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Collective Action and Application of Tax Regulation in the Mining Industry in Development Countries: the Case of Cameroon¹

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Abstract:

This paper highlights civil society actors involved in collecting and monitoring the tax obligations of mining companies in Cameroon. To achieve this goal, we used data collection from leaders or members of civil society companies through semi-structured interviews using a questionnaire developed for this purpose on the one hand and the tools of game theory and sociology of behavior on the other hand. The study shows that there are two civil society organization groups (CSOs) in the extractive sector: CSO leaders and CSO followers. They are all grouped together in the "Cameroon Coalition Publish What You Pay". They are characterized by a lack of specialization, a strong identity withdrawal and a lack of expertise in public finances because the promoters are recruited in various sectors of the working life. One could speak of an inadequacy training job and a game indefinitely repeated between the actors.

Keywords: Engagement, Citizenship, Training, Governance, Game Theory, Cameroon

Résumé :

Le présent papier met en exergue les acteurs de la société civile impliqués dans la collecte et le suivi des obligations fiscales des compagnies minières au Cameroun. Pour atteindre cet objectif, nous avons eu recours à une collecte des données auprès des leaders ou membres des entreprises de la société civile au travers d'entretiens semi-directifs à l'aide d'un questionnaire élaboré à cet effet d'une part et aux outils de théorie de jeux et de sociologie du comportement d'autre part. L'étude montre qu'il existe deux groupes d'organisation de la société civile (OSC) dans le secteur extractif : les OSC leaders et les OSC suiveurs. Elles sont toutes regroupées au sein de la « Coalition Camerounaise Publiez Ce Que Vous Payez ». Elles se caractérisent par une absence de spécialisation, un fort repli identitaire et un manque d'expertise dans les finances publiques car les promoteurs se recrutent dans divers secteurs de la vie active. On pourrait parler d'une inadéquation formation emploi et d'un jeu indéfiniment répété entre les acteurs.

Mots Clés : Engagement, Citoyenneté, Formation, Gouvernance, Théorie de jeux, Cameroun

Introduction

Cameroon, Africa in "miniature", has a subsoil too rich. It has a minimum of fifty-two (52) types of mineral resources or mineral targets. Among them industrial rocks and minerals, diamond, iron, bauxite, gold, rutile, marble, pozzolans, nepheline syenite, tungsten, cobalt-nickel, brines, siliceous sand, tin, limestone, lateritic clays, uranium, oil, gas, etc. . Currently, the country has about 35 mining areas. According to the government, these mining areas are exploited by many multinationals.

However, the most exploited natural resource remains and remains oil. In view of its contribution in the budget for the economic, political and social development of the country. Since its introduction in 2008, the share of oil revenues has increased sharply. To be at 718 billion FCFA. For a growth of the oil GDP of 3.5% against -7.3% in 2011².

In general, the table in the appendix tells us that the contribution of extractive industries to the economy is important. This means that it is a very important sub-sector for the economic and social development of Cameroon. In 2011 revenues from mining extraction amounted to 678 billion against 555 in 2010 and 580 in 2009. This indicates an increase in revenues and, in turn, the share of these revenues in the overall income of the State. .

These figures would therefore explain the attitude of the Cameroonian authorities, who are pushing for flexible legislation for foreign direct investment (FDI) in the sector. Given that, in theory, there are many spillovers from FDI in host countries. FDI has effects on employment and poverty reduction, technology transfer and human capital formation, changes in domestic investment, exports and foreign trade.

The fiscal obligations of the mining sector are contained in the legislative provisions laid down by the Cameroonian legislator, namely: the mining code (2001); its implementing decree (2002) and its amendment (2010); the general tax code (2010); the law on local taxation (2009); the mining convention (2010); and lastly, the 2014 decree. It is also important to specify that the finance law sets each year the tax rates of the various mining companies according to the type of mining activity. Reading the Mining Code for example, we realize that tax benefits are granted to mining companies in the form of exemptions. This during the pre-production phases namely recognition, exploration,

² Pour plus d'informations cf, Rapport sur la Situation et les Perspectives Economiques, Sociales et Financières de la Nation, MINFI/DAE, LOI DE FINANCES 2014.

research and even construction. Nevertheless, many of these exemptions are maintained during the production phase. The reason so far mentioned by the Government of the Republic is the concern to develop the Cameroonian mining sector by creating a business environment conducive to investment including FDI. When a search permit or an operating permit is issued, the company is required to pay a deposit guaranteeing the performance of its activities. The amount and terms of payment of this deposit are set by the decree implementing the mining code.

The implementing decree³ sets fixed payment terms, specifically for mining and industrial quarrying, as well as the terms and conditions for the payment of the surface royalty.

Other provisions are provided for local taxation to support the decentralization process and promote community development. This is also part of the provisions of the CGI 2010. It is also the title of his third book and is also the subject of a particular law. It covers all the duties and taxes the proceeds of which are allocated to the decentralized territorial authorities, in this case the urban and rural communes, as well as the urban communities. These include municipal taxes, communal surcharges on state taxes, municipal taxes, regional taxes and other types of levies provided for by law.

In this sector, taxes are collected by the Ministry of Industry, Mines and Technological Development at the decentralized level, the Ministry of Finance at the decentralized level or the central body in charge of taxation in Yaoundé and transferred thereafter to the treasury. The process varies slightly depending on whether the project is an artisanal mine, a quarry mine, a water source or an industrial mine. The fixed duties and superficial fees paid by the companies are made on the basis of vouchers issued by the Ministry of Mines, Water and Energy. To improve governance of public finances from this sector, the country signed up for the Extractive Industries Transparency Initiative (EITI) in 2005 and became a Compliant Country on 17 October 2013. The EITI has three objectives: (i) to ensure the transparency of payments and revenues generated by extractive industries, (ii) to make this information accessible to civil society and the general public, and (iii) to promote the proper use of this wealth. This initiative combats corruption and embezzlement, so that the wealth generated is a driver of economic growth and contributes to sustainable development on the one hand and to poverty reduction on the other. In other words, this initiative promotes governance that is pro-poor, vulnerable or

³ Confère annexe I

disadvantaged. However, despite this status, the issue of transparency in the exploitation of mineral resources remains and remains current as well as the management of revenues from this exploitation.

This result is the result of numerous reforms undertaken by the national authorities supported by civil society organizations (CSOs) in a country where protests were severely repressed in the 1980s and early 1990s despite the adoption of law on freedom of association and protest. These CSOs denounce poor fiscal governance, ignorance of the legislation governing the mining sector by citizens, opaque management of royalty and other taxes in the mining sector, the absence of a mining cadastre that could provide information on areas operated by each company, the overflow of tax exemptions present in the mining sector, the confidentiality clause regarding contracts in the sector. These organizations campaign for the publication of taxes paid by each mining company and oil field⁴.

In the light of the foregoing, this paper seeks to answer the following question: what is the impact of citizen mobilizations on the governance of public finances in the mining sector in Cameroon?

It is a question of highlighting the role of the civil society in the citizen engagement of the populations for more transparency in the management of the public finances in the mining sector.

Specifically, it will be:

- ✓ give the profile of CSOs to mining sector;
- ✓ appreciate the interactions between these civil society companies;
- ✓ highlight the level of training of the main actors as well as the strategies implemented to strengthen their capacities;
- ✓ appreciate their relationship with the state;
- ✓ highlight their mobilization or advocacy strategies and their source of funding;
- ✓ appreciate the internal governance that prevails in these structures.

Historically, studies of civil society date back to the work of Aristotle in the 4th century, which shows that man is by nature an animal made for civil society. He is followed by Thomas Hobbes in the 17th century; Rousseau, Friedrich Hegel and Karl Marx in the

⁴ Rio Del Rey, Lobeke, etc...

18th century who use the term civil society to describe the area of private interests and trade of the bourgeoisie. This concept resurfaced in the second half of the 20th century in Latin America to designate oppositions to authoritarian rule (Cazabat, 2015).

This new form of social movement is distinguished from the "old social movements" observed in the 19th century by C. Tilly as a particular form of collective action based on class conflict (bourgeois class and proletarian class), a subject on which is abundantly depleted Karl Max. According to his analyzes, the structuring of classes in each society gives the grid of mobilizations.

According to the literature, this mode of claim was born with the advent of capitalism, in other words transformations of the modes of production. C. Tilly also considers the formation process of the Nation-State as an explanatory factor for this particular form of collective action that is historically and spatially localized. These two major processes and in particular the nation-state formation process created new opportunities to mobilize and mobilization targets. These two processes have therefore impacted collective action. They transformed the organization of society.

These great transformations then produced transformations in the repertoires of collective action. For C. Tilly, collective action has moved from a "reactive" directory to a "proactive" directory; that is, citizens do not simply react to decisions made by local or other authorities but organize themselves to take proactive initiatives.

In Africa collective actions, which are different from those observed in the rest of the world, are linked to the advent of democracy in the early 1990s. However, there existed before that date modes of "undeclared associations" of a community nature in the form of secret ritual societies or self-help groups promoting the interests of a small group of insiders. This is the case of Bamileke companies, groups of women's associations. Today, with globalization, the dismantling of CSOs on the continent is at the center of debates on democratic transitions and consolidations. Despite the fact that the approaches are different from one country to another.

Collective action that can be understood as a "concerted action" that "involves a conscious intention" exists in a temporal and spatial context, is ordered in organizational form and has multiple aims in which the law plays a fundamental role (Cefai , 2007). This notion therefore refers to two fundamental criteria, namely the "intentional act-together" and the logic of claim, defense of material interest or cause. How does this type

of action work? How is it developing? How does it end? In theory, collective action can be triggered by citizen discontent, which is the result of many frustrations. These discontents can be defined, created and manipulated by cause entrepreneurs and the organization as presented by John D. McCarthy and Mayer N. Zald cited by Oberson (2009). However, these mobilizations can only flourish if the group is well structured or well organized (Neveu, 2002). The aggregation of resources is therefore not the keystone for the success of these mobilizations but the organization of resources in terms of time and money. This reasoning has its origin in the thesis of the professional organization.

This thesis is also defended by Oberschall (1973) who states that "there can be no social movement except where there is a social organization". According to him, mobilization can only come about in particular conditions. The basic condition is the fact that there are particular links between the protesters and a lack of special links between the protesters and the state. However, what determines the militant commitment?

The search for belonging to a group can justify the activist commitment of individuals according to the psychosocial theory of Maslow's⁵ needs. This sense of belonging is the third need on Maslow's scale of needs.

In economics, researchers rely on two notions: individual rationality and selective incentives to explain activist engagement. Selective incentives are defined as all the benefits that the organization grants to its members or leaders who mobilize such as continuing education, insurance, etc. These advantages lead to lower participation costs and can generate a "collective rationality" opposed to individual rationality that is based on the satisfaction of the individual. In terms of individual economic behavior, marginalist analysis defines rationality by seeking maximum satisfaction at the least cost. It is the character of homo-oeconomicus that is perfectly informed and autonomous, maximizing both its pleasures and minimizing its pain, suffering or costs. This justifies the participation, non-participation or free rider behavior of certain citizens who would benefit from the mobilization. This calculating behavior of economic agents has been approached by many researchers such as Arrow (1986) and Stiglitz (1991). In addition to understanding the behavior of the agents, it is also possible to summon the game theory including cooperative games and non-cooperative games because the agents can agree to

⁵ Degenne, A. et Y. Lemel (2006), Sociologie des comportements intentionnels. *Economica*, Collection Economie et Statistiques Avancées.

participate in the mobilization or not to participate. This decision to participate or not is taken without the knowledge of other actors.

This cooperation also finds an explanation from a sociological point of view when we summon Axelrod's "Folk Theorem" or "Theorem of Everyone" (1984)⁶. The researcher shows through his theory that actors have an interest in cooperating. According to this work, these actors can cooperate durably to reach the advantageous position as many times as they want. Hence the notion of play indefinitely repeated.

So how do you make sure that people do not behave like free riders? How to make sure they do not have opportunistic behavior? To provide solutions to this organizational dilemma, Ménard (1994) draws on Williamson's (1975) transaction cost theory. Based on this theory, it demonstrates that cooperation is a strategy to minimize the costs of coordination.

This calculating behavior is also evoked in the extension of James Coleman's theory of relational choice to explain civic engagement (Lazega, 2003). As such, he distinguishes four central elements of rational choice theory from neoclassical economics and four others from sociology. Those derived from economic theory include methodological individualism, the principle of maximizing the utility function as the spring of individual action, the concept of the social optimum, or Pareto optimum⁷, and finally the concept of Nash⁸ equilibrium. The four elements from sociology include: The idea that the maximizing actor can gain utility by giving others control over resources to which they are entitled, their own action and even their rights. Social or organizational hierarchies, power structures, would come from this delegation. The existence of a specifically social capital⁹; the social origin of rights¹⁰; the institutions¹¹.

⁶ Voir Degenne et Lemel (2006, P.49)

⁷ It is the idea that at the level of the whole system there is at least one social state such that no other state can improve the income of one actor without injuring another actor

⁸ This is the idea that there is a state of the system where no actor acting individually can improve his situation alone; so it's a situation where you have no reason to act alone

⁹ Coleman means any aspect of the formal or informal social organization that constitutes a productive resource for one or more actors: eg strong social norms, a well-knit family, a group of competent colleagues, a large network friends.

¹⁰ Coleman explains that in a given context, an action is rational only in terms of a specific distribution of rights - which are themselves defined as exchangeable resources in a rights market, a bit like "options" in the financial world.

In Cameroon, collective mobilizations are not only linked to the advent of democracy but also to the advent of the law N ° 90/053 of December 19, 1990 on freedom of association in the early 90s, despite the absence of an implementing decree specifying the eligibility criteria for non-governmental organization status. From that moment on, we have seen the emergence of organizations of all kinds, from groups of initiatives common to the non-governmental organization. These organizations, which are recruited in all sectors of life in Cameroon, namely health, education, extractive, agricultural, political, play a political, economic and social role, especially with regard to the improvement of the living conditions of the populations. After many sociologists, political anthropologists, etc.

However, these "enterprises of society that influence power" saw their role strengthened with the creation in 1998 by the Government of the Republic of Cameroon of the National Governance Program¹². This program, which was implemented between 2001 and 2010, aimed to involve the private sector and civil society in Cameroon's economic and social development strategy following the withdrawal of the State whose resources were no longer sufficient to satisfy the basic needs of the people. It was mainly a matter of providing better guidance for CSO actions by integrating them into the various programs developed by the Government: *"It became clear that for the private sector and civil society to play the roles that were now assigned to them, their actions must be part of a strategy for economic and social development, a strategy that only the State can define "*. This program should also allow the establishment of a national network of CSOs under the coordination of the Ministry of Territorial Administration and Decentralization (MINATD).

This shows that the concept is not new in the country. Many authors have also tried to grasp the concept. They also demonstrate that civil society is an instrument for combating poverty and controlling government action. According to Tamba (2004), CSOs are "structured groupings of individuals with the aim of promoting ends that are not necessarily personal interests; protection of the environment, fight against poverty, defense of human rights ... ". In the same vein, other researchers show that CSOs in Cameroon constitute a device for the fight against poverty. This is the case of Mathias E.

¹¹ For the author, they translate the constraints of the system to guide the individual action and, thereby, coordinate these behaviors to make the collective action possible and, at the same time, produce gains by aggregation at the systemic level.

¹² National Program of Good Governance 2006-2010, Prime Minister's Office.

Owona Nguini, Olinga D., Jean Gatsi¹³ and J. C. Amougou Owono. In the same vein, Cazabat (2015) highlights the positive role of CSOs in achieving the Millennium Development Goals in the country. This is the first analysis that scientifically establishes a real link between CSOs and economic and social development. It also indicates that the distribution of CSOs is geographically unequal. The Central Region alone has three times more CSOs than any other region in the country. Joseph Stiglitz¹⁴ in his book also recognizes that these companies are major players in development. It is for this reason that he affirms I quote: to fight effectively against Ebola, it would have been necessary to trust public or associative institutions ".

In view of its positive impact on development, the Cameroonian authorities give it an important place in the Strategy Paper for Growth and Employment (DSCE) published in August 2009. Four functions are recognized by civil society in this document (Article III, 5.3):

- ✓ provide social services for the fight against poverty and social advancement, including marginalized groups;
- ✓ to serve as a moral authority for the safeguarding and promotion of the national cultural heritage, the promotion of common values, the fight against centrifugal forces;
- ✓ to act as a crucible for participation and social mobilization for the integration of the productive forces and democratization in a context of decentralization;
- ✓ Have a watch activity for the defense of human rights in general, and in particular those of workers, women, children, minorities, etc. and for expanding the process of democratization.

To characterize the CSOs involved in the collection, monitoring and construction of mining taxation and to identify the interactions between them, we first drew up a list of CSOs working in the extractive sector in the country. This information was collected on the official website of EITI Cameroon, the official website of the Ministry of Mines, Industry and Technological Development (MINMIDT), the official website of the Ministry of Territorial Administration and Decentralization (MINATD), the official website of the Ministry of Finance (MINFI), and consulting the list of projects funded by the European Union Civil Society Support Program.

¹³ Gatsi, J., la société civile au Cameroun, presses universitaires d'Afrique

¹⁴ Stiglitz, J. E. (2015), la Grande fracture : les sociétés inégalitaires et ce que nous pouvons faire changer, ed. les liens qui libèrent.

Then, we conducted a qualitative study in the form of interviews with the leaders or members of this association using a questionnaire developed for this purpose. This interview guide provided information on the profile of leaders or members, the organization of the association, social dynamics, the functioning of the CSO, its intervention strategies, partnerships and internal governance.

In this research, the characterization of the actors is based on the stakeholder theory of Mitchell et al (1997)¹⁵. This makes it possible to identify and prioritize the stakeholders involved in the consultation process. Three attributes are taken into account in this exercise namely the power of the actor (his ability to impose his will on others), the legitimacy of the actor granted by the stakeholders of the consultation process and the urgency of the demands of the the actor (the pressure that he is likely to exert in the process of concertation because of the stakes that this one represents for him). The basic concepts used by these latter come mainly from Weberian sociology¹⁶.

This paper is organized in three sections after the introduction which provides general information on the extractive sector in Cameroon. Section I, which takes a snapshot of the actors involved in the governance of public finances in the mining sector; section II, which provides a global understanding of the logic underlying the construction of collective action by focusing on the individual and structural characteristics of the actors; Section III which focuses on CSO achievements or performance and funding mechanisms.

I. Actors Involved the Governance of Public Finance in the Mining Sector in Cameroon

According to Brulot et al (2014), the characterization of actors is based on an actorial approach. In other words, an approach aimed at comprehending comprehensively the logic underlying the construction of collective action by focusing on the individual and structural characteristics of the actors (inherent to the person and the organization to which they belong). , its function, its mission, its competences, the rules that govern it, etc.). The objective is to understand the specificities of the set of key actors present on the territory likely to generate the commitment of the citizens in the monitoring of the management of the mining royalty at the municipal and national level. In Cameroon, two

¹⁵ Cité par Brulot et al (2014)

¹⁶ Cf Weber (1971)

categories of actors are involved in the collection and monitoring of the tax obligations of mining companies, namely public sector actors (Government), parliamentarians and local, national and international civil society organizations for their role of control, monitoring and watch.

A. Typology and Objectives of CSOs in the Extractive Sector

A plurality of CSOs is involved in collective mobilizations around collecting and monitoring the tax obligations of mining companies. These can be classified into two major groups.

The first can be called a "group of leaders". We find here, the Network against Hunger (RELUFA), the Center for Environment and Development (CED), the Global Youth Dynamics (DMJ), the African Regional Center for Endogenous and Community Development (CRADEC)¹⁷, National Service Justice and Peace (SNJP), Transparency International-Cameroon. Leaders are referred to because of their strong field presence, structuring, and the close relationships that organizations in this group have with international non-governmental organizations. As far as structuring is concerned, it can be seen, for example, that these CSOs have relays in the field and that they are organized in a network or belong to several networks.

Partnerships between these CSOs could also be highlighted to justify this leadership. One could mention the collaboration between RELUFA and CED. The latter are conducting studies together to denounce the illegal exploitation of certain minerals in the country, particularly in the Eastern region; sensitize the authorities on the impacts of artisanal mineral mining on the environment, health, safety and hygiene of workers or land-use conflicts in the country.

Moreover, one would evoke the fact that these are the founding structures of the "Cameroon Coalition Publish What You Pay".

The second group consists of "follower" CSOs, namely the Center for Education Training and Support for Development Initiatives in Cameroon (CEFAID), the NGO Development Without Borders (DSF)¹⁸, the Watch Cell and Protecting Victims of Figuil's Mining Activities (Celpro-Figuil), African Traditional Leaders Network for Environmental

¹⁷ CRADEC is an association from the legal point of view, development support created by a group of friends in 1996.

¹⁸ Decentralized NGO with offices outside the city of Yaounde

Conservation and Sustainable Management of Congo Basin Ecosystems (RecTrad), Cameroon Action Foundation Rationalized and Environmental Training (FOCARFE), Acting For Guaranteeing Governance (AGAGES), Action Research Environment Cameroon (ERA).

These CSOs are all grouped together in a coalition known as "Cameroon Coalition Publish What You Pay", with the aim of pooling efforts and resources for more effective control of extractive companies' payments. However, some of them are members of other networks. The DMJ for example member of several networks including the network liver and liberation, Cameroon Action of Small Arm, Cameroon Association for Interreligious Dialogue (ACCADI), Civic Service for Peace (SCP).

Overall, these CSOs pursue a common goal of improving the governance of public finance in the mining sector.

In addition, other objectives are pursued, such as improving the well-being of the community. On the one hand, this means fighting against poverty, fighting famine, preserving the environment, and managing forests sustainably and transparently. On the other hand, they build capacity of local communities or youth; they encourage youth leadership; they make advocacy, budget monitoring; they contribute to the development of local and indigenous communities respecting their environment and culture. In view of the foregoing, one could speak of "opportunism" because these corporate enterprises have many interests. Their behavior is no different from nonprofit structures whose purpose is to make profits.

They advocate for more transparency in the extractive industries, for more justice and tax equity in the extractive sector. For a tax system that benefits everyone, especially those living near the mining area, has positive implications for the reduction of inequalities with their corollary poverty, can enable the realization of human rights, and ensure the contextual implementation of Sustainable Development Goals (SDGs).

This tax fairness goes through the fight against tax evasion and tax evasion, practiced by foreign mining companies. These actors are financially, technically and materially supported by the German Cooperation, the French Cooperation and the European Union for the promotion of the initiative of transparency in the extractive industries with the populations through campaigns of sensitization, films or telefilms, radio and television

debates on the one hand and training on the requirements and stages of the EITI process on the other.

In addition, many efforts and reforms have been made over the past eight (08) years. For example, in 2015, Cameroon published "the list of actual owners of numerous licenses", which is a notorious step forward in monitoring the activities of mining companies, particularly with regard to the monitoring of payments and sub-national transfers that are one of the forms of financial, fiscal, quasi-fiscal, social and infrastructural compensation to which the surrounding populations and communities are entitled in order to improve their living conditions. Especially when we know that the rural areas are the poorest as indicated by the work of the National Institute of Statistics (2002, 2008).

These social payments or social expenditures are contributions to local or regional governments, communities, NGOs, or other organizations in their area of activity that extractive industries often contribute.

This, in accordance with the decree n ° 2014/1882 / PM of the 04 July 2014 modifying and completing certain provisions of the decree n ° 2002/648 / PM of March 26th, 2002 fixing the modalities of application of the law n ° 001 of April 16th, 2001 bearing mining code. This decree stipulates that "the quotas of the neighboring populations and of the commune are paid into the account of the municipal receiver territorially competent. The other shares are allocated in the budget accounts provided for this purpose. Many researchers show that increased decentralization and good practice of democracy can improve the living conditions of local populations. Banerjee and Duflo (2011) show in their book that the transfer of funds at the local level combined with a good practice of democracy contributes to the implementation of pro-poor actions. In other words, actions that benefit the poor. They demonstrate this by drawing on examples from Brazil, India and Indonesia that local governance¹⁹ and more specifically the governance of villagers or communities can reduce poverty. This mode of governance, which has an impact on health expenditure, for example, makes it possible to improve the well-being of communities or the collective well-being. This method of management makes it possible

¹⁹ Local governance is when grassroots people assess their needs, vote their budget, and choose projects for implementation.

to fight corruption effectively and to make a citizen follow-up of public investments that are in the general interest.

These developments simply show that participation in politics and governance is an integral part of quality of life.

To support the State in this initiative dedicated to local governance, the Cameroonian civil society through the DMJ has developed the Citizen Monitoring of Public Investments of the State abbreviated the SCIPE. This tool or tool allows the citizen to ensure that the investments planned in his locality are made in the quantity and quality provided, with the resources allocated for this purpose. This mechanism promotes accountability (reissue of accounts). It can promote local democracy and multi-stakeholder dialogue structured between the public sector, the private sector, the population or civil society. This organization of moral elite as stated by its Executive Secretary, responsible for communication and mobilization, I quote:

"The DMJ is not a mass organization, it is rather a moral elite organization that fights for the moral rearmament of citizens including youth. We mean by moral rearmament, taking responsibility for any event, being able to say I worked but I did not have a formal contract ", employs a strategy that consists in" putting posters in places of population groupings. Most often these are public places such as schools, hospitals, markets, communal services. These places are determined in concert with the young people of each commune".

The establishment of a Committee, namely the EITI Committee composed of public sector administrations that report revenue, extractive companies reporting payments, the EITI international secretariat that monitors compliance with the standard and the civil society that analyzes the reports, discusses and debates, thus constitutes a major implication of the mobilizations observed until the beginning of the 2000s around transparency in the extractive sector. This committee is a framework for improving public finance governance in the extractive sector.

B. General Characteristics of CSOs: Date of Creation, Location, Leader Profiles, Organization and Relationships with Populations

The observation of the results of the survey carried out, teaches us that all of the Civil Society Organizations interviewed are based in Yaounde, the political and administrative

capital of the country, which concentrates almost all economic, political and administrative activities. However, 2 / 5th of these CSOs have dismemberments at the deconcentrated level.

About 90% of CSOs interviewed were created in the mid-1990s with the advent of democracy, freedom of association, and freedom of expression. They have a complete address: post office box, e-mail, telephone number, fax, etc.

Their leaders are mostly graduates of higher education. Some are graduates in Communication, Agronomy, Law, but not in public finance. This indicates a training-employment mismatch because almost all of them do not have public finance skills. This shows that a real problem of skills arises in these structures because this sector requires a specialization in public finance including mining taxation. This denotes a training-employment mismatch sometimes criticized by them. In some cases, these are former state agents, such as the management team of the African Regional Center for Endogenous and Community Development (CRADEC). It consists of 90% former rural development officers of the Ministry of Agriculture and Rural Development on the one hand and former executives (teacher) of the Ministry of Secondary Education on the other hand. With regard to the DMJ, CED and RELUFA, these are independent consultants working to raise awareness because "ignorance is what breeds corruption and weakness in the face of the state" says the executive secretary of the DMJ.

These leaders all claim not to have close relations with the ruling class on the one hand and not to belong to any political party. This is staggering to the extent that we know the tricks of the party to provide or the regime in place. This one tries to phagocyte any movement of actors who can harm the interests of the power or the administration. For that, it uses all the means of repression or dissuasion possible.

These leaders denounce the pressures they face as well as the reprisals that may occur in the course of their activities. Some of them are sometimes held in abusive and arbitrary detention. The duration of these detentions depends on the reason displayed by the public authorities.

We also note that the withdrawal of identity / community is very advanced within these associations. More than 60% of the organizations surveyed have a strong grass field fiber

like the DMJ and the CED. Others, a fiber beti is the case of CRADEC. To realize this, just look at the list of members. The identity withdrawal is almost natural among Africans as Rossatanga-Rignault (2012) points out. This withdrawal of identity is a weapon that can be used to defend against the foreigner on the one hand and political slogan to claim the participation of the ethnic group, the tribe or the clan in sharing the national cake on the other hand. As for CSOs, this withdrawal of identity makes it possible to guard against all aggression and betrayal because, as an African saying goes, "one feels comfortable and safe only when one is surrounded by one's family".

Certains dirigeants de ces organisations usent de leur capital social. En économie, le capital social d'un individu peut être défini comme étant une ressource sociale, issue des interactions culturelles et/ou structurelles avec d'autres individus, capable de générer des externalités durables qui affectent la situation économique de ceux-ci. Ainsi, les solidarités sociales, ethniques ou familiales sont de puissants facteurs de lutte contre la pauvreté. A l'inverse, leur disparition ou leur inexistence transcrite en exclusion, peuvent s'avérer comme une cause toute aussi puissante d'appauvrissement

Toutefois, pour être membre de certaines de ces associations comme la DMJ, il faudrait que votre volonté ou engagement militant soit éprouvé. Le processus de recrutement dans cette organisation commence par le bénévolat ensuite on passe au volontariat après une compétition entre les bénévoles. D'après le Secrétaire exécutif de ladite structure, ce type de procédé est un proxy du service militaire. A ce titre, il affirme « *que tous les camerounais qui aspirent à la fonction publique devraient faire le service militaire qui est une sorte de bénévolat et de volontariat. Ils deviendront des serviteurs et non ceux qui se servent* ».

Au CRADEC, l'adhésion est assujettie à une étude de dossier et est conditionné au paiement des frais de membre de l'association comme c'est le cas dans la majeure partie des associations.

Some leaders of these organizations use their social capital. In economics, the social capital of an individual can be defined as a social resource, resulting from cultural and / or structural interactions with other individuals, capable of generating lasting externalities that affect the economic situation of these individuals. Thus, social, ethnic or family solidarity are powerful factors in the fight against poverty. Conversely, their

disappearance or non-existence transcribed into exclusion may prove to be an equally powerful cause of impoverishment.

However, to be a member of some of these associations like the DMJ, it would be necessary that your will or militant commitment is tested. The recruitment process in this organization starts with volunteering and then volunteers after a competition between volunteers. According to the Executive Secretary of this structure, this type of process is a proxy for military service. As such, he says "that all Cameroonians who aspire to the public service should do the military service is a kind of volunteer and volunteer. They will become servants and not those who serve.

At CRADEC, membership is subject to a file review and is conditional on the payment of membership fees of the association as is the case in most associations.

These organizations maintain close relationships with grassroots citizens for awareness raising. They work "hand in hand" with them. This allows them to take into account all the desiderata or concerns of the said populations. For more efficiency and effectiveness in the work, they use traditional means of awareness such as posters, pamphlets, films, comics like the handbook of education in tax compliance in Cameroon prepared by CRADEC and Citizen Dynamics, films and TV movies as "the paradox of plenty" produced by the DMJ and CCPCQVP. In addition, there are other mechanisms for approaching citizens, such as the subsidiarity approach and the technical transfer of skills approach that make citizen's independent to monitor the management of public finances. The YMD for example to reach the majority of young people has signed a partnership with the National Youth Council which is represented in approximately 336 municipalities. His approach is a community approach.

In addition, several of them have bodies such as the General Assembly and the Board of Directors. These are added to or added to other bodies such as the Office of the Auditor, the Directorate of Operations, Executive Board, Secretary General for others. The Executive Office, comparable to the Operations Department, usually includes a Program Coordinator who is elected for an average of 4 years, an Administrative and Financial Officer. Below these, there are the managers or program managers themselves assisted by assistants, the communication officer, the accountant, the support staff (secretary, drivers,

vigils and others). This is a mechanism to oversee the governance of the accounts and the management of the institution

These leaders are both men and women. In other words, these CSOs take into account the gender aspect. This is also valid for field activities. According to the Executive Secretary of the DMJ, at least 30% of women are invited to the majority of activities for the conscious awakening of the citizens for the follow-up of the management of public finances in the mining sector notably the activities of sensitization and reinforcement of the capabilities.

These are Christians for the most part. However the CSOs in which the "*protest fiber*" is very strong are those led by Protestant Christians. This is the case of the DMJ which is a movement from the evangelical movement.

II. CSO Performance and Funding Mechanisms

CSOs encountered in this study have legal legality. In other words, they are all recognized by the State and have legal documents like the statute, rules of procedure and a manual of administrative and financial procedures. This is the case of associations such as the Global Youth Dynamics, the African Regional Center for Endogenous and Community Development; non-governmental organizations such as the Network for the Fight Against Hunger (RELUF), the Center for Environment and Development (CED), Transparency International-Cameroon. This indicates some coordination of activities and actions within these structures. In other words, these organizations are structured to a certain extent. This also highlights the "bureaucrat" dimension of CSOs in the country. GAMSON reveals that in most cases, social movements endowed with such an organization manage, in 71% of cases, to be recognized by their interlocutors against 28% for less organized movements.

The achievements of these various CSOs are numerous. For a better awareness, some CSOs organize "parliamentary dinners" which constitute a framework for exchanges between civil society actors, the rulers, and the representatives of the people. During these meetings, we also share experiences or present the results of the research. It is a good place to sensitize the people's elected representatives on the issues related to the management of financial resources from the exploitation of mineral resources. It is in this

context that the CED presented the fourteen (14) pillars to be taken into account in the reform of the mining code in force in the country.

Others, to get young people interested in issues related to the extractive industries, realize on the one hand documentary films or telefilms, this is the case of TV movies called "memories of the pipeline" and "the minerals of the hope" realized by the RELUFA or the TV movie "the paradox of the abundance" realized by the DMJ and the CCPCQVP. This fourteen-minute TV movie educates young people on the EITI, the importance of mining revenues for local development. In this documentary, the people of the village of Bingala denounce the lack of transparency in the management of mining resources, the inertia and corruption of members of local development committees. They show that mining does not benefit the village. A resident of the village says I quote:

"My sister the situation in the village surprises me every day, not even drilling until we go for miles to bring drinking water to our children, not even a pipe to bring water back to our village [.....], but I thought I had to find the solution I think it's the fault of Mr. Mandeng and his development committee who are not doing their job they promised since we met this company to know the contents of their contract and since the State delays to divulge these contracts, [.....], you want to understand what my sister there is what to understand they know pertinently that by sending us the figures, the volumes, quantities, we will not understand anything in all that since no contract is published. They know it well, what do you want to understand? Huh? If they wanted us to understand, they would give us accurate information so that we the population can really appreciate things, if what the mining companies have promised to pay if they pay it entirely or if they are imposed any something that is not even calculated, [.....] eh! Do not speak, let's just tap water »

On the other hand to the production of comics relating for example to "fiscal responsibility for the public offices of the state and the right to basic public services". This with the aim of promoting civility and tax justice for optimal financing of the strategy for growth and employment in Cameroon in view of the emergence of the country. Specifically, it is a matter of informing, educating and communicating tax offenses and other malicious fiscal practices affecting tax revenues on the one hand and advocating for tax justice in the Cameroonian economy on the other. This production of CRADEC was realized thanks to the program of support of the Cameroonian civil

society. However, other means exist for tax education of citizens. For example, special emphasis could be placed on the training of certain categories of the population such as tradesmen and craftsmen, specialized journalists and campaigns in universities and schools, in other words.

With regard to partnerships, survey results show that CSOs have two types of partnerships, namely technical and financial partnerships. With regard to financial partnerships, the results obtained from the field indicate that the national CSOs met or surveyed in this study receive funding from traditional partners such as the World Bank, the International Monetary Fund, the European Union, German Cooperation and the National Committee of the Netherlands (IUCN). These funds are generally managed according to the financial procedures defined in the procedures manual. As far as the DMJ is concerned, the funds are managed by the Executive Secretary.

In order to obtain this funding, the Operational Director of CRADEC states that "it is necessary to develop complicities or maintain close relations with the TFPs. In addition, some of these partners technically assist these CSOs who work in synergy with local CSOs and international CSOs for greater effectiveness. This is the case of the European Union and German Cooperation through GIZ, which are strategic partners for these organizations. The synergy observed between national and local CSOs is considered necessary by each actor encountered because the pooling of efforts is the basis of any success in the context of demands, denunciations or mobilizations for change.

This synergy is also observed during the events organized by the various CSOs. These do not make active mobilizations in other words of the mobilizations of street or mass. These are usually advocacy, and training workshops or parliamentary dinners. The assessment to date is satisfactory for all the civil society actors we met. Thanks to their actions, the governance of public finances in the extractive sector has been improved.

These advances can be attributed to the internal governance of these CSOs. Because the working atmosphere that reigns at these structures is a friendly atmosphere, a good atmosphere; the interactions between the different members are harmonious; the management of the funds which come from the contributions of the members, the donors or the TFPs, is governed or supervised by a manual of financial and administrative procedures.

However, it must be recognized that these structures face difficulties in accessing funding because the own funds from membership fees are not sufficient, difficulties in accessing information; that they are not sufficiently equipped to conduct advocacy missions. The stakeholders we met believe that capacity building in this area is needed.

In this wake, capacity-building workshops are regularly organized under the Civil Society Support Program (PASC) to increase their skills in the area of public finance in the extractive sector. According to official figures for the period 2012-2015, civil society organizations received subsidies of about 2 billion FCFA. It should be noted that during this period, about 3,000 Cameroonian civil society members benefited from training sessions or accompaniments and thematic capacity-building workshops.

Outside this program, there are other structures that contribute in the capacity building of civil society members to enhance their capacity to participate in social transformation alongside with the government. This is the case of EGIS through its support program for the structuring of civil society in Cameroon. We can also mention international organizations such as the World Bank, Transparency International-Cameroon, and the international organization of the Francophonie, which contribute to the development of organizational, institutional and technical capacities and the improvement of the operating framework of civil society.

Specifically, the meetings organized within the framework of the PASC and, by the bilateral and multilateral partners of the Government allowed to build the participants, members of the CSOs on:

- ✓ management and associative life;
- ✓ regulations on transparency in the management of extractive industries;
- ✓ understanding of the key technical concepts adopted at the international level;
- ✓ completion of the declaration form for the production of the EITI report;
- ✓ financial governance;
- ✓ the rule of law and the democratization of access to the riches of the subsoil.

Apart from these workshops, these civil society companies periodically organize meetings or reflections on specific themes for sharing experiences. These meetings are both organized at the central level and deconcentrated, particularly in the regions. This is the case of the reflection on the effectiveness of local monitoring committees for payments and transfers between representatives of the CCPWP, the RETIE, traditional authorities and municipalities.

In addition, these companies of the society take part in the workshops organized at the scale of Africa and the world scale. At the African level, civil society has participated in several workshops or forums on mining taxation.

There is a particular emphasis on the job training at the expense of institutional training in training institutes or universities. This could be justified by the fact that these structures do not have enough financial resources to provide diploma training to any manager. In addition, the lack of a diploma course on the social and solidarity economy in state universities and institutes could also justify the choice on the job training, which is training provided by an expert in a company.

III. Conclusion and Discussions

At the end of this study, we note that several CSOs are mobilizing to improve transparency in the extractive industries. Among these are RELUFA, CED, DMJ, CRADEC, Transparency-International Cameroun and SNPJ which can be qualified as CSO leaders because of their professionalism and the actions they have undertaken since the beginning of the years. 2000. The latter are supported by other CSOs who joined the Cameroon Coalition Publish What You Pay (CCPCQVP) in December 2014. These companies, which, on the one hand, influence the choices of the government, despite the lack of professionalism, expertise and secondly, have some difficulties in resource mobilization, contribute to the improvement of transparency in the management of mining resources, particularly through the improvement of the regulatory framework. However, more structuring of this category of companies is needed. This would provide the country with a real group of demands and proposals for a transparent management of resources from the exploitation of the subsoil of the country for an emerging Cameroon and prosperous by 2035.

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