REGIONAL AND LOCAL AUTHORITIES REPORT OF ACTIVITIES ON THE LOCALISATION OF SUSTAINABLE DEVELOPMENT GOALS (SDG) IN CAMEROON
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This document has been funded by the Swedish International Development Cooperation Agency, (SIDA). SIDA does not necessarily share the views expressed in this document. The responsibility for its content lies entirely with the author.
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<tr>
<td>ODA</td>
<td>Official development assistance</td>
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<td>APE</td>
<td>Economic partnership agreement'</td>
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<td>BUNEC</td>
<td>National Civil Status Registration Office</td>
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<td>CEMAC</td>
<td>Central African Economic and Monetary Community</td>
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<td>RLA</td>
<td>Regional and Local Authorities</td>
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<td>DSCE</td>
<td>Growth and Employment Strategy Paper</td>
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<td>ECAM</td>
<td>Cameroon household survey</td>
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<td>FEICOM</td>
<td>Special Council Support Fund for Mutual Assistance</td>
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<td>IMF</td>
<td>International Monetary Fund</td>
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<td>FPHN</td>
<td>High-level policy coordination forum</td>
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<td>HDI</td>
<td>Human development index</td>
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<td>INS</td>
<td>National Institute of Statistics</td>
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<td>MINDDEVEL</td>
<td>Ministry of Decentralization and Local Development</td>
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<td>MINEPAT</td>
<td>Ministry of Economy, Planning and Regional Development</td>
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<tr>
<td>OCDE</td>
<td>Organisation for Economic Co-operation and Development</td>
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<td>SDG</td>
<td>Sustainable Development Goals</td>
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<td>MDG</td>
<td>Millennium Development Goals</td>
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<td>UN</td>
<td>United Nations</td>
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<td>CSO</td>
<td>Civil Society Organisation</td>
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<td>CDP</td>
<td>Communal Development Plan</td>
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As part of the support of UN member States in the implementation of Sustainable Development Goals (SDGs), the Regional and Local Authorities (RLA) of Cameroon are participating in the elaboration of the 2022 voluntary report review, under the aegis of United Cities and Local Governments (UCLG).

As a reminder, the seventeen (17) Sustainable Development Goals to «save the world» actually indicate the way forward to achieve a better and more sustainable future for all beings on earth. They respond to the global challenges we face, including those related to poverty, inequality, climate, environmental degradation, prosperity, peace and justice. These goals are interconnected and must all be achieved by 2030.

This universal call to action to eradicate poverty, protect the planet, and improve the lives of all people everywhere, while opening up to better prospects, was adopted in 2015 by the United Nations as part of the 2030 Agenda for Sustainable Development, which sets out a fifteen (15) year plan to succeed in achieving these goals.

The annual reports on the implementation of the SDGs provide an overview of global efforts to achieve the Sustainable Development Goals. They highlight areas where progress has been made and where further action is needed. They are prepared by the Department of Economic and Social Affairs of the United Nations Secretariat, with input from international and regional organizations, United Nations agencies, funds and programmes. Several national statisticians and experts from civil society and academia also contribute to their development.
The Government of the Republic of Cameroon, through the Ministry of Economy, Planning and Regional Development (MINEPAT), with the support of the United Nations system, has launched since the end of 2015, the process of inclusive localization of the SDGs in Cameroon\(^1\). The Government aimed to conduct this process in the most participatory way possible, including all development actors, particularly at the national level (central and decentralized public administrations, technical and financial partners, United Nations agencies, civil society, the private sector, trade unions, decentralized local authorities, youth) and grassroots population\(^2\).

The 2022 Draft National Report under the aegis of UCLG aims to support associations of local authorities, such as the United Councils and Cities of Cameroon (UCCC), interested in strengthening their participation in the voluntary national review process (VNR) at the United Nations to developing a report of local authorities on the SDGs. This report, which complements the national report prepared by the Government of Cameroon, will be presented to the United Nations this year and sent to the High Level Political Forum Sustainable Development Goals (SDGs).

At the end of this report, UCLG’s main expectation is to note greater ownership of the SDGs at the local level and better participation of the RLA in the implementation of the SDGs.

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\(^1\) Voluntary National Review SDGs, Cameroon, Report, High-Level Political Forum Sustainable Development Goals (SDGs), Yaoundé, June 2019, p. xi.

\(^2\) Likewise.
The main lessons learned from this first report on the localization of the SDGs by local authorities of Cameroon are as follows:

1. A reluctance of local executives to submit to the evaluation exercise of their actions, both by the answers to the questionnaires administered and the availability to submit to the interviews.

2. Relative knowledge of the SDGs by key local government officials.

3. Weak consideration of Cameroonian RLAs in the preparation of voluntary national reports by the Government.

4. Weak support for local executives in the localization of the SDGs.
Cameroon presents this year, as part of the monitoring of the implementation of the 2030 Agenda, its second Voluntary National Review. This report highlights the progress made by the Government in localizing the Sustainable Development Goals (SDGs), while highlighting the constraints that hinder this dynamic in various sectors, amplified by the COVID-19 pandemic.

This Voluntary National Report intervenes, as the Government recalls, in a context marked among others by: i) the adoption and implementation of the new National Development Strategy for the period 2020–2030 (SND30), taking into account the contextualized SDGs, (ii) the health crisis related to the Covid-19 pandemic that has significantly affected the national economy and disrupted the order of priorities, (iii) the persistent socio-political tensions in the North-West, South-West and Far-North regions as well as, (iv) the continuation of the economic and financial programme with the International Monetary Fund (IMF)³.

Developed and structured around the theme «Building

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³ Voluntary National Review SDGs, Cameroon, Report, High-Level Political Forum Sustainable Development Goals (SDGs), Yaoundé, June 2022.
back better after the coronavirus disease 2019 (COVID-19) pandemic, while moving towards the full implementation of the 2030 Agenda for Sustainable Development» and dedicated primarily to the review of SDGs 4, 5, 14, 15 and 17. This 2022 Report assesses the implementation of these SDGs since 2019, focusing on the constraints imposed by the health crisis, while presenting the measures adopted to address them, and outlining some perspectives in terms of the recovery expected for the ultimate achievement of the objectives of the 2030 Agenda.  

In this dynamic, Regional and Local Authorities (RLA) of Cameroon, under the authority of the United Councils and Cities of Cameroon (UCCC), participates for the first time in the preparation of the country’s report on the localization of the SDGs. This process, which began in November 2021, should end in May 2022 with the publication of the validated local government report, and its presentation to local elected officials, the Government and development partners.

This introduction is structured around three (03) main points: the historical evolution and the general context of decentralization (1.1.), the legal and institutional framework of decentralization (1.2.) and the place of the SDGs in the strategy of RLA (1.3.).

1.1. Historical developments and general context of decentralization

To better understand the evolution of decentralisation in Cameroon, it is essential to review its historical developments as well as its general context. As its historical evolution highlights the fact that the history of decentralization in Cameroon predates the country’s independence.

Indeed, decentralization as it stands today is the result of a long process, which started between the two (2) world wars, first in Southern Cameroon (former British Cameroon) with the experimentation of the system of government practised by Great Britain, called indirect rule, Secondly, in Northern Cameroon (former French Cameroon) from 1941, with, among others, the creation of the Mixed Urban Councils (CMU) of Yaounde and Douala, by a decree of the Governor of 25 June 1941.

However, this historical evolution is structured by four (04) main stages. The first stage consists of the experience drawn from the management of local affairs under the Franco-British era, during the period from 1922 to 1959, with the system of indirect
rule on the British side, and the integration of local populations into the French colonial administration on the French side.

The second stage is from 1959 to 1972, marked by two (02) major events, the accession to independence on 1st January 1960 and the adoption of the Constitution of 2nd June 1972, which although posing decentralisation as a principle of organisation and management of the State, does not substantially decline the regime.

The third stage is from 1972 to 1996, which constitutes the stage of experimentation of decentralisation under a strong centralism, leaving very little room for manoeuvre to the decentralised territorial authorities in the management of local affairs. However, the global wind of democratisation at the end of the 1980s and internal political demands in Cameroon for greater liberalisation of political life led to the advent of a new consensus between the political and social forces, materialised by the constitutional revision of 18th January 1996.

The fourth stage, from 1996 to 2019, is the one that marks the effort to entrench decentralization, reaffirmed as a central political option by the constituent of 1996, and substantially developed by the laws of 22 July 2004 on decentralization, the law of 10 July 2009 on the financial regime of decentralized local authorities, the latter abrogated by the law of 24 December 2019 on the General Code of Regional and Local Authorities, which constitutes the decisive turning point in the implementation of decentralization.

Decentralisation in Cameroon is above all rules and institutions. In this perspective, we can note, in addition to Law No.96/06 of 18 January 1996 revising the Constitution of 2 June 1972, among others: Law No.2004/017 of 22 July 2004 on the orientation of decentralization, Law No.2004/018 of 22 July 2004 to lay down rules applicable to councils, Law No.2004/019 of 22 July 2004 to lay down rules applicable to the Regions, Decree No.2008/376 of 12 November 2008 to lay down the administrative organisation of the Republic of Cameroon, Law n° 2009/011 of 10 July 2009 on the financial regime of Regional and Local Authorities. These last four (04) laws were repealed by Law No.2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities, in its section 500.

Digits then played a significant role in decentralization: Cameroon a population of about 24,709,000 inhabitants, on an area of 475,650 km², with a density of 50.03 inhabitants/km². It is divided into 10 regions, 58 divisions, 360 councils as well as 14 city councils,

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6 Under Decree No. 2008/376 of 12 November 2008 on the administrative organisation of the Republic of Cameroon, the districts were transformed into sub-divisions.
placed respectively under the authority of governors, Senior Divisional officers and Divisional officers, and administered in the areas of decentralized activities by the Regions, city councils and districts.

It equally involves stakeholders such as municipal councillors, city mayors, mayors of councils, regional councilors and president of the regional council.

Within this framework, the Government adopted the National Development Strategy 2030 whose fourth pillars relies on decentralisation as a means to reach its goals. In light of this approach, the Government intends to increase the resources allocated to RLA to at least 15% of the State budget, by increasing transfers of investment operations and accelerating the implementation of the local public service.

Moreover, this Strategy is intended to be consistent with the SDGs and clearly endeavours to link them with the implementation of decentralisation, which is a powerful accelerator of their localisation. In fact, the Government, through the statement of the main axes of its Strategy, presents how each of the strategic objectives, articulated with precise targets, contributes to the localisation of one or other of the seventeen (17) SDGs.

1.2. The legal and institutional framework of Decentralization

The legal framework of decentralisation in Cameroon can be presented through its formal, material and institutional aspects. As for the formal aspects, it deals with all the legal text that frames decentralization in Cameroon. It is important to highlight that with the advent of the constitution of 2nd June 1972 which stipulates in section 1 that the Republic of Cameroon is a unitary and decentralised State. This marks the beginning of the constitutionalisation of decentralisation in the country. This charter sets the legal framework of Councils by conferring them a legal personality benefiting from financial, legal and administrative autonomy. Law No. 96/06 of 18 January 1996 to revise the Constitution of 2 June 1972 creates, in its Article the1, the second category of local authority: the Region.

Regional and Local Authorities in Cameroon have two (02) legal statuses: those that benefit from

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7 Its four(04) main pillars are: (i) Structural transformation of the economy; (ii) development of human capita and well-being; (iii) promotion of employment and economic inclusion; (iv) governance, decentralisation and strategic management of the State. Confer National Development Strategy 2020-2030 For the structural transformation and inclusive development NDS30, Ministry of Economy, Planning and Regional Development, 1st edition 2020 pg 05
8 National Development Strategy 2020-2030 For structural transformation and inclusive development NDS30, p. 44.
9 Likewise, pg 42-43.
direct constitutionality because created by the constitution (commune and region) and those whose constitutionality is indirect because created by the law. Indeed, Section 55, subsection 1 of the Constitution allows the legislator to create ‘any other type of local authority’. The abolition of the former requires a revision of the Constitution, whereas a simple text by the legislator is sufficient to put an end to the existence of the type 2 communities mentioned.

From the point of view of its object, decentralisation in Cameroon consists of the progressive transfer by the State to RLA of non-exclusive competencies accompanied by adequate human, technical, material and financial resources. Section 5 of Law n° 2019/024 of 24 December 2019 to lay down the General Code of Regional and Local Authorities specifies that decentralization, on the one hand, consists of the transfer by the State, to Locally elected officials, of specific competencies and appropriate means, on the other hand, constitutes the fundamental axis of promotion of development, democracy, and good governance at the local level.

The transfer of powers thus referred to is governed by regulatory texts voted by the National Assembly and promulgated by the President of the Republic, and the transferred powers are exercised as close as possible to the target populations with rather mixed results to date. These competencies enable Local authorities to promote participatory democracy, governance and territorial development in the social, educational, health, sports, cultural, economic, and artisanal and tourist fields.

According to Section 2 of this Code, RLAs are Regions and councils. In this provision, the Constituent makes three (03) important clarifications: firstly, RLA carry out their activities in the respect of national unity, territorial integrity and the primacy of the State; secondly, these Local authorities are of equal dignity, insofar as no local authority can establish or exercise trusteeship over another; thirdly, that any other type of TDC is created by law. Concerning material aspects, it is key to return to the essential principles that structure decentralisation in the country. There exist five (5) of these principles. The first principle is administrative autonomy, which allows RLA to have their own assets (section 11), a public and private domain, their own services and staff in charge of carrying out local administrative tasks.

The second principle is that of financial autonomy, according to which RLA have their own budgets and resources, freely managed in accordance with the law.

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and dedicated to the execution of their missions and the achievement of their objectives.

The third principle is that of the election of the governing bodies of the RLA (Section 6), which can only be freely administered by councils elected under the conditions set by the law.¹⁸

The fourth essential principle is that of State supervision of RLA, by virtue of Section 55 of the Constitution of 18 January 1996, which is ensured through the control of legality exercised by the State representative over RLA. The fifth principle is that of responsibility, by virtue of which the local authority is solely responsible, in compliance with laws and regulations, for the appropriateness of its decisions (Section 13 (1)). In this perspective, the Head of the Executive represents the RLA in civil life and in justice (subsection 2), and can take or cause to be taken, all conservatory acts or interruptions of forfeiture (Subsection 3).

In addition to these principles, which can be considered as general, there are three (03) other principles that favour a more efficient transfer and exercise of competences and resources transferred to the RLA for their functioning. The first is the principle of concomitance, which obliges the State to accompany any transfer of competence with the transfer of adequate resources and means (Section 21).

Then there is the principle of subsidiarity and finally the principle of complementarity (Section 20), which exclude the concurrent exercise of competences transferred by the state to the local authorities, recognising that the latter have exclusive powers to exercise these competences, unless the government intervenes on an ad hoc basis to resolve a crisis, manage an emergency situation, or make up for a duly noted manifest deficiency of an executive, among other things.

As regards the institutional framework of decentralisation, it is structured around two (02) orders of entities: the first is mainly made up of the RLA, while the second is made up of organs for monitoring and supporting decentralisation, which are among others the National Decentralisation Board, the Inter-ministerial Committee on Local Services (CISL), the National Committee on Local Finance (CONAFIL), the Inter-ministerial Commission on Decentralised Cooperation (CICOD), the Council Support Fund for Mutual Assistance (FEICOM),

¹⁴ Subsection 1. - ¹⁵ Subsection 2. - ¹⁶ Subsection 3. - ¹⁷ Subsection 4. - ¹⁸ Although the Code generalises the election as a mode of devolution of power in the RLA, it nevertheless provides for an exception with regard to special delegations (Section 7 of the CGCTD).
National Programme for Participatory Development (PNDP).

1.3. The Role of the SDGs in the strategy of Regional and Local Authorities

In parallel to the 2035 vision and the National Development Strategy (NDS30), the UN Agenda 2030 constitutes the second major inking of development planning at all levels in Cameroon, but especially local planning. Indeed, the SDGs occupy an essential place in the national development strategy of the State of Cameroon. In the preface of the National Development Strategy (NDS30), the Prime Minister recalls: «with the Sustainable Development Goals (SDGs), the country is committed to «leaving no one behind» in its march towards emergence». This centrality of the SDGs is not limited to the central level, but is also reflected at the local level, through the integration of the SDGs into the Communal Development Plans (CDPs), from those of the first generation, and more so those currently under revision. And although local elected officials seem to have little knowledge of the SDGs, it is clear from the analysis of their CDPs, drawn up under the supervision and coordination of the National Participatory Development (PNDP), that most of the actions included in these strategies documents in terms of programming concern one or other of the seventeen (17) SDGs.

Councils, cities and regions are appropriate places to implement SDGs which will benefit of the most vulnerable groups. Local planning, therefore, appears to be an essential step for the implementation of the SDGs, as well as their financing and monitoring-evaluation. The SDGs appear to be an excellent opportunity to make up for developmental delays and to mobilise various resources necessary for the acceleration and deepening of decentralisation and local development, especially since the competencies transferred by the State to the council should constitute potentially effective standards of action for concretising the SDG targets. At the local level, the localisation of these SDGs challenges elected officials who must equip themselves with tools and strategies capable of promoting their implementation. Taking the SDGs into account in the planning document translates into budgeting and investment that are sensitive to the SDGs, and thus maximises the chances of achieving them.

Furthermore, there is no doubt that the effective allocation of the 15% fraction of the general decentralisation allocation to RLA will have a significant impact on the implementation of the SDGs, due to the significant increase in the financial
resources of RLA that it brings about. This allocation, which is intended for the partial financing of decentralization, is a resource indexed on a fraction of the annual revenue of the State that the law sets at least 15%, and now appears to be the main source of financing for decentralization, given the unprecedented evolution that has taken place, following section 25 of the General Code of RLA.

However, in 2021, the number of public resources that the government planned to make available to the decentralised local authorities amounted to 232.1 billion CFA francs; that is, 7.2% of State revenue. These resources were made up of a general decentralisation allocation of 36 billion CFA francs for investment and 35 billion CFA francs for operations, including the needs for the establishment and operation of the regions. The resources allocated directly by the ministerial departments to RLA within the framework of the transfer competencies amounted to CFAF 161.7 billion.

This is well below the 15% provided for by the General Code of the RLAs. This year, 2022, as in 2021, the portion of the state budget allocated to the development of the RLA has stagnated at 7.2%, far from the 15% provided for by the law. The amount of resources allocated to the general decentralization endowment for the year 2022 is set at 232.176 billion CFA francs, the same amount as in 2021, i.e. 7.2% of the state budget in relative terms, which this year amounts to a little over 5.7 trillion CFA francs.

The financial resources available for RLAs, therefore, remain particularly insufficient to guarantee the full, effective and efficient implementation of the 2030 Agenda.

In sum, these policies and the environment in which the SDGs are located make it possible to better understand the actions of local authorities to implement these SDGs.
It should be recalled that the Sustainable Development Goals (SDGs) are 17 goals, detailed by targets that define priorities for inclusive and predictable economic development that is socially equitable and environmentally prosperous for present and future generations. They follow on from the Millennium Development Goals (MDGs) and were adopted in September 2015 by United Nations (UN) member states as part of the 2030 Agenda. In Cameroon, as everywhere else, they are now the roadmap to be adopted by the Government and the RLA for the improvement of the living conditions of their populations.

The mission assigned to UCCC, through the Expert who accompanies them, is to conduct a study on all the local authorities, by collecting information on the communes and regions, through their communal development plans, action programmes, and other priority projects, to analyse the level of appropriation of the SDGs by the local authorities, the state of progress of the process of implementing the SDGs; identify «good practices» in conjunction with the competent ministries; analyse the institutional context of the RLA to see if it is favourable or not to the implementation of the SDGs. In terms of the general framework of the mission, if the level of implementation of the SDGs by the local authorities is generally the target of the voluntary report the local authorities. This first voluntary report involving Cameroonian councils dwells more on evaluating the level of information, knowledge, appropriation and involvement (through the actions taken) of the local authorities in the
important work of the SDGs.

As for the objectives, this report aims to contribute to a greater appropriation of the SDGs at the local level and a better participation of the RLA in the implementation of the SDGs.

The methodology used to prepare this report was based on three main points: a documentary analysis on the location of the SDGs in Cameroon (2.1.), data and information collection on the knowledge and level of implementation of the SDGs (2.2.), and the production and validation of the report (2.3.).

2.1. A literature review on the localisation of the SDGs in Cameroon

The documentary analysis was conducted based on the doctrine on the SDGs and decentralization as well as on legal instruments, various policy and strategy documents, reports on national public policies and numerous specific studies on the localisation of the SDGs drawn up by public administrations (MINEPAT, INS, RLA, etc.) and international institutions. Within this framework, documents such as the texts on decentralisation, the National Development Strategy 2030 (NDS30), statistical reports, as well as their various evaluation reports, have been mobilised to measure the progress made in the implementation of the SDGs.

2.2. Data and information collection on the mastery of SDGs and the status of their implementation

Under the coordination of UCCC and the supervision of UCLG and UCLG Africa, a consultant recruited by UCCC developed, based on reference model, two (02) tools for collecting data and information on the level of knowledge of the SDGs and the state of their implementation by RLA: a questionnaire and an interview guide. The questionnaire was administered to three hundred and sixty (360) councils and the interview guide to fifty (50) councils.

Entitled «Questionnaire on the role and actions of Regional and Local Authorities in the localisation of the SDGs», the questionnaire administered to the RLA was structured around eight (08) questions, divided into three (03) sections: The national context of the implementation of the SDGs (02 questions); the involvement of Local authorities in the national process of implementation of the SDGs (02 questions); the policies supporting LGUs for the implementation of the SDGs, their impact on the institutional context and on the allocation of resources (04 questions) What do GLRs need to contribute to «localisation»? Below each question was a series of sub-questions to better guide the respondent in their answers. In addition, if the responding councils wished, it could indicate
at the end of the questionnaire the initiatives it is carrying out that contribute directly or indirectly to the implementation of the SDGs at their level. Examples were strongly encouraged to help illustrate the relationship between the initiatives implemented at regional and local levels and the level of achievement of the 2030 Agenda targets.

The interview guide, entitled «Interview guide on the role and actions of the Local Authorities in the localisation of the SDGs», and constituting an essential complement to the questionnaire and aiming to complete the information obtained through the administration of the questionnaires, it was structured around nine (09) questions, divided into three (03) themes: the first, knowledge of the 2030 Agenda and associated agendas, the second theme, local commitment to the implementation of the SDGs, and the third, major actions taken at the local level that directly or indirectly contribute to the achievement of the SDGs.

The approach adopted then consisted of analysing the actions implemented by RLA in achieving the SDG targets with regard to the information duly received from the survey questionnaires.

As we can see in Table 1 below, 50% of the 360 questionnaires administered to RLA actually provided the information sought. Of these, 33.61% expressed the difficulty of not having been able to grasp the outline of the questions asked. In addition, 50% of the RLA did not respond to the questionnaires sent. To complete the collection of information, 21 of the 50 interviews planned were conducted with the heads of RLA. Contact with managers was made through the addition of an interview guide with aspects related to experience in implementing the objectives.

The reason for the lower number of interviews conducted with the managers of RLAs is that no response from the managers who wanted to meet with us was received during the time available for the interviews.
Table 1: Distribution of respondents by collection instrument

<table>
<thead>
<tr>
<th>CTD</th>
<th>QUESTIONNAIRES</th>
<th>FRÉQUENCES</th>
<th>INTERVIEW</th>
<th>FRÉQUENCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESPONDENTS</td>
<td>73</td>
<td>16%</td>
<td>21</td>
<td>6%</td>
</tr>
<tr>
<td>NOT UNDERSTOOD</td>
<td>121</td>
<td>34%</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>NO ANSWER</td>
<td>166</td>
<td>46%</td>
<td>339</td>
<td>94%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>360</td>
<td>100%</td>
<td>360</td>
<td>100%</td>
</tr>
</tbody>
</table>

This collection of information allows us to highlight that the majority (84%) of RLA are located in rural areas and the minority (16%) in urban areas. The information sought on the role and actions of Local authorities in the localisation of the Sustainable Development Goals (SDGs) is therefore distributed by region as follows:

Graph 1: Sharing of respondents by region by stratum of residence

Source: our analyses
2.3. The production and participatory validation of the report.

The production of the report was done under the technical coordination of UCCC and the supervision of UCLG and UCLG Africa, which organised numerous working sessions to ensure the proper preparation of the report, provided the consultant with an infinite amount of statistical and documentary data, and organised workshops to pre-validate the report.

The validation of the report specifically takes place at at least two (02) levels:
- At the technical level, the draft version is validated by UCCC, UCLG and UCLG Africa during joint working sessions;
- At the strategic and political level, the final version of the report is validated during a validation workshop attended by representatives of RLA that participated in the study, representatives of public administrations and development partners.

This report, written in a post-COVID context marked by a slow recovery of economic and productive activities, but also administrative and political, is the result of this methodological approach presented above. This report, which deals with the seventeen (17) SDGs, has made it possible to evaluate the level of mastery of the SDGs by the officials of RLA, the level of localisation of the SDGs through their integration into their communal development plans, the quality of collaboration between the State and Local authorities, the constraints and other difficulties encountered in the process of localisation of the SDGs, and possible reforms to be envisaged to improve the implementation of the SDGs at local level. This report, which presents this analytical approach, is structured around an analysis of the policies and environment for localizing the SDGs, a presentation of the actions of decentralized local governments for localizing the SDGs, and an evaluation of the means of implementing the SDGs.
The actions taken by RLAs to localise the SDGs are of various kinds, although as a preliminary observation, most Cameroonian RLAs do not know that these actions actually contribute to the localisation of the SDGs. These actions are carried out in a singular environment and in the light of public policies adopted by the State. Examination of a national strategy for the implementation of the SDGs allows for a better understanding of the extent to which Cameroon has adopted a national strategy in this area, the mechanisms for coordination and implementation of this strategy and, above all, the extent to which this strategy and these mechanisms refer to or integrate the RLA.

In order to analyse these policies and this environment, it is appropriate to first question this national strategy for implementing the SDGs (3.1.), then to look at the national coordination mechanisms (3.2.), and finally to analyse whether the institutional environment is favourable to RLA (3.3.).

3.1. National strategy for the implementation and localisation of SDGs

In Cameroon, the localisation of the 2030 Agenda began at the end of 2015 as part of an «inclusive localisation» process of the SDGs, with the main objective of «strengthening national ownership of the SDGs by all development actors in Cameroon». This inclusive process was materialised through an inclusive and participatory approach,
associating central and deconcentrated structures of the State, development partners, CTDs, civil society organisations, around numerous workshops to raise awareness of the SDGs, the translation of the SDGs into local languages in order to facilitate their mastery by all sections of the population, particularly the less literate, the creation of SDG clubs in secondary schools in order to facilitate their learning the creation of audiovisual programmes to popularise the SDGs, the setting up of a common platform for collaborative work led by civil society in order to strengthen the capacities of actors in the area of the SDGs, the drafting of a While Cameroon’s main strategy documents in 2015 already incorporate many of the MDG targets taken up by the SDGs (DSCE and «Vision 2035»), the country has been engaged in a process of contextualisation of the SDGs since 2016, which has enabled the inclusion of the SDGs in the new national planning documents (the policies, strategies, programmes and other national projects developed here and there).

In this case, in the National Development Strategy 2030 (NDS30), through the statement of the main axes of this Strategy, the Government presents how each of the State’s strategic objectives (sustainable economic growth, improvement of people’s living conditions, mitigation of the effects of climate change and sustainable management of the environment, improvement of governance), articulated with specific targets, contribute to locating one or other of the seventeen (17) SDGs.

For example, in the objective «Improve the living conditions of the population and their access to basic social services by ensuring a significant reduction in poverty and underemployment», the Government has as its main targets: (i) to reduce the poverty rate from 37.5% in 2014 to less than 25% in 2030; (ii) to reduce underemployment from 77% in 2014 to less than 50% in 2030; (iii) to raise the Human Capital Index from 0.39 in 2018 to 0.55 and the Human Development Index from 0.52 in 2016 to 0.70 in 2030.

To link these targets to the location of the SDGs, the Government states: «the achievement of this goal contributes to the achievement of the targets of SDGs 1 to 7 and SDG10». And in the goal «Strengthen climate change adaptation and mitigation measures and environmental management to ensure sustainable and inclusive economic growth and social development», the Government states that «it will be a matter of achieving SDGs 13, 14 and 15 with their contextualised targets».

On page 43 of the National Development Strategy 2030, the Government moreover repeats in box n°
3 the full list of the SDGs to make it clear that it is n° 3 la inspired by them as the fundamental guiding framework for the state’s new vision.

We can also mention, in this appropriation of the SDGs in strategy documents, the inclusion of SDGs 2 and 3 in the updated Health Sector Strategy which covers the period 2016-2027, or at the level of the CTDs, the integration of the SDGs in the Communal Development Plans (PCD) updated since 2017 with the support of the National Programme for Participatory Development (PNDP).
### Overall Objective

Create the conditions for economic growth and accumulation of national wealth and ensure that the necessary structural changes are made for the industrialisation of the country

**Specific objectives**

- Increase the annual growth rate from 4.5% to 8.1% on average over the period 2020-2030
- Increase the growth of the secondary sector (excluding oil) to an average of more than 8%;
- Reduce the trade balance deficit from 8.8% of GDP in 2018 to less than 3% in 2030

**Related SDG**

- [8] Travaux decent et croissance économique
- [9] Industrie, innovation et infrastructure
- [12] Consommation et production responsables

### Overall Objective

Improve the living conditions of the population and their access to basic social services by ensuring a significant reduction in poverty and underemployment

**Specific objectives**

- Reduce the poverty rate from 37.5% in 2014 to less than 25% in 2030
- Reduce underemployment from 77% in 2014 to less than 50% in 2030
- Increase the HDI from 0.52 in 2016 to 0.70 in 2030
- Increase the HCl from 0.39 in 2018 to 0.55

**Related SDG**

- [1] Pas de pauvreté
- [2] Éducation de qualité
- [3] Bonne santé et bien-être
- [4] Égalité entre les sexes
- [5] Énergie propre et d’un coût abordable
- [6] Eau propre et assainissement

### Overall Objective

Strengthen climate change adaptation and mitigation measures and environmental management to ensure sustainable and inclusive economic growth and social development

**Related SDG**

- [7] Énergie propre et d’un coût abordable
- [13] Mesures relatives aux émissions de gaz à effet de serre
- [14] Vie aquatique
- [15] Vie terrestre

### Overall Objective

Improving governance to strengthen public policy performance to achieve development goals

**Related SDG**

- [16] Paix, justice et institutions efficaces
- [17] Partenariats pour la réalisation des objectifs

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It should also be emphasised that the NDS30 specifies the Government’s options in terms of orientations and choices of economic, social, political, cultural and environmental actions by 2030 in order to ensure the achievement of the targeted development objectives. These options are based on four different pillars, namely: (i) the structural transformation of the economy associated with SDGs 8 to 15; (ii) the development of human capital and well-being which relates to SDGs 1 to 7 as well as to SDG 10; (iii) the promotion of employment and economic inclusion which is strongly correlated with SDG 8 and (iv) governance, decentralisation and strategic management of the state which contains SDGs 16 and 17.

Graph 2 Alignment of the pillars of NDS30 with the SDGs

31 Likewise
32 Ibid., p. 11.
3.2. National coordination mechanisms

Cameroon has set up an institutional framework for the coordination of the implementation of the 2030 Agenda, in accordance with the guidelines set out in the Contextualisation Document of the SDGs in Cameroon, in order to guarantee on the one hand the full participation of all actors involved in the implementation of the SDGs, and on the other hand to improve the effectiveness of the process of monitoring and review of this implementation. This coordination takes place at three (03) levels, national, regional and local.

At the national level, the technical coordination of the monitoring and review activities of the implementation of the SDGs is placed under the responsibility of the Technical Committee for Monitoring the National Development Strategy (CTSE - DSCE). This implementation review is operationalised through the dialogue platform jointly led by the Ministry of the Economy, Planning and Land Management (MINEPAT) and the Resident Coordinator of the United Nations System, with the participation of public administrations, the private sector, civil society, parliamentarians, RLA and development partners.

At the regional, divisional and local levels, the contextualisation and monitoring of the implementation of the SDGs are devolved to the Communal Technical Committees for the participatory monitoring of public investment, which have both the human and financial resources for this undertaking. At the strictly regional level, the monitoring of this process of localisation of the SDGs is entrusted to the Regional Committees for Monitoring the Physical and Financial Execution of Public Investment, chaired by the Regional Delegates of MINEPAT, which produce regional reports on the monitoring and review of the implementation of the SDGs, based on divisional reports.

Statistical monitoring of the indicators for the localisation of the SDGs is the responsibility of the National Statistical System, managed by the National Institute of Statistics, which produced a Report on the baseline situation of the SDG indicators in Cameroon as early as 2016, and periodic reports on the progress of these indicators follow, in the light of the National Strategy for the Development of Statistics drawn up by the NSO, which is already tied to the SDGs. This global process of monitoring and evaluation of the implementation of the SDGs is based on the integration of the SDGs into national and sectoral planning, programming, budgeting and public policy monitoring documents.

3.3. Institutional environment favourable to local authorities

The institutional environment of Cameroonian
decentralisation appears to be generally favourable to local authorities. This environment is structured and animated by two (2) orders of entities: firstly, the local government units, and secondly, the bodies responsible for monitoring and supporting decentralisation.

From a formal point of view, let us recall that a territorial authority (or local authority) is an administrative district with a legal personality. From a material point of view, it is a part of the territory of the State which has a certain autonomy of management, even if partial, and an administrative structure, distinct from the State administration, which is in charge of the interests of the inhabitants of a given territory. In Cameroon, in accordance with Article 55 of the Constitution, the different forms of territorial authorities are the communes and the regions, which are legal persons under public law. The General Code of RLA, in Articles 87 to 93, lists the bodies in charge of monitoring the decentralisation process.

Firstly, the National Decentralisation Board, chaired by the Prime Minister and Head of Government, which is mainly responsible for ‘monitoring and evaluating the implementation of decentralisation’, and which, through its annual report on the state of decentralisation and the functioning of local services, can propose strategic orientations to the President of the Republic, and above all give its opinion on the annual programme for the transfer of competences and resources to the local authorities.

Secondly, the Inter-ministerial Committee on Local Services (CISL), placed under the authority of the Minister of Decentralisation and Local Development, is responsible for ensuring the preparation and monitoring of the transfer of competences and resources to RLAs, decided by the competent authorities. Thirdly, the National Committee on Local Finance (CONAFIL) is a consultative body placed under the authority of the Minister of Decentralisation, whose mission is to monitor and optimise the mobilisation of revenues of the local authorities and the good management of local finances. Fourthly, the Inter-ministerial Commission on Decentralised Cooperation (CICOD) which is a consultative body placed under the authority of the Minister in charge of decentralisation, in charge of the follow-up, evaluation of decentralised cooperation and the support of RLAs in the framework of their external action.

In addition to these four (4) bodies for monitoring the decentralisation process, the State has instituted...
four (4) other bodies in charge of accompanying, on various aspects, RLA in their daily deployment. The first is the Councils Support Fund for Mutual Assistance (FEICOM)\(^{39}\) whose mission is to contribute to the harmonious development of all the Local authorities, on the basis of national solidarity and inter-regional and inter-municipal balance.

The second is the National Civil status Registration Office \(^{40}\) (BUNEC), whose mission is to ensure the supervision, control and evaluation of the national civil status system. The third is the National School of Local Administration (NASLA)\(^{41}\), whose mission is to provide professional training in the fields of competence and specialisation of local administration, in accordance with the general guidelines defined by the Government. The fourth and final body supporting Local authorities is the National Programme for Participatory Development (PNDP), a tool for implementing the Growth and Employment Strategy Paper (DSCE) of the State of Cameroon, specifically the axis of this strategy dedicated to local development of the rural sector development strategy.

Its fundamental mission is to define and implement mechanisms for empowering the Communes and communities at the grassroots level, by strengthening their institutional, organic, technical and operational skills and capacities, to make them the main actors of their development. These various institutions supporting decentralisation are obviously involved, in various capacities and in varying proportions, in the implementation of the SDGs and are integrated into the institutional mechanism for localising Agency 2030 coordinated by the Ministry of the Economy, Planning and Land Management (MINEPAT) at national, regional and local levels. This overall institutional framework and the mechanisms for coordinating and monitoring the implementation of the SDGs draw on the lessons learned from the mixed ownership of the MDGs.

The continuous improvement of the institutional system, mechanisms and tools for monitoring the implementation of the SDGs aims to bring the State of Cameroon up to the level of the requirements of this revolution carried by the 2030 Agenda.

However, despite the formal relevance of this process of appropriation and integration of the SDGs into national policies and strategies, many constraints remain. At the formal level, this process is still hampered by the weakness of normative tools that would make it possible, beyond general policy statements, to guarantee effective integration of the SDGs into the effective programmatic frameworks and concrete actions of public and private administrations, as well as those of other actors in the localisation of the SDGs.

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\(^{41}\) Created by Decree n° 2020/111 of 02 March 2020.
To address this deficit, the Government recognises the need to develop guides for mainstreaming the SDGs\textsuperscript{42} in the various public policies\textsuperscript{43}.

At the material level, the localisation of the SDGs, thanks to the plethora of measures taken by the Government to guarantee inclusion, still faces many challenges: the inadequacy of human, material and financial resources allocated; the unsuitability of many normative and technical instruments; the still insufficient consideration of RLA in the processes of localisation, monitoring and evaluation of the SDGs, among others.

With regard to financial resources, it should be pointed out that the financing of decentralisation is included in the General Code of the CTD in its article 11, which states that ‘the territorial authorities have their own budgets and resources for the management of regional and local interests’. Article 12 of the Code specifies that «the resources necessary for the exercise by the territorial authorities of their competences are devolved to them either by transfer of taxation, or by grants, or by both».

In practice, it is easy to see that local authorities are mainly dependent on resources from local taxation and transfers\textsuperscript{44}. A Public Expenditure and Financial Accountability (PEFA) assessment published in 2017 highlights that the heavy reliance on intergovernmental transfers and the fragmentation of revenue mobilisation, including the criteria for the ad hoc allocation of resources to municipalities, has led to considerable territorial imbalances\textsuperscript{45}. These tax revenues are made up of all the levies collected by the state’s tax services or the competent services of the local authorities for the benefit of the latter\textsuperscript{46}. These levies are referred to as «local taxes».

In terms of consistency, according to a FEICOM study published in 2021, the results of which were taken up by the Global Observatory of Local Government Finance and Investment, over the period 2012-2016, tax revenues of the RLA represented an average of 78.7\% of the operating revenues of the communes, varying from 83.1\% in the Far North Region to 71\% in the South West Region. During the same period, the average rate of realisation of tax revenue was 58.1\%, varying from 43.2\% for the South Region to 74.8\% for the North Region. In absolute terms, the amount of tax revenue collected is constantly increasing from one year to the next. In 2018, tax revenues were up by 4.7\% compared to 2017\textsuperscript{47}.

\textsuperscript{42} The SDG voluntary National Review Cameroun, 2019, op. cit., p. 23.  \textsuperscript{43} Likewise.  \textsuperscript{44} Global Observatory of Local Government Finance and Investment, Country Fact Sheet Cameroon, OECD - UCLG 2021, p. 08.  \textsuperscript{45} Idem. It should also be noted that in 2018, the National Decentralisation Council adopted a local development index to enable the state to improve the allocation of resources to communes in priority areas, beyond the sole criterion of population, which prevailed until then in the distribution of equalisation revenues.  \textsuperscript{46} These local taxes are made up of communal taxes, additional communal centimes on state taxes and duties, communal taxes and any other type of levy provided for by the law.
However, it remains that the General Allocation of Decentralisation, indexed on a fraction of annual state revenues that the law sets at at least 15%, is today the main source of funding for Decentralisation in Cameroon, in this case for the investment needs of the local authorities. In addition to this general allocation, Law n°2009/019 of 15 December 2009 on local taxation has also provided for equalisation resources which are centralised and transferred to the Communes by the FEICOM. From 2011 to 2017, FEICOM effectively centralised and transferred to the Communes and Urban Communities, as equalisation resources, an overall amount of FCFA 496,491,775,642 (i.e. more than 2 billion PPP).

The average annual growth rate of the said resources was about 4%, higher than the demographic growth rate of the Cameroonian population over the period. Moreover, when resources are distributed to local authorities, a deduction of 4% of the total amount is made in favour of border and/or disaster-affected communities.

In 2020, the share of the State budget transferred to the local authorities (all credits, allocations and subsidies) amounted to 7.5%.

As for other revenues, made up of income from the public and private communal domain, the provision of services, cash resources, and financing (in particular those from international or decentralized cooperation), between 2012 and 2016 their average weight in the total operating revenues of communes and urban communities was 9.3%, varying from 5.4% (Far North) to 11.9% (North West).

Unfortunately, these resources remain largely insufficient to cover the financing needs of the CTDs, all the more so since, following the law on the financial regime of the CTDs of 2009, which was taken up by the General Code of the CTDs, the communes are not authorised to borrow on the financial markets or from private financial institutions. This can justify both the frequently observed deficits and the debts regularly contracted for budgetary years through FEICOM, which in this case serves as a financial intermediary allowing communal councils to access loans for a maximum period of two (02) years.

The Global Observatory on Local Government Finance and Investment notes in this context that the local authorities have significant deficiencies in the payment of social benefits (impacting, for example, on the implementation of SDGs 1, 2, 3, 4 and 10), and have significant debts with the General Tax Directorate or delegated companies, such as the Société Hygiène et Salubrité du Cameroun (HYSACAM) for its household waste collection activities (limiting the implementation of SDGs such as 6, 11, 13 or 14).

It is therefore easy to imagine the impact of this lack

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47 Global Observatory of Local Government Finance and Investment, op.cit. p. 09.
48 Likewise.
49 Likewise.
50 Likewise.
51 Likewise.
52 Likewise.
of financial resources on the localisation of the SDGs.

52 Ibid., p. 10.
53 Idem.
4 ACTIONS OF LOCAL AUTHORITIES FOR THE LOCALISATION OF SDG

The actions of RLA for the localisation of the SDGs can be assessed on at least three (03) levels: the first one is related to actions aimed at creating local ownership and leaving no one behind (4.1. and ), and the second one is the mapping of the efforts of RLA to implement the SDGs (4.2.) and the third one informs on the progress made in the implementation of the goals and targets (4.3.).

4.1. Actions to create local ownership and leave no one behind

The analysis of the questionnaires administered to Local authorities makes it possible to report on the level of ownership of the SDGs by the latter, and to note, in terms of the involvement of the RLA, the actions taken by them that contribute to the localisation of the SDGs.

- Assessment of the national context of implementation of the SDGs and its level of ownership

On the basis of the information obtained from the completed questionnaires, it appears that the level of knowledge of the Sustainable Development Goals (SDGs) by RLA is low. The results suggest that 49% of the managers and senior staff of local authorities state that very few people in their local authority have knowledge of the SDGs. In addition, 28% feel
that many have heard of them, but are unaware of their relevance, and 4% feel that their staff have knowledge of the SDGs, but do not make them a priority. In fact, many of the officials of RLA define them superficially. For example, one mayor notes: «the SDGs are the goals set by the United Nations for the development of the nations of the world [...]». The implementation of the SDGs is therefore confronted with a problem, that of their knowledge, since a low proportion (19%) of local authority managers and senior executives state that their authority knows the SDGs and uses them as an important reference in their strategies. These results are supported by the interviews conducted with mayors, who note that they have a relative knowledge of the SDGs, which many still confuse with the Millennium Development Goals (MDGs).

Graph 3 : Sharing of RLA based on their mastery of SDGs

Source : our analyses
The statements on knowledge of the SDGs become clearer when analysing the level of mastery. As shown in Graph 3 below, a very low proportion (34%) of the managers and senior executives of the RLA were able to eliminate the goals that are not part of the MDGs, namely: goal 7 «Promotion of democracy and human rights»; goal 9 «Fight against deforestation and bush fires»; goal 14 «Eradication of epidemics and major pandemics»; and, finally, goal 15 «Development of sport and cultural industries». Moreover, 39% of the managers and senior executives of Local authorities have a partial mastery of the 17 SDGs. Among these officials, we find those from the extreme north (69%), the coast (100%) and the west (88%). And 27% have no mastery at all.

Graph 4: Sharing of RLA based on their mastery of SDGs

Source: our analyses

• Assessment of the involvement of RLA in the implementation of the SDGs

The analyses show that many (93%) initiatives are part of the production of «good health and well-being», i.e., SDG 3, through the construction of
integrated health centres, as in the councils of Ngoulemakong, Widikum-Boffe, Massangam, and the provision of health personnel, for example in the Councils of Tibati, Fonfuka, Bikok, the sensitisation and organisation of vaccination campaigns as in the Bikok or Pouma Town Halls, the development of playgrounds and the organisation of cultural events, as in the case of the Councils of Bikok, Tignère, Kribi 2, among other. Likewise, many of the projects are in line with SDG 4, namely «access to quality education», through the construction and rehabilitation of classrooms, as in the Councils of Batouri, Widikum-Boffe, Lobo, Bertoua I, Benakuma, Belel, Banyo or Kribi 2, the recruitment and management of teaching staff, as is the case in the town halls of Ako, Pouma, Benakuma and Tibati, the equipping of classrooms with desks and teaching materials, as is the case in the town halls of Ako, Makary, Nkor, Massangam, Fonkuka, Moulvoudaye and Touloum, and the equipping of administrative offices, among others.

Moreover, RLA leaders stressed the importance of SDG 6, insisting on the implementation of initiatives that contribute to better access to «water and sanitation». These are implemented, without claiming to be exhaustive, through the construction of boreholes and standpipes, mini hydroelectric power stations and mini water towers in villages and urban centres (this is the case in the Councils of Widikum-Boffe, Ngoulemakong, Bafoussam, Bertoua I, Belel, Massangam), the systematisation of household waste collection, treatment and recycling of waste (examples are the Councils of Batouri, Bafoussam I or Kribi 2), the purchase of waste bins, collection tricycles and other accessories. We can also highlight a large number of initiatives that are in line with SDG 7, «clean and affordable energy», thanks to the installation of equipment and devices for the production of photovoltaic energy, solar energy for public lighting, the lighting of administrative buildings, school facilities and health care facilities. The Councils of Poli, Figuil, Ngoulemakong, Messondo and the Far North and Adamaoua Regions provide us with best practices in terms of illustrations.

Making a link with SDGs 6 and 7, the respondents also noted numerous initiatives contributing to the implementation of SDG 13, «fight against climate change», by insisting primarily on the creation of communal forests, the creation of green spaces and reforestation programmes (this is the case of the Councils of Maroua 1st, Meiganda, Tignère, Poli or the West, North and Far North Regions), the fight against climate change, deforestation, awareness campaigns on the damage caused by bush fires
(such as in the Councils of Bikok, Maroua I or Poli).

In addition, many of the actions taken by the local authorities revolve around the construction and equipping of health centres (SDG 3), classrooms (SDG 4), the construction of standpipes and boreholes, as is the case in the Far North, North, Adamawa, and East Regions (SDG 6), rural electrification and the installation of public solar lighting, as in the Councils of Messondo, Massangam or Belel (SDGs 7 and 11), rubbish collection, hygiene and sanitation, as in the Communes of Nkor, Ako or Benakuma (SDG 6), the fight against deforestation and the protection of the environment (SDG 13). In addition to these enumerations, there is the development or rehabilitation of roads (MDG 11) as undertaken by the Communes of Lobo, Figuil, Batcham, Bazou, Pouma, favouring here the mobility of the populations, and there the opening up of agricultural sites, or the construction and/or development of markets (MDGs 9 and 11) as undertaken by the Communes of Bazou, Massangam or Ngoulemakong.
4.2. Mapping the efforts of local authorities to implement the various SDGs

According to the order of importance, which, it seems, is an order of priority «[...]» it is at the level of their implementation that we make priorities according to the urgent needs identified or according to the situation «[...]» because, «[...] the implementation of some affects others «[...]», the majority of the actions aimed at SDGs 1, 3, 4, 5, 6, 7, 8, 10, 11, 12 and 13 are implemented in the City Councils.
On the other hand, in the rural councils, the vast majority of actions aimed at MDGs 3, 4, 6 and 13 are implemented first. These actions are followed by those targeting SDGs 1, 7, 9 and 11. SDGs 2, 8, 10, 12 and 16 are the lowest priority.
Graph 7: Sharing of SDG per regions in rural areas

Source: our analyses
Thus, in the rural Councils of Adamawa (Tignère for example), the actions implemented are more in the direction of education, health, access to clean water and sanitation and the fight against climate change. In the rural Councils of the Centre (Messondo, Bikok, Lobo and Ntui as examples), it is more the actions aimed at education and health that are implemented. In Councils of the East, greater priority is given to actions aimed at eradicating poverty (this is the case of Batouri, Garoua-Boulaï, Kentzou, Nguelemendouka and Bertoua 1er). The Councils of the Far North (Maroua I, Makary and Kaele are perfect examples) pay particular attention to the fight against climate change. In the Councils of the Littoral (such as Pouma, Massok and Manjo), the focus is more on the eradication of hunger, health, education and water. These last actions are also implemented by the rural Councils of the South (such as those of Lokundje, Akom 2, Bipindi, Biwong-Bulu or Djoum) and completed by other actions in the direction of the eradication of hunger, energy, the promotion of innovation and sustainable infrastructures and the promotion of decent work.

However, in the Councils of the North (Bibemi, Figuil, Madindingring, Ngong and Poli), those in charge of the RLA seem to pay particular attention to the fight against poverty and education. Finally, in the Western region, the actions implemented are more focused on health and education. The Councils of Bafoussam I, Bamendjou, Batcham, Bayangam, Bazou, Dschang and Massangam are perfect examples of this.

Finally, it is important to specify that the geographical location of these SDGs was guided by the geolocation of the RLAs on the map of Cameroon. These councils correspond to different RLAs that share the implementation of the same SDGs. This implies that the SDGs are the points from which the grouping of RLAs can be captured. According to this map, councils can be divided into RLA that have in common the implementation of the SDGs relating firstly to the fight against hunger, good health and well-being, access to quality education and the fight against climate change. Second, on ending hunger, energy, good health and well-being, access to quality education and the fight against climate change. Second, on ending hunger, energy, good health and well-being, access to quality education, gender equality, access to safe water and sanitation, access to decent work and sustainable cities and communities. And thirdly, on good health and well-being, access to quality education, gender equality, access to safe water and sanitation, access to decent work and sustainable cities and communities (see figure below). These RLAs were therefore identified and recorded using the Geographic Information System (GIS).

In addition, the results also showed that some of the initiatives taken by the RLA were implemented 40% solely on the basis of a roadmap or a communal
development plan (CDP) adopted by the mayor. Others are 30% carried out simultaneously on the basis of a declaration by the mayor or a resolution by the municipal council and a roadmap or communal development plan (CDP). And finally, 16% of initiatives are carried out without a formal commitment.

Graph 8: Distribution of the RLAs according to participation in the implementation of the SDGs

Source: our analyses
LA LOCALISATION DES OBJECTIFS DE DÉVELOPPEMENT DURABLE : LES ODD LES PLUS IMPLEMENTÉS DANS LES CTD

LEGENDE
- • ODD 2,3,4 et 13
- ○ COMMUNES
- ○ ODD 2,3,4,5,6,8 et 11
- ○ COMMUNES
- ○ ODD 3,4,5,6,11
- ● COMMUNES
- □ CTD_CAMEROUN

Auteur : nos analyses suivant les données collectées
4.3. Progress made in the implementation of the objectives and achievement of the targets

On the basis of the data collected, it seems difficult to assess the progress made by Cameroonian local authorities in the implementation of the SDGs. Nevertheless, we can note the significant efforts made by local authorities in the implementation of SDG 3 (good health and well-being) with the almost generalised construction of integrated health centres; SDG 4 (access to quality education), through the construction, rehabilitation and equipping of classrooms in almost all the Communes and Regions, as well as the recruitment and support of teaching staff. This progress is also noticeable in the implementation of SDG 6 (water and sanitation), SDG 7 (clean and affordable energy), and SDG 13 (fight against climate change), where it is easy to note in most of the Councils and Regions a continuity of public investments.

It is therefore easy to see that in their daily actions, the RLA prioritise education (SDG 4), health (SDG 3), sanitation and access to water (SDG 6), energy (MDG 7), the reduction of poverty and inequality (SDGs 1 and 10) and the fight against climate change (SDG 13). This prioritisation largely justifies the improvement recorded in the implementation of these SDGs at the national level, as attested by the figures provided by the State. For example, the increase in the gross pre-school enrolment rate was constant over the period 2010-2016, rising from 25.3% to 39.0%, and would have continued to improve in view of the actions of the RLAs if a security crisis had not affected the Far North, North-West and South-West Regions, resulting in a sharp drop in this rate to 36.8% in 2017. In 2017, 72.5% of pupils completed the primary cycle in Cameroon. Although this rate is still far from the objective of 100% that the Government had set for 2020, it can be noted that the efforts of RLA in terms of building classrooms, equipping desks, recruiting and supporting teaching staff, among others, have contributed significantly.

With regard to poverty and inequality, if SDGs 1 and 10 are still the focus of attention of Cameroon’s Municipalities and Regions, it is because the figures remain particularly worrying. The results of the 4th Cameroon Household Survey (ECAM 4) show that poverty strongly affects the Far North (74.3%), North (67.9%), Adamawa (47.1%) and North-West (55.3%) Regions, and it is to be feared that the security crises affecting these regions since 2017 have further exacerbated these bad figures.

54 The SDG voluntary National Review Cameroun, 2019, op. cit., p. 32
These results of ECAM 4 echo the suffering of the populations relayed by the Mayors of Maroua I in the Far North, Poli or Figuil in the North Region, Banyo, Belel, Tignère or Tibati in the Adamaoua Region, and even those of Nkor, Ako and Widikum-Boffe in the North West Region.

As for access to clean water and sanitation (MDG 6), the Government reveals that the rate of access of the Cameroonian population to a source of water of better quality rose from 64.7% in 2014 to 72.9% in 2018, not far from the country’s sectoral objective which was to increase the rate of access to drinking water for the population to 75% in 2020. One can therefore measure the weight in these important results of the actions undertaken by almost all local authorities in terms of developing drinking water supply points, building boreholes and mini-water towers, and building or rehabilitating drinking water supply networks.

It is obvious that the implementation of the SDGs is confronted with a real problem, that of their knowledge and appropriation by the RLAs. As a reminder, only a small proportion of local authority managers and senior executives (19%) stated that their local authority was aware of the SDGs and used them as an important reference framework in their strategies and daily operations.

53 National Institute of Statistics (INS), 4th Cameroon Household Survey (ECAM 4).
Through the state of collaboration between the State and the RLAs, it is a question of assessing the level of support provided by the State to the RLAs in the implementation of the SDGs, the evolution of the institutional framework and financing, and the quality of the relationship between the State and the RLA. This assessment can be made firstly on the basis of the level of involvement of RLAs in the preparation of the national voluntary report (5.1.), secondly on the impact of the localisation of the SDGs in the improvement of the relationship between the state and RLA (5.2.), and thirdly on the impact of the localisation of the SDGs in the improvement of the institutional framework for decentralisation (5.3.).

5.1. The Level of involvement of RLA

As a matter of principle, the relationship between the state and RLA which reflects the government’s capacity to improve the framework for discussion with Local authorities is considered revealing when there is a framework for discussion between the communities and the government on the national strategy for the implementation of the SDGs. Indeed, Cameroon is due to submit a report to the United Nations this year entitled «Voluntary National Review» on the implementation of the SDGs. The analysis of the information received from the questionnaires shows that very few communities (41%) are aware of the preparation of this report. On this point, one official noted: «No! Only through the PNDP, with which a programme is
This implies that collaboration with the government is indirect, since it is carried out through multi-donor programmes. However, for community leaders (75%) who believe that the 2030 Agenda is necessary to achieve sustainable development in Cameroon, the quality of government leadership is a key element for success. They noted that «each of the SDGs is crucial for the achievement of the NDS30»

Furthermore, among the communities informed, 62.5% claim to be involved in seminars and even in direct working session programmes with the government that are related to the preparation of this report. «Yes, at the end of 2021 we participated in an inter-regional seminar [...] to reflect on the appropriation of the implementation of the SDGs», says a Mayor, and «several times following the sensitisation actions of MINPROF and MINAS with their departmental delegations», says another.

Graph 9: Sharing of RLA based on their participation in the Voluntary National Review

Source: Our analyses
5.2. Impact of the localisation of the SDGs in improving the relationship between the State and RLA

Nevertheless, despite the low level of involvement of local governments in the drafting of the «Voluntary National Review» report, it can be stressed that for the heads of the local governments, the localisation of the SDGs has had a positive impact on the relationship between the government and the local governments. Sixty-one per cent of community leaders and senior managers believe that the process of implementing the SDGs has contributed to greater collaboration between the state and RLA. Also, 23% of officials believe that the implementation process has only partially contributed to improved collaboration between the state and the RLAs. This is probably due to the involvement of multi-donor programmes.

Graph 10: Impact of the implementation of SDG on the relationship between the State and RLA

Source: Our analyses
5.3. Impact of the localisation of the SDGs in improving the institutional, material and legal framework of decentralisation

From a more specific point of view, the analysis of the questionnaires revealed, in the light of the government’s policies towards RLA, that the localisation of the SDGs has enabled the communities to benefit from training workshops, capacity building seminars, and numerous technical and institutional supports from different levels of the government administration. The contribution of external partners and international NGOs, which essentially play a role of multiform support and accompaniment in terms of technical, organisational, material and financial capacity building, was underlined. This improvement in the relationship between local authorities and the government was also demonstrated by the allocation of special support funds in the fight against COVID, by a reinforcement of the gradual transfer of competences and resources to local authorities, and by the allocation of funds through the public investment budget.

However, the financing needs of local authorities, both in terms of their operations and investment, remain very important, and the health crisis that has been going on since 2020 has accentuated them. Indeed, the direct disruption of global supply chains, the decline in final demand for imported goods and services, the almost complete halt in tourist flows and the deterioration in business and consumer confidence, and the loss of many jobs, have resulted, among other things, in a severe drop in consumption and production at global, national and local levels. More specifically, the economic impact of the health crisis has been particularly damaging for Cameroon’s RLA, which, due to the significant decrease in their revenues, have experienced increased difficulties in honouring their financial commitments.

With a view to correcting the effects of this crisis and reviving the national economy, which went into recession in 2020 (-2.6%), the government has adopted a three-year plan (2021-2023) worth CFAF 871 billion (~$3.8 billion PPP), The plan is entitled «Post-COVID-19 Economic Recovery Plan» and is intended to provide support to industries that have been severely affected by the crisis and to those that can promote a rapid recovery of the productive sector at the local and national levels. In the same vein, the National Social Insurance Fund (NSIF) has granted payment facilities to communes and urban communities. In fact, part of the debt was paid in

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56 Global Observatory of Local Government Financers and Investment, Fiche pays Cameroun, op. cit. p. 11
57 Likewise.
instalments for one hundred and ninety-two (192) of them, and grace periods were granted for late payment increases and penalties, which benefited in particular the crisis regions of the North West, South West and Far North\textsuperscript{58}.

The present survey has therefore also had the merit of highlighting the fact that this localisation of the SDGs has made it possible to better implement economic recovery policies by taking better account of the social and environmental context of local authorities.

\textsuperscript{58} Likewise.
The State of Cameroon is presenting this year a national report on the localisation of the SDGs, within the framework of the Voluntary National Review (VNR) process, at the United Nations High-Level Political Forum (HLPF) in July 2022. The theme chosen to guide the development of the VNR is «Building back better after the Coronavirus (COVID-19) pandemic, while moving towards full implementation of the 2030 Agenda for Sustainable Development». In this perspective, five (05) main SDGs have been targeted by the Government. These are: SDG 4 (Access to quality education), SDG 5 (Gender equality), SDG 14 (Conservation and sustainable use of oceans and seas for sustainable development), SDG 15 (Land life) and SDG 17 (Partnerships for achieving the goals).

An analysis of these five (05) SDGs prioritised by the Government, in the light of the data collected from Local authorities in this report, clearly shows that only SDG 4 (Access to quality education) is a fundamental objective for all RLA followed to a small extent by SDG 5 (Gender equality). Equality in order of importance, most of the urban councils have implemented SDGs 1, 3, 4, 5, 6, 7, 8, 10, 11, 12 and 13. On the other hand, in the rural communes, the vast majority of SDGs 3, 4, 6, and 13 are implemented. This analysis will be completed and better understood with the data from the national report to be presented by the Government.

The conclusion of this report by RLAs on the localisation of the SDGs is that, despite the positive impact of the localisation of the SDGs on the relationship between the government and the RLAs, the leaders and senior managers of the communities were keen to point out
that the successful implementation of the SDGs can only be effective if four conditions are met, namely:

- (i) Improved access to information and awareness of RLAs on the SDGs and other global agendas;
- (ii) On the other hand, in the rural councils, the vast majority of actions aimed at MDGs 3, 4, 6 and 13 are implemented first.
- (iii) the increase of financial resources, which are largely insufficient to date, and
- (iv) the commitment and implementation of legislative reforms better adapted to the development of the RLAs and the acceleration of decentralization not only to strengthen the competencies but above all to achieve the much hoped-for transformation of the territories.

These conditions for a better localisation of the SDGs are in line with the main challenges raised by the Government of the Republic of Cameroon in the Report sanctioning the Voluntary National Review on the SDGs in 2019 (the challenge of a better integration of the SDGs in the programmatic frameworks, in this case the Annual Investment Plans of RLAs; the challenge of producing the data necessary for a better monitoring of the implementation of the SDGs; the challenge of mobilising the necessary resources for the implementation of the SDGs); or the challenge of mobilising resources and partnerships for the implementation of the SDGs\(^{59}\), as well as the key recommendations formulated on this occasion (among others, define a national strategy for mobilising resources to finance the implementation of the SDGs; take into account the level of contribution to the fight against poverty as a criterion for allocating resources to the sectors, regions and decentralised territorial authorities\(^{60}\)).

Nine (09) main recommendations can be made to the three (03) categories of actors involved, on the one hand to the State and to the development partners, on the other hand to RLA:

1. Recommendations for the Cameroonian government and development partners:
   1.1) Reinforce the awareness of local executives on the interest of the evaluation and monitoring of the implementation of the SDGs, by encouraging them to submit to the assessment exercise of their actions, both by answering the questionnaires administered and by being available to be interviewed.
   1.2) Concentrate the efforts of public authorities, civil society and the various development partners in raising awareness of RLA for a better appropriation of the SDGs by improving, among other things, access

\(^{59}\) The SDG voluntary National Review Cameroun, op. cit., p. xvii.

\(^{60}\) Likewise.
to information on the major global agendas, insofar as, in view of the results obtained, localisation cannot be effective without a mastery of the SDGs by local elected officials.

1.3) Encourage the Government to take greater account of RLAs in the preparation and drafting of voluntary national reports, as well as in the follow-up of the implementation of the recommendations that punctuate them.

1.4) Improve and strengthen the support of the government and development partners to the RLA to facilitate the localisation of the SDGs, through the increase of financial resources that are largely insufficient to date, technical assistance and capacity building of local human resources.

1.5) Upgrade the legal framework through significant normative reforms and accelerate the decentralisation process through the effective transfer of competences and resources in order to provide the RLAs with the tools and means to better implement their Communal Development Plans (CDPs), which are generally in line with the SDGs.

2. Recommendations for elected officials in Cameroon

1.1) Inculcate and systematise the culture of evaluation and accountability in municipal executives

1.2) Intensify the training of RLA staff on the MDGs and the major African and global agendas.

1.3) Designate communal executives within the RLAs to follow up on the implementation of the SDGs and the recommendations of the national reports on their level of localisation.

1.4) Accelerate the linking of the PCDs of RLA to the National Development Strategy (NDS30) and the 2030 Agenda.
APPENDIX

Appendix 1: Distribution of respondents by region by stratum of residence

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Questionnaire on the role and actions of RLA in the localisation of SDG

Name of the council

Name of the mayor:

Respondent of the survey:

Position:

E-mail:

Contact or Skype:

Please complete the evaluation by 10 February 2022 and send it to: info@cvuc.cm
INTRODUCTION

This questionnaire is intended to help Cameroonian local governments prepare a report on the localisation of the SDGs as part of the Voluntary National Reviews (VNR) process, which will be presented to the United Nations High Level Political Forum (HLPF) in July 2022.

This questionnaire also aims to support Local Authorities to develop their own report, and thereby contribute to national debates and assess their participation in the implementation and monitoring of the SDGs and other related agendas (e.g. Paris Agreement on Climate Change, New Urban Agenda, Sendai Framework for Disaster Risk Reduction)

The survey consists of a total of eight (08) questions, divided into three (03) sections:

1. The national context of implementation of the SDGs (02 questions)

2. The involvement of RLA in the national process of implementing the SDGs (02 questions)

3. Policies to support LGUs in the implementation of the SDGs, their impact on the institutional context and on resource allocations (04 questions). What do GLRs need to contribute to «localisation»? Below each question was a series of sub-questions to better guide the respondent in their answers.

4. If GLRs wish to do so, they can indicate initiatives they are undertaking to implement the SDGs at their level. Any examples will be highly appreciated and will help to illustrate the report with initiatives implemented at regional and local levels.

Finally, a last short question is intended to collect information on the method used to complete this questionnaire. This information is required by the United Nations to promote transparency in the consultation process.

Should you need assistance in completing this questionnaire, please do not hesitate to contact our team at info@cvuc.cm.

Section 1. The national context of the implementation of the SDGs
Briefly present the framework for the implementation of the SDGs in Cameroon. Please answer the following questions:

1.1 Awareness of the SDGs: What level of knowledge does your community have of the SDGs?

Please select only one option

- Very few people in my community know about the SDGs
- Many have heard of the SDGs, but are not aware of their relevance
- The majority of our staff know and refer to the SDGs, but they are not a priority in our work
- My community knows about the SDGs and uses them as an important reference in its strategies
- I don’t know

1.2. Awareness on SDGs: What is your level of awareness of the SDGs?

Please eliminate from the list of 17 goals the 04 statements that are not SDGs

Goal 1. Poverty eradication
Goal 2 Fight against hunger
Goal 3 Good health and well-being
Goal 4 Access to quality education
Goal 5 Gender equality
Goal 6 Access to potable water and sanitation
Goal 7 Promotion of democracy and human rights
Goal 8 Access to decent jobs
Goal 9 Fight against deforestation and bush fire
Goal 10 Reduce inequalities
Goal 11 Sustainable cities and communities
Goal 12 Responsible consumption and production
Goal 13 Fight against climate change
Goal 14 Eradication of epidemics and major pandemics
Goal 15 Development of sport and cultural industries
Goal 16 Justice and peace
Goal 17 Partnership for the implementation of the objectives
### Section 2. The involvement of RLA in the national process of implementing the SDGs

2.1. Does your town hall participate in the implementation of the SDGs (i.e. in the «localisation of the SDGs»)? What initiatives are taken in your council that help, even indirectly, to implement the SDGs?

<table>
<thead>
<tr>
<th>The following questions may help you to answer question 2.1:</th>
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<tbody>
<tr>
<td>• Have you published any statements in your town hall on the SDGs/Agenda 2030 or any other global agenda (e.g. the Paris Agreement on Climate Change, the New Urban Agenda, or the Sendai Framework for Disaster Risk Reduction)?</td>
</tr>
<tr>
<td>• Can you summarise the initiatives implemented in recent months to mobilise your populations for the implementation of the SDGs (e.g. information campaigns, seminars, training workshops, community tours). If possible, please indicate sources of information that you consider relevant (e.g. web pages).</td>
</tr>
<tr>
<td>• Are there any projects in the mayor’s roadmap, the mayor’s action programme or your communal development plan that would fall under the SDGs?</td>
</tr>
<tr>
<td>• What actions do you take in the execution of the council budget that fall within the framework of the implementation of the SDGs?</td>
</tr>
</tbody>
</table>
2.2. Did your Council make a formal commitment (e.g. Mayor’s statement or Council resolution) to the SDGs or formally integrated the SDGs into its Council Development Plan?

You can choose between several options

- «No!
- Statement of the Mayor or resolution of the municipal council
- Roadmap or Communal Development Plan adopted by the council
- I don’t know
- Other (please precise):

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Section 3. Support to local and regional authorities in the implementation of the SDGs, evolution of the institutional framework and financing, quality of the relationship between the State and local and regional authorities.

3.1. The State of Cameroon is presenting a report to the United Nations this year on the implementation of the SDGs - called «Voluntary National Review» -, are you informed of the preparation of this report? Is your town hall involved or has it been consulted in the preparation of this report?

You can choose between several options

- No, we are not informed
- Yes, we are informed and participate in the preparation of this report
- Yes, we are informed, but we are not involved in the preparation of this report
- I don’t know
- Other (Please precise) :

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NB : The following elements can be used to assess the level of information and participation of councils.
• There is a framework for discussion or work between the CTDs and the Government on the national strategy for the implementation of the SDGs (for example, a commission in charge of monitoring the implementation of the SDGs in a ministry).
• Your town hall was or was not consulted or involved in the preparation of the report (through conferences, meetings, consultations or responses to surveys);
• Your local council has made comments and/or proposals for this report, which have been taken into account;
• There is or is not an open consultation process at national level;
• Can Councils submit proposals on their vision for the localisation of the SDGs?

3.2. What impact did the implementation of SDGs have on the relationship between the State and RLA?

Please select only one option

• The implementation of the SDGs does contribute to fostering greater collaboration between the government and RLA (e.g. through the creation of new spaces for dialogue or exchange between local authorities and the ministries and national institutions involved)
• The implementation of the SDGs contributes only moderately to strengthening the collaboration between the State and Local authorities
• The process of implementing the SDGs does not improve the relationship between the State and RLA
• I don’t know
• Other (please precise):

3.3. What impact does the localisation of the SDGs have on the government’s policies towards RLAs? (e.g. in the context of the government’s post-CIVID-19 economic recovery policies, are the SDGs used as a guide?)

The following questions may help you to answer question 3.3:

• Does your government support your municipality in localizing the SDGs and other global agendas?
<p>| | |</p>
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<tbody>
<tr>
<td><strong>3.4. What do local and regional governments need to successfully implement the SDGs?</strong></td>
<td></td>
</tr>
</tbody>
</table>

Please select up to 3 options that you consider most relevant

- Improved access to information and awareness of RLAs on the SDGs and other global agenda
- Greater government support (e.g. in terms of administrative support, financial support, access to technology, individual and institutional capacity building, human resources)
- Better collaboration between government and RLA
- An increase in insufficient financial resources (other than government funding)
- Increased involvement of local civil society and populations
- Better adapted legislative reforms and greater decentralisation to strengthen the competences of the local authorities
- Greater coherence of government policies
- I don’t know
- Other (Please precise):  

**Section 4. Local and regional governments: status of implementation of the SDGs at your respective levels**

Please use this space (Annex 1) to present examples of actions implemented by RLA to contribute to and in the achievement of SDGs, and to integrate the SDGs in local development plans. Please also mention if RLA contributes to involving other local actors (civil society, private sector, etc.). If possible, please indicate sources of information that you find useful to illustrate your point, as well as localized indicators.

THANK YOU!
Please consult Annex I and help us to gather more detailed information on your municipality’s action to localise the SDGs.
Annex 3: Interview guideline

Interview guideline on the role and actions of RLA in the localisation of SDG

NAME OF THE COUNCIL

Name of the Mayor:

Respondent of the survey:

Position:

E-mail:

Contact or Skype:

Please complete the evaluation by 10 February 2022 and send it to: info@cvuc.cm
INTRODUCTION

Regional and Local Authorities are participating this year in the preparation of the Cameroon report on the localisation of the SDGs, through the Voluntary National Reviews (VNR) process. This national report will High-Leveled to the United Nations High Level Political Forum (HLPF) in July 2022.

To assist these VNRs to prepare their report, and thereby contribute to the national debates while assessing their participation in the implementation and monitoring of the SDGs and other related agendas (e.g., Paris Agreement on Climate Change, New Urban Agenda, and Sendai Framework for Disaster Risk Reduction), a questionnaire is administered to them.

This Interview Guide is an essential complement to that questionnaire and aims to complement the information obtained through the administration of the questionnaire, to identify, through examples of actions implemented by the TDCs, both their knowledge of the 2030 Agenda, their experience of its implementation, and their assessment of their contribution to the achievement of the SDGs, for example through their integration in their roadmap, action plans or community development plans.

The survey consists of a total of eight (08) questions, divided into three (03) sections:

This interview guide is structured around nine (09) questions, divided into three (03) themes:

5. Knowledge of the 2030 Agenda and related agendas

6. Local commitment to the implementation of the SDGs

7. Major actions were taken at the local level that contribute directly or indirectly to the achievement of the SDGs.
THEME 1. Knowledge of the 2030 Agenda and related agendas

1.1 a) What are the Sustainable Development Goals (SDGs)?

Please name some of the SDGs

b) Do you consider some of the SDGs more important than others?

If so which ones and why?

1.2 a) Do you think that the 2030 Agenda is necessary to achieve sustainable development in Cameroon?

Justify your answer.

b) Is it important for your Commune to participate in the implementation of the SDGs?

Why or why not?
THEME 2. LOCAL COMMITMENT TO THE IMPLEMENTATION OF SDG

2.1. Is your municipality committed to the implementation of the SDGs?

- If yes, how or through which actions?
- If not, why not?

2.2. Has your council included the SDGs in its action plan or Communal Development Plan, or has it adopted a resolution or a strategy concerning the 2030 Agenda and/or the implementation and monitoring of the SDGs?

Justify your answer

2.3. a) Has your municipality been involved in concrete activities to raise awareness and disseminate the SDGs among the population?

   If yes, give some examples

b) Has your council been involved in any way by the government in the evaluation of the implementation of the SDGs at the local level?

   If yes, in what way?

2.3. Who in your municipality is responsible for monitoring the work related to the SDGs?
THEME 3. Major actions taken at the local level that contribute directly or indirectly to the achievement of the SDGs

a. Which actions taken by your municipality contribute to the implementation of the SDGs??

<table>
<thead>
<tr>
<th>ACTIONS</th>
<th>CORRESPONDENCE IN TERMS OF SDG</th>
</tr>
</thead>
</table>

THANK YOU!
BIBLIOGRAPHY

BOOKS

1. OWONA (Joseph), La décentralisation camerounaise, L’Harmattan, Collection Droits Africains et Malgache, Paris, 2011, 34

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TEXTS

   Decree n° 2020/676 of 03 November 2020 establishing and organising the National Decentralisation Council.
4. Decree n° 2020/689 of 09 November 2020 on the creation and organisation of the Inter-ministerial Committee on Local Services.
5. Decree n° 2020/6635/PM of 21 December 2020 on the organisation and functioning of the National
Committee of Local Finances.des Services Locaux.
6. Decree n° 2020/6635/PM of 21 December 2020 on the organisation and functioning of the National Committee of Local Finance.
7. Decree n° 2020/111 of 02 March 2020 on the creation and organisation of the National School of Local
8. Law n° 74/23 of 05 December 1974 on the communal organisation.
10. Law n° 2009/011 of 10 July 2009 on the financial regime of RLA
11. Law n° 2011/011 of 06 May 2011 amending and supplementing certain provisions of Ordinance n° 81/02 of 29 June 1981 on the organisation of civil status and various provisions relating to the status of natural persons. Lo

OTHERS