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TAX CONSENT : A GOVERNANCE ISSUE PUBLIC FINANCES IN CAMEROON

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Abstract

In this article, the authors ask themselves the question of what is the impact of the behavior of taxpayers towards the payment of taxes on the governance of public finances? In other words, how does the behavior of taxpayers determine the governance of public finances; or, what are the dimensions of taxpayer behavior that influence the governance of public finances? This questioning of the authors leads them to formulate hypotheses in particular on the behavior of taxpayers towards the payment of taxes, which determines the reform of the governance of public finances in general and more particularly in Cameroon. The general idea that prevails in the work is that the conception of the tax, which concerns a fiscal citizenship of political essence, must be based on the idea that the tax contributes to the realization of the general interest.

Keywords: Tax, Governance, Public finance, Cameroon

INTRODUCTION

The consent to taxation and its impact on the governance of public finances is a question long neglected by the historiography of most of our contemporary African nations and which is nevertheless fundamental for understanding the relationship between the State and society in the during these beginnings of the 21st century.

The socio-political, economic and legal context makes it possible to better explain the orientation of this on the one hand on personal considerations (subjective) on the basis of lived experiences and, on the other hand scientific (objective) consisting in translating into rational, the lessons drawn from the activity, the spirit, even the soul of public finance reforms in Cameroon, by immersing themselves in the tools of the social sciences. Therefore, we assume that the behavior of taxpayers towards tax can be considered as the "driver" of the reform of public financial governance in Cameroon. Therefore, a main question deserves to be asked. That of knowing what is the impact of the behavior of taxpayers towards the payment of tax on the governance of public finances? In other words, how the behavior of taxpayers determines the governance of public finances; or, what are the dimensions of taxpayer behavior that influence the governance of public finances? This questioning will then lead us to formulate working hypotheses, particularly on the behavior of taxpayers towards the payment of taxes, which determines the reform of the governance of public finances.

Our work will focus on three points. First, we will present the legal, economic and social context of Cameroon, then the impact of tax behavior on the governance of public finances will be noted; finally, we will try to show how modern management tools can make the coupling of consent to tax and governance of public finances effective.

THE SOCIO-POLITICAL, ECONOMIC AND LEGAL CONTEXT

In order to better understand the direction of this work, it should be placed in the context.

The socio-political context

The analysis of the impact of the behavior of taxpayers towards the payment of tax on the reform of public finances in Cameroon can be part of the register of the liberalization of the political space initiated in this country, at the dawn of the 1990. Before reporting on the obvious impact of this wave of liberalization on Cameroonian public financial governance in particular, it hardly seems superfluous to make (even in a laconic way) a few reminders necessary for understanding this historical reality. Indeed, the end of the 1980s in Europe was marked by the fall of the Berlin Wall. This major historical event of the end of the 20th century, which occurred precisely on November 9, 1989, is often considered as the symbol of the crystallization of political and economic liberalism in Europe.

This wind was blown through French-speaking Africa by the famous speech at La Baule on June 20, 1990. On this occasion, President François MITTERRAND made French development aid conditional on the introduction of a multiparty system, declaring to his hosts: "France will link all its efforts to contribute to the efforts that will be made to move towards greater freedom".

In response to this substantial conditionality of official development assistance, Cameroon adopted on December 19, 1990, a series of laws having the common denominator, the liberalization of political life.

In general, a number of legislative instruments have contributed to the relaxation of the Cameroonian political space in general. In a singular way, they favored the opening of social psychology towards the appropriation and the revalorization of collective and individual freedoms. This has resulted in stronger citizen involvement in monitoring the action of those in power, thus leading them towards a necessary constitutional revision. This is the purpose of the constitutional law of January 18, 1996, revising the constitution of June 2, 1972.

In reality, advent of the constitutional revision of January 18, 1996 must be analyzed as a major moment in the reform of institutions and the socio-political space in Cameroon. In addition to the consolidation of public and individual freedoms, the constitutionalization of administrative decentralization, the creation of a second parliamentary chamber, an audit chamber within the Supreme Court and a Constitutional Council, are sufficient to account for a reality that is hard to contest: the liberalization of political space. It is to this new socio-political context bringing tighter control of the action of those in power that the constitutional reforms are supposed to respond.

In essence, the Cameroonian political environment, since the beginning of the 1990s, has been favorable to the participation of citizens in the management of the city. Such a social evolution necessarily induces a transformation of the paradigms of public financial management. This is now at the antipodes of authoritarianism and opacity, in favor of the managerial responsibility of those who govern.

These new paradigms are further crystallized by the popularization of information and communication technologies. This technological revolution contributes exponentially to informing citizens about the choices and actions of political leaders and managers of public funds, to the point of making the necessary popular legitimization of their financial management unavoidable. Ensure that popular consent to public financial governance emerges as the movement of life of the incessant reforms of the public finance management model in Cameroon. It is certain that a number of purely economic realities still legitimize this research.

The economic context

The study of public finance reform in Cameroon, under the prism of the principle of the behavior of taxpayers towards the payment of tax must first take into account the overall economic context, before taking into account the Cameroonian reality.

At the universal level, the United Nations adopted in September 2000 the Millennium Declaration and the Millennium Development Goals. Adopted by 199 countries, these actions represented an international momentum around eight quantifiable development objectives, defined following a collective or consensual approach. Supposed to be achieved in 2015, the Millennium Development Goals have given way to the Sustainable Development Goals. These are 17 goals that point the way to a better and fairer future for all. These goals respond to global challenges, such as reducing poverty and inequality; climate protection and the fight against environmental degradation. They also aim to promote prosperity, of peace and justice. Clearly, the sustainable development goals appear as the indicator of a consensual global development model. Such a model favors popular support for public policies and actions that should contribute to the well-being of the populations to whom these policies are addressed. This is why popular consent and support are necessary for the implementation of reforms affecting the management of public financial governance.

Beyond the global environment, the Cameroonian macro-economic framework itself offers all its relevance to an in-depth analysis of the impact of the behavior of taxpayers towards popular consent, on the reform of the public finance management paradigm. Indeed, after taxpayer behavior, the mixed application of the three previous generations of structural adjustment plans, the neoliberal orientation of the economy justifies the reforms of the public finance management paradigm. In reality, the necessary consideration of popular aspirations in the management of public finances requires the importation into the public sector of the private sector financial governance paradigm and model. In addition to the necessary adoption of development planning, the State and public organizations in general are almost forced to appropriate the financial management rules of the private sector. Public financial governance is then aligned with the paradigm of New Public Management. This is the model of capital society where the State is assimilated to a company, the owner or shareholder, if not the majority, at least the only one, being the people, that is to say, all the citizens and economic agents. According to this model, the desired result revolves around the quality of the services offered to society by the public authorities. This model also seeks a positive impact of public action on the lives of citizens, particularly in terms of sustainable growth, availability of decent jobs, and rationalization of the management of public resources.

Outside of Results-Based Management (RBM), popular consent to taxation then ceases to be a pure figment of the imagination. It is rather a real dynamic that drives the modernization of public financial governance, for better results, in accordance with the pressure of the popular will. Some relevant elements of positive law further justify this study.

The legal context

Without being exhaustive, the various reforms carried out so far are aimed globally at consolidating the involvement or popular support for the public financial management model. This ambition is all the more relevant as the popularization of information and communication technologies seems to shatter any desire for opacity in the management of public finances.

It is about the popular legitimization, tacit or explicit, mediate or immediate, of the model of budgetary, accounting, fiscal governance and management of the public treasury. This is the spirit of the requirements of transparency, good governance, clarity and readability of information and financial management enshrined in positive law.

At the substantive level, the analysis of most normative instruments reveals a permanent concern of the legislator. It is about legitimization by the stakeholders, of the reform of public finances. This explains the crystallization of the government's obligation to inform parliament, the readability of budgetary and accounting information, the accessibility of tax legislation and, ultimately, the consolidation of the liability regime for authorizing officers - public accountants and other public credit managers.

Moreover, the current Cameroonian tax system seems preoccupied with an ambition of tax optimization. Better than the only efficiency which previously postulated the mobilization of revenue, tax optimization prescribes an ideal of tax collection, while preserving the contributory capacities of taxable persons, as well as the legitimate confidence of the latter vis-à-vis the system. Tax, that is to say, the laws and institutions responsible for creating and administering tax.

When analyzing the socio-political, economic and legal considerations, one major observation is in order; that of the impact of tax behavior on the governance of public finances.

IMPACT OF TAX BEHAVIOR ON THE GOVERNANCE OF PUBLIC FINANCES

Relationship between taxpayer behavior and governance of public finances

The concept of the taxpayer

According to the Dictionary of tax and customs law, the taxpayer refers to any person, natural or legal, private or public, compelled to pay contributions, taxes, duties or taxes whose collection is authorized by law[1], Albert JL, Pierre JL and Richer D. (2007). From this definition, we retain that nationality is not a criterion of definition. What matters is the place of tax domicile or the source revenues[2] Albert and Al. Op, cit. In the context of this research, the concept of

[1]ALBERT (Jean – Luc) PIERRE (Jean – Luc) RICHER (Daniel) (dir.), Dictionary of Tax and Customs Law, Paris, Éllipses Editions, 2007, p.126.
[2]Ibid., p.127.

taxpayer clearly refers to that of people or citizen. Consequently, the latter will be considered according to two complementary approaches. Its original legal meaning will be enriched by the qualification of this concept, in management sciences.

In constitutional theory, the people designates the totality of the persons forming the population of the same State and submitted together to the authority of this State[3] Cornu G. (2011). The people can also refer to all citizens, that is to say, people attached to the State by the bond of nationality. In this sense, the people are then assimilated to the nation.

From the perspective of the principle of consent to taxation, the people are supposed to be the source of the legitimacy of the rulers and the ultimate recipient of the action public[4] De Villiers M. and Le Divellec A. (2009). Hobbes T. (2000) saw in it "a multitude of men who become a person, when they are represented by a single man or a single person, so that this is done with the consent of each of the particular individuals of this multitude»[5].

Thus, the concept of people includes all persons who fulfill the conditions of majority, of enjoyment of civil and political rights in particular, of registration on electoral rolls and of payment of tax obligations. In this perspective, the taxpayer will be the paradigmatic figure of the people whose consent or behavior determines the reform of public finances.

In addition to its legal meaning presented above, the concept of people can be enriched with a more extensive meaning, in management sciences. Here, this concept makes it possible to account for a rather heterodox category. This includes either an organization, or a group of economic agents, or households, or even businesses. In other words, the people as envisaged in this discipline refers to organizations or economic entities, whose adherence to public policies determines the efficiency of the actions and programs of elected officials and other managers of public goods. Thus, the notion of people is assimilated to that of stakeholders.

As an indication, the theory of the stakeholders, although bringing together rather heterogeneous realities, postulates the opening of the discussion on the company to a multitude of actors. Inspired by contractualist theories of the firm, the notion of stakeholders is easily grasped by the image of the node of contracts.[6] This theory connotes the inclusive, even participatory orientation of the management of organizations, it being understood that in the context of this research, public organizations are considered, that is to say, the State and the dismemberments of this last (Infra). Such an acceptation seems all the more relevant, as it espouses in an optimal way the essential idea of the thesis. This consists of demonstrating that

[3]CORNU (Gérard), Legal Vocabulary, PUF, Paris, 2011, p.756
[4]DE VILLIERS (Michel), LE DIVELLEC (Armel). Dictionary of Constitutional Law, Dalloz, Paris, 2009, p.249
[5]HOBBES (Thomas), The Leviathan, 1651, Gallimard, Paris, 2000, p.276.
[6]SAOUT (Gaëtan), "The stakeholder company (PP): a theoretical paradox", Responsible Organization Review (ROR), n°1, 2011, pp 26-37. Spec., pp 27.

the adherence of stakeholders to the public management paradigm is both the foundation and the purpose of public finance reform in Cameroon. The latter is then symbolized by the tax which, in this context, is the subject of a rather singular qualification.

The concept of tax

The tax can be considered according to two approaches: one restrictive and the other quite extensive.

In the strict sense, tax designates a contribution required of taxable persons to ensure the functioning of the State and local authorities. In other words, it is a compulsory contribution required from individuals to ensure the service of public charges[7] Albert JL op. cit. In reality, the doctrine has not always been unanimous about the definition of tax. Thus, the theory of “tax-insurance” has often been opposed to that of “tax-solidarity”. The first postulates that "the tax is and should only be an insurance premium paid by all the members of a society called Nation, in order to ensure the full enjoyment of their rights, the effective protection of their interests and the free exercise of their faculties. To this end, they pool a determined portion of their forces, which constitutes the force *collective*»[8] Lambert T. (1995). Thus, the tax is assimilated to a price paid by the citizen, in order to receive the services offered by the public authorities. It is still a kind of insurance premium paid to obtain the rights guaranteed by the State. These include security, order, property, individual liberty, national independence and the fair enforcement of laws and contracts.

In contrast to the previous one, there is the theory of “tax, solidarity” or “community tax”. Developed by Walras L. (1832), this theory argues that each individual belonging to a community must, because of the ties that unite him to the nation, participate in the charges he generates.

Less controversial seems the definition developed by Jeze G. (1931-1932). The author writes: "Tax is a service of pecuniary value exacted from individuals according to fixed rules, in order to cover the charges of general interest and only, because the individuals who must pay them are members of an organized political society”[9].This definition has the merit of systematizing the contemporary criteria for the restrictive definition of tax. These include the pecuniary nature of the tax or tax liability; the legal codification of administration of this public

[7]ALBERT (Jean – Luc) PIERRE (Jean – Luc) RICHER (Daniel)(dir.), Dictionary of tax and customs law, op.cit., p.126.
[8]DE GIRARDIN (Emile), Tax, ed. New Library, Paris, 1853, quoted by LAMBERT (Thierry), Tax theory, the harmattan, Paris, 1995, p.23.
[9]JEZE (Gaston), Elementary course in financial sciences and French financial legislation, 1931-1932. Quoted by Albert JEAN-LUC, Pierre JEAN-LUC, RICHER (D), Dictionary of tax and customs law, Coll. Ellipses Paris, 2007, p. 250-285.

levy; its mandatory nature; its essential but not exclusive mission, namely, the coverage of public charges and the membership of the taxable person or the taxpayer in an organized political society.

Relevant as it is, this definition of tax must be reconsidered extensively in this research. Such a perspective considers the political, strategic and managerial dimension of taxation.

Thus, first in its political dimension, tax can be analyzed as an attribute of state sovereignty. In this direction, HOBBES T. op.cit. writing: “belongs to sovereignty, the right to make war and peace with other nations (…) the power to judge the taxes to be raised to cover this *company*»[10].

Next, in its strategic dimension, the tax appears as an expression or a manifestation of the power of the State. In this perspective ELIAS N. (1975) indicates: “the military and police monopoly guarantees the fiscal monopoly. The two monopolies hold each other in balance and one is unsuitable without the other, so much so that if one disappears, the other disappears at the same time.»[11].

Finally, according to the managerial connotation which will be the one retained in the context of this research, the tax will be presented as the instrument or the lever, better still the symbol par excellence of public financial governance. Thus, beyond the tax rules, techniques and procedures themselves, the concept of tax here encompasses the system of public financial governance as a whole. This includes in particular: the framework for drawing up and executing public budgets, the accounting, tax and customs system, the debt regime and even the State's relations with local public financial institutions, national, community and international, that is to say invariably bilateral and multilateral. It should be noted that this research will focus on budgetary reforms,

Extensive as it may seem, such an understanding of tax seems better able to account for the decisive determination of the reform of public financial governance, in the light of the behavior of taxpayers towards the payment of tax. . It is still necessary to specify the nature and meaning of this conceptual category.

The concepts of "governance" and "public finance"

The notions of governance and public finance are major themes in the renewal of public management, and even more extensively in New public management. To do this, it requires specific analyzes with regard to the density of the issues that arise there.

[10]HOBBES (Thomas), The Leviathan: A Treatise on Form and the Ecclesiastical and Civil Republic.
[11]ELIAS (Norbert), The dynamics of the West, Calman-Levis, Paris, 1975, p.25.

The notion of governance associated with public finances is part of a reform dynamic, the meaning of which cannot be incongruous. The concept of reform can be considered first in the common sense and then in the sense of public finance theory. In common sense, on the one hand, the notion of reform has an ameliorative a priori. The dictionary Le Petit Robert in its 2016 edition indicates that the reform designates "an improvement made in the moral or social field". The concept of reform therefore has the following synonyms: improvement, transformation, improvement. As such, Bezes P. (2009), Bezes P and Palier B. (2018) consider reforms as "specific public policies intended to deal with the problems posed by the administrative system, to rationalize the functioning of bureaucracies, or even to transform the rules *constitutive »*[12]*.*

This is also an issue that has been of interest to African or Africanist doctrine for some time. One can read on this subject the work carried out on the direction by Ondoa M. (2010) titled, The Cameroonian public administration at the time of reforms[13]*.*

With regard to governance, this concept covers, according to Pitseys J. (2010), both "a descriptive idea of reality, but also a normative ideal associated with transparency, ethics, the effectiveness of action public *»*[14]*.*The author adds that "the *governance most often evokes a more flexible definition of the exercise of power, based on a greater openness of the decision-making process, its decentralization, the simultaneous presence of several statuses of actors. Affecting both business management, administrative control, the establishment of participatory budgets or urban public consultation, governance today covers the most common types of organization and political institutions. Diverse, superimposed on more traditional forms of public action (…). Governance relates not only to the proper functioning of the institution but also to the quality of the action of these institutions in the social space. It is the subject of a specific reflection on the way to better involve the actors in the decision-making process.*. The concept covers all the activities of social, political, economic, administrative agents or groups, which contribute through targeted efforts to directing, guiding or controlling certain aspects or certain particular dimensions of a system or a organization[15]Clarke T. (2012). It is also a management technique based on the search for transparency, fluidity and accountability[16]Package G. (2001).

[12]BEZES (Ph.), *Reinventing the State,* Paris, PUF, 2009, p.13.
See also BEZES (Ph.), PALIER (B.), "The concept of reform trajectory. How to retrace the process of institutional transformation? », French Review of Political Science, 68, 2018, pp.1083-1112.
[13]ONDOA (M.), The Cameroonian administration at the time of reforms, l'Harmattan, Cameroon, Paris, 2010, 318pp.
[14]PITSEYS (J.), "The concept of governance", Interdisciplinary review of legal studies, 65, 2010, p.207.
[15]CLARKE, (T.), BRANSON, (D.) The Sage Handbook of Corporate Governance. London: Sage, 2012.
[16]PAQUET (G.), "Governance as a way of seeing: the paradigm of collective learning", in L. CARDINAL, (C) ANDREW (dir.), Democracy put to the test of governance, Presses of the University of Ottawa, 2000, p. 9.

The notion of governance having already been identified, it is important to dwell on that of the public finances.

RELATIONSHIP BETWEEN "TAXPAYER BEHAVIOR" AND "PUBLIC FINANCE GOVERNANCE"

This relationship between the two entities "taxpayer behavior" and "public finance governance" applies well to the managerial theory of stakeholders, neo-institutional and entrepreneurial.

Stakeholder Theory

Stakeholder theory focuses on the relationship between organizations and stakeholders and is based on a central term, that of "Stakeholder" evoking the idea of "bias" but also "interested party", "having -right" or "custodian". Many authors endeavor to systematize the concept of "stakeholders" following apparently divergent, but in reality complementary approaches. For Clarkson (1994), Stakeholders are individuals who influence or affect or are influenced and affected by the organization, but are not directly engaged in dealings with it or are essential to its survival. This interpretation is close to the usual understanding of the concept which appeared in the 1960s and became popular two decades later, around the highlighting of the challenges of building the balance between competing interests in an organization.

We also find the notion of stakeholder within the companies of the beginning of the century which seek to identify the main groups participating in their operation and implement practices aimed at cooperation between them[17]. Stakeholder theory consists of restoring the mechanisms and types of interactions between different groups within an organization or a process. Within a company, for example, these are shareholders, employees, customers and the community. This study intends to draw up a map of the stakeholders at work in the process of public finance reform, by seeking their concrete effects on the construction of taxpayers' behavior towards the payment of taxes.

In the usual understanding of the concept, there is the highlighting of the challenges of building the balance between competing interests in an organization. We also find the notion of stakeholder within the companies of the beginning of the century which seek to identify the main groups participating in their operation and implement practices aimed at cooperation between

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See as well, LAFAYE (C.), "Governance and democracy: what reconfigurations? », in L. CARDINAL (C). ANDREW (ed.), *Democracy put to the test of governance*, *Op.cit.*, p. 57-87.

[17] These are for example the General Electric Company identifies, in the 1930s, four major groups in relation to it: shareholders, employees, customers and the community.

them.[18]. This study intends to constitute a cartography of the stakeholders at work in the processes of public finance reform and seeking their effects on the construction of the people's consent to taxation.

Moreover, two main doctrinal schools oppose each other around the notion of “stakeholders”. One defends an extensive approach and the other a restrictive conception.

Indeed, according to the broad conception, defended by Freeman (1984)"*a stakeholder in an organization is any group or individual who affects or is affected by the achievement of the purposes of the organization*". This definition can be credited with the merit of its relative exhaustiveness. Because, could be identified as stakeholders, the employees who participate in the production process, the associations of local residents, and even "the birds victims of noises during a process of nesting»[19] (Saout, 2011) Based on a realistic empirical explanation (Mitchell, Agle and Wood, 1997), this extensive conception of stakeholders has been discussed by other authors. These point to the inability of management to identify all of the potential causalities of an organization or a firm; it should only be interested in those who have invested or taken a risk in the said organization. Stakeholders are then those groups without which the organization cannot exist.

In addition, there is an elaborate typology of stakeholders which is that of Mitchell, Agle and Wood, op. cit. It is based on three criteria of relevance, namely power (power to influence organizational decisions), legitimacy (the degree of legitimacy in the relationships between stakeholders in the organization which, associated with power, leads to a relationship of authority) and urgency (seen as sensitivity to time, i.e. the border from which the stakeholder considers that the leader's reaction time to the request is unacceptable; and importance of the request) . They make it possible to identify seven types of stakeholders depending on whether they possess one, two or all of the three attributes. This research starts from the premise that these criteria are shifting and constructed. For Mullenbach (2007), "people or groups of people who do not possess power, legitimacy or urgency in their relationship with the company are not considered stakeholders. From the three attributes, (…) determine seven types of stakeholders divided into three categories (…) Under the first category: that of “latent” stakeholders, are grouped together “dormant” stakeholders, “discretionary” stakeholders and “urgent” stakeholders. Under the second category: that of “pending” stakeholders, are grouped the “dominant” stakeholders, the “dangerous” stakeholders and the “dependent” stakeholders. Finally, under the last category: that of "authoritative" stakeholders, we find the partners of the

[18] These are for example the General Electric Company identifies, in the 1930s, four major groups in relation to it: shareholders, employees, customers and the community.
[19]SAOUT (Gaétan), “The company of stakeholders (PP): a theoretical paradox”, op.cit., p31 .

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In any event, the stakeholder theory will determine this research insofar as it will demonstrate how the adherence of all components of society is both an essential tool and the ultimate goal of financial reform public in Cameroon. We will also mobilize the neo-institutional theory.

The neo-institutional theory

The neo-institutional theory is a set of analytical models that have become, over the last three decades, predominant in the field of organizational and strategic management theories. This theory aims to analyze the relationship between institutions and actions, is to study the inverse relationship that unites them.

It is interested in the institutional pressures which are exerted on the organizations and make them converge towards similar structures and practices (Di Maggio and Powell, 1997) will

[20]MULLENBACH, op cit, p.14.

speak of isomorphism[21]or mimicry[22]). According to these authors, the postulate of the neo-institutional theory is built on an explanation of the actions of organizations in their environment by culture and collective cognition.[23]. The historical roots of this theory date back to the 1940s to two sources. First, there is the work from Selznick (1957) classified under the label of old institutionalism and in second place, the work of the Stanford school in the late 1970s by Meyer J., Scott R. and Zucker L. (2015), classified as new institutionalism. At its genesis, its originality lay in the distinction between two visions of the environment of organizations and the pressures it conveys and weighs on organizations. These are the technical environment and the institutional environment[24]. This theory makes it possible to account for the process by which new practices emerge and become institutionalized in reaction to these various excesses and abuses. Institutionalization, which can be defined as the process by which social practices are, depending on the case, reproduced (social stability) or redefined (social change) allows us to conceptualize the process by which new norms, linked to governance in particular, emerge, spread and become established in organizations in reaction to the excesses previously defined.

The heuristic base of the theory is built on the spaces and issues of change (reforms being one), the weight and the role of social actors, in their maintenance or their transformation. The neo-institutional postulate makes it possible to consider reforming processes as being above all the product of the behavior of reforming institutions as sources of stability. Scott R. (2008), sees this role as based on three pillars, ranging from the most conscious to the most unconscious: "a regulatory pillar, a normative pillar and a cultural-cognitive[25]». Whether the regulatory pillar is the set of rules, laws and sanctions related to it, the normative pillar is that of values and norms while the cultural-cognitive pillar defines shared cultural conceptions, in the form of more or less thought patterns. less oblivious. The institutional work enabling this building to hold together is the work of "institutional entrepreneurs" to use the formula of DiMaggio and Powell op. cit.

In the light of this theory, it will be easy to account for the evolution of the institutional transmutation of the public finance management model in Cameroon, because of the necessary consideration of the adhesion of citizens and other different social segments, to this new model and its appropriation. No less important is entrepreneurial theory and New Public Management.

[21] DI MAGGIO, (PJ); POWELL, (WW), "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields", American Sociological Review, 1983, v. 48, no. 2, p. 147-160,.
[22] POWELL, WW; DI MAGGIO, P. J. The New Institutionalism in Organizational Analysis, Chicago: University of Chicago Press, 2012.
[23]DI MAGGIO PJ, POWELL, WW., "Neo-institutionalism in the analysis of organizations", Politix, v. 40, p. 113-154, 1997.
[24]SLIMANE (KB, "Neo-institutional theory: a micro perspective" in The major currents in strategic management, 2019, pp. 131-160.
[25] SCOTT, R. Institutions and Organizations, London, Sage, 2008, pp.50-59.

Entrepreneurial theory and new people management

Following the managerial theory of stakeholders and neo-institutional, it is appropriate to convene another which, without opposing the previous ones, intervenes in addition. Specifically, these are: entrepreneurial theory and New public management.

Coming from economics, entrepreneurial theory for its part presents innovation as an unavoidable fact that has a significant impact on the economic circuit. It is to the Austrian school that we owe at first the formation of this theory even if, the most widespread approach is that of Joseph Aloys Schumpeter developed in 1911, in a work entitled Theory of Economic Evolution. It is in this work that he develops his theory of the entrepreneur, which has become a reference, and which he will refine by after[26].

For the author, the entrepreneur is driven by a process of creative destruction which leads him to upset the cycles and processes when he introduces, in particular by a reforming company, an innovation. It can occur through a new product, a new manufacturing process or a new market.

This study considers the reforming processes anchored in the governance of public finances as being processes of destruction-creation, which will lead to measure the extent of the innovations of reengineering of the processes themselves articulated on issues of new public management.

Appearing in Anglo-Saxon countries in the mid-1970s, the theory *new public management* postulates the non-existence of any difference between public management and private management. Developed in Canada in recent years by authors like Amar & Berthier (2007) and in France by Jacques Chevalier J. (2006), the New Public Management has evolved towards the importation into the public sector of the management rules of private organisations. This managerial model has performance, effectiveness, efficiency and results-based management as its main paradigms. This is the purpose of the organic law relating to finance laws, in France of August 1, 2001. It is the same paradigm that has been adopted in Cameroon since the advent of the new financial regime of the State of December 26, 2007 as well the laws of July 11, 2018 on the financial regime of the State and other public entities on the one hand, and the code of transparency and good governance, on the other hand.

In any event, the theoretical model postulated by new public management will inform this study. Because, the determination of the popular support or rather, of the participation of the stakeholders in the reform of the management of the public finances necessarily implies the appreciation of the effectiveness of the satisfaction of the citizens and all the social segments by

[26]SCHUMPETER JA, Theory of Economic Evolution, 1911 (revised in 1928).

the various reforms initiated and implemented. Beyond the theories raised, it is important to consider the relationship between taxpayer behavior and governance of public finances from a practical angle.

IMPLEMENTATION OF MODERN TOOLS AS ELEMENTS OF EFFICIENCY BETWEEN TAXPAYER BEHAVIOR AND PUBLIC FINANCE GOVERNANCE

The public finances occupy a prominent place in the life of institutions, or more extensively, in society. According to Professor Bouvier M. (2002) they “are often at the origin of essential transformations of the administrative institutions and policies»[27]. They reflect, in the least of the cases, the mode of management in progress in the State or the political entity and can be used, in a voluntary and conscious way, to impulse the transformation of this same mode of management even the creation or the transfiguration of the internal structures of the entity. Thus "they have [...] on several occasions in history played a major role in the process of formation and transformation of the State, being at the origin of the democracy» [28](Bouvier M. 2001). Such a role of public finances is verifiable in the laws on the financial regime of the State in the CEMAC States, several of which are of community[29].

Thes organic laws of the CEMAC States, which replaced the financial ordinances adopted following the independence[30] Nguyen CT (1990), are today characteristic of the period of budgets of means, that is to say of the mode of management consisting of a simple distribution of the resources to be consumed between the services of the State. They governed the public finances of the States of the Economic and Monetary Community of Central Africa (CEMAC) until the end of the twentieth century.

In the middle of the 1990s, however, the State, engaged in an economic union, expanding the monetary union that already existed[31], was subject to the surveillance imposed by the necessary coordination of budgetary policies. This resulted in a certain harmonization of legislation and, in particular, budgetary and financial legislation. Also, the laws relating to the financial regime in the States bore the imprint of this harmonization[32] (Dembaba B., 2015).

[27]Michel BOUVIER, “Changes in public finances: from macro to micro”, RFFP, n° 79, 2002, p. 67.
[28]Michel BOUVIER, “Reforms of public finances: reform of the State”, RFFP, n° 73, 2001, p. 179.
[29]That is to say that they proceed from the transposition of the CEMAC directives relating to finance laws.
[30]Chanh Tam NGUYEN, Senegalese Public Finances, Paris, L'Harmattan, 1990, p. 90
[31]In West Africa, for example, in 1994, thanks to the change in parity between the CFA franc and the French franc, the West African Monetary Union (UMOA) became the West African economic and monetary union. (WAEMU). This was also the case in Central Africa where the Customs and Economic Union of Central Africa (UDEAC) became Economic and Monetary Community of Central Africa (CEMAC).
[32]Boubakar DEMBA BA, Public finance and performance management in WAEMU member countries: case study of Senegal, Doctoral thesis in public law, University of Bordeaux, 2015, p. 24.

We will not have finished, with the laws on the financial regime, to transpose the CEMAC directive on the same object that appeared, through the community area, what the Duprat JP (2007) has calls for a “discordance between the existing legal foundations and the practices new[33]. Indeed, during the 2000s and thanks to the importance of the theme of performance in management, several States of the sub-region, taken individually but in concert with their technical and financial partners, have experimented with various methods of budget management or evaluation of budget management. This is how the CEMAC States subscribed, from the year 2002, to the so-called PEFA evaluation technique.[34]. From 2007, they began to experiment with budgets in the form of a Medium-Term Expenditure Framework (MTEF), broken down into Medium-Term Sector Expenditure Frameworks (CDSMT). The common denominator of these techniques and methods is that they do not find any legal basis in the budgetary texts, but simply proceed from agreements made with partners or, more prosaically, from "external impulses »[35] Duprat JP op. cit.

Basically, the common denominator of all these normative and institutional reforms lies in an emergency or an emerging necessity. It is a question of guaranteeing and consolidating the popular legitimacy of the system of governance of public finances.

The quasi-generalization of these agreements in the CEMAC States, which reflects, to a certain extent, the importance attached by donors to performance in management, obliged the community authorities to adapt the harmonized legal management framework public finances within the Union. This option resulted in the reorganization of institutional tools as well as the mobilization of new budgetary, accounting, statistical and technical tools.

The reorganization of institutional tools

Under the prism of good financial governance. The appearance of the requirement of compliance with principles in matters of public finance is closely linked to the awareness by the legislative power of its interests, distinct from those of the executive power. These are means of asserting one's prerogatives and controlling the action of administration[36] (Pancrazi P, 2012) and by extension that of the taxpayer. This has justified the development of new normative instruments in the public financial management system as well as the democratic orientation of the processes of public financial management bodies.

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[33]DUPRAT (JP), “The dynamics of budgetary reforms: globalization of problems, unification of tools and national adaptation of solutions”, RFFP, n° 98, 2007, p. 167.
[34]Public expenditure and financial accountability.
[35]DUPRAT (JP), “The dynamics of budgetary reforms: globalization of problems, unification of tools and national adaptation of solutions”, op.cit., p. 167.
[36]**PANCRAZI**(P.), The principle of budgetary sincerity, Paris, L'Harmattan, 2012, p. 47.

The development of new normative instruments in the management system

In recent years, the management of public finances has undergone considerable transformations not only at national level, but also at Community level. Thus, we note the emergence of new public finance management standards that should be identified. These standards seem to contribute to securing the requirements of free tax consent in the management of public finances.

With regard to legislative standards, in particular laws and ordinances, the budgetary principles applicable to the Government in matters of public finance have been successively enshrined in Cameroonian law by the various texts on the financial regime of the State. In the aftermath of independence, these principles were enshrined in the ordinance of February 7, 1962, before being enshrined in the 2007 law on the financial regime of the State. These principles were reaffirmed by the law of July 11, 2018 on the financial regime of the State and other public entities.

Regarding ordinances, they are acts taken by the executive in matters normally falling within the domain of the law. They come under the delegated legislative procedure. Under Cameroonian positive law, the President of the Republic can only issue ordinances if he has been authorized by parliament.[37] These ordinances come into force as soon as they are published. They are deposited with the office of the National Assembly or that of the Senate for the purpose of ratification within the period fixed by the enabling law. They have a regulatory character as long as they have not been ratified. They remain in force as long as the parliament has not refused to ratify them.

Beyond a simple normative consecration, the modernization of the system of governance of public finances in Cameroon passes through a normative sanctuarization of popular consent to taxation. Such an option postulates an optimization of the content of this principle with full implications in the public finance management system

Necessary improvement in the framework for free consent to taxation imposes certain prerequisites. This concerns the democratic orientation of the 1996 constitution through the accountability of managers of public funds and the need for legislative developments to take into account the reform of budgetary principles. This wave of refreshment goes beyond the already existing rules. It is a question of building rules capable of advocating quality management in the management of public finances in Cameroon. Thus, budget programming and its requirements will lead the competent bodies to set up a new system of standards[38] (Mbassa G., 2019).

[37]Article 28 of the Constitution.
[38]MBASSA (G.), The principles of public finance put to the test of the program budget in Cameroonian law, Doctoral thesis/Ph.D in public law, University of Yaoundé II, 2019, p.300.

The mobilization of new accounting, statistical and technical budgetary tools

The consolidation of citizen participation in the governance of public finances has led to other structural transformations. These consist in enriching the management of public finances with new budgetary and accounting tools and the need to satisfy popular demands by implementing a technicalization of public finance management.

The advent of new accounting tools

Louser its economic and social development, Cameroon adopted a 2035 long-term development Vision in 2009, with the ambition of being “an emerging, democratic country united in its diversity by 2035”. This forward-looking document brings together the major lines of very long-term development. These axes were defined in 2007 by the Cameroonian Government.

Through this proactive Vision, the country proposes: (i) to achieve economic growth close to double digits; (ii) to reach the threshold of 25% as a share of manufacturing production in gross domestic product (GDP); (iii) significantly reduce poverty by reducing its incidence to less than 10% in 2035; (iv) consolidate the democratic process and strengthen national unity while respecting diversity.

The Strategy Document for Growth and Employment (DSCE) is in the same register. This constituted the reference framework for the period 2010-2019. It is also a forward-looking document which translates in the long term the main lines of development determined by the 2035 vision. The DSCE is come term on December 31, 2019, passing the torch to the document called the National Development Strategy (SND30), which thus constitutes the new reference framework for the period 2020-2030. This last document is based on the lessons of the implementation of the Strategy Document for Growth and Employment (DSCE) which it takes over until 2030, with a view to achieving the objectives of the Vision 2035, with the ambition of making Cameroon “an emerging country, democratic and united in its diversity”.

La SND30 is based on three (03) fundamental guidelines, namely: (i) a combination of import/substitution and export promotion based on the comparative advantages of the national economy; (ii) a strategic and pragmatic State which sets up facilities for the emergence of the private sector as the main engine of economic growth and carries out targeted interventions in highly strategic sectors; (iii) a link between indicative planning and imperative planning combining the fairly restrictive format of five-year planning and that of indicative strategic planning.

Whether it is Vision 2035, the DSCE, the very recent SND30 or the various sectoral strategies, the objective is the same: to satisfy popular inspirations by means of public finance management tools.

The technology of computerization

Reform in the field of public finance applications information technology to securing public finance management, improving perception and consolidating citizen confidence in the public finance management system.

Thanks to computer applications, the Cameroonian public administration has been able to improve its efficiency, among other things, by simplifying its procedures, better managing its finances and its quest for user satisfaction.

Indeed, thanks to these applications, budgets are better prepared, falling within the framework of the new financial system of program budgets. This is the case with PROBMIS, which allows automatic checks in order to enforce credit ceilings as well as system blockages such as the impossibility of transferring investment expenditure to operating expenditure, and of course the impossibility of committing spending above the available limit.

Furthermore, the digitization of tax procedures has facilitated tax control operations by the auditing agents. More specifically, the operation relating to tax audit programming using the MESURE Web interface. In addition, the recipients have the possibility of controlling and observing the effectiveness of a payment or a transfer on the SYSTAG or SYGMA platforms of the BEAC which hosts the single account of the Public Treasury.

DSuch reforms reassure the user of financial public administrations as to the flexibility resulting from the dematerialization of procedures. The case of electronic declarations and electronic payments illustrates the satisfaction of taxpayers linked to the reduction of the risks of handling cash (fraud, corruption, insecurity, etc.). Indeed, the advent of Mobile Tax, allows the smallest taxpayer from his mobile phone to pay his taxes safely without having to move. He can then access his account via the FISCALIS platform, to edit his payment receipt in due time.

In the end, the least that can be said is that tele-procedures offer comfort to the taxpayer and to the service. Comfort that he must take advantage of to increase his productivity.

CONCLUSION

In the work, it was a question of promoting the acceptance of the tax by putting in place the mechanisms which favor the voluntary fulfilment by the citizens of their tax obligations. We must see here a strategy that leads to the isolation of fraudsters or “bad payers”. Which strategy satisfies a budgetary objective whose system is based on a logic favoring prevention which has been implemented for a long time in the United States and Great Britain. This management logic responds to economic imperatives and favors technical expertise that is now intimately linked to the possibilities offered by new managerial theories, the governance of public finances and information and communication technologies. Therefore, future research can analyze the effect of bad governance practices such as corruption on the consent of taxpayers to pay taxes.

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