

# IM-FLEG Cameroon



Progress in tackling illegal logging in Cameroon



Financed by the European Development Fund, DFID and MINFOP's fonds commun



Independent Monitoring of Forest Law Enforcement and Governance (IM-FLEG)

Results March 2005 – December 2009

REM is a not-for-profit international organisation founded in 2003 that specialises in Independent Monitoring of Law Enforcement and Governance. REM promotes a constructive approach to establish a link between governments, environment and human rights NGOs, local communities, international donors and the private sector by providing timely and objective information on the exploitation of natural resources and the host governments' own monitoring efforts. REM's aim is to reinforce the implementation of legislation in the forest and other sectors and promote the follow-up of legal cases. REM is not a campaigning organisation and has no political affiliation. Our approach and analysis of governance problems and forest law enforcement during project implementation, however, remains proactive.

REM's team of experts is mainly composed of lawyers, forest technicians, economists, environmental scientists and specialists in forest legislation, forest law enforcement systems, documentation, data management and forest sectors in many African and Asian countries.

Detailed information on REM's approach and our activities are available on our Internet site [www.rem.org.uk](http://www.rem.org.uk)

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# EXECUTIVE SUMMARY

## Executive Summary

From March 2005 to December 2009, Resource Extraction Monitoring (REM) implemented a project of Independent Monitoring of Forest Law Enforcement and Governance in Cameroon (IM-FLEG), in association with the Ministry of Forests and Wildlife (MINFOF). The main objective of this project was to improve forest sector governance by means of three main activities: field missions to document infractions and the State's forest law enforcement techniques; observation and analysis of the process for prosecuting offenders; and the establishment of a platform to enable the authorities to identify solutions based on the findings from these activities. This project was made possible with funding from the European Commission, DFID and MINFOF's Common Fund.

91 investigation missions were conducted in forest exploitation titles and processing units, road and rail checkpoints and the Douala port. The majority of these missions were carried out jointly with MINFOF enforcement agents, enabling REM to observe them in situ. These joint missions represented 55% of all those conducted by the National Forest Law Enforcement Brigade (*Brigade Nationale de Contrôle - BNC*), the government body responsible for forest law enforcement. Six thematic surveys were also undertaken in order to explore the drivers of the most common infractions, and to investigate the more complex means used to evade the law. Key findings include:

- **A clear decline in illegal activity in forest concessions** which represent 60% of the forest area. This trend is confirmed by the growing number of certified concessions. Deficiencies still remain, however, in the implementation of management plans, along with non-payment of taxes, which represents a significant loss for the State.
- **The most common illegal activities** relate to the non-payment of taxes, the geographic relocation of felling permits, logging under the cover of fictitious development projects, felling outside of permit limits and the laundering of illegal timber particularly during transport and processing.
- **80% of "Small Permits" visited**, allocated with the aim of implementing development projects, were in breach of the regulations. Companies use these "Small Permits", the second largest source of timber in Cameroon, to fell significant volumes of timber, launder timber from other sources and to reduce or avoid the payment of taxes or socio-economic contributions.
- **60% of Sales of Standing Volume (Ventes de Coupe)** areas visited involved logging outside of the legal limits.
- **Small mobile sawmills are commonly used to process illegally-sourced timber, to launder it for export** – up to

a value of 61 million Euros in 2005, according to MINFOF statistics. Lack of clarity in the law and weak law enforcement encourage their proliferation.

- **Community forests are often plagued by conflicts** between communities, managers, elites and business partners.
- **The BNC is not an effective forest law enforcement agency** because: there are no clear procedures in place, no internal assessment process and no proper filing system. The lack of coordination with decentralised forestry departments/other governmental structures/civil society, a lack of objectivity, coupled with political collusion and interventions on illegalities undermines law enforcement.
- **The traceability chain and government verification of transport contains a number of weaknesses** despite improved document security: inspections are rarely conducted at night, checkpoints are badly equipped and some law enforcement officers are complicit in illegal activities. Information from large private transport companies should be cross-checked and these companies made accountable.
- **A clear improvement in cross-checking data for debt recovery by the Forestry Revenue Securement Programme (PSRF)**. Some logging companies, however, continue to pay few or no taxes. For example, 80% of Small Permit holders paid no fees for access rights between 2007-2008, and felling taxes of 195,000 Euros were neither declared nor paid on these permits. An under-declaration of volumes felled is generally observed in all permit areas. Poor data handling within and between government agencies makes verification of payments difficult.
- **Sanctions and compensation payments are often not fully applied, and fines are rarely paid:** most infractions are settled out of court by means of a "forest transaction" process during which the penalties stipulated by law are reduced, sometimes by as much as 95%. Only 60% of transactions were paid over the last 5 years and the delay in processing files and recovering debts has enabled offenders to disappear without paying what they owe.
- **The lack of transparency within MINFOF** makes collection of fines by other state bodies such as the PSRF difficult: over the last 5 years, REM has not seen any disputes reach the stage of forced recovery, demonstrating weak cooperation between MINFOF and the PSRF.

In response to these observations, the Government of Cameroon has taken actions that include the following:

- The decision to set a minimum threshold for transactions (out of court settlement) in order to maintain the dissuasive nature of forest law enforcement (2006);
- A "Notification to cease activity" sent to those operators benefiting from 15 illegally relocated Sale of Standing



Volumes (2007);

- The use of a more consistent numbering system for Small Permits similar to the Sale of Standing Volume model, in order to facilitate their identification and verification (2007);
- The creation of a Commission to check secure documents in order to ensure better law enforcement regarding the felling, processing and transportation of timber (2008);
- The precautionary suspension of 14 Small Permits strongly suspected of illegal forest activities (2008);
- The creation of a Committee to analyse the volumes of timber logged under Small Permits from 2007 to 2009 with a view to recovering the taxes due;
- The adoption and dissemination of a new circular letter relating to the issuing and verification of Small Permits, which should enable the abuses observed in the allocation and operation of this kind of permit to be limited (2009).

Despite these tangible efforts and the positive impact of IM-FLEG missions on law enforcement efficiency, there remain some discouraging signs. A significant number of recommendations have been ignored, or temporary actions taken aimed at having a “media impact” rather than implementing any real reform. MINFOF has also refused to recognise the majority of observations made by REM during five independent missions (missions undertaken without officials from the Ministry following persistent refusals to conduct a joint visit to the areas in question), despite serious allegations of illegal activity. These missions had however been authorised under the Terms of Reference signed by MINFOF. In addition, at times it has proved difficult to obtain information necessary for investigations because many of the official documents were “unavailable” and nearly always incomplete or out-of-date.

Moreover, the Reading Committee, made up of high-level representatives from MINFOF, the international donor community and IM-FLEG, largely failed in its objective to be a platform for identifying viable solutions. Most of its time was indeed devoted to analysing and editing the IM-FLEG reports rather than identifying concrete measures to tackle illegality or



*Photo 1: Meeting with officers from the Haute Sanaga departmental delegation for forests and wildlife, BNC/REM mission, December 2007*

fraud identified. MINFOF’s domination of the Committee often led to unjustified censorship and delays in validating IM-FLEG reports. The General Inspector, chair of the Reading Committee, proved very resistant to recommendations regarding problems with central administration. Further, the sporadic way in which meetings were held often discouraged members’ participation and delayed the publication of IM-FLEG reports.

For IM-FLEG to operate more effectively, the project’s Terms of Reference, approved by MINFOF, must be respected. It would also be beneficial for formal links to be established between IM-FLEG and other key actors in the sector including other ministries and civil society.

Finally, it would be desirable for MINFOF to take a more proactive role in implementing measures to improve law enforcement and resolve the problems that have been identified in forest governance.



# INTRODUCTION

This final report presents progress in law enforcement and follow-up of forest litigation by the Ministry of Forests and Wildlife (MINFOF) and the broad issues of illegal forest activity.

For each theme of analysis, a description of the law enforcement systems is presented, along with the positive trends noted since 2005 and the many challenges still remaining. The report first analyses the forest law enforcement system, followed by forest exploitation, timber processing, transport, export and traceability, forest taxation, and forest litigation. It concludes by assessing IM-FLEG itself, suggesting ways in which its effectiveness could be improved.

## Background

Forest policy in Cameroon is based primarily on the application of legislation and on institutional development aimed at infusing principles of good governance and sustainable management into the forest sector.

IM-FLEG was designed and implemented in Cameroon with the aim of contributing to the application of good governance principles in forest activities along with improved forest law enforcement. It began in 2000 and was implemented by Resource Extraction Monitoring (REM, [www.rem.org.uk](http://www.rem.org.uk)) from 7 March 2005 to 31 December 2009. IM-FLEG supports the Ministry of Forests and Wildlife (MINFOF) and forms part of Component 2 “Law Enforcement” of the Forest and Environment Sector Programme (PSFE).

## Objectives and expected outcomes

The objectives of the IM-FLEG project, as defined in the Terms of Reference, were formulated by the National manager (MINFOF) in association with the European Commission Delegation and the National contractor (Maître d’Ouvrage),

namely the Ministry for the Economy, Land Planning and Development (MINEPAT).

The overall objective was to contribute to the application of good governance principles in the forest sector and to improve forest law enforcement.

In order to ensure the sustainable management of forest resources and to improve the forestry sector’s contribution to the national economy as a whole, the project had the following specific objectives:

1. To observe the application of procedures and forest law enforcement activities in Cameroon;
2. To observe the way in which forest infractions and legal cases are followed up in Cameroon;
3. To ensure increased transparency in relation to forest operations.

The expected outcomes were:

1. Forest law enforcement mechanisms and procedures analysed and certified compliant with current laws and regulations;
2. MINFOF forest law enforcement operations improved;
3. Reports into the enforcement and follow-up of litigation improved;
4. Dissemination of information on forest operations, validated by the Reading Committee, improved.

Monitoring activities enable objective information to be published, recommendations to be made, and these to be followed up with the relevant departments with a view to improving forest law enforcement systems. It should be noted that improved forest law enforcement depends on the willingness and ability of the Ministry to implement the recommendations made by REM as Monitor, and does not depend on the Monitor itself. The aim of monitoring is to highlight areas in which forest law enforcement is not working and to promote solutions. It is not the primary task of IM-FLEG to resolve these problems.



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## Description of the system

Table 1: Structures responsible for forest law enforcement in Cameroon

MINFOF structure	Main forest and wildlife law enforcement tasks
<b>Central departments</b>	
<b>Office of the Minister</b>	
General Inspectorate	Verification and evaluation of central and decentralised department operations
National Forest Law Enforcement Brigade (BNC)	Implementation of the SNCCF Supervision of the BRC Forest and wildlife law enforcement, commencement and follow-up of litigation Centralisation of information from the BRCs and publication of a register of infractions
<b>Central administration</b>	
Department for Forests, Processing and Wildlife	Verification and/or monitoring of: <ul style="list-style-type: none"> <li>- inventory compliance</li> <li>- respect for management plans, simple management plans, clauses in company social contracts and terms conditions of exploitation</li> <li>- production, forest taxation and traceability</li> <li>- processing and export activities</li> <li>- compliance of wildlife inventories</li> <li>- respect for quotas and rules for wildlife export</li> </ul>
Legal Unit	Assistance to law enforcement structures in the initiation and follow-up of litigation
<b>Regional departments</b>	
Regional Forest Law Enforcement Brigades (BRC)	Forest and wildlife law enforcement and initiation of litigation
Regional Departments for Forests, Processing and Wildlife	Follow-up (see central administration tasks)
<b>Local-level departments</b>	
Departmental Delegation	Coordination of law enforcement activities Forest and Wildlife law enforcement
Hunting and Forest Law Enforcement Checkpoints	Forest and Wildlife law enforcement
Forestry Checkpoints	Verification of the legality of transported forest products

Table 2: Annual rate of cover (minimum expected) for the main law enforcement structures

Structure	Frequency of official investigations, according to SNCCF
National Law Enforcement Brigade	At least 50% of valid permits per year
Regional Law Enforcement Brigades	At least twice a year for each valid permit
Departmental Delegations	At least 3 times a year for each valid permit
Hunting and Law Enforcement Checkpoints	Ongoing enforcement
Forestry checkpoints	Ongoing enforcement, 24h/24h



Forest law enforcement in Cameroon is the duty of the State. It is based on the National Strategy for Forest and Wildlife Law Enforcement (SNCFE) adopted on 11 March 2005, which defines how the chain of custody is organised, along with the procedures and methods for enforcement and sanctions. Several MINFOF structures, along with other government departments such as the Ministry of Finances (MINFI), are involved in the chain of custody. Table 1 summarises the main tasks of the different MINFOF structures in relation to forest law enforcement:

In practice, forest and wildlife law enforcement is primarily devolved to the structures given in Table 2.

MINFI is heavily involved in tax monitoring in relation to the forestry tax declaration system. The structures involved in forestry tax monitoring are:

- **The Division of Major Enterprises and the Tax Department which oversees tax declarations of logging companies** with assets of more than 100 million FCFA (+152,000 Euros) and collect the different taxes and related costs (see section on taxation);
- **The Forest Revenue Securement Programme (PSRF)**, a joint MINFOF-MINFI programme with a network of checkpoints responsible for recording and checking the validity of certificates of origin and volumes of timber transported;
- **The Tax Centres for Medium-sized Enterprises** monitor the tax situation of logging companies with assets of less than 100 million FCFA (-152,000 Euros);
- **Customs** ensures compliance of the Specification Forms (Bulletins de Spécification) for forest and wildlife products for export, the payment of export duties and CITES permits.

## Trends in forest law enforcement (2005-2009), challenges and prospects

The BNC, the main structure responsible for forest law enforcement since MINFOF's creation in 2005, has a staff of 12 law enforcement officers under the supervision of the Brigade Head. The BNC reports to the Office of the Minister and thus enjoys a direct relationship with this latter. This strategic connection has the effect of facilitating administrative procedures when conducting law enforcement missions, reporting and applying sanctions. It is primarily through this key MINFOF institution that this report analyses the trends in forest law enforcement in Cameroon. From 2005 to 2009, positive changes be seen that were sometimes directly related to IM-FLEG REM



Photo 2: BNC members checking offcut marking, 2007

recommendations, but some lessons learnt were not always institutionally absorbed and practices sometimes worsened.

### Logistics

In the context of IM-FLEG, a significant share of the budget was allocated to equipping the BNC with six 4WD vehicles to improve access of law enforcement teams to forest exploitation sites.

The use of GPS units during law enforcement missions has gradually become widespread. The number of available units is still insufficient, however, and some law enforcement officers still need to improve their knowledge of how to use them. More efficient use of the existing equipment could, however, be achieved.

### Operational level

Achieving the objectives of the SNCFE has become the main criterion by which the activities of the law enforcement brigades are evaluated. Annual planning of the BNC's law enforcement missions, conducted in association with IM-FLEG in accordance with the SNCFE's objectives, has improved and now covers all of Cameroon's forested regions. Coverage of logging sites has been expanded to all main types of logging permits and resource access rights provided by law. The annual rate of cover in 2006 was 43%, close to the 50% target rate set by the SNCFE<sup>1</sup>. However coverage gradually deteriorated between 2007 and 2009.

The challenges facing forest law enforcement remain significant, despite the progress noted above. In fact, a review of the main strategic focal points for law enforcement – capacity building for law enforcement structures, the involvement of all stakeholders, transparency of information, education, communication and

<sup>1</sup> Independent Monitor's Evaluation Report (2008), p 11 "32% in 2005, 36% in 2006 and 45% in 2007"

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the promotion of good governance – shows that significant and unresolved problems remain within the BNC and the decentralised law enforcement structures.

## Persistent problems in BNC staff handovers and documentation

As with most of MINFOF's departments, the BNC is characterised by a high rate of staff turnover. This theoretically enables new vigour to be instilled into the structure via a renewal of skills, avoiding the risk of over habituation with the job or the development of personal relationships between the law enforcement officers and the logging companies. Since its creation in August 2005, there have been six Brigade Heads in charge of the BNC. This excessive turnover, combined with staff handovers that are nearly always poorly conducted, have led to a lack of organisation within the BNC and affected the quality and continuity of forest law enforcement.

These handovers between the different Brigade Heads have led to a lack of continuity and a failure to follow up litigation which, in turn, affects the sector's transparency. Several of REM's quarterly reports<sup>2</sup> bear witness to a damaging decline in quality and continuity of the BNC's service. Handovers are limited to "a simple handover of keys" rather than a real transfer of case work. Better filing of cases by the BNC (in association with the Legal Unit and Archiving Department) and the design of a structured process for staff handovers, under the supervision of the General Inspectorate, would enable continuity within the BNC to be ensured.

## Frequency and coverage of law enforcement missions is still insufficient

The annual schedule for BNC missions is not always adhered

to. The main reasons given are a lack of financial resources and delays in the Special Forest Development Fund disbursement procedures. Given the differing circumstances, it is difficult to generalise or to list all the actual factors influencing the implementation of forest law enforcement missions and their quality. But it was repeatedly observed that sites to investigate are chosen via a subjective process. Quantitative and qualitative aspects of law enforcement are closely related to individual leadership capacities and to the desire of those heading the law enforcement departments to put a stop to illegal forest activities.

A comparative analysis of forest law enforcement statistics thus demonstrates a relationship between the frequency of missions and the particular person in charge of the BNC at any one time. There were two Brigade Heads during the BNC's start-up phase (6 months) in 2005, and hence a relatively weak operational capacity. During the next phase, from 2006 to 2007, there was a clear increase in enforcement activity under the impetus of two new Brigade Heads. This observation is corroborated by the frequency of visits to forest concessions, the number of Reading Committee<sup>3</sup> meetings and monthly mission planning meetings held, and the regular publication of the register of infractions. The years 2008 and 2009, during which two more Brigade Heads took over, were marked by a considerable decline in the BNC's level of activity, with an annual rate of law enforcement cover significantly below the target set by the SNCFF. Tables 3 and 4 show the uneven trend in number of enforcement missions conducted, in the number of concessions monitored and in the % of valid permits monitored by the BNC. Figure 1 shows, via the decrease in joint missions, the deterioration in cooperation that occurred between MINFOF (BNC) and the IM-FLEG and the decline in transparency. In general terms, the SNCFF's objective was not achieved over the course of the last 5 years, even though the rate of coverage of permanent concessions was slightly more than 50% in 2009.

Table 3: Frequency of BNC law enforcement missions

Number of missions	2005	2006	2007	2008	2009*
Joint monitoring missions (BNC with IM-FLEG REM)	30	28	17	3	3
BNC missions without IM-FLEG REM	1	4	?	?	?
Independent IM-FLEG REM missions	0	4	0	0	1
<b>Total</b>	<b>31</b>	<b>36</b>	<b>17</b>	<b>3</b>	<b>4</b>

? = unknown since the information was not communicated to REM

\* 3 BRC/IM-FLEG missions were undertaken in 2009 beside the 3BNC/OI-FLEG

Source: BNC and REM mission reports

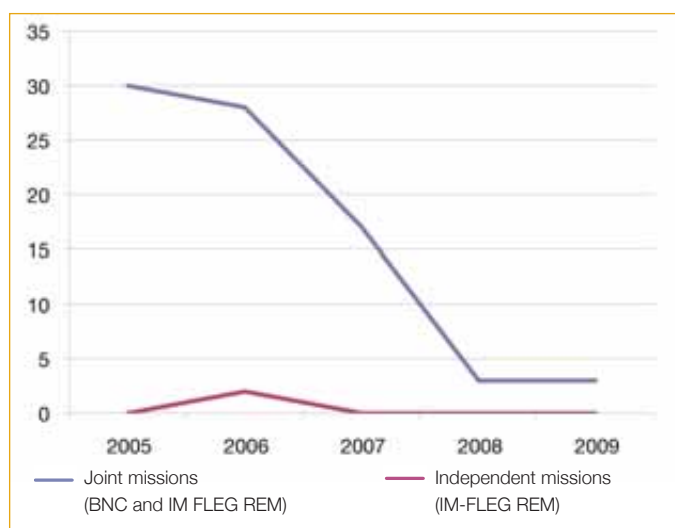
<sup>2</sup> [www.observation-cameroun.info/Theme/RT7T1.html](http://www.observation-cameroun.info/Theme/RT7T1.html), [www.observation-cameroun.info/Theme/RT4T3.html](http://www.observation-cameroun.info/Theme/RT4T3.html), [www.observation-cameroun.info/Theme/RT13T1.html](http://www.observation-cameroun.info/Theme/RT13T1.html)

<sup>3</sup> The Reading Committee is a body created by the Forests Minister that is responsible for reading IM and BNC reports. It comprises representatives from the international community and is aimed at reading and correcting possible errors in the reports, comparing IM-FLEG reports with those of MINFOF, and identifying corrective actions

## Poorly targeted, ill-prepared, incomplete and scarcely dissuasive law enforcement

Good quality law enforcement starts with good mission planning. The current system of planning of BNC missions is essentially based on geographical coverage, bearing in mind the areas covered during the previous year or period. IM-FLEG chooses which BNC missions to accompany (joint missions) depending on the broad trends in illegal activity and reports received on suspected illegalities.

Figure 1: Trend in level of mission implementation



Despite the privileged position of the BNC within the administration and its easy access to centralised forest information, the law enforcement missions are all too often ill-prepared.

Table 4: Percentage of valid permits monitored by BNC from 2006 to 2009 (with or without IM-FLEG REM)

Year	2006			2007			2008*			2009		
	Total	Visited	%	Total	Visited	%	Total	Visited	%	Total	Visited	%
Permanent concessions	84	39	46	97	33	34	97	5	5	74	38	51
Sales of Standing Volume (VCs)	28	18	64	15	5	33	10	0	0	15	6	40
Timber Recovery Permits / Timber Removal Authorisations (ARBs/AEBs)	26	3	12	37	11	30	55	0	0	58	14	24
<b>TOTAL</b>	<b>138</b>	<b>60</b>	<b>43</b>	<b>149</b>	<b>49</b>	<b>33</b>	<b>162</b>	<b>5</b>	<b>3</b>	<b>147</b>	<b>58</b>	<b>39</b>

Source: IM-FLEG REM and BNC reports, data from the Department of Forests

\*the missions conducted by the BNC without the IM are not included as the data is not available.

Joint BNC/IM-FLEG mission preparation meetings, which were the norm in 2007, gradually disappeared, negatively affecting the implementation and quality of joint missions<sup>4</sup>. Information gathering and research before and after a law enforcement mission was virtually non-existent although its contribution to the effectiveness of forest law enforcement is crucial in detecting major infractions.

Law enforcement procedures defined by the SNCFF are still not always either known or observed by the national and regional forest enforcement officers<sup>5</sup>. The protocols and forest law enforcement forms developed by MINFOF with the support of Canadian Cooperation<sup>6</sup> have almost never been used. Despite IM-FLEG REM's promotion of these tools, it should be noted that their use by forest enforcement officers is extremely rare, bringing the impartial and objective nature of forest law enforcement in Cameroon into question.


Four main issues emerge from the above:

- The BNC's planning of law enforcement missions needs to be more targeted and more representative of the forest landscape, taking into account the law enforcement processes being conducted by the central and decentralised departments, third party reports on illegalities and IM recommendations;
- The law enforcement protocols need to be refined, in association with the IM-FLEG and the private sector. Their adoption by MINFOF remains a major priority in terms of the effectiveness and objectivity of forest law enforcement;
- Increased organisational, human and technical capacity on the part of the BNC and an evaluation of the quality of their work by an independent state body are crucial to guaranteeing the objectivity and credibility of law enforcement;
- Some important aspects of forest law enforcement are currently neglected and therefore need to be addressed, including:

<sup>4</sup> The advantage of joint missions is that they enable infractions noted on the ground by the Monitor to be more easily formalised. If the IM is not accompanied by sworn forest law enforcement officers on the ground, the infractions may later be challenged by the company in question, and also by the administration, which may not take action or may indefinitely delay an "IM information verification mission"

<sup>5</sup> [www.rem.org.uk/documents/REM\\_IMFLEG\\_Cameroun\\_Rapport\\_1.pdf](http://www.rem.org.uk/documents/REM_IMFLEG_Cameroun_Rapport_1.pdf)

<sup>6</sup> "Gestion durable des Forêts camerounaises, Procédures de contrôle des opérations forestières, TECSULT, 1999"



# FOREST LAW ENFORCEMENT

## **Verification of taxation relating to forestry operations**

Monitoring the tax situation of logging companies is the task of the law enforcement officers of the BNC and BRCs. In practice, this fiscal control is rarely undertaken. Moreover, during its joint missions, REM never observed officers checking or issuing a Statement of Offence for a company's tax fraud offences or any other infraction relating to forest taxation. None of the infraction registers published since 2005 mention tax-related infractions although REM's analysis of felling taxes and volumes logged in some forest concessions between 2007 and 2009 shows that tax fraud is extremely widespread. Greater enforcement of taxation, with closer collaboration between the BNC, the PSRF and the Forests Department, is therefore necessary.

## **Verification of management plans and forest inventories**

During the course of its mandate, REM noted that forest law enforcement tends to focus almost solely on actual forestry operations, as indicated by the BNC register, in which 70% of Statements of Offence relate to a failure to observe forest exploitation regulations. Additional verification of the implementation of other management plan norms is essential but often overlooked by the forest law enforcement officers<sup>7</sup>. The legal vacuum with regard to how violations of some of the norms in these plans should be dealt with, and how rules for intervening in the forest environment are handled, and even the rigour in approving inventory reports and forest management plans, all form considerable obstacles to an in-depth enforcement of management plans. Inventory data is also essential for sustainable development but difficult to access and rarely verified by the forest enforcement officers<sup>8</sup>.

## **Verification of timber processing operations**

The BNC investigates processing units infrequently, often limiting their visit to verifying the legal origin of the timber in log yards (areas where logs are stacked prior to transport for processing or export), and to the filling in of the "sawmill entry" book, which is essential for establishing the corresponding sawmill entry tax (TEU). These investigations should also include verifying the compliance of sawmill entry book records with the waybills authorising the supply of the sawmill's logs, which would enable any laundering of illegal timber to be detected<sup>9</sup>.

All the above suggestions for improving law enforcement would enable a far greater effectiveness on the part of the BNC.

## **The negative impact of legal vacuums on law enforcement**

The 1994 Forest Law codifies forest law enforcement primarily within the section on suppression. Some irregularities, such as those related to the oversight of management plans, and even technical rules for interventions in the forest environment, remain

unclear as to their legal definition in terms of what constitutes an infraction.

Because of this, a growing wave of challenges from logging companies can be observed refuting such irregularities given that they are not explicitly described as infractions by the law but are often punished as such by forest law enforcement officers. The current process of revising the Forest Law would be an opportunity to remove these uncertainties as to the codification of some irregularities that arise during forest operations (under-calculation of cubic volume, non-marking of logs, their dubious origin, etc).

## **Absence of a mechanism for evaluating the forest law enforcement officers**

Evaluation is a key process in assessing the performance and skills of a department, a structure or a person. To date, the only evaluation conducted within the BNC is the administrative grading conducted by all of Cameroon's government departments. This corresponds more to managing a civil servant's career path than appraising a person's skills and performance. An evaluation protocol for forest law enforcement officers is currently being drafted within MINFOF and this should be accelerated and finalised so that it can be implemented as soon as possible. Qualitative evaluation, and the monitoring of planning and activities, all reduce the possible impact of individual influence on the work and encourage staff to focus on achieving the task in question.

It should moreover be noted that REM's recommendations concerning investigations into, or the administrative sanctioning of, officers not conducting their work properly or suspected of collusion have, throughout the course of the project, been met with hilarity. MINFOF's General Inspector, Chair of the Reading Committee, even regularly asked IM-FLEG REM to remove such recommendations from its reports. This illustrates the level of current incredulity with regard to holding law enforcement agents accountable in Cameroon.

## **The persistence of problems of governance in forest law enforcement**

Les problèmes de gouvernance dans le contrôle forestier se There have been problems of governance in forest law enforcement for more than a decade in Cameroon. Governance is unquestionably an essential aspect if forest law enforcement is to have the results anticipated in the different regulatory texts. It has to be noted that effective forest law enforcement currently relies either on the goodwill and personal interests of senior management, who hold the decision-making power, or on the status (MINFOF civil servant, MP, army personnel, simple trader etc.) of the alleged offender (see Box 1). This is one of the reasons why the Cameroon administration, with the help of the international

<sup>7</sup> [www.observation-cameroun.info/Theme/RT13T7.html](http://www.observation-cameroun.info/Theme/RT13T7.html)

<sup>8</sup> [www.observation-cameroun.info/Theme/RT11T2.html](http://www.observation-cameroun.info/Theme/RT11T2.html)

<sup>9</sup> [www.observation-cameroun.info/Theme/RT11T5.html](http://www.observation-cameroun.info/Theme/RT11T5.html)





# FOREST EXPLOITATION

## Description of the system

Cameroon's forest management is based on a zoning or allocation plan produced in 1993, which distinguishes between Permanent Forest Domain, allocated to forest and/or wildlife habitat, and Non-Permanent Forest Domain, or national multipurpose domain. The forest sector is supposed to play an important role in poverty reduction. According to Cameroon's Ministry of Finances<sup>11</sup>, this sector contributes 6% of the country's GDP. Moreover, it generates important tax revenues every year. Annual national production of wood converted into equivalent round wood was approx. 2.3 million m<sup>3</sup> of logs in 2006<sup>12</sup>. Felling remains both selective and extensive. It focuses on some twenty species with very low rates of removal per hectare (between 5 and 15 m<sup>3</sup>/ha per 30-year rotation). The State grants logging rights subject to obtaining authorisation granted by prime ministerial decree.

The 1994 law establishes four kinds of concession: the operating agreement (*convention d'exploitation*)<sup>13</sup>, the sale of standing volume (*vente de coupe*)<sup>14</sup>, the forest operating permit (*permis d'exploitation forestière*)<sup>15</sup> and the personal logging authorisation (*autorisation personnelle de coupe*)<sup>16</sup>. The law also anticipates other methods of accessing forest resources by means of council and community forests. The law also establishes the principle of "recovery and removal" of timber (ARB, AEB)<sup>17</sup> as described in Article 73 and the first chapter of Section VI of the Decree of 23 August 1995.

A number of factors, including the implementation of the 1994 law, the direct link between forest operations and political circles, the rapid increase in the number of logging companies and MINFOF's lack of resources, have contributed to a proliferation of illegal activity in Cameroon's forest sector<sup>18</sup>. In fact, Cerutti and Tacconi (2006) estimate that informal logging accounts for approximately 540,000 m<sup>3</sup> of wood each year, without this being investigated or followed up by the State in any way<sup>19</sup>.

## Trends in forest exploitation (2005-2009), challenges and prospects

After several years of providing support to the enforcement structures, REM can still observe a continuing high level of illegal activity in the sector. This concerns primarily to infractions relating to non-payment of taxes, the geographic relocation of felling permits, illegal exploitation under cover of development projects, felling outside of permit limits and laundering of illegal timber by means of transport documents and during its processing.

### In forest concessions

#### Decline in felling outside of permit limits

The 1994 Forest Law punishes anyone logging outside of the forest concession boundaries and/or in a greater volume than permitted or outside the period granted with a fine of between 3,000,000 and 10,000,000 FCFA (4,600 to 15,200 Euros), one to three years in prison or both these penalties (Article 158). Felling outside of permitted areas as defined by the law seems to be in clear decline amongst forest concessions. Independent Monitoring data from 2001 to 2009 shows that the rate of out-of-bounds felling declined from 22% in 2001-2004 to less than 5% in 2005-2009<sup>20</sup>. This positive trend can be attributed to a number of factors, including:

- The establishment of the Forest Information Management Service (SEGIF), the Computerised Forest Information Management System (SIGIF), the BNC and the SNCFF;
- The use of new technologies (GPS, GIS) by MINFOF staff and by the logging companies themselves;
- IM-FLEG's support to forest law enforcement;
- The boost given to forest certification on the part of some companies.

<sup>11</sup> INS (2002). Exports by Product. Yaoundé, Cameroon, Institut National de la Statistique

<sup>12</sup> MINFOF (2007). Bref aperçu du secteur forestier camerounais. Yaoundé, Cameroon, Ministry of Forests and Wildlife

<sup>13</sup> The operating agreement gives the beneficiary the right to obtain a specific volume of wood from a forest concession. The area allocated may in no case exceed 200,000 hectares. The final agreement is signed for a renewable 15-year period

<sup>14</sup> Cameroon's forest legislation sets out the Sale of Standing Volume (VC) as a forest operating permit. It consists of an authorisation to log a specific volume of wood, for a limited period, sold as standing timber, and which cannot exceed the annual logging limit, over a maximum area of 2,500 hectares. VCs are allocated on the advice of a competent committee for a maximum non-renewable period of three years

<sup>15</sup> An operating permit is an authorisation to log or gather clearly defined amounts of forest products in a given area. These products may be special products, construction timber (the volume of which may not surpass 500 m<sup>3</sup> standing volume), firewood or poles for commercial gain

<sup>16</sup> A personal logging authorisation is an authorisation issued to a physical person for personal not-for-profit use, with the removal of a quantity of wood of no more than 30 m<sup>3</sup> standing volume. Personal logging authorisations are granted by mutual agreement for a three-month non-renewable period

<sup>17</sup> Timber recovery permits (ARBs), and timber removal authorisations (AEBs) can be issued in the context of a development project likely to lead to disturbances in a forest or its destruction. These authorisations are only issued following an environmental impact assessment conducted by the applicant according to regulations established by the Department for the Environment

<sup>18</sup> Fomété, T. and P. O. Cerutti (2008). Le système de vérification du Cameroun, Verifor, Case Study 11. London: ODI

<sup>19</sup> Cerutti, P.O. and L. Tacconi (2006). Forests, Illegality, and Livelihoods in Cameroon, Working Paper N° 35. Bogor, Indonesia, Center for International Forestry Research (CIFOR)

<sup>20</sup> Percentage based on 98 checks of boundaries conducted in UFAs from 2005 to 2009 by REM



This decline in out-of-bounds logging has quite an impact on sustainable forest management given that the Forest Management Units (*Unités Forestière d'Aménagement - UFA*) or concessions represent more than 60% of the country's forested area under exploitation.



Photo 4: Offcut volume assessment, joint investigation mission BNC/REM, UFA 10 001-004, Yokadouma, May 2009

### **The move on the part of companies towards certifying the legality and/or sustainable management of timber**

The participation of numerous forestry companies to different forest certification systems to implementation of principles of sustainable forest management has led to a reduction of illegal activity in forest concessions. In 2008, 65 concessions had an approved management plan and 38 more were in the process of producing one. FSC labels have been awarded to 13 concessions since October 2008. 14 concessions have obtained a certificate of legality according to OLB standards<sup>21</sup> and 7 have received a TLTV certificate<sup>22</sup>.

### **Persistence of tax-related infractions**

Although, in general terms, there are fewer major infractions in forest concessions, the level of non-payment of forestry taxes remains high and can be seen in increasing documentation fraud aimed at tax evasion and the manipulation of production data in order to reduce the volumes of wood declared<sup>23</sup>. The section on Tax System of this report deals with this issue in more depth as REM has identified it as a major challenge to legal forest exploitation in Cameroon.

### **Lack of appropriate verification of concessions under management**

Appropriate verification and follow-up of management plans

is an essential requirement for improved forest management in Cameroon. A management plan is a reference document that defines the objectives and rules of forest management, the resources to be used to achieve the objectives and the conditions placed on the local population in relation to their use rights.

Forest operators and some enforcement officers unfortunately have a tendency to consider management plans simply as an administrative formality, the strict day-to-day application of which is not as compulsory as legal and regulatory texts<sup>24</sup>. This situation is aggravated by a conflict of responsibility within MINFOF between, on the one hand, the departments responsible for technical follow-up to logging permits and, on the other, those responsible for enforcement of the law. Within the Ministry itself, some believe that the management plan provisions should not form the object of traditional enforcement followed by sanctions but rather of technical follow-up on the part of unsworn officers from the Forests Department. Others, however, view the management plan provisions as commitments to be enforced, violations of which should be sanctioned in the same way as other violations of the forest laws and regulatory texts. Despite numerous comments made by the IM-FLEG in this regard<sup>25</sup>, MINFOF has not yet resolved this dispute, which is nonetheless crucial for effective law enforcement.

### **In the so-called “Small Permits” (ARB/AEB)**

#### **Cleaning up the “Small Permits”**

Timber Recovery Permits (ARB) and Timber Removal Authorisations (AEB), known as “Small Permits”, are allocated with a view to implementing development projects, such as a plantation, a road, a dam etc. In fact, these permits which are known as “small” because of their maximum area of 1,000 ha, their limited duration and the small quantities of timber produced, have since 2007 become the second largest source of timber, after concessions.

Small Permits are now at the heart of the governance problems in MINFOF. In 2004, the areas allocated to these ARBs/AEBs was estimated at 10,000 ha, increasing to 35,790 ha in 2005 (12.2% of the area open to exploitation) and 38,000 ha in 2008<sup>26</sup>.

REM has tackled the issue of ARB/AEB Small Permits in depth over the last five years of IM-FLEG. This determination to do so is based on the constant illegal activities that have been observed in this category of resource access rights. In fact, Small Permits are in many cases supplying timber of dubious origin both to the national and international markets. Several joint BNC/IM-FLEG missions to Small Permits areas have uncovered cases

<sup>21</sup> The OLB system (Origine et Légalité des Bois in French) is a system developed by Eurocertifor in 2004, following requests from customers wanting an official guarantee that the timber was legally cut

<sup>22</sup> Cerutti P.O., Ingram V., Sonwa D., 2008. L'état des Forêts du Bassin du Congo EDF 2008. Chapitre 2, Les Forêts du Cameroun en 2008, COMIFAC

<sup>23</sup> [www.rem.org.uk/documents/REM\\_IMFLEG\\_Cameroun\\_Rapport\\_2.pdf](http://www.rem.org.uk/documents/REM_IMFLEG_Cameroun_Rapport_2.pdf)

<sup>24</sup> [www.observation-cameroun.info/Theme/RT5T5.html](http://www.observation-cameroun.info/Theme/RT5T5.html) et RT7T2

<sup>25</sup> [www.observation-cameroun.info/Theme/RT13T7.html](http://www.observation-cameroun.info/Theme/RT13T7.html)

<sup>26</sup> Cerutti P.O., Ingram V., Sonwa D., 2008. L'Etat des Forêts du Bassin du Congo EDF 2008. Chapitre 2, Les Forêts du Cameroun en 2008, COMIFAC

# FOREST EXPLOITATION

of systematic fraud in their management<sup>27</sup>. The most serious infractions relate to systematically exceeding permit limits. REM devoted two thematic missions<sup>28</sup> to these Small Permits. Some of the recommendations made following these missions enabled the Ministry to take the following measures:

- The precautionary suspension of fourteen (14) of Small Permits;
- The signing of a circular letter on “procedures for issuing and monitoring small forest operating permits”;
- The classification of Small Permits along the lines of the Sale of Standing Volume model and the harmonisation and regular publication of just one official list of Small Permits, enabling better verification;
- The deployment of several inventory verification missions to Small Permits;
- The creation of a secure documents verification committee.



Photo 5: Thematic BNC/REM/Ambassadors mission on “Small Permits”, February 2008

In addition, a “Committee responsible for assessing the volumes of and taxes on timber felled in valid ARBs and AEBs from 2007 to 2008” was set up on 1 June 2009 by the Ministry of Forests and Wildlife following recommendations from REM. The main recommendations resulting from this committee focus on the following points:

- A freeze on any further forest allocations to some companies until full payment of the taxes due;
- A freeze on the issuing of secure documents and a suspension of the permit until full payment of Felling Taxes (TA) due;
- A freeze on any new forest allocations until the actual return of expected secure documents;

- Suspension of activity in the permit area for failure to respect forestry regulations, until full payment of Felling Taxes due in 2007 and 2008.

## Fictitious development projects and out-of-bounds felling

Despite the time devoted to this by REM over the years of this project, and the convincing proof that has emerged, Small Permits remain the main problem in forest exploitation in Cameroon, both in terms of their allocation model and their implementation. In fact Small Permits are one way in which the forest sector is closely linked into the political sphere, with several members of the National Assembly holding them on the grounds of establishing development projects in their constituencies. These projects are not systematically implemented despite the use of the permit to fell large volumes of timber over periods of time that often exceed the deadline for project implementation.

Small Permits are very rarely mapped and not yet georeferenced by the Global Forest Watch network<sup>29</sup>. This situation complicates law enforcement and often leads to a relocation of forest operations or out-of-bounds logging. Companies operating under this kind of permit very rarely observe forest legislation or the terms and conditions of development projects. Significant volumes of illegal timber are thus laundered under cover of authorisations and secure documents issued by the administration.

Small Permits are therefore marked by a high degree of illegal activity. Following two thematic missions covering more than thirty permits each, REM noted that 80% of the Small Permits visited were in breach of the regulations. They are at the origin of serious governance problems within Cameroon’s forest sector, with the possibility of significant bribes being paid to State officials to facilitate allocations. This situation was one of the reasons a study was launched by the government into governance within MINFOF, following an anonymous report from a former logger<sup>30</sup>. Apart from this study, which is taking time to come to fruition, REM submitted a series of measures and recommendations to the Ministry aimed at curbing Small Permit problems. Several of these measures were implemented by the relevant MINFOF departments (see previous section) but others have yet to be applied:

- Consideration of Small Permits within the forest atlas published by Global Forest Watch;
- The production of inventories for Small Permits prior to their allocation, as anticipated by law;
- Improvements in the tax system for Small Permits, given that most of them pay no or little taxes, leading to significant

<sup>27</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_077.pdf](http://www.rem.org.uk/documents/OI_Rapport_077.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_078.pdf](http://www.rem.org.uk/documents/OI_Rapport_078.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_082.pdf](http://www.rem.org.uk/documents/OI_Rapport_082.pdf) et [www.rem.org.uk/documents/OI\\_Rapport\\_083.pdf](http://www.rem.org.uk/documents/OI_Rapport_083.pdf)

<sup>28</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_031NA.pdf](http://www.rem.org.uk/documents/OI_Rapport_031NA.pdf) et [www.rem.org.uk/documents/OI\\_Rapport\\_077.pdf](http://www.rem.org.uk/documents/OI_Rapport_077.pdf)

<sup>29</sup> Global Forest Watch (GFW), an initiative launched in 1997 by the World Resource Institute (WRI), presented an “overview of forest operations in Cameroon”. This overview presented the analyses made using GIS satellite images and techniques with data from the Cameroon forest sector. Following this presentation, GFW/WRI signed a contract with MINFOF to verify forest operations, by means of remote sensing

<sup>30</sup> Published: 12/04/2008 at 09:53:47 GMT Source: AFP



- losses for the State;
- The commencement of forest litigation in order to put an end to the relative impunity enjoyed by the companies holding these Small Permits;
  - The revitalisation of existing law enforcement systems (PSRF, SIGIF and BNC) in order to improve, expand and perpetuate an analysis of the tax system and forest litigation regarding Small Permits;
  - The cancellation of some Small Permits for failure to comply with their allocation procedures, failure to observe terms and conditions and/or for exceeding the deadlines for implementing the relevant development projects.

Follow-up to and application of these measures is essential. The same goes for improving allocation procedures, which must be scrupulously observed.

## **In Sales of Standing Volume (Ventes de Coupe)**

### **Geographic relocation of felling permits and out-of-bounds felling**

Sales of Standing Volume (VC) are georeferenced permits that can extend up to a maximum of 2,500 ha. A forested area that is intended for allocation as VC must first be presented (via public notice) to the surrounding communities, which have a right of first refusal, enabling them to request a community forest over the same area<sup>31</sup>. If this right of first refusal is not used, MINFOF launches a call for tenders. The applicants are invited to visit the site in order to better prepare their bid. The bids submitted to MINFOF are then analysed by the Interministerial Committee for Permit Allocations, and an Independent Monitor of Permit Allocations, among others, attends the meeting. The VCs are then allocated as identified and located in the call for tenders and public notice.

VCs are unfortunately sometimes relocated after the allocation procedure. Among the most recent examples of this phenomenon are the relocations of 15 VCs documented by REM<sup>32</sup> related to a group relocation authorised by MINFOF following a decision of the Interministerial Committee and at the request of the beneficiaries who were, in this way, able to log richer forests than those initially allocated. This phenomenon of permit relocation thus poses a serious governance problem in terms of respect for allocation procedures and principles of fair competition. It is important to note that a VC in a forested area represents around

25,000 m<sup>3</sup> of wood. The 15 VCs combined would thus represent a total value of between 57 and 228 million Euros. The relocation of VCs is therefore a serious distortion of the local communities' right of first refusal. REM called for the cancellation of these relocated VCs and measures were taken by the Ministry in this regard, despite repeated pressure from the companies involved not to<sup>33</sup>.

Out-of-bounds felling also remains a recurrent problem in VCs. The rate of out-of-bounds felling was more than 60% over 2006 and 2007 and still remains an issue (see Box 1). This phenomenon is often linked to fictitious inventories that are greater than the actual potential of the VCs. The corresponding volumetric authorisations and secure documents issued by MINFOF then enable the companies to fell significant volumes of timber outside the permit boundaries illegally.

## **In council forests**

### **Need to adapt forest law enforcement to council forests**

Forest legislation in Cameroon stipulates the involvement of the decentralised local authorities in forest resource management through council forests. This relates to tens of thousands of hectares of forest allocated to the locality. In 2008, 6 council forests covering an area of approx 141,000 ha were classified and 4 of them are being logged following the approval of their management plans<sup>34</sup>. Council forests are thus a recent development.

Law enforcement within council forests raises important questions. A close reading of the system of sanctions anticipated in the forest law reveals that council forests do not form a part of State forests and so a number of the sanctions stipulated by the law are not applicable. Other provisions of the forest law specify, with the exclusion of council forests, the areas in which some infractions may be suppressed. Some forest officers think that, as council forests are privately owned by the council-level authorities, they should not be subject to traditional enforcement on the part of the forest administration, whose role should be limited to simple technical follow-up. This controversy significantly affects the method and quality of law enforcement within council forests, as REM highlighted in a mission report<sup>35</sup>.

Given the growing place of council forests and the relevance of the issue of law enforcement within these areas, the Ministry of Forests needs to urgently clarify these ambiguities.

<sup>31</sup> Decree No 0518/MINEF/CAB dated 21 December 2001

<sup>32</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_067.pdf](http://www.rem.org.uk/documents/OI_Rapport_067.pdf) et [www.observation-cameroun.info/Theme/RT10T6.html](http://www.observation-cameroun.info/Theme/RT10T6.html)

<sup>33</sup> [www.observation-cameroun.info/Theme/RT10T6.html](http://www.observation-cameroun.info/Theme/RT10T6.html)

<sup>34</sup> Cerutti P.O., Ingram V., Sonwa D., 2008. L'état des Forêts du Bassin du Congo EDF 2008. Chapitre 2, Les Forêts du Cameroun en 2008, COMIFAC

<sup>35</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_084.pdf](http://www.rem.org.uk/documents/OI_Rapport_084.pdf)



# TIMBER PROCESSING

## Description of the system

Article 71 (1) of the Forest Law (1994) stipulates a cessation in the export of unprocessed logs after a 5-year period. The aim was to encourage the economic development of Cameroon by creating value added through the local processing of raw materials.

Along the same lines, it was anticipated that all UFAs allocated should be linked to an industrial timber processing unit, either on their own or in partnership. Through this policy, Cameroon's processing capacity more than doubled in 5 years (1994-1999), increasing from 1.20 to 2.67 million m<sup>3</sup> for an investment of more than 34 billion FCFA (52 million Euros)<sup>36</sup>.

A decree subsequent to the law deferred the halt in the export of logs and introduced a system of quotas<sup>37</sup>. This decision did not address the supply to industrial processing units. Today, it emerges from studies conducted<sup>38</sup> that current production is not able to satisfy the capacity of the established sawmills.

Cameroon's industrial units are primarily focused on initial processing although some timber recovery and industrial joinery workshops have also sprung up. This initial processing relates primarily to timber sawing but also to peeling and slicing, which is being conducted in some 61 sawmills, 20% of which are in the coastal region of Douala<sup>39</sup>. In 2007, 51 of the 61 industrial sawmills were active, along with 9 veneering and plywood production units. Yields in simple sawmills stand at around 31-33%.

## Trends in timber processing (2005-2009), challenges and prospects

The over-capacity in processing is clearly less acute than in 1999-2001, compensated by production from VCs and Small Permits, which are not considered a sustainable source of supply. Some industrial companies have resisted the raw materials sourcing difficulties better by developing their processing through improved yields.

Alongside this over-capacity in industrial processing, Cameroon has, over the course of the last 3 years, seen the emergence of a large number of small mobile units and small-scale processors.

These small units supply the national market and export a volume of more than 100,000 m<sup>3</sup> of sawn wood<sup>40</sup> every year (see Box 2). Wood sawn by these small processors comes largely from illegal felling. REM analysed the situation and issued a number of recommendations aimed at urgently tackling this issue<sup>41</sup>.

In Cameroon, any legal body or private individual can set up a sawmill provided they declare it to the government department responsible for mines, forests and industry prior to commencing activity. REM has noted that the small mobile processing units using "Lucas Mills" and joiners' workshops are at the heart of the system for laundering large amounts of exported illegal timber.

This phenomenon has gained importance because of MINFOF's registration of mobile saw owners as processors. This registration enables these units to obtain secure documents to transport sawn timber and thus gives them the opportunity of illegally felling trees anywhere, of processing them and legally transporting them from one point in the country to another.

In principle, waybills issued to processors for transporting sawn timber should only be used for the journey between the sawmill, the address of which is given on the waybill, and its place of sale/export. They must not therefore be used to transport sawn timber from the forest. A fixed and known address for any timber processing unit is important for forest law enforcement, as the journeys for which these waybills should be used can thus be checked. REM's analyses and recommendations resulted in a recent MINFOF resolution that puts an end to the registration of mobile saw owners as processors, and commences the updating of processing unit files in order to improve enforcement. This provision still has to be implemented, however.

<sup>36</sup> CERNA, 1999 ([www.ensmp.fr/Fr/CERNA/CERNA/](http://www.ensmp.fr/Fr/CERNA/CERNA/))

<sup>37</sup> The export of 23 forest species has been banned since 1999. Only a few so-called promotional species can now be exported in the form of logs, and others are subject to annual quotas issued to the forestry companies

<sup>38</sup> Cerutti P.O., Ingram V., Sonwa D., 2008. L'Etat des Forêts du Bassin du Congo EDF 2008. Chapitre 2, Les Forêts du Cameroun en 2008, COMIFAC

<sup>39</sup> AEFSFC: Audit Economique et Financier du Secteur Forestier au Cameroun

<sup>40</sup> Timber Trade Action Plan, 2009: Cameroon

<sup>41</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_080.pdf](http://www.rem.org.uk/documents/OI_Rapport_080.pdf) et [www.observation-cameroun.info/Theme/RA3T6.html](http://www.observation-cameroun.info/Theme/RA3T6.html)



**Box 2 Processors without permits: several tens of millions of Euros of operations each year**

According to 2005 statistics from the Customs Department, around 120,000 m<sup>3</sup> of sawn timber, representing a turnover of more than 61 million Euros, was exported by processors without operating permits or working in partnership with community forests. Most of them were new operators. It emerges from observations made by REM (mission reports 078 and 082) that this sawn timber, largely coming from illegal operations (mobile chainsaws or illegal sawing in the forest, the wood from which is later planed down and packed for export), comes essentially from State forests. This sawn timber of illegal origin is then transported with a waybill duly issued by the forests administration, to Douala port or another point of sale. In such cases, MINFOF enforcement officers cannot discern the illegal origin of the wood as waybills for sawn timber do not mention the logging permit of origin. In this case, it proves difficult to implement a traceability system. It is absolutely essential to gain control over the issuing of waybills, the activities of small units and small-scale timber processing operations in order to combat fraud and give credibility to the origin of the timber, including for international trade.



# TRANSPORT, EXPORT AND TRACEABILITY

## Description of the system

Cameroon is one of the largest timber exporting countries of the Congo Basin. Its main export channels are the ports of Douala and Kribi but also the far north of the country. There is no control over the volumes of soft wood exported to Sahelian countries. Timber coming from other countries in the sub-region, namely the Republic of Congo, the Central African Republic and even Gabon, is also exported via Cameroon's ports. A study of the cross-border flows of timber between the COMIFAC countries that are currently involved in the FLEGT process, published in 2008, indicated that 46% of logs and processed products sent by boat from Douala or Kribi did not come from Cameroon's own forests<sup>42</sup>.

Several large private companies work in the timber transport sector, notably Douala International Terminal (DIT), a container handling subsidiary of the Bolloré group. This group is also a majority shareholder in Cameroon Railways (CAMRAIL), which carries a significant proportion of forest products to Douala port. Within this port there are various other timber handling companies, the largest of which is *Société d'Exploitation des Parcs à Bois du Cameroun* (SEPBC), another Bolloré group subsidiary. The transport of logs or sawn timber to export points is undertaken either in bulk or in containers, by road or rail. The transport documents used are waybills for bulk road transport, slips for bulk rail transport and stuffing certificates for containers moved by road or rail. Waybills are considered to be secure documents, produced and distributed solely by MINFOF for the transportation of timber.

The mechanism for monitoring the transport of timber by road in Cameroon comprises MINFOF and PSRF checkpoints, these latter being a joint MINFI-MINFOF venture. The locations of these checkpoints, some of which are supposed to be open 24 hours a day, depend on the density of operations and evacuation routes.

Most of the above companies hold computerised records. Through its Regional Delegation for the Coastal Region, MINFOF also holds a database known as COMCAM (Commerce Cameroun) which lists, among other things, exports by destination country, by species, by operator, etc. This data comes from the three MINFOF and PSRF checkpoints located in Douala Port<sup>43</sup>.



Photo 6: Douala port loading area, October 2007

## Trends in transport, export and traceability (2005-2009), challenges and prospects

### Trends in the system of issuing secure documents

If the authorities have control over the transportation, export and traceability of timber then forest law enforcement is generally facilitated. This control involves rigorous verifications of the secure documents issuing system. A failure to return the stubs from secure documents to MINFOF has unfortunately become common practice among operators, thus preventing reliable statistics on forestry production from being held. The frequent diversion and laundering of timber reported by REM<sup>44</sup>, raising questions over the system and the rationale behind the issuing of waybills, led MINFOF to put a Secure Documents Monitoring Committee in place in 2008<sup>45</sup>.

A unit specialising in the handling of requests for secure documents was also established in 2008 within the Forest Information Management Service (SEGIF). This structure centralises statistics on redemptions of secure documents, and analyses requests for secure documents from forestry companies by comparing the number of documents requested, the total volume authorised and the number of documents already issued. Depending on this analysis, and following verification by SEGIF of the return of all documents previously issued to a particular company, the Director of Forests authorises the request for further secure documents.

<sup>42</sup> Quentin Ducenne, Etude des flux transfrontaliers de bois entre les pays de la COMIFAC actuellement impliqués dans le processus FLEGT, étude commissionnée par la COMIFAC avec le soutien de l'Union Européenne, Rapport Final, July 2008, see at: [http://ec.europa.eu/development/center/repository/Fleg\\_studies\\_Final%20report\\_fr.pdf](http://ec.europa.eu/development/center/repository/Fleg_studies_Final%20report_fr.pdf)

<sup>43</sup> The three structures for forest law enforcement at Douala port are the Forestry Checkpoint at Port 1, which focuses primarily on checking documents; the Forestry Checkpoint at Port 2 responsible for monitoring loading and the PSRF checkpoint located at the entrance to the SEPBC

<sup>44</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_078.pdf](http://www.rem.org.uk/documents/OI_Rapport_078.pdf)

<sup>45</sup> Decision N°0860/D/MINFOF/SG/DF/SDAFF/SEGIF of 13 August 2008



### Road checks ineffective in various places

There is no point in felling wood if it cannot be transported. This fact is one of the most important that REM has repeatedly told MINFOF. Any law enforcement that aspires to be effective must therefore control timber transport channels in order to have a dissuasive effect upstream. MINFOF has established a system of road checkpoints for this purpose, consisting of teams of forest law enforcement officers posted along the main roads with the task of checking vehicles carrying timber. During 2008, REM conducted a thematic mission into road checkpoints, which brought to light a number of dysfunctions in the system<sup>46</sup>. It should be noted that most of these problems still exist today<sup>47</sup>. They relate primarily to a failure to use the data collected at road checkpoints, complicity of some officers with illegal activity or recurrent interventions on the part of their *hierarchy*, the absence of road checks during the night, and poor working conditions. In fact, some checkpoints that are supposed to be operational 24 hours a day have no electricity.

### Making timber carriers accountable

Forestry companies generally contract the services of haulage companies. These latter therefore play an important role in the logging industry. In practice, a carrier does not bother to check the legality of the timber he is contracted to carry, believing that it is not for him - a simple carrier - to take this kind of responsibility. And yet, under the terms of Cameroon's forest law, any tool or instrument involved in or used to commit a forest infraction must be identified by the forest law enforcement officers. The law requires the officer to note the identification numbers of vehicles involved in the exploitation or transportation of illegal timber so that, should the offence recur, they can be impounded and sold at public auction by the forests administration. Throughout the course of its mandate, REM has drawn the Ministry's attention to the fact that, without sanctions, haulage contractors will continue to fail to take precautions when they are contracted to transport wood. Some cases of public auctions of small equipment such as chainsaws have been noted, but no timber trucks or lorries have ever been sold for having been involved in illegal forest activity. To date, despite REM's many recommendations, MINFOF still has no records enabling the equipment involved in illegally transporting wood to be identified.

### A timber market focused on north-east Africa

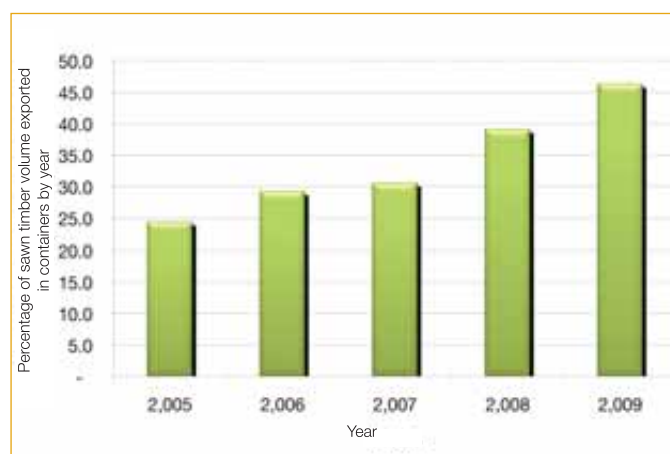
Significant amounts of timber are transported to the north of Cameroon and, from there, to north-east African countries, particularly Chad, Sudan and Libya. This takes place via road and rail (primarily from B elabo station). REM's thematic report on transport, export and traceability<sup>48</sup> describes this significant

informal trafficking, essentially in softwood (Ayous). There is very little law enforcement along this route. What's more, no official database contains any information on this problem, which needs to be brought under control for improved forest law enforcement.

### Containerised timber remains difficult to monitor

The amount of timber that is exported in containers is growing in Cameroon, as Figure 2 indicates. This raises a law enforcement problem that needs to be dealt with urgently. The timber generally arrives at Douala port in sealed containers and is transferred directly to the container terminal, managed by DIT. This timber is subjected to no MINFOF checks because once sealed (packed) the containers are not re-opened. Container stuffing is supposed to take place in the presence of customs officers and MINFOF staff, who should check the content of the containers before counter-signing the stuffing certificates. In practice, MINFOF has neither the human resources nor the control mechanisms to ensure that it is present at all container stuffing operations inside and outside the port zone. REM brought these problems<sup>49</sup> to the attention of MINFOF in 2007 and again in 2009, proposing a series of measures including respect for the stuffing procedures defined in Service Note No. 0052/MINFOF-MINFI/DPLT-SDLT1 of 04 October 2007 and Circular Letter No. 00227/LC/MINFOF/SG/DF of 1 April 2008 on the origin and documentary traceability of wood.

Figure 2 Trend in exports of containerised timber (sawn timber)



Source: COMCAM data

NB: the data for 2009 relates to the first half of the year

<sup>46</sup> www.rem.org.uk/documents/OI\_Rapport\_082.pdf

<sup>47</sup> www.rem.org.uk/documents/OI\_Rapport\_090.pdf

<sup>48</sup> www.rem.org.uk/documents/OI\_Rapport\_085.pdf

<sup>49</sup> www.rem.org.uk/documents/OI\_Rapport\_078.pdf et www.rem.org.uk/documents/OI\_Rapport\_085.pdf



### **SEPBC, COMCAM, SGS, DIT: export databases not used by forest law enforcement**

Another important aspect of Cameroon's forest law enforcement is the need for a comparative and consistent use of the information held in the databases of other players involved in timber export. This relates particularly to the SEPBC; the Provincial Delegation of the Coastal Region, which manages the COMCAM database; SGS, which compiles data on the export of logs for the Customs Department; and DIT, which specialises

in containerised export. Effective forest law enforcement within the port should regularly and systematically compare the data coming from these different sources. A simple data analysis by REM revealed that some operators were exporting more than their quota, or that they were indicating false origins for the exported wood in order to hide illegal timber<sup>50</sup>. The future effectiveness of forest law enforcement in Cameroon depends on the capacity of the forest enforcement officers to compare and use these different databases.

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<sup>50</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_078.pdf](http://www.rem.org.uk/documents/OI_Rapport_078.pdf)

# FOREST TAXATION

## Description of the system

The 1994 forest reform to adapt the fiscal dimension of forest management has political, socio-economic and environment objectives<sup>51</sup>. The forestry tax system was to become an effective instrument to achieve the objectives of sustainable forest management and increased State income from forestry. This income takes different forms<sup>52</sup>: royalties, compensation for the commercial use of forest resources, and taxes-instruments aimed at guiding operational and management practices<sup>53</sup>. They are primarily the Annual Forest Fee (*Redevance Forestière Annuelle* - RFA), the Felling Tax (*Taxe d'Abattage* - TA), the Sawmill Entry Tax (*Taxe d'Entrée Usine* - TEU) and the Sale Price of Forest Products (*Prix de Vente des Produits Forestiers* – PVPF).

The RFA is calculated on the basis of the price per hectare submitted by the holders of forest concessions and Sales of Standing Volume at the time of allocating the permits. Circular Letter No. 0354/LC/MINFOF/SG/DF/SDAFF/SN of 5 June 2007 also introduced this notion into the allocation of Small Permits, to the detriment of payment of the Sale Price of timber on the basis of a prior inventory. The Felling Tax is calculated on the basis of the price per species, depending on the volume of timber logged in concessions and Sales of Standing Volume. The Sawmill Entry Tax is the tax applicable to timber processing units (*unités de transformation de bois* - UTBs). It is generated by the entry of a log into a processing unit, and is paid according to monthly declarations made on “sawmill entry” records.

According to current legislation<sup>54</sup>, the Sale Price of Forest Products (PVPF) is payable immediately following allocation of

a sale by public auction for Timber Recovery Permits (ARB) and Timber Removal Authorisations (AEB) or allocation of special permits. Nevertheless, in the case of ARBs, the provisions of Circular Letter No. 0354 undermine the immediate payment of the sale price at auction by making them subject to the tax regime for VCs, namely payment of the Felling Tax.

Council Forests (Fcles) and Community Forests (FC) are exempt from payment of forest taxes and royalties.

Table 5 presents the different categories of logging or processing rights and access rights to forest resources that give rise to the payment of the above taxes.

Responsibility for establishing the taxable basis, and for recovery and supervision of forest activity taxation, was transferred from MINFOF to the Ministry of Finances (MINFI) in 1997. The Forestry Revenue Securement Programme (PSRF), jointly run by MINFI and MINFOF, was set up in March 1999 with a view to establishing control over forestry sector contributions to the State's coffers.

A new structure, the Division of Major Enterprises (DGE) was established within MINFI in 2004 to take responsibility for collecting taxes from large forestry companies (assets of more than 100,000,000 FCFA or 150,000 Euros). In 2006, the Centres for Taxation of Medium-sized Enterprises (CIME) were set up in Douala and Yaoundé, thus adding to the existing mechanisms (DGE and PSRF) and enabling the improved collection of taxes from medium-sized companies. The creation of the DGE and the CIMEs gradually dispossessed the PSRF of its task of “managing” the portfolio of large and medium-sized forest enterprises, making

Table 5: Categories of permits/access rights subject to different tax forms

Type of activity	Forest estate	Permit/access rights	Tax form			
			RFA	TA	TEU	PVPF
Forest exploitation	Permanent	Forest concessions	√	√	-	-
		Council forests	-	-	-	-
	Non permanent	Sales of Standing Volume	√	√		
		Timber Recovery Permits	-	√	-	
		Timber Removal Authorisations	-	-	-	√
		Community forests	-	-	-	-
		Special permits	-	-	-	√
Timber processing		Processing Unit	-	-	√	-

<sup>51</sup> Foteu Kameni Roger, « *Politiques et lois forestières d'Afrique Centrale: cas du Cameroun* » cité par Koyo Jean Proper dans « *Bases pour la mise en cohérence des politiques et lois forestières des pays d'Afrique Centrale* », UICN, 1999

<sup>52</sup> Audit of the Forestry Revenue Security Programme – PSRF, Final Report, June 2005

<sup>53</sup> Karsenty Alain, « *Vers la fin de l'Etat Forestier ? Appropriation des espaces et partage de la rente forestière au Cameroun* », Politique Africaine, 1999

<sup>54</sup> Law 94/01 of 20 January 1994

# FOREST TAXATION

it a structure responsible for centralising forest tax information for the purposes of analysis, statistics and supervision<sup>55</sup>.

## Trends in forest taxation (2005-2009), challenges and prospects

### Better keeping of forest tax statistics, improved transparency

The division of labour between the DGE, the CIMEs and the PSRF, staff training and the development of database management tools have resulted in a clear improvement in the way in which statistics are kept, in transparency and in tax collection. In fact, annual tax statistics (Table 6) are now more accessible given that the PSRF has published an annual activity report since 2006. These reports show that tax receipts increased between 2006 and 2007 (19.2% increase in 2006) and decreased by 10.1% between 2007 and 2008 (Figure 3). Since its creation in 1999, the PSRF has contributed to a very significant increase in tax collection, which rose from 2.7 million Euros in 1999 to 21.4 million Euros in 2004 and 31.4 million Euros in 2008.

The PSRF's different annual reports do not give the amounts collected by way of access rights in ARBs, fines, penalties or transactions relating to forest or tax litigation commenced against companies. This is likely to be the consequence of a lack of transparency in the handling of litigation on the part of MINFOF and failures to transmit information between MINFOF and the PSRF.

The main tools and means at the PSRF's disposal are the statistical data on felling included in the Computerised Forest Information Management System (SIGIF), data from the monthly declarations of felling tax gathered by means of the TRINITE<sup>56</sup> software, data gathered from the records of different road checkpoints and from checkpoints at the entry to processing units.

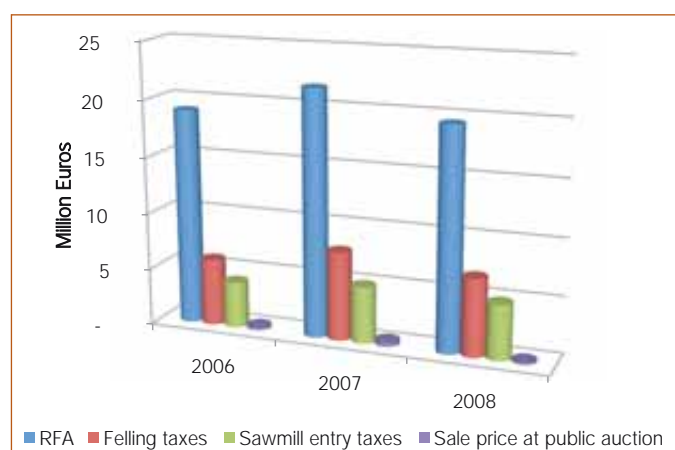
Table 6: Annual tax income from the forestry sector, 2006 to 2008

Forest Tax collection	2006		2007		2008	
	FCFA	Euros	FCFA	Euros	FCFA	Euros
RFA	12,484,767,714	19,040,656	14,223,038,779	21,691,712	12,773,017,667	19,480,269
Felling taxes	3,871,016,588	5,903,730	5,137,465,796	7,835,205	4,500,264,757	6,863,403
Sawmill entry taxes	2,677,635,962	4,083,692	3,287,541,878	5,013,866	3,211,722,016	4,898,232
Sale price at public auction	188,898,353	288,091	274,111,254	418,050	120,733,257	184,132
<b>Total/year</b>	<b>19,222,318,617</b>	<b>29,316,169</b>	<b>22,922,157,707</b>	<b>34,958,834</b>	<b>20,605,737,697</b>	<b>31,426,036</b>

Source: PSRF annual reports 2007 and 2008

Verification is conducted by the PSRF's monitoring section, the aim of which is to "seek consistency between the level of activity, the monthly declarations and the reliability of information on the ground"<sup>57</sup>.

Figure 3: Trend in forest tax collection from 2006 to 2008 Price at Public Auction



### Analysis of the previous tax situations of some forest titles

A remarkable improvement has been seen in the forestry tax system over the course of 2009 via the creation, at MINFOF's initiative and following a recommendation from REM, of a "Committee responsible for assessing the volumes of timber felled in ARBs during 2007 and 2008". With its main members being the Forests Department, the BNC and the PSRF, this ad hoc committee was intended to identify those companies that were holding ARBs and AEBs but were not up-to-date in payment of their taxes or in terms of forest regulations. The work of this committee was spread over June to October 2009 and enabled confirmation of the fact that most of the companies holding Small Permits do not declare all the timber felled (some declare nothing

<sup>55</sup> Annual Report 2007, PSRF p.6

<sup>56</sup> System for "Computerised Processing of State Taxes" held by MINFI

<sup>57</sup> Annual Report 2007, PSRF p. 11



Table 7: Evaluation of felling taxes due in ARBs and AEBs in 2007 and 2008

Sociétés	Taxes due		Year	Permits
	FCFA	Euros		
PEMACO	3,544,513	5,406	2008	ARB0881241/1241
SCDS	14,179,147	21,625	2007	ARB0662
SETRAF	1,528,405	2,331	2008	AEB0881031
SFW	217,404	332	2007	ARB0804031/0375
	4,230,898	6,453	2008	
SOFOROC	5,608,901	8,554	2008	ARB0803036/0072
SITAF	2,281,047	3,479	2007	0881014/0014
	15,044,681	22,945	2008	
ZINGUI JUDAS	3,884,829	5,925	2007	ARB1102
	2,461,632	3,754	2008	
SOFICOM	7,320,376	11,164	2008	AEB0175
FOTRAB	-	-	2007	ARB0804021
IFTCA	231,170	353	2008	AEB0804008
KIEFFER	2,873,478	4,382	2008	ARB0703033/0824
NKODO ROGER	114,893	175	2008	ARB0809014/310
STF	186,854	285	2007	ARB0702034
SCIFO	25,091,256	38,267	2007	ARB0801010
	35,763,127	54,543	2008	
SFEES	3,658,730	5,580	2008	ARB0880864
<b>Total</b>	<b>128,221,341</b>	<b>195,552</b>		

Source: Report of the Committee responsible for assessing the volumes of timber felled in ARBs during 2007 and 2008

at all) and do not consistently pay their taxes. It was also observed that these same companies do not regularly return copies of the secure documents issued to them by MINFOF, thus obstructing the keeping of reliable forest statistics and fiscal oversight. This committee, to which REM provided considerable support, also noted an outstanding amount of 128,221,341 FCFA or approx. 195,000 Euros (see Table 7) not yet paid, corresponding to differences between the felling taxes actually owed and those paid. To this amount must be added the penalties provided for by Article 163 of the Forest Law<sup>58</sup> or the Finance Law for late payment of said taxes.

### Failures in the system for issuing final tax discharge

The final tax discharge is a document issued by the Ministry of Finances to all timber exporters following verification that the full amount of taxes and forest fees has been paid by the company in question. The final tax discharge indicates the volume to be exported over a given period, between 3 and 6 months depending on the permit.

Apart from the large companies, whose taxes are handled centrally by the DGE, the taxes of other forest companies are

<sup>58</sup> Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries regime, Article 163: "Any delay noted in the payment of taxes relating to the forests, wildlife or fisheries will entail, without prejudice to the other sanctions provided by this law, the following penalties:

- For a delay of more than three (3) months, a 10% surcharge;
- For a delay of more than six (6) months, a 20% surcharge;
- For a delay of more than nine (9) months, a 50% surcharge;
- For a delay of more than twelve (12) months, a 100% surcharge"

NB: it would seem that this article has not been applied by MINFOF officials since the creation of the PSRF, which refers above all to procedures in the General Tax Code for tax collection

# FOREST TAXATION

difficult to establish. In fact, payment of taxes takes place on the basis of declaration to different structures (CIME-Douala, CIME-Yaoundé, PSRF or to the Paymaster General), without any of them centralising this information. Moreover, crosschecking of the volumes declared, which is done by adding together the volumes passing through PSRF checkpoints, is not always done in good time. The discharge is thus issued without any guarantee that the receiving company has actually paid its taxes. By way of example, numerous companies, such as PEMACO, SETRAF, SOFOROC and SITAF, continued to export timber in 2007 and 2008 without having discharged their tax debts.

The lack of oversight of quotas (volumes) of timber authorised for export forms a second weak point in the system of issuing final tax discharge. In fact, several missions to Douala Port noted that numerous operators were exporting beyond their authorised quotas, without the knowledge of the financial or forestry authorities<sup>59</sup>.

Verification of full payment of taxes before issuing a further final tax discharge and respect for authorised quotas thus remain challenges to be taken up by MINFI, in cooperation with MINFOF.



Photo 7: Joint BNC/REM mission in South West and Coast, July 2007

## Turning volume and tax discrepancies into litigation

Via its different checkpoints, the PSRF collects daily information on the volumes of timber transported from the forest title of origin to the place of processing or export and verifies the validity of permits of origin for the timber transported. PSRF officials carry out this validation process by comparing volumes authorised to volumes declared: to account for 'waste' during exploitation,

20% is added to the declared volumes and this 'reconstructed' volume is then compared to declared volumes. This investigation enables numerous discrepancies and irregularities to be discovered, as follows:

- An amount of transported or reconstructed timber that is greater than the felled timber volume declared may be indicative of under-declaration or tax fraud, with doubts as to the legal origin of the surplus volume;
- An amount of transported or reconstructed timber that is greater than the amount authorised may be indicative of logging surplus to the agreed volume;
- A tax declaration corresponding to a lesser volume than that declared to SIGIF.

To date, the tax and forestry authorities have limited themselves to commencing tax recovery proceedings for the taxes due by way of the discrepancies noted, without these cases resulting in tax or forestry infractions.

## Persistence of certain weaknesses in tax collection

Throughout its mandate as IM-FLEG, REM has highlighted various persistent obstacles in the way in which the PSRF operates and in the recovery of tax debts. In general, forestry law enforcement officers do not take fiscal matters into account during their checks. In its quarterly report no. 12, REM noted delays in centralising data from the region, both on the part of SIGIF and the PSRF. The same report mentioned the fact that data compilation for verification purposes was more a matter of personal initiative than a systematic procedure and that such compilation and cross-checking was therefore rarely conducted<sup>60</sup>. And yet these are issues of crucial importance given that, with a declarative system, it is for the State to undertake cross-checks in order to identify and discourage any attempts at under-declaration or non-declaration of felled timber. The cross-checking of declarations would also enable possible tax recovery in the case of incomplete payments.

## Recurrence of tax fraud

With regard to the felling tax, REM revealed<sup>61</sup> a common phenomenon amongst all categories of operator consisting of recording a shorter than actual length for trees felled in the worksite record book (*carnet de chantier*). The aim is to reduce the volume of felled timber declared and thus to reduce the ensuing felling tax. Other cases documented consisted simply of a failure to declare felled timber, or tax evasion by using community forest transport documents, given that timber from these forests is exempt from felling tax. Despite the PSRF's

<sup>59</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_078.pdf](http://www.rem.org.uk/documents/OI_Rapport_078.pdf)

<sup>60</sup> [www.rem.org.uk/documents/REM\\_IMFLEG\\_Cameroun\\_Rapport\\_3.pdf](http://www.rem.org.uk/documents/REM_IMFLEG_Cameroun_Rapport_3.pdf)

<sup>61</sup> Annual Report 2005-2006, IM-REM: [www.rem.org.uk/documents/REM\\_IMFLEG\\_Cameroun\\_Rapport\\_1.pdf](http://www.rem.org.uk/documents/REM_IMFLEG_Cameroun_Rapport_1.pdf) et RT5: [www.rem.org.uk/documents/OI\\_Rapport\\_Trimestriel\\_5.pdf](http://www.rem.org.uk/documents/OI_Rapport_Trimestriel_5.pdf)



efforts in recent years, it must be noted that many companies, some of which are still active, have not paid their felling taxes for some years, and are transporting and exporting significant volumes of undeclared timber<sup>62</sup>.

## **Tax system for “Small Permits”**

### **ARB still a tax haven**

Around 80% of timber recovery permits (ARB) holders observed during REM’s mandate had not paid access fees for their Small Permits<sup>63</sup>. The PSRF’s annual report 2007 also noted this problem, highlighting a lack of programme-level data, from the time when Small Permits are allocated right up to the end of their operations, and the difficulty in locating them.

### **Ineffective follow-up to litigation**

Numerous cases of litigations are recorded each year at the PSRF’s main road checkpoints (Kenzou, Bonis, Belabo, Nkometou, Ekombitié, Nkoabang, Mbankomo, Békoko, Kumba, Douala Port and Kribi) but they are never followed

up, as illustrated by the 26 cases reported in 2008 to the PSRF Verification and Follow-up of Infractions Section<sup>64</sup>. In fact, the PSRF’s forestry staff in post at the checkpoints are not authorised to commence litigation. The cases of litigation noted are thus transferred to MINFOF’s sworn officers (Head of Forestry responsible for the checkpoint, or relevant regional Departmental Delegate) who, in the majority of cases, avoid issuing statements of offence, thus preventing follow-up to litigation. The PSRF thus reports that follow-up of litigation at checkpoint level is difficult because the cases recorded are not transferred up the chain of command and there is a lack of cooperation from MINFOF’s Departmental Delegates.

Similarly, it is virtually impossible for the PSRF to monitor BNC or BRC litigation for lack of information. In fact, the PSRF is not always informed of litigation that has been commenced and, when they are, the information is generally presented in such a way that prevents the PSRF from determining progress in the case or undertaking its role of follow-up and recovery<sup>64</sup>.

<sup>62</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_Trimestriel\\_16.pdf](http://www.rem.org.uk/documents/OI_Rapport_Trimestriel_16.pdf)

<sup>63</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_077.pdf](http://www.rem.org.uk/documents/OI_Rapport_077.pdf)

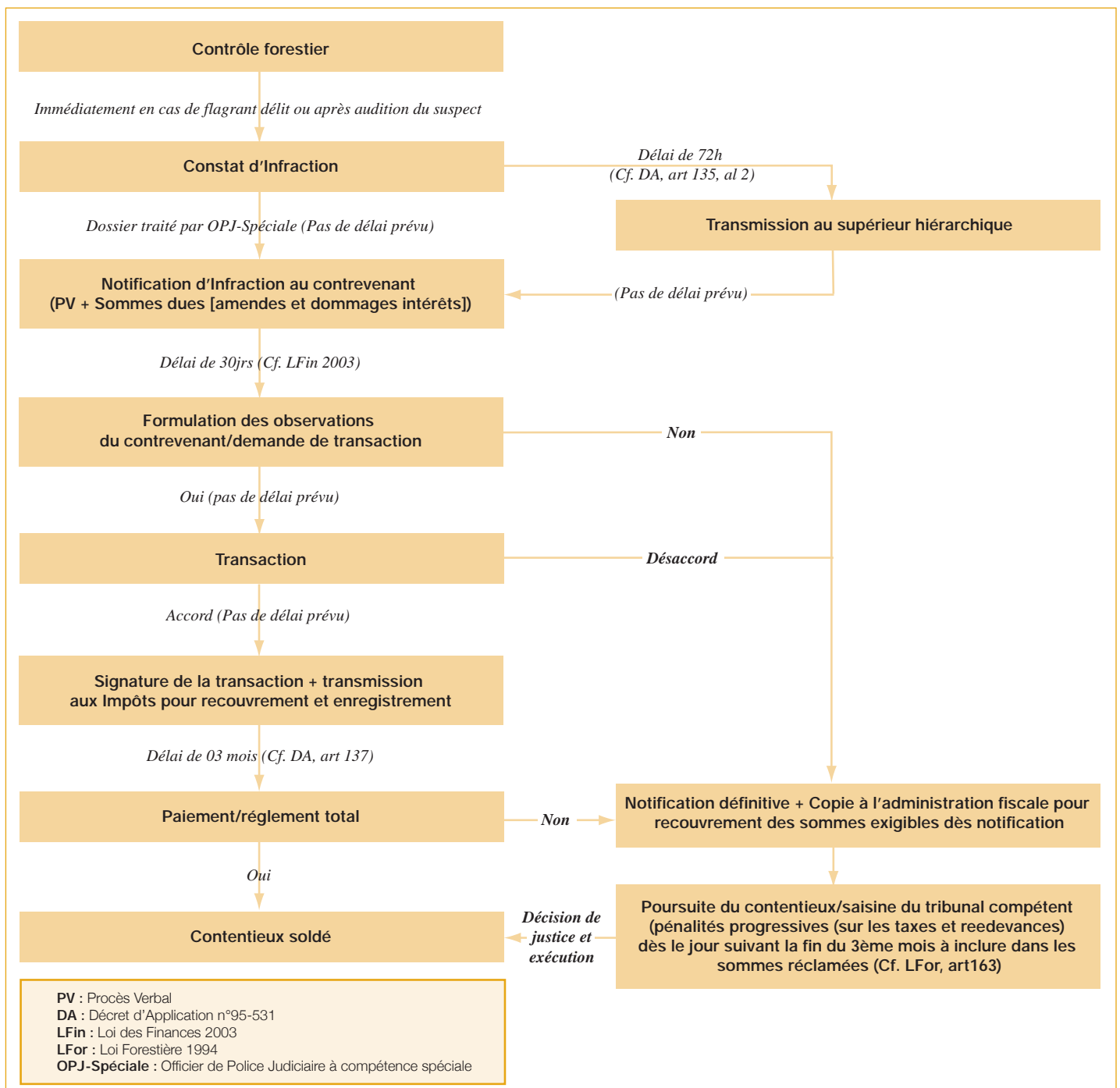
<sup>64</sup> Annual Report 2008, PSRF p.10

# FOREST LITIGATION

## Description of the system

The current procedure for suppressing forest infractions in Cameroon commences with the issuing of a statement of offence (*procès verbal* - PV) by a sworn officer and ends with a voluntary payment or a court decision, as shown in Figure 4.

Figure 4: Course of forest litigation





The Enforcement Brigades<sup>65</sup>, Departmental Delegations and MINFOF Forest Checkpoints provide follow-up with regard to respect for Cameroon’s forestry regulations. This mechanism is supplemented by PSRF road checkpoints<sup>66</sup> placed along the country’s major routes. In Cameroon, follow-up is provided to mission reports and forest litigation by means of two main tools:

- Enforcement Brigades’ statement of offence records;
- The Computerised System for Managing Infractions and Forest Litigation (SIGICOF<sup>67</sup>). SIGICOF was set up with the assistance of British cooperation (DFID) in 2005, but has not yet been used.

The main outcome in terms of suppressing forestry legislation infractions is the Register<sup>68</sup> of Infractions published every quarter by MINFOF. Over the course of REM’s mandate, MINFOF published 11 infractions registers out of an expected 18. In all of these publications, REM counted 285 cases of litigation since 2006.

## Trends in forest litigation (2005-2009), challenges and prospects

### Provisions for improving the quality of statements of offence (PV)

A statement of offence, which gives legal standing to an offence, is produced when a sworn officer notes an infraction of the forest regulations during the course of a law enforcement investigation. In general terms, over the course of 2006 and 2007, the number of statements of offence issued and noted in the BNC’s register seemed to be clearly increasing (see Table 8), although this

can also be explained by the growing number of investigations conducted over that period. This increase does not therefore necessarily reflect an improvement in the quality of enforcement. Problems persist with regard to the legal definition of infractions, the significant delays between noting an infraction and producing a statement of offence, the updating of the official register of statements of offence and the inclusion of all statements of offence produced in the infractions register. Some progress has been noted in this area with, in particular, a workshop organised by WWF Cameroon for MINFOF’s enforcement officers and Ministry of Justice officials, aimed at harmonising actions and procedures in the context of the new Code of Criminal Procedure in Cameroon.

### Lack of consistency and reliability in tools for following up litigation and the failure of MINFOF, MINFI or MINJUSTICE to use SIGICOF

The effectiveness and credibility of any law enforcement system is not limited to its capacity to identify fraud and crime. It is essential that it is accompanied by an effective follow-up system and the rigorous application of sanctions. Cameroon has made efforts in this regard, but many aspects still need to be improved, particularly in terms of the reliability of the tools established for improved follow-up of forest infractions. This is the case particularly of the “infractions register”, which is a list, published quarterly by MINFOF, of all people and companies sanctioned for forest infractions.

All IM-FLEG REM quarterly reports have included an analysis of these registers. The conclusion is that this tool often displays inconsistencies that are likely to undermine its credibility, its role and its intended aim of dissuasion and transparency. In fact, this register contains information different to that contained in

Table 8: Trend in recovery of amounts related to forest infraction sanctions

Year	Court cases open	Security deposits, compensation, amounts of out of court settlements	Amounts paid	Outstanding	Rate of recovery
		Euros	Euros	Euros	
2005	44	217,052	1,251	216,564	1%
2006	49	1,496,027	51,091	1,444,936	3%
2007	54	347,655	50,727	297,385	15%

Source: Infractions registers 2005 to 2009

<sup>65</sup> 10 regional brigades and 1 national brigade

<sup>66</sup> Structure based at the General Directorate of Taxes within the Ministry of Finances and having responsibility for collecting the taxes generated by the forestry sector in Cameroon. It is placed under the supervision of MINFI and MINFOF

<sup>67</sup> Software programme designed to optimise the handling of forest litigation, functioning both as a database and an instrument capable of facilitating the monitoring of forest litigation

<sup>68</sup> Publication by MINFOF of the list of all cases between the forests administration and forestry companies in Cameroon



# FOREST LITIGATION

the official reports register held by the same Ministry<sup>69</sup>. The data is sometimes incomplete and it is quite common to note that some unresolved cases of litigation quite simply disappear from the register. Cases that have long passed the dates within which they should have been settled through the mechanism of *appel à caution* (bail) or compulsory execution<sup>70</sup> burden the litigation register even more, due to the lack of communication between MINFOF and the PSRF. During 5 years of IM-FLEG, REM noted no litigation involving forced recovery, which also illustrates this lack of cooperation.

These failures in the follow-up to enforcement missions could be corrected by using SIGICOF. In September 2005, SIGICOF was officially handed over to MINFOF with a view to enabling harmonious, effective and transparent follow-up to cases of forest litigation, the growing number and complexity of which could no longer be handled manually. The system would also be advantageous in that it would be possible to systematically note distortions in procedures and respect for the deadlines set for each stage in the process. Despite two training sessions for BNC, MINFI and Ministry of Justice staff on how to use this instrument, however, SIGICOF still remains unused, resulting in a damaging effect on the recovery of taxes due, fines and the amount of transactions resulting from the application of sanctions.

It should be noted that MINFOF is believed to have recently called on the services of a consultant to update SIGICOF and provide further training for BNC staff. On an institutional level, apart from using SIGICOF, it would be advisable that a post entirely devoted to following up litigation be created within each law enforcement structure.

The creation of an interministerial consultation framework to facilitate mutual understanding of forest legislation in Cameroon, comprising MINFOF, MINFI and MINJUSTICE and known by the acronym of CACOFLEX, is an important initiative for harmonising procedures and actions. This dynamic has run out of steam since 2008, however, with its meetings spaced further and further apart.

## **Litigation has no effect on the granting of logging permits and operating documents**

Forest law enforcement, along with its immediate effects, should dissuade companies and individuals from failing to observe forest laws in Cameroon. One way of achieving this is to establish a direct link between the department providing follow-up to forest litigation and the department allocating logging permits and operating documents.

For some kinds of resource access rights, including Small Permits, which do not have to pass through an interministerial allocation committee, it is still common to note operators with

significant forest litigation outstanding being allocated more forest felling permits. It is the same for operating documents, the allocation procedure for which is not connected to that of litigation follow-up. There is thus a lack of communication between the operational enforcement structures (BNC, BRC and DD) and the Forests Department.

## **Delays in the legal process are damaging to forest litigation**

Of the 41 cases of litigation referred to the courts, according to the February 2008 register, only 3 were actually ruled on and a final verdict was only made known in 2 cases. Different constraints hinder the examination of forest cases by the courts, as demonstrated by the HAZIM case, which was pending before the Supreme Court from 2002 to 2009, i.e. 7 years (see Box 3). Cases make no progress because a significant period of time elapses between the statement of offence and the instigation of public action. This enables the companies or people involved to cease to exist, to organise their insolvency or quite simply to disappear. Such was the case, for example, of the WAFTEX company. Litigation was commenced by means of Statement of Offence No. 73/PVCI/MINFOF/CAB/BNC of 24 August 2006 but as of 2009 the company could not be found and the case continues to appear in the infractions register.

### **Box 3: Case of Hazim v. State of Cameroon**

This case goes back to 2002, following a complaint against the Hazim et Cie (SFH) forestry company. Not holding a felling permit, this company had signed a subcontracting contract with the Dja et de la Boumba (SFDB) forestry company which held forestry concession N°1014 located within the area of UFA 10 029. But instead and in place of this concession, SFH logged an adjacent concession not yet allocated, UFA 10 030. The timber from this fraudulent logging was falsified with the mark for UFA 10 029. Several enforcement missions ensued on the ground before resulting in an approximate estimate of the State's losses, which came to more than 24 million Euros. Faced with the company's refusal to cooperate following different notifications served on it, the forestry administration suspended all activities on the part of SFH and its partner companies, in addition to making an application to seize the bank accounts of said company.

Following this action, SFH lodged a complaint against the State before the Administrative Chamber of the Supreme Court calling for the measure taken by the forests administration to be rescinded. Four years later, the Administrative Chamber dismissed the State's case, stipulating that it did not itself have

<sup>69</sup> RT15 , [www.rem.org.uk/documents/Ol\\_Rapport\\_Trimestriel\\_15.pdf](http://www.rem.org.uk/documents/Ol_Rapport_Trimestriel_15.pdf)

<sup>70</sup> Commitment by the administration (PRSF) of the deposit made by a forestry company to settle a legal case



the competence to sanction a company having logged illegally. Following this decision, the forests administration lodged an appeal. Two years on, the Supreme Court decided on 5 February 2009 that the State of Cameroon's appeal was admissible in form but that the appeal was forfeited due to late deposition of papers, and that the legal advisor's petitions for abandonment along with all other appeals were unfounded.

### **Non-binding nature of the administrative summons**

The other cause for the slowness that characterises follow-up to forest litigation is the failure to observe the administrative notification (summons). In fact, an administrative notification usually takes place following the noting of actions forming or likely to form an infraction but not followed up by the issuing of a statement of offence (PV). There may, in fact, be a need for further information or the officer responsible for issuing the statement may have been absent at the time it was observed. This stage remains a significant obstacle to the process of suppressing forest infractions. In fact, forest operators respond to very few administrative notifications. Forest operators thus continue to operate, and documents continue to be issued to them.

As REM has highlighted<sup>71</sup>, various notifications have had no response since they were issued, with the direct consequence that the procedure is paralysed, deadlines are extended and there is a possibility that documented cases will be lost. As far as possible, therefore, sworn officers should produce official statements of offence in the field when an infraction is noted.

### **Sanctions that are not dissuasive: loss of income from the handling of litigation**

Application of the transaction mechanism is one cause of poor enforcement and low compliance. In fact, transactions are a legal means by which someone who is in breach of forestry legislation can bring a halt to public action commenced against them by directly negotiating the amount of penalty to be paid with MINFOF. Over the last five years, transactions have been the most frequently used tool for resolving forest litigation. In fact, 78 requests for transactions were recorded, 55 were actually followed through and less than 60% of them were fully discharged. A compilation of the data available from PSRF and MINFOF in terms of payments made has enabled the total amount received into the public coffers from January 2007 to August 2008 to be estimated at 433,000 Euros. With an average of 18 transactions per year, it could at first sight be concluded that the mechanism has functioned well and is deeply rooted in the system for resolving forest litigation.

A detailed analysis of this mechanism has however enabled REM to highlight significant dysfunctions, including reductions of up to 95% in the initial amounts of penalties, the organisation of collective transaction and sanction sessions<sup>72</sup> and transactions not executed or executed outside of the legal deadlines. Given the high percentage of reductions resulting from the way in which MINFOF implements the transactions mechanism, illegal logging proves to be a profitable activity because the penalties imposed are far less than the market value of the timber fraudulently logged. REM has drawn MINFOF's attention to the consequences of these dysfunctions on the enforcement system and for State revenues in Cameroon. In the light of these observations, MINFOF has made a commitment in the future to limit the fine reduction an offender can obtain to a maximum of 30%. This option was confirmed at the last transaction meetings that REM participated in.

### **Difficulty in monitoring payments following forest litigation**

Since September 2007, MINFOF has unilaterally initiated a procedure that consists of receiving and transferring the sums collected direct to the Public Treasury without any method of recording this<sup>73</sup> at the end of forest litigation. This is contrary to the practice of leaving this technical work to the PSRF, which is better equipped for this recovery. Moreover, it emerges that, in fulfilling this task, MINFOF has not put any filing system with regard to proof of payment in place and does not communicate such information regularly to other departments concerned, particularly the PSRF. This situation makes MINFOF the main player in forest litigation, the receiving agency and the agency responsible for paying the money to the Public Treasury. This state of affairs significantly diminishes the visibility and traceability of payments, all the more so given that the identity of the offender is not required when payment is made to the Public Treasury. It is therefore very difficult to identify which companies have or have not discharged their litigation since this practice was implemented.

### **Problem of assessing compensation**

Since the start of its mandate, REM has highlighted to MINFOF the need to determine a method for calculating compensation (*Dommages et Intérêts*) in order to ensure effective, transparent and objective follow-up to litigation. Under the terms of the forest law, some infractions are punished, among other things, by payment of the value of the illegally felled timber. This practice takes several forms within MINFOF. On some occasions, the amount of illegally felled timber is determined through the systematic compilation of production data declared to SIGIF. On others, the officers limit themselves to taking a sample and extrapolating the data. The data are thus often dependent on

<sup>71</sup> Rapport Trimestriel N°3, [www.observation-cameroun.info/Theme/RT3T4.html](http://www.observation-cameroun.info/Theme/RT3T4.html)

<sup>72</sup> RT4, [www.rem.org.uk/documents/OI\\_Rapport\\_Trimestriel\\_4.pdf](http://www.rem.org.uk/documents/OI_Rapport_Trimestriel_4.pdf)

<sup>73</sup> Rapport Trimestriel N°14 [www.observation-cameroun.info/Theme/RT14T4.html](http://www.observation-cameroun.info/Theme/RT14T4.html)

# FOREST LITIGATION

the officer's individual methods, which makes enforcement subjective and risks leading to challenges from offenders during legal proceedings, which could delay the conclusion of the litigation or even invalidate the case. The absence of an official evaluation method for compensation has been recorded throughout the five years of IM-FLEG. It has, in fact, been the case that different MINFOF enforcement teams end up with results that differ by millions of Euros for the same compensation assessment<sup>74</sup>. It would be advisable for MINFOF to focus on this issue, as it has significant consequences for State revenues and for the sustainable management of forest resources. The dissuasive nature of law enforcement also depends on this.

## **Failure to use immediate or precautionary measures to stop forest infractions underway and recorded**

As is the rule for criminal procedures, the forest law provides that in cases of flagrant crime, the enforcement officer can take precautionary measures aimed particularly at halting the criminal action underway, avoiding a possible dissipation of proof of, and products from, the infraction, and the disappearance of witnesses. These measures include closing worksites, removing worksite documents and suspending companies or permits for a given period. These so-called precautionary measures give



*Photo 8: Fraudulent exploitation in Kassaraſam Community Forest, December 2007*

the forests administration a method of forcing offenders to turn up for legal proceedings. These measures are, however, applied only sporadically. Instructions are even sometimes given to enforcement officers to defer the application of these measures<sup>75</sup>. Such situations enable a feeling of impunity to reign and contribute to diminishing the dissuasive nature of forest law enforcement.

<sup>74</sup> Case of SFB/IFTCA; RT9 [www.observation-cameroun.info/Theme/RT9T1.html](http://www.observation-cameroun.info/Theme/RT9T1.html)

<sup>75</sup> Rapport Trimestriel N°10, [www.observation-cameroun.info/Theme/RT10T7.html](http://www.observation-cameroun.info/Theme/RT10T7.html)



# IM-FLEG ASSESSMENT

## Main outcomes

### Investigation missions

Conformément au premier objectif du projet visant à « observer In accordance with the overall objective of the project, aimed at “monitoring the application of procedures and the implementation of enforcement activities”, from 2005 to 2009 REM undertook 91 monitoring missions. These missions formed the main activity aimed at jointly monitoring, along with the BNC and/or BRCs, specific forest permits or processing units. REM was thus able to cover 194 forest permits between March 2005 and December 2009, comprising 74 Forest Management Units (UFAs), 15 Sales of Standing Volume (VCs), 36 Community Forests (FCs), 67 Timber Recovery Permits (ARBs) and 2 Council Forest (Fcles) in 5 forest regions, along with a representative number of processing units and break bulk yards.

Six of these missions were “thematic” with the aim of considering important issues linked to governance and illegal forest activities in depth. On two occasions<sup>76</sup>, ARBs and AEBs, so-called “Small Permits”, formed the object of in-depth studies enabling issues of tax fraud and illegal activity specific to them to be brought to light, along with failings in the procedure for their allocation.

A thematic mission focusing on Community Forests<sup>77</sup> enabled the often conflictual relationships between communities, management bodies, village elites and their forest development and operating partners to be highlighted.

Other missions to road checkpoints, Douala port and some railway stations<sup>78</sup> brought to light important dysfunctions and deficiencies in forest law enforcement, weaknesses in the timber traceability systems, and the many efforts that still need to be made by the transport and handling companies in order to combat the trafficking of wood from dubious or illegal sources.

Five independent missions<sup>79</sup>, unlike the joint missions, enabled REM to investigate cases in the absence of State representatives. These missions were organised either in response to a need for rapid deployment, which is not always possible for the State’s enforcement bodies, or to document illegal operations that were

possibly involving collusion on the part of some MINFOF officials. Independent missions thus prevent the dissipation, removal or destruction of proof of illegal activity. Most of the important cases of litigation discovered in Cameroon over the last seven years were the result of independent missions<sup>80</sup>. Although anticipated in and guaranteed by REM’s IM-FLEG Terms of Reference, these independent missions have never been truly accepted by MINFOF. Also, even though they increase transparency with regard to illegal activity, they do not result in the necessary State action.

At the request of MINFOF, REM also participated in 4 supplementary missions. One was aimed at investigating the presence of numerous mobile chainsaws in the community forests of Haut-Nyong<sup>81</sup>, a second focused on evaluating the damages suffered by a forestry company because of an incursion on the part of another company into its concession<sup>82</sup>, a third was aimed at investigating the sales by public auction conducted by the decentralised forestry departments<sup>83</sup>, and the last<sup>84</sup> was aimed at verifying the observations made by REM in a report on illegal operations linked to a significant trafficking of timber of dubious origin to Asia<sup>85</sup>.

All these missions and corresponding reports were prepared and consolidated with information obtained from the different MINFOF departments (SIGIF, BNC, Regional Delegations-BRC, Cartography Department, DGE, Authorisations Department, Forests Department). This information was not always easy to obtain and was, unfortunately, often incomplete. REM also based its information on a large number of denunciations on illegalities (more than 50) when preparing its missions and consolidating its reports.

The IM-FLEG’s participation in the preparation and implementation of joint missions contributed to the quality and effectiveness of monitoring during these missions. Since 2005, REM has participated in around 55% of the BNC’s missions, during which around 80% of observations made were able to lead to the commencement of litigation by the BNC. Although some important infractions noted by REM during joint missions and confirmed during the Reading Committee received no follow-up, the vast majority of forest litigation commenced by the BNC was following joint missions with REM.

<sup>76</sup> Rapports de mission thématiques N°031 N°077, [www.rem.org.uk/documents/OI\\_Rapport\\_077.pdf](http://www.rem.org.uk/documents/OI_Rapport_077.pdf) et [www.rem.org.uk/documents/OI\\_Rapport\\_031NA.pdf](http://www.rem.org.uk/documents/OI_Rapport_031NA.pdf)

<sup>77</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_050.pdf](http://www.rem.org.uk/documents/OI_Rapport_050.pdf)

<sup>78</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_078.pdf](http://www.rem.org.uk/documents/OI_Rapport_078.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_082.pdf](http://www.rem.org.uk/documents/OI_Rapport_082.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_085.pdf](http://www.rem.org.uk/documents/OI_Rapport_085.pdf)

<sup>79</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_085.pdf](http://www.rem.org.uk/documents/OI_Rapport_085.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_063.pdf](http://www.rem.org.uk/documents/OI_Rapport_063.pdf) (voir annexe rapport 033), [www.rem.org.uk/documents/OI\\_Rapport\\_055.pdf](http://www.rem.org.uk/documents/OI_Rapport_055.pdf) [www.rem.org.uk/documents/OI\\_Rapport\\_034.pdf](http://www.rem.org.uk/documents/OI_Rapport_034.pdf), [www.rem.org.uk/documents/OI\\_Rapport\\_035.pdf](http://www.rem.org.uk/documents/OI_Rapport_035.pdf)

<sup>80</sup> Examples: Case of the Hazim Forestry Company v. State of Cameroon, illegal logging by FIPCAM in the Mindourou and Messamena council forests [www.rem.org.uk/documents/OI\\_Rapport\\_055.pdf](http://www.rem.org.uk/documents/OI_Rapport_055.pdf). REM Report 045 non published (see explanation in report list annex)

<sup>81</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_080.pdf](http://www.rem.org.uk/documents/OI_Rapport_080.pdf)

<sup>82</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_064.pdf](http://www.rem.org.uk/documents/OI_Rapport_064.pdf)

<sup>83</sup> [www.observation-cameroun.info/Theme/RT13T9.html](http://www.observation-cameroun.info/Theme/RT13T9.html)

<sup>84</sup> Committee created by Service Note No. 0700/NS/MINFOF/SG/DF of 30 June 2009 following submission of the provisional version of the report [www.rem.org.uk/documents/OI\\_Rapport\\_087.pdf](http://www.rem.org.uk/documents/OI_Rapport_087.pdf) in order to establish the origin of timber exported by the Kieffer et Cie company under cover of VC 070362

<sup>85</sup> [www.rem.org.uk/documents/OI\\_Rapport\\_087.pdf](http://www.rem.org.uk/documents/OI_Rapport_087.pdf)

# IM-FLEG ASSESSMENT



Photo 9: Observation by REM of a discussion between BNC officers and SFW employees, Small Permit CR N°0375, April 2007

## Follow-up to forest litigation

In accordance with the IM-FLEG's second objective aimed at "monitoring the follow-up to forest infractions and forest litigation", REM devoted a significant amount of time to following up the infractions noted during its joint and independent missions. The commencement, supervision and conclusion of litigation in the form of a transaction or legal proceedings is, in fact, essential to maintaining the dissuasive nature of forest law enforcement.

Monitoring of litigation relating to Small Permits was a priority for REM during the 5 years of IM-FLEG. It is, in fact, in these Small Permits that the highest level of illegal activity is still to be found. This follow-up, described in more detail in previous sections, resulted in a certain number of measures being taken by MINFOF. The most recent was the creation in 2009 of a committee to monitor litigation and analyse the payment of taxes for a large number of Small Permits. The work of this committee has not, however, addressed the numerous problems relating to forest litigation. This confirms the fact that, in this highly politicised area, the concern to make a good "media impression" too often replaces effective and concrete measures that could challenge the impunity enjoyed by recurrent offenders.

REM also participated in transaction sessions as technical advisor, providing advice to the Minister. This presence led to a significant reduction in the discounts granted to offenders, thus enabling the dissuasive nature of the fines to be maintained. REM was also asked by the Minister to assist the BNC in its missions to assess the damages incurred by the State in the case of important infractions.

REM also systematically analysed each of the infractions registers published by the BNC since 2005. In-depth comparative analysis of the registers published from 2006 to 2009 enabled important weaknesses in terms of content and also structure of the register to be revealed.

## Dissemination of forest information

In accordance with IM-FLEG's third objective aimed at "contributing to the transparency of information on forest operations", REM used two information dissemination mechanisms: the Reading Committee and publication of its reports on the Internet.

A review of the 91 mission reports during the Reading Committee enabled REM observations and recommendations to be validated in the presence of MINFOF departments and its partners on the Reading Committee. This mechanism of review and validation of the BNC and REM mission reports contributed to disseminating information on forest operations and to transparency in the sector in general. The main objective of the Reading Committee, namely improved Enforcement Brigade reports, was unfortunately not achieved as their reports were rarely available or discussed in these meetings.

In addition to these 91 mission reports, REM published 16 quarterly reports and 3 annual reports. These regular reports, describing the actual activities and outcomes of IM-FLEG in relation to those expected, also enabled progress (or lack thereof) in relation to the broad themes of governance and illegal forest activity to be analysed. The thematic analyses were often based on regular notes produced by REM for the Ministry, informing them on an ad hoc basis of a situation or outcome by including recommendations on each of the themes considered.

Finally, REM published all of its mission reports and regular reports on its websites [www.rem.org.uk](http://www.rem.org.uk) and [www.observation-cameroun.info](http://www.observation-cameroun.info), once their publication had been duly authorised. Since 2006, a notice of each new report has been sent by email to more than 140 individuals or organisations. In 2009, the mailing list had grown to more than 500.

## Mechanisms for following up IM-FLEG recommendations

REM's recommendations, contained in mission and regular reports, can be grouped into 4 categories:

- Commencement of specific litigation (statements of offences) according to the infractions noted during joint or independent missions. These recommendations are made to the BNC or the BRCs;



- Commencement of administrative investigations against MINFOF officers in case of irregularities, or observed or suspected collusion. Recommendations are made to MINFOF's General Inspectorate;
- Requests for additional enforcement missions. These recommendations are made to the BNC and/or the MINFOF Regional Delegations and their BRCs;
- In-depth recommendations on improving enforcement, administrative management and follow-up to litigation (contained in mission and regular reports). These recommendations are made to the different relevant MINFOF structures.

These observations or recommendations may result in 3 types of follow-up: by the Minister, by the Reading Committee or by the Informal Platform.

#### **Immediate follow-up by the Minister**

Follow-up to REM observations and recommendations may result in immediate measures, as soon as a mission report or analysis note is submitted to the Minister. These measures include, for example, the creation of ad-hoc investigative committees or commissions, or ministerial decisions.

#### **Follow-up to recommendations by the Reading Committee**

In general, follow-up of REM observations and recommendations starts with the Reading Committee which, after a study of the BNC and/or BRC and REM's mission reports, validates these reports and confirms their observations and recommendations. The Reading Committee may also issue its own recommendations, which generally stem from those contained in the IM-FLEG mission reports or analysis notes submitted by this latter to the Minister.

#### **Informal Platform for Following up IM-FLEG Recommendations**

An "Informal Platform for Following up the Recommendations of the Independent Monitor" was established during 2007 at the initiative of the Forests Director. The Forests Department had, in fact, noted that a good number of basic recommendations contained in the IM-FLEG reports were aimed in its direction. The Informal Platform essentially comprises MINFOF technicians, particularly the Forests Director, the Director in charge of Processing, the Head of the BNC, the departments responsible for planning and inventories, the SEGIF and any other departments as necessary. The participation of different MINFOF technicians and the frequency of meetings is decided according to needs. The platform has already proved its efficiency. Its informal nature, the status and reasonable number of participants

encourage effective, frank and constructive exchanges. The discussions focus on technical aspects and everyone is willing to search for solutions. This work should be maintained at its technical level and at a more regular frequency, depending on the needs. The results it has produced in so little time are palpable and encouraging.

The main measures taken by MINFOF following REM's recommendations are:

- The decision taken by the Minister of Forests to limit the discounts on transaction amounts to a minimum threshold, thus enabling the dissuasive nature of forest law enforcement to be maintained (2006);
- Notification of cessation of activity sent to operators benefiting from 15 Sales of Standing Volume unlawfully relocated (2007);
- The use of a new more consistent numbering for Small Permits following the same model as the Sales of Standing Volume in order to facilitate their identification and thus their monitoring (2007);
- The creation of a follow-up committee for secure documents aimed at better monitoring and follow-up to the exploitation, processing and transportation of wood (2008);
- The precautionary suspension of 14 Timber Recovery Permits (ARBs) (2008);
- The creation of a Committee to analyse the volumes of timber logged in ARBs and AEBs from 2007 to 2009 with a view to recovering the taxes due. For the first time, this committee enabled statistical data from SIGIF and the PSRF to be crosschecked, and the tax arrears of the companies in question to be calculated. The work of this committee should be continued, and its field of analysis extended to all other kinds of permits (2009);
- The adoption and distribution of a new circular letter<sup>86</sup> on issuing and following up ARBs and AEBs, which should enable the abuses observed both in the allocation and running of this kind of permit to be limited (2009).

To be effective and sustainable, the implementation of these measures requires constant follow-up on the part of all forest law enforcement stakeholders. A list of the main outstanding REM recommendations still to be acted on by MINFOF is given in annex. The specific recommendations made by REM throughout the course of its mandate are available in the mission, quarterly and annual reports.

<sup>86</sup> Circular Letter No.0924/LC/MINFOF/SG/DF of 23 September 2009



# IM-FLEG ASSESSMENT

## Challenges and prospects for Independent Monitoring

Despite all the efforts made by the project partners, real improvements are taking time to be seen, as witnessed by the resurgence of illegal activity in 2009 in many forms, primarily in the “Small Permits” and Sales of Standing Volume. The forest law enforcement conducted by the authorities is becoming gradually inoperable and the law enforcement officers are not in a position to undertake effective supervision of forest activities.

Over the course of its mandate, REM noted that the BNC’s enforcement does not have a particularly dissuasive effect, and it became clear that real supervision on the ground was only undertaken when it was present. This observation is worrying as, with a team of 3 forestry technicians and one lawyer, the REM missions represent only a sample of the monitoring visits undertaken and cannot replace the whole state mechanism comprising 12 national and 30 regional enforcement officers for the 5 main forest areas, not including the Departmental Delegates, Heads of Forest Checkpoints and staff of the forest law enforcement checkpoints.

REM has primarily focused on its field missions and analyses to reach its conclusions and recommendations, but has also drawn from a large number of studies, data and reports produced by other MINFOF partner organisations. A multitude of options are thus available but still remain unused. It is true that MINFOF suffers from real funding and training problems but a strong political will would enable far more to be done with the same resources and staff. The same goes for Independent Monitoring, the effectiveness of which depends largely on MINFOF’s commitment. It has to be noted that the tools and mechanisms anticipated for the efficient implementation of IM-FLEG have not always functioned as expected, as illustrated by:

- The lack of monthly planning and preparation meetings for missions that were to be conducted by forest law enforcement officers and the IM-FLEG;
- The low frequency of joint missions, well below schedule and the objectives set by the SNCFF;
- Waves of BNC missions in which the IM-FLEG was not involved and the existence of areas where the IM-FLEG was not authorised;
- Independent missions badly accepted/tolerated by MINFOF;
- Reading Committees devoted only to re-reading the IM-FLEG reports and not those of the Enforcement Brigades, thus preventing them from being improved in terms of their form, content, and the investigational and analytical methods used

- by the Ministry’s law enforcement officers;
- Noted deviations during some Reading Committees, particularly the unjustified censorship of the IM-FLEG reports and the involvement of the private sector. The recent involvement of the private sector (professional associations) runs counter to the confidentiality of the IM-FLEG reports and reinforces the imbalance during the Reading Committee’s analyses and decision-making;
- Sporadic nature of Reading Committee sessions, which has systematically delayed the validation of the IM-FLEG’s mission reports and the follow-up to recommendations contained therein;
- The multiplication of verification missions delays the validation and publication of the IM-FLEG reports;
- Significant delays in the issuing of approval for publication of the IM-FLEG reports (after validation by the Reading Committee), seriously harming the objective of transparency and dissemination of forest information;
- The bad organisation of Reading Committee meetings: late invitations, last minute reports, documents not distributed in advance of (mission reports and comparative tables) or after (minutes) the meetings;
- A lack of follow-up to recommendations and decisions of the Reading Committee on the part of the General Inspector (Chair of the Reading Committee), above all in relation to administrative inquiries (irregularities, dysfunctions within MINFOF) which do, nonetheless, form a part of his responsibilities within MINFOF;
- Forestry information difficult to obtain from MINFOF as it is often not available and nearly always incomplete and not up-to-date;
- Incomplete and too often delayed follow-up to the IM-FLEG’s recommendations, with recommendations often ignored;
- The multiplication (in addition to the Reading Committee and Informal Platform) of ad-hoc committees, commissions and working groups created following the IM-FLEG’s recommendations, the inefficiency of which hinders real follow-up and often prevents a true strengthening of existing structures.

The problems given above would be easily resolved if the IM-FLEG enjoyed real support from MINFOF’s management. For IM-FLEG to be fully effective, it is above all necessary for the project’s Terms of Reference, approved by MINFOF, to be applied in a real spirit of partnership.

Other measures would enable the IM-FLEG’s action to be more effective, by removing it from its relative isolation. These would include:

- Extending, strengthening and formalising the links and cooperation between the IM-FLEG and other ministries involved in monitoring and follow-up to forest litigation (MINFI, MINJUSTICE and MINEP) in general and with the PSRF in particular;
- Strengthening and formalising the links between the IM-FLEG and the structures to be put in place in the context of the Voluntary Partnership Agreement between Cameroon and the European Union. This relates notably to the Follow-up Committee (bipartite), the National Follow-up Committee (multi-player with the representation of civil society and the private sector) and the FLEGT Auditor;
- Enabling the IM-FLEG to implement activities to build the capacity of civil society, thus allowing it to play a more active role in improving forest governance;
- Improving the cooperation between the IM-FLEG and other structures or projects specialising in improving forest governance, sustainable management and timber traceability. This relates particularly to the Independent Monitor for the “Allocation of Permits”, FSC and other certification companies. This cooperation could be formalised by creating a working group on forest governance, the recommendations of which would be sent to MINFOF, to private sector representatives and to the main donors in the forest sector.



# ANNEXES

## Main REM Recommendations as IM-FLEG

The main recommendations below, for which MINFOF follow-up is incomplete, are taken from REM' mission reports and quarterly and annual reports.

N°	Recommendation	Structure concerned	Observations	Expected outcomes
1	Update forestry production statistics on a monthly basis (by permit and by company) and make these accessible	DF/SDAFF/SEGIF	REM has on several occasions asked for consolidated statistics on annual production from SIGIF, in order to see the production of valid permits. These statistics would enable consistency to be analysed, and would identify, by crosschecking of information with the PSRF, the undeclared volumes felled, the volumes declared but not taxed and any possible exceeding of volumes authorised by species	Detection of and reduction in volumes above those agreed; Improved efficiency in forest tax collection; Suppression of fraud
2	Make SIGICOF systematically operational and use it constantly	BNC, DF, PSRF, CJ	SIGICOF is an essential IT tool for the effective management of forest litigation, transparency of information on cases of litigation commenced or existing, and for updating/regular publication of the infractions register	Effective handling of litigation; Improved and automatically updated infractions register; Improved transparency
3	Define and make public the method for assessing forestry compensation and apply it systematically	BNC, DF/SDAFF/SN	This methodology would enable improved transparency and objectivity in the calculation of compensation	Transparency and objectivity in calculating compensation; Fewer disputes; Reduced profitability of illegal activity
4	Plan, prepare and rigorously implement law enforcement missions	BNC, BRC, with the IM-FLEG where appropriate	Monthly planning meetings between the BNC and the IM-FLEG are essential to prepare and improve law enforcement. These sessions, in line with the IM-FLEG Terms of Reference, have not taken place	More operational forest law enforcement
5	Instigate and perpetuate an annual assessment of volumes of timber felled in valid permits with a view to assessing payment of taxes	DF, PSRF, BNC, CJ	An analysis of consistency based on SIGIF and PSRF data (secure documents, statistical reports from PSRF checkpoints, proof of payments, etc.) enables tax and forest declarations made by operators to be crosschecked, differences to be calculated and procedures for recovering the tax due to be instigated	Security of forest tax recovery
6	Systematically map the "Small Permits" and make the maps public	DF/SDIAF, SDAFF/SAG, SC	To date, the location of "Small Permits" is made difficult by the lack of maps, which considerably reduces the effectiveness of checking these permits	Better guidance for law enforcement teams; Transparency



N°	Recommendation	Structure concerned	Observations	Expected outcomes
7	Keep a national and regional level list of the equipment involved in forest infractions	BNC, BRC	Such a list would facilitate the precise identification of equipment having been used more than once for the same infraction, which would enable the seizure and sale by public auction of said equipment	Forest law enforcement more dissuasive; Accountability of owners (forest operators, haulage contractors, wood processors, etc.)
8	Require registration of small processing units (UTBs <sup>87</sup> ) and conduct systematic checks on expiry of the registration deadline	DPT, DR, BNC, BRC	This measure would enable the activity of small processing units to be identified, located, supervised and checked. It would also limit the proliferation of mobile units, which are difficult to investigate	More effective checks of small processing units; Decline in informal timber processing activities; Less laundering of timber
9	Systematically apply precautionary measures in case of flagrant offences noted during law enforcement missions	BNC, BRC	This recommendation is aimed at putting an immediate halt to illegal activity at the time it is noted, given that the procedure for commencing litigation in case of flagrant crime requires this	Immediate halt to an illegal activity observed; Prompt handling of litigation (in case of flagrant offence)
10	Put in place a filing system specific to the BNC and Legal Unit (CJ)	BNC, CJ	Modernising the BNC and the Legal Unit by reducing the risks of loss and degradation of documents/files. This measure would also enable greater effectiveness and continuity of service within the BNC and the Legal Unit to be ensured	Security of documents/files; Better follow-up of court cases; Improved continuity of public service
11	Apply the provisions of Circular Letter No. 0924/LC/MINFOF/SG/DF of 23 September 2009	DF/SDAFF/SAG, BNC, DR, DD	The application of this circular letter would enable the abuses noted both in the allocation and operation of "Small Permits" to be limited and would facilitate checks	Improved transparency; Objectivity in the allocation of "Small Permits"; Less laundering of timber; Illegal activity discouraged

<sup>87</sup> Mobile sawmills are not concerned by this recommendation

## REM field mission reports

86 of the following reports concern missions undertaken by REM jointly with BNC law enforcement officers and included interviews with regional and departmental delegations as well as MINFOF local officers in the field. Only 5 reports concern missions undertaken independently by REM (N°033, N°034, N°035, N°054, and N°085). Note: all reports have been published, except report N°045. This report was written following a joint mission which had become independent following a different itinerary followed

by REM and the BNC, where REM uncovered a large scale fraudulent exploitation. The Reading Committee president, the General Inspectorate, had required that a mission be undertaken by the departmental delegation so that the IM-FLEG report could be analysed. This was not done and this report was not validated.

Reports	Mission dates	Titles	Location	Owners, Cies and partners
091	26.10.09 30.10.09	ARB No 08.03.025 and 08.03.027	Mbam et Inoubou	Fabrique Camerounaise de Parquet (FIPCAM) and Société de Financement et de Commerce (SOFICOM)
090	21.10.09 29.10.09	Thematic mission "Sawmills, break bulk yard, Port, Check-points"	Douala, Wouri, Coast	Sawmills: PLACAM, SALCAM, KASA, ESTNO, SEEF, MIB, CCT Parcs de rupture: EQUATOBOIS, KIEFFER & Cie (not controlled)
089	12.08.09 13.08.09	None (mission cancelled by MINFOF)	Haute Sanaga, Lékié (Centre)	None
088	23.05.09 31.05.09	UFA 10 001-004, UFA 10 008, 10 010	Mbam and Kim and Haute Sanaga	Compagnie Forestière du Cameroun (CFC), Société d'Exploitation Agricole et Forestière du Cameroun (SEFAC)
087	05.05.09 09.05.09	UFA 00 004 and VC 07 03 62	Yokadouma (Libongo) Bouma and Ngoko Est	Transformation Reef Cameroon (TRC), Kieffer et Cie, CCT
086	20.04.09 25.04.09	UFA 09024, UFA 09023, UFA 09015	Nvangan, Mvilla, Sud	Wijma (GWZ), BUBINGA (Partner CUF), Société Nouvelle de Contreplaqués du Cameroun (SN COCAM)
085	02.04.09 07.04.09	Thematic mission « transport, export, traceability »	Bélabo, Bertoua, Obala and Douala	
084	24.09.08 04.10.08	Sawmills SFID Djoum, UFA 09 003, 09 007, 09 008 et 09 012, Council forests Dimako, UFA 10 061, 10 065 et 10 062	Dja et lobo (South), Haut Nyong, Lom et Djerem (East)	SFID, LOREMA, MPACKO, PLACAM, SFW, PANAGIOTIS
083	13.0.08 14.02.08 21.02.08	CR N° 1102 and 0375	Mbam et Kim and Haute Sanaga	Zingui Juda (ZJ), Société Forestière Wandja (SFW) Partners: Placam and SCTB
082	13.02.08 22.02.08	Thematic mission « Checkpoints »	Lékié, Mbam et Kim and Haute Sanaga	
081	13.12.07 24.12.07	UFA 09 019, 09 017, 09 022, 08 002, 08 007	South and Centre provinces	CUF, FIPCAM, GAU-S, SABM, CANA BOIS
080	23.11.07 27.11.07	Community forests	Haut-Nyong	Abong Mbang & Fils, Juju Bois
079	20.09.07	Community forest GIC COVIMOF	Mbalmayo, Nyong et So'o	Ets Sani Et Fils (SEF) GIC COVIMOF
078	08.07.07 14.07.07	Douala port	Douala	



Reports	Mission dates	Titles	Location	Owners, Cies and partners
077	17.09.07 28.09.07	<b>Thematic mission « Small titles »</b>	Centre and South provinces	See list in report Annex
076	07.07.07 15.07.07	UFA 11 002, Aac2; UFA 11 005, Aac1; UFA 11 003/11 004 Aac1, AEB 0763, AEB 0275, Scierie TRC Kumba, Scierie GWZ Nguti	South west and littoral provinces	TRC, CAFECO, SEFECCAM, MUWUD, ETF
075	06.07.07 15.07.07	UFA 09 006, 09 023, 09 024 ,09 025, 09 028, VC 09 03 154, AEB 0622	South province	SFF (partner Patrice Bois), Bubinga (partner South & Fils), Wijma, SCIEB, Effa JPB (partner TRC), Horizon Bois, SCDS
074	30.05.07	Sawmill	Edéka, Nyong et Kellé	Transformation Tropicale du Sud (TTS)
073	07.06.07	UFA 00 004	Nkam, Mbam et Inoubou	TRC
072	06.06.07	ARB N°175	Bafia, Mbam et Inoubou	SOFICOM
071	01.06.07	AEB N°135	Bot Makak, Nyong et Kellé	MGZ
070	01.06.07	AEB N°0174	Messondo, Nyong et Kellé	Entreprise Forestière Industrielle et Commerciale Ngo Touck
069	31.05.07	UFA 00 003	Nyong et Kellé	MMG
068	29.05.07	ARB N°1241	Eséka, Nyong et Kellé	PEMACO
067	30.05.07 05.06.07 06.06.07	VC 08 06 156, 08 09 179 and 08 10 113	Nyong et Kellé, Mbam et Inoubou	Société L'Africaine de Grumes Sarl (AFRIGRUM), Exploitation Forestière Manga et TCHEBAYOU GERMAIN, Société INDUSTRIELLE de MBANG (SIM)
066	11.04.07, 19.04.07 et 20.04.07	None	Mbam et Kim	SOFATEF
065	12.04.07	CR N°0375	Ntui, Mbam et Kim	SFW
064	27.03-07 03.04.07	AEB N° 2491 et UFA 08 006	Mbam et Kim	IFTCA, SFB, SIM
063	20.12.06	VC 07 02 32 and surroundings	Nkam	SFW
062	18.12.06 19.12.06	Sawmills	Haut Nyong	ALPICAM, SEEF, PLACAM
061	15.12.06	VC 08 07 161	Nyong et Mfoumou	PLACAM
060	14.12.06	VC 08 07 103	Nyong et Mfoumou	Eloungou Toua
059	18.12.06	UFA 10 062	Lom et Djerem	Panagiotis Marelis
058	15.12.06	UFA 09 007, 09 008	Dja et Lobo	ETS MPACKO Partenaire SFID

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Reports	Mission dates	Titles	Location	Owners, Cies and partners
057	14.12.06	VC 09 03 179	Mvengué, Océan	Groupement Africain de Distribution (GAD)
056	13.12.06	UFA 09 015	Mvangane	SN COCAM
055	08.12.06 11.12.06	UFA 10 047 and Council forest Messamena-Mindourou	Haut Nyong	Communes Messamena et Mindourou, FIPCAM
054/55	08.12.06 11.12.06	UFA 10 047 and Council forest Messamena-Mindourou	Haut Nyong	Communes Messamena et Mindourou, FIPCAM
053	27.08.06 10.09.06	UFA 10 003, 10 010, 10 008, 10 063, 10 064, 10 005, 10 018, Concession 1475 (FC Moloundou)	Boumba et Ngoko	CFC, SEFAC, Alpicam, Filière Bois, STBK, Commune Moloundou
052	24.07.06 30.07.06	UFA 10 057, 10 052, 10 051, 10 053, 10 038, 10 058, VC 10 03 155	Kadey	INGF, SFIL, Grumcam, Cambrois, SEBC, Grumex/SFID
051	26.05.06	Forest monitoring	Centre province	WAFTEX
050	16.05.06 02.06.06	<b>Thematic mission « Community forests »</b>	Centre and South west provinces	Investigation on 32 Community forests
049	17.05.06	Community forest Project GIC ECOM	Haut Nyong	Pallisco GIC Ecom
048	07.06.06	UFA 09 006	Dja et Lobo	Société Forestière Fanga (SFF) Partenaire: Patrice Bois
047	06.06.06	UFA 09 004b	Dja et Lobo	Compagnie Forestière Assam (COFA)
046	27.05.06	UFA 09 011	Dja et Lobo	Société Industrielle des Bois MJP et Frères Sarl (SIBM)
045 (not validated, not published)	26.05.06	Coupe de sauvetage N°1297	Dja et Lobo	Ingénierie Forestière (ING-F)
044	24.05.06	UFA 09 023	Vallée du Ntem	Bubinga Partner: Dimitri Nikolas Karayannis (DNK)
043	24.05.06	UFA 09 024	Vallée du Ntem	WIJMA Douala (WIJMA)
042	23.05.06	UFA 09 022	Vallée du Ntem	Gau-Service (GAU-S)
041	23.05.06	UFA 09 021	Vallée du Ntem	WIJMA Douala (WIJMA)
040	22.05.06	UFA 09 020	Vallée du Ntem	Cameroon United Forest (CUF)
039	19.05.06	UFA 10 047	Haut Nyong	Fabrique Camerounaise de PARQUET (FIPCAM)
038	18.05.06	Vente de Coupe 10 02 147	Haut Nyong	GEC Partner: SIM
037	17.05.06	UFA 10 030	Haut Nyong	Pallisco



Reports	Mission dates	Titles	Location	Owners, Cies and partners
036	16.05.06	UFA 10 041	Haut Nyong	Pallisco
035	15.05.06	UFA 10 046	Haut Nyong	Société Camerounaise de Transformation de Bois
034	11.05.06	VC 07 03 56	Sanaga Maritime	SNF
033/063	10.05.06	VC 07 02 32 and surroundings	Nkam	SFW
032	09.05.06	Villages of Mabanga, Dibombari	Moungo	Artisanal sawing
031 Annexes	27.01.06 14.02.06	<b>Thematic mission "Small Titles"</b> " Autorisations de Récupérations de Bois (ARB), Enlèvement de Bois (EB), Coupe de Sauvetage (CS), Autorisation d'Ouverture de Route (AOR)	Centre, Coast, South west, South, East provinces	Investigation concerning over 30 titles
030	05.12.05	Vente de Coupe 10 02 146	Haut Nyong	Société Forestière Wandja Sarle (SFW)
029	03.12.05	Vente de Coupe 10 04 125	Lom et Djérem	APRODE Sarl
028	01.12.05	UFA 10 003	Boumba et Ngoko	Compagnie Forestière du Cameroun (CFC)
027	30.11.05	UFA 10 012	Boumba et Ngoko	Société d'Exploitation Forestière et Agricole du Cameroun (SEFAC)
026	29.11.05	UFA 10 009	Boumba et Ngoko	Société d'Exploitation des Bois d'Afrique Centrale (SEBAC)
025	26.11.05	UFA 10 007	Boumba et Ngoko	Société d'Exploitation Forestière des Bois Cameroun (SEBC)
024	28.11.05	UFA 10 005	Boumba et Ngoko	Société de Transformation de Bois de la Kadey (STBK)
023	26.11.05	UFA 10 011	Boumba et Ngoko	Société Africaine de Bois (SAB)
022	25.11.05	UFA 10 018	Boumba et Ngoko	Société de Transformation de Bois de la Kadey (STBK)
021	20.10.05	Sawmill EFMK	Mbam et Kim	Exploitation Forestière Miguel Khoury
020	19.10.05 20 .10.05	Forest Monitoring	Mbam et Kim	
019	20.10.05	UFA 08 003 and SMK sawmill	Haute Sanaga	Société ETS STJJY Sarl et Scierie du Mbam et Kim (SMK)
018	19.10.05	Projet Gider	Dja et Lobo	
017	20.10.05	UFA 09 016	Dja et Lobo	Compagnie Forestière Assam (COFA) and partner Patrice Bois (PB)
016	18.10.05	UFA 09 023	Vallée du Ntem	Bubinga S.A. et partenaire Dimitri Nikolas Karayannis (DNK)

# ANNEXES

Reports	Mission dates	Titles	Location	Owners, Cies and partners
015	05.10.05 15.10.05	Forest Monitoring	Haute Sanaga	
014	14.10.05	UFA 08 006	Mbam et Kim	Société Forestière de Bouraka (SFB) Société de Transformation Tropicale du Sud (TTS)
013	13.10.05	CR CBS 2527	Mbam et Kim	Ambassa Jean-Pierre
012	12.10.05	VC 08 01 173	Haute Sanaga	Société Taguetio et Fils (STF)
011	06.10.05 07.10.05	Coupe de Récupération 0886	Haute Sanaga	Agence de Production et de Services Sarl (APS Sarl)
010	05.10.05 07.10.05	CR 0886	Haute Sanaga	Cabannes (Soppo Odette - TCS)
009	20.07.05	UFA 10 010	Boumba et Ngoko	Société d'Exploitation Forestière et Agricole du Cameroun (SEFAC)
008	19.07.05	UFA 10 015	Boumba et Ngoko	Compagnie Industrielle du Bois au Cameroun (CIBC)
007	02.06.05	Vente de Coupe 08 07 148	Nyong et So'o	Société Placages du Cameroun (PLACAM)
006	30.05.05 01.06.05 03.06.05	Forest monitoring	Nyong et So'o	
005	30.05.05	Sawmills	Nyong et So'o	Société Nouvelle de Contreplaqués du Cameroun (SN COCAM) Entreprise Camerounaise de Placages (ECAM PLACAGES) Paul Khoury Scierie Transport Forêt (PKSTF)
004	06.05.05	UFA 08 006 and forest monitoring	Mbam et Kim	Société Forestière de Bouraka (SFB) Société de Transformation Tropicale du Sud (TTS)
003	05.05.05 06.05.05	Forest monitoring	Mbam et Kim	
002	05.05.05	Community Forest Oué	Mbam et Kim	Groupement d'Initiative Communautaire (GIC) JAN
001	04.03.05 06.03.05	Coupe de Sauvetage N° 0644	Haute Sanaga	GAU-SERVICES

# LIST OF ABBREVIATIONS

AEB	Timber Removal Authorisation – Small Permit ( <i>Autorisation d'Enlèvement des Bois</i> )
ARB	Timber Recovery Permit – Small Permit ( <i>Autorisation de Récupération des Bois</i> )
BNC	National Forest Law Enforcement Brigade ( <i>Brigade Nationale de Contrôle</i> )
BRC	Regional Forest Law Enforcement Brigade ( <i>Brigade Régionale de Contrôle</i> )
CACOFLEX	Interministerial Consultation Framework ( <i>MINFOF, MINEP, MINFI, MINJUSTICE</i> )
CdL	Reading Committee ( <i>for IM-FLEG and BNC/BRC reports</i> )
CIME	Tax Centre for Medium-sized Enterprises ( <i>Centre des Impôts des Moyennes Entreprises - MINFI</i> )
COMCAM	ITTO-Cameroon "Commerce Cameroun" Project
COMIFAC	Central African Forest Commission
CR	Recovery Permit - Small Permit ( <i>Coupe de Récupération</i> )
DD	Departmental Delegation ( <i>for Forests and Wildlife</i> )
DF	Forests Department ( <i>MINFOF</i> )
DGE	Division of Major Enterprises ( <i>MINFI</i> )
DIT	Douala International Terminal
DR	Regional Delegation ( <i>for Forests and Wildlife</i> )
FC	Community Forest ( <i>Forêt Communautaire</i> )
Fcle	Council Forest ( <i>Forêt Communale</i> )
FLEG	Forest Law Enforcement and Governance
IM/IM-FLEG	Independent Monitor(ing) of Forest Law Enforcement and Governance
LC	Circular letter ( <i>Lettre Circulaire</i> )
MINEPAT	Ministry for the Economy, Land Planning and Development
MINFI	Ministry of Finances
MINFOF	Ministry of Forests and Wildlife
MINJUSTICE	Ministry of Justice
PSFE	Forest and Environment Sector Programme ( <i>Programme Sectoriel Forêt-Environnement</i> )
PSRF	Forestry Revenue Securement Programme ( <i>Programme de Sécurisation des Recettes Forestières</i> )
PV	Statement of Offence ( <i>Procès Verbal</i> )
REM	Resource Extraction Monitoring
RFA	Annual Forest Fee ( <i>Redevance Forestière Annuelle</i> )
SDAFF	Sub-department for Forest Authorisations and Taxation (MINFOF)
SEGIF	Forest Information Management Service ( <i>Service de Gestion de l'Information Forestière</i> )
SEPBC	Société d'Exploitation des Parcs à Bois du Cameroun
SG	Secretary General ( <i>MINFOF</i> )
SIGICOF	Computerised System for Managing Infractions and Monitoring Forest Litigation ( <i>Système Informatique de Gestion des Infractions et du Contentieux Forestier</i> )
SIGIF	Computerised Forest Information Management System ( <i>Système Informatique de Gestion des Informations Forestières</i> )
SNCCF	National Strategy for Forest and Wildlife Law Enforcement ( <i>Stratégie Nationale des Contrôles Forestiers et Fauniques</i> )
TA	Felling Tax ( <i>Taxe d'Abattage</i> )
TEU	Sawmill Entry Tax ( <i>Taxe Entrée Usine</i> )
TRINITE	System for "Computerised Processing of State Taxes"
UFA	Forest Management Unit ( <i>Unité Forestière d'Aménagement</i> )
VC	Sale of Standing Volume ( <i>Vente de Coupe</i> )



# LIST OF REM REPORTS ON IM-FLEG AVAILABLE ON WWW.REM.ORG.UK

## Cameroon

Between March 2005 to December 2009, **20 quarterly and annual thematic reports** were published by REM on governance and forest illegalities. These reports provide specific information on progress made on law enforcement, outstanding problems and recommendations.

**86 field investigation reports on 1 to 30 forest titles each**, following joint BNC/IM-FLEG missions, were published by REM on forest illegalities.

**5 IM-FLEG independent investigation reports** were published by REM on forest illegalities.

## Tanzania

**Two REM scoping mission reports** were published in 2006 and 2009, exploring the potential set-up of a long term IM-FLEG project in Tanzania.

**A REM pilot investigation report** was also published following a mission on forest illegalities.

## Republic of Congo (Brazzaville)

Following the publication of **2 REM scoping mission reports**, a capacity building and IM-FLEG project is implemented by Forests Monitor (training component, [www.forestsmonitor.org](http://www.forestsmonitor.org)) and REM (IM-FLEG component) since December 2006.

**3 quarterly and annual thematic reports were published by REM** on governance and forest illegalities.

**19 field investigation reports on 1 to 6 forest titles each** were published by REM on forest illegalities and **4 are currently being reviewed**.

**2 Congo Basin workshops reports (IM-FLEG/Civil society)**, and **3 national workshop reports (IM-FLEG/Civil society in Gabon, RDC and RCA)** were published by Forest Monitor and REM.

## Democratic Republic of Congo (Kinshasa)

**Recommendations** were published by REM for the conversion of old licences, in October 2004

**All reports are available on:**

[www.rem.org.uk](http://www.rem.org.uk)

[www.observation-cameroun.info](http://www.observation-cameroun.info)

[www.observation-congo.info](http://www.observation-congo.info)



Geographic relocation of Small Permit AEB 1102 and non-authorized exploitation, Cie ZINGUI JUDAS, February 2008



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