



**CEFAM – BUEA**

**Training Needs Assessment  
Mission to Nguti Council**

**At the request of  
PSMNR-SWP**

**Report of the mission to Nguti Council  
By CEFAM Staff**

**Monday 12 to Wednesday 14 May 2008**

**Supported by**



## **Composition of Team:**

- Anu Vincent (CEFAM Trainer, Local Development)
- Godfrey Nsangou Chimy (CEFAM Trainer, Financial Management and Accounting)
- Kirsten Deutsch (DED Technical Adviser Organisational Development and Further Training)

## **1. Introduction**

The Local Government Training Centre (CEFAM) was contacted by the GFA consultant to the PMNSR Project to carry out a training needs assessment in Nguti Council to identify areas of training in financial management of council forest revenue.

This is within the ongoing support of the PSMNR-SWP to Nguti Council for the creation and participatory management of a council forest.

## **2. Purpose of the Study**

To build the capacity of Nguti Council in administrative and financial procedures in respect of the functioning of the council and the management of forest resources.

## **3. Objectives of the Study**

- Evaluate council staff capacity in areas of administrative and financial management, with focus on transparent management of forest related revenues, and report on existing competence;
- Identify training needs of council staff and key stakeholders;
- Propose training modules to meet capacity gaps identified.

## **4. Methodology**

Preliminary meetings were held by CEFAM and GFA staff to agree on the terms of reference for the mission. An interview guide and an observation check list were then developed to be used on the field.

The study proper was done by a team of 3 from CEFAM (01 DED Technical Adviser on Organisational Development and Outreach Training; 01 Trainer on Council Financial Management and Accounting; 01 Trainer on Management of Local Development).

## **5. Human Resource Situation of Nguti Council**

Number of councilors: 25

Number doing 1<sup>st</sup> mandate: 22

Male councilors: 23

Female councilors: 02

1 Mayor (male)

2 deputy mayors (1 male, 1 female)

Staff: 18 (5 female, 13 male)

Qualification: 02 Cycle 1 Dip, 01 CEFAM Cycle II Dip, 01 Probatoire, 01 Brevet de Technicien, 02 City and Guilds, 01 G.C.E. O Levels, 10 First School Leaving Certificate.

Cumulative working experience: 230 years (02 staff are due retirement soon)

## 6. General characteristics of interviewees:

Post/Function	Gender	Profession/Qualification	Years of experience
Mayor	Male	Businessman	1
1 <sup>st</sup> Deputy Mayor	Male	College Principal	1
2 <sup>nd</sup> Deputy Mayor	Female		
Secretary General	Female	CEFAM Cycle II Dip	15
Municipal Treasurer	Male	CEFAM Cycle I Dip	28
Council Forester	Male	BSc Natural Sciences	Being recruited
Council Infrastructure Committee Chairperson/Village committee rep.	Male	Village chief/Retired school teacher	2 <sup>nd</sup> term councillor
Village community rep.	Male		Committee recently formed
Council Finance Committee chairperson/village committee rep	Male	School teacher	
Councillor member of All Purpose Committee	Male	Chief	2 <sup>nd</sup> term councillor
Village Community rep.	Male		Committee recently formed
Village community rep.	Male		Committee recently formed

In all, 12 persons were interviewed, including 04 representing the four villages (Baro, Sikam, Ayong, Nsirayip) which are involved in the council forest management scheme.

## 7. Results of Interviews/Observation

### 7.1 Council Governance

Apart from 1 respondent, the other 2 interviewed on the issue said that there is no organizational chart. Job descriptions are not available and staff are generally assigned as per need. Some vital council services like hygiene and sanitation, local economic development and social animation were non-existent. Staff meetings are infrequent and are convened by the Mayor or the Staff Representative. Minutes of staff meetings were not readily available.

On the management, both staff and councillors interviewed were appreciative of the new mayor's style of participatory leadership which, they agreed, was a huge improvement on the previous corrupt and non-performant team. Arrears of salary inherited from the previous leadership had been reduced from 7 months to 3. The Mayor himself was determined to bring business management rigour to the council. He had thus reduced the numerous staff from 24 to 18 and felt this was still too many for Nguti council. One staff who had been guilty of embezzlement had been sacked.

From the Secretary General it was clear that staff were generally ignorant of their roles and irregular at work. It was also doubtful if the council is deriving the most from using a CEFAM Cycle I Diploma holder as a Correspondence Clerk.

Four standing committees and 01 committee of 'resource persons' had been created during the budget and administrative accounts session of December 2007. However no written terms of reference were available for these committees. They had met only once during the said council session. The main reason advanced was that the council did not have the means to pay for sittings and committee members' transport. It is worth noting that the committees set the priorities for action that the mayor is implementing, as could be gathered from both the interviews and the minutes of the budget session.

With only 3 out of 25 councillors serving a second term, and given the rarity of sessions, it is obvious that the councillors have little knowledge of their roles and responsibilities as elected local leaders.

The council depends heavily on additional council taxes for revenue which is being reduced by deductions at source by FEICOM for debts incurred and apparently mismanaged by the former management. The state of the council building showed that the renovation works started by the previous mayor were still far from completion. In terms of equipment, the council had a broken down generator and three non functioning second hand computers bought by the outgone mayor.

The mayor's goodwill and enthusiasm were evident. These would however need to be consolidated with skills in participatory management and resource mobilization. The Secretary General should also benefit from training on work planning and supervision.

## **7.2. Budgeting**

Budget preparation starts here in October. All the key stakeholders do take part in its drafting, and deadlines are respected, although no formal calendar exists for this purpose. The council plan of action is integrated into the budget, but not formally.

The budgeting of revenues lacks consistency: revenue realisation for the past 2 years stands averagely at 45%; they even anticipate 35% realisation for the current financial year. Forest revenues are not clearly identified. We noticed some defective budgeting, where repairs were budgeted as acquisition of assets, and some revenues and expenditures budgeted under different headings. This affects the quality of accounting information.

## **7.3. Revenues and Expenditures**

The circulation of documents between the local taxation office and the council was slow and did not permit early accounting of revenues and expenditure.

On revenues from forest royalties, no interviewee could say how much the council had earned from this, even though the council had been receiving it from 2004. The councillors and staff attributed this situation to lack of transparency by the previous mayor. It was however stated by one source that some communities had received forest related grants once in the past. A community had bought a generator while another one had started the construction of a community hall from these funds.

The process of issuing local taxes by the council is not well understood. Some local taxes that could be exploited locally are ignored e.g. the case of Council Additional Tax from council expenditures and from the local taxation office.

## **7. 4. Accounts**

The internal mail register between the Secretary General and the Municipal Treasurer does not exist. The numbering of revenues and expenditure documents could create duplicate numbers.

The filing system is defective, and so are the archives. It was reported that efforts were being made to restore the archives.

The new Council Sector Accounting Plan is not applied in this council. Required accounting statements can therefore not be produced. Only the budget realisation statement is produced by the Secretary General and the Municipal Treasurer.

The Secretary General and the Municipal Treasurer (MT) both acknowledged that they had not attended a training session on the new Council Sector Accounting Plan and the new Budgetary Nomenclature, although the Mayor said he had sent the MT to a training organised by an association of forest councils (PAF2C) on council accounting, from 21<sup>st</sup> to 23<sup>rd</sup> April 2008 in Yaoundé. On this the MT commented that it was purely theoretical and irrelevant.

Accounting information currently produced may at times be unreliable, due to poor budgeting. The mayor had also not yet applied the recent texts on stores accounting, notably to appoint his own stores accountant.

## **8. Relationship between the council and village communities**

Those interviewed under this section were the councillors and the village representatives. Both groups agreed that the ongoing sensitization on the council forest was improving the relationship between the council and the communities. In the past these relations had been poor and even hostile.

The target village communities had been involved in planning through the drawing up of Village Development Plans supported by DED. Their capacities for participatory planning had thus certainly been enhanced. The Village Development Plans, on their part, should be very useful, not only to guide the communities in the use of eventual forest revenues, but also for the council to draw up a strategic development plan.

The village community representatives however had insufficient knowledge on the functioning of the council. They were also not certain how the revenue from the council forest would be effectively managed. It is important that the envisaged convention between the council and the village communities be very clear about this.

## **9. Proposed Training Areas**

### ***Theme 1: Legislation on forest management***

*Target Group:* from the council and the four villages:  
Councillors, council executive, staff, committee members

*Methodology:* 1 Day Sensitisation Workshop

### ***Theme 2: Participatory Management***

Part I: *Target Group:* Mayor, Deputies, Secretary General, Municipal Treasurer, Correspondence Clerk, Municipal Forester, Council Committee and Village Management Committees,

*Methodology:* 2 Day Workshop

*Modules:*

- Principles of good local governance
- Committee system in councils – function and roles

- Participatory approaches and tools

Part II: *Target Group*: Mayor, Deputies, Secretary General, Municipal Treasurer, Correspondence Clerk

*Methodology*: 2 Day Workshop

*Modules*:

- Mainstreaming Gender in local governance
- Delegation and team building
- Staff deployment, work planning and supervision

### ***Theme 3: Social skills***

*Target Group*: Mayor, Deputies, Secretary General, Municipal Treasurer, Municipal Forester Correspondence Clerk, Council Committee, Village Management Committee

*Methodology*: 3 Day practical workshop

*Modules*:

- Effective communication between the beneficiaries of the council forest
- Effective meetings
- Specific conflict management
- Specific Project Management

### ***Theme 4: Effective local leadership for councillors***

*Target Group*: Councillors

*Methodology*: 2 Day Workshop

*Modules*:

- The council legal environment
- Committee system in councils – functions and roles
- The budget approval and control process
- Effective local leadership roles

### ***Theme 5: Understanding the Council Milieu***

*Target Group*: Village Management Committee

*Methodology*: 2 Day Workshop

*Modules*:

- The council legal environment
- Committee system in councils – functions and roles
- Sources and uses of council resources
- Council finances
- Citizens rights and duties in the municipality

### ***Theme 6: Council Financial Management***

*Target Group:* Councillors, Mayor, Deputies, SG, Municipal Treasurer, Stores Accountant

*Methodology:* 5 Day Workshop

*Modules:*

- Resources mobilisation
- Council budgeting
- Council taxation
- Cash planning.

### ***Theme 7: Council bookkeeping and accounting statements***

*Target Group:* SG, Municipal Treasurer, Stores Accountant

*Methodology:* 5 Days Workshop and 15 days coaching spread throughout the budget cycle from preparation of budget to preparation of final statements

*Modules:*

- Double entry accounting analysis
- Procedures in the accounting of council revenues and expenditures
- Accounting recording of revenues
- Accounting recording of expenditure
- Accounting data processing
- The administrative account
- The management account
- From budget to cash flow forecasting statement
- Numbering, filing and archiving documents and records

## **10. General Recommendations**

### **A proposed organisational framework for the management of council forest resources**

Council forest resources can be used for financing:

- Council forest works (regeneration, maintenance works, control, etc.)
- The functioning of various forest management committees;
- Investments in the various stakeholder villages;
- Council investment and recurrent expenditures.

We suggest that the share of each village finances the functioning of the local VFMC and also the local investments as agreed by the local population. The share of the council would be used for regenerating and maintaining the council forest, and for financing the council investments and functioning of various council structures. These expenditures should be well portioned so as to define clear ratios for their sharing.



To reinforce the management of these resources, we propose a Special Forest Management Committee. It is one of the council committees, but an enlarged committee that will include not only councillors, but also other stakeholders in the sustainable management of forest resources.

The council forest management committee should be in charge of:

- Establishing action plans for the sustainable management of council forest resources that are in line with approved council forest policy;
- Examining the council forestry annex budget before approval by the plenary;
- Making sure that enough resources is allocating for the safeguarding of council forests;
- With the local VFMC, insuring that council forest policies are applied.
- Insuring that community investments planned from council forest resources are effectively realized;
- Making sure that ratios are respected in the sharing of the forest resources.
- Providing if necessary, the necessary procedural reinforcement for spending council forest revenues.

It is necessary to open a separate bank account and a separate budget for these funds and reinforce conditions for signing out money from it. But we should keep in mind that council forest resources are public funds and should be managed as such.

All the expenditures and revenues would be executed following the legal framework.

### **Other recommendations**

The council does not have a balance sheet. It will be necessary to make sure that the council property is evaluated and a balance sheet drafted, for effective accruals accounting to start in the council.

The council sector accounting currently lacks provisions for the management of forest resources. We should therefore bear in mind that this is necessary if we design special accounts, and of course, an annex budget for this purpose. It is necessary that our findings in this area get the approval of the supervisory authority before any implementation on the field.

The project partners should ensure that in the drafting of laws on forest management, particular emphasis is laid on the status of village community accounts and the conditions and procedures for the accountability of the council to them.

The assessment team finally recommends that the council needs to acquire:

- a functioning generator
- a photocopier.

In the long run the council should acquire computers and train staff when the town has more reliable electricity supply.

It should complete the renovation of the building in order to have space for such things as properly protected archives. The council should also take advantage of the drawing up of village development plans to draw up a 5 year municipal strategic development plan.

# ***Annexes***

## 1- Interview Guides

### QUESTIONNAIRE GUIDE FOR COUNCIL EXECUTIVES

(Mayor and Assistant Mayors)

Name .....

Function ..... Gender .....

Length of tenure as councillor ..... Length of tenure in the executive .....

#### PART ONE: COUNCIL ORGANISATION

1. Is there any council organisational chart? .....
2. If yes, is it as per MINAT standard?.....
3. How often does the council hold staff meetings? .....
4. Does the council have ad hoc committees? .....
5. How often do these committees meet? .....

#### PART TWO: BUDGETING

1. Does the council have an action plan?.....
2. How is the plan drawn up?.....
3. What is it used for?.....
4. Do village communities have action plans?.....
5. If yes, how do you integrate these plans in your budgets?.....

#### PART THREE: REVENUES AND EXPENDITURES

1. How much forest revenues has your council received over the past 5 years? .....
2. Is your council aware of how much it should receive? .....
3. Why .....
4. How much of these revenues have been allocated to the communities? .....
5. Who authorises revenues? .....
6. Who authorises expenditures .....
7. What about bank operations .....
8. Do you have any cash flow schedule? .....

**PART FOUR: ACCOUNTING**

1. Who prepares administrative accounts? .....
2. Who prepares management accounts?.....
3. When does management account session hold each year?.....

**PART FIVE: RELATION BETWEEN COUNCIL AND VILLAGE COMMUNITIES**

1. How often do the council and the village communities meet?
2. Who supervises the use and allocation of village communities forest revenues .....
3. How do you account for what has been done for the communities? .....

**QUESTIONNAIRE GUIDE FOR COUNCIL STAFF**  
**(Secretary General, Municipal Treasurer)**

Name .....

Gender ..... Qualification .....

Length of service in the post ..... Length of service in the council.....

**PART ONE: COUNCIL ORGANISATION**

- 1. Is there any organisational chart in your council?
- 2. Do you understand and play your role as specified in the chart?
- 3. Do you have the feeling to play someone else’s role? .....
- 4. Do you have the feeling that someone else plays your role? .....

**Staff list**

No	Name	Gender	Qualification	Service	Years of experience

**PART TWO: BUDGETING**

- 1. When do you start preparing your budget? .....
- 2. Who is involved in the process? .....
- 3. Do you have any work plan for budget preparation? .....
- 4. Is it respected? .....
- 5. How do you integrate the councillors’ action plan into the budget? .....
- 6. Do you integrate the communities’ action plan into the budget? ..... How/Why .....

.....  
.....

**PART THREE: REVENUES AND EXPENDITURES**

1. Who authorises revenues? .....
2. What role do you play in the revenue process? .....
3. Who else in your service is involved in managing revenues? .....
4. Who authorises expenditures? .....
5. What role do you play in the expenditure process? .....
6. Who else in your service is involved in managing expenditures? .....

**PART FOUR: ACCOUNTING**

1. Have you ever had a training in the new council accounting and budgetary nomenclature? .....
2. If yes, in which domain? .....
3. What difficulties do you have in record keeping? .....
4. What difficulties do you have in producing administrative / management account? ....
5. When do you complete your administrative/management account? .....

**PART FIVE: RELATION BETWEEN THE COUNCIL AND VILLAGE COMMUNITIES**

1. Do you take part to the meetings with the village communities? .....
2. Why .....
3. How do you account for the revenues of village communities? .....

4. How do you account for investments and expenses made for the village communities?

.....  
.....  
.....



## QUESTIONNAIRE GUIDE FOR COUNCILLORS

Name .....

Gender ..... Village .....

Length of tenure as councillor .....

### PART ONE: COUNCIL ORGANISATION

1. Which committee do you belong to? .....
2. How often does you committee meet? .....
3. Does you committee have written terms of reference? .....
4. If yes, how do you make sure the terms of reference is applied? .....  
.....  
.....
5. How many council session do you have a year? .....

### PART TWO: BUDGETING

1. Are you involved in the planning process (preparation of budget)? .....
2. If yes, what do you do in it? .....  
.....
3. Do you make action plan in your committee? .....
4. Do you integrate communities needs in it? .....

### PART THREE: REVENUES AND EXPENDITURES

1. What was the amount of forestry revenues for the last year approved? .....
2. What was the amount of forestry revenues for village communities? .....
3. Does your council have unexploited resources? .....
4. Do you have the feeling that council expenditures addresses the needs of you municipality? .....  
.....

### PART FOUR: ACCOUNTS

1. Test the understanding of administrative and management accounts
2. Test the capacity of interpreting the administrative and the management accounts.
3. Do you have a transparent accounts of the use of council resources? .....  
.....

4. Can accountability be improved ..... How .....  
.....  
.....

**PART FIVE: RELATION BETWEEN COUNCIL AND VILLAGE COMMUNITIES**

1. What relation, as councillors, do you have with members of village community executives? .....  
.....  
.....
2. Have you been meeting them? .....
3. Have you been having reports from them? ..... Why .....  
.....  
.....

## QUESTIONNAIRE GUIDE FOR MEMBERS OF VILLAGE COMMUNITY COUNCIL

Name: .....

Age ..... Gender ..... Village .....

Length of tenure in the village council .....

1. What is the main functions and duties of the council? .....  
.....  
.....
2. Do you know how much forestry resource is expected each year for your community?  
.....
3. How much has the council received on behalf of your community for the past years  
.....  
.....
4. Do you participate in planning the usage of your fund? ..... Why .....  
.....  
.....
5. If yes, who draw it up? .....
6. When is it done .....
7. Do you receive accounting reports on your village forestry revenues .....  
.....
8. Do you receive accounting reports on the use of these forestry resources? ..... Why  
.....

## **2- Observation checklist**

### **PART ONE: COUNCIL ORGANISATION**

1. Organisation chart available and displayed
2. Staff awareness of organisation chart
3. Effective application of organisation chart
4. The effective functioning of special committees
5. Terms of reference of committees (minutes, meeting reports)

### **PART TWO: BUDGETING PROCESS**

6. Annual action plans and investment plans
7. How the action plans are budgeted
8. Test the understanding of the new budgetary nomenclature
9. Study budget and administrative accounts for the past five years (effective budgeting, allocation of forest revenues and village communities revenues)
10. Respect of deadlines in the budgetary process
11. Qualification of staff in planning

### **PART THREE: MANAGEMENT OF REVENUES AND EXPENDITURES**

12. Knowledge of procedures in terms of forestry resources
13. Extend of empowerment over recovery of forestry proceeds
14. Effective management of revenues
15. Effective management of expenditures
16. Proper preparation of revenues and expenditure documents
17. Existence and use of cash flow schedule

### **PART FOUR: ACCOUNTING**

18. Mail registers
19. Numbering of expenditure and revenue documents
20. Filing system and archives
21. Proper keeping of daily accounting documents
22. Qualification of staff
23. Respect of deadlines
24. Number and quality of accounting documents produced
25. Reliability of accounting information

### **PART FIVE: RELATION BETWEEN COUNCIL AND VILLAGE COMMUNITIES**

26. Effective empowerment of village community executive
27. Respect and application of decisions from the village communities
28. Accountability to village communities by the council

### 3- List of persons interviewed

- |                               |                                      |
|-------------------------------|--------------------------------------|
| 1. Mr. Tanyi George AYOMPE    | Mayor                                |
| 2. Mr. Tong George ENOH       | 1st. Assistant Mayor                 |
| 3. Mrs. Florence NGABE        | 2nd. Assistant Mayor                 |
| 4. Mrs. Belle Elisabeth NGOH  | Secretary General                    |
| 5. Chief Forkanji FOTABONG F  | Councillor                           |
| 6. Chief Tabi NAPOLEON B      | Councillor, Village Committee Member |
| 7. Mr. Derrick MINDAKO MBELLA | Village Committee Member             |
| 8. Mr. Fidelis FOTABONG       | Village Committee Member             |
| 9. Mr. Francis EBINE          | Village Representative               |
| 10. Christopher FOTABONG      | Municipal Treasurer                  |
| 11. Simon BAYIE ETA           | Stores accountant                    |
| 12. Lordson ASEK              | Council Forester                     |