



Performance measurement in Cameroon's customs operations: An evolutive approach

Juliette Armelle Kouamo¹ 

¹ CLAW, University of South Africa.

ABSTRACT

Customs administrations play a crucial role in facilitating international trade, ensuring compliance with laws and regulations, and safeguarding national interests. In recent years, the landscape of global trade has become increasingly complex, driven by technological advancements, evolving trade agreements, and shifting geopolitical dynamics. In this context, the effective governance of customs administrations has emerged as a critical priority for governments worldwide. Cameroon, like many other countries, faces significant challenges in managing its customs operations amidst these evolving dynamics. This paper, therefore, explored the significance of performance measurement as a governance tool within the context of Cameroon Customs Operations. The paper examined the role of performance measurement in enhancing governance practices within Cameroon Customs, focusing on key indicators, methodologies, and their impact on organisational effectiveness. In essence, performance measurement entails that specific goals are set alongside evaluating and monitoring tools within the administration for specific timeframes. In a nutshell, a system that the administration uses to enhance its services and keep its officers accountable. Through a comprehensive review of existing literature and case studies, the paper highlighted best practices and challenges in implementing performance measurement systems. Furthermore, it discussed the potential implications for policy-making and institutional reforms aimed at strengthening customs governance in Cameroon. The findings are that performance measurement has served as a strategic tool for enhancing transparency, accountability, and efficiency within the Cameroon Customs administration. The study recommends that the administration should not sleep on its laurels but brace itself further to ensure sustainability in the context of fast-evolving trade dynamics.

Keywords: Cameroon Customs Operations, Customs Modernisation, Performance Measurement, Governance.

INTRODUCTION

Cameroon belongs to the Economic and Monetary Community of Central Africa (CEMAC).¹ CEMAC was

¹ International Democracy Watch, "Central African Economic and Monetary Community," International Democracy Watch, 2012, [http://www.internationaldemocracywatch.org/index.php/central-african-economic-and-monetary-community](http://www.internationaldemocracywatch.org/index.php/central-african-economic-and-monetary-community;); World Trade Organisation, "Cameroon Trade Policies and Practices by Measure," *Trade Policy Review* WT/TPR/187, 2007.

CORRESPONDENCE – Juliette Armelle Kouamo Email: kouajam@yahoo.fr

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originally instituted in 1994, but only became operational in 1999 once all six member states ratified the instituting Treaty. Some authors state that CEMAC became operational in 1998 and not in 1999, as stated above.² Cameroon has been a member of the World Customs Organization (WCO) since April 1965 and has consequently ratified some of the legal instruments by this organisation and is partaking in the modernisation of customs piloted by the same organisation.³ Many are the challenges that the Cameroon Customs administration faced in the past, and which led it to initiate the modernisation and reform programme.⁴ Customs modernisation seeks to bring efficiency and effectiveness in the way customs administrations deliver their services.⁵ The main stages of the Cameroon Customs reform programme were initiated in various years and bore different etiquettes. In 1996, there was the adoption of a modernisation and rehabilitation plan for the customs administration.⁶

In 1999, the government established a customs administration reform committee (CRAD),⁷ and the year 2003 saw the finalisation and adoption of the General Report of the Reforms and Modernisation Committee of the Customs Administration through a strategic plan incorporating 8 objectives and 173 measures on which the whole modernisation programme rested.⁸ Furthermore, in 2006, there was a diagnostic mission of the WCO to Cameroon Customs under phase 1 of the COLUMBUS program; and in 2008, phase 2 of the COLUMBUS programme was dedicated to the planning of actions.⁹ The years 1989, 1994, 1999 and 2007 are identified as years when the administration underwent consistent and palpable reforms.¹⁰ There are a number of inconsistencies surrounding the various dates and phases of customs modernisation in Cameroon. The most important thing to remember is the understanding that the quest for greater efficiency took place progressively and took different shapes along the way.

The modernisation programme in Cameroon was primarily introduced to combat corruption, which was rampant in the administration.¹¹ This particular administration had a horrible reputation. The general impression was that corruption, malpractices and fraud were common in the agency.¹² The programme mainly focuses on reforming institutions and procedures as well as intervening in the retraining of human resources.¹³ An outstanding element that distinguishes the Cameroon Customs modernisation programme from other administrations is the introduction of the performance measurement culture through performance contracts. Performance contracts are a very significant aspect of a broader plan of modernisation and reform of the whole customs administration. They seek to instil change in three different areas in the administration, namely reducing the clearance time of goods, increasing the collection of customs revenues, and reducing

² Jean Grosdidier de Matons, "Facilitation of Transport and Trade in Sub-Saharan Africa: A Review of International Legal Instruments-Treaties, Conventions, Protocols, Decisions, Directives," 2004; International Democracy Watch, "Central African Economic and Monetary Community."

³ M. L. L. Likeng, M. Djeuwo, and S. Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs*, 2nd ed. (Washington, DC: The World Bank, 2011).

⁴ M. L. L. Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I," *Cameroon Customs The Time of Change*, n.d.

⁵ I. V. Mazorodze, "Customs Reform and Modernisation: The Role of Leadership," 2016.

⁶ CCDG, "Customs Reform in Cameroon' General Report Summary," 2002; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁷ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁸ S. Bilangna, "La Réforme Des Douanes Camerounaises: Entre Les Contraintes Locales et Internationales," *Afrique Contemporaine* 230, no. 2 (2009): 101-13; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁹ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

¹⁰ Cameroon Customs, "Customs & Business Challenge," 2013; Thomas Cantens, Gaël Raballand, and Samson Bilangna, "Reforming Customs by Measuring Performance: A Cameroon Case Study," *World Customs Journal* 4, no. 2 (2010): 55-74; M. Nguini, "Le Succès Des Douanes Camerounaises En Vitrine Résumé de l'intervention Du Directeur Général Des Douanes, Minette LIBOM LI LIKENG, à l'occasion de La 3ème Édition Du Club Management de l'ISMP," *Customs & Business Challenges*, 2011, 24-25.

¹¹ Bilangna, "La Réforme Des Douanes Camerounaises: Entre Les Contraintes Locales et Internationales"; T. Tchouawou, Y. Rabaey, and F. Sala, "Support to the Implementation of the Modernisation Plan (Appui à La Mise En Oeuvre Du Plan de Modernisation)," *2nd Phase Report (Cabinet I.D.C 2009)*, 2009.

¹² H. Ajang, "The Director-General of Customs Being Hailed for Her Good Management," *Customs & Business Challenge*, 2011.

¹³ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

bad practices in general and corruption in particular.¹⁴

This paper aims to explore the role of performance measurement in Cameroon Customs as an evolutive governance tool. By analyzing existing literature, case studies, and relevant data, the study seeks to shed light on the significance of performance measurement in enhancing transparency, accountability, and efficiency within this customs administration. Additionally, it will examine the specific indicators and methodologies used in measuring customs performance and their impact on organisational effectiveness. Through a comprehensive understanding of performance measurement practices within Cameroon Customs, this paper seeks to shed light on best practices, challenges, and opportunities for improvement. By doing so, it seeks to contribute to the ongoing discourse on customs modernisation and inform policy-making as well as institutional reforms aimed at strengthening customs administration not only in Cameroon, but also in the other developing countries.

METHODOLOGY

A qualitative research methodology, which specifically encompasses the analysis of various sources of information, was used in writing this paper. It consisted more specifically of the analysis and thorough review of legislation, policies, periodicals, previous work conducted in this field, and the operational activities in the Cameroon Customs administration in both printed and electronic forms. It is important to emphasise that this paper is part of the author's Doctoral thesis, which was completed in 2019. To gather the maximum information about Cameroon Customs Operations, as this information was scanty online, she visited the Cameroon Customs Directorate, where access was given to most of the information used in compiling this work. They were in hard and soft copies, most of which were in French. During the writing, these resources had to be translated from French into English.

DISCUSSION

Specificities of Performance Measurement in Cameroon Customs Modernisation

Measuring performance or monitoring the execution of services is at the core of Cameroon's Customs modernisation programme. This approach is mainly reflected in performance contracts, which started in 2008 with the Director General (DG) of the administration setting up a task team to assess the feasibility of the intended transformation.¹⁵ This experimental phase aimed at weighing up the good and bad aspects of introducing the new approach and enabling a thorough transformation of the administration in order to accommodate the new intended contracts.¹⁶ The WCO is of the view that “performance measurement within Customs is more than a tool to fight corruption, and enhance effectiveness and efficiency: it is a methodology to inspire its senior management to carry out reforms at different levels.”¹⁷

The administration thought it crucial to devote a significant part of its modernisation programme to monitoring the performance of its officers and partners and to have a closer look at the way it delivers its services and conducts its business. This gave rise to the system of performance contracts. Performance contracts were formally introduced in February 2010,¹⁸ some years after the launch of the modernisation

¹⁴ Thomas Cantens et al., “Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot,” *World Bank, Africa Trade Policy Notes* 13 (2011).

¹⁵ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; N. Kameni, “Les Douanes Camerounaises à L’Ere Des Contrats : Outils-Modèles d’appropriation de La Gouvernance Intelligente En Matière d’innovation Managériale,” *Revue Des Douanes Camerounaises*, 2013, 54–57; M. Likeng, “Les Douanes Camerounaises à l’épreuve de La Gouvernance : Éléments d’une Mutation Endogène,” *Les Actes Du Club Management 2011*, 2011, 10–17.

¹⁶ J. Ekoube, “Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors’ Performance Contracts : A Universally Hailed Experience),” *Revue Des Douanes Camerounaises*, 2013; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs*.

¹⁷ WCO, “Cooperation Agreements with International Organizations,” *ASYCUDA Newsletter*, 2016.

¹⁸ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; Kameni, “Les Douanes Camerounaises à L’Ere Des Contrats : Outils-Modèles d’appropriation de La Gouvernance Intelligente En Matière d’innovation Managériale”; WCO, “‘Cameroon.’ WCO Integrity Newsletter,” *World Customs Organisation*, 2010.

programme, as a further step to modernise customs.¹⁹ The principal objective of performance contracts is to combat fraud and corruption efficiently while seeking higher speed and efficiency in processing goods declarations.²⁰ In other words, performance contracts seek to render more efficient, accountable and transparent services while putting a particular accent on ethical rules. Measuring performance serves two crucial goals of the administration. It is both an effort to modernise customs and a way of boosting economic competitiveness.²¹ Performance contracts rest on two fundamental pillars, namely that the public agent involved can be required to do only what he/she can reasonably achieve and that a sense of accountability must be cultivated in him/her.

There are two main types of performance contracts, namely those signed between the customs DG and its officers, and those signed by the same DG and the economic operators.²² The latter type is often referred to as a mere continuation of the former.²³ Objective-based contracts, on the other hand, are singled out because they are meant for management and are usually not referred to as performance contracts.²⁴ Performance contracts are part of the broader implementation of best practices that are expected to enable the administration to improve its role in facilitating trade and its performance in the fight against fraud, which is its core business.²⁵ Regarding these three sets of contracts, the administration suggests that while the first two pursue the same objectives, they do not respond to the same concerns. Both of them aim at cutting down the processing times of goods and improving the administration's revenue collection.²⁶ They further seek to combat bad practices and, most importantly, corruption from a more strategic angle.²⁷ In introducing this new approach, the administration wishes to monitor the execution of services and to measure the performance of internal as well as external entities working with it.²⁸ The overall aim of the performance measurement in Cameroon Customs is to build the foundation of a new professional culture among all role players for the benefit of all.²⁹ The three sets of contracts are discussed in more detail below.

Inspectors' performance contracts

As a result of the process described above, individual performance contracts were signed between the DG of Cameroon Customs and her colleagues serving at the major offices located at the Douala Port (Douala Port I and Douala Port V), which offices provide 76% of the customs revenue of the port.³⁰ The performance contracts bear the form of individual undertakings by customs inspectors to work in line with eight identified scored performance objectives that will constitute the basis of their assessment. The indicators were extracted

¹⁹ Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)."

²⁰ Cameroon Ministry of Finance, "Reform and Modernisation of Customs," Cameroon Ministry of Finance, 2014; Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)."

²¹ Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)."

²² Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

²³ Cameroon Customs, "Customs & Business Challenge."

²⁴ M. Djeuwo and S. Bilangna, "Mesure de La Performance Douanière: Labelliser Le Modèle Camerounais." (Measuring Customs Performance: Labelling the Cameroonian Model)," *Revue Des Douanes Camerounaises*, 2013; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

²⁵ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

²⁶ M. Djeuwo, "Cette Labellisation Est Un Réel Motif de Fierté Pour Les Douanes Camerounaises' (This Labelling Is a Real Source of Pride for Cameroon Customs)," *Revue Des Douanes Camerounaises*, 2013; M. Likeng, "Performance et Discipline Budgétaire : Les Leviers de La Performance Douanière (Performance and Budgetary Discipline : The Levers of Customs Performance). Exposé Du DGD à La Conférence Du MINFI," *Revue Des Douanes Camerounaises*, 2014, 48–50.

²⁷ Djeuwo, "Cette Labellisation Est Un Réel Motif de Fierté Pour Les Douanes Camerounaises' (This Labelling Is a Real Source of Pride for Cameroon Customs)."

²⁸ Likeng, "Performance et Discipline Budgétaire : Les Leviers de La Performance Douanière (Performance and Budgetary Discipline : The Levers of Customs Performance). Exposé Du DGD à La Conférence Du MINFI."

²⁹ CCDG, "Customs Reform in Cameroon' General Report Summary"; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

³⁰ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs*.

from the Automated System for Customs Data (ASYCUDA).³¹ The inspector who so commits himself or herself must, on the one hand, work fast and, on the other hand, uncover fraud.³² This means that every one of them must carry out their duty, bearing in mind that their contribution and conduct are indispensable in reducing the time and the cost of processing merchandise.³³ Beyond their action-orienting function, the indicators seek to give the Cameroon Customs Directorate General a management tool for human resources, as their results will help in charting the careers of members of staff.³⁴ Another aim of performance contracts in Cameroon is to continually remind customs officials of the work ethic and integrity for which they must strive.³⁵ Performance contracts are seen as an instrument of dialogue that seeks to solve existing problems and, in so doing, to build the dynamics of an administration that continually aims to evolve.³⁶ More aptly, the overall aim of this process is to boost Cameroon Customs' performance by offering quality services to companies, improving the efficiency of customs controls, and alleviating the administrative congestion when cross-border issues are involved.³⁷ It is also to “recreate and strengthen the hierarchy” in order to build a strong foundation for the ongoing reform.³⁸ In general, the indicators record assessments of individuals' observance of the organisation's set rules.

In February 2008, a team put in place a set of twenty-four indicators divided into four groups, namely activity indicators, performance indicators, control indicators and risk indicators.³⁹ These indicators made it possible to monitor customs activities, measure each actor's performance, closely monitor sensitive customs procedures and finally, curb fraud. Performance indicators seek to institute a transparent system of information between central services and operational services by making it possible for the officer in the front line and the manager in the office to have access to the same information and operate in the way expected by the administration. It is also a tool the administration uses to evaluate how well its modernisation efforts are implemented on the ground.⁴⁰

To ensure a proper balance between trade facilitation and efficiently uprooting all types of fraud affecting the customs administration, the administration set eight indicators through which inspectors' performance was to be evaluated.⁴¹ While four of the objectives are channelled to ensure speedy processing times (trade facilitation), the four others are meant to combat customs fraud and bad practices (crime control).⁴²

Specifically, on the 10th of February 2010, individual performance contracts were signed between the DG of customs and customs officers working in the Douala Port major offices.⁴³ The contract runs for six

³¹ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; M. G. Montagnat-Rentier and M. G. Parent, “Customs Administration Reform and Modernization in Francophone Sub-Saharan Africa, 1995–2010 IMF Working Paper WP/12/259,” *International Monetary Fund*, 2012; Brian Rankin Staples, “Trade Facilitation: Improving the Invisible Infrastructure,” *Development, Trade and the WTO: A Handbook*, Washington: World Bank, Forthcoming, 2002; UNCTAD, “ASYCUDA Automated System for Customs Data: Programme Presentation,” October 26, 2018; World Trade Organisation, “Cameroon Trade Policies and Practices by Measure.”

³² Ekoube, “Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience).”

³³ Ekoube, “Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience).”

³⁴ Tchouawou, Rabaey, and Sala, “Support to the Implementation of the Modernisation Plan (Appui à La Mise En Oeuvre Du Plan de Modernisation) .”

³⁵ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study.”

³⁶ Cameroon Customs, “Au Coeur Des Contrats de Performance (At the Heart of Performance Contracts),” Cameroon Customs, 2011.

³⁷ Cameroon Customs, “Au Coeur Des Contrats de Performance (At the Heart of Performance Contracts);” Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; WCO, “ ‘Cameroon.’ WCO Integrity Newsletter.”

³⁸ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; Cameroon Customs, “Au Coeur Des Contrats de Performance (At the Heart of Performance Contracts).”

³⁹ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁴⁰ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁴¹ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁴² Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I”; WCO, “ ‘Cameroon.’ WCO Integrity Newsletter.”

⁴³ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

months and is tacitly renewable over and over again.⁴⁴ The aim is to assess after every three months whether the set indicators are still consistent and worthwhile.⁴⁵ The findings of such an assessment may lead to the amendment of the initial indicators.⁴⁶ The indicators must thus be progressive and amendable.⁴⁷ This does not affect the parties' obligations in any way.⁴⁸ The contract imposes mutual obligations, and both parties have an interest in the fixed objectives being realised. The outcome of the performance monitoring has, on the one hand, a significant impact on the inspectors' careers, and on the other hand, the DG has to play his/her part, as a "well-behaved" administration not only benefits the economy, but also sends out a strong and positive message about the administration's managers.⁴⁹ The indicators contain specific results that the inspector is expected to attain.⁵⁰ The contracts also set out the rewards for abiding by their provisions as well as the sanctions to which those who fail to fulfil their obligations are exposed. The DG of customs commits to assisting and supervising the inspectors with any queries they may have regarding their evaluation and the carrying out of their obligations, and to rewarding outstanding inspectors.⁵¹

The DG's obligations under the contract also include delivering congratulatory letters, conducting interviews with inspectors on an annual basis with the aim of exploring existing opportunities to increase professionalism within the administration; rewarding and promoting the achievements of the three best inspectors at the end of a term by including their names in a monthly bulletin published by the Directorate General of customs as well as on the website of the said Directorate.⁵² Furthermore, the DG undertakes through these contracts to make mention of the efforts of the said outstanding inspectors in their individual files and to provide and sponsor further training for them at the end of the term.⁵³ All these are rewards for deserving inspectors.

The rewards may, in certain circumstances, be monetary. However, as pointed out by Likeng et al., monetary incentives are in themselves limited.⁵⁴ The limitations would spring from the fact that no amount of money can ever be enough to compete with the amount that an officer can make by engaging in corruption, and financially compensating worthy servants of the administration may provoke the fury of those who do not receive similar treatment. Their conclusion in this regard is that there should be a balance between the two types of incentives the administration provides to the inspectors.⁵⁵ They are further of the opinion that non-financial incentives have a more long-lasting effect than financial incentives.⁵⁶ This may be so as they contribute to the career advancement of the inspector(s) in question. This last view is, however, disputable in the sense that the worth or the weight of an incentive can only be appreciated by the person who receives

⁴⁴ Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁴⁵ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁴⁶ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁴⁷ Tchouawou, Rabaey, and Sala, "Support to the Implementation of the Modernisation Plan (Appui à La Mise En Oeuvre Du Plan de Modernisation) ."

⁴⁸ Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)."

⁴⁹ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁰ Cantens, Raballand, and Bilangna, "Reforming Customs by Measuring Performance: A Cameroon Case Study."

⁵¹ Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)"; Likeng, "Les Douanes Camerounaises à l'épreuve de La Gouvernance : Éléments d'une Mutation Endogène."

⁵² Cantens et al., "Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵³ Cantens, Raballand, and Bilangna, "Reforming Customs by Measuring Performance: A Cameroon Case Study"; Cantens et al., "Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot"; Ekoube, "Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors' Performance Contracts : A Universally Hailed Experience)"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁴ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁵ Cantens et al., "Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁶ Cantens et al., "Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

it. One inspector may find financial incentives of more value than non-financial incentives. This means that although incentives have a symbolic value,⁵⁷ even small financial incentives can appear more important or more valuable to one officer than to another. The appreciation of the value of incentives is therefore subjective, and the administration should, as suggested by the authors, ensure that it strikes the right balance between the two types of incentives in order to avoid undesirable consequences.

With reference to sanctions, if the inspector fails to meet the minimum/maximum result expected of him/her within a month, he is given a warning. If, after two months, no change occurs, the head of that specific office or area will require the inspector in question to explain his/her poor performance.⁵⁸ If no improvement is noticed during the following period, the inspector will face disciplinary sanctions and could even be posted to a less prestigious area or office as a disciplinary measure because of his/her failure to meet the expected results. The words used by customs officers to designate such a movement are that the inspector in question has been moved from the “Barça” or the “Promised land” to an office that offers less prestige. This level of performance will be included in the inspector’s file in the same way that good performance would be.⁵⁹

The main objectives of these disciplinary steps are to deter unethical practices, instil in the inspectors the love of hard work, and challenge them to uphold the administration’s vision of reform and modernisation.⁶⁰ In this regard, it is suggested that these contracts should not be viewed as a way to “trap” individuals, but simply as an approach seeking to urge every single individual belonging to the administration to contribute to the building up and maintenance of an ever progressive administration where the desire to earn money easily does not take precedence over the administration’s set goals.⁶¹ It is thus suggested that performance contracts are the right way to go and that their purely descriptive system of indicators could be changed to prescriptive indicators, whereby measurable and quantitative objectives are defined for inspectors and are the basis on which they are evaluated.⁶² This whole new way of management within the administration is sometimes termed “Gazing into the mirror”. It enables self-evaluation and so leads to the reduction of bad practices within the administration.⁶³ The impact of these contracts is summarised hereunder.

General impact of inspectors’ contracts

Without referring to the numbers, the administration points out that these contracts have increased customs revenues and instilled in the officers concerned a greater sense of responsibility.⁶⁴ With regards to the latter aspect, it is said that officers now spend more time in their offices than they used to.⁶⁵ The time spent in processing declarations has been considerably reduced to the satisfaction of the administration and the trading community. The fight against fraud, according to the results obtained in the offices placed under contract, was being won, judging by the decrease in the percentage of cases recorded compared to previous statistics. Last but not least, the experiment is said, through the institution of the system of sanctions and rewards, to

⁵⁷ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁸ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I ”; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁵⁹ Cantens et al., “Reforming African Customs: The Results of the Cameroonian Performance Contract Pilot”; Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I ”; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁶⁰ Ekoube, “Les Contrats de Performance Inspecteurs : Une Expérience Universellement Saluée (Inspectors’ Performance Contracts : A Universally Hailed Experience)”; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁶¹ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁶² Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; Djeuwo and Bilangna, “Mesure de La Performance Douanière: Labelliser Le Modèle Camerounais.” (Measuring Customs Performance: Labelling the Cameroonian Model); Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I ”; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁶³ Likeng, “Les Douanes Camerounaises à l’épreuve de La Gouvernance : Éléments d’une Mutation Endogène”; Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁶⁴ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁶⁵ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

have brought about a new psychological environment in which the inspectors perform their duties. Considering the positive outcomes of the first phase, the administration took its action further and launched a second set of performance contracts, this time involving economic operators.

Economic operators' performance contracts

Extending performance contracts to economic operators as an initiative materialised in January 2011 with the launch of the experimental phase. Beyond the objectives attached to this process, it is essential to emphasise that this is also the materialisation of the partnership approach that is promoted by the WCO in its instruments. Eleven companies selected on the basis of set criteria took part in the experimental phase for six months and signed contracts with the DG of Cameroon Customs.⁶⁶ The administration hoped to involve companies meeting objective criteria such as the size of their businesses, the rate of the occurrence of their engagement in litigation, the profitability of their declarations, the regularity of their operations, their financial power, and most importantly, their willingness to assist in reducing the time and cost involved in clearing goods and maximising revenue collection at the Port of Douala. This initiative was developed from the inspectors' performance contracts. It was founded on the idea that economic operators are an essential component of the customs clearance chain, and as such, needed to be more involved, as their involvement could only strengthen the results so far achieved and expected by the administration.⁶⁷

A facilitation channel named "Blue Circuit" was open to importers, including in the form of contracts.⁶⁸ The Circuit is what the administration offers to companies willing to facilitate the achievement of its goals.⁶⁹ It is "a corridor of speedy clearance involving a very simplified level of control."⁷⁰ The Blue Circuit has a follow-up process whereby a strict targeting approach is used to prevent certain abuses.⁷¹ This entails periodic physical inspections of goods at a later stage at the business's premises. These facilities offered by the customs administration place on the operators several obligations, among which the most important are refraining from committing any act of fraud or violation of the stipulations of the contract, and paying duties in due time, without any delay. Operators meeting the set targets have the opportunity to remove their goods before their assessment is made and before paying duties on the said goods if they provide the administration with a bank-secured guarantee for the said duties.

On the other hand, operators who do not reach the level of achievement expected of them will lose their privileges and could even see their contracts terminated if they or their agents are found guilty of offences such as smuggling, importing without declaration, etc...⁷² The main objectives of this form of contract are to reduce the time and costs of processing goods as well as to boost revenue collection.⁷³ It is the administration's view that this form of contract was also meant to enable the enterprises involved to restructure their internal operations and improve their liaison with their partners (intermediaries such as banks) by urging them to improve their performance, as these partners' conduct was often problematic for the administration. Contracts with operators, according to Likeng et al., are mostly a "dialogue tool" that is meant to build the foundation for "dynamic growth" within the Cameroon Customs administration.⁷⁴

⁶⁶ Likeng, "Les Douanes Camerounaises à l'épreuve de La Gouvernance : Éléments d'une Mutation Endogène"; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁶⁷ Djeuwo and Bilangna, "Mesure de La Performance Douanière: Labelliser Le Modèle Camerounais." (Measuring Customs Performance: Labelling the Cameroonian Model); CCDG, "Customs Reform in Cameroon' General Report Summary"; Likeng, "Les Douanes Camerounaises à l'épreuve de La Gouvernance : Éléments d'une Mutation Endogène"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁶⁸ Likeng, "Les Douanes Camerounaises à l'épreuve de La Gouvernance : Éléments d'une Mutation Endogène."

⁶⁹ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁷⁰ CCDG, "Customs Reform in Cameroon' General Report Summary"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁷¹ Likeng, "Les Douanes Camerounaises à l'épreuve de La Gouvernance : Éléments d'une Mutation Endogène."

⁷² Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁷³ Djeuwo, "Cette Labellisation Est Un Réel Motif de Fierté Pour Les Douanes Camerounaises' (This Labelling Is a Real Source of Pride for Cameroon Customs); Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I"; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁷⁴ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

The administration also sees this step as preparation for fully adopting the international concept of Authorised Economic Operator (AEO), which forms part of international instruments such as the Revised Kyoto Convention and the SAFE Framework of Standards.⁷⁵ The administration preferred for the time being, however, to hold onto the term “operators’ contracts” for two main reasons, namely that contracts are much more flexible in that they can be reviewed and amended on an ongoing basis, and the term “performance contracts” is original to the administration and gives it a sense of pride from which it cannot easily detach itself.⁷⁶ The position has nonetheless changed since 2019, when the Budget Law officially introduced AEO status alongside an advanced decision system connected to value, origin and tariff classification.⁷⁷ The administration hoped this second variant of performance contracts would enable more transparency and more predictability in customs operations as well as in companies’ activities. The assessment process of operators is similar to that used to measure inspectors’ performance. The impact of having instituted these contracts within the administration is summarised below.

General impact of operators’ contracts

The first evaluation conducted led to the conclusion that the processing time for goods had decreased from 22 days in the first semester of 2010 to 12 days in the first semester of 2011. 10 days was the average in 2014 for processing goods. The average time of goods’ removal in the “blue circuit” is eleven and a half days, whereas in the other circuit it is 22 days. Operators under contracts now enjoy direct advantages that lead to the removal of about 40-80% of their goods at the port of Douala without any control. The figure of 80% is applied to the most law-abiding operators. This rate of facilitation can either be lowered or increased, depending on importers’ performance, which is weighed in terms of specific indicators consensually set by the administration and the said importers. The impact of operators’ contracts on the Douala port crossing is equally tangible, as operators under these contracts wait on average 10 days, whereas others wait for at least 22 days. The administration took the risk of a considerable loss of revenue by conceding such advantages to these operators, but it seems, according to the former, that it was a risk worth taking. This assertion is based on the fact that the taxes and duties paid, as well as the value of the imports of these operators, are increasing on an ongoing basis. Involving the economic operators in the whole modernisation programme means establishing a culture of compliance conducive to good governance and trade facilitation.⁷⁸

From what has been said above, performance contracts as a whole, according to the results drawn from ASYCUDA, have enabled a considerable decrease in the time taken to process customs documents, and thus of the time taken to clear goods. It is pointed out as an example that at the principal customs office of Douala Port I, which handles the most important traffic at the port of Douala, the time taken to process documents has dropped from eight hours a few years ago to six minutes (2013). At the Douala transfer office, the documents’ processing time went from about 37 hours to less than 5 hours in the same period.⁷⁹ If this is the case, then it can be assumed (as of 2024) that the time taken to process documents is now negligible. The following paragraph scrutinises the third round of contracts instituted by Cameroon Customs.

Objectives-based contracts

Though referred to in some documents as the continuation of performance contracts, objectives contracts are not, in fact, performance contracts in the sense described above. While performance contracts are issued in the main revenue-collecting offices, objective contracts reference all services in the customs clearance chain, as well as control and surveillance activities and various other administrative tasks.⁸⁰ It appears, then, that

⁷⁵ Cameroon Customs, “Customs & Business Challenge”; CCDG, “Customs Reform in Cameroon’ General Report Summary”; Djeuwo, “Cette Labellisation Est Un Réel Motif de Fierté Pour Les Douanes Camerounaises’ (This Labelling Is a Real Source of Pride for Cameroon Customs)”; Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁷⁶ Likeng, Djeuwo, and Bilangna, *Gazing into the Mirror II: Performance Contracts in Cameroon Customs* .

⁷⁷ World Trade Organisation, “Cameroon Trade Policies and Practices by Measure.”

⁷⁸ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁷⁹ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁸⁰ Likeng, “ Douanes Camerounaises Le Temps Des Mutations Vol I .”

the difference between the two categories of contracts resides in the places and levels at which they are issued. The common fact remains, however, that both categories seek to better the administration's performance in providing its services, and both are rooted in a managerial governance plan put in place by the government.

Objectives or target contracts are “managerial instruments designed for officials working at the strategic and tactical levels” of the customs administration.⁸¹ This form of contract has enabled a new approach, whereby each official of the Directorate General of Customs forms part of a structure which has a pre-defined mission. It delineates the extent of the official's workload within the organisation. Each official is assigned specific objectives, the achievement of which is evaluated after a certain period.⁸² Objectives contracts thus seek to boost the administration's performance; instil in the customs manager a sense of accountability by helping him/her to better understand his/her duties; progressively build a new culture whereby reports are made at all levels of responsibilities; improve the facilitation and securing of customs clearance operations; demystify customs activities by systematically communicating the results of the programmes and various customs activities; make available information necessary for appropriate decision-taking and a better allocation of resources; accommodate the requirements of modern customs; make management dialogue part and parcel of the administration; and constantly work towards building real professionalism and a strong culture of ethics within customs circles.⁸³ In a nutshell, the administration hopes through these contracts to quantitatively and qualitatively improve performance within the broad approach of a customs administration of proximity. Objectives contracts clearly define tasks and set out the goals to achieve and the criteria according to which the evaluation will be conducted.⁸⁴ From a practical viewpoint, it is a part of the implementation of an operational strategy aimed at stimulating governance, strengthening professional ethics, developing organisational structures and carrying out statutory tasks to achieve a certain level of performance. Objective contracts are referred to as the pillar of responsible governance within Cameroon Customs.⁸⁵

Overall performance measurement impact

The system of measurement as a whole helps improve the overall performance of the customs administration.⁸⁶ Corruption, having been identified as one of the key factors prompting the Cameroon Customs modernisation programme and, by direct consequence, the institution of performance measurement,⁸⁷ it is vital to establish how these contracts have impacted the aim to eradicate retrograde practices from within the administration. Cantens et al., regard performance contracts as being mostly the product of a policy to prevent and detect corruption. They acknowledge that corruption usually flourishes where there are opportunities to engage in it. Because every act of a customs officer is monitored and evaluated in terms of a performance contract after a given period, this in itself constitutes a way to address corruption and other bad practices within the administration. As they put it, performance contracts' interest lies in the fact that “they penalise corruption and poor practice while distancing themselves from any points in common with corruption.”⁸⁸ Cameroon Customs administration prides itself on the impact this approach has had, not only nationally but also internationally, judging by the number of customs administration

⁸¹ CCDG, “Customs Reform in Cameroon’ General Report Summary.”

⁸² CCDG, “Customs Reform in Cameroon’ General Report Summary”; Likeng, “Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁸³ CCDG, “Customs Reform in Cameroon’ General Report Summary”; Likeng, “Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁸⁴ Likeng, “Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁸⁵ Likeng, “Douanes Camerounaises Le Temps Des Mutations Vol I .”

⁸⁶ World Bank, *Engendering Development; Through Gender Quality in Rights, Resources* (Washington D. C.: The World Bank, 2018).

⁸⁷ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; Kameni, “Les Douanes Camerounaises à L’Ere Des Contrats : Outils-Modèles d’appropriation de La Gouvernance Intelligente En Matière d’innovation Managériale”; WCO, “‘Cameroon.’ WCO Integrity Newsletter.”

⁸⁸ Cantens, Raballand, and Bilangna, “Reforming Customs by Measuring Performance: A Cameroon Case Study”; Kameni, “Les Douanes Camerounaises à L’Ere Des Contrats : Outils-Modèles d’appropriation de La Gouvernance Intelligente En Matière d’innovation Managériale.”

delegations from different countries that have come to find out about this new operating system.⁸⁹ Cameroon Customs acknowledges that the success of performance contracts in their varied forms is attributed mainly to the unfailing and active support (technical and financial) received from the WCO and the World Bank, before, during, and after their implementation.⁹⁰ Generally speaking, performance contracts have brought about a new era of reform, mostly centred on controlling, monitoring and evaluating internal as well as external actors' performance in customs dealings, thereby reducing to a considerable extent bad practices.⁹¹ The same goes for objective contracts. Monitoring the actions of those operating at managerial levels also enables concrete detachment from any type of malpractice. Objective contracts reinforce transparency, predictability, responsibility, specialisation, control, the execution of service and, most importantly, performance on an ongoing basis.⁹² Because corruption in customs is often said to be an institutional problem involving even the highest placed officials, extending this approach to the leadership is a way of tackling corruption and other bad practices at the top levels.⁹³ The introduction of performance measurement by the Cameroon Customs administration has been lauded internationally.

Cameroon Customs' experience of performance contracts internationally lauded

The adoption of this unique approach is said to have been applauded by several international organisations, including the World Bank and the WCO and is being copied by other customs administrations worldwide.⁹⁴ The UNCTAD, at the WCO's 121st and 122nd annual sessions, endorsed the Cameroonian approach to measuring customs performance by officially signing a protocol with the WCO in order to include it in one section of ASYCUDA WORLD.⁹⁵ The WCO and UNCTAD together signed a Memorandum of Understanding (MoU) in this regard in March 2013. The purpose of the said MoU was to develop and pilot an ASYCUDA module for performance measurement (ASYPM). The tool promotes integrity both within the customs institution and among the people dealing with the institution. The module comprises twenty-nine performance indicators and is drawn from the Cameroon and Togo experiences scrutinised by the WCO and piloted in Liberia. The overall aim of ASYPM is to increase efficiency and uncover bad practices.⁹⁶ In furthering its aim to fight corruption and institute a new form of governance, Cameroon Customs has established a Committee to ensure its efforts in this regard are not in vain and are carried forward on an ongoing basis. Despite the above discussion, which portrays the Cameroon Customs administration as one very active in the customs modernisation process, there are still some challenges that choke the customs administration's efforts.

Persisting challenges of the Cameroon Customs modernisation programme

There is no doubt that modernisation in Cameroon's Customs is a progressive reality. However, there have been a number of difficulties related to the project throughout the years of its implementation that have slowed it down to an extent, though they occurred mainly in the beginning. There was a lack of interest by some role players and constant resistance by some executives. It also appears that it is difficult for customs to identify and carry out its economic mission.⁹⁷ Regarding this problem, the difficulty comes from the fact that the economic crisis made customs revenue drop considerably. According to Tchouawou et al., despite

⁸⁹ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁹⁰ Djeuwo, "Cette Labellisation Est Un Réel Motif de Fierté Pour Les Douanes Camerounaises' (This Labelling Is a Real Source of Pride for Cameroon Customs)"; Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁹¹ Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁹² Likeng, "Douanes Camerounaises Le Temps Des Mutations Vol I."

⁹³ Michael Keen, "The Future of Fiscal Frontiers and the Modernization of Customs Administration," in *Changing Customs* (International Monetary Fund, 2003).

⁹⁴ Djeuwo and Bilangna, "Mesure de La Performance Douanière: Labelliser Le Modèle Camerounais." (Measuring Customs Performance: Labelling the Cameroonian Model)."

⁹⁵ Djeuwo and Bilangna, "Mesure de La Performance Douanière: Labelliser Le Modèle Camerounais." (Measuring Customs Performance: Labelling the Cameroonian Model)."

⁹⁶ WCO, "Cooperation Agreements with International Organizations."

⁹⁷ Tchouawou, Rabaey, and Sala, "Support to the Implementation of the Modernisation Plan (Appui à La Mise En Oeuvre Du Plan de Modernisation) ."

the automation of clearance procedures, the checking circuits still need to be decongested. In other words, there is still considerable work to be done to enable total transparency in the clearance circuit.⁹⁸ The practice of corruption, combined with a lack of scruples on the part of some commissioners, stops customs from focusing on its economic role. In this regard, these authors suggest that laws and regulations be made available online, where anyone can easily access them. It is their view, and the view is reasonably held, that such steps would bring a certain level of transparency and predictability into customs actions. This is a founding principle of customs modernisation. It prevents arbitrariness by making customs laws and regulations available to anyone who has an interest in them. These should include, but not be limited to, rules drafted by technical ministries in terms of norms, the requirement of sanitary certificates, phytosanitary regulations, authorisation to commercialise and the like, in order to give international trade operators a full mastery of the legislative and procedural requirements.

It is also suggested that those who make the laws and decide on procedures should carefully consider whether or not the said laws and procedures are fully intelligible. This is to avoid multiple, irrelevant, and unintended interpretations. Customs decisions in such circumstances will be watched closely, thus limiting to a considerable extent all arbitrariness as mentioned in the previous paragraph. Even though this is not likely to completely eradicate bad practices, it will nevertheless mitigate their negative impact on the range of activities and people affected by the work of customs. Concerted efforts are said to be crucial in this context.

RECOMMENDATIONS

From what has been discussed above, the insights gained from this study have implications for policy-making and institutional reforms aimed at strengthening customs administrations not only in Cameroon but also in other developing countries facing similar challenges. By leveraging performance measurement as a governance tool, policymakers and stakeholders can drive meaningful improvements in trade facilitation, revenue collection, and the prevention of illicit activities. Continued research, capacity-building efforts, and stakeholder collaboration will be essential for sustaining momentum and enhancing customs governance through performance measurement. By fostering a culture of transparency, accountability, and continuous improvement, Cameroon Customs and other Customs administrations can better fulfill their mandates and contribute to the broader goals of economic development and regional integration. Leveraging technological advancement is further recommended as it will assist a great deal in making these efforts sustainable.

CONCLUSION

In conclusion, performance measurement represents not only a means to evaluate customs performance but also a catalyst for driving positive change and fostering good governance practices within Cameroon Customs and beyond. It is imperative that stakeholders remain committed to harnessing the potential of performance measurement as a governance tool to realize tangible benefits for trade, security, and development in Cameroon and the region. The examination of performance measurement as a unique tool within Cameroon Customs underscores its critical importance in enhancing transparency, accountability, and efficiency. Through the analysis of existing literature, case studies, and relevant data, it has become evident that performance measurement serves as a strategic mechanism for evaluating and improving customs operations. The findings highlight the significance of adopting robust performance measurement systems, including the use of key indicators and methodologies tailored to the specific context of Cameroon Customs. While challenges such as the availability of information, capacity building, and institutional resistance may exist, addressing these obstacles is essential for realising the full potential of performance measurement in customs governance.

⁹⁸ Tchouawou, Rabaey, and Sala, "Support to the Implementation of the Modernisation Plan (Appui à La Mise En Oeuvre Du Plan de Modernisation) ."

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ABOUT AUTHOR

Dr. Juliette Kouamo is a Postdoctoral Research Fellow at the Department of Mercantile Law (College of Law), UNISA. She holds a Doctorate degree (LLD) in Trade and Business Law as well as a Master's Degree (LLM) in Import and Export Law from the North-West University, South Africa. She also holds a Bachelor Degree in Law and Political Sciences, as well as a Postgraduate Diploma in Business Law and Corporate Entities, from the University of Dschang, Cameroon. Her research interests include International Trade Law in general, and more specifically Trade and Business Law, Trade Facilitation and Customs Modernisation in Africa.