

SHARING AFRICAN MINING SECTOR PROFITS IMPACT OF MINING REFORM

CAMEROON CASE STUDY

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PUBLISH WHAT
YOU PAY

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LIST OF ACRONYMS

AFEMIC	Association of Women in Cameroon's Mining Sector
AMV	Africa Mining Vision
AU	African Union
CAFAGB	Associative Unit of Active Women for Governance, Human Rights and Well-Being
CAPAM	Support and promotion framework for artisanal mining
CDA	Community development agreement
CED	Centre for Environment and Development
CEFAID	Centre for Education, Training and Support for Development Initiatives in Cameroon
CELPRO – Figuil	Monitoring and Protection Unit for Victims of Mining Activity in Figuil
CENC	National Episcopal Conference of Cameroon
CONAC	National Anti-Corruption Commission
CRADEC	African Regional Centre for Endogenous and Community Development
CSO	Civil society organisation
CSSP	Civil Society Support Programme
CTD	Decentralised regional collectivity
DGD	Directorate General of Customs
DGE	Directorate General of Large Companies
DGI	Directorate General of Taxes
DGTCFM	Directorate General of the Treasury, Financial and Monetary Cooperation
DSCE	Growth and employment strategy document
EITI	Extractive Industries Transparency Initiative
EU	European Union
GIZ	German Agency for International Cooperation
JMN	JMN Consultant
KPCS	Kimberley Process Certification Scheme
MSG	Multi-stakeholder group
MINFI	Ministry of Finance
MINMIDT	Ministry of Mines, Industry and Technological Development
NGO	Non-governmental organisation
NORAD	Norwegian Agency for Development Cooperation
NRGI	Natural Resource Governance Institute
PRECASEM	Mining sector capacity building programme
PSRMEE	Programme to secure mining, water and energy revenue
PWYP	Publish What You Pay
PWYPCC	Publish What You Pay coalition in Cameroon
RECTRAD	African Network of Traditional Leaders for Environmental Conservation and the Sustainable Management of Ecosystems and Forests



RELUFA

Network for the Fight Against Hunger

RFA

Annual forestry fee

SCAC

Cooperation and Cultural Action Service

SNJP

National Justice & Peace Service

TJN-A

Tax Justice Network – Africa

WDYP

World Dynamics of Young People

WWF

World Wildlife Fund

INTRODUCTION

According to the latest edition (2019) of the United Nations Development Programme Human Development Report, Cameroon is ranked 150th in terms of global human development with an index of 0.563. This reflects, if proof were needed, the challenges facing the country. In order to achieve a greater level of development, Cameroon has added improving the country's business and investment climate, fighting corruption and strengthening the level of knowledge around its geological and mining potential to its political objectives. A number of decisions confirm the country's new focus, including Cameroon's accession to EITI in 2007, (the outcome of establishing an EITI committee in 2005); creating the National Anti-Corruption Commission (CONAC) in 2006; adopting the African Union's Africa Mining Vision in 2009; developing, implementing and evaluating the extent to which the growth and employment strategy document for the 2010–2020 period (DSCE 2010-2020) was put into action; accession to the Kimberley Process Certification Scheme in 2013; enacting Law 2013/004 of 18 April 2013 establishing incentives for private investment in the Republic of Cameroon; implementing the mining sector capacity building project (PRECASEM) with, in particular, the completion of the environmental and social strategic assessment of Cameroon's mining sector (JMN, 2015). All these mechanisms are proof of an assertive desire to improve how the country's extractive resources are governed. Unfortunately, it must also be recognised that Cameroon has not always performed well

in managing variables that impact the living conditions of the population in general, and communities living near extractive sites in particular.

Given the mixed results reported so far, Cameroon's civil society organisations and, in particular, members of the Publish What You Pay (PWYP) coalition, have worked tirelessly on efforts to improve the living conditions of communities and the institutional and legal frameworks governing the extractive sector, monitoring the extent to which the international initiatives Cameroon has joined are implemented, as well as providing information, training and raising awareness among stakeholders on extractive industry governance.

For the purposes of **documenting the sub-national mechanisms in place for redistributing profits from the extractive sector, sharing experiences and learning from them in countries where PWYP members have been actively advocating for the establishment of such mechanisms**, the PWYP International Secretariat has been looking carefully at Cameroon.

In accordance with **EITI Standard 2019**, the following definitions have been adopted:

- i. 'Sub-national payments' are direct payments from extractive companies to sub-national State entities; in the case of Cameroon, these are decentralised regional collectivities (CTDs), i.e. municipalities and regions;

- ii. 'Sub-national transfers' refer to transfers between State entities, both national and sub-national, of profits generated by extractive companies.

We are also retaining the concept of 'local content', as per the NRG definition, i.e. the non-tax related contributions of extractive projects to economic and social development; these take the form of employment, the provision of goods and services at local level, skills transfer, capacity building, transforming and consuming local goods and services, etc.

The purpose of this case study is to report on the work carried out by the Publish What You Pay (PWYP) coalition in Cameroon, as well as its member organisations, on the issue of profit sharing in the mining sector over the last decade. For each of the actions taken, a reminder of the context and therefore the reasons behind the involvement of various civil society organisations (CSOs) will be provided. Our presentation will cover: (1) the purpose of action, (2) its implementation, (3) the impact and results achieved and, finally, (4) lessons learned.

It is important to keep in mind when reading this study that both the PWYP coalition in Cameroon and its member CSOs have been running advocacy campaigns on sub-national transfers for some time now, including before the adoption of law 2010/017 of 14 December 2016 on the Republic of Cameroon's mining code, which is now in force, and that they will continue to do so. The fact that the adoption of the mining code is seen as a pivotal moment stems from the fact that any reform or improvement to normative frameworks is generally perceived as one of the main objectives of any advocacy work. As such, the adoption of the code means it is now possible to: (i) report on the work of civil society with a view to improving the legal framework governing the mining sector; (ii) evaluate the involvement of CSOs in the process of reforming the code whilst assessing their capacities to defend their proposals; and, finally, (iii) monitor and evaluate the implementation of the provisions of the new law in order to find out whether it really makes it possible to achieve desired goals, in this case, the allocation of profits from mining resources to local development and to improving the living conditions of the populations affected.

THE PURPOSE OF ADVOCACY CAMPAIGNS AND DESIRED GOALS

Given the approach adopted for the Cameroon case study, and in order to cover the various advocacy campaigns carried out before, during and after the 2016 mining reform, as well as to monitor the implementation of EITI, we first need to present the specific goals and objectives pursued by the relevant CSOs for each project.

Table 1.
SUMMARY OF THE GOALS AND OBJECTIVES OF ADVOCACY WORK CARRIED OUT BY CSO MEMBERS OF THE PWYP COALITION IN CAMEROON

PERIOD	CSO taking action	PROJECT(S)	GOAL(S)	SPECIFIC OBJECTIVES
BEFORE THE 2016 MINING REFORM	RELUGA, 2012	Redistributing profits from the mining sector in light of experience gained in managing forestry revenue	Spark a national conversation about how the profits of natural resources are managed	Identify the collections process for profits from forestry and mining operations in Cameroon
				Carry out a comparative analysis of the forestry and mining fee systems in order to identify potential bottlenecks and obstacles to their effective management
				Encourage citizen participation in how natural resources are governed
	CED and RELUGA, 2012 - 2013	Advocating for the disclosure of mining contracts: putting mining sector profits under the microscope	Disclose contracts signed between the government and mining companies	Improve the legal framework on mining company tax obligations and local content
				Monitor the behaviour of mining companies in terms of their compliance, or otherwise, with their legal and contractual obligations

PERIOD	CSO taking action	PROJECT(S)	GOAL(S)	SPECIFIC OBJECTIVES
	CED, 2014	Civil society's involvement in the mining code review process: an opportunity to improve the legal framework governing profit sharing	Improve the legal and regulatory framework governing Cameroon's mining sector	Spark a debate within civil society in Cameroon with a view to formulating proposals to improve the mining code
				Produce a document outlining proposals
				Raise awareness among parliamentarians on the value of including these proposals in the future mining code
				Take part in the mining code review process and potentially draft its implementing decrees.
	RELUFA, 2014	Advocating for the effectiveness of sub-national payments and transfers	Make the case for the effectiveness of payments and transfers at sub-national level	Contribute to improving the legal framework in relation to sub-national payments and transfers in Cameroon, in accordance with EITI Standard 2013
				Encourage the establishment of a multi-stakeholder monitoring mechanism for extractive profits at local level
				Contribute to improving national EITI reports
	CRADEC, 2015	Quarries and local taxation: the perceptions and expectations of neighbouring municipalities and communities	Improve the legal framework governing local quarry taxation	Understand the legal, regulatory and institutional framework in force governing local quarry taxation
				Identify the strengths and weaknesses of these frameworks in order to formulate proposals for their improvement
				Inform and raise awareness among CSOs on local quarry taxation
				Raise awareness among traditional and municipal authorities on local quarry taxation with a view to improving how municipal budgets are overseen

PERIOD	CSO taking action	PROJECT(S)	GOAL(S)	SPECIFIC OBJECTIVES
AFTER THE 2016 MINING REFORM	CRADEC, 2019	Monitoring extractive industry profit sharing in light of the Africa Mining Vision (AMV)	Understand the extent to which the AMV has been domesticated by Cameroon	Assess the extent to which the actions recommended by the AMV have been implemented
				Assess the extent to which the options recommended by the AMV have been implemented in order to overcome the challenges Cameroon may face when implementing the actions recommended by the AMV
	WDYP, 2019	Mining profits, hostages of environmental fraud	Expose the economic and social impact of environmental fraud on semi-mechanised artisanal mining	Make recommendations to improve Cameroon's performance in terms of domesticating the AMV
				Present the various forms of environmental fraud and their impacts
				Identify them within the legal, regulatory and institutional frameworks, as well as favourable factors
				Suggest potential solutions, in particular in terms of transparency
AS PART OF MONITORING THE IMPLEMENTATION OF EITI STANDARD	PWYP coalition in Cameroon, since 2005	Monitoring the implementation of EITI Standard in Cameroon	Monitor mine profit sharing in relation to EITI Standard	Build capacities around EITI Standard generally and its profit sharing requirements in particular
				Monitor the redistribution of profits in Cameroon within the framework of EITI reports
				Advocate for better representation of sub-national entities on Cameroon's EITI Committee
	PWYP coalition in Cameroon, between 2014 and 2016	Monitoring the mining reform that led to the 2016 mining code	Improve the legal and regulatory framework governing the mining sector in general and the profit sharing generated by the sector	Support initiatives carried out in this sense by member organisations (CED, RELUFA, CRADEC and WDYP)
				Raise awareness among national and international public opinion on the issues and challenges of mining reform, in particular with regard to the issue of profit sharing/redistribution

It is worth noting that the definitions of the objectives of the various campaigns were the result of a precise methodological approach. Starting with an initial diagnosis, this was followed by identifying the issue(s) that could be the subject of advocacy work, determining the main objectives, before finally identifying specific corresponding objectives. In some cases, projects were designed in response to calls for tender for funding from civil society organisations, where certain goals to be achieved were already specified.

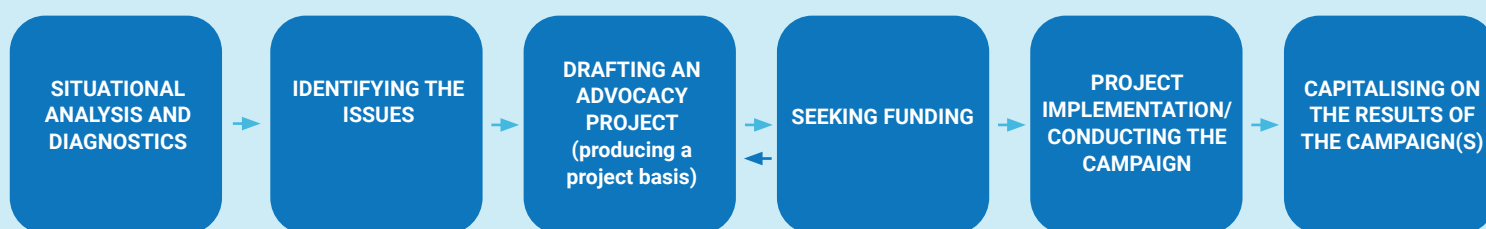


Diagram 1: Process of designing a campaign and defining its objectives

The context specific to each of these advocacy projects was the same in that they all took place over a relatively short period of time (the decade between 2010 and 2020); furthermore, those undertaken before the mining reform were all designed to improve the legal and institutional framework governing the mining sector and, ultimately, the redistribution of profits derived from it.

Any differences mainly relate to the subject of advocacy work and areas of study, which means that for each topic (monitoring contractual obligations, local quarry taxation, EITI Standard, etc.) or each area of study (Adamaoua region, Central, Eastern, Northern), it was necessary to consider the specific nature of contextual data.

Table 2. CONTEXTUAL FRAMEWORK OF ADVOCACY WORK ON PROFIT SHARING

PERIOD	No	Year	PROJECT(S)	CONTEXT
BEFORE THE 2016 MINING REFORM	1	RELUFA, 2012	Redistributing profits from the mining sector in light of experience in managing forestry revenue	<ul style="list-style-type: none"> i. Cameroon was preparing to launch industrial mining projects. ii. Experience from managing forestry fees showed that municipalities would face similar difficulties managing mining fees. iii. Given the incomplete nature of Cameroon's decentralisation process, it appeared that managing mining profits would pose legal and institutional problems.

PERIOD	No	Year	PROJECT(S)	CONTEXT
	2	CED and RELUFA, 2012 - 2013	Advocating for the disclosure of mining contracts: putting mining sector profits under the microscope	<ul style="list-style-type: none"> i. Relaxation of how mining rights and licences were allocated. ii. Overlap between mining/mineral and mining/forestry licences (Forestry Management Unit), as well as mining/agro-industrial and mining/protected area licences (WWF, CED, RELUFA, 2012). iii. Restricted hunting, harvesting, crop and worship space for local residents. iv. Restricted access to artisanal mining sites located within the perimeter of industrial licences. v. Mixed impact of mining on the city of Figuil, considered the doyen of industrial mining in Cameroon
	3	CED, 2014	Civil society's involvement in the mining code review process: an opportunity to improve the legal framework governing profit sharing	<ul style="list-style-type: none"> i. From 2001 to 2014, there were no genuinely clear provisions in terms of redistributing quotas of mining fees to the municipalities and communities near mining projects (in the absence of a joint decision from the Ministry of Mines and the Ministry of Finance on ways of redistributing profits). ii. In 2014, the revised implementing decree of the mining code provided a partial response to this issue.
	4	RELUFA, 2014	Advocating for the effectiveness of sub-national payments and transfers	<ul style="list-style-type: none"> i. Ineffectiveness of the process to redistribute mining fees to the municipalities and communities near mining sites. Poor control over the mining sector by communities; iii. Limited environmental and social management plans (PGES) on mitigating the impact of mining projects; iv. New requirements of the EITI Standard on monitoring sub-national payments and transfers.
	5	CRADEC, 2015	Quarries and mining fees: the perceptions and expectations of neighbouring municipalities and communities	<ul style="list-style-type: none"> i. Weak contribution of the mining sector to the national economy. ii. Poor monitoring of sub-sector quarry taxation. iii. Effectiveness of several quarry projects in the Central region. iv. Ineffectiveness of redistributing the mining tax.
AFTER THE 2016 MINING REFORM	6	CRADEC, 2019	Monitoring extractive industry profit sharing in light of the AMV	<ul style="list-style-type: none"> i. Cameroon's implementation of the AMV. ii. End of the implementation period of the growth and employment strategy document (DSCE 2010 - 2020); iii. New mining code (2016).

PERIOD	No	Year	PROJECT(S)	CONTEXT
	7	WDYP, 2019	Mining profits, hostages of environmental fraud	<ul style="list-style-type: none"> i. Expansion of semi-mechanised artisanal mining activity. ii. Almost non-existent monitoring of environmental taxes in the mining sector. iii. New mining code (2016) but still no implementing decree adopted. iv. Fight against corruption and illicit financial flows (IFFs) and implementation of EITI Standard.
AS PART OF MONITORING THE IMPLEMENTATION OF EITI STANDARD	8	PWYP coalition in Cameroon, since 2005	Monitoring the implementation of EITI Standard in Cameroon	<ul style="list-style-type: none"> i. Cameroon's implementation of EITI Standard. ii. Coverage of the entire value chain by EITI Standard and, in particular, sub-national transfers since 2013.
	9	PWYP coalition in Cameroon, between 2014 and 2016	Monitoring the mining reform that led to the 2016 mining code	<ul style="list-style-type: none"> i. Limited legal framework prior to 2016 with regard to sub-national transfers. ii. Experience of advocacy work in general and, more particularly, on sub-national transfers. iii. Civil society's involvement in the mining code reform process.

OVERVIEW OF THE SUB-NATIONAL SYSTEM

First, we need to understand the system for distributing mining profits – i.e. sub-national transfers – as it existed before the 2016 reform, before it was reorganised by the code as approved in 2016.

Before the 2016 mining reform

- **Regarding mechanised artisanal mining**

In order to better oversee mechanised and semi-mechanised artisanal mining, the Prime Minister signed [decree 2014/2349/PM of 1](https://www.camerlex.com/cameroun-decret-n-20142349pm-01aout-2014-modifiant-completant-certaines-dispositions-decret-n-20141882pm-04-juillet-2014-modifiant-completant-certaines-dispositions/)[https://www.camerlex.com/cameroun-decret-n-20142349pm-01aout-2014-modifiant-](https://www.camerlex.com/cameroun-decret-n-20142349pm-01aout-2014-modifiant-completant-certaines-dispositions-decret-n-20141882pm-04-juillet-2014-modifiant-completant-certaines-dispositions/)

[completant-certaines-dispositions-decret-n-20141882pm-04-juillet-2014-modifiant-completant-certaines-dispositions/](https://www.camerlex.com/cameroun-decret-n-20141882pm-04-juillet-2014-modifiant-completant-certaines-dispositions/) August 2014, amending and supplementing certain provisions of decree 2014/1882/PM of 4 July 2014, amending and supplementing certain provisions of decree 2002/648/PM of 26 March 2002 establishing the implementing procedures of law 001 of 16 April 2001 as amended and supplemented by law 2010/011 of 29 July 2010 on the mining code. This decree essentially introduced changes to collections through CAPAM and the redistribution of an ad valorem tax in the form of a tax in kind on companies operating within semi-mechanised means.

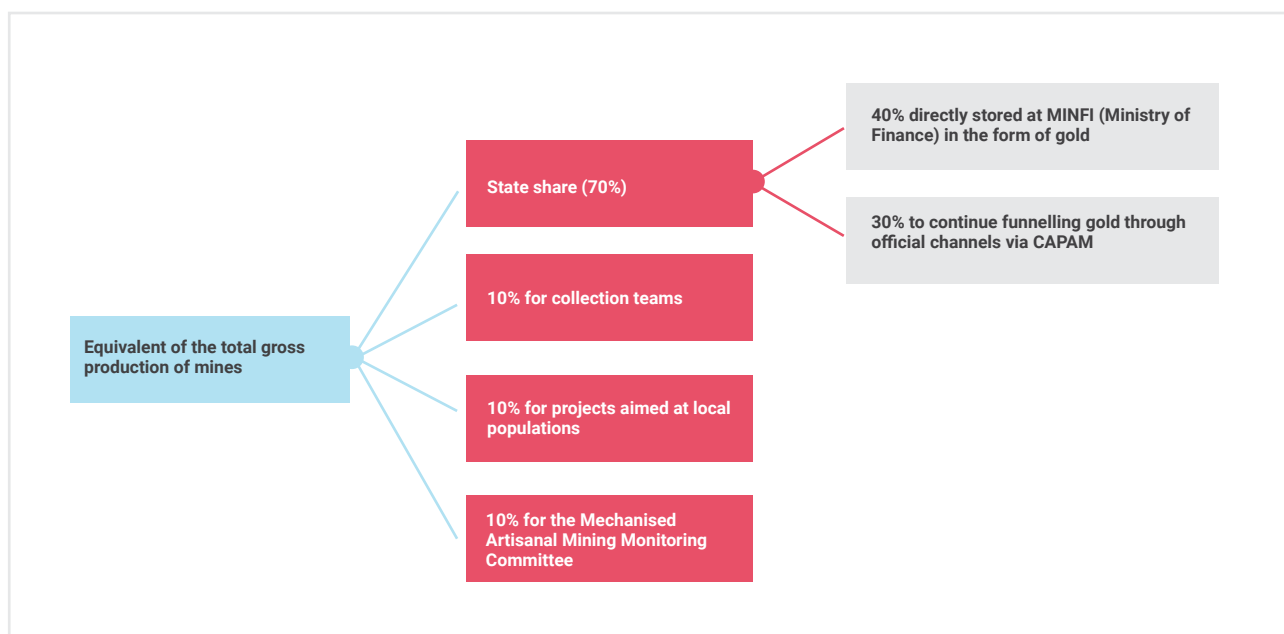


Diagram 2: redistribution of mining fees from semi-mechanised artisanal mining before the 2016 mining reform

Article 137(3) of this decree sets the State's share at 12.8%, and the percentage of corporation tax instalments at 2.2%, in a form equivalent to total gross production of mines, i.e. a total rate of 15%.

Subsequently, on 1 June 2015, an interministerial decision (from the Ministry of Finance and the Ministry of Mines) was issued for the purpose of assigning the role of levying the ad valorem tax on the artisanal sector, whether semi-mechanised or not, to CAPAM. The ad valorem tax on precious metals, in particular gold and platinum, was set at 3% of the taxable value of products from mines, as ready for shipment, based on the information, contracts and supporting documents each party is required to submit to the relevant administration for approval.

- **Regarding industrial mines and quarries**

The legal framework for sub-national transfers was governed by [law 001/2001 of 16 April 2001 on the Republic of Cameroon's mining code](#), and its implementing [decree 2002/648/PM of 26 March 2002](#), then decree 2014/1882/PM of 4 July 2014 amending and supplementing certain provisions of the 2002 decree.

In the absence of the required interministerial decision, quotas reserved for neighbouring populations in the municipalities concerned were not repaid as required by the 2002 decree. This error should have been remedied with the publication of the 2014 decree, but due to the unique nature of the Treasury and a lack of specific taxation on the mining sector, this hope was never realised.

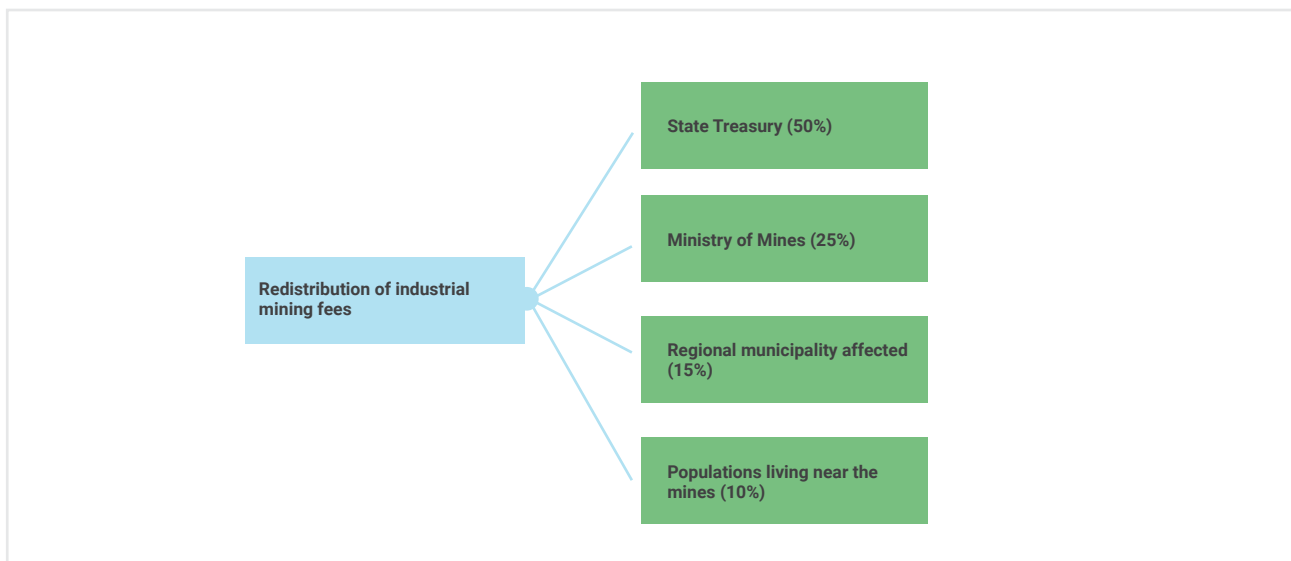


Diagram 3: mining fee redistribution process before the 2016 mining reform

Figure 1. Evolution of legislation related to mining fees.

Source: authors.

2001 mining code

Article 89 (1)

Populations affected by mining are entitled to compensation. The amount of compensation will be deducted from the ad valorem tax and the mining tax on quarried products

Article 89 (2)

The rate and payment terms for this compensation are determined by the regulations.

2002 implementing decree

Article 137 (1)

Revenue collected by the ad valorem tax and the mining tax on any mineral substances obtained through mining shall be distributed and allocated as follows:

- a) 25% as compensation to the populations affected by this activity, the distribution of which is as follows:
 - 10% to neighbouring populations;
 - 15% to the relevant regional municipality;
- b) 25% for technical management and monitoring of the activities involved by engineers and agents commissioned by the Directorate of Mines;
- c) 50% to the State Treasury.

Article 137 (2)

The allocation methods for quotas due to neighbouring populations and municipalities shall be defined in a joint decision from the Ministry of Mines and the Ministry of the Economy and Finance. A decision from the Ministry of Mines shall outline allocation methods for shares related to technical management and monitoring.

2014 implementing decree

Article 137 (1) (new)

Revenue collected by the ad valorem tax and the mining tax on any mineral substances obtained through mining shall be distributed and allocated as follows:

- a) 25% as compensation to the populations affected by this activity, the distribution of which is as follows:
 - 10% to neighbouring populations;
 - 15% to the relevant regional municipality;
- b) 25% for technical management and monitoring of the activities involved by engineers and agents commissioned by the Directorate of Mines;
- c) 50% to the State Treasury.

Quotas due to neighbouring populations and municipalities shall be transferred to the accounts of the regionally-competent municipal receivers. Other quotas shall be allocated to the budgetary accounts provided for this purpose.

After the 2016 mining reform

- **Regarding semi-mechanised artisanal mining**

The 2016 mining code establishes, in the form of a 'synthetic tax on mining licences', a rate of 25%, the sum of which must be collected from semi-mechanised artisanal mining operators.

This 25% is made up of the State's share, 2.2% from corporation tax instalments and 5% from the ad valorem tax on gold (see article 175 of the 2016 mining code).

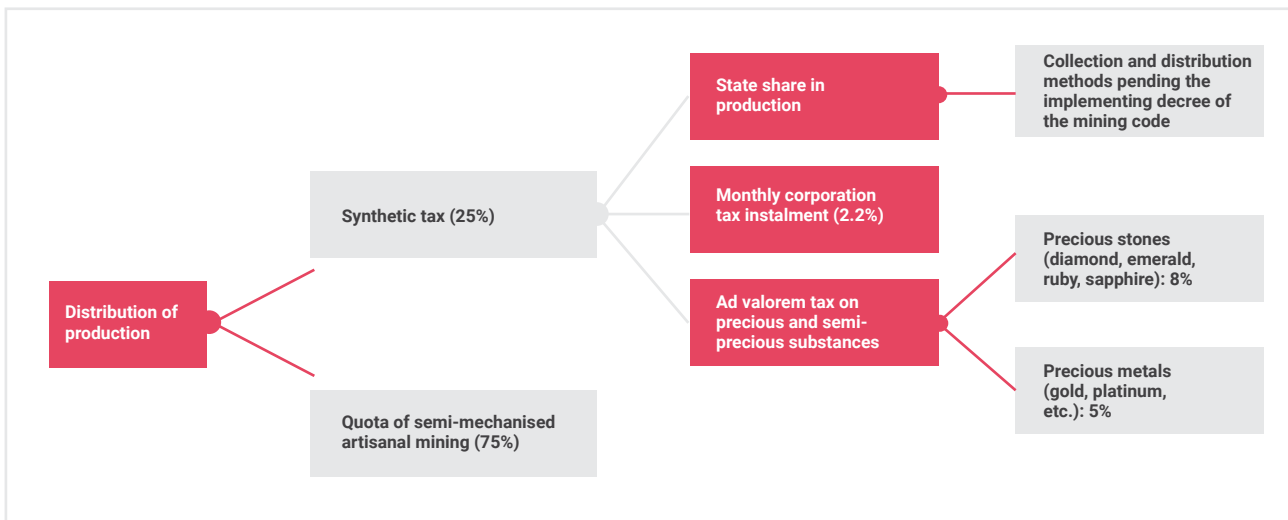


Diagram 4: distribution of semi-mechanised artisanal mining production

- **Regarding industrial mines and quarries**

Law 2016/017 of 14 December 2016 on the Republic of Cameroon's mining code, in line with its predecessor, also provides for the redistribution of mining fees to neighbouring municipalities and populations. However, in the absence of an implementing decree to date, the methods of distributing the ad valorem tax and the mining tax are yet to be defined. As for artisanal mining, a synthetic tax is also planned. But here, too, in the absence of an implementing decree, the methods for distributing this tax are unknown.

Box 1: article 176 of the 2016 mining code

Article 176.

- (1) The amounts, rates and tariffs of fixed duties, area levies, the ad valorem tax and the mining tax set by this code are indicated in finance law and annexed to the General Tax Code, as set out in articles 171, 173, 174 and 175 above.
- (2) The proceeds from area levies and state licence fees, the ad valorem tax and the mining tax are distributed between the State Treasury, the administration responsible for mines, the administration responsible for provinces, the tax authorities, the funds provided for by this code, neighbouring municipalities and populations, where applicable.
- (3) The methods of this distribution are determined by the regulations.

Furthermore, as long as an implementing decree for the 2016 mining code remains unadopted, it is the previous regulatory provisions, notably those of the implementing decree of August 2014, that apply. However, these provisions have already shown their limits due to the current arrangement of national finances, which still does not allow for optimal collection of mining fees nor, as a result, their effective redistribution.



ADVOCACY CAMPAIGNS

Between 2001 and 2016, reforms were well underway in the mining sector, giving rise, nevertheless, to several problems that CSOs, whether members of the PWYP coalition in Cameroon or otherwise, campaigned on.

The nine advocacy projects identified (see tables 1 and 2) each laid the foundations to, ultimately, ensure sub-national transfers and allow the exploitation of extractive resources to contribute to local development in a sustainable way.

Diagram 5: modelling of complementary actions carried out during different campaigns



Study reports, a fundamental part of advocacy campaigns

Each project led to a study report and/or articles, all following a similar pattern. Firstly, documentary analysis of sub-national transfers, in particular the various tax regimes (quarries and mines, local taxation, redistribution of profits, etc.); then, questionnaires were drawn up and given to local stakeholders (communities, ethnic minorities, women, young people, traditional authorities, local CSOs, local government and authorities, etc.), as well as national stakeholders (experts, senior officials, etc.). The information collected was then processed to produce primary results. This analytical process led, in most cases, to pre-approval workshops for draft versions of study reports, before the final versions were published.

Building capacity and raising awareness, the effects of study reports

In the case of CED, CRADEC, WDYP and RELUFA projects, publishing their study reports led to opportunities to build the capacities of local stakeholders (local leaders, media professionals, traditional and religious authorities, decentralised State department officials, mayors, parliamentarians, etc.).

Work done by RELUFA and CED, respectively on EITI processes and monitoring the contractual obligations of mining companies – relating, among others, to sub-national transfers – is exemplary in this respect. The work of WDYP, for their part, whose study report dealt with environmental fraud, was accompanied by awareness-raising initiatives on the environmental impact of semi-mechanised artisanal mining, in particular on the lack of benefits for municipalities and communities due to poor oversight of environmental taxation. As for CRADEC, they raised awareness among members of the PWYP coalition in Cameroon on

local taxation in relation to quarries and the legal standards governing such activities. As part of their campaign to monitor the domestication of the AMV in Cameroon, the Centre undertook, in collaboration with their technical partners (Tax Justice Network – Africa), to inform the African media of this key document, in particular with regard to the expectations around transparent and effective sub-national transfers.

In parallel, community capacity building activities were organised with the help of CSOs and local facilitators, whilst infographics were adapted to better convey their messages.

Involvement of key stakeholders in advocacy campaigns

Diagram 6: key relevant stakeholders targeted by advocacy campaigns



As members of the PWYP coalition in Cameroon, traditional leaders — upholders of tradition — played a leading role within various advocacy campaigns, drawing on the expertise of CSOs (CED and RELUFA), where needed, in order to convey their points of view to public authorities, as was the case during the mining reform process. Some religious authorities were also invited and informed.

Similarly, it was very important to mobilise parliamentarians and involve them in advocacy campaigns as regularly as possible. As such, RELUFA, CED and CRADEC, as part of their respective campaigns on sub-national transfers, mining reform and local quarry taxation, attended parliamentary dinners, opportunities for elected officials to meet people from civil society, where the aim was to raise awareness of draft laws concerning the sector and sub-national transfers

The administrations and public authorities broadly responsible for mines and finance were also targeted by advocacy campaigns.

Various projects benefited from the involvement of women's and youth associations interested in how natural resources are governed, as well as local development. This was particularly the case for the Associative Unit of Active Women for Governance, Human Rights and Well-Being (CAFAGB).

Communication: an essential element of advocacy campaign success

Communication is essential to the success of any advocacy campaign, which is why CSO members have worked closely with the PWYP coalition in Cameroon. The fact that

each advocacy campaign was led not only by an individual project-leading organisation, but also by all forces united by the coalition had a multiplying effect.

Throughout campaigns, it became apparent the issue of sub-national transfers was poorly understood by media professionals and it was therefore important to better inform them in order to ensure clarity in their press releases and articles. Their commitment, both during and after advocacy campaigns, contributed to an awakening of understanding among citizens on the issue, facilitating mass communication and therefore the ability to reach a larger audience. Furthermore, local radio stations were asked to provide local communications and several local CSOs helped translate radio broadcasts.

Within the framework of the various advocacy campaigns, communication and awareness-raising activities also targeted women's associations (in particular, CAFAGB and AFEMIC, both PWYP coalition in Cameroon partners) and youth associations

Civil society's involvement, thanks to the various campaigns, therefore had an impact in terms of the 2016 mining reform and, in the opinion of some observers and experts on mining governance involved in the process, helped make the new code, unlike its predecessor, a more effective instrument thanks, in particular, to including stakeholder opinions and traditional practices, which provided greater clarity and highlighted the need to underpin everything related to local content.

RESULTS OF THE CAMPAIGN

Publishing study reports on sub-national transfers

At the conclusion of various advocacy campaigns led by CSO members of the PWYP coalition in Cameroon, a variety of interesting study reports were published, including the following:

- i. [Management of natural resource profits at local community level in Cameroon: forestry and mining fees in Yokadouma, Eastern Cameroon](#) (RELUFA, 2012)
- ii. [Monitoring local content and tax obligations of mining companies in Cameroon: case study of the Cameroon and Korea Mining Incorporation diamond project, Mobilong, Eastern Cameroon](#) (RELUFA & CED, 2013)
- iii. [How to improve the profitability of mining for the Cameroon economy: 14 pillars to consider in the ongoing mining code reform](#) (CED, 2014)
- iv. [EITI and mining governance in Cameroon: rhetoric and reality. Sub-national payments and transfers in light of activity in the Figuil municipality](#) (RELUFA, 2014)
- v. Local taxation: case study of gravel quarries in Central region municipalities. Stumbling block? (CRADEC, 2015)
- vi. [Monitoring the domestication of the Africa Mining Vision by Cameroon](#) (CRADEC, 2019)

- vii. [Transparency and environmental fraud in Cameroon's mining sector: case study of semi-mechanised artisanal mining in the East and Adamaoua](#) (WDYP, 2019).

Articles in various editions of the magazine published by the PWYP coalition in Cameroon, Industries Extractives, En Toute Transparence, as well as those published by media outlets that followed the different campaigns, are worth adding to this list.

Reading all these reports gives a more precise idea of the results achieved, the work accomplished by stakeholders – in light of the methodological approaches taken – as well as the recommendations made by CSO members of the PWYP coalition in Cameroon in the context of their respective campaigns.

Communication and raising awareness

Pursuing communication, awareness-raising and training targets also made it possible to stimulate and lead a public debate on the topics addressed, in particular, sharing the profits of mining and sub-national transfers. In this way, all stakeholders, in particular the mayors of mining communities (Figuil, Ngoyla, Yokadouma, Ngaoundal, Bétaré Oya, etc.), parliamentarians, traditional and religious authorities, as well as local and national CSOs, saw their capacities

strengthened on these issues and took part, whether directly or indirectly, in moving towards better use of mining fees at municipal level. For example, mayors and traditional leaders were involved in preparing the preliminary draft of the mining code in 2014, on the fringes of the work carried out within the more formal framework of multi-stakeholder meetings to which government representatives, mining companies, traditional authorities and civil society organisations were invited to review the draft text.

Considering ethnic minorities, women and young people

The campaigns carried out helped ethnic minorities, – in this case, Pygmies from the East and South of the country, as well as the populations living alongside mining sites (the Guidars in Figuil, the Ndjem in Ngoyla, etc.) – to learn about the projects. Not only were they involved, in certain cases, in campaign activities, for example, providing data during the data collection phase, etc., but they were also able to benefit from capacity building initiatives.

Projects, such as one by RELUFA in 2014, helped build capacities among younger people and women to monitor sub-national transfers. The Monitoring and Protection Unit for Victims of Mining Activity in Figuil (CelPro-Figuil), a local NGO and member of the PWYP coalition in Cameroon, involved them directly in oversight committees it ran with financial and technical support from SNJP/CENC and RELUFA: 33 committees were set up in various villages near mining sites operated by CIMENCAM and ROCAGLIA. The women and young people of Figuil had also previously benefited from training sessions on the impact of mining, EITI Standard and how to monitor the contractual obligations of mining companies.

Monitoring sub-national transfers through the implementation of EITI Standard

In Cameroon, the work of the EITI Committee served as a framework for sharing experiences and promoting advocacy work and, as a result, supported the efforts of the PWYP coalition in Cameroon. Indeed, CSOs participated in various ad hoc groups put together by this committee, in particular on: (i) expanding the issue of sub-national transfers; (ii) monitoring the recommendations of the June 2018 approval to implement the requirements of EITI Standard 2016; and (iii) advancing the implementation of corrective measures following this approval process, specifically concerning sub-national transfers (requirement 5.2), with progress achieved to that point being inadequate. Civil society's active participation in these ad hoc groups helped the committee better understand factors that were limiting the effectiveness of sub-national transfers, in this case, the lack of specific accounting within the mining sector or an interface between the Directorate General of Taxes' (DGI) IT system and that of the Directorate General of the Treasury, Financial and Monetary Cooperation (DGTCFM) to facilitate the traceability of State revenue.

The EITI Committee therefore allowed civil society organisations to exercise their monitoring responsibilities, in particular by monitoring EITI report recommendations and the country's approval reports – a role included in their work plans – perfectly overlapping with those put together by CSO members of the PWYP coalition in Cameroon.

Monitoring the mining reform

As part of the 2016 mining reform, the efforts of civil society notably contributed to improving the legal framework on local content (see Title VII 'Local Content' of the 2016 mining code) with, among others, greater consideration of gender, indigenous people and those living in communities neighbouring mines (see Article 44), as well as their customary rights, and issues related to the distribution of area levies (see Article 176).

As a whole, it should be noted that the various advocacy campaigns carried out by CSO members of the PWYP coalition in Cameroon helped reaffirm the coalition's important role in reorganising how extractive resources are governed, to the benefit, in particular, of the municipalities and communities that neighbour the mines, which are forced to rely on sub-national transfers to improve their living conditions.

Partnerships, the guarantee of success in various advocacy campaigns

Of course, partnerships are essential and, without them, the benefits of advocacy will never be as significant. CSOs benefited from technical and financial support from several backers, such as the Natural Resource Governance Institute (NRGI), MISEREOR, the French Embassy in Cameroon (department for cooperation and cultural action), and the European Union via, in particular, the Civil Society Support Programme (CSSP), the Norwegian Agency for Development Cooperation (NORAD) and, finally, the Tax Justice Network – Africa.

It is worth highlighting the 'win-win' partnership here between the EITI Committee and CSOs, which facilitated awareness-raising work on the importance of the extractive sector in general, and mining in particular. Indeed, even though this alliance could be improved, the fact that the EITI Committee took part in workshops to publish studies and ensured widespread promotion throughout its network, on the one hand, and the fact, on the other hand, that CSOs are using EITI reports to substantiate their campaigns, are both highly encouraging signs.

LESSONS LEARNED AND DIFFICULTIES ENCOUNTERED

Lessons can be learned from both how campaigns progressed and the results achieved.

Choosing campaign topics in light of other sectors

The campaign led by RELUFA in 2012 helped draw comparisons between the sub-national transfer regimes applied to the forestry and mining sectors, and to understand that, at the time, the RFA (annual forestry fee) system was much more developed than that of mining fees, and that the redistribution of RFAs was in fact a reality. However, management difficulties were evident at community and municipality level, which suggested the same could be repeated with mining profits. This is what motivated the campaign, with the goal of ensuring contributions from the mining sector were actually spent on local development. And this approach could be replicated on other PWYP campaigns, particularly given some countries still implementing EITI are starting to integrate natural resources (fishing, agriculture, forestry, water) in their EITI reports, instead of solely extractive resources.

The plurality of issues related to mining sector profits

One of the main lessons learned from the different advocacy campaigns relates to an observation: the issue of sub-national transfers is transversal. Regardless of questions around management that may rightly be asked, other angles must clearly be addressed, in particular on legal and institutional frameworks, the efficiency of public revenue collection processes, redistribution mechanisms and their impact on local sustainable development, stakeholder capacities in terms of monitoring, as well as links with other related topics, such as local content, the contractual obligations of mining companies, EITI Standard, the role of gender and ethnic minorities, etc.

Because of this plurality of angles of approach, how various campaigns were implemented made it possible to observe that stakeholders, particularly those responsible for monitoring sub-national transfers in this case, have limited knowledge and technical capacities (EITI Standard and regulatory mechanisms, etc.). In this sense, it would be appropriate for the PWYP International Secretariat to pay particularly close attention to capacity building efforts, especially since EITI Standard 2019 makes control of sub-national payments and transfers a requirement in its own right.

Following-up on conclusions arising from various campaigns

The follow-up work that CSOs must do once conclusions from various advocacy campaigns have been drawn is not always effective. In the absence of sufficient resources, their work is often only documentary. Given these limitations, further reflection is needed with a view to establishing a mechanism for following-up on recommendations, keeping in mind that this will involve various stakeholders, both at different levels (local and national) and from different categories (government, parliament, companies, CSOs, communities, etc.).

The notable contribution of CSOs, a direct consequence of capacity building

CSO participation, in general, and that of the PWYP coalition in Cameroon, in particular, in the mining reform process has proven its worth. Governments and development partners, including the World Bank, were able to see the relevance and impact of the actions carried out. Such experiences should encourage CSOs, in whichever field they operate, to acquire sufficient technical capacities to better target and invest their advocacy efforts. Naturally, it follows, within the context of PWYP's 2020 – 2025 Vision, that capacity building for the employees of national coalition CSO members should take place on a variety of topics, which can only expand the impact and effects of their work. Ultimately, CSOs will need to become more involved in the entire range of issues related to how extractive resources are governed.

The involvement of women, young people and ethnic minorities

Various advocacy campaigns have shown that neighbouring communities in general, and ethnic minorities in particular, do not yet sufficiently benefit from sub-national transfers, this is despite the development of texts governing the mining sector over the course of 2001 – 2016. Furthermore, although women and young people exist among artisanal miners, they are barely involved in monitoring how mining is governed at local level due to a lack of sufficient training. The same applies to ethnic minorities, especially Pygmies, despite numerous development projects implemented by NGOs in their favour. This observation should encourage PWYP to introduce a more effective mechanism for sharing experiences in order to help different coalitions understand what actions they need to take to ensure ethnic minorities and women are no longer mere beneficiaries, but rather advocacy campaign leaders/stakeholders in their own right.

The added value of solidarity between CSOs: partnerships

The notion of project ownership helps us learn another lesson from the various advocacy campaigns; indeed, every project needed to be launched and driven by member CSOs, because the PWYP coalition in Cameroon lacked their own legal capacity. To this day, the coalition still cannot respond to calls for tender or plan any actual initiatives, especially if they require significant levels of funding. Where any of these initiatives have been included in work plans, this is only due to prior planning work carried out with the relevant CSOs on the basis of their own individual work programmes. As such, on every occasion, the PWYP coalition in Cameroon was only involved as a partner. Nevertheless, the benefits of the campaigns

can be attributed to both CSOs and the national coalition. Notwithstanding the legal limitations, this model has allowed the PWYP coalition in Cameroon in turn to obtain additional funding to improve the mining sector's participation in local development and contribute to poverty reduction via, in particular, sub-national transfers. As such, the coalition has obtained, in addition to initial funding granted by NRG1:

- Financial and technical support for CED, where relevant, from the PWYP International Secretariat, MISEREOR and UICN, as part of its monitoring project on mining reform;
- Financial and technical support from the PWYP International Secretariat for RELUFA, as part of an extension to its monitoring project on sub-national payments and transfers in the mining sector;
- Financial support from MISEREOR for WDYP, as part of its campaign on environmental fraud.

The necessary introduction of mechanisms for sharing experiences

The Cameroon case study helps us draw a final conclusion regarding the necessary introduction of mechanisms for sharing experiences, both at national level and among all PWYP coalitions. Such an initiative, which should be facilitated by the International Secretariat, would:

- map out the strengths and weaknesses, threats and opportunities, expectations and needs of all CSOs, as well as the results and impacts of the advocacy work they carry out;
- allow member CSOs to build their capacities by learning about good and bad advocacy strategies, based on specific examples.

CONCLUSION AND RECOMMENDATIONS

To conclude this case study, we should recall that over the course of the 2010–2020 decade, the PWYP coalition in Cameroon and its CSO members worked to improve the legal frameworks governing profit sharing in the mining sector. Their actions were carried out before, during and after the adoption of the 2016 mining code, and also alongside the implementation of EITI Standard in Cameroon. Whilst the topic is broad and incorporates several different strands, emphasis was placed on sub-national transfers. In total, nine actions were carried out.

Similarities can be seen in each organisation's approach to their advocacy campaigns. For example, study report presentation workshops were opportunities to inform, educate and raise awareness of the issues and challenges posed by redistributing profits from mineral resources. The study also found that CSO members of the PWYP coalition in Cameroon tackled the issue at both artisanal (semi-mechanised mining) and industrial level. The 'management of natural resource profits at local community level in Cameroon - forestry and mining fees in Yokadouma, Eastern Cameroon' project shows that both a comparative analysis of the system linked to forestry resources and that of mining resources in terms of sub-national transfers has been useful. This comparison helped spark

a debate on the challenges facing the mining sector in light of experiences in the forestry sector.

In view of the plurality of initiatives, it should be noted that they are essentially the work of Cameroonian civil society organisations that are PWYP coalition in Cameroon members; the national coalition not having been systematically associated with projects during the design and development phases, nor in their search for funding. In the absence of its own legal status, the coalition can only intervene for the time being as a guide, even though it has the capacity to create its own projects. Nevertheless, its scope for action remains limited because it cannot bid for funding directly. And where it succeeds in obtaining the promise of funding, it is again the responsibility of one of its member organisations to take over the corresponding process.

The work of the national coalition therefore focusses primarily on monitoring the implementation of EITI Standard in Cameroon. Indeed, in application of [decree 2018/6026/PM of 17 July 2018 on the establishment, organisation and operation of the oversight committee for the implementation of EITI](#), it is now a member of the EITI multi-stakeholder group. This role represents an obligation, even

more so now than in the past, to establish a consensual, concrete and achievable work plan; it must also acquire the financial, logistical and human resources necessary to carry this out. It will therefore be the responsibility of member organisations to reflect on the coalition's legal status so it can act directly and effectively, and to weigh the advantages and disadvantages of each option, wherever more than one is available.

Apart from its inability to mobilise funding, the other difficulty encountered by the PWYP coalition in Cameroon relates to the different levels of knowledge of its members on how the extractive industries are governed. This knowledge gap has a significant impact on the performance of individual CSOs wanting to participate in advocacy campaigns. And given the mobility rate of employees at member organisations, it is important to establish a capacity-building programme across all advocacy topics. The effectiveness of the coalition and its sustainability depend on it. Due to the plurality of information sources and the lack of a single database, it is not easy to find old documents. The majority of CSO

members of the coalition do not have up-to-date websites, nor does the coalition itself. This complicates the electronic archiving of actions that have taken place. It is therefore recommended the Secretariat of the national coalition improves how its database is managed.

The PWYP coalition in Cameroon currently has 13 member organisations, but only 4 of them are truly active on profit sharing. This observation does not mean that other CSOs are not involved; however, the situation raises questions regarding the capacity of the leadership of other CSOs and that of the coalition's Secretariat, the risk being that the issue will ultimately fall to only a handful of members.

Experience in Cameroon shows, unsurprisingly, that the full effectiveness of sub-national transfers on local development is lacking. Such a finding should prompt the PWYP coalition in Cameroon to learn from the experiences of its peers on the topic and strengthen its monitoring of the issue, if it wants to make further progress.

ANNEXES

Annex 1: List of main articles published in relation to advocacy work

No	Media outlet	Article title	Author	Publication date
01	Camer.be	Cameroon, extractive industries: interview with Dupleix Kuenzob Pedeme, member of the World Dynamics of Young People: CAMEROON	Camer.be: Armand Ougock	21 March 2014
02	PWYP INTERNATIONAL	PWYP: the role of journalists in implementing EITI Standard in Cameroon	Nassingar Rimtebaye	26 March 2014
03	Camer.be	Cameroon - extractive industries: the mining scandals unfolding under the nose of the EITI committee: CAMEROON	Armand Ougock	26 March 2014
04	Cameroon Tribune	Local development: advocacy for mining communities. Based on the case of Figuil, one NGO calls for better regulation of the extractive industry's social obligations.	Jean Baptiste Ketchakeng	October 2014
05	Investir au Cameroun	Cameroon: opacity in financial transfers from mining companies to local residents, according to NGOs	Brice R. Mbodiam	7 October 2014
06	Agence Ecofin	Cameroon: opacity in financial transfers from mining companies to local residents, according to NGOs	Brice R. Mbodiam	7 October 2014
07	Koaci.com	Cameroon: opacity in how mining is governed, civil society blows the whistle	Armand Ougock	8 October 2014
08	Le Quotidien de l'Économie	Mining fees: around 70 million Central African CFA francs not transferred to Figuil	Blaise NNang	8 October 2014
09	NEWS DU CAMER	Mining: Figuil loses out on wealth	Ludovic Ngoueka	13 October 2014
10	CameroonWeb/The Post Newspaper	Opaque governance threatens Cameroon's EITI compliant status	The Post Newspaper	18 October 2014
11	Mireille Tchiako's blog	Cameroon: opacity in financial transfers from Cimencam and Rocaglia	Mireille Tchiako	18 October 2014
12	Investir au Cameroun	Cameroon's new mining code expected to be discussed in Parliament in March 2015	Brice R. Mbodiam	March 2015
13	Cameroon Business Today	Highly artisanal local mining	Marilyne Ngambo Tchofo	15 November 2017

No	Media outlet	Article title	Author	Publication date
14	INTÉGRATION	Africa Mining Vision: 30% implementation in Cameroon	Joseph Julien Ondoua Owona	20 April 2019
15	Diapason, Media Group	Bétaré Oya/Ngoura: gold mines, fraud mines	Editorial	28 June 2019
16	Scientific publication from a researcher working at the mathematics and economics research and analysis laboratory at the University of Yaoundé	CITIZEN ENGAGEMENT AND MONITORING HOW MINING FEES ARE MANAGED IN CAMEROON: THE ROLE OF CIVIL SOCIETY	Jean Aristide Biloa, PhD	26 September 2019
17	Afrilao	Cameroon: EITI Committee under threat of suspension	Editorial	24 December 2019
18	INTÉGRATION	EITI process: Cameroon threatened with suspension	Théodore Ayissi Ayissi	30 December 2019

Annex 2: Legal provisions on profit sharing before the approval of the 2016 mining code

No	Profit sharing	Source in the 2001 mining code	Source in the 2010 mining code	Source in the 2002 decree	Source in the 2014 decree	Reference in the 2016 mining code	Observation
1	Sub-national payment	Art. 46	n/a	Art. 65, 91, 120, Title VIII (Environmental Protection)	Art. 65, 91, Title VIII (Environmental Protection)	Art. 4, 44, 166	Direct sub-national payments mainly arose through the implementation of the environmental and social management plans before 2016. On operating permits, building new infrastructure and social projects were sometimes mentioned by mining companies in the local area.
2	Sub-national transfer	Art. 89, 92	n/a	Title IX (Financial Provisions), chapters I, II and III	Art. 137, 144,	Art. 4, 28, 44, 118, 174, 175, 176, 190	Before the 2016 code, transfers mainly came from mining fees. The new code provides for the addition of area levies.
3	Local content	Art. 16	Art. 2, 16	Art. 115, 128	n/a	Art. 4, 44, Art. 164 - 169	Unlike previous texts, the 2016 mining code is innovative and devotes an entire title section to local content (Title VII).

Annex 3: Letter from CelPro-Figuil to the Finance Minister on 'tax revenue claims'



Cellule de veille et de protection des victimes des activités minières de l'arrondissement de Figuil

BP 352 Garoua – République du Cameroun
Tél : 0023795987448 ou 0023775434219 E-mail : sudeveloppement@yahoo.fr
Autorisation N° 057/RDA/D21/BAPP

Pour une solidarité plus agissante

**A Son Excellence Monsieur le Ministre des Finances
République du Cameroun**

Objet :
Réclamations des revenus tirés des taxes

Excellence Monsieur le Ministre,

Nous, membres de la *Cellule de veille et de protection des victimes des activités minières de l'arrondissement Figuil* venons auprès de votre très haute personnalité porter à votre connaissance nos desideratas et réclamations des quotes-parts des revenus tirés des taxes à l'extraction des produits des carrières de Biou et de Bidzar.

En effet, les firmes à vocation internationale, opérant dans la ville de Figuil, Cimencam et Rocaglia sont inscrits dans le chapitre des « grandes entreprises ». Le Département ministériel dont vous avez la charge, perçoit directement à travers vos guichets à Yaoundé les différentes taxes payées par ces grandes entreprises.

Nous avons constaté que les revenus provenant de l'exploitation des ressources forestières et fauniques destinés aux Communes et aux Communautés villageoises riveraines sont reversés régulièrement aux populations des régions du Sud et de l'Est. Par contre les quotes-parts des taxes à l'extraction des produits de carrière et ad valorem (*alinéa 1 (a) du Décret n° 2002/846 PM du 26 mars 2002 fixant les modalités d'application de la loi n°001 du 16 avril 2001 portant code minier*) n'ont jamais été reversées aux riverains des sites de Biou et Bidzar. Pourtant la Cimencam produit 160 000 tonnes de Ciment gris par an avec un chiffre d'affaires de 16 milliards de francs cfa à partir de la carrière de calcaire de Bidzar et Rocaglia produit 5 000 tonnes de marbre par an.


L'alinéa 1 de l'article 89 du Code minier camerounais dispose clairement que « *Les populations affectées par une exploitation minière ont droit à une compensation. Le montant de la compensation sera prélevé sur la taxe ad valorem et sur la taxe à l'extraction des produits des carrières* ». Pourtant, depuis 40 ans, les terres de nos ancêtres sont remuées, extraient, exploitées à des fins commerciales au mépris de toute protection de l'environnement, sans une compensation juste et équitable.

Excellence Monsieur le Ministre, nous attendons que nos droits fondamentaux cessent d'être foulés aux pieds et que les revenus tirés des taxes ad valorem, ainsi que les taxes à l'extraction des produits de carrière soient reversées aux victimes des activités minières de l'arrondissement de Figuil conformément aux dispositions prévues par les lois et règlements de la République du Cameroun.

Veuillez agréer Excellence, Monsieur le Ministre, l'expression de notre haute considération.

Fait à Figuil, le 13 mars 2012

Pour la Cellule de Veille
(Ci-jointe la liste des signataires de la lettre)



Copies :
-Ministre des mines, de l'industrie et du développement technologique
-Ministre de l'environnement, de la protection de la nature et du développement durable

Annex 4: Member organisations of the Publish What You Pay coalition in Cameroon

No	Organisation	Abbreviation
01	Agir pour Garantir la Gouvernance Economique et Sociale [Acting to Guarantee Social and Economic Governance]	AGAGES
02	Centre pour l'Environnement et le Développement [Centre for Environment and Development]	CED
03	Centre pour l'Education, la Formation et l'Appui aux Initiatives de Développement au Cameroun [Centre for Education, Training and Support for Development Initiatives in Cameroon]	CEFAID
04	Cellule de veille et de Protection des victimes des activités minières à Figuil [Monitoring and Protection Unit for Victims of Mining Activity in Figuil]	CELPRO - FIGUIL
05	Centre Régional Africain pour le Développement Endogène et Communautaire [African Regional Centre for Endogenous and Community Development]	CRADEC
06	World Dynamics of Young People	WDYP
07	Dynamique Sans Frontière [Dynamic Without Borders]	DSF
08	Fondation Camerounaise d'Actions rationalisées et de Formation sur l'Environnement [Cameroon Foundation for Rationalised Action and Training on the Environment]	FOCARFE
09	Réseau des Chefs Traditionnels du Cameroun [Cameroon Network of Traditional Leaders]	RECTRAD
10	Réseau de Lutte contre la Faim [Network for the Fight Against Hunger]	RELUFA
11	Service Œcuménique pour la Paix [Ecumenical Peace Service]	SEP
12	Service National Justice et Paix [National Justice & Peace Service]	SNJP
13	Transparency International Cameroon	TI - Cameroon

Annex 5: Tracker table of recommendations related to actions carried out on profit sharing from mining

N°	Civil society proposals	Level of consideration for civil society's proposals			Observation
		Fully	Partially	Not at all	
For government					
1.	Harmonise ministerial efforts in terms of defining, implementing and monitoring social spending			X	Although the development of the 2016 mining code was consensual, this recommendation remains operationally relevant, especially given it falls within the jurisdiction of the highest authorities (Prime Minister, in this case).
2.	Decentralise management and monitoring principles of mining resources	X			The decentralisation process continues: the creation of a ministry responsible for decentralisation and local development has been approved, and in December 2019, a law on the general decentralisation code was adopted. Follow-up on this recommendation, like the previous point, depends on the highest authorities.
3.	Develop and establish an operational framework that enshrines the effectiveness of transfers of fee quotas to neighbouring communities	X			In the absence of an implementing decree for the 2016 mining code, the operational procedures relating to sub-national transfers remain outstanding.
4.	Define and adopt a law on EITI	X			Such a law does not yet exist; however, the 2016 code, which several CSOs helped design (CED, RELUFA, PWYP coalition in Cameroon, etc.), contains provisions that promote compliance with the principles and requirements of EITI Standard (see Article 142).
5.	Strengthen the capacities of regional and local public bodies, as well as private bodies, on EITI Standard	X			Given the dynamic nature of EITI Standard (a new edition every 3 years), it is important to regularly update the capacities of these entities in order to ensure results are properly monitored and the desired impact of sub-national transfers can be felt.

N°	Civil society proposals	Level of consideration for civil society's proposals			Observation
		Fully	Partially	Not at all	
6.	Go beyond the EITI framework to ensure better governance of natural resources, as well as effective enjoyment of the impacts and benefits of sub-national transfers within local municipalities and communities		X		Monitoring the mining reform and the domestication of the AMV are part of this approach; however, civil society still has a great deal of work to do, including, among other things, continuing to advocate for the adoption of an implementing decree for the 2016 mining code, as well as implementing texts for law 2018/011 of 11 July 2018 on the transparency and good governance code for managing public finances in Cameroon.
7.	Clearly define the framework for establishing mining conventions so as not to give operators too much room for manoeuvre		X		Article 44 of the 2016 mining code provides some answers. However, the adoption of a standard mining code would allow progress to be made on this issue. Civil society is therefore invited to continue monitoring the disclosure of contracts based on EITI Standard and the transparency code, and to continue acting to ensure the adoption of the implementing texts that remain outstanding takes place.
8.	Follow up on implementing conventions		X		By implementing the transparency code, Cameroon will be able to adhere to the logic of disclosing agreements, which is a prerequisite of monitoring them. CSOs are encouraged to monitor the implementation of the provisions of this code on contracts disclosure.
9.	Refine, adopt and publish the transparency code's implementing texts			X	The texts remain outstanding. As such, the necessary advocacy and lobbying work must continue with a view to adopting and publishing these implementing texts.
10.	Strengthen the logistical, technical and human resources of the bodies responsible for monitoring and assessing mining activities (Directorate of Mines, mining brigades, CAPAM, etc.), as well as those responsible for recovering profits from mineral resources (PSRMEE, CAPAM, DGI, DGD, DGI/DGE, etc.)			X	Implementing this recommendation does not, in principle, fall within the competence of CSOs. However, they can help raise awareness and inform these entities through workshops presenting study reports, positioning notes, press releases, etc.
11.	Develop national mining policy		X		In progress, within the relevant ministry.

N°	Civil society proposals	Level of consideration for civil society's proposals			Observation
		Fully	Partially	Not at all	
12.	Investigate the possibility of creating a future generations fund, separate from funding for implementing national mining policy			X	The 2016 mining code does not provide for this; the option was, however, recommended by the African Union as part of the AMV.
For Cameroon's EITI Committee (CSOs, including those part of the PWYP coalition in Cameroon, and the coalition					
13.	Define materiality thresholds by resource category			X	Regardless of the materiality threshold agreed by the Committee for each EITI report, bilateral and unilateral conciliation should take place, which should not prevent the debate from continuing, with a view to adopting materiality thresholds by resource category (oil, gas, mines, quarries) within the multi-stakeholder group.
14.	Redefine the composition of the multi-stakeholder group on the national and local EITI Committee		X		Following decree 2018/6026/PM of 17 July 2018 on the establishment, organisation and operation of the oversight committee for the implementation of EITI, the EITI Committee was reorganised. However, although it does not provide representation of local authorities, it should be noted that mayors participate.
15.	Establish local EITI committees at regional level			X	These local committees do not exist. CSOs should continue to reflect on their relevance, or otherwise, and potential methods for implementing this recommendation.
16.	Disaggregate and provide detailed figures and volumes on the extractive sector's contribution to the economy in order to assess its effectiveness	X			The provision of EITI data on the economic contribution of the extractive sector is increasingly detailed, in accordance with the relevant requirements of EITI Standard.
17.	Reconcile sub-national transfers		X		Although transfers made to certain municipalities have been published, EITI reports are not yet exhaustive in this area, nor on the reconciliation of information from municipalities and State financial authorities.

N°	Civil society proposals	Level of consideration for civil society's proposals			Observation
		Fully	Partially	Not at all	
		For companies			
18.	Comply with the principles of environmental assessments		X		The 2016 mining code requires compliance with various standards. Unfortunately, the report on environmental fraud in semi-mechanised artisanal mining shows that companies do not systematically carry out impact studies and do not restore sites after operations. CSOs should continue to monitor companies' compliance with their environmental obligations.
19.	Negotiate and conclude community development agreements (CDAs) with municipalities and local communities		X		Having read the elements that the mining convention should contain, this must be a recommendation. Sub-national transfers should be one of the sources of funding for CDAs. However, as it stands, this practice has not yet been observed.
20.	Collaborate more with local, decentralised and deconcentrated structures		X		This is part of the decentralisation policy, with particular regard to local development initiatives.
For CSOs					
21.	Improve their knowledge of EITI Standard, as well as the institutional and legislative framework on mining, oil, gas, forestry and pipeline transport		X		Nothing has yet been done in this area, especially given, since 2016, the legal corpus for Cameroon's extractive sector has seen significant changes (new mining and oil codes, new EITI Standard, etc.). CSOs should seek assistance from experts on the topic.
22.	Strengthen their capacities for monitoring sub-national payments and transfers		X		Not all CSOs have the capacity to monitor or take an interest in this topic. Those with the relevant skills should help others.

N°	Civil society proposals	Level of consideration for civil society's proposals			Observation
		Fully	Partially	Not at all	
23.	Support local CSOs and traditional authorities	X			The PWYP coalition in Cameroon works with several local CSOs (CEFAID, CeIPro – Figuil, etc.). RecTrad is also a member of the coalition. It could nevertheless seek to expand its network.
For elected officials (mayors and parliamentarians)					
24.	Ensure environmental and socio-economic monitoring and oversight of extractive projects in their municipalities		X		Mayors must be involved in environmental monitoring and work with CSOs in this context. However, these actions are not sufficiently effective in light of the challenges faced by municipalities in terms of regional planning.
25.	Work on the systematisation of CDA negotiations and conclusions, as well as their implementation within communities, companies and the State			X	CSOs should re-examine the feasibility of following up on this recommendation.
26.	Create, within municipalities, a commission to monitor how the extractive sector is governed in order to make information available to the public that is likely to foster debate		X		Forestry and/or mining municipalities have already done so. Unfortunately, communications do not always follow. Furthermore, the level of development of a given mining project affects a community's ability to set up such a body. CSOs should show more interest in these types of bodies.
Total		1	18	7	
Percentage (%)		3,85	69,23	26,92	

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