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The Budgetary Framework for Research and Innovation in Cameroon: An Analysis of a Missed Opportunity in Public Higher Education

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ABSTRACT: In 2007, Cameroon adopted a program-based public finance system grounded in Results-Based Management (RBM). In higher education, this policy is implemented through four programs, including the program dedicated to the development of university research and innovation. The Ministry of Higher Education and Scientific Research's (MINESUP) Strategic Performance Framework (CSP 2022–2030) structure this program into objectives, indicators, and actions. Its budget logic framework also identifies the actors and those responsible for the program's activities. This article analyzes how this budget framework reveals a failure of participatory governance in university research and innovation (R&I). The study is based on an exclusively qualitative, documentary approach. It involves a critical analysis of the budget logic framework cross-referenced with other official sources. The analysis is conducted through the lens of a theoretical approach focusing on the inadequate implementation of NMP standards and tools. The results highlight three major symptoms of this failure : (1) a top-down structure that excludes scientific stakeholders from budgetary decisions; (2) the failure to incorporate scientific priorities; (3) a focus on administrative rather than scientific indicators. In conclusion, the article demonstrates that this budgetary logical framework functions as a tool for bureaucratic recentralization under the guise of managerial modernity. It advocates for a participatory revision of this system to finally align program-based budgetary governance with the actual needs of research.

KEYWORDS: Logical framework, results-based management, participatory governance, university research and innovation, New Public Management, Cameroon.

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1. INTRODUCTION

In African higher education systems, the governance of public resources dedicated to Research and Innovation (R&I) is a central issue. The 21st-century knowledge society requires African universities to reposition themselves as drivers of technological, social, and economic development and innovation (African Union, 2024; Tchawe & Tientcheu, 2019). However, this ambition is inextricably linked to the quality of the financial governance instruments that structure, guide, and constrain university research activities.

1.1. Study Context

In Cameroon, this issue is particularly acute. Law No. 2007/006 of December 26, 2007, on the State's financial regime, as amended by Law No. 2018/012 of July 11, 2018, established program-based budgeting and Results-Based Management (RBM) as the guiding paradigm for public financial management. In the higher educatio sector, this reform led to the development of a Strategic Performance Framework for 2022–2030 (CSP 2022–2030), which structures the activities of the Ministry of Higher Education (MINESUP) around four budgetary programs. Among these is Program 118, "Development of University Research and Innovation." It embodies the public budget policy for R&I. Its central operational tool is the budget logical framework. It is intended to articulate—in accordance with RBM standards—the objectives, actions, indicators, and responsibilities of Cameroonian university R&I.

However, more than a decade after its adoption, the results remain cause for concern. Cameroon's higher education sector had a technical implementation rate for Program 118 of only 32.5% in 2024 (MINESUP, 2025). The budget allocated to R&I is in steady decline. While it accounted for 37.58% of the MINESUP budget in 2023, it stood at 14.86% in 2026 (Finance Laws 2023–2026). Finally, scientific productivity remains modest: approximately 3.25 publications per year per faculty member in 2020, according to the MINESUP Statistical Yearbooks (2022). These findings raise a fundamental question about the very nature of the tool intended to guide this public policy.

1.2. Research Question

The scientific literature on program-based budgeting in Francophone Africa extensively documents the gaps between reformist ambitions and the realities of implementation (Raffinot, 2020, 2022; CABRI, 2013; Ouédraogo, 2009). These studies converge in highlighting that RBM-type reforms struggle to produce the expected results, due to the formal adoption of tools without a substantial transformation of practices. However, an analytical gap persists in this literature. Indeed, most studies examine the overall shortcomings of GAR without analyzing, in situ, the internal structure of governance tools (and in particular the logical framework) through the lens of their compliance with GAR's participatory and decentralizing principles. It is precisely this gap that this article aims to fill. Our research problem concerns the marginalization of scientific actors in the field (faculty members, laboratories, CRFDs/URFDs) in the processes of designing, directing, and monitoring the budget for university R&I. The central question that structures this article is as follows: In what ways does the budgetary logical framework of Cameroonian higher education reveal a failure of participatory governance in the processes of designing, directing, and monitoring the budget for research and innovation?

The objective of this article is therefore to describe and analyze the lack of transparency regarding scientific actors within the logical framework of the program budget for Cameroonian public universities in terms of the design, direction, and budgetary monitoring of research. The originality of this article lies in the chosen analytical angle. It involves a systematic documentary deconstruction of the logical framework itself as an institutional artifact, revealing an underlying governance ideology. The expected contribution is twofold: a diagnostic s (demonstrating the structural incompatibility of the current logical framework with the principles of RBM) and a prescriptive s (outlining the contours of a reformed logical framework capable of incorporating the participation of scientific stakeholders).

2. THEORETICAL FRAMEWORK OF THE STUDY

The theoretical framework of this article is deliberately limited to the documented shortcomings in the implementation of Results-Based Management (RBM) tools within public governance systems, particularly in African contexts characterized by weak institutional capacity. It draws on New Public Management (NPM) and RBM as normative analytical frameworks for examining the unfulfilled promises of program-based budgeting.

2.1. Conceptualization of the Logical Framework as an Institutional Artifact Reflecting a Governance Ideology

The central tool of this program-based budgeting approach is the logical framework. It is a tool for streamlining public action that requires defining, for each program, clear objectives, structured actions, performance indicators, and, above all, the responsibilities of the various actors (Charnoz & Séverino, 2007; Frumkin et al., 2020). In reality, the logical framework is more than just a management tool. According to Giovalucchi and De Sardan (2009), it is an "instrument of public action" that embodies an underlying political ideology and cognitive model. Its analysis must therefore combine an examination of the governance ideology embedded within it with a description of its practical applications. Frumkin et al. (2020) add that a logical framework can be viewed as a "formal explanation" of a program's design, implementation, monitoring, and evaluation. However, this study argues that, in its practical application, it can also become a tool for legitimizing pre-established choices rather than a participatory mechanism for collective decision-making.

Ouda (2016), in the conceptual framework he proposes for the implementation of performance-based budgeting in developing countries, emphasizes that these reforms require prior results-oriented management and integration into a medium-term budgetary framework. Without these conditions (and in particular without the involvement of operational actors in the development of indicators), systems remain dominated by traditional input-based approaches. Indicators become monitoring tools rather than levers for improving performance. It is precisely this deviation that this article documents within the logical framework of Program 118.

2.2. The Documented Limitations of RBM in African Governance Systems

A growing body of critical literature documents the gap between the participatory promise of the NMP/RBM and its actual implementation in African higher education systems. Indeed, in its African context, program-based budgeting was promoted as a structural reform by the Bretton Woods institutions and technical and financial partners, in the name of better public financial governance (Simonet, 2011; Mukenge Katumba, 2022). But it was also a form of mimicry—that is, imposing on Africa a model perceived as successful elsewhere (Ondoua Biwolé, 2015).

In sub-Saharan Africa, Ouédraogo (2009) documented, in a comparative study of Burkina Faso, Mali, and Senegal, that RBM reforms remained largely cosmetic. Katumba & Mputu (2024) add that these reforms did not lead to a genuine decentralization of resources. CABRI (2013) confirms this assessment at the continental level. Raffinot (2020, 2022) refers to the "long journey" of objective-based budgeting in Africa, marked by a succession of formal reforms without any profound transformation of practices.

Specifically in the Cameroonian context, Onana (2018, 2024) has demonstrated that program-based budgeting can have positive effects on the delivery of public services when it is properly adopted by stakeholders. This position is nuanced in the work of Onana & Kono Abe (2020). Mbella Mbappe (2023), for his part, emphasizes that the implementation of program-based budgeting in Cameroon suffers from organizational, institutional, and managerial shortcomings that limit its scope. Dorotinsky and Pradhan (2007) have described this phenomenon as "window-dressing RBM," an expression of formal adoption that does not generate substantial transformation in public management.

2.3. New Public Management and the Program-Based Budget: The Promise of Participatory Performance

NPM constitutes the ideological framework of the program-based budget. Hood (1991), in his seminal article, summarized its seven core principles, among which the decentralization of responsibilities to autonomous managerial units, the introduction of explicit performance measures, budgetary discipline coupled with competitive resource allocation, and managerial accountability feature prominently. Robinson (2007) explains that performance-based budgeting is a system designed to improve the effectiveness and efficiency of public spending by linking the funding of public sector agencies to the results they deliver. The OECD (2007) identifies three models: presentational budgeting, performance-informed budgeting, and results-oriented budgeting. All are based on the explicit linking of budget allocations to measurable results defined in collaboration with the relevant stakeholders.

The promise of NMP and RBM is therefore fundamentally participatory. It posits that the performance of public action depends on the involvement of operational actors in defining objectives, mobilizing resources, and ensuring accountability. Kusek and Rist (2004) formalize this requirement by structuring RBM around three key stages: the preliminary identification of stakeholders likely to influence outcomes, their involvement in the planning process, and the establishment of accountability mechanisms that operate both top-down and bottom-up. Robinson and Last (2009) specify that the absence of an explicit link between budget allocation and results at the level of operational units constitutes the primary flaw in poorly implemented performance-based budgeting.

Andrews et al. (2013), in their theorization of mimetic institutional isomorphism, show that many states adopt the outward forms of RBM-style budget reforms (terminology, formal architecture, indicators) without adhering to their participatory and decentralizing. Government agencies replicate the appearance of GAR in line with international standards while maintaining centralized and bureaucratic governance practices.

This trend was theorized by Schick (2003) under the concept of "the perversion of PBM in states with weak institutional capacity." His central argument is that, in contexts marked by low institutional trust and a centralizing administrative culture, Performance-Based Budgeting (PBB)-type reforms tend to be reinterpreted as instruments of hierarchical control rather than as tools for strategic steering. Indicators become vehicles for top-down monitoring rather than compasses for organizational learning. Pollitt and Bouckaert (2011, 2017) confirmed these paradoxical effects on an international scale: NMP-type reforms tend to formally strengthen the autonomy of operational units while intensifying central control mechanisms through the proliferation of performance indicators.

3. STUDY METHODOLOGY

3.1. Epistemological Paradigm and Research Stance

This study adopts a pragmatist epistemological stance (Peirce, 1984), valuing actionable knowledge emerging from the rigorous analysis of institutional artifacts. It follows the falsificationist approach (Popper, 1959). Thus, the conclusions are formulated as testable propositions, subject to revision in light of additional data. This lends the approach heuristic rigor without any claim to dogmatism. The research is qualitative and interpretive in nature. It aims not to quantify frequencies, but to reveal the underlying logic of an institutional framework and to decode the grammar of governance embedded within the logical framework of Program 118.

3.2. The Analyzed Documentary Corpus

The analysis is based on a carefully compiled corpus of official documents covering the period 2022–2026. This corpus comprises seven categories of primary sources: (1) MINESUP's 2022–2030 Strategic Performance Framework and its logical annex; (2) the 2022–2025 Annual Performance Plans (APPs) for Program 118; (3) the 2023–2024 Annual Performance Reports (APRs) for Program 118; (4) the Finance Acts of the Republic of Cameroon for fiscal years 2020, 2023, 2025, and 2026; (5) Decree No. 2019/3187/PM of September 9, 2019, establishing the budget classification of the State of Cameroon; (6) Decree No. 2005/383 of October 17, 2005, establishing the financial rules applicable to state universities; (7) Decree No. 2012/433 of October 1, 2012, on the organization of MINESUP.

These documents constitute official and public primary sources, available from the relevant institutions. No specific authorization is required to use them, as the government's budget documents are in the public domain. The time frame of 2022–2026 is justified by the need for consistency with the 2022–2030 CSP programming cycle and the availability of performance data.

3.3. Method of Analysis: Critical Document Analysis

The analytical method consists exclusively of critical document analysis, conducted in two complementary phases. The first phase is a thematic content analysis of the logical framework of Program 118. Drawing on the framework developed by Giovalucchi and De Sardan (2009) for analyzing public policy instruments, this analysis examines: the structure of responsibilities (who decides? who implements? who reports?); the nature of performance indicators (administrative or scientific?); the logic of actions (top-down or participatory?); mechanisms for feeding back priorities (present or absent?); and the consistency between budget allocations and stated ambitions.

The second phase is a normative comparative analysis, systematically comparing the observed logical framework to the five pillars prescribed by RBM: (i) participatory definition of objectives with stakeholders on the ground; (ii) strategic alignment between resources and results; (iii) formal mechanisms for participatory monitoring and evaluation; (iv) bottom-up accountability of decision-makers to implementers; (v) organizational learning through iteration. This normative framework is based on the work of Kusek and Rist (2004), Robinson and Last (2009), and the OECD (2007). The discrepancies identified between the observed logical framework and these guidelines constitute the empirical findings of the study.

3.4. Validity and Methodological Limitations

The validity of the study rests on three principles: documentary triangulation (multiple independent official sources converge on the same conclusions), internal consistency of the analysis (the results form a logically structured and verifiable argument), and analytical transparency (the corpus is identified, and the evaluation criteria are explicitly stated). The main limitation of this approach is its exclusively documentary nature. Indeed, it does not capture the informal practices that might complement the formal mechanisms. It does not give voice to the institutional actors who manage the budgetary system on a daily basis. Further research incorporating systematic interviews would make it possible to verify whether informal participatory mechanisms compensate for the shortcomings of the official logical framework. This limitation in no way undermines the relevance of our findings.

4. STUDY RESULTS

The documentary analysis of Program 118's logical framework highlights three converging symptoms of a structural failure of RBM.

4.1. The Top-Down Structure of the Logical Framework as a Vector of Exclusion

4.1.1. An Exclusively Top-Down Structure of Responsibilities

An analysis of the logical matrix for Program 118 in MINESUP's 2022–2030 Strategic Plan (CSP) reveals a governance architecture structured along an exclusively vertical and top-down axis. At the top of this architecture, a single program manager is identified: the Directorate of Research and University Cooperation (DRCU). It reports directly to MINESUP. The program's seven operational actions (structuring university research, funding R&I, exploiting results, cooperation and partnerships, strengthening infrastructure, developing entrepreneurship, and program governance) are all assigned to central entities within MINESUP. Table 1 summarizes the distribution of responsibilities documented in the logical framework.

Table 1: Distribution of Responsibilities in the Logical Framework of Program 118

Program 118 Action	Designated Responsible Party in the Logical Framework	Reference to CRFDs/URFDs/Labs
Action 01: Structuring of university research	DRCU/MINESUP	Not listed
Action 02: Funding for university R&I	DRCU/MINESUP + DAG	None
Action 03: Commercialization of Research Results	DRCU/MINESUP	None
Action 04: Development of Cooperation and Partnerships	DRCU/MINESUP	None
Action 05: Strengthening R&I Infrastructure	DRCU/MINESUP	None
Action 06: Development of Entrepreneurship	DRCU/MINESUP	None
Action 07: Program Governance and Management	DRCU/MINESUP	Not available

Source: Author, based on a literature review

This table reveals that none of the seven actions under Program 118 formally involves the CRFDs (Centers for Research and Doctoral Training), the URFDs (Units for Research and Doctoral Training), or research laboratories in defining priorities, allocating resources, or monitoring results. The direct producers of scientific knowledge are absent from the governance framework of their own budgetary policy.

4.1.2. The Textual Silence of the Decrees Regarding On-the-Ground Actors

An analysis of the regulatory texts governing the university budgetary process confirms and clarifies this structural exclusion. Decree No. 2005/383 of October 17, 2005, establishing the financial rules applicable to state universities, serves as the legal framework for university budget management. A review of this decree reveals telling omissions in the text. Indeed, at no point does this decree mention the CRFDs/URFDs or research laboratories as entities authorized to participate in budget preparation, execution, or monitoring. Article 2 entrusts the preparation and adoption of the budget to the Board of Trustees (which meets in a budget session no later than January 15); Articles 7 and 27 assign the execution of the budget to the Rector (chief authorizing officer) and the Heads of Institutions (delegated authorizing officers). Neither the heads of CRFDs/URFDs nor the directors of laboratories are mentioned as stakeholders in this process.

Even more significantly, Decree No. 93/027 of January 19, 1993, as amended and supplemented by Decree No. 2005/342 of September 10, 2005, specifies the role of the Vice Rector for Research in "overseeing the development and implementation of research programs," but without granting the research units themselves a deliberative voice in the allocation of resources. Decentralization stops at the doors of the laboratories and CRFDs/URFDs. These structures have neither their own legal personality nor an independent bank account. They depend entirely, for all their financial operations, on the disbursement procedures of their parent institution. This perpetuates a request-allocation model that is anything but participatory.

4.2. Management dialogue that is structurally disadvantageous to scientific stakeholders.

An in-depth analysis of the 2022–2025 PPA documents for Program 118 reveals a fundamental institutional shortcoming: the complete absence of formal mechanisms allowing those on the ground to convey their research priorities to decision-making levels. The budget planning process, as evidenced by the analysis of the PPAs, follows a strictly top-down approach. Indeed, budget allocations and thematic priorities are defined at the central level and distributed to universities. In turn, university presidents and their central administrative offices implement these without formal institutional mechanisms for negotiation or adjustment with scientific stakeholders—namely, laboratories and CRFDs/URFDs.

An analysis of the implementation sheets for Program 118's actions confirms the absence of formal feedback channels. No procedure for prior consultation with the CRFDs/URFDs or laboratories is provided for during the preparation phase of the annual budget proposal. The MINFI's annual budget circular, which serves as the cornerstone of the budget preparation process, calls on each ministry to align its requests with the Medium-Term Expenditure Framework (CDMT) and the objectives of the SND30, without prescribing any mechanisms for consulting stakeholders on the ground. In this process, university research institutions have only the informal option of articulating their needs through their host institutions, with no guarantee that these needs will actually influence the final decisions. In other words, the management dialogue is structurally flawed.

4.3. Prioritizing Administrative Outputs at the Expense of Scientific Outcomes

An analysis of the single indicator selected for the main objective of Program 118 is particularly revealing of the underlying governance ideology. This single indicator is defined as follows: "number of university research results utilized in the priority sectors defined in the development strategy per year." This indicator presents three problematic characteristics in light of RBM standards.

First, it is positioned at the impact level without intermediate output and process indicators being broken down with sufficient granularity to enable operational management. Second, it measures not academic scientific output per se, but its utilization by third parties. This makes the performance of Program 118 subject to factors largely beyond the direct control of academic stakeholders (corporate innovation policies, absorption capacities of sectoral ministries, etc.). Third, and most importantly, the program's intermediate actions prioritize administrative outputs: the number of recognized research structures, the number of partnerships established, and the number of scientific events organized. This comes at the expense of qualitative scientific outcomes such as publications indexed in peer- d journals, commercialized patents, doctoral completion rates, or the socioeconomic impact of research.

This administrative focus of the indicators illustrates precisely what Schick (2003) theorized as the instrumental drift of GBAP. The indicators, designed to steer performance, become tools for administrative oversight, disconnected from the actual value produced by those working on the ground. Table 2 presents a comparative analysis of Program 118's indicators against the SMART criteria prescribed by MINESUP's own methodological guidelines (MINESUP, 2022).

Table 2: Analysis of the Compliance of Program 118 Indicators with the SMART Criteria

SMART Criterion	MINESUP Methodological Guidelines	Observed reality in Program 118
Specific	The indicator must refer to a precise and unambiguous reality	Aggregated and open to multiple interpretations: "results utilized"
Measurable	Official and regular data sources must be identified	Source: Statistical Yearbook (irregular publication, incomplete data)
Achievable	Targets must be realistic given the allocated resources	2030 Target: 75 results/year; 2024 Actual: 15 results/year (+400%)
Realistic/Relevant	Targets must be developed in collaboration with stakeholders on the ground	Lack of consultation: targets set by MINESUP without consultation
Time-bound	Annual milestones must be progressive and consistent	Lack of intermediate milestones between 2024 (15) and 2030 (75)

Source: author, based on a literature review

This table highlights a systematic mismatch between the indicators actually selected in the logical framework and the methodological guidelines that MINESUP itself has formalized in its manuals. What Mbock et al. (2004) had termed "unintentional governance" is illustrated here in a concrete and documented way. Decision-makers develop indicators that are disconnected from operational realities because they fail to consult stakeholders on the ground. In summary, the findings presented above indicate that the logical framework for the R&I program budget in higher education is indeed characterized by the exclusion of on-the-ground actors. This renders budget governance vague and ill-suited to the principles of RBM. These results are open to debate and are being discussed.

5. DISCUSSION OF THE RESULTS

5.1. A Logical Framework as an Instrument of Recentralization

The findings of this study engage in a fruitful dialogue with the literature on the shortcomings of RBM in Africa. The top-down structure of Program 118 illustrates, in the specific context of a sectoral case, what Andrews et al. (2013) theorized as mimetic institutional isomorphism. Indeed, the logical framework adopts the vocabulary and formal architecture of RBM (SMART indicators, multi-year logical framework matrix, prioritized objectives) without respecting its participatory substance. The result is precisely what Dorotinsky and Pradhan (2007) described as "performance budgeting in form, not in substance"—that is, a RBM system whose appearance satisfies the formal requirements of budgetary oversight bodies (MINFI) and technical and financial partners, but whose internal mechanics perpetuate preexisting centralized governance practices.

This interpretation aligns with—and, more importantly, expands upon—the conclusions of Ouédraogo (2009) regarding RBM reforms in Francophone sub-Saharan Africa. Indeed, whereas Ouédraogo (2009) described shortcomings as the result of capacity gaps or training deficits, our analysis reveals a structural exclusion—that is, one embedded in the very textual structure of official documents. This is not a gradual shift toward centralization. It is an architectural centralization, present from the very conception of the logical framework. As Schick (2003) had anticipated, the GBAP, in this context, has been reinterpreted as an instrument of hierarchical control rather than a tool for participatory strategic management.

The disconnect between the selected indicators and the realities of university research warrants particular attention. Robinson and Last (2009) demonstrated that the absence of an explicit link between budget allocation and results at the operational unit level constitutes the primary flaw in any poorly implemented GBAP. Our study confirms and expands upon this assessment. The absence is not merely that of a budgetary link but of an epistemic link. The logical framework does not draw upon the knowledge available in laboratories, CRFDs, and URFDs regarding scientific priorities, operational constraints, and the potential of R&I. The conclusions of Mbock et al. (2004) are here substantiated and validated. Decision-makers govern without the knowledge produced by the very people whom the budgetary policies they design are supposed to fund and mobilize.

5.2. The Logical Framework as a Symptom of Managerial Drift

Beyond the diagnosis, our results invite a broader reflection on the analytical scope of the logical framework as an artifact revealing a governance ideology. Giovalucchi and De Sardan (2009) have shown that the logical framework is not a neutral tool: it "embeds" a worldview. This worldview is consistent with a "minimalist" NMP " NMP (Pollitt & Bouckaert, 2011), focused on accounting efficiency rather than substantive scientific performance. It is incompatible with the "participatory" NMP, which posits that the quality of public services (and even more so of R&I) depends on the involvement of on-the-ground actors in the governance of the resources that concern them.

Verbeeten and Speklé (2015) empirically demonstrated that the positive association between a results-oriented culture and public sector performance is contingent on management control systems that grant genuine managerial autonomy to operational actors. When these systems prioritize hierarchical control at the expense of autonomy, the expected performance gains vanish and adverse effects emerge. Our study confirms this dynamic in the specific case of university R&I in Cameroon. The low implementation rate of Program 118 (32.5%) is the quantifiable manifestation of these adverse effects. Tijssen and Kraemer-Mbula (2018), in their analysis of research excellence in Africa, emphasize that the lack of alignment between performance indicators and the operational realities of actors on the ground significantly weakens the effectiveness of research governance and funding mechanisms. Our results provide empirical evidence of this in the Cameroonian context.

5.3. Toward a Reformed Logical Framework

The managerial implications of these findings are direct and prescriptive. They are addressed to MINESUP, MINFI, and the university rectorates as the relevant institutional actors. The necessary reform of Program 118's logical framework does not require major legislative changes. It entails a participatory revision of the 2022–2030 Strategic Plan (CSP) and its logical annexes, involving the main stakeholders in the university system.

Specifically, a reformed logical framework should incorporate four structural changes. First, the decentralization of responsibilities for R&I activities to intermediate levels (university administrations, Vice-Rectors for Research) with formal delegations of authority to the heads of CRFDs/URFDs. Second, the institutionalization of procedures for prior consultation with on-the-ground actors during the PPA preparation phase. This includes needs assessments conducted among laboratories and directors of doctoral programs. Third, the revision of the set of indicators to incorporate measures of actual scientific output (indexed publications, patents filed, doctoral completion rates) to replace or supplement the current administrative indicators. Fourth, the creation of formal forums for bottom-up management dialogue, such as joint monitoring committees bringing together the DRCU, university rectorates, and representatives of research institutions. These frameworks allow for the adjustment of budget allocations to actual needs during the fiscal year.

These reforms are consistent with the existing legal framework, notably Law No. 2023/007 of July 25, 2023, on the Orientation of Higher Education in Cameroon. It assigns to MINESUP the responsibility for developing and monitoring the national research policy in higher education. These reforms constitute the primary condition for financial governance of R&I aligned with the stated ambitions of the SND30 and the National Research and Innovation System (SNRI). Ultimately, reforming the logical framework is not merely a technical matter. It is a managerial necessity and a political act signifying the transition from imposed governance to a co-constructed and negotiated governance of university R&I resources.

6. CONCLUSION

This article conducted a critical literature review of the logical framework of Program 118, "Development of University Research and Innovation," at MINESUP, in response to the question: In what ways does this logical framework reveal a failure of participatory governance in the processes of designing, directing, and monitoring the budget for R&I? From a theoretical perspective, this article contributes to the literature on the shortcomings of RBM in sub-Saharan Africa by providing a precise, sector-specific documentary demonstration of mimetic institutional isomorphism and the perversion of RBM in the field of university R&I in Cameroon. It shows that the failures of RBM are not limited to the implementation or capacity levels but are structurally embedded in the very design of the programming tool. Methodologically, it offers a reproducible documentary analysis framework applicable to other budget programs in different African national contexts.

Three converging empirical findings emerged from the documentary analysis: the exclusively top-down architectural structure of the logical framework; the textual omission of field-level actors in the decrees; and the prioritization of administrative outputs at the expense of scientific outcomes. All of these findings converge to confirm the hypothesis that the logical framework of the R&I program budget in higher education is characterized by a structural exclusion of actors on the ground, rendering budget governance opaque and ill-suited to the principles of RBM.

There are two limitations to these conclusions. The study is exclusively documentary in nature and does not capture the opinions or the resulting informal practices that may supplement or circumvent the rigid formal framework. Furthermore, it focuses on only one of the four Minesup programs. This limits the direct generalizability to the national budget system. For this reason, future research should, as a first step, take these limitations into account. In other words, it could test—through in-depth interviews with stakeholders in the PPBS chain—the hypothesis that informal consultation mechanisms partially compensate for the shortcomings of the formal framework. Next, it could conduct a comparative analysis of similar logical frameworks in other CEMAC countries (Gabon, CAR, Chad) to assess whether Cameroon is a unique case or representative of a regional trend. Furthermore, it could evaluate, in a longitudinal study, the effects of an experimental reform of Program 118's logical framework on measurable indicators of scientific productivity.

Ultimately, what this study documents—beyond the specific case of Program 118—is the persistence of a structural paradox in the governance of Cameroonian universities. Public financial institutions invest in managerial modernization tools which, in their practical implementation, reproduce and legitimize the centralized governance logic they were supposed to overcome. Fundamentally reforming these tools—that is, making them participatory in their very architecture—is the sine qua non for the managerial promise of the program-based budget to become a reality in the governance of research and innovation at Cameroon's public universities.

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