Integrating Corporate Social Investments in Extractive Sector Business Operations in Cameroon: An Evaluation

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ABSTRACT

This study evaluates how effectively extractive companies operating in Cameroon integrate corporate social investment (CSI) into their business operations. It argues that CSI should be planned strategically and judged by its results, not by the volume of activities or spending. The study follows a case study design with survey elements. It combines a structured content analysis of CSI and corporate social responsibility (CSR) documents from 15 of the 22 extractive companies, a survey of about 30 civil society experts and a mapping of 45 development organisations, all triangulated with informal discussions. Most companies (13 of 15) were clear about why they invest in host communities, which shows broad acceptance of CSI as a discretionary commitment. Very few, however, could show how they plan, track or evaluate that investment. Only three reported measuring results, and only two showed concern for the sustainability of their projects. The experts were more critical still, with 80 per cent judging current practice ineffective or largely so. The paper concludes that extractive sector CSI in Cameroon rests more on good intentions than on demonstrable development outcomes. It recommends results-based CSI systems backed by multi-stakeholder oversight.

Keywords: Corporate social responsibility; corporate social investment; extractive sector; results-based evaluation; social licence to operate; Cameroon

INTRODUCTION

This study evaluates the extent to which corporate social investment (CSI) is effectively integrated into the business operations of extractive companies in Cameroon. It comes at a time when claims of social responsibility have become fashionable in corporate culture and have been re-emphasised as a central theme in sustainable development. CSI is understood here as the community development activities that companies undertake to maximise the value of resource extraction for the countries and communities in which they operate.

Through these activities, companies seek to contribute to a wider social good and to establish themselves as ethically conscious corporate citizens. The definition is developed further in Section 2.1. The literature shows some degree of awareness of CSI among extractive firms, often as the minimum needed to secure a 'licence to operate' (Moore Stephens, 2015). That general awareness, however, says little about how CSI is actually practised at local level, and it is these local patterns and practices in Cameroon that this study sets out to identify and evaluate.

Two questions guide the analysis. First, to what extent do extractive companies in Cameroon plan, implement and evaluate their CSI on a results basis? Second, how far do company claims match the views of independent experts and the wider institutional environment? The paper begins with the key background issues and then sets out the results-based evaluation concerns and the methods used. The findings and discussion follow, and the paper closes with conclusions and recommendations.

Key Background Issues

Overview of CSI and CSR

In this study, CSI sits within the broader field of corporate social responsibility (CSR). Both cover actions that take account of the common good of society beyond the narrow pursuit of profit. The idea draws on Bowen's argument that business success cannot be justified by profits alone. It also depends on how far firms pursue policies that ease economic problems and help society achieve its economic goals (Bowen, 1953). This understanding has evolved over time and acquired different names, each a variation on Bowen's core idea (Carroll, 1999). For the purposes of this study, CSR refers to the actions and activities through which firms contribute to the wider good of society and establish themselves as responsible, ethically conscious corporate citizens. The areas most often cited include community development programmes, sound environmental practices, compliance with the law, good labour practices and workplace safety, and the provision of quality products to customers.

It is the community development component of CSR that shapes the idea of CSI used here. Community development refers to local self-help activities that communities undertake to address their own development and welfare problems (CP, 2009). It is "the process of increasing the strength and effectiveness of communities, improving people's quality of life and enabling them to participate in decision-making to achieve greater long-term control over their lives" (ICMM, 2012). On this basis, CSI is defined here as the voluntary activities, within the broader field of CSR, that firms undertake to improve the development and welfare of surrounding communities. To be effective, CSI has to move beyond simply having activities that build community relations (CSI applicability). It must become a process that genuinely meets the development needs and aspirations of local communities (CSI effectiveness).

CSI integration: process and raison d'être

CSI integration is the process of incorporating CSI concerns into the business operations of firms. It is shaped by the relationship between business and society (Figure 1). This relationship can be seen as either strategic or altruistic (Baron, 2007), corresponding to the notions of "stakeholder management" and "social CSR" respectively (Hillman and Keim, 2001). Altruistic CSI, like social CSR, runs in one direction: business gives to society without expecting anything in return. Strategic CSI, like stakeholder management, is reciprocal and is driven by the expectation of a return on social investment. In Vogel's (2005) terms, altruistic CSI is motivated by social considerations, while strategic CSI is about "doing good to do well". Both approaches are nonetheless expected to have some positive effect on the bottom line (Galbreath, 2006).

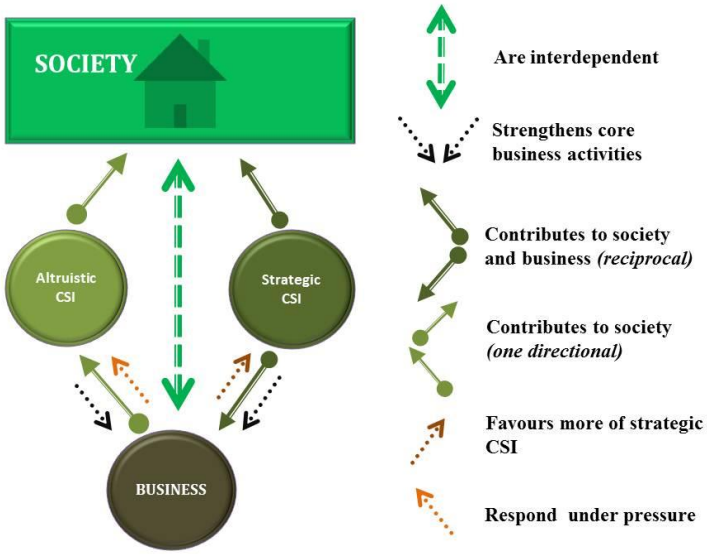

Figure 1: Business–society relations (Source: adapted from the author's doctoral research, Yungong, 2017)

The rationale for CSI integration lies in the contested public image of the extractive sector. Here, sustained demand for resources coexists with high levels of poverty and underdevelopment, the so-called resource curse, in which resource wealth goes hand in hand with slow growth, weak institutions and conflict (Barma et al., 2012). Firms in the sector are increasingly accused of neglecting the needs and concerns of society in pursuit of profit (Parast and Adams, 2012), and mining in particular has been labelled a "controversial industry" (Cai et al., 2012). This raises the question of what difference extractive sector CSI can make, both in building positive relations between business and society and in contributing to social welfare beyond profit. Any such contribution should take account of sustainability and sustainable development, which stress the harmonious coexistence of human-made and natural systems across generations. The study evaluates CSI integration at a time when these issues have come to the fore in Cameroon. Extractive companies in the country now face sharp criticism over how they treat other stakeholders in the sector.

The case for extractive sector CSI in Cameroon

Communities hosting extractive operations in Cameroon often lack basic social infrastructure such as schools, clinics, hospitals and dispensaries, and their roads are usually in poor condition. This is typical of the Rio del Rey area, where about 90 per cent of Cameroon's petroleum is extracted (Nting, 2010). Similarly, the Greater South and the East are the regions richest in minerals and timber. Yet aggregate poverty there stood at 41 per cent between 2001 and 2007, and the East was the worst affected at 50.4 per cent (MINEPAT, 2013). The most recent household survey puts national poverty at 37.7 per cent in 2022, which suggests that little has changed (INS, 2024). These figures support the widely held view that resource extraction generates revenues that do not reach the people most affected by it (Smith, 2008).

Ideally, governments should take responsibility for creating development opportunities for their citizens. This does not absolve companies of their CSI obligations, however. Relations between business and society are deteriorating, and that can disrupt operations and cost companies their "licence to operate", as has already happened in the oil-rich Niger Delta of Nigeria (Frynas, 2005). CSI can maximise value for all stakeholders in the extraction process. For companies, it helps secure a social licence to operate and lowers the risk of disruption (IFC, 2010), which places CSI in the "enlightened interest" of companies. Without it, their control over the extraction of resources is threatened (Kakabadse et al., 2005; UNECA and AU, 2011). For communities and host countries, CSI creates development opportunities in the form of poverty reduction and infrastructure (Ismail, 2009). It is against this background that the study examines how CSI is integrated in practice.

Controversies in the face of CSI claims by extractive companies

There is ample evidence that extractive firms in Cameroon are increasingly aware of the need to contribute to development (ADDAX Petroleum, 2011), which suggests that they recognise the reputational risks of doing nothing (Dana Petroleum, 2014). Even so, complaints, tensions and disagreements between companies on one side and host communities and civil society on the other remain common (Foumena, 2013). CSI is increasingly seen as one of the ways in which extractive companies respond to the controversies and concerns that arise from their operations (Cai et al., 2012). Company approaches to CSR, however, are said to consist largely of discrete initiatives and programmes whose capacity to deliver carefully planned outcomes is doubtful (Googins and Rochlin, 2006, pp. 116–117). There are concerns about how well these approaches deliver sustainable development in Africa's resource-rich countries, and a sense that the company bottom line takes precedence over altruistic concerns. Such initiatives tend to focus more on "constructing a corporate identity" than on development objectives (Coupland and Brown, 2004).

The idea of a social licence to operate, which runs through this paper, is itself contested. It has no agreed definition, it is hard to measure, and it can be granted or withdrawn informally without any clear test of community consent (Prno and Slocombe, 2012). Critics also warn that companies may use the term to manage opposition rather than to earn genuine acceptance (Owen and Kemp, 2013). Here it is used in a loose sense, to mean the continuing acceptance of a project by host communities and other stakeholders.

This study seeks not only to test these criticisms but also to examine how well companies integrate CSI into their operations. The question is not whether extractive companies give back to their host communities, but how well they do so. The central concern, then, is the effectiveness of CSI integration claims. This matters all the more because extractive firms have been criticised for limited information sharing (Parast and Adams, 2012). The study also tests two claims in the wider literature on business–society relations. One is that CSI activities often have only a tenuous link with development (Slack, 2012). The other is that they are frequently implemented in an amateurish and sketchy way (Jamali and Mirshak, 2007).

EVALUATION CONCERNS AND RESEARCH METHODS

Results-based concerns

Several methods have been proposed for judging whether extractive firms integrate CSI effectively into their business operations. They include step-by-step approaches that require companies to assess the local context before implementing CSI, as suggested by IFC (2010), and the shared value approach of Porter et al. (2011). These methods offer a useful quick reference for making sure that CSI activities respond to their intended objectives. Their focus, though, is on integration and implementation, which is to say on strategy, and they say little about how to evaluate whether integration has worked. They also lean heavily on the business case, implying that CSI is only necessary when it coincides with business objectives. That runs against the very dynamics that drive CSI in the first place (Campbell, 2012).

While this study builds on these approaches, it gives more weight to results-based programme management, which combines traditional evaluation with an assessment of results (Imas and Rist, 2009). It also takes into account the issues raised in the Environmental and Social Impact Assessments (ESIAs) that precede major oil and gas projects, together with the plans they contain for mitigating impacts and contributing to local wellbeing (GoC, 1996; GoC, 2019). The key concerns used to evaluate CSI integration are grouped into three interrelated phases: front-end, mid-phase and back-end.

Front-end

- setting targets and indicators to evaluate CSI implementation
- conducting needs assessments and baseline studies
- defining CSI goals and key areas of intervention

Mid-phase

- having effective sustainability and exit strategies
- engaging and involving stakeholders
- building partnerships to implement CSI projects

Back-end

- conducting implementation evaluation
- measuring results to track performance (outcome and impact evaluation)
- engaging in results-based CSI reporting

Front-end concerns are mainly about planning, and mid-phase concerns about implementation. Together, they allow companies to design and carry out CSI interventions properly. Back-end concerns relate mainly to evaluation. Implementation evaluation tracks how far CSI commitments are being honoured, and it offers

insights for measuring and improving performance. Outcome and impact evaluations examine whether the intended results of an intervention were achieved and whether they are sustainable. They provide a feedback loop for improving CSI performance. Success or failure is judged on the basis of an understanding shared with stakeholders.

The study assesses how far extractive firms in Cameroon take these concerns into account when implementing CSI programmes. They are standard criteria for measuring the effectiveness of development projects and programmes, and they mirror ESIA requirements (GoC, 1996). Effective CSI integration is judged by how far these concerns appear in company CSI reporting. It also depends on how well that reporting stands up when cross-checked against the views of extractive sector experts and other stakeholders. Good CSI performance measurement tracks change against a baseline and established indicators, which makes it possible to tell failing efforts from successful ones. Its ultimate purpose is to capture both the qualitative and the quantitative dimensions of change towards higher-level results, that is, the outcomes and impacts of CSI interventions.

These measures should guide companies through their theory of change, which describes how interventions are expected to lead to the desired results (Kusek and Rist, 2004). They should also be built into company CSI strategies or into statements setting out the company's CSI vision. The aim is to establish how inputs and activities translate into outcomes and impacts along the results chain, the sequence of inputs, activities and outputs expected to improve the outcomes and impacts of CSI (Gertler et al., 2011). Outcomes and impacts should be measured against indicators, the variables used to track progress towards expected results. They should also be measured against targets, which state the amount of change expected during and after CSI activities (Imas and Rist, 2009).

Additional concerns

The study also looked for evidence that companies align their CSI with national development plans and with international development goals. The national plans considered were the Growth and Employment Strategy Paper (GoC, 2009) and the Emergency Plan for the Acceleration of Growth, both in force during the study period. The international goals were the Sustainable Development Goals (Sachs, 2015). The Growth and Employment Strategy Paper has since been replaced by the National Development Strategy 2020–2030 (GoC, 2020). The study further considered whether companies have a corporate foundation or another independent structure dedicated to CSI, since such structures tend to be more specialised in promoting development projects. Finally, it examined company membership of social responsibility and sustainability initiatives. Membership is usually voluntary and its objectives aspirational, but it is reasonable to expect it to shape a company's overall approach to CSI.

Methods used

The study adopts a pragmatist stance, in which the research problem and questions determine the choice of methods, and it draws on interpretive reasoning in its qualitative strand. It uses a mixed methods design that combines qualitative and quantitative elements, so that the weaknesses of one method are offset by the other. Both case study and survey techniques were used. The extractive sector, as part of the wider natural resource sector, is treated as a single holistic case with two embedded cases: the oil and gas sub-sector and the mining sub-sector. The case study strategy allowed for in-depth exploratory work.

The case study work was complemented by a non-random survey of civil society experts with working interest and experience in extractive sector CSI. About 30 experts took part. They were chosen purposively for their experience of extractive sector CSI and drawn from civil society organisations working in sustainable development. Each answered a structured questionnaire, rating their agreement with statements on the evaluation concerns set out in Section 3.1. The percentages in Section 4.2 are the shares of respondents who agreed or disagreed with each statement. For the general analysis, CSI and CSR documents from 15 of the 22 extractive companies were subjected to content analysis. Companies were selected on the basis of the availability of credible documentation. This may tilt the sample towards the better-documented, and possibly better-performing, firms. In addition, 45 organisations were surveyed on their activities in promoting

extractive sector CSI. They were mostly international NGOs and organisations of the United Nations system, together with some national NGOs and multi-stakeholder platforms, and were selected because they had indicated a need for partnerships to pursue their missions. Each was classified from its survey responses and published programme documents, using the four categories defined in Section 4.3. The author did the coding. Data came from both primary and secondary sources and were collected mainly through documentary surveys, interviews, discussions and field observations. They were analysed using qualitative and quantitative techniques.

FINDINGS AND DISCUSSION

The findings are presented at three levels. The first covers the content analysis of company CSI documents (Section 4.1). The second reports the survey of CSI and CSR experts and compares it with the content analysis (Section 4.2). The third presents a survey of development organisations in Cameroon, used to understand the external and regulatory environment for CSI (Section 4.3). Section 4.4 then discusses what the findings mean.

Content analysis of CSI documents

As Table 1 shows, few companies gave strong evidence of referring to statistical benchmarks, or to targets and indicators set before their CSI interventions began. The same is true of needs assessments and baseline studies. Most companies (13 of 15), however, were able to state clearly why they engage in CSI and what they hope to achieve, namely a contribution to the wellbeing of local communities. Where they fall short is in showing how this is being achieved.

At the mid-phase, only two companies showed in their reporting that their interventions were guided by sustainability concerns, meaning measures to give beneficiaries greater ownership of CSI projects. Seven companies gave strong or very strong evidence of building partnerships with other actors to meet growing CSI expectations. There was little sign that most firms pay attention to evaluating how their CSI is implemented, and the same weakness applies to results measurement and results-based reporting. Only three companies showed evidence of measuring CSI results, and only three engaged in some form of results-based reporting.

Table 1: Key evaluation concerns sought from the content analysis (number of companies, N = 15)

Evidence that CSI strategies cover the following	Very weak	Weak	Neutral	Strong	Very strong
Front-end					
Target setting and indicator development		3	10	2	
Needs assessment and baseline studies		4	8	3	
CSI goal setting and key focus areas defined			2	13	
Mid-phase					
Sustainability concerns and exit strategies stated			13	2	
Stakeholder engagement and involvement		4	5	4	2

Partnership building in CSI considered			8	5	2
Back-end					
Implementation evaluation considered		12		2	1
Results-based CSI reporting indicated		12		2	1
Results measurement to track performance		12		1	2

Source : Author's findings, 2018

Turning to the additional concerns, only two of the 15 companies clearly referred to a dedicated structure, such as a corporate foundation, to support their strategic CSI. Even then, the results they reported sat mostly at the lower end of the results chain. They focused on how much was spent and which activities were carried out, not on the outcomes and impacts achieved. Nothing in the CSI strategies reviewed showed that company commitments were explicitly aligned with the national and international development goals to which Cameroon has subscribed. Companies did, however, work in areas that appear among the priority needs identified in Cameroon's Growth and Employment Strategy Paper and in the Sustainable Development Goals, especially education and health.

The three areas of intervention reported most often were education, health and support for livelihoods. Between seven and ten of the 15 companies reported activity in at least one of these areas in the four years before the study. Only five companies reported activities aimed specifically at poverty alleviation or at relief for the poor and underprivileged. Some activities, though, such as support for livelihoods, do help to reduce poverty. Companies may therefore be contributing to the fight against poverty without naming it as an area of intervention in their reports and strategies. The documents rarely disclosed the amounts spent, the number of beneficiaries or how long projects ran, so the scale and form of CSI could not be compared across companies. This gap is telling in itself: companies reported what they did, but seldom how much, for whom or for how long.

Six of the 15 companies declared membership of, or had signed up to, at least one global social responsibility and sustainability initiative. The data also show that some companies report voluntarily to the Extractive Industries Transparency Initiative (EITI). Six of the 15 declared social payments under the initiative, most of which (71 per cent) took the form of cash donations to beneficiary communities. These declarations do not capture the full extent of the companies' CSI. Company documents show, for instance, that eight of the 15 firms reported at least one CSI intervention in the two years before the study. Some of these interventions do not appear in the social payments section of Cameroon's EITI reports.

The study also found no national platform for constructive dialogue on CSI or for encouraging co-regulation. CSI is largely self-regulated by the extractive companies themselves, which publish their own unilateral reports. This raises questions about how objective and credible CSI reporting can be.

Extractive companies in Cameroon are often reluctant to discuss CSI, even though such discussion would give outside stakeholders insight into how CSI claims work in practice. This reluctance suggests that companies see CSI more as a burden than as an opportunity that benefits both business and society. They may respond to it under pressure rather than out of altruistic or moral commitment. It also shows that self-regulated, unilateral reporting needs to be checked against the views of other stakeholders before company claims can be considered credible.

Comparison with the views of CSI and CSR experts

This section compares the results of the content analysis with the views of extractive sector experts in order to identify discrepancies in CSI claims. Seventy per cent of respondents disagreed that CSI interventions in Cameroon reflect the concerns of key stakeholders. They also felt that CSI is not based on objective goal setting. This sits uneasily with the content analysis, in which 13 of the 15 companies stated at least one reason for engaging in CSI. Respondents were similarly negative about indicator development and target setting to measure CSI performance.

Respondents were divided, however, on whether needs assessments and baseline studies are carried out. This is understandable, since extractive projects are subject to ESIAs. An ESIA identifies the social costs of each project and how they will be mitigated, which makes it a form of needs assessment that could serve as a baseline. Yet the company CSI reports made no reference to benchmarks drawn either from CSI needs assessments or from ESIA findings.

At the mid-phase, only 20 per cent of respondents agreed that CSI practice in Cameroon is subject to external regulation by other stakeholders in the sector. The same low level of agreement applied to the idea that companies' membership of international sustainability frameworks improves the quality of their CSI. This could mean one of two things. Either most respondents do not believe these initiatives make much difference to the quality of CSI, or they are unaware that companies belong to them.

Some 80 per cent of respondents disagreed that implementation evaluation is used in CSI interventions, which is consistent with the earlier observation that results-based practice is still lacking in the sector. Half of the respondents agreed that sustainability strategies are built into CSI practice. That level of approval is hard to square with the 80 per cent who said current practice must change if Cameroon is to achieve better sustainable development outcomes. Respondents were also asked whether CSI interventions are designed to align with national and international development goals, and whether partnership building features in extractive sector CSI. Ninety per cent and 50 per cent of respondents respectively answered negatively.

The responses also indicate that CSI reports are often not available for public scrutiny, which points to a weak or inadequate reporting function. Seventy per cent of experts took this view. The same proportion disagreed that established CSI targets and indicators are usually met, and 70 per cent also said that CSI performance in Cameroon is not measured against well-established targets and indicators. The two findings are consistent with each other. Where performance is not measured against targets, there is little basis for claiming that targets are met.

Back-end findings from the expert survey point to weak CSI performance across the sector, which supports the documentary evidence. Only 20 per cent of respondents agreed that business is doing enough to address growing CSI concerns. Ninety per cent agreed that CSI is important for the future success of business, yet they did not believe that Cameroon is on track to achieve the goals of sustainable development. Most respondents (80 per cent) judged current CSI practice to be ineffective or largely so. Taken together, these views show that experts are highly critical of extractive sector CSI.

Survey of development organisations: the external environment for CSI

The study also used the role of mainstream development actors and agencies to gauge the environment for extractive sector CSI in Cameroon, since these organisations can shape corporate behaviour and CSI interventions. Of the 45 organisations studied, 20 had programme areas considered peripheral to promoting extractive sector CSI, and 16 had areas considered remote from it. Only nine had programme areas considered significant to this purpose, and none had programmes that were central to it.

Programme areas were classed as remote if they showed no evidence of activities bearing on CSR or CSI, or related to the extractive sector. Peripheral programmes relate to the broad area of CSR but have no strong focus on extractive sector CSI. Significant programmes have a strong focus on the extractive sector, including

CSR, but no projects dedicated specifically to CSI. Central programmes belong to organisations whose most important business is the extractive sector and which run a programme dedicated to promoting extractive sector CSI. National NGOs and multi-stakeholder platforms had the largest number of programme areas considered significant for extractive sector CSI.

All the organisations studied were nonetheless open to partnerships that advance development objectives, and 39 per cent expressed interest in partnering with companies. The weak focus of development organisations on extractive sector CSI partly explains why the CSI landscape in Cameroon is so thin. Without programmes dedicated to ensuring that companies integrate CSI effectively into their operations, CSI is less likely to deliver just, balanced and sustainable development outcomes. This brings us to the wider implications of the findings.

DISCUSSION

Taken together, the findings show that extractive companies in Cameroon lack well-developed strategic frameworks for CSI, and that effective, results-based reporting is very weak. This runs counter to the recommendation that companies should have a strategy that brings together the different components of their CSR (Rangan et al., 2012). It bears out earlier findings that the good intentions behind CSR and CSI initiatives are often implemented in an amateurish and sketchy way (Jamali and Mirshak, 2007). It is also consistent with the argument that business as usual takes precedence over altruistic concerns (Dobers and Halme, 2009).

The prevailing approach to extractive sector CSI in Cameroon resembles Hillman and Keim's (2001) "stakeholder management" more closely than their "social CSR". In Vogel's (2005) terms, it is more strategic than altruistic. The absence of results-based reporting supports the view that companies highlight the projects they carry out rather than the impact those projects have. It also confirms the limited information sharing in the petroleum industry noted by Parast and Adams (2012). That said, the evidence shows that extractive firms in Cameroon broadly accept CSI as a discretionary commitment. Awareness of CSI, or CSI applicability, is high, even if CSI effectiveness lags well behind. One caution is needed. Weak reporting is not the same as weak practice. Some firms, including those left out for lack of documents, may be doing more, or less, than their reports show, and documentary evidence alone cannot settle this. The expert views point the same way as the documents, but they too rest on limited information.

CONCLUSION AND RECOMMENDATIONS

This study set out to evaluate how extractive companies in Cameroon have responded to CSI concerns. It drew on the key background issues and contradictions in the debate on CSI. Contrary to what effective CSI integration would require, the findings suggest that most extractive companies operating in Cameroon cannot show that their CSI strategies are well thought out or results-based. Nor is there convincing evidence that CSI projects are designed with their sustainability in mind. CSI focus areas may be reasonably well defined, but there are gaps between what companies claim in their strategies and what they actually implement. Although CSI covers areas of pressing need, it remains weakly aligned with the national and international development goals to which Cameroon has subscribed.

The problem lies not only in the lack of accountable, results-oriented CSI but also in the external environment. There, the programmes of the main development organisations are only peripheral to promoting effective CSI in Cameroon. Company disclosures suggest that CSI applicability outweighs CSI effectiveness. Reporting is very weak, and CSI strategies and intentions remain largely inward-looking.

The study therefore recommends that CSI be built on results-based systems. CSI interventions need substantial rethinking if they are to help resolve the resource paradox in Cameroon. Part of this rethinking calls for robust CSI strategies that are regularly checked against clearly defined expectations and outcomes, with targets and indicators for measuring performance. Companies, state agencies, civil society and other development actors should work together to build a multi-stakeholder initiative to strengthen CSI. Such an initiative should define what CSI can and does cover and set a common threshold of expectations for all stakeholders. Efforts to promote CSI should also improve public understanding of private sector engagement in development, and of

how far CSI can serve as an instrument for sustainable development. Finally, they should encourage home-grown CSI solutions and make use of the opportunities offered by national and international development frameworks, adapting them to local realities.

Developments since the fieldwork make these recommendations more pressing. The 2023 Mining Code requires mining companies to contribute between 0.5 and 1 per cent of their turnover to a special local capacity-building account (GoC, 2023). Part of what used to be voluntary CSI has thus become a legal obligation. Cameroon's suspension from the EITI in 2024, over concerns about civil society participation (EITI, 2024), also underlines the need for independent oversight. Whether these changes produce more effective CSI will depend on whether results-based monitoring and transparent reporting come with them.

The study has some limitations. The expert survey was non-random, the company sample depended on the availability of documents, and much of the analysis rests on what companies chose to report. The study also did not gather the views of host communities, so it cannot say how they experience CSI or whether they take part in planning and evaluating it. Future research should collect community-level evidence to test whether reported CSI matches practice on the ground. It should also track how the new legal framework changes company behaviour.

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Ethics: The expert survey and discussions formed part of the author's doctoral research at Nelson Mandela University and received ethical clearance. Participation was voluntary and responses were anonymised.

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