Contingency and Management Control Tools for Municipal Public Services of Cameroonian Cities: Interpretation of Practices

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ABSTRACT

This research aims to examine the perceptions of both the elected officials and the department managers of the contingent determinants likely to influence the performance of the municipal public services of Cameroonian cities. Moreover, it presents the types of control exercised by the municipalities and their frequency. To reach these objectives, we conducted a survey involving 102 Cameroonian municipalities. More specifically, 102 (one per municipality) and 148 quantitative questionnaires were sent to elected officials and department managers, respectively. From this, 50 usable questionnaires were returned by elected

officials and 60 by department managers, for an overall response rate of 44%. Among the core results of the study, we found positive relationships between the degree of decentralization of the municipal structure and both the size and the performance of the municipal public services of the Cameroonian cities. We also observed that the larger the size of a municipal service, the more the performance is likely to be better (improved). On the other hand, we do not found any relationship between the use of control panels and the size of the municipal service.

INTRODUCTION

The effectiveness of management control is actually raising many questions. Its application in a complex environment, such as those found in rural localities, stresses us to further reflect on its originality and its innovative approach. Indeed, it has been necessary to wait until the 1990's before seeing the development of a real management control of cities, which first appeared slowly during the years 1977-1980. Management control has two dimensions: a technical-economic dimension of accounting and finance, as well as a humane-psychological dimension based on the behaviors of control and influence (Naro, 1995). The practice of management control highlights the importance to motivate the human resources. In fact, to ensure a good functioning of an enterprise, all people must be involved and properly motivated. The autonomy of the department managers is also supposed to be developed (Gervais, 1997; Lord, 1998). However, the use of the term *control* remains ambiguous. With financial basics such as

verification, with some nuances, we can also add or substitute from the initial research by Fayol (1916) or Taylor (1965) the idea of short-term planning proposed by Roussarie (1994). As the organizations become more and more complex, it is no longer sufficient to simply ensure compliance with rules and standards, but also to develop the capacity to follow the plans, and even to embrace them. Observing this evolution, Anthony (1965) identifies three levels of control: (1) the *management control* allowing managers to make sure that the resources are got and used effectively and efficiently in the pursuit of the organizational objectives; (2) the *strategic control* allowing senior managers to define specific objectives and the necessary resources to reach them; and (3) the *operational control* allowing the department managers to ensure the proper functioning of the daily tasks.

The objectives of this paper are not only to present the method and the frequency of management control in Cameroonian municipalities, but also to provide insights on the determinants likely to influence the municipal performance. The study is based on a survey involving quantitative questionnaires administered to 50 elected officials and 60 department managers. The reminder of the paper is organized as follows: first, we present the theoretical foundations on the types of control and we formulate the research hypotheses; second, we describe the methodology followed to conduct the study; third, we report and discuss the main results; and finally, we test the hypotheses.

THEORETICAL FOUNDATIONS AND HYPOTHESES

Dependent Variables

The dependent variables were chosen in taking into account the organizational specificities of the African municipalities. As

the African municipal actors are generally reticent to communicate the financial reports, and particularly in Cameroon, we measured the performance using a set of six criteria[1]. These criteria were assessed and estimated personally by the department managers according to their importance on a five-point Likert-type scale.

Independent Variables

The determinants of the municipal performance are regrouped into two independent variables. For each of these two explanatory variables, we present the theory and we formulate some related hypotheses.

Municipal decentralization

Decentralization must be supported by strong structured activities and a precise definition for each task and role in order to maintain the control. According to Brown and Waterhouse (1975), "In a decentralized and structured organization, the activities are clearly defined, the areas of responsibility and authority are clearly delimited, and the control is essentially impersonal." The decisions can then be delegated since the organizational control is maintained. "Decentralization also refers to the degree of autonomy left to the various department heads", state Chenall and Morris (1986). The explanatory variables related to autonomy and decentralization were measured by Brown and Waterhouse (1975) using the scales proposed by the ASTON group. The liberty of action of the different people

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[1]These criteria are: Q371_IMO (importance of the objectives 1 = users satisfaction); Q372_IMO (importance of the objectives 2 = to ensure the garbage collection); Q373_IMO (importance of the objectives 3 = to ensure recording birth and marriage certificates); Q374_IMO (importance of the objectives 4 = staff satisfaction); Q375_IMO (importance of the objectives 5 = drinking water supply); Q38_RO: to reach the objectives.

responsible of the organization was defined at different hierarchical levels for a certain number of decision-making responsibilities. As shown by some works referenced above, it is very clear that the organizational structure was the subject of numerous empirical studies within the organizations in the past. Consequently, it would be interesting in the present study to see if the local structure can influence the performance of the municipal services of the Cameroonian cities. To that end, we formulate the following hypotheses.

> H1. There is a positive relationship between the degree of decentralization of the municipal structure and the performance of the municipal services of the Cameroonian cities.
> H2. There is a positive relationship between the degree of decentralization of the municipal structure and the size of the municipal services of the Cameroonian cities.

Size-effect

The work of Pugh et al. (1969) is often associated to those of pioneers which propose that the 'size' influences organizations and notably that the goal of comparative analysis is to discover the common and specific problems of organizations of every types. The main results of this work reinforce the idea that "… the size of the organization constitutes a major predictive factor in its structuring" (Desreumaux, 1992). Regarding the relationship of size versus structure, numerous empirical works support the results of the ASTON group (Blau & Schoenherr, 1971; Child & Mansfield, 1972).

However, a study conducted by Meyssonnier (1993) on the use of control panels in 82 French municipalities showed that a large majority of the cities do not use any control panels to control

the functioning of the departments and to manage the municipal activity. Using the khi square test to evaluate and quantify the hypothesis of independence between the use of the control panels[2] and the size of the municipalities, the author finds a khi square of 4.59 with 2 degrees of liberty and a probability of 9.85%. According to this author, "… one cannot affirm therefore, with certainty, that the size and the use of the control panels are correlated, especially since the nature of these control panels can be variable." Considering the previous research, the size of the organization appears as a variable susceptible to influence the features of the performance of the municipal public services of the Cameroonian cities. So, inspired by these previous works, we formulate the following hypotheses.

> H3. The larger the size of a municipal service, the more the department manager is likely to make use of control panels.
> H4. The larger the size of a municipal service, the more the performance is likely to be better (improved).

In the next section of the paper, we describe the methodology followed to conduct the study related to this research.

METHODOLOGY

In this section, first, we begin to develop and pre-test the instrument used to conduct the study; second, we describe the sample and data collection of the study; and finally, we test the

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[2]The control panel is a tool to aid decision-making and forecasting a set of indicators (five to ten) designed to assist administrators assess the state and the evolution of the systems that they manage and to identify the tendencies which they influence on a coherent horizon in the structure of their functions.

validity and reliability of the instrument used to conduct the study.

Development and Pre-test of the Questionnaire

To answer the problematic posed and to verify the hypotheses formulated in the study, we decided to adopt the quantitative questionnaire as the main instrument to collect data. The reliability of this technique seemed appropriate and essential to us given the exploratory character of the research was not allowing us to get as much information required without going first through the administration of a questionnaire. Thus, during the first quarter of 2006, a first pre-test questionnaire was administered to about 20 people responsible of the different services in the city of Douala. The particular questions that seemed problematic due to misunderstandings were rephrased. And the initial mistakes detected in the pre-test were corrected and the questionnaire modified accordingly. This new questionnaire was then still pre-tested by about 20 elected officials and department managers in the city of Yaounde. This second pre-test did not detect any major anomalies in the questionnaire, thus validating the survey questions. The administration of the questionnaire could therefore start.

Sample and Data Collection

The choice of the sample was very difficult. Our investigation has been made between November 2006 and March 2007. During this period, the Cameroonian cities represented a set of 339 local municipalities distributed in 2 urban communities (Douala and Yaounde) with 11 urban municipalities from districts (5 from the Douala's district and 6 from the Yaounde's district), 20 urban municipalities of which 11 are from a special administrative region, and the remaining 308 local municipalities being rural

municipalities. Table 1 summarizes the different types of municipalities and services which participated in the study.

Table1 Types of Municipalities and Services Involved in the Investigation.

Types of municipalities		Types of services	
Rural municipalities	84 (82%)	Financial services	56 (38%)
Urban municipalities	05 (5%)	Technical services	40 (27%)
Urban municipalities from districts	11 (11%)	Administrative services	52 (35%)
Urban municipalities from a special administrative region	02 (2%)		
Total	102 (100%)	Total	148 (100%)

With regard to the quantitative investigation, 250 questionnaires were distributed at the same time to the elected officials and department managers of different municipal public services. Of the 250 questionnaires, 102 were addressed to the elected officials and 148 to the department managers. The details of the data collection are provided in Table 2.

Table 2 shows an overall response rate of 44%. So, we are very satisfied about this response rate considering the exploratory character of the research and especially the hostility we encountered with municipal staff in developing countries like Cameroon.

Table 2 Questionnaires Sent and Received.

	Elected officials	Department managers	Total
Questionnaires sent	102 (100%)	148 (100%)	250 (100%)
Questionnaires received	62 (60.78%)	88 (59.45%)	150 (60%)
Questionnaires withdrawn	12 (11.76%)	28 (18.91%)	40 (16%)
Usable questionnaires	**50 (49%)**	**60 (40.54%)**	**110 (44%)**

Test of the Validity and Reliability of the Questionnaire

While recognizing the necessity to adapt the rule to the specific context of every research, Perrien et al. (1984), Evrard et al. (1993) as well as Usunier et al. (1993) estimate that, in the case of an exploratory research, a Cronbach's alpha coefficient between 0.5 and 0.6 is acceptable. Thus, in this research, all elements which could not reach this threshold were withdrawn in order to get more reliable measurements. Then, this method of internal consistency has been selected to measure the reliability of the instrument used for the quantitative investigation. The Cronbach's alpha coefficient was therefore estimated to verify the homogeneity of the items in each variable chosen to assess the performance of the municipal public services of the Cameroonian cities. The Cronbach's alpha coefficients got in the reliability analysis are presented in Table 3.

As shown in Table 3, all of the Cronbach's alpha coefficients got in the reliability analysis have values superior to 0.6, thus meeting the reliability criteria generally accepted. Only the coefficient related to the variables Q52_EDVO, Q53_DVO and Q57_CP have a very weak value (0.371).

Table 3 Cronbach's Alpha Coefficients Got in the Reliability
Analysis.

Variables	Cronbach's alpha
Q371_IMO: importance of the objectives 1 = users satisfaction Q372_IMO: importance of the objectives 2 = to ensure the garbage collection Q373_IMO: importance of the objectives 3 = to ensure recording birth and marriage certificates Q374_IMO: importance of the objectives 4 = staff satisfaction Q375_IMO: importance of the objectives 5 = drinking water supply Q38_RO: to reach the objectives	0.753
Q46_EFO: mayors' educational level Q47_ETF: mayors' type of education	0.797
Q40_CMR: conflicts between the mayor and the municipal employee	0.754
Q09_NPO: level of computerization of the activities	0.572
Q46_ANA: appreciation of the level of absenteeism	0.614
Q28_UTBM: use of control panels in the city hall Q29_TAIMAI: size of the city hall (number of employees)	0.721
Q52_EDVO: existence of voluntary departures Q53_DVO: voluntary departures Q57_CP: job changes	0.371

Similarly, related coefficients are also obtained between these
variables and the performance of the municipal public services.
And, a correlation analysis between these variables and the other
variables susceptible to influence the performance of the

municipal public services has also been performed. All variables of the model have been measured according to a five- or seven-point Likert-type scale. As Kinnear and Gray (2005) noted, if the data in the first place are measurements at an ordinal level as for a ranking series or nominal data, the non parametric test becomes the only possibility. Consequently, in the setting of this research and, considering the small size of our sample and the stated objectives, we opted for non parametric tests. Finally, we used the Statistical Package for the Social Sciences (SPSS) software version 10.0 to analyse the survey data.

Now that we have described the methodology followed to conduct the study, in the next section, we present the main results and we discuss about the more important.

RESULTS AND DISCUSSION

This section presents the main results got from the quantitative investigation. First, we discuss about the type and frequency of controls in our sample of 50 municipalities. Second, we compare the perception of the contingent determinants likely to influence the performance of the municipal public services.

Type and Frequency of Controls in Our Sample of 50 Municipalities

The results of the quantitative investigation show that three types of control mechanisms exist in the 50 municipalities representing our sample. They are: (1) *lawful procedural control*; (2) *financial control*; and (3) *management control*.

Lawful procedural control is a type of control exercised by the state representatives on the municipalities themselves to ensure that lawful procedures are respected and that the interests of the

state are preserved while avoiding abuses of any kind. As well, control over the realization of all works is integrated according to the hierarchy as described by Bouquin (1991) because it allows the municipal directors (municipal magistrates, staff, and territorial agents) to ensure that actions that are taken as a result of their authority are actually carried out in accordance with the stated objectives, while allowing the directors to manage themselves the authorized work. Management control is executed, in this case, by officials of the Ministry of Finance and Economic Development and their financial controllers. As pointed out by Anthony (1965), management control has an essential place since it is the pivot between the general politics of the organization and the daily operational tasks. Unfortunately, the results of our quantitative investigation show that only 10% of the 50 municipalities in our sample have an appropriate management control versus 90% who did not have, as shown in Figure 1. The controls exercised (lawful procedures and finances) are generalized throughout the communities and the municipalities.
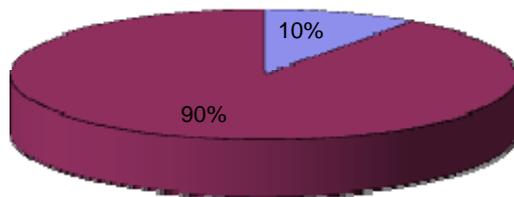

Figure 1. Management Control in Our Sample of 50 Municipalities.

Otherwise, the frequency of controls refers to the in-person control exercised by the municipality. The results of the quantitative investigation indicate that 36% of the municipalities in our sample are visited by the representatives in a frequency varying from 4 to 6 times during a same budgetary exercise. On the other hand, 28% of the municipalities had less than 3 controls and 8% of the municipalities had more than 10 controls per year. Figure 2 shows the frequency of oversight control exercised within the Cameroonian municipalities, or at least those which are part of our sample.
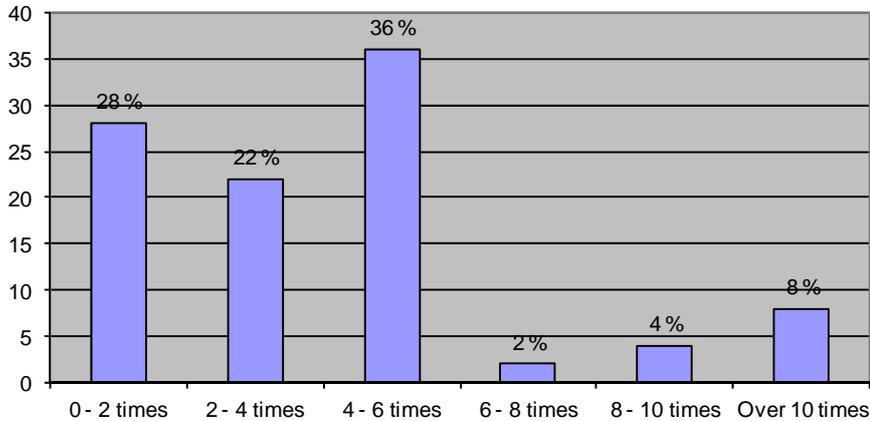

Figure 2. Frequency of Controls in Our Sample of 50 Municipalities.

A Comparison of the Perception of the Mayors and Department Managers on Some Factors Likely to Influence the Municipal Performance

We kept the 50 municipalities and 60 municipal services of the sample to measure the degree of decentralization of the municipal services. We consider decentralization to represent both legal autonomy and a genuine functional autonomy or authority to operate from day-to-day.

The perception of decentralization as viewed by the mayors

The question asked to measure the degree of decentralization of municipal services was developed on a five-point Likert-type scale from 'totally not in agreement' to 'fully in agreement'. The respondents had to indicate if the municipal structure of their municipality was completely decentralized. The results of the quantitative investigation are presented in Figure 3.
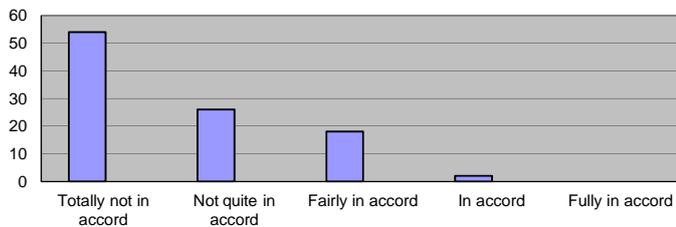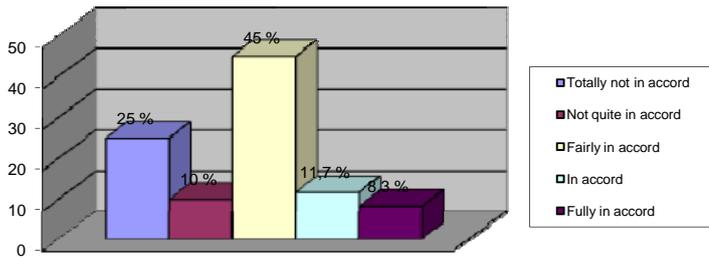

Mean: 10; Standard Deviation: 10.95; Maximum: 27; Minimum: 0; Median: 9

Figure 3. The Degree of Decentralization as Viewed by the Mayors in Our Sample of 50 Municipalities.

It appears in the results of the observations shown in Figure 3 that there is an anomaly in the first column given 27 mayors, representing 54% of the sample, are not at all in agreement with the opinion that their municipal structure is completely decentralized. We therefore find a very disparate distribution between the 50 mayors in the sample. Furthermore, 26% agree, but only slightly, that their municipality is completely decentralized, another 18% agree, but to a lesser extent, while only 2% are in agreement. On the other hand, none of the 50 mayors fully agree with a total decentralization of their municipality. These results are consistent with those of Roussarie (1994) which also shows an irregular distribution of opinions by department service managers regarding the decentralization of some activities. Finally, with a mean of 10 and a standard deviation of 10.95, it is very easy to see that an important divergence of opinions exists regarding the degree of decentralization of municipal public services in Cameroonian cities.

The perception of decentralization as viewed by the department managers

When asked to measure their autonomy, the question was of a general nature and subjective. Indeed, we asked directly to the people responsible of the municipal public services if they belonged to an overall decentralized municipality. Here again, the perception must be taken into account. But this 'feeling' is inevitable since they are the ones responsible for establishing the management tools necessary for controlling the performance of municipal public services of the Cameroonian cities. As the mayors before, the department managers had to answer on a five-point Likert-type scale from 'not at all in agreement' to 'fully agree'. The results observed are distributed as shown in Figure 4.

Mean: 12; Standard Deviation: 5; Maximum 27; Minimum: 5; Median: 7

Figure 4. The Degree of Decentralization as Viewed by the Department
Managers in Our Sample of 60 Departments.

As shown in Figure 4, the results of the quantitative
investigation indicate that 15 (25%) department managers
questioned are not at all in agreement that they belong to a
completely decentralized municipality. Six department managers
(10%) agree only slightly, 27 (45%) agree to a lesser extent, 7
(11.7%) agree, and finally, 5 (8.3%) fully agree with
decentralization.

Overall, the knowledge gained from the comparative
analysis of the perception by the mayors and the department
managers on decentralization is explained in the statements that
follow. The mean score is higher among the department
managers (12) than among the mayors (10). The median score,
however, is 9 among the mayors while 7 among the department
managers. The standard deviations of 10.95 among the mayors
and 5 among the department managers allow us to note that

there is a strong scattering of the scores between these people who took part in the investigation. Moreover, the median scores indicate that half of the respondents scored lower than 7, whereas the other half scored 9 or more. Finally, we see similar results concerning the most elevated scores since these are the same 27 respondents in both cases, while the weakest score is zero (0) among the mayors and 5 among the department managers. It should be noted that the maximum scores among the mayors correspond to 'not at all in agreement', whereas they are related to 'agree to a lesser extent' among the department managers. However, the feelings towards decentralization remain heterogeneous, with a mean score of 11 based on 110 observations of 50 mayors and 60 department managers. Furthermore, the total median score is 8 and the standard deviation is 9.62 with a maximum of 27 versus a minimum of 0. In the final analysis, autonomy is certainly a question of perception. Thus, it was imperative for us to evaluate, as objectively as possible, the liberty of action of each department manager. Therefore, we questioned every senior manager about his/ her degree of autonomy relative to some types of important decision-making, as performed by Roussarie (1994), himself inspired by the works of the ASTON group.

The perception of the department managers on the decentralization of some activities

We analysed the decentralization of some activities according to 7 types of fundamental decision-making for the appropriate functioning of a municipal service, that is purchasing small items, purchasing edible foods, increasing credits, budgetary decisions, recruitment of agents, defining work methods, and distribution of tasks. Figure 5 presents a summary of this analysis.
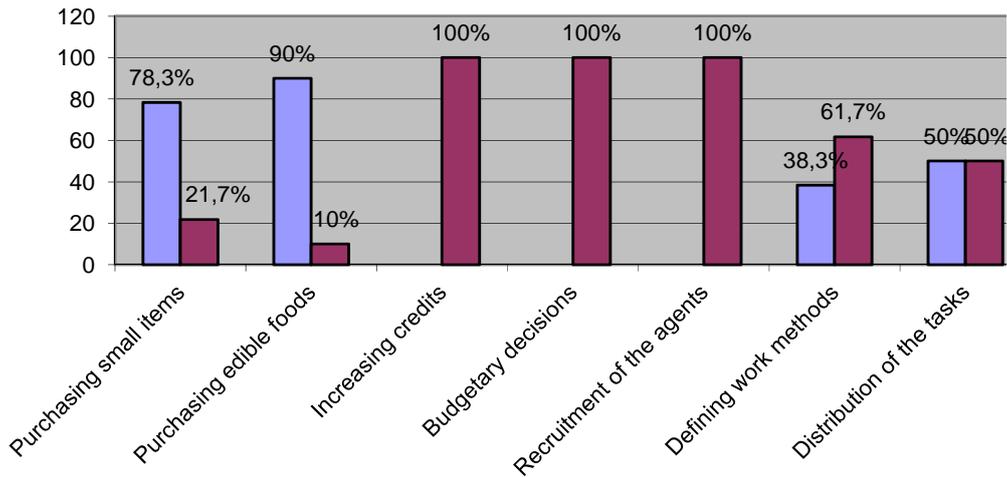
Figure 5 The Perception of Autonomy on Some Activities of the
Department Managers in Our Sample of 60 Departments.

For each type of activity, we asked to our participants not to
use a scale, but rather to indicate us in which of the above
activities he/she had autonomy in the decision-making. As seen in
Figure 5, the results of the quantitative investigation show that a
large majority of the department managers of the municipalities
examined exercise a real autonomy over the purchasing of small
items and edible food products. More specifically, 78.3% and 90%,
respectively, exercise autonomy, and only 21.7% and 10%,
respectively, do not exercise autonomy in these two activities. As
stated by Roussarie (1994), the purchasing of small items or
edible food products represent major actions for the appropriate
working activities within a department. Outside of the large
investments that are the prerogative of political decision-making
and therefore the responsibility of the mayors, the results of the
quantitative survey show very well that the elected officials of the

50 municipalities investigated left a great liberty of action in those activities to their department managers of the different municipal services.

Regarding the increases in credits, the budgetary decisions or the recruitment of agents, the results of the study clearly show that the liberty of action by service managers is practically non-existent. The 60 department managers in our sample answered succinctly that they had no liberty of action since these different activities, in the whole, require political oversight and therefore are the responsibility of the elected officials, especially considering difficult budgetary decisions. As for the recruitment of agents, according to the results of our study, the possibilities of intervention by the department managers are non-existent. These results are not consistent with those of Holzer and De Lancer (2001) as well as Roussarie (1994), while the department managers are increasingly participating in the recruitment commissions in order to judge the technical expertise of the candidates. In fact, our results are totally in contradiction. Here, the recruitment is the only responsibility of the mayor. He/she is the only one, the unique, to judge the expertise and the technical abilities of the agents that he/she wishes to recruit in order to fill the needs of the various services. Even the general secretary is not consulted for this important and delicate task. The agents are imposed to the department managers either by the elected officials or by the recommendations emanating from politicians or others. Concerning the definition of the working methods and the distribution of the tasks, 61.7% and 50% of the service managers, respectively, are responsible and autonomous for defining the working methods and the distribution of the tasks. Here again, we observe a mass of power belonging to a 'super department manager' who is also the mayor for some services in particular situations. So our results are not consistent with those of

Roussarie (1994) where the autonomy of such activities is practically absolute. Finally, the results indicate that the decentralization is much less efficient when compared to the decisions in which the department managers are actively contributing, but they are also subject to strong legal constraints (such as budgetary decisions or increases in credits) and they also have real consequences in the mid and long term priorities and operations of various services (e.g., staff recruitment).

Degree of importance and achievement of the municipal objectives by the 50 mayors

A precise definition of organizational objectives is essential to fill the needs of the population, even if such an exercise remains difficult for elected local and territorial authorities. Measuring the performance of municipal public services provides an objective and realistic assessment of the achievement of the goals. This method allows the general secretariat to follow the execution of the decisions and established goals, and to ensure compliance between the strategy and the daily work. In which follows, we measure the degree of importance of the 5 municipal objectives: (1) users/consumers satisfaction; (2) assurance of garbage collection; (3) assurance of all civil act certificates (birth and marriage, etc.); (4) staff satisfaction; and (5) supply of drinking water. For each of the stated objectives, the respondents had to answer on a five-point Likert-type scale from 'very important' to 'not at all important'. The results are presented in Figure 6.

The results of the quantitative investigation indicate that 74% of those questioned considered that objective 1, ensuring the satisfaction of the population, is very important with a mean score of 1.44, a median score of 1 and a standard deviation of 0.88. The maximum score is similar for the five objectives, 5, as well as the minimum score, 1.
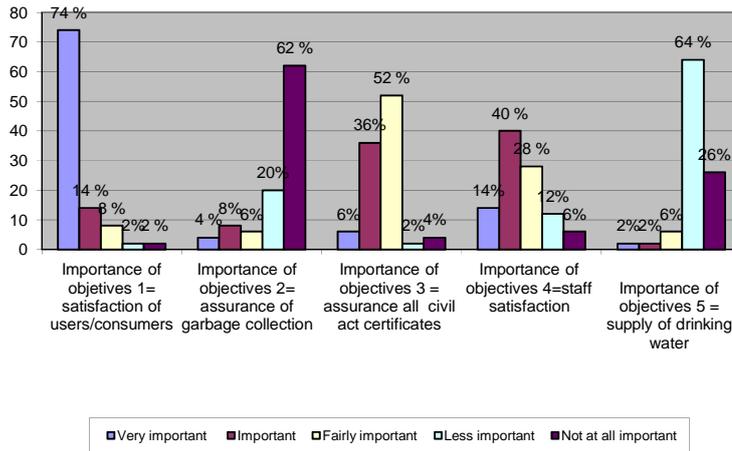
Mean: (1) 1.44; (2) 4.20; (3) 2.62; (4) 2.56; (5) 4.10
Standard Deviation: (1) 0.88; (2) 1.14; (3) 0.80; (4) 1.07; (5) 0.76
Median: (1) 1; (2) 5; (3) 3; (4) 2; (5) 4
Maximum: 5; Minimum: 1

Figure 6. The Degree of Importance of the Municipal Objectives for the Respondents.

Regarding the importance of objective 2, to ensure garbage collection, only 4% of those questioned considered this to be very important, 8% considered this to be important, 6% fairly important, 20% less important, and 62% not at all important. The mean score is 4.2, with a median score of 5, a standard deviation of 1.14, and a maximum of 5. The standard deviation of 1.14 shows a strong scattering of opinions of people questioned on the degree of importance of the municipal objectives of the

municipalities. The management of the civil status service presents a mean score of 2.62, with a median score of 3; this means that half of the scores of the respondents are lower than 3, whereas the other half are superior or equal to 3. The standard deviation of 0.8 shows that a weak scattering of scores exists between those who judge that ensuring birth and marriage certificates are 'very important', or 'fairly important' along with 'less important' or 'not at all important'. Of those questioned, 36% of the people consider that this objective is 'important', whereas 52% find it 'fairly important'. With a mean score of 4.10 and a standard deviation of 0.76, the respondents who consider that the objective 5 (supply of drinking water) is very important seem very few. Given 64% among them find this objective of few importance with others stating even 'not at all important', a reason that we can give to explain this is the fact that providing drinking water is a very expensive activity for the Cameroonian municipalities and their respective populations. Thus, they are in the obligation to share the management of this activity with the national entity NSWC (National Society of the Waters of Cameroon). The scattering of the scores for this objective remained nonetheless weak.

When it comes to achieving these objectives, we asked the respondents to rate their view according to a five-point Likert-type scale from 'rare' to 'very frequent' (see Figure 7).

The results of the investigation indicate that the realization of the municipal objectives is considered rare, with a frequency of 1, by only 2% of the respondents, while 10% of them said occasionally. On the other hand, 46% of the respondents believed that the municipal objectives are less frequently achieved, with a frequency of 23. Inversely, 40% of the people which took part in the study declared a realization rate of 'frequently', while 2% believed that they are very frequently achieved.
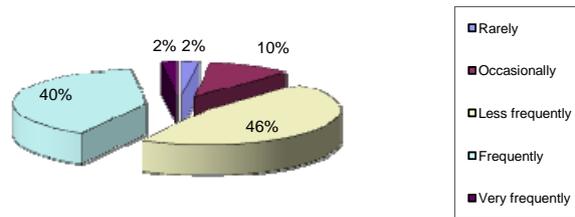
Mean: 10; Standard Deviation: 10.67; Maximum: 23; Minimum: 1; Median: 5

Figure 7 Achievement of the Municipal Objectives.

With a mean of 10 and a maximum of 23, the number of people questioned who estimate that the realization of the five municipal objectives occurs frequently (40%) is relatively high. In the final analysis, if these objectives are achieved as predicted at the beginning of every electoral mandate, it seems that the waiting period or the time for completion meets, more or less, the expectations of the population at large. A mean score of 10 and a standard deviation of 10.67 indicate that some divergence exists between the opinions of the people questioned and the performance of the municipal public services of the Cameroonian cities. As stated earlier, the methods of control existing within the Cameroonian local collectivities are said to be of 'lawful procedural control', that is, the control exercised by the representatives of the ministry. The execution of local services is

not necessarily better delivered by the private sector compared to the existing public sector, with regard to costs and quality (Hoffmann-Martinot, 1988). According to Terny and Prud'homme (1986), when the services are poorly managed and the objectives are ill-conceived, it is sometimes required to privatize them or even to concede them. However, the author considers it necessary to continually oppose the privatization of the public management system. The remarks of these authors forced us to question if the controls exercised by the representatives of the Cameroonian municipalities are frequent. Indeed, we must understand if these same controls can influence the performance of the municipal services in Cameroon. To that end, we asked to the respondents to evaluate, on a five-point Likert-type scale from 'very rarely' to 'very frequently', if the Ministry of Economy and Finances adequately controls the objectives fixed at the municipal level. Figure 8 shows the opinions collected regarding the degree of control of these objectives.

It appears in Figure 8 that the frequency of control of the objectives by the representatives of the Cameroonian municipalities is not at all frequent. Indeed, according to the results, 12% of the respondents estimated that the control of these objectives is either rare or very rare, and 68% believed that it occurs less frequently. On the other hand, 20% declared that controls over the objectives occur frequently by the representatives. And no respondent found that the frequency of control of the objectives occurs very frequently. These results lead us to conclude, as stated by (Chaudemanche, 1995), that one of the problems in exercising control over local municipalities is that they are both atypical and complex organizations.

One can even wonder if it is possible to reconcile the notion of control with public service. The simple questioning of such an

idea has serious ramifications, specifically concerning the legitimacy of the oversight.
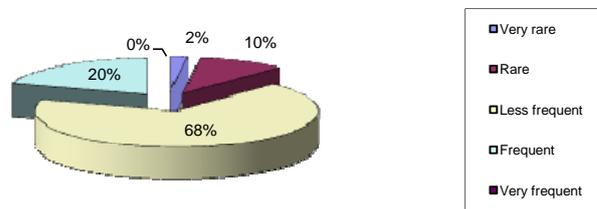

Figure 8. Summary of the Control Frequency by the Ministry of Economy and Finances.

In order to achieve solid benchmarks to fill the needs of the population, the various control mechanisms and their tools to ensure proper decision-making and/or management must be subordinate to the collective interest. According to Chandler (1989) and Mussche (1979), the concept of control that one intends to dispense must be capable of resisting to the inherent constraints of three important factors: the structure, the environment, and the politics. So, examining the results in relation to the control mechanisms, the Cameroonian local collectivities do not escape these constraints as seen by the weak degree of control within these public entities observed in Figure 8.

In the last section of the paper, we test the hypotheses in order to verify whether the contingent factors have an influence

or not on the performance of the municipal public services of the Cameroonian cities.

TEST OF HYPOTHESES

The empirical validation of the main hypotheses formulated in this research is confirmed by the existence of positive correlations between the structural contingency variables and the performance of the municipal public services. Table 4 summarizes the tests performed for the verification of the hypotheses applied to the appropriate structural contingent factors.

Table 4 Correlations Between Variables to Test the Hypotheses.

			SMS	UCPMS	DDMS	NCMS
Spearman's Rho	AO	Correlation coefficient	0.305	0.206	0.293*	0.388***
		Sig. (two-tailed test)	0.144	0.152	0.039	0.005
	SMS	Correlation coefficient	1.000	0.132	0.277*	0.870
		Sig. (two-tailed test)	0.000	0.575	0.051	0.567
		N	60	60	50	60

AO: Achievement of the Objectives (municipal performance).
SMS: Size of the Municipal Service.
UCPMS: Use of Control Panels in the Municipal Service.
DDMS: Degree of Decentralization of the Municipal Service.
NCMS: Number of Computers in the Municipal Service (measured in terms of computerization of the activities).
*The correlation is significant at $p<0.05$ (two-tailed test).
**The correlation is significant at $p<0.01$ (two-tailed test).
***The correlation is significant at $p<0.005$ (two-tailed test).

Hypothesis 1: *There is a positive relationship between the degree of decentralization of the municipal structure and the performance of the municipal services of the Cameroonian cities* – **Supported** (r = 0.293; p<0.05). **Hypothesis 2**: *There is a positive relationship between the degree of decentralization of the municipal structure and the size of the municipal services of the Cameroonian cities* – **Supported** (r = 0.277; p<0.05). The analysis of the relationships between the decentralization of the municipality and the achievement of the objectives and the size of the municipality shows significant interdependences at the level of p<0.05 (see Table 4). The first explanation that we can give regarding such interrelationships is to observe that the more decentralized is the municipality the better is the municipal performance, and that the greater is the size of the municipal service the greater is the degree of decentralization of the municipality. In other words, it indicates that the more the municipality is decentralized, the more the services are decentralized and the objectives are thus more easily reached. We observed that the municipal services that centralize certain decisions (e.g., purchasing small items necessary for operating a service) result in services which are rather more difficult to operate. Our results are consistent with the findings of the research conducted by Roussarie (1994). The author looked at the degree of autonomy in relation to some decisions and came to the conclusion that department managers had more liberty of action concerning purchases. He got 35 out of 37 points higher than the mean. In addition, the results of the quantitative investigation already showed that a great majority of the department managers in the municipalities examined had a real autonomy regarding small purchases and edible food products, to the order of 78.3% and 90%, respectively. It shows the positive influence that decentralization can have on the performance of municipal public services.

Hypothesis 3: *The larger the size of a municipal service, the more the department manager is likely to make use of control panels* – **Not supported** (r = 0.132). The Spearman's correlation coefficient does

not revealed any significant relationship between the size of the municipal services and the use of control panels in the municipal services (see Table 4). Our results are consistent with those of Meyssonnier (1993) which showed on a survey sample of 82 French municipalities, the size and the use of control panels were not correlated, specifically considering that the nature of these control panels may be variable. On the other hand, we can note a significant relationship in the opposite direction between the achievement of the objectives and the use of control panels in the municipal services. This means that the more often one uses control panels, the more often one reaches the objectives.

Hypothesis 4: *The larger the size of a municipal service, the more the performance is likely to be better (improved)* – **Supported** ($r = 0.388$; $p<0.005$). The positive correlation between these two variables indicates that the municipalities having a larger number of computers achieve more often their objectives (see Table 4). As we observed in the quantitative analysis, over 76% of the services had only between 1 and 5 computers. This is quite small if we are taking into account the number of activities which a municipality can undertake. So the positive correlation between these two variables underlines the necessity to computerize the activities in the Cameroonian cities. Even though there is a few research on the relation between computerization and service performance, two studies conducted by Kalika (1987) and Chapellier (1994) are supportive of similar arguments while they establish a meaningful link between the degree of computerization of activities and the development of accounting information systems.

CONCLUSION

This paper provides the reader with the results of an empirical study made in 102 municipalities of the Cameroonian cities. More specifically, the

paper highlights the methods and the frequency of the existing management controls in these municipalities. As shown, the controls are, for the most part, exercised by the city halls of the Cameroonian municipalities. From our comparison of the perception of some determinants by the mayors and the department managers which can influence the municipal performance, we can draw the following conclusions.

Among the main municipal objectives, 74% of the people questioned (e.g., the mayors and the department managers) consider that the most important objective is the people's satisfaction in the municipality. The recruitment of the personnel is exclusively the mayor's responsibility. He/she is the only one to judge the technical abilities and the expertise of the people that he/she wishes to recruit. The liberty of action of the department managers is limited with regard to the increase of credits. And finally, we think that a genuine desire from the part of the municipal participants in the Cameroonian cities to establish a real system of control of the fixed objectives as well as an increase in frequency and a more democratic recruitment could assuredly ensure some improvements in the municipal performance. For example, to establish benchmarks as a policy could be a very good initiative in a context of north-south cooperation. Such a system could then complement the existing relations between Bordeaux (France) and Douala (Cameroon) or Quebec (Canada) and Douala (Cameroon), for instance.

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