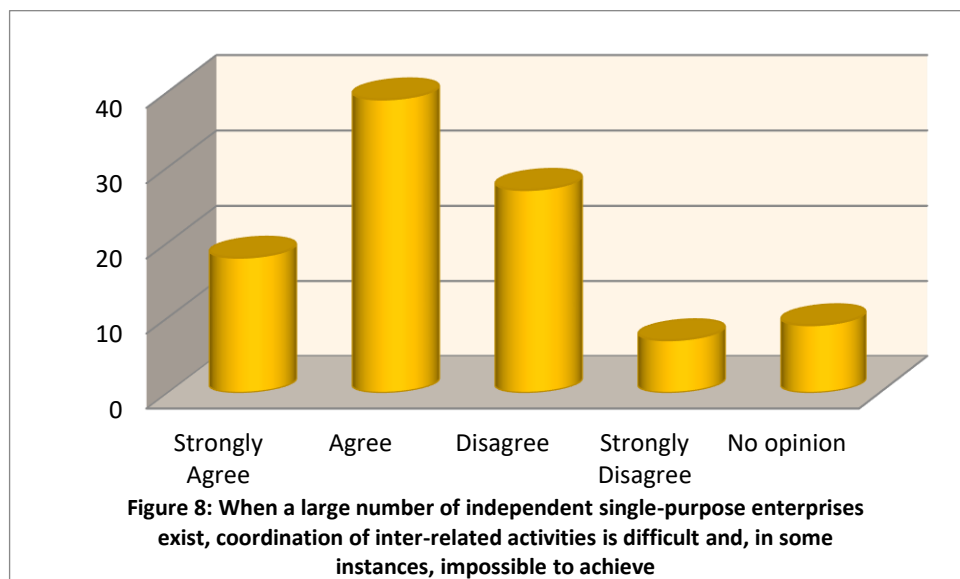


When asked if when agencies are fully funded from sales of their output, there is greater likelihood that they will become independent and more removed from the governing decisions of the local council, 33% and 37% respondents strongly agree and agree respectively while 14% disagree and 8% strongly disagree, and 8% did not have an opinion.

TABLE 9: When a large number of independent single-purpose enterprises exist, coordination of inter-related activities is difficult and, in some instances, impossible to achieve.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	36	18
2	Agree	78	39
3	Disagree	54	27
4	Strongly Disagree	14	7
5	No opinion	18	9
Total		200	100

Source: Field survey, 2019

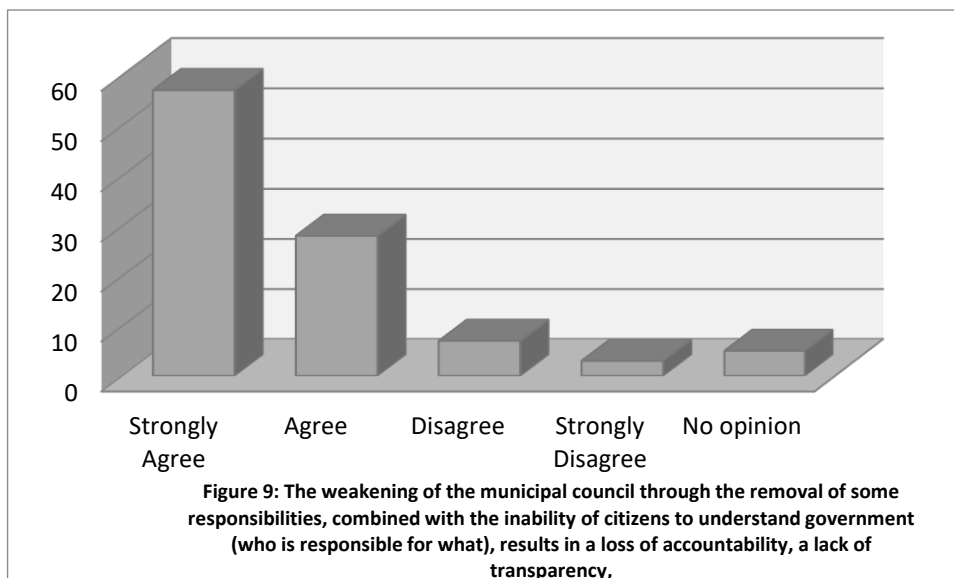


When asked if when a large number of independent single-purpose enterprises exist, coordination of inter-related activities is difficult and, in some instances, impossible to achieve, 18% and 39% respondents strongly agree and agree respectively while 27% disagree and 7% strongly disagree, and 9% did not have an opinion.

TABLE 10: The weakening of the municipal council through the removal of some responsibilities, combined with the inability of citizens to understand government (who is responsible for what), results in a loss of accountability, a lack of transparency, and reduced public interest in local government.

S. N.O	OPINION	FREQUENCY	PERCENT (%)
1	Strongly Agree	114	57
2	Agree	56	28
3	Disagree	14	7
4	Strongly Disagree	6	3
5	No opinion	10	5
Total		200	100

Source: Field survey, 2019



When asked if the weakening of the municipal council through the removal of some responsibilities, combined with the inability of citizens to understand government (who is responsible for what), results in a loss of accountability, a lack of transparency, and reduced public interest in local government 57% and 28% respondents employees strongly agree and agree respectively while 7% disagree and 3% strongly disagree, and 5% did not have an opinion.

Hypothesis 1: The Establishment and Management of Local Government Enterprises and the Efficient Provision of Services in Kumba I, II, & III Councils

STEP 1 State the hypothesis

$H_0: \mu = 42.312$, and $H_1: \mu \neq 42.312$ (claim)

STEP 2 Find the critical value

Since $\alpha = 0.001$ and $df = (r - 1) (c - 1) = (3-1) (10 - 1) = 18$. Thus the critical value is 42.312

STEP 3 Compute the test value

TABLE 11: The establishment and management of Local Government Enterprises and the efficient provision of services in Kumba I, II, & III Councils

QUESTIONS	SA	A	D	SD	N	TOTAL
1	98	74	18	8	2	200
2	68	90	16	14	12	200
3	52	70	44	26	8	200
4	98	58	20	18	6	200
5	56	88	26	12	18	200

6	70	92	22	4	12	200
7	40	74	48	18	20	200
8	66	74	28	16	16	200
9	36	78	54	14	18	200
10	114	56	14	6	10	200
TOTAL	698	754	290	136	122	2000
%	34.9	37.7	14.5	6.8	6.1	100

Source: Field Survey, 2019

4.3.1 Weighting of responses

Key:

SA = 5; A = 4; D = 3; SD = 2; N = 1.

TABLE 12: The establishment and management of Local Government Enterprises and the efficient provision of services in Kumba I, II, & III Councils

QUESTIONS	SA	A	D	SD	N	TOTAL
1	490	296	54	16	2	858
2	340	360	48	28	12	788
3	260	280	132	52	8	732
4	490	232	60	36	6	824
5	280	352	78	24	18	752
6	350	368	66	8	12	804
7	200	296	144	36	20	696
8	330	296	84	32	16	758
9	180	312	486	28	18	1024
10	570	224	42	12	10	858
TOTAL	3490	3016	1194	272	122	8094

Source: Field Survey, 2019 8114

TABLE 13: Classified weighted responses on the establishment and management of Local Government Enterprises and the efficient provision of services in Kumba I, II, & III Councils (observed frequencies)

QUESTIONS	Mostly Agreed	Mostly Disagreed	Neutral	TOTAL
1	786	70	2	858
2	700	76	12	788
3	540	184	8	732
4	722	96	6	824
5	632	102	18	752
6	718	74	12	804
7	496	180	20	696
8	626	116	16	758
9	494	514	18	1024
10	794	54	10	858
TOTAL	6506	1466	122	8094

Source: Field Survey, 2019

TABLE 14: Classified weighted responses on the establishment and management of Local Government Enterprises and the efficient provision of services in Kumba I, II, & III Councils (expected frequencies)

QUESTIONS	Mostly Agreed	Mostly Disagreed	Neutral	TOTAL
1	690	155	13	858
2	633	143	12	788
3	588	133	11	732
4	662	149	13	824
5	804	136	12	752
6	646	146	12	804
7	559	126	11	696
8	609	137	12	758
9	823	185	16	1024
10	670	155	13	858
TOTAL	6506	1466	122	8094

Source: Field survey, 2019

Cell	f_o	f_e	$f_o - f_e$	$(f_o - f_e)^2$	$(f_o - f_e)^2/f_e$
r_1c_1	786	690	90	9216	13.657
r^1c^2	70	155	-85	7225	46.613
r^1c^3	2	13	-11	121	9.308
r^2c^1	700	633	67	4489	7.092
r^2c^2	76	143	-67	4489	31.392
r^2c^3	12	12	0	0	0
r^3c^1	540	588	-48	2304	3.919
r^3c^2	184	133	51	2601	19.556
r^3c^3	8	11	-3	9	0.818
r^4c^1	722	662	60	3600	5.438
r^4c^2	96	149	-53	2809	18.852
r^4c^3	6	11	-5	25	2.273
r^5c^1	632	804	-172	29584	36.796
r^5c^2	102	136	-34	1156	8.500
r^5c^3	18	12	6	35	3.000
r^6c^1	718	646	72	45184	8.025
r^6c^2	74	146	-72	5184	35.507
r^6c^3	12	12	0	0	0
r^7c^1	496	559	-63	3969	7.100
r^7c^2	180	126	54	2916	23.143
r^7c^3	20	11	9	81	7.364
r^8c^1	626	609	17	289	0.477
r^8c^2	116	137	-21	441	3.219
r^8c^3	16	12	4	16	1.333

r^9c^1	494	823	-329	108241	131.520
r^9c^2	514	185	329	108241	585.086
r^9c^3	18	16	2	4	0.250
$r^{10}c^1$	794	670	124	15367	22.949
$r^{10}c^2$	54	155	-101	10201	65.813
$r^{10}c^3$	10	13	-3	9	0.692

$$X^2 = 1,099.692$$

STEP 4 Make the decision

Do not reject the hypothesis, since the test value falls in the non-critical region. $1,099.692 > 42.312$

STEP 5 Summarise the result

There is not enough evidence to support the claim that there is no relationship between the establishment and management of Local Government Enterprises and the efficiency in the Provision of Services in Kumba I, II, & III councils.

Conclusion

Based on the adherence to accountability and transparency in the efficient delivery of services in the Kumba councils, the implementation of reforms in the council sector management in the country and efficient service delivery in the Kumba I, II and III. the reforms must take a problem-solving approach by viewing different public service reforms. the decentralization must encourage bottom-up approach of decision-making and programme implementation, as well as active participation of citizens.

Also, based on the challenges to council sector management and efficient service delivery in the Kumba municipalities. corruption is considered a serious problem affecting local government service delivery within the country, leading to poor governance in service delivery and impeding development. the ineffective participation of workers for the efficient delivery of services to the public is due to the lack of vigilance in monitoring those charged with rendering these services and the difficulty of creating a sense of responsibility among them, duplication of functions, political interference. there is also inadequate participation of the public officials in decisions that affect them, and the poor responsiveness of public officials; lack of awareness of citizens' rights and the responsibilities of workers; lack of awareness of citizens' rights and lack of democracy and accountability in the exercise of functions; the poor sense of exercise of responsibility; and that the duplication of responsibility in the councils and the incompetence of the officials in the councils are all considered challenges to efficient delivery of service to the public in the Kumba municipality

Recommendations

The worker of the councils must continue to understand that service delivery to society is collective responsibility and that they all owe the public a duty for efficient delivery of services;

1. They are expected to be creative and innovative in their approaches if they hope to deliver tangible services to society;
2. for the officials to create new activities and new opportunities that can be profitable to the people they serve, they need to be guided by the desires for service;
3. They must also be guided by the desire to fulfil government's responsibility towards ensuring constitutional rights for all people;
4. They need to understand that efficient services to the public has been incorporated in major human rights apparatuses, and this implies that the Cameroon government has to respect

these instruments through the offer of efficient service delivery that the government had ratified;

5. They should understand that the country's governance policies not only emphasize those principles but demonstrates that such principles are indivisible to democratic exercises and promotion of living standards of the people;
6. They should understand that good governance practices are critical to effective public administration and public service delivery;
7. They should understand that the principles of public participation, rule of law, transparency, responsiveness, accountability and decentralisation of services must be met;
8. They should understand that organized civil society must play a crucial role in decentralized governance arrangements by holding workers more accountable for the efficient delivery of service; and that similarly,
9. They should understand that the governance practices must be people-centred to ensure equitably sharing of public resources and effective service delivery.

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