



African Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

FINAL STUDY REPORT

**CIVIL SOCIETY ACTORS AND
CORPORATE SOCIAL INVESTMENT
IN CAMEROON.**

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List of Abbreviations and Acronyms

- ADISI:** L'Association pour le Développement intégré et la solidarité Interactive
- ALUCAM:** Compagnie Camerounaise d'aluminium
- APN:** African Philanthropy Network
- CAMTEL:** Cameroon Telecommunication Network
- CBC:** Cameroon Baptist Convention Health Service
- CDC:** Cameroon Development Corporation
- CIMENCAM:** Cimenteries du Cameroun
- CP:** Corporate Participant
- CSAs:** Civil Society Actors
- CSI:** Corporate Social Investment
- CSP:** Civil Society participant
- CSR:** Corporate Social Responsibility
- ENEO:** Energy of Cameroon S.A
- GECAM:** Groupement des Entreprises du Cameroun
- GIZ:** German Agency for International Cooperation
- GP:** Government Participant
- HDR:** Human Development Report
- LOYOC:** Local Youth Conner Cameroon
- MTN:** Mobile Telephone Network
- NEWSETA:** Network for Solidarity, Empowerment, and Transformation for All
- PSO:** Public Sector Organizations
- RELUFA:** Network for Fight Against Hunger
- UBA:** United Bank of Africa
- UNDP:** United Nations Development Program

1. Introduction

In recent years, there has been a growing emphasis across Africa on seeking alternative sources of financial resources to address its social, economic, and environmental dilemmas. The African Philanthropy Network (APN) is one of those unique organizations pursuing such innovative ideas. As part of its journey to support the efficient mobilization of domestic resources critical in addressing African precariousness, APN sees corporate social investment (CSI) as a relevant local financial mobilization opportunity that can help generate alternative local resources needed to address Africa's development problem effectively. The growing urgency to seek new sources of funds is rooted in the fact that many development interventions driven with limited resources from the global north have had limited impact because of their inability to address Africa's pressing needs and challenges. As well as the lack of involvement of communities and civil society actors in the development process.

As a result, there is an increasing emphasis on putting the right resources in the hands of legitimate community actors like Nonprofit organizations, faith-based organizations, and civil society organizations who have an improved understanding of local community problems compared to donors willing to invest in these communities through Corporate Social Investment (CSI). According to CSI Solutions (2020), "CSI involves projects that are external to the normal business activities of a company and not directly for purposes of increasing profits." In other words, it is any community development project that is not a part of the core business and, therefore, is not intended to generate income for the company. CSI is mutually referred to as corporate philanthropy. It is one-way companies give back to the communities in which they operate and demonstrate their commitment to social causes. A phenomenon characterized by Hartwig, K. A., Rosenberg, A., & Merson, M. (2017) as a dominant form of CSI practice in Africa, companies can demonstrate their commitment to social and environmental issues through corporate social investment while also benefiting from the communities they serve. CSA can access financial support from corporate philanthropy programs, which can help fund important community social causes.

Corporate social investment (CSI) practice is still not entrenched in Cameroon like in other Sub-Saharan African countries (except South Africa). Historically, the genesis of CSI in Cameroon can be traced back to the colonial era, where corporate activities, though not formally recognized as CSR, provided significant benefits to workers and local communities. For instance, companies like the Cameroon Development Corporation (CDC) led early CSR initiatives, offering essential services such as water, electricity, and healthcare to employees and neighboring communities (Obale & Dang, 2021). However, the economic crisis and subsequent restructuring of CDC in the late 1980s marked a decline in these activities, evidencing the challenges of maintaining CSR under financial constraints. Conversations on CSR, which started around the late 19th century with the emergence of large transnational corporations, took back center stage in 1990 after the global economy restructuring in the late 1980s.

The 1990s brought significant changes with economic liberalization and the influx of multinational companies. This period saw a shift from voluntary philanthropy to more explicit CSR practices, driven by both corporate benevolence and regulatory/institutional pressure. Multinational companies such as Compagnie Camerounaise d'aluminium (ALUCAM) and Cimenteries du Cameroun (CIMENCAM) implemented various CSR initiatives, though policy and practice gaps remained evident (Ollong & Ndi, 2016). Moreover, the late 1990s and early 2000s further solidified CSR's role in corporate strategy, with increased awareness and government regulations mandating social and environmental responsibilities (Moon, 2004). In 1990, massive

criticism of corporations on diverse issues ranging from environmental disasters caused by global corporations to the use of sweatshops and child labor in developing countries made conversations around this concept very intentional. These scandals and more led to the demand for greater social responsibility from community activists across the world. This call and pressure came from a wide range of actors, including international trade unions, development NGOs, human rights organizations, and environmental groups.

The interest and influence of stakeholders in CSR brought the discussion on the relationship between businesses and society and the additional role corporations can play in fostering community development to the center stage. Consequently, this presented a tremendous finance mobilization opportunity that CSAs could explore and exploit for the benefit of the community they represent. Today, the CSR landscape in Cameroon is characterized by a mix of philanthropic activities and strategic investments. Many companies have established philanthropic foundations or programs through which they fulfill their social responsibilities. For instance, corporate foundations like MTN Foundation, Orange Foundation, United Bank of Africa (UBA) Foundation, Aliko Dangote Foundation, Total energy Foundation among others. Driven by pressure from international organizations and civil society actors, businesses are increasingly recognizing their role in sustainable development. For example, large companies like ENEO and MTN have developed structured CSR policies, focusing on areas such as infrastructure development, vocational training, and environmental conservation (Abam, 2020; Obale & Dang, 2021).

Our literature review shows that no study has been done, and no research effort has proposed an effective mechanism to help facilitate CSAs' access to CSR funding in Cameroon. This represents a huge knowledge gap that this study seeks to contribute to filling by answering the following research questions:

- What is the political, social, economic, environmental, and legal context of CSI in Cameroon?
- And what mechanisms can be proposed to enable civil society actors (CSAs) to effectively access funding for social justice work?

By answering these questions, we aim to contribute to the emerging literature by shifting the focus of debate and narratives from the perspective of corporate bodies implementing CSR via corporate foundations to CSAs leading in the process. The findings presented here are based on the study commissioned and funded by the African Philanthropy Network (APN). The remaining parts of the report are structured as follows: reviews on the socio-political, economic, environmental, and legal contexts of CSI in Cameroon, followed by research approach and methods. We then summarize and discuss findings and, finally, in the last section, suggest an effective mechanism and practical actions for CSAs to enable civil society actors (CSAs) to access funding for social justice work in Cameroon.

2. Literature Review

2.1 Political Context

Most big companies in Cameroon do not have stated CSI policies or a team handling CSR matters. Demunjnck and Ngnodjom (2013) stressed that “this is so because there is no strategic framework of legislation governing CSI practice in the country”. Furthermore, companies such as MTN Cameroon, which have a stated policy, still face a lot of challenges in implementation. Data from the literature (Ngaundje and Kwei (2021:5) indicates that there is inadequate support from the government of Cameroon as there is a

variance between the practice and implementation of the component of CSR. Ngaundje and Kwei further assert that it is not only corporations that have neglected their CSI practices and responsibilities as a whole. The government, on its part, is failing to make provisions for a legal context under which companies and business enterprises can successfully meet their responsibilities. According to them, since the emergence of CSR in Cameroon, no law has been enacted to ensure the implementation of CSI strategy within companies. They affirmed that companies do carry out CSI practices within the country at their discretion (Ngaundje and Kwei, p.5, 2021).

Both the government and companies need to work together to fulfil social responsibilities in the country's communities. According to a report from the European Commission in 2006, it is traditionally the government's role to ensure the welfare of its citizens, which includes maintaining law and order, providing security, and building infrastructure. Companies, through their Corporate Social Responsibility (CSR) efforts, also have a social obligation to the communities where they operate. Ideally, the government would not only create a political environment that enables companies to operate responsibly, but also enforce regulations to ensure that companies implement CSR practices in an environmentally responsible manner. Unfortunately, according to the literature, the Government of Cameroon has not fulfilled its obligations by putting in place a political stage that promotes comprehensive and effective social responsibility practices.

2.2 Social Context

This discussion leads to the consideration of how businesses in Cameroon contribute to sustainable social development through their Corporate Social Investment (CSI). Prior research mainly covers corporate social responsibility (CSR) within the context of the mobile telecommunication sector (notably through the CSI initiatives of companies like MTN and Orange Cameroon), as well as in Small and Medium-Sized Enterprises (SMEs), exploring the relationship between CSR and company performance, as well as CSR activities and their environmental repercussions (Ngaundje & Kwei, 2021; Arteufack, 2021; Fofuh & Olawumi, 2021). However, a thorough, all-encompassing study specifically addressing Cameroon's CSI landscape remains to be conducted.

From the perspective of the institutional model, the expectation of society plays a key role in influencing CSR actions as a component of businesses' socially responsible endeavours (Stephen et al., 2012). Research focusing on institutional frameworks has pinpointed and examined three foundational pillars: cognitive, normative, and regulatory aspects. In the context of Cameroon, for example, regulatory elements are seen as key influencers on CSR activities and the overarching corporate governance structure. This stems from actions taken by the Cameroonian Securities and Exchange Commission (SEC), which established universal corporate governance guidelines applicable to all firms. Evidence from prior studies suggests that corporations exhibiting superior governance standards are more inclined to adopt socially responsible business practices, which, in turn, promotes their financial prosperity (Riordan et al., 1997). Numerous Cameroonian corporations, including notable ones like MTN, Orange, and the Cameroon Development Corporation (CDC), proactively participate in CSI initiatives as a means to enhance their legitimacy. The practice of CSR in these instances is motivated not solely by the coercion of influential stakeholders, but also by a genuine desire on the part of the businesses to fulfil voluntary social commitments and align with community expectations.

2.3 Economic Context

When it comes to corporate social responsibility (CSR) in Cameroon, companies typically focus on promoting CSR through philanthropic projects related to education, health, and poverty reduction. This can involve creating employment opportunities and additional sources of income for the community. However, the business environment in Cameroon faces challenges such as instability, economic stagnation, poverty, and political unrest. Despite these difficulties, the country is considered relatively stable in Central Africa (Gankou et al., 2016). According to Moby (2018), most businesses in Cameroon are small and medium-sized enterprises (SMEs), and the majority of large companies are subsidiaries of multinational corporations. Moby (p.15) argues that these SMEs operate in a challenging financial environment and often struggle with inadequate self-financing. As a result, some businesses may resort to techniques that compromise ethical considerations in order to survive in the market.

There is a pressing need for the promotion of CSR, as evidenced by the significant mobilization of international organizations on this issue. However, SMEs' implementation of CSR initiatives is progressing slowly in Africa, particularly in Cameroon. The concept of CSR emphasizes that companies should not only prioritize profit and growth but also invest in environmental protection and social impact projects that benefit a wide range of stakeholders (Freeman et al., 2004). According to the United Nations Development Program's (UNDP) Human Development Report (HDR) (2018), Cameroon can be considered economically stable thanks to its abundant natural resources, including oil, gas, cobalt, bauxite, wood, nickel, iron, and diamond. However, the country faces challenges typical of developing nations, such as low per capita income, social inequality, pervasive corruption, and a lack of robust institutions. Efforts have been made to improve healthcare and education, leading to increased school enrollment and literacy rates.

2.4 Environmental Context

Fofuh and Awolusi (2021) state that existing empirical research on corporate social responsibility (CSR) and investment suggests there is international consensus on encouraging practices that address environmental and societal issues. Many companies worldwide recognize the importance of environmental initiatives for business sustainability (Emezi, 2014). Initiatives such as waste management, pollution prevention, industrial ecology, and energy efficiency are prioritized by corporations. Firms are also encouraged to integrate CSR and investment initiatives for long-term growth.

Environmental laws and regulations are being developed into standards, such as ISO 140000, that corporations must adhere to in order to address environmental concerns. In Cameroon, Law No. 96/12 of 5 August 1996 provides the legal framework for environmental management. It emphasizes that the environment is a national common heritage and an integral part of the universal heritage, and it should be protected and managed rationally.

Despite existing legal provisions, issues such as income inequality, unsustainable consumption, and climate change persist (Fofuh & Awolusi, 2021: p.4). This has led to discussions on the role of CSR in addressing environmental conditions within communities. In the context of Cameroon, it is suggested that domestic enterprises have yet to fully understand and embrace CSR (Emezi, 2014; Ndzi, 2016). Furthermore, enterprises in Cameroon have shown little interest in mitigating environmental issues associated with their activities (Baxter, 2015; Ndzi, 2016). However, CSR and investment in Cameroon are gradually evolving beyond corporate philanthropy to focus on community relations and sustainability (Emezi, 2014; Singh et al., 2016). Businesses are now expected to go beyond legal and economic compliance and engage in activities that positively impact communities (Adda et al., 2016; Baxter, 2015). Addressing environmental, social, and

economic responsibilities is crucial for emerging countries like Cameroon to achieve sustainable growth. Corporations in Cameroon need to integrate environmental and sustainability dimensions into their strategies. This can be achieved through a theory that promotes creating value for firms through various CSR and investment dimensions.

2.5 Legal Context

Many companies worldwide have introduced Corporate Social Responsibility (CSR) packages in response to both internal incentives and external pressure. Internal factors such as values, reputation, image, and business strategy have played a significant role in driving these initiatives. However, the regulation and implementation of CSR is poor; civil society surveillance is mostly absent, and consumer engagement for responsibly produced products is weak. This has greatly reduced the impact of these internal pressures (Rampersad & Skinner, 2014). Additionally, peripheral motivations include consumer and customer expectations, community demands, and legislative frameworks that may provide tax incentives for businesses to develop CSR programs (Mirvis & Googins, 2006, p. 16).

In Cameroon, efforts to promote CSR have been made through the establishment of policies and regulations such as the Environmental Management Law of 1996 and the Mining Code of 2001. These legal frameworks mandate environmental and social responsibility for businesses (Eben, 2023). While the environmental management law requires companies to engage in CSR activities and report on their social and environmental impact, the 2001 Mining Code, amended in 2016, has shifted much of the CSR power to the government. According to Article 4 of Law No. 96/12 of 5 August 1996, the legal framework for environmental management in Cameroon encompasses all natural or artificial elements and biogeochemical balances, as well as economic, social, and cultural factors that contribute to the environment, living organisms, and human activities. Corporate bodies are expected to adhere to these social, environmental, economic, and cultural factors to achieve best practices.

Under the revised Mining Code, mining companies are required to make royalty payments to both the Mining Site and Quarry Restoration, Rehabilitation and Closure Funds, and the Special Local Capacity Building Account, with the objective of carrying out rehabilitation, economic, cultural, industrial, and technological development, and ensuring the social development needs of the community where the concessionary is located. By collecting funds into these accounts for CSR purposes, the government is effectively taking away CSR responsibilities from the companies. In a study assessing the extent of compliance with CSR obligations by mining companies under the revised Mining Code of 2016, Eben (2023) found a lack of alignment between legislation and practice. She argues that there is a significant disparity between the legislative framework for CSR obligations in Cameroon's mining sector and the actual implementation of these obligations by mining companies. Despite the revised Mining Code mandating CSR activities, many mining companies only superficially comply, focusing primarily on paying royalty fees rather than engaging in substantial CSR projects that benefit local communities. Eben's study emphasizes the need for robust regulatory mechanisms and enhanced cooperation to ensure that mining activities contribute to sustainable development and the welfare of local communities.

3. Approach and Methodology

This study employed a qualitative research design involving structured key informant interviews with 18 professionals from government sector ministries, civil society actors, corporate bodies, and public sector

organizations from two regions of Cameroon: Douala, the economic capital, and Yaoundé, the political capital. In addition, a minimal quantitative approach was utilized to collect few but significant demographic data like Participant ID, age, gender, place of interview, and institution. Qualitative inquiry is appropriate for the study because of its effectiveness in capturing detailed insights and nuanced understandings from participants directly involved in or knowledgeable about the CSI landscape. It is worth mentioning that although this study sought to understand the landscape of CSI in Cameroon and propose effective mechanisms that CSAs can leverage to access CSR funds, we equally had an interest in understanding how the interviewees framed and understood CSR, attitudes towards CSR initiatives and the challenges they have observed over space and time.

Purposeful and convenient sampling methods, two of the most widely used nonprobability sampling approaches, were used to select 18 participants. Out of the 18 participants, 6 were selected from different corporate institutions, 5 from government sectorial ministries, 1 from the association of enterprises acting as a regulating organ, and 6 from civil society actors (this includes NGOs, Faith-based and Youth-Led organizations) who could bring specific perspectives, interests and experiences. Government stakeholders were interviewed with the primary objective of understanding their CSR knowledge and the legal framework for CSI practices in Cameroon, while interviews with businesses and CSAs helped us understand their knowledge and practice of CSI. The interview guides designed and utilized target specific areas for each group: in addition to their knowledge of CSI, government institutions were questioned about the legal framework and regulatory challenges; businesses were assessed on their understanding, practices, attitudes towards CSI, and suggestions for improvement while CSAs were questioned on their ability to access CSI funding, challenges faced, and recommendations for better collaboration with businesses. In addition to the key informant interview, a desk review of published scientific literature on the practice of CSR in Cameroon between 2011 and 2024 was reviewed. This helps us comprehensively understand CSI's political, social, legal, and environmental landscape in Cameroon.

Data collection for this study took place over three weeks, from July 29 to August 15, 2024. All interviews were conducted physically in the participants' office. With the participants' informed consent, all interviews were recorded, transcribed, and labeled. For instance, interview transcript of government participants was labeled as (GP1, GP2, meaning Government participant1 etc), those from Civil Society Actors were labeled as (CS1, CS2, meaning Civil Society Participant 1), and lastly, transcripts from corporate stakeholders were also labeled (CP1, CP2, etc meaning Corporate participant 1) A coding frame containing themes and sub-themes was developed from the transcripts. Reflective thematic analysis was employed to analyze the interview data. The validity and credibility of the findings were established using multiple sources of evidence from the interview data and scientific publications.

4. Findings

This section presents and discusses the research findings on the knowledge, perception, attitudes, practices, and challenges faced in implementing CSR activities in Cameroon. The data discussion in this section is based on empirical evidence gathered from interviews with government institutions, corporate bodies, and civil society actors. Direct quotes from the interviewees are provided to support specific themes. At the end of this section, a practical and strategic mechanism with the potential to ease CSA's access to CSR funding is proposed.

4.1 Responses from Government Institutions

4.1.1 Understanding and Knowledge of CSI

In the literature, corporate social investment (CSI) is considered one way in which companies give back to the community in which they operate as a demonstration of their voluntary commitment to finding meaningful solutions to social dilemmas (Carroll, 1991). For over 60 years, the concept has been popular but understood differently by government, civil society actors, and corporate bodies. Interviews with targeted government institutions in this study further revealed that the understanding of CSI varies even with government stakeholders in Cameroon. However, a common thread is the recognition of CSI's importance in fostering socio-economic development. According to interviewees, CSI is generally seen as a voluntary or sometimes legally encouraged action that positively impacts society while maintaining economic viability (GP1 and GP5). Few officials emphasize the importance of CSR as a vehicle for social harmony and sustainable development. For instance, one participant highlights that CSR should not just be viewed as a philanthropic endeavor but as a collaborative effort involving communities to drive meaningful development (GP 3). In the view of one government official, CSR is vital to fostering peace and enhancing company-community relationships, which in turn facilitates a more conducive business environment:

"...Initially, companies perceived CSR as philanthropy, but the government perceived it as a strategy to enhance company relationships and ensure peace. CSR facilitates social peace between companies and the communities in which they operate. Engaging in CSR activities creates a more relaxed business environment and mitigates various social challenges that could impact company operations." (GP2)

GECAM, an influential group representing businesses, understands CSR as a means to promote sustainable development and address climate change, as well as to support communities affected by the ongoing crises in the Northwest and Southwest regions of Cameroon.

4.1.2 Existing CSR Laws and Policies

The thematic analysis reveals that Cameroon lacks a unified or specific law governing CSR. Across different ministries, various codes of practice, guidelines, and internal policies regulate CSR activities within their respective domains. For example, the Ministry of Environment, Forestry, and Social Affairs have specific rules and internal guidelines that govern their relationships with corporate bodies (GP2 and GP6). However, there is no overarching legal framework or national policy on CSR, a gap acknowledged by several government officials (GP1 and GP4). In ministries like the Ministry of Higher Education, corporate bodies and institutions have no legal link (no memorandum of understanding). Some attempts to develop a national legal framework for the government of Cameroon were made in the past by the Ministry of Small and Medium Enterprises,'

but it was deemed premature by different government institutions as one state official explained,

"[...]The Ministry of Small and Medium Size Enterprises and Social Affairs had previously considered developing a CSR law, but it was deemed premature. It was recommended that guidelines be established first, with a transition to regulations or rules based on the experiences gained from implementing the procedures. As for the Ministry of Environment, there is an existing 1996 law that pertains to environmental management." (GP2)

Stakeholders who differed from the Ministry of SMEs' approach recommended starting with a guideline role. One participant mentioned a recent law enacted on July 25, 2023, focused on university cooperation. This law indirectly ties into CSR by promoting partnerships between universities and corporate bodies, although it does not constitute a direct CSR law (GP1).

4.1.3 Challenges Faced by Companies in Implementing CSR Activities

Key obstacles hindering companies' effective implementation of CSR practices in Cameroon include the absence of a comprehensive national law, misalignment between CSR activities and community needs, and a lack of awareness among companies. The absence of a legal framework leaves CSR as a voluntary initiative without mandatory enforcement. This leads to inconsistencies in how companies approach CSR, with many focusing narrowly on social aspects, such as building schools, while neglecting broader issues like environmental sustainability and climate change (GP6). Another challenge is the lack of awareness among companies about what CSR truly entails, which complicates efforts to implement comprehensive CSR programs. In addition to the latter, another interviewee suggests the misalignment between company CSR activities and local community needs as a major hindrance. Companies often design CSR programs without consulting local authorities or sectorial ministries, leading to initiatives that do not align with the actual needs of the communities they aim to serve (GP3).

Some interviewees further reported difficulties in monitoring and evaluating companies' CSR challenges as one of the major challenges faced by government institutions, especially the Ministry of Public Health:

"The main challenge is mobilizing the resources necessary for closely monitoring partner structures. Around 800 legal companies in Cameroon have been identified as not complying with CSR standards. The regulations require a routine check of MINSANTE every 6 to 12 months in these companies. However, due to a lack of staff capacity and financial resources for monitoring and evaluation, the work is rarely carried out." (GP5)

The absence of legal obligations for companies to engage in CSR means that many companies do not fully commit to the principles of CSR and those that do often face difficulties in implementation.

Despite the current challenges, various government institutions are planning to improve and regulate CSR practices in Cameroon. For example, the Ministry of Higher Education is establishing conventions with companies to promote CSR within the educational sector (GP1). Similarly, the Ministry of Social Affairs is planning to improve collaboration with corporate bodies by emphasizing the importance of aligning CSR activities with local community needs (GP3). The general consensus among the informants is that the government is not yet ready to enforce strict CSR regulations. Moving forward, the strategy seems to be focused on gradually building awareness and encouraging voluntary compliance with CSR guidelines. The

idea of starting with guidelines and potentially transitioning to regulations based on experience and readiness is seen as a pragmatic approach to promoting CSR in Cameroon.

On the other hand, GECAM plans to continue sensitizing both the private and public sectors about the benefits of CSR, with a focus on promoting sustainable development and environmental conservation. GECAM, the Association of Enterprises, acting as a regulatory body for all businesses, also intends to engage the government to advocate for their code of ethics to be considered a national document for all enterprises, which would help standardize CSR practices across the country.

4.2 Responses from Private Businesses

4.2.1 Corporate Perception of CSI

The interview data suggests that, like government institutions, corporations have a general awareness but different understandings, interpretations, and ways of practicing CSR. Across the companies interviewed, Corporate Social Responsibility (CSR) is widely perceived as a vital aspect of business operations, integral to being a responsible corporate citizen. For instance, at UBA, CSR is seen as "giving back to the community," and a way of showing appreciation to the society where the company operates (CP1). Similarly, at Orange, CSR is understood as philanthropy and a core priority, with specific units dedicated to its implementation (CP4). ENEO considers CSR to be an integral part of its business strategy, particularly in fostering stable relationships with host communities and in recognizing that CSR is crucial for maintaining the social license to operate (CP3). The knowledge of CSR among these corporations generally revolves around philanthropy, community support, and integrating CSR into core business strategies.

Additionally, the perception of CSR among corporate representatives is largely positive, with a recognition that it is beneficial both for the community and the company. At Orange, CSR is perceived as a major priority that not only supports community development but also offers business advantages (CP4). Similarly, Telcar views CSR as a way to contribute to community development, particularly in areas where the company operates, such as by providing clean water and supporting local schools (CP6). On the other hand, CAMTEL's perception is that CSR plays a crucial role in digital transformation and social inclusion, aligning its initiatives with national goals (CP5).

4.2.2 Collaboration with Civil Society Actors (CSAs)

Interestingly, interviewees demonstrated their interest in collaborating with Civil Society Actors and showed evidence of collaboration with national and international CSAs across various sectors. To some interviewees, their collaboration with CSAs is informed by their area of specialty. As one respondent put it, "[...] we work with CSA partners in areas where they are competent because we recognize that there are specialists in some of these fields [...]"(CP1). To further demonstrate their fervent commitment to collaborate with CSAs, another interview explains:

"We work with many stakeholders to carry out our corporate social responsibility (CSR) initiatives. We believe that everyone, including the beneficiary community, has something valuable to contribute for the initiatives to be successful. For example, our significant CSR project involved a partnership with GIZ. When we encountered a problem, we adopted a communication-based approach and worked with neighboring communities. We made sure not to impose solutions but rather engaged in discussions with the communities....we are open to collaborating with experts and civil society organizations to ensure our CSR initiatives have a meaningful impact." (CP3)

This shows that companies recognize the value that CSAs bring to their Corporate Social Responsibility (CSR) initiatives, particularly in reaching out to communities and ensuring that projects have a meaningful impact. The different areas of collaboration with CSAs are diverse, covering health, education, environment, and community empowerment. For example, in the area of health, UBA is partnering with the ACHA eye hospital to offer free eye consultations and eye checks in different communities where they operate across the country.

Through the MTN Foundation, the company partners with various associations, including those focused on children with disabilities and human rights. The company's involvement in the One Goal Alliance further illustrates its commitment to collective social responsibility efforts in collaboration with other corporate entities and CSAs. In addition, CAMTEL has actively worked with various CSAs to extend its services to rural areas and bridge the digital divide. Their collaboration with the Chantal Biya Foundation, which focuses on health initiatives, exemplifies how partnerships with CSAs can enhance the impact of CSR programs (CP5). Similarly, ENEO, the electricity company, emphasizes the importance of working with local communities and international partners such as GIZ to address community needs effectively. ENEO's partnership with GIZ led to a successful plantain cultivation project that improved the economic situation of a local community. The collaboration between corporate bodies and CSAs is essential for the success of CSR initiatives. Companies benefit from the technical expertise and community connections that CSAs bring, which helps ensure that CSR activities are relevant and impactful.

4.2.3 Decision-making and attitude

The decision-making process around CSR in these companies is often driven by the needs of the community, government priorities, and the company's mission. For instance, UBA makes decisions based on the needs of the community, with a particular focus on education and environmental issues (CP1). At Orange, decisions are made in collaboration with government agencies and local stakeholders, ensuring that CSR initiatives align with broader development goals (CP4). CAMTEL, on the other hand, involves stakeholders in decision-making to ensure that their initiatives have a real impact, especially in rural areas (CP5).

4.2.4 Challenges

Interview data revealed that corporations face challenges on two levels, internal and external, that hinder their partnership with CSAs and the effective implementation of CSR initiatives. Internally, one major hindrance faced by corporations is convincing decision-makers of the benefits of CSR activities to the corporation's operations and securing the funds needed for use. This challenge is due to the profit-making mindset of some of the company's stakeholders or investors. An interviewee explains:

"The main challenges are sometimes internal. For instance, some decision-makers do not consider CSR engagement important and prefer investing more in key business operations. In terms of committing funds to it, some shareholders think CSR has no direct impact on the company's business strategy, and sometimes, their focus is on how to make a profit and increase their shares. Another major difficulty is that it is sometimes very difficult to have the right partners who are willing and ready to do this with us; considering that this is a philanthropic initiative, people will come up with a lot of pricing and unnecessarily inflated budgets that make it very difficult to convince the stakeholders to invest on it." (GP6)

A nuanced understanding of CSR within the company is an example of internal challenges faced by corporate institutions. Some leaders view CSR as a cost rather than an investment. As one participant put it:

“Our initial challenge was related to the company's understanding of CSR. Not everyone was familiar with CSR, and some of our leaders viewed it as simply the sector of the company where money is spent without realizing the potential return on investment. It was important to educate the top management about the fact that the return on investment might not be immediate cash but could come in the form of gaining a social license to operate.” (GP6)

Another major hindrance is the lack of community ownership and stakeholder engagement, which often leads to less successful outcomes, as mentioned by Orange. Telcar noted challenges related to trust and ethics that affected their CSR efforts, while CAMTEL highlighted logistical challenges, particularly in extending their services to remote areas and ensuring the sustainability of their initiatives.

4.2.5 Success Stories

Data from the key informant interview transcript revealed that several successful CSR initiatives had been implemented in Cameroon despite the difficulties experienced by corporate leaders. UBA Cameroon's CSR efforts also stand out, particularly in the field of education. The bank has focused on reviving reading culture among secondary school students by donating books to schools in need. Additionally, UBA's partnership with ACHA Eye Hospital to provide free eye consultations nationwide is another example of successful CSR, addressing a critical health need in the community. At Orange Cameroon, CSR activities are closely aligned with the Sustainable Development Goals (SDGs). A key success is the establishment of Orange digital clubs in universities, which contribute to bridging the digital divide and fostering innovation. The company's efforts in environmental sustainability, such as transitioning to solar energy and restoring mangrove swamps, further highlight the positive impact of its CSR initiatives.

Another notable success story is that recorded by MTN Cameroon. This includes water wells in enclave areas of the Far North region, addressing local needs through community consultations, and offering free surgeries for infants with abnormalities in collaboration with Fondation Andre Onana. The company's commitment to health and education, including establishing a rehabilitation center for sickle cell anemia patients, showcases the broad impact of its CSR activities. Other successes have been witnessed in the environmental sector. And this is demonstrated by Telcar, a major cocoa buyer in Cameroon, through its partnership with SCOOPS-PROCAM, a cocoa farmer cooperative. This partnership, aimed at eliminating deforestation in the cocoa supply chain, led to significant environmental and economic benefits. It has contributed to community development by providing solar-powered dryers, cassava grinding mills, and constructing boreholes and schools. These efforts were recognized with the 2023 corporate award for CSR and Sustainability

4.2.6 Recommendation for Improvement of CSAs Engagement

Data from corporate leaders suggest that enhancing CSR practice and collaborating with CSA starts with policy development at the very top of governance. Such policy formulation not only mandates collaborative governance between multi-stakeholders but could also be designed to get companies to invest funds in CSR activities as illustrated in the following interview extract:

“For me, it starts at the very top with policy formulation. I dream of a day when government policies will set in place laws that will mandate organizations, depending on the size, to engage in CSR. The law can categorize these companies into Categories 1, 2, 3, 4, etc. Let's say category one means a multinational company mandated to set aside 1% of profit before taxes for CSR activities. Category two offers .5% of profit before tax. I strongly believe that with such an approach, it would be easy to find quick and durable solutions to

Africa's and Cameroon's social, economic, and environmental dilemmas. These are not problems I think the government can address alone; they need private businesses' support, and this can be done via CSR [...] CSR is currently happening the way it is and depends on the philanthropic culture of organizations because it has been left open.[...] CSR activity is an area that should be audited.” (CP1)

In addition to the policy design, the consensus among interviewees was that CSR should be seen as a strategic investment rather than only philanthropy, and that companies should support civil society actors championing community-driven initiatives that align with their CSR goals. Another interview shared the following perspective:

“CSR today imposes itself on companies, especially in the context of globalization. No one forces a business to adopt CSR, but as a leader, you recognize its importance and make the decision for yourself.[...] If a company like ENEO supports activities to help orphans with food, clothing, and education through civil society partners, it improves the company's image.[...] Collaboration with civil society involves raising awareness and promoting responsible citizenship rather than mere philanthropy.” (CP3)

Interviewees stress that partnering with CSAs is key to ensuring community ownership of CSR projects in this community. This collaborative approach is essential before initiating any corporate social responsibility (CSR) projects. It can be accomplished through constant sensitization and all partners, including local authorities.

4.3 Responses from CSAs

4.3.1 CSAs Knowledge and Perception of CSR

Data reveals that civil society actors (CSAs) in Cameroon have a broad understanding of Corporate Social Responsibility (CSR). They often view it as a mechanism for businesses to contribute to communities' social, economic, and environmental development. Local Youth Conner, a youth-led organization in Cameroon promoting peace, understands CSR as “a quota of financial or material resources that corporate bodies put out there for social, community, and cultural actions and to be able to support the communities where they work or where they influence.” (CSP1). Similarly, another interviewee described CSR as an essential tool that can be leveraged to address community needs and goes beyond what the government can provide, particularly in areas where corporations operate, as one participant puts it.

“CSR to me [...] is what companies have to give back to the community. We are living in a society where basic social and economic amenities are still very lacking, and so most of these communities, especially those in the rural areas where corporations are implanted, look up to these corporations for their development. It goes beyond just what a government can provide. The government is already struggling to provide a lot, but how far can they go? CSR provides an opportunity for the corporations operating in our communities to assist the government in addressing some of its developmental issues.” (CSP3)

While some interviewees see CSR as a path to mobilizing relevant resources needed to address community development dilemmas, the coordinator of the Network for the Fight against Hunger, Poverty, and Injustice (RELUFA) in Cameroon describes CSR as philanthropic work done by companies through community investments to improve their public image and business performance as illustrated in the following interview extract:

“I can say that CSR is about philanthropy, it's voluntary and a mechanism to give back to the community to

drive positive impact. CSR helps improve the company's image and business performance through its community investment in education, roads, sports, and health infrastructure. CSR is a way to mobilize funds that can contribute to local development". (CSP5)

The general consensus among CSAs is that while CSR can have significant positive impacts, it is often limited to areas like education, health, and infrastructure, with less emphasis on advocacy or human rights issues (CSP2).

There is a mixed perception of CSR among CSAs in Cameroon. While some perceive it as a crucial yet complex aspect of corporate engagement, it is generally viewed as a voluntary philanthropic activity primarily aimed at giving back to the community. For many CSAs, CSR is seen as a mechanism for corporations to contribute to social and environmental well-being. However, there is a strong sentiment that companies often use CSR as a public relations tool rather than as a genuine effort to address community needs. For instance, one participant noted that CSR is frequently limited to superficial gestures, such as constructing basic infrastructure or donating gifts, without addressing deeper societal issues like human rights (CSP4). Another CSA representative argued that CSR often serves as a propaganda tool for corporations to gain favor with the public and government rather than as a means of enacting meaningful change. While some view it as a valuable tool for community development, others see it as a strategy for corporations to enhance their image rather than genuinely address community needs.

4.3.2 Participation in CSR Activities

Participation in CSR activities by CSAs varies, with some organizations actively engaging in partnerships with corporations, while others prefer to remain independent due to concerns about compromising their mission. For example, the Cameroon Baptist Convention (CBC) Health Services reported minimal success in securing CSR partnerships, citing only one collaboration with ECOBANK in 2017 to provide non-communicable disease services (CSP6). In contrast, LOYOC has more successfully mobilized CSR financial and technical resources. For the last three years, the youth-led organization mobilized 60 Million XAF yearly to implement its "Na We We" sports jamboree, an activity that aims to promote peace and social cohesion across communities in Cameroon. Informed by its view that CSR is an alternative path where critical financial resources can be mobilized to address Cameroon's social, economic, and environmental challenges, the KM champions an initiative that brings national and international CSR stakeholders to discuss the potentials of CSR. This year they are significant events such as the International CSR Forum, which brings together stakeholders to discuss CSR initiatives related to climate change and other issues (CSP3).

However, some organizations, particularly those focused on human rights and advocacy, deliberately avoid CSR partnerships to maintain their independence and avoid conflicts of interest. A good example is ADISI;

"we don't really implement mutual CSR activities with these private businesses. However, we would like to engage them, but we do not receive money from them for our advocacy work. We can support them by drafting their strategy on handling these issues, especially the abuse of human rights, but not taking their money." (CSP3)

Another organization that shares a similar view with ADISI is RELUFA, even though it partnered with the Kadji Foundation after a thorough background check on the consequences of their activities on the community. The advocacy organization has a policy not to receive money from Corporations. He explains,

“[...] We don't really collaborate with corporate bodies to implement CSR activities. Rather, we monitor their operations and insist that they reconstruct the harm they are causing in the communities where they operate. Since most of their operations always affect the social, economic, and environmental fabric of the community where they do business. Our organizational policy prohibits collaboration with certain entities that put profits ahead of community well-being. The partnership between RELUFA and FU'A Toula Kadji Foundation to implement a joint solidarity project was once in a million, and we only partnered with them after we did a background check of the foundation and noticed that their Brewery business was not causing damage in the community.” (CSP5)

4.3.3 CSA's attitude

Similar to their perception, interviewees also have varied attitudes towards CSR, and this ranges from cautious optimism to skepticism. Organizations like ADISI and RELUFA avoid CSR funding due to concerns about independence and the potential negative influence on their advocacy. Despite recognizing CSR's role in community development, CSOs are wary of corporate motives and the strings attached, emphasizing the need for CSR to be integrated into core business strategies rather than being a superficial image booster. This is best captured in the key informant interview with one of the CSAs in Cameroon. According to this interviewee:

“As an institution, what we are sometimes caught up with is that corporate partners who provide this corporate support are too keen on their interests to an extent where it might defeat the purpose. [...]. That is why CSR is linked to the marketing department in most companies. [...] That is to say that if we are giving this money, we will benefit from projecting our brand. [...] For example, if Le Brasseries du Cameroon wants to give you CSR support, they will tell you that we do not want to see any competing business. If the intention is to solve community issues, why prevent others from doing so? In an event when it is Orange, they will not like MTN to come, and they say this through official channels. So, at the end of the day, intentions could be questioned because if we really want to solve the hunger problem, it would be better to get 10 communication companies that can solve it than only one whose sole objective is to be seen or known.” (CSP3)

4.4 Challenges to Accessing CSI Resources

CSAs interviewed in this study face numerous challenges in accessing CSR funding needed to address social injustices within their communities. Some of the challenges identified include lack of trust and transparency, complex bureaucratic processes, and corporation prioritization of self-interest over community needs.

- Lack of Trust and Transparency is one of the most significant challenges cited by CBC Health Service, a faith-based organization promoting access to quality health services. One of the interviewees working for CBC reflected that:

“A major hindrance is the entire national culture, and that is a lack of trust and people wanting to benefit from everything they are involved in. Even when we talk with corporations about corporate social responsibility, the managers who are supposed to execute it are looking at what they stand to benefit. [...] there is a general lack of trust and people wanting to profit from what they manage as resources. That is the reason why corporations prefer to do it themselves; they want to benefit from that.” (CSP6)

This mistrust, coupled with a lack of clear policies guiding CSR practices, creates barriers for CSAs seeking

to collaborate with corporate entities.

- In addition to that, complex bureaucratic processes add to the list of hurdles faced by CSAs when attempting to access CSR funds. This was a common challenge pinpointed by several interviewees. The processes for securing CSR funding are often complex and time-consuming, making it difficult for CSAs to obtain the necessary resources.

“One of the critical challenges is the bottleneck in accessing the fund. Even when granted hardly comes on time...It affects our work because it prevents us from delivering on time. Secondly, it exposes us to risk in terms of failing to respect the timeline and the quality of the programming. Another frustration I have is that most corporate bodies with CSR resources still do not understand that to maximize impact, they need to get a third party or a second party to get this job done. So, usually, they have a department for CSR that goes on the field to implement activities, and the challenge is the CSR expert is not necessarily a program manager or monitoring and Evaluation expert. At the end of the day, most of these companies engage directly with pictorial impact but do not necessarily use sustainable mechanisms and processes.” (CSP1)

Another significant barrier is corporations' tendency to prioritize their interests in CSR activities. Participant reason why corporation often link CSR to marketing and branding, which sometimes overshadow the actual needs of the communities being served. This focus on self-promotion often lead to a misalignment between corporate CSR activities and the actual needs of the community. Further, there is also the politicization of CSR by corporations in congruence with government purposes for business gains as one of the challenges hindering the effective implementation of CSR projects in Cameroon. “The main challenge that we face with CSR offered by corporate bodies is that it is becoming increasingly politicized, and they use that as a tool to push their business interest to the population. I think that CSR should be done because it is a good thing to do. Not used as a tool to negotiate access to the market.” (CSP2)

4.4.1 Suggestions for Improvements

To improve CSR practice, many CSAs interviewed hold the strong belief that CSR projects will best meet its aim if it's more aligned with the actual needs of communities. The approach calls for a move beyond mere philanthropy towards a model that involves engaging with local populations in a consultative manner to directly address their challenges and priorities. In addition to community consultation, CSA informants share the opinion that establishing multi-stakeholder platforms would be a great way to scale CSR projects. These platforms would include corporate bodies, civil society organizations (CSOs), and government representatives, working together to decide on impactful CSR activities, thereby ensuring that community needs to drive these initiatives and are transparent in their decision-making process.

“I think that the process could be improved if there is a platform form for CSR and corporate bodies to dialogue. This is because I realized that sometimes corporate bodies do this with the thought that they are helping CSOs, they do not understand that it is a win-win relationship. It is a relationship that we need to think about in a way that can only amplify impact and is a win-win on both ends. A space to reflect dialogue would be very important.” (CSP6)

Moreover, the need to formalize CSR practices is one of the points emphasized by all interviewees. This involves creating national policies that encourage or mandate CSR, integrating these activities into corporate business strategies, building trust between corporations and civil society, and facilitating easier partnership formation. The quest to enhance the accessibility of CSR resources for CSOs, particularly those focusing on

social justice, is also visible in data collected from CSA leaders engaged in the course of this study. This includes corporations allocating a portion of their profits annually to support CSO activities and creating a classification system to identify credible CSOs, making partnerships more straightforward, as noted by the participants.

"I think there should also be some level of classification of organizations. Organizations that are into social work. There could be a publication on the work of these organizations because some companies may want to align. As much as we say, the national culture is one of poor governance and influence peddling. We may also have some level-headed individuals in corporations who want to make a difference but don't know who to rely on. I think if there is research mapping out different CSAs and their area of specialty, it may help such managers look for a serious partner." CSP6

4.5 Analysis of Key Challenges Faced by CSAs in Accessing CSR Funding

Several CSAs reported challenges in accessing funding, particularly from corporate bodies. A recurring issue is the politicization of CSR funds, where corporations use CSR as a tool to further their business interests rather than genuinely supporting social justice causes. CSAs working on advocacy, human rights, and governance issues often find it difficult to secure funding because corporate donors see these areas as too politically sensitive and prefer to avoid conflicts with the government.

Another challenge is the growing trend of corporations bypassing CSAs by creating their foundations to implement CSR activities. This limits CSAs' opportunities to access corporate funding and forces them to compete with corporate foundations for limited resources.

Additionally, the lack of a comprehensive national policy on CSR in Cameroon means that CSR initiatives are largely voluntary and inconsistent, making it difficult for CSAs to engage with corporations and secure reliable funding.

5. Recommendations

Based on the desk review conducted, the results of the assessment and the subsequent discussions, the researcher proposed the following recommendations supported by the required actions/strategies, methodology for implementing, proposed implementers in Cameroon and responsible organization for providing support to the implementation.

Proposed Recommendation	What Action/Strategy is required	How will it be implemented	Who in Cameroon can implement	Who will provide support
Improve transparency and accountability in CSR initiatives in Cameroon	Established formalized guidelines and transparent processes for accessing CSR Fund	Corporations should create open calls for proposals with clear criteria and a transparent review process	MTN, Orange, UBA and Eneo	APN (Technical and Financial support) Corporate Foundation in Cameroon and CSAs like LOYOC and NewSETA (Technical support)

Proposed Recommendation	What Action/Strategy is required	How will it be implemented	Who in Cameroon can implement	Who will provide support
Develop and enforce national CSR policy	Enact laws that require companies to allocate a percentage of their profit to CSR-related projects and partner with CSAs for social justice work	Cameroon government should draft and enforce regulations requiring CSR contribution and partnerships with CSAs The government can also put in place a regular audit system and penalties for non-compliance	Government Sectorial Ministries like the Ministry of Social Affairs and the National Assembly	APN (Technical Support), GICAM (Technical support), and other governments like the Ministry of Finance, Ministry of Mines, Ministry of Small and Medium size enterprises, Ministry of Environment, Ministry of Higher, Secondary and Primary Education, etc. (Technical and Financial support)
Creating inclusive multi-stakeholder platforms	Create forums for dialogue and cooperation between corporations, CSAs, and National and local government representatives (municipal councils)	Organize regular meetings and experience-sharing forums where all stakeholders can collaborate and network around mutual CSR projects	Key CSAs (like KM Empower Foundation, LOYOC, NewSETA, and CBC), relevant government ministries, and Corporate Foundations	APN (Provides Financial and Technical Support) Local government (Technical support)
Promote long-term strategic partnerships (Which could be between corporate and CSA, Corporate and relevant government ministries or Corporate, CSA, and Government sectorial ministries)	Encourage corporates to commit to multi-year partnerships with CSAs, focusing on sustainable social justice projects	Signed multi-year MoUs that clearly define roles, responsibilities, and expected outcomes of CSR projects	Key CSAs (like KM Empower Foundation, LOYOC, NewSETA, and CBC), relevant government ministries, and Corporate Foundations	APN (Financial Support) International NGOs like UNDP UNICEF (Technical support) GICAM (technical support)
Leveraging Advocacy and public pressure	Develop targeted advocacy campaigns to create awareness and public pressure on Corporations	CSAs with experience in championing CSR-related advocacy initiate advocacy campaigns and collaborate with media to raise awareness of corporate responsibilities towards the communities where they operate	RELUFA and ADISI	APN (Financial Support)

Proposed Recommendation	What Action/Strategy is required	How will it be implemented	Who in Cameroon can implement	Who will provide support
Adapt Community-led CSR Approaches	Engage CSAs in the design, implementation, and monitoring of CSR projects to ensure that they are aligned with community needs and have tangible and lasting impact	CSAs collaborate with local leaders and corporations in designing and implementing community-focused projects	CSAs, in collaboration with local authorities (municipal councils)	APN (financial support) Corporations (technical support)
Strengthen CSA collaboration and Networking	Facilitate the formation of a CSA network to pool resources, share expertise, and jointly apply for CSR funding	Create formal CSA alliances that jointly apply for CSR funding and advocate for shared community goals	CSAs	APN (Financial and technical support)

6. Conclusion

This study affirms that CSI is still not entrenched in Cameroon. The reason is that many body corporates and other stakeholders still consider it a voluntary and philanthropic activity rather than conceiving it from a human rights perspective. The study concludes that while CSR holds significant potential as a mechanism for funding social justice work in Cameroon, realizing this potential requires a concerted effort to address the existing barriers to collaboration between CSAs and corporations. By adopting the proposed mechanisms—such as institutionalizing CSR through government regulations, fostering inclusive long-term partnerships, leveraging advocacy and public pressure, and improving collaboration among CSAs—both sectors can work together more effectively to tackle critical social justice issues.

The recommendations put forward in this study emphasize the need for a more structured and transparent approach to CSR, one that aligns corporate activities with the real needs of communities and supports the vital work of CSAs. If these strategies are implemented, they could lead to more impactful and sustainable social justice initiatives, ultimately contributing to a more equitable and just society in Cameroon.

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10. Appendices: Transcription Labeling

Government Informants

G. Participant 1	Ministry of Higher Education
G. Participant 2	Ministry of Environment
G. Participant 3	Ministry of Social Affaire
G. Participant 4	Ministry of Telecommunication
G. Participant 5	Ministry of Health
G. Participant 6	GECAM

CSA Informants

CS. Participant 1	Loyoc
CS. Participant 2	Newseta
CS. Participant 3	ADISI
CS. Participant 4	KBEF
CS. Participant 5	RELUFA
CS. Participant 6	CBC

Business Informants

C. Participant 1	UBA
C. Participant 2	MTN

C. Participant 3	ENE0
C. Participant 4	Orange
C. Participant 5	CAMTEL
C. Participant 6	TELCAR