UNITED NATIONS UNIVERSITY
UNU-WIDER
World Institute for Development Economics Research

Working Paper No. 2010/118

Is it Possible to Reform a Customs Administration?

The Role of the Customs Elite on the Reform Process in Cameroon

Thomas Cantens*

November 2010

Abstract

An ethnographic approach is applied to Cameroon customs in order to explore the role and the capacity of the bureaucratic elites to reform their institution. Fighting against corruption has led to the extraction and circulation of legal 'collective money' that fuels internal funds. This collective money is the core of the senior officers' power and authority, and materially grounds their elite status. Nevertheless, when reforming, wilful senior officers face a major problem. On the one hand, the onus is on them to improve governance and transparency, which can challenge the way they exert their authority. On the other hand, goodwill is not sufficient. 'Reformers' depend on a violent and unpredictable appointment process, driven by the political will to fight against corruption and the fact that the political authority has to keep a close eye on the customs apparatus that tends towards autonomy, thanks to its internal funds. Violence and collective representations weaken the legitimacy of the senior officers, even the reformers, by pushing individual skills into the background. This paper questions whether Cameroon's use of official customs data to evaluate individual performance can open up fissures among customs elites such that reformers are distinguished from others.

Keywords: customs, money circulation, elitism, Cameroon

JEL classification: H11, H20, H83

Copyright © UNU-WIDER 2010

* Ecole des Hautes Etudes en Sciences Sociales, Paris. E-mail: thomascantens@yahoo.fr.

This study has been prepared within the UNU-WIDER project on The Role of Elites in Economic Development, directed by Alice Amsden, James Robinson, and Alisa DiCaprio.

UNU-WIDER gratefully acknowledges the financial contributions to the research programme by the governments of Denmark (Royal Ministry of Foreign Affairs), Finland (Ministry for Foreign Affairs), Sweden (Swedish International Development Cooperation Agency—Sida) and the United Kingdom (Department for International Development—DFID).

ISSN 1798-7237 ISBN 978-92-9230-356-3

Acknowledgements

My grateful thanks to Gael Raballand, Jean-François Marteau, Patricia Revesz, Robert Ireland, Alice Amsden, and one anonymous reviewer, for their helpful comments and insights. Any mistakes are mine alone.

The World Institute for Development Economics Research (WIDER) was established by the United Nations University (UNU) as its first research and training centre and started work in Helsinki, Finland in 1985. The Institute undertakes applied research and policy analysis on structural changes affecting the developing and transitional economies, provides a forum for the advocacy of policies leading to robust, equitable and environmentally sustainable growth, and promotes capacity strengthening and training in the field of economic and social policy making. Work is carried out by staff researchers and visiting scholars in Helsinki and through networks of collaborating scholars and institutions around the world.

www.wider.unu.edu *publications@wider.unu.edu*

UNU World Institute for Development Economics Research (UNU-WIDER)
Katajanokanlaituri 6 B, 00160 Helsinki, Finland

Typescript prepared by Janis Vehmaan-Kreula at UNU-WIDER

The views expressed in this publication are those of the author(s). Publication does not imply endorsement by the Institute or the United Nations University, nor by the programme/project sponsors, of any of the views expressed.

1 Introduction

In Africa, public sector reform is a key element in development policies and one of the major efforts asked by donors (Cohen 1993; Sandbrook and Oelbaum 1997; Olowu 1999). Reforming customs is critical to the success of transport and governmental trade facilitation policies supported by donors. More generally, it is a national issue for the political authority as African customs administrations collect between 20 per cent to 60 per cent of national revenue.

Before considering how an administration should or could be reformed, we must consider how it actually works. This paper takes a step in the direction of such an empirical approach, by developing a case study and making use of the anthropological technique of participant-observation.[1]

I participated in the Cameroon customs reform, during four years (2006–10), as a technical expert in a project team composed of senior and junior customs officers and IT experts. All team members committed themselves fully to the project— the roll-out of a new and robust IT customs system and a reform of the customs procedures, which was an official commitment of the government to the International Monetary Fund (IMF). The project was relatively successful—the new IT system was launched in early 2007, supported new procedures and increased revenues collection performance (Cantens 2007). The study has its roots in this experience and is based on two hypotheses.

The first draws on Abélès et al. (1993) where they immersed themselves in the civil servants' world of the European Commission. Even if they are part of a wider world than their professional community, Cameroon customs officials set up a 'micro-society with its codes, its rituals and its customs' (Abélès et al. 1993: 5).

The second hypothesis is that studying the actual functioning of a public administration cannot be valuable without assuming that what is seen as dysfunctional by technical experts could perhaps not be dysfunctional, since revenue targets—assessed at the beginning of each year by the government supported by IMF experts—have been achieved by Cameroon customs for the past four years.

On the one hand, for various reasons, and also because they are wealthy civil servants, African customs officials are perceived as a national elite involved in development and dragged into corruption. It is unfortunately a fact that corruption is part of the functioning of the customs state apparatus and, consequently, a key element for considering reform. The non-profit organization Transparency International has ranked

---

1 This article is extracted from a PhD in social anthropology defended in February 2010 at the Ecole des Hautes Etudes en Sciences Sociales (director: Mr André Bourgeot) about an ethnography of Cameroon customs. It is an 'ethnographic case study', which means that it is based on the ethnographic technique of participant-observation and it is not comparative but focused on a single unit. 'Case study' and 'participant observation' slightly differ, even if 'case study is inspired by participant observation' (Hamel 1993: 491). 'Case study' is 'a definitional morass' and could also refer to ethnographic research (Gerring 2004: 342). 'Participant observation' is a technique based on living within the group of people who are involved in the social facts to be analysed. Ethnography has already been used to describe customs administrations (see Bako Arifari 2001; Blundo and Olivier de Sardan 2001; Chalfin 2006).

Cameroon as one of the most corrupt countries[2] and Cameroon customs as one of the three most corrupt national administrations.

On the other hand, any current customs reform is based on trade facilitation and risk management (World Bank 2004), which means fewer contacts with the importers and exporters and, therefore, fewer opportunities to be bribed. Corruption is far from being the concern only of scholars or donors; it occupies the minds of all customs officials. Cameroon customs officers themselves admit that corruption is a major obstacle to any reform (Libom et al. 2009).

Considering that corruption could be a major impediment to reform, the main issue is how to take corruption into account from a technical point of view, without including the moral dimension of the word itself. Addressing the issue of reform in a context of widespread corruption can be endless. First, it is very difficult to gather facts that could be included in a case study (Blundo 2003). Second, officials on the field usually argue that low wages are the main cause of corruption but this argument is unlikely. Financial incentive schemes have existed in many customs administrations for years and they have failed to eradicate corruption.

Media articles, perception, rumours and legitimizing discourses cannot be the only raw data in a scientific approach. Thus, this article focuses on money before addressing the challenges faced by reformist senior officers. Money is the only material element of corruption. Moreover focusing on money takes into account the specificity of fiscal administrations. Unlike other professions, customs officials collecting duties and taxes work with money, which is the raw material for corruption. Consequently, this paper views customs as a state apparatus that extracts and circulates money—whether legal or illegal.

The first part of the paper will demonstrate that there is legal money circulating within the group, which is legitimized by corruption. This legal and internal money circulation is the core of customs officers' power and the material root of senior management's elitism. The second part will explore how this elitism infers the conditions of the social reproduction of the group and could be an impediment or an opportunity for administrative change.

2 Money circulation and elites

The most common function assigned to customs services is to collect duties and taxes on behalf of the treasury. In Cameroon, the share of taxes and duties collected by customs amounts to 27 per cent of the national budget. As this public money flows out of the group of customs officials, a second type of well-known currency flows in, but only for some officials. Bribes, like taxes and duties, circulate. They are nothing more than money extracted from the same goods as those on which duties and taxes are levied, but headed for a personal destination. And, like revenue collection, the extraction of this private money is grounded in the existence of the state apparatus: officials always invoke their statutory authority to block the release of goods or to

---

2 Ranked last in 1998 and 1999 and 141st out of 180 in 2008. Of course, Transparency International only issues a classification based on the 'perception' of corruption.

punish the fraud they have detected, whether they use this power in exchange of a bribe or not.[3]

Bribes, however, are not the only way to get rich. Customs officials benefit from an efficient and legal system of individual remuneration; fines are assessed from 50 per cent to 100 per cent of the potentially evaded duties and the amounts are shared amongst the treasury (around 30 per cent), the officials who lead investigations (10 per cent without any capping) and their chiefs (4 per cent without any capping). Describing this legal distribution of fines leads us into a third type of circulating money that is neither public nor private.

2.1 Collective money circulation separated from public money and bribes

In addition to personal rewards as seen above, a share of the fines (around 40 per cent) is legally paid towards internal funds.[4] These internal funds fuel a 'mutuelle' (a collective system which reimburses medical expenses) as well as grants to well-deserving officers, purchase of equipment, renovation of buildings, and expenses related to international meetings. These internal funds constitute collective money; money that is collected by the group for the needs of the group. These internal funds are fuelled by different sources other than fines. The main one is fees, such as the information technology fee and the 'protocol' fees. The IT fee is automatically assessed and paid by private operators, for each declaration they register in the IT customs system. Protocol fees better illustrate the fact that collective money may be an imaginative and pragmatic way of fighting corruption.

In 2000, Cameroon customs instituted protocols at the port of Douala, in line with private operators, to eradicate bribes. Protocols are agreements between the administration and the stakeholders in the customs processes such as shipping agents,[5] customs brokers,[6] and consignees.[7] Protocols formally establish the amount of fees which are applied for any task requiring interaction between the customer and the

---

3 Evaluating bribes is out of the scope of this paper. Evaluation is not so difficult since everyone talks more or less freely. Each officer feels free to talk about his corrupt colleagues. The free and abundant speech about corruption reflects that corruption induces competition between corrupt officers. Bribes depend on the fraudulent character or not of the cargo. If it is not a fraud case, bribes are not related to the value of the cargo but to the 'facilitation' offered by the corrupted officer. If it is a fraud case or if the private operator bribes an officer to perform a fraud, the amount of the fraud losses is assumed to be divided up following informal rules.

4 Management of fines and internal funds is specified in the following legal texts : Décret N° 94/240/PM du 27 mai 1994 modified by the Décret N° 96/217/PM du 02 avril 1996; Arrêté N° 317/MINFI/DD du 4 juillet 1994; Arrêté N° 318/MINFI/DD du 4 juillet 1994.

5 Before a vessel's arrival, shipping agents record a summary description of all shipped goods, the 'cargo manifest'.

6 Importers/exporters are not legally allowed to declare goods by themselves. They must contract a broker to do it for them. Brokers are authorized by the customs service to deal with customs-related operations.

7 Consignees manage warehouses inside and outside the port. They are responsible for goods waiting to be released by customs officials. After the payment of taxes and duties, the broker requests the consignee to physically release the goods. The consignee records an exit note in the IT customs system.

official—asking for a modification of the cargo manifest, cancelling a declaration, delivering a transit form. This is called 'extra-legal work' inherited from the colonial French customs administration. An importer who wanted his goods to be released after working hours had to pay overtime for customs officials and the amount was paid back in an internal fund. The main difference between colonial times and the present is that overtime no longer matters. Protocols and extra-legal work are established for any task even during open hours in order to constitute extra-wages and eradicate bribes. On the one hand, private operators do not complain of this system because it is transparent and predictable. Moreover managers of brokerage companies do not trust their employees who are suspected of collusion with corrupt officials. They are, therefore, reassured by formal fixed fees.

On the other hand, customs officials do not complain either. A first share of the extra-legal work fund is allocated to all officials who work in the administrative area where protocol fees have been collected. The second share is dedicated to bonuses for all officials. Bonuses are a usual internal tool for recognition and payment when unusual and particularly efficient tasks are performed within working groups. Each monthly session of a working group may generate US$100 for each member; to be a member of a special task force may generate around US$1,000 (meanwhile the official monthly wage of US$550). The last share is an incentive to the 'unlucky' officials working at the headquarters, far from the field of action. Collecting and redistributing fees as collective money is perceived as legitimate since, on the ground, money is lacking both at individual[8] and institutional levels (Bilangna 2009).[9]

In comparison to public money and bribes, collective money is extracted in the same trade flows to ensure internal expenditure and extra-wage incomes, a transparent and non-competitive way. In this legal and complex remuneration system, there is, however, no limit for personal income. This money circulation induces two characteristics of the customs officials group—both the relative financial autonomy of their institution and their potential individual wealth—which raises them to the rank of a national elite.

2.2 Customs officials as a national ruling elite

At the institutional level, the system has a reverse effect. It collects fees for its own internal funds and the customs service is perceived as a wealthy public service and gets very limited funding from the national budget. Conversely, customs officers do not miss the opportunity to remind people of their administration's contribution to the nation. In 2006, a speech by a top-level officer reminded the audience of the historical existence of the customs administration in the port of Douala 'when the Internal Revenue Administration did not even exist'. Moreover, from a concrete point of view, customs taxes and duties are actually collected by officials whereas the VAT which constitutes

---

8 In 1994, civil servant wages were cut by 75 per cent. Customs officers consider this measure as the very cause of the increasing corruption in public services. Unfortunately, it is not possible to quantitatively check this assertion.

9 Even if this could be controversial, many customs officials consider that this collection of fees is compliant with the General Agreement on Tariff and Trade (GATT) and its article VIII, the purpose of which is to impose that fees 'shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic products or a taxation of imports or exports for fiscal purposes'.

half of all internal revenue, is paid back monthly by private companies with minimal intervention from the Internal Revenue Administration.

Consequently, the population accurately perceives the importance of the customs apparatus. In 2007, when the new customs IT system was rolled out in the port of Douala, customs brokers were unprepared. Import flows slowed for one week. On the second day, three major national newspapers ran their headlines with customs losing FCFA 1 billion (approximately US$2 million) a day in the port, which was untrue but created fear about the difficulties the government would endure in order to pay civil servants.[10] This fiscal weight and its social impact are tied up with the idea of the 'developer state' supported by national government and donors.

Scarcity is, however, not always synonymous with discretion. Some weeks after the 2007 local elections, a newspaper accused an officer, who was the mayor of a large town in the Southern Province, of being 'le douanier glouton' (the gluttonous customs officer). Newspapers devote numerous articles to customs officials including incomes of customs officials, market price list or taxation measures and cumbersome procedures. They also report gossip related to internal promotions and conflicts between officers and bureaus. Customs officers themselves are reputed to write articles, using pseudonyms, to portray high-level managers' choices as bad or tainted by vested interests.

Customs officials' perceived wealth is not only a source of popular gossip. During a meeting to encourage officials to adopt good practices and improve their image, a senior customs officer invoked the feeling of suspicion that exists even within their own families. 'We all know this, when a cousin comes to your home and asks you for a bottle of whisky. You give him a bottle and he is still disappointed, thinking about the case of bottles you are concealing from him'. The brand new area of Douala is named 'quartier des douaniers' (customs area) or 'Santa Barbara'. Suits, cars, and houses are signs of wealth and perceived by people as evidence of corruption, even if legal income from fines or protocols could also explain the individual wealth.

Ordinary citizens are very knowledgeable about customs matters, the customs' way of life and the institution itself. Even in rural areas, people are connected to customs officials. In the bulletin of a customs officers' association, one member delineates elites as urban elites organizing their rural communities: 'On the ground, it is a reality that urban elites are those who head the best organized rural groups' (Sighomnwe 1997). This phenomenon of urban elites committed to the development of their villages has been extensively analysed (Nyamjoh and Rowlands 1998; Monga 2000; Mouiche 2005) and customs officials are fully involved in this process.

Locally, this ability to organize is linked to politics. As are other civil servants, many customs officers are interested in politics and a large majority supports the CPDM (Cameroon People's Democratic Movement), the party of the President who came to power in 1982. Many officers hold various positions such as mayor, chief of a local section of the party, electoral judge and, for all the senior managers, 'personnel resource', people who support the actions of the CPDM financially and personally. The

---

10 Indeed, even if structural adjustments promote liberal policies, most of the public aid devolves on administrations (Hugon 1999) and the state remains the first employer of young graduates (Sindzingre 1994).

CPDM is often considered as the only means of gaining access to local responsibilities and thus the only way of bringing financial resources to villages and monitoring the conduct of public affairs. The CPDM, as a structured political party, complies perfectly with the idea of elites organizing the population.

But the village is not a sanctuary. Customs officers are included within this elite—such as merchants depicted by Geschiere (1996)—characterized by sudden wealth whose origins are unknown and put down to magic, especially 'famla' which is a common witchcraft belief according to which an individual can become a sorcerer, earn social advantages and money by selling or eating (killing) their relatives. For example, it happened that an officer did not bury two relatives in his village, which is very uncommon. As a consequence, a rumour quickly spread among his customs colleagues who said that he might have been stopped by villagers who suspected him of being a sorcerer who had killed his relatives in order to be promoted.

Wealth and sorcery, scarcity, commitment in politics and in development both at national and local levels, the financial autonomy in the daily functioning of the customs apparatus, such are the characteristics of the representation of customs officials as a national elite. This representation is fuelled by money and its material circulation within and outside the group. Thanks to their legal system of extra-wages and, for some of them, thanks to (or because of) the bribes they receive, customs officials are wealthy, wooed at an individual level by relatives, but comprehensively scorned by the whole society.

However, before examining the ability of this national elite to manage change, the money circulation system still raises empirical questions. Who regulates the internal flow of collective money? How does this way of regulating condition the nature of the authority and the ability to reform?

2.3 The existence of an intra-elite embedded in a system of checks and balances

More than raising customs civil servants to the rank of national elite, the money circulation supports a second feature of the social group of customs officials—it makes possible, and somehow necessary, the existence of an intra-elite.

Indeed, one major characteristic of the money circulation is that the redistributed money mostly circulates in the form of ready cash. The central cashier who manages all the customs internal funds is nicknamed 'World Bank' by his colleagues. His duty would become impossible if each beneficiary in each committee, working group or task force came to his office to claim their share. Thus, cash flows down through the hierarchical chain to the beneficiaries. 'Chiefs' of divisions, of services, of bureaus, of groups, and of committees, redistribute the collective money in the form of cash that has been distributed to them by their superiors.

The Cameroonian people have a word for persons that handle money they do not collect by themselves: the Katikas ('cash-taker', 'cash take care'). This pidgin word is widely used to name the big boss in a casino (Fouda 2001; Echu 2003), a croupier, a treasurer, a regional paymaster, and by extension, all chiefs managing money. Thus, the group of customs officials is strongly divided between bosses who have something to redistribute and those who do not have such power. 'Customs Katikas' are an intra-elite thanks to their power to distribute wealth within the group.

Customs chiefs are also considered as an intra-elite in terms of wealth. Indeed, as described above, the money circulation establishes that senior management legally earns a share of all internal funds their subordinates collect. The first consequence is a strong inequity of income and privilege. In Europe, the difference between the highest and lowest income of customs officials does not exceed 1 to 10. In Cameroon customs, this difference is roughly at 1 to 50, and perhaps 1 to 100 in the case of efficient customs investigators, and even greater for corrupt officers.

Therefore, heading a bureau or an operational unit is a crucial and pivotal moment in an official's life and there is competition between customs bureaus. A bureau is nicknamed 'El Barça', another 'Milan AC' (the best European football teams), another 'Terre Promise' (The Promised Land), meanwhile the central service is 'Guingamp' which was the last football team in the French national championship.

Those playing at 'Milan AC' struggle to remain. For this purpose, they need to achieve the annual revenue targets set by the government. In the port of Douala, revenue collection is monitored on a daily basis and strict observance of the legal framework is not the main issue for officers. Customs officers are not discouraged from applying 'specific rules' as long as the expected level of revenue is ensured (Cantens 2009). For instance, some chiefs of bureau conclude 'partnerships' with importers; they negotiate the 'acceptable level of taxation' that is compliant with the revenue targets, and, as a counterpart, merchants commit to pay the agreed duties on time.

These partnerships may have negative consequences on revenue collection. In one of the customs regions, all chiefs of bureau are competing by practicing 'dumping', which consists of lowering the 'acceptable level of taxation' continuously to attract users. During an internal meeting, the head of the region complained about what he named 'the policy of the best offer'. The competition among his chiefs of bureau was bringing down the global revenue of his region and, consequently, threatening his own position.

These partnerships illustrate the fragility of chiefs' authority despite their statutory hierarchical power. On the one hand, the means to fight fraud are lacking. Chiefs of operational units are aware of their limited means to contest the declared value of the goods by importers and it is easy for brokers to ask exporters to send fake invoices.[11] On the other hand, corruption among their subordinates could be a major impediment to achieve the revenue targets. These chiefs are less physically involved in the collection than their grassroots officials; the latter are always tied up with the dilemma of collecting money for the treasury, or for the group, or for themselves personally.

There is a strong asymmetry of information between chiefs and subordinates and chiefs (Katikas) are themselves subordinates to their grassroots officials who concretely extract money. Chiefs must, therefore, constantly find an equilibrium between (i) revenue collection in accordance with government targets whose achievement allows

---

11 Since 1994, Article VII of the General Agreement on Tariffs and Trade stipulates that the value for customs service purposes of imported goods is, by default, the value which is declared by the importer as it is supposed to be the actual transaction value. The article also stipulates the ways the Customs Service is allowed to contest the declared value. This agreement on customs valuation has reversed the relationship between customs officials and importers. Before the agreement, a 'normal market price' was set for each product. Thus, customs officials had an easy legal way to contest the declared value.

them to remain in their position, (ii) reallocation of internal funds within their unit by redistributing collective money at the individual level and dedicating money to the necessary material equipment, and (iii) an acceptable level of corruption within their units since corruption distracts both collective money and public money.

2.4 A non-coercive authority legitimated by elitism

The main consequence of this dependence is that chiefs' authority is non-coercive and fully based on redistribution. Authority is a key point when reforming a service; the weakness of the hierarchical chain is a much-discussed issue which has often been designated as the main cause of the failure of reforms and modernization efforts (Mbembe 1999; Olowu 1999; Raffinot 2001; Chambas 2005; World Bank 2005). However, thanks to collective money circulation, hierarchical authority is not so weak.

The non-coercive authority is deeply rooted in the professional culture of customs officials and is the main feature of the social relationships within the group. On the one hand, officers cannot impose administrative sanctions. The formal order of the organizational chart is competing with a specific social order which derives from the appointment process, within which the head has little influence on the appointment of their direct subordinate, but has much more influence on the appointment of the subordinate of their subordinate (Cantens 2009). This 'N-2 order' prevents the risk of collusion between officers but is also sometimes an impediment to severe sanctions. On the field, chiefs rarely write reports against their subordinates. When they are asked why —since without any report it is impossible for them to initiate a disciplinary action— they reply that they did not know the connections between their subordinates and any upper elite, outside or inside the administration, who could stop the sanctioning process. Of course, this could be a self-legitimizing discourse and some of these chiefs are also afraid that their corrupt subordinates will reveal their chiefs' misconducts if accused. But this situation illustrates the strength of this 'N-2' social order competing with the hierarchical order.

On the other hand, several observable rituals of authority bear witness of the existence of this non-coercive authority. The profusion of rituals becomes part of daily life. All the meetings held in the customs service or between the customs service and the public are very ritualized. The invitation includes a subtle combination of titles and names; the presence or absence of an agenda has meaning, and so does the way you have been invited; the seating in the meeting room opposes field services and central ones, anonymous officials and stars; people wait for the principal actor—the head who chairs the meeting—who talks about every subject except the one that was supposed to be discussed at the meeting (Cantens 2009).

Another example of rituals is the usual harangue by the chief during meetings. Haranguing is an evidence of the chief's status. The chief speaks the truth, which leads to repetition of obvious facts. Slogans include praised values on how to be a 'good' customs officer. Besides, the chief's speech is hegemonic and takes up most of the time. This monopoly on the speech differentiates power and coercion (Clastres 1962).

A third kind of ritual supporting the non-coercive authority of the chiefs is directly linked to money redistribution. As we noted above, transparency is a main feature of money collection—transparency of the 'protocols' dampens the competition induced by potential corruption. But transparency is also an essential element in the ritual of

redistribution itself. Officials are presented with cash and a sheet of paper they have to sign to attest they have received their share. This sheet of paper sets out the amount of money paid to each official, so that everyone is explicitly informed of how much their colleagues, even the chiefs, have received.

Concrete rituals legitimate the position of the chiefs (Bourdieu 1982; Abélès 1990). Rituals combine with transparency in order to demonstrate that the chiefs' ability to redistribute money is not underpinned by greed. Rituals balance the strong dependence of the chiefs on their grassroots supporters who constantly invest the chiefs with their statutory authority, which compensates for the non-coercive component of this authority. Rituals, however, question us also about their role in reinforcing officials' consent to an ideology that legitimates the existence of the intra elite.

Perhaps one of the most striking facts about these bureaucratic elites is that they explicitly claim to be part of the elite, which differentiates them from the Western elites (Bourdieu 1989; Hill 1995; Persell and Cookson 2001). There are at least three professional associations: one for natives of the West region, one for the 'rest of the world' (in fact the Centre and South regions) and one for women. All associations claim to have 'educational' purposes. One association publishes a 10–20 pages monthly bulletin about collective activities such as funerals, weddings and deaths but also issues opinion articles and technical communications, all authored by customs officers. The third issue of the bulletin deals with 'elitism and professionalism': 'Elitism because the circle is a circle of elites' (Cheping 1997). Elitism is held as 'a pillar to establish a philosophical ground' (Cheping 1998a). Excellence supports elitism as an inherent quality in those who are involved in their job. As the editorialist of the fifth edition (Cheping 1998b) says: 'It is not doubtful and even obvious that our profession is the basement of our "Cercle d'Élites"'.

It is worth remembering that elitism is historically rooted in the colonial period. Historically, the customs state apparatus played a key role in the national policy. During German domination, from 1884 to 1916, customs duties were the third source of revenue after grants and loans from the German Imperial Government (Tsuyano 2006). This was still true during the mandate given to the French in 1921 by the League of Nations. This mandate imposed free trade but uncertainty about the destiny of Cameroon discouraged grants and international loans (Guyer 1980). Tribal chiefs were recruited by the German and the French colonial administrations in order to collect tax and, usually, civil servants were promoted as local elite. As a result, in West Africa, from 1946 to 1952, 50 per cent of the representatives in the national assemblies were civil servants (Le Vine 1968).

After independence, the former customs officials of the French administration became the first-generation of top level officers. These officials had already experienced the elitist way to high level positions. Indeed, the 'cadre indigene' (native officials) were promoted within the top level officers 'cadre A' by the governor himself who was the highest authority of the French administration. It took twenty years for the first native to become an officer.

Education is now at the centre of elitism, and elitism is an ideological crucible for this new bureaucracy. The importance of education is linked to the National School of Administration and Magistrate (ENAM) which is acknowledged as the best secondary education institution of the country. This also explains why customs officers are seen as

an aristocracy, a 'state nobility' (Bourdieu 1989) rooted in their recruitment, because it is financially attractive and it is a privilege to be part of it. Therefore, the best students who have successfully passed the competitive examination usually choose customs administration as their first choice.

Thus, the 'inside' description of the functioning of the customs service leads to some conclusions that will be useful to understand how this customs elite tackles the reform of their administration.

First, as in any other fiscal administration, Cameroon customs is a state apparatus extracting money. As previously discussed, however, some extracted money is qualitatively different from taxes and bribes. Customs officials legally extract 'collective money'. This collective money ensures wealth both at the institutional and the individual levels and makes the customs officials a national ruling elite. Second, the redistribution of collective money grounds the non-coercive authority customs chiefs exert in a context of corruption and lack of means. It is, therefore, untrue to say that the hierarchical chain is weak. The way of exerting authority is different from the 'ideal-type' of the fully obedient (Crozier 1955) civil servant (Weber and Parsons 1947). The operational chiefs are committed to monitor a subtle balance between collective and public money collection and the impact of corruption. Third, this non-coercive authority is supported by an ideology of elitism that is produced by the customs.[12] Elitism secures the consent to authority and to the rules of the internal money circulation, despite the fact that these rules generate an important inequity of incomes between the chiefs and their subordinates.

Here, the question of administrative reform intersects with the question of the conditions of reproduction of the group, which is one of the most important issues concerning elites (Shore 2002). To what extent is elitism and money circulation, fuelling each other and conditioning the reproduction of the group, a chance or a trap for those who want to reform their administration?

3 Consequences and perspectives for an administrative reform

The question of whether elitism may be an impediment to change is part of the broader back-and-forth debate about African elites' responsibility and role in development (Blanchet 1969; Miller 1974; Schraeder 1994). The ideas of 'civic engagement', 'social accountability', 'engaged societies' supported by donors (Ackerman 2005; World Bank 2005) renewed the historical defiance against bureaucratic and political elites. Questioning the question is not within the scope of this paper. One can assume that this question may be —in our context—the best one about elites, on the condition that we do not expect too much from the response.

Certainly, analysing the current functioning of the customs service in terms of consequences could also be a trap for anthropologists. Tackling issues connected to reform inevitably leads to a solutions-oriented approach, which raises a new key methodological issue, namely: how to avoid wading into the infertile debate between the teleological approaches of development and their radical critics? The empirical

12 About the ideological production of repressive state apparatus, see Althusser (1995).

approach, adopted in the former section, has been useful to understand the actual functioning of the service, but extrapolating from these short-term observations collected within the micro society of customs officers requires a major precaution—to discard oneself of 'good governance' as governance exists in itself and to favour 'situations of governance' (Blundo 2002). In this particular case, this means taking into account that all customs officers are very knowledgeable about good professional practices so that reform only relies on wilful officers and the appointment process becomes a crucial situation of governance.

Indeed, Cameroon customs officers are very well trained at the ENAM, they attend many international meetings, especially at the World Customs Organization that produces norms related to customs procedures. In addition, Cameroon customs is collaborating with five major international organizations and donors on modernization initiatives. This means there is at least one or two meetings per month between senior officers and international experts sent by donors. Thus, customs officers have no difficulty imagining what a modern customs service must be and do.

In 2006–10, the reform I participated in was a real struggle between officers who are motivated to deliver better customs functions and those who are not. In 2005, the Cameroon government undertook the implementation of a new IT system at the port of Douala by 1 January 2007, following an IMF recommendation. To do so, Cameroon customs created an internal working group whose members were senior officers. Despite the fact that all those officers actually agreed on making the government's pledge a reality, they did not share a common view on outcomes and impacts on the customs service. For some of them, this new IT system, which was provided by an international organization, had to be adapted in order to fit exactly with the existing procedures and the procedures themselves to be changed only slightly. They argued the 'local context' must surpass the 'international standards—the international standards would rock the local way of collecting revenue and threatened the achievement of the annual revenue targets. Others, the reformers, supported the idea that a new IT system provided by an international organization was an opportunity to reform the procedures drastically, and for the Cameroon customs to achieve international standards. Ultimately, some 'reformers' were appointed to manage the project and they succeeded in reforming customs procedures after numerous clashes (Cantens 2007). At the end of their successful project many of these reformers were promoted, which was a chance to enter the intra elite of customs.

Thus, appointing officials to and keeping them in key positions, such are the high-stakes 'situations of governance' before and during a reform, is worth exploring.

3.1 To be appointed and to appoint—the major challenges for reformers

A well-known *bon mot* repeats what a former minister of finance said: it is easier to remove a minister from the government than a customs officer from Douala, the Cameroon capital city for trade and business. One of the worst administrative sanctions is to be moved out of a major bureau operating in areas with strong fiscal potential; meanwhile to be appointed in these bureaus is one of the best incentives. To be appointed and to have people appointed are the major challenges of customs elites.

Appointments are driven by three main *parameters* connected to the fight against corruption.

The first parameter is that the appointment of the head of the customs service is essentially restricted to the corps. A non-customs civil servant has headed the customs administration only once. The appointed person was a senior manager of the Internal revenue administration, but his mandate was terminated less than one year after his appointment. The head of customs should be one of the top level customs officers since fighting against corruption requires a very good knowledge of the field. Consequently, the president chooses the head of customs from among the 150 top level senior officers.

The second parameter is that belonging to the corps should not be synonymous with internal tribal, regional, or political networking. In the case of the head of customs, appointing someone from outside is often the best solution. Any head of customs in the last twenty years has spent time outside customs during their career, either as a member of parliament, director of the former national bank of development, teacher, customs instructor abroad, officer in the internal revenue administration, member of the ministry's cabinet, director in other ministries, accountant, or director in state-owned enterprises. So far, there has been no head of customs who has entered the ENAM just after university graduation and served exclusively in the customs administration.

The third parameter is regional equilibrium, which impacts all kinds of positions at the national level. Regional equilibrium means that senior civil servants are appointed so that no region or tribe is favoured in administrating the state. Since independence, the regime's attention has been focused on the unity of the state-driven by the idea of a fair, ethnic and regional representation at the top levels of the state (Eyoh 2004). For instance, all regions must be represented at the head of major bureaus. Regional equilibrium is presented as the main impediment to tribalism even if it ties up bureaucratic elites to their village, which historically impacted political life and bureaucratic performance (Doho 2006; Monga 2000). Regional equilibrium was translated concretely in the ENAM examination according to the level of schooling in the regions. Historically, protestant and catholic missions trained people for colonial companies established in the South and the Centre, so other regions had a lower literacy rate. Accordingly, there were two examinations; one for the regions that had a high literacy rate and another one for the ones with a low literacy rate. This distinction was abrogated in 1987. Nevertheless, a legal quota system still exists. It defines the share of successful candidates for each region. The origin of each candidate is the province of origin of their parents.[13]

These three parameters combine with a high turnover. Since independence 38 years ago, there have been 16 heads of customs, while in the internal revenue administration there have been less than ten. Between 2006 and 2010, the Douala sector was headed by a succession of three officers, and was the major port office.

The high mobility of officials is also tied to strong donor recommendations, as a way to fight corruption linked to sensible positions (De Wulf and Sokol 2004). Combined with the three parameters (to belong to the corps, to avoid non-professional networking, and to comply with the regional equilibrium policy), this turnover also has a perverse effect on legitimacy. Local, political, and external constraints make appointments unpredictable for most officials. The appointments process is not mainly driven by pure administrative parameters such as age, rank, and the assumption that career

13 Décret n°2000/696 PM du 13 septembre 2000—article 60.

advancement should be linear. Even the reformers are submitted to the same structural constraints—after the end of the successful project described above, reformers waited for two years to be awarded with good positions.

Moreover, three factors increase the intensity of the uncertainty. The first one is linked to the collective money circulation. As seen above, appointments have a huge impact on an individual's material condition. The second factor is linked to the first constraint; the position of head of customs is a probable horizon for all officers, so that all colleagues of the same age group are potentially competing for the top-level position. The last factor is the fact that there is no set date for appointments, only signals announcing an administrative turmoil; officers are in the habit of saying 'the appointments war has begun' and candidates for high positions are nicknamed 'the papabile', to figure out how it would be rash to predict the outcome of any appointments process.

Thus, the appointment process structurally pushes the administrative boundaries by including constraints considered to be a solution to prevent revenue losses induced by corruption. This situation of governance has two features that impact on the reformers' legitimacy—it infers violence and pushes the personal abilities into the background.

3.2 The violence of the appointments process and its impact on legitimacy

The first feature is that, on the ground, this appointment process and its uncertainty stoke some kind of violence, which opens up fissures in the officers' legitimacy. Indeed, once it becomes clear that the current head of customs or the current head of a major bureau will leave or retire, the press begins reporting gossip about each candidate. Taking into account the fact that chiefs exert a non-coercive authority and that rituals of authority are very important, the impact of gossip must not be underestimated. When making headlines, feuds widen mistrust. Photos of an officer's expensive house, facsimiles of a list of customs data as 'evidence' of bad practices, sexual rumours, lists of civil servants who will be or are millionaires and homosexuals—all of these have occurred recently.[14] Suspicion and mistrust are all the more heightened because officials are convinced that many details—minutes of the meetings, internal documents—are leaked to the press by their own colleagues competing for the position.

To reinforce legitimacy, mistrust is sometimes tackled officially. For example, when the press 'denounces' the collusion between one importer and some customs chiefs, the latter do not always wait for a complaint to be lodged—the customs service issues a press release that explains the legal context, provides some figures and demonstrates

14 Some examples. Between 24 and 26 January 2006, three newspapers (*La Météo*, *L'Anecdote* and *La Nouvelle* Afrique) issued lists of civil servants and ministers who were accused to be homosexuals. On the 9 and 26 February 2006, *Le Front* issued a list of civil servants who were accused to be millionaires. One month later the same newspaper issued a list of civil servants who were supposed to be charged with corruption. On 14 April 2006, *L'Ouest Républicain* 'denounced' a mafia clan within which there was a customs officer, head of a central service. On 31 July 2007, *Le Jeune Observateur* issued a list of 44 billionaires among whom there was a former head of customs. On 18 April 2008, the newspaper *Aurore Plus* accused a senior officer who was newly appointed of having been corrupt in the recent past. In 1999 (22 March), *Le Front Indépendant* issued an article discussing the nominations in the customs administration taking individual examples.

that the importer was not given any preferential treatment. This illustrates that senior officers are concerned about being misrepresented.

After such rumour campaigns, legitimacy of the senior officers competing for high positions may be weakened. In order to reinforce it, the moment of the appointment could be a 'coup de force'. Customs officials use to tell a true story about a former head of customs' replacement. The evening news broadcast informed this head of customs that he was relieved of his duties, just before policemen burst into his office, ordering him to get out without taking any documents. Policemen blocked the building of customs and, after a couple of hours, the former head of customs exited his office with two policemen. He was not accused of anything. This violent exit was interpreted as a show of force organized by the newly nominated head of customs. Transfer rituals are often unfriendly; the person leaving becomes a social pariah. The new chief derives their legitimacy from his appointment by the minister or the president as well as from force and violence.

Violence and bureaucratic elites' struggles are not specific to Cameroon. Marenin (2005) described this phenomenon about the control of the police administration in Nigeria. This strange situation with regards to competition among bureaucratic elites, however, should not conceal a very concrete impact that links reform and legitimacy.

As senior management is in a hurry to collect more revenue and has little influence on appointments, it is tempting to create parallel structures and positions, such as task forces, committees, special advisors, or coordinators of activities, in charge of the reform. At the beginning of a mandate, a newly appointed senior officer failed to gather skilled officers in order to set up a small team in charge of a reform he wanted to implement. One officer who supported him contacted young skilled officers to encourage them to leave their operational positions on the field and to commit themselves to reform. But they refused, arguing that the head of service was not ready to pay substantial bonuses to recruit them to pay for the risks they would take. Indeed, these 'special' positions, given to wilful reformers, are far from the field and usually belittled, since officials can neither be bribed nor earn legal shares on fines. Moreover, the legitimacy of the newly appointed head of service may have been weakened by the whispering campaign organized against him by unsuccessful colleagues. Therefore, these parallel structures need to be attractive and task force members have to be awarded and encouraged with bonuses. But these bonuses are extracted from the collective money circulating which now can no longer be collectively divided within the group; this meets with opposition from the other officials who were not selected to be members of the special team. Consequently, other senior officers always challenge the newly appointed officials' authority since, as members of a special team, they are not appointed by a national legal act but an internal one.

Due to constraints that do not include only administrative criteria such as age and rank, the appointment process brings about intense competition within the intra-elite. Even if reformers are appointed, they have paid the price; rumours and gossip have weakened their legitimacy. In spite of any show of force, they will find it difficult to recruit wilful subordinates, since they do not master the appointment process so that they are obliged to create internal and temporary structures that need to be fuelled with money extracted from the collective money circulating.

The ability to reform is not only impacted by violence. Collective representations connected to regional belonging are the second feature of the appointments process that also impacts the legitimacy of the newly appointed reformers.

3.3 The weight of collective representation against the individual capacity

We saw that regional equilibrium was an important explicit constraint driving the appointments process. Consequently, regional equilibrium is often invoked to explain why somebody has been appointed, which depreciates the capacity of the new appointed officer by emphasizing his regional belonging as the main factor that drove his appointment, and pushing his technical skills into the background.

Nevertheless, it is difficult to actually interpret the appointments in terms of regional equilibrium. At the highest level, this distribution of the regional equilibrium is not so accurate and officials know this. Amongst the 16 former head of customs, one came from the North of the country, one from the Eastern part, one from the North-West (English-speaking), none was from the West. Appointments of the chiefs of regions do not fit the same model. There is no obstacle to appoint a chief in the region from which he originates. For instance, the main sector of Douala collects more than 85 per cent of the country's customs revenue and a large majority of merchants are natives of the West. During the past seven years, the sector was headed by natives of the Centre, the South and the West (at least twice).

From observations in the field, the internal ties between officers do not overlap with the regional 'natural' ties. Of course, officers are always talking about themselves using ethnic definitions and one can agree that modernity did not end ethnicity (Amselle and M'bokolo 1985; Bates 1999). But, as Bates differentiates ethnicity and violence, ethnicity and tribalism must also be differentiated. Ethnicity is a necessary condition for the exercise of regional equilibrium, so ethnicity is valued more and more (Monga 2000; Geschiere 2009). However, elitism is still a common feature of the top-level civil servants as a way of transcending tribalism. This is why, for instance, colleagues do not condemn the existing West officers' association. This association is only perceived as a characteristic of natives from the West whose traditions include more organization and hierarchy, which has been depicted by Miaffo and Warnier (1993) as an 'ethos of notability'.

Elitism and regional equilibrium in customs build an anti-tribal ideology. First, tribal or regional belonging always raise a suspicion of archaism; customs officers definitely consider tribalism as archaic. Second, as a concrete effect, tribalism does not comply with the pressure of the regional equilibrium as a threat. Officials could group themselves to claim more positions for their region. They also could use the restricted group to cool down conflicts even if they do not always succeed.

Thus, officers are not fully convinced that everything is settled 'in the village'. But, the power of regional equilibrium lies in the fact that they are not convinced that the opposite is true either. Regional equilibrium is a total cause and part of the 'collective imaginary' (Lévi-Strauss 1958). When a person who is turned out is replaced by a native of the same region, people invoke regional equilibrium. If this is not the case, regional equilibrium becomes dynamic; people usually say that positions turn over from one region to another. Even when a replacement has no explanation, regional equilibrium is still meaningful as a circulation of power. Indeed, a chief who was

replaced by a native of a different region explained that he was a 'collateral victim'; within another administration, a native of his successor's region was replaced by a native of his own region. Of course, it is not possible to confirm this, but the fact that regional equilibrium provides a full intellectual framework for officials when analysing the motivation of appointments reinforces the elitism—as a representation of a national elite fairly sharing and efficiently exerting the bureaucratic power—as well as it depreciates individual abilities.

Legitimacy is a common question when focusing on elites (Shore 2002), but it is a decisive one when examining the capacity to reform. Legitimacy issues arise from the appointment process and conditions the access to the authority by reformers. At present, reformers and non-reformers are tied up in the same struggle to be appointed as well as using the same collective money to expand their power within the administration. On the one hand, their legitimacy is weakened since being appointed means having been the target of rumours. On the other hand, regional equilibrium as a total reason for appointments weakens the individual abilities of all newly appointed officers. Thus, the main issue, from a technical point of view, is how to reinforce the reformers' legitimacy and build a new professional culture that would not only derive from the current ideology of elitism.

3.4 Can figures reinforce reformers' legitimacy?

In 2008, the head of customs reformed 'the way of reforming', by launching an internal individual performance measurement policy (Libom et al. 2009). On a monthly basis, quantitative indicators report what actually happens on the ground, both at collective (bureaus, sectors) and individual levels. Indicators have been designed to generate figures about identified bad practices and potential risks of collusion between officers. Thanks to reports and debriefing, the customs senior management share detailed facts and figures on delays, losses of revenue, profitability of the control and bad practices. Some figures about individual performances are compiled within a quarterly bulletin that publishes who was the best controller in terms of delays and fraud detection.

It took about two years for the senior officers on the ground to take some kind of ownership of the figures. During the meetings, a new professional culture is becoming established; violence during the meetings has diminished; officials use less insinuations and accusations as they are invited to comment on the figures everybody is sharing. Thanks to the figures, the reality is the same for all. It has become easier for the senior managers to analyse the evolution of the revenue generated and compare it with the economic activity. It is also possible to discern the evolution of one bureau when the head is replaced. For example, it has been measured that a new chief succeeded in increasing the fines collected on fraud cases by 60 per cent while the number of fraud cases itself has only increased by 10 per cent. That means he has collected considerably more money than his predecessors. The same bureau succeeded in increasing the average level of taxes collected on one declaration by 10 per cent within a few months. This means that 'the acceptable level of taxation' increased without causing more delays. The result is that the head of this bureau has been in the position for two years, which is the longest period of stability since 2006. Combined with an increased transparency and the dissemination of poor results, some customs officials gave up bad practices.

Being able to describe the activity of one bureau means being able to measure the impact of the new procedures, the way the chief is implementing them and managing his subordinates, and the way the latter takes ownership of decisions.

As a first positive consequence, officials are aware that senior management can distinguish those among them who work well and those who might be corrupt. This is the first fissure in elitism; even if officers all graduated from the best national school and are considered as members of the national elite, they are not equals internally in terms of work, and this can be objectively demonstrated.

An internal performance measurement policy is an argument a head of service can use when he is pressured by outside elites to give a good position to one of their favourites. Individual performance measures and the threat that poor results could be objectively measured, compared and publicly released, may protect senior managers from the misuse of the non-administrative constraints of the appointment process. In working environments where detecting, proving, and punishing bad practices is difficult, senior officers prevent problems by avoiding bad officials being appointed as subordinates in their units.

Individual performance measurement could be a solution to break through elitism, at least internally, by linking the identity of each officer to official data on custom outcomes. Figures have two advantages; they are assessed following the same methods for all officers, which allow benchmarking. The second advantage is the diachronic perspective embedded in performance measurement. Individual performance measurement cannot be a reform in itself but only a way to support the technical reform.

4 Concluding remarks

Based of four years fieldwork and an individual commitment in supporting a reform, this paper raises some concluding remarks.

First, one major recommendation would be for donors to commit themselves in understanding the current functioning of the civil services they support, throwing out any teleological approach as a first step. This was the best lesson learned from the technical support we provided to the Cameroon customs; this experiment could not have been done without establishing a strong confidence between donors and the customs service. This confidence has been concretely active as soon as the actual functioning of the customs service was accurately and objectively understood. This opened up the discussion for imagining another professional culture.

Second, ‘ownership’ is presented as the core of any reform (Paris Declaration on Aid Effectiveness 2005; Raffinot 2009) and relies on one main question in the case of a customs reform: how do civil servants and private operators accept and apply new measures that would stir up what they do? This question is much more acute in the context of corruption. The global equilibrium between public money, bribes and collective money is questioned by the reform; the upheaval of better practices impacts the daily life and the personal incomes of the officials. So, the main question connected to ownership and reform is less how people are persuaded by the reform than why and how do people consent to the current system, especially when this system is unequal?

The main question of a reform is less ownership, which is difficult to predict, than consent, which is much more accessible to empirical analyses.

Third, part of the response has its roots in understanding the role of ideology. To be an elite is proudly claimed. Elitism legitimizes chiefs in ruling the others, succeeding in improving them, and not necessarily complying with an ideal Weberian administrative structure. Elitism applied to customs officers does not contribute to eradicating the representation of a jeopardized state and, on a technical side, does not favour the idea of a national reform. Elitism ensures the homogeneity of civil servants against tribalism while supporting ethnicity that is required to apply regional equilibrium.

Fourth, one major consequence of elitism concerns the imagination of the state (Ferguson and Gupta 2002), and its ability to be reformed, in terms of space and time.

In terms of space, the state is perceived as a network of bureaus shaped by various well-known interests. This perception of the state is only ordered by the fiscal potential of the customs bureaus. The border side effect of this representation is the inability of many officers to consider the reform of their administration for the benefit of the entire state. Globally, each bureau is a territory dominated by its elites dealing with a prior issue of 'peace' and 'stability'.

In terms of time, the consequence of elitism is a rather structural duration based on an equilibrium (Gluckman 1968), ended by struggles for appointments. Appointments in customs are similar to the situation described by Gluckman (1963); the position of chief circulates quickly within the group, which generates continuous feuds and impacts the capacity for reforming. The continuous competition among the officers shapes the dynamics of the system of the Katikas whose function of money circulation ensures a 'peace in the feud' (Gluckman 1955). In the case of customs, the structural duration is clearly the mandate of the head of customs. This structural duration arouses the interest of the donors, especially those who manage long-term projects. The main difficulties are not settled in technical issues since donors and customs usually agree about what to do. Above all, the management of the project questions the continuous commitment of the senior officers. The span of a project and the span of top-level officers are not the same, so development and reform are short-term issues.

Thus, the question of technically supporting a customs reform is that of whether the constraint of development and the desire of quick and quantifiable results for donors surpasses or not the support for the political construction of a fiscal national apparatus.

References

Abélès, M. (1990). 'Rituels de Campagne : L'Élection Municipale de 1989 à Auxerre'. *Mots. Les Langages du Politique*, 25 (1): 43–63.

Abélès, M., I. Bellier, and M. Macdonald (1993). 'Approche Anthropologique de la Commission Européenne'. Brussels: European Commission.

Ackerman, J. M. (2005). 'Social Accountability in the Public Sector: A Conceptual Discussion'. Social Development Papers 82. Washington, DC: World Bank.

Althusser, L. (1995). *Sur la Reproduction*. Actuel Marx Confrontation. Paris: Presses Universitaires de France.

Amselle, J.-L., and E. M'bokolo (1985). *2005 Au Cœur de L'Ethnie. Ethnies, Tribalisme et Etat en Afrique*. Paris: La Découverte.

Bako-Arifari, N. (2001). 'La Corruption au Port de Cotonou: Douaniers et Intermédiaires'. *Politique Africaine*, 83: 38–58.

Bates, R. (1999). 'Ethnicity, Capital Formation and Conflict'. Working Paper 12. Washington, DC: World Bank.

Bilangna, S. (2009). 'La Réforme des Douanes Camerounaises: Entre les Contraintes Locales et Internationales'. *Afrique Contemporaine*, 230: 101–113.

Blanchet, G. (1969). *Réflexions sur le Développement et le Rôle des Elites en Afrique Noire*. Orstom: Paris.

Blundo, G. (2002). 'Editorial. La Gouvernance Entre Technique de Gouvernement et Méthode d'Exploration Empirique'. *Bulletin de l'Apad*, 23–24.

—— (2003). 'Décrire le Caché. Autour du Cas de la Corruption.'. In G. Blundo and J.-P. Olivier de Sardan (eds), *Pratiques de la Description*. Paris: Editions de l'Ehess.

Blundo, G., and J.-P. Olivier de Sardan (eds) (2001). *La Corruption au Quotidien en Afrique de l'Ouest Approche Socio-Anthropologique Comparative: Bénin, Niger et Sénégal*. Paris: Ehess/Ird, Genève: Ieud, Rapport de Recherche.

Bourdieu, P. (1982). 'Les Rites Comme Actes d'Institution'. *Actes de la Recherche en Sciences Sociales*, 43 (1): 58–63.

Bourdieu, P. (1989). *Noblesse d'Etat*. Editions de Minuit, Paris.

Cantens, T. (2007). 'La Réforme de la Douane Camerounaise à l'Aide d'un Logiciel de Finances Publiques des Nations Unies ou l'Appropriation d'un Outil de Finances Publiques'. *Afrique Contemporaine*, (223–4): 289–307.

—— (2009). 'Être Chef Dans les Douanes Camerounaises, Entre Idéal-Type, Titular Chief et Big Katika'. *Afrique Contemporaine*, 230: 83–100.

Chalfin, B. (2006). 'Global Customs Regimes and the Traffic in Sovereignty. Enlarging the Anthropology of the State'. *Current Anthropology*, 47 (2): 243–76.

Chambas, G. (2005). *Afrique au Sud du Sahara: Mobiliser des Ressources Fiscales pour le Développement*. Paris: Economica.

Cheping G.-A. (1997). ‘Elitisme et Professionalisme’. Organe de Liaison et d’Iinformation du Cercle des Inspecteurs et Officiers des Douanes de l'Ouest, publication interne, 3: 1.

—— (1998a). ‘L’Apport de l'Élitisme’. Organe de Liaison et d’Iinformation du Cercle des Inspecteurs et Officiers des Douanes de l'Ouest, publication interne, 4: 1–3.

—— (1998b). ‘L’Exigence du Professionnalisme’. Organe de Liaison et d’Iinformation du Cercle des Inspecteurs et Officiers des Douanes de l'Ouest, publication interne, 5: 1.

Clastres, P. (1962). Échange et Pouvoir: Philosophie de la Chefferie Indienne’. *L’Homme*, 2 (1): 51–65.

Cohen, J. M. (1993). ‘Importance of Public Service Reform: The Case of Kenya’. *The Journal of Modern African Studies*’, 31 (3): 449–76.

Crozier, M. (1955). *Petits Fonctionnaires au Travail*. Paris. Editions du CNRS.

De Wulf L. and J. B. Sokol (eds) (2004). *Customs Modernization Initiatives: Case Studies*. Washington, DC: World Bank.

Doho, G. (2006). ‘Subject and Citizen: Ambivalent Identity in Postcolonial Cameroon. In S. Nagy-Zekmi (ed.), *Paradoxical Citizenship. Edward Said*. Oxford: Lexington Books.

Echu, G. (2003). ‘Influence of Cameroon Pidgin English on the Linguistic and Cultural Development of the French Language’. Université de Yaoundé. Paper presented at ‘Cultures in Motion: The Africa Connection’, International Conference, University of Tennessee, Knoxville 5–9 February.

Eyoh, D. (2004). ‘Contesting Local Citizenship: Liberalization and the Politic of Difference in Cameroon’ In B. Berman, D. Eyoh, and W. Kymlicka (eds), *Ethnicity and Democracy in Africa*. Athens, OH: Ohio University Press.

Ferguson, J., and A. Gupta (2002). ‘Spatializing States: Toward an Ethnography of Neoliberal Governmentality’. *American Ethnologist*, 29 (4): 981–1002.

Fouda, M. (2001). *Je Parle Camerounais: Pour un Renouveau Francofaune*. Paris: Karthala Editions.

Gerring, J. (2004). ‘What is a Case Study and What is it Good For?’. *The American Political Science Review*, 98 (2): 341–54.

Geschiere, P. (1996). ‘Sorcellerie et Politique: Les Pièges du Rapport Élites-villages’. *Politique Africaine*, 63: 82–93.

—— (2009). *The Perils of Belonging; Autochthony, Citizenship and Exclusion in Africa and Europe*. Chicago: University of Chicago Press.

Gluckman, M. (1955). *Custom and Conflict in Africa*. Oxford: Basil Blackwell.

—— (1963). *Order and Rebellion in Tribal Africa: Collected Essays, with an Autobiographical Introduction*. Glencoe, IL: Free Press of Glencoe.

—— (1968). ‘The Utility of the Equilibrium Model in the Study of Social Change’. *American Anthropologist*, New Series, 70 (2): 219–37.

Guyer, J. I. (1980). 'Head Tax, Social Structure and Rural Incomes in Cameroon, 1922–1937'. *Cahiers d'Etudes Africaines*, 20 (79): 305–329.

Hamel, J. (1993). 'The Case Study in Sociology: The Contribution of Methodological Research in the French Language'. *Canadian Review of Sociology and Anthropology*, 30 (4): 488–509.

Hill, S. (1995). 'The Social Organization of Boards of Directors'. *The British Journal of Sociology*, 46 (2): 245–78.

Hugon, P. (1999). 'Le "Consensus de Washington" en Questions'. *Tiers-Monde*, 40 (157): 11–36.

Libom, M., T. Cantens, and S. Bilangna (2009). 'Gazing into the Mirror: Operational Internal Audit in Cameroon Customs'. Discussion Paper 8. Washington, DC: World Bank.

Le Vine, V. T. (1968). 'Political Elite Recruitment and Political Structure in French-Speaking Africa'. *Cahiers d'Etudes Africaines*, 8 (31): 369–89.

Lévi-Strauss, C. (1958). *Anthropologie Structurale.* Paris: Editions Plon.

Lowie, R. H. (1948). 'Some Aspects of Political Organization Among the American Aborigenes'. *The Journal of the Royal Anthropological Institute of Great Britain and Ireland*, 78 (1/2): 11–24.

Miaffo, D., and J.-P. Warnier (1993). 'Accumulation et Ethos de la Notabilité Chez les Bamiléké'. In P. Geschier and P. Konings (eds), *Itinéraires d'Accumulation au Cameroun*. Paris: Karthala.

Marenin, O. (2005). 'Policing Nigeria: Control and Autonomy in the Exercise of Coercion'. *African Studies Review*, 28 (1): 73–93.

Mbembe, A. (1999). 'Du Gouvernement Privé Indirect'. *Politique Africaine*, 73: 103–21.

Miller. R. A. (1974). 'Elite Formation in Africa: Class, Culture, and Coherence'. *The Journal of Modern African Studies*, 12 (4): 521–42.

Monga, Y. (2000). 'Au Village! Space, Culture and Politics in Cameroon'. *Cahier d'Etudes Africaines*, 160: 723–50.

Mouiche, I. (2005). 'Autorités Traditionnelles, Multipartisme et Gouvernance Démocratique au Cameroun'. *Afrique et Développement*, 30 (4): 221–49.

Nyamnjoh, F., and M. Rowlands (1998). 'Elite Associations and the Politics of Belonging in Cameroon'. *Journal of International African Institute*, 68 (3): 320–37.

Olowu, B. (1999). 'Redesigning African Civil Service Reforms'. *The Journal of Modern African Studies*, 37 (1): 1–23.

Paris Declaration on Aid Effectiveness (2005). Available at: www.oecd.org/dataoecd/11/41/34428351.pdf

Persell, C. H., and P. W. Cookson (2001). 'Pensionnats d'Élite'. *Actes de la Recherche en Sciences Sociales*, 138: 56–65.

Raffinot, M. (2001). '"Motiver" et "Chicoter" l'Économie Politique de la Pression Fiscale en Afrique Subsaharienne'. In M. Raffinot and F. Roubaud (eds), *Les Fonctionnaires du Sud entre deux Eaux: Sacrifiés ou Protégés?* Bondy: Autrepart for IRD.

Raffinot, M. (2009). 'Ownership: l'Appropriation des Politiques de Développement, de la Théorie à la Mise en Pratique'. Working Paper DT 2009/02. Paris: DIAL.

Sandbrook, R., and J. Oelbaum (1997). 'Reforming Dysfunctional Institutions through Democratisation? Reflections on Ghana'. *The Journal of Modern African Studies*, 35 (4): 603–46.

Schraeder, P. J. (1994). 'Elites as Facilitators or Impediments to Political Development? Some Lessons from the 'Third Wave' of Democratization in Africa'. *The Journal of Developing Areas*, 69–89.

Shore, C. (2002). 'Introduction: Towards an Anthropology of Elites'. In C. Shore and S. Nugent (eds), *Elite Cultures: Anthropological Perspectives*. Milton Park: Routledge.

Sighomnwe J. (1997). 'L'Implication des Élites dans les Activités Agropastorales au Cameroun'. Organe de Liaison et d'Iinformation du Cercle des Inspecteurs et Officiers des Douanes de l'Ouest, publication interne, 1: 4–11.

Sindzingre, A. N. (1994). 'Etat, Développement et Rationalité en Afrique: Contribution à une Analyse de la Corruption'. Travaux et Documents 43. Pessac: Centre d'Etudes d'Afrique Noire.

Tsuyano, D. (2006). *L'Institution Douanière au Cameroun 1860–1960*. Yaoundé : Editions Saagraph.

Weber, M., and T. Parsons (eds) (1947). *The Theory of Social and Economic Organization*. New York: Oxford University Press.

World Bank (2005). 'Building Effective States. Forging Engaged Societies'. Report of the World Bank Task Force on Capacity Building in Africa. Washington, DC: World Bank.