

State of Knowledge of CSR Practice in Mining Companies in Africa

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ABSTRACT

This work is inspired by a number of observations or knowledge. Africa is rich in natural resources exploited by mining companies whose impact is damaging. The question of Corporate Social Responsibility (CSR) in the region therefore arises acutely. The reflection on CSR practice in mining companies in Africa allows to have a better visibility of the activity and the state of the existing texts, laws, standards, directives and principles which frame it. African countries implementing the EITI principles must publish annual reports on the status of revenue and payments of taxes, licenses and fees to local governments and the State. The application of international, regional and national instruments makes it possible to better organize the activity, and to formalize the responsibility of the miners in order to instill the development desired by the populations. Of the many possible determinants of responsible action, the authors describe the role that the network can play in managerial learning.

Keywords: Responsibility, business, laws, reports, development

INTRODUCTION

The objective of this article is to reflect on the state of knowledge of CSR practice in mining companies, particularly those in Africa in order to have a good and better visibility of the activity and the state of the existing. The work is inspired by a certain number of observations or knowledge: Africa is rich in natural resources. The question of CSR in the region therefore arises acutely. The study of corporate social or societal responsibility (CSR) seeks to analyze the voluntary approaches in which for-profit companies engage in order to respect, beyond their objective of economic profitability, social and environmental requirements, and improve relations with all stakeholders through their activities. Whatever the type of company, its responsibility is committed vis-à-vis a third party. Whatever the vision, large companies are considered to be major players in the dissemination of socially and environmentally responsible practices in their areas and fields of activity. According to (Gaël Giraud and Cécile Renouard, 2010), p. 102), "multinational companies have often practiced double standards in social and environmental matters in their subsidiaries in northern and southern countries, and may have been negligent in the application of environmental laws in force in host countries».

Indeed, the CSR is invested with heavy stakes which relate in particular to a renewal of the conceptions of the company and its place in our African society in the prey of a galloping mining boom. According to studies carried out by the Cameroonian (Foumena, 2015), Public Affairs & CSR Consultant, it emerges "African states, particularly those with mineral resources, are deemed to have precarious political governance mechanisms. To be convinced, one could consult the Natural Resources Governance Index of the Revenue Watch Institute (RWI). [11](#)

2013. The index shows that “only 11 of the countries concerned, i.e., less than 20%, have satisfactory standards of transparency and accountability. In other countries, the public lacks basic information about the oil, gas and mining sector”. The African states south of the Sahara are for the most part judged to have weak or insufficient governance, such as: Gabon, Guinea, Sierra Leone, Angola, Nigeria, Cameroon, Zimbabwe...”. In the mining sector, complaints about gross violations of human rights and environmental standards are legion. The danger in African countries is that, if the institutional environment is weak, CSR policies will also be weak and ineffective. These are therefore structural problems which require far-reaching reforms. According to (Mazalto, 2009), p. 190), in countries with fragile institutions, the mining sector has contributed more to the misery of the local population instead of leading to their development. Philanthropic practices have had the perverse effects of assistantship, patronage and corruption in the mining sector. In such a general and unrealistic cacophony, we are led to ask ourselves and to show to our fellow citizens the so-called CSR practices carried out in this sector: What is the state of knowledge of CSR practices in mining companies in Africa?

Faced with this state of affairs, mining companies in Africa will have to play their part with regard to the commitments made and notified in the specifications. It is therefore their responsibility that is competition.

CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

Etymologically, responsibility is to stand surety, answer for, solemn commitment, promise, assurance. Responsibility is the obligation to answer for some of one's actions, to be responsible for something, to fulfill one's promises. Its consequence is the duty to repair damage caused to someone by their actions or by those for whom we are responsible for monitoring, or even to bear a sanction. As for the notion of societal, it corresponds to the definition of the word "social". As far as the practice is concerned, it is the way, of carrying out and administering an action. (Bowen, 1953) pioneered the debate on CSR by presenting it as an obligation for business leaders to implement strategies, make decisions, and ensure good practices that are compatible with objectives and the values of the community in general.

The European Union (Commission of the European Union, 2001) defines CSR as a concept allowing companies to take social and environmental concerns into account in their activities and in their interactions with stakeholders on a voluntary basis. Still pursuing reflection, the European Union through the (European Commission, 2002) defines CSR as the voluntary integration of environmental and social considerations into the activities of companies, outside of legal requirements and contractual obligations and their relations with their stakeholders. The main function of a business is to create value by producing goods and services demanded by society, thereby generating profits for its owners and shareholders, while contributing to the well-being of society, in particular through 'a continuous process of job creation.

(J. Allouche et al., 2004) affirm that adopting a behavior of social responsibility is to respond to the need to maximize the objectives of the company through its profitability, always for the benefit of the shareholder, but also of its other partners.

The World Business Council for Sustainable Development (WBCSD, 2012) conceives of CSR as “a commitment of companies to contribute to sustainable economic development, to work with staff, their families, local communities and society at large and to " improve the quality of life. "

According to the Burkina Faso Mining Code (2015)^[2]: "the responsibility of an organization vis-à-vis the impacts of its decisions and activities on society and on the environment, resulting in transparent and ethical behavior, which contributes to sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders; complies with the laws in force and is in accordance with international standards of behavior, and which is integrated throughout the organization and implemented in its relations".

CSR (Corporate Social Responsibility, or Corporate Social Responsibility) brings together all the practices put in place by companies with the aim of respecting the principles of sustainable development, i.e., being economically viable, having an impact positive on society but also better respect the environment.

Also, corporate social responsibility, also called corporate social responsibility (CSR) is the contribution of companies to sustainable development. A balance that they will build with the help of its stakeholders, that is to say its employees, customers, suppliers, shareholders or regional stakeholders.

However, corporate social (societal) responsibility (CSR) is the application of the principles of sustainable development and its three environmental, social and economic pillars to the business world in a dynamic of governance and transparency. Thus, respect for certain moral and ethical values is essential for the sustainable economic development of the company.

In addition, CSR is also linked to the concept of sustainable development. This interaction is one of the keys to companies' ability to adapt to the challenges of responsible sustainable development, integrating social and environmental objectives into their managerial choices.

To meet the challenges of CSR and practices, the strategies and responses of multinationals are variable and diverse in Africa. Depending on their political and institutional contexts in different African countries, companies have developed different intervention strategies. This requires the adoption of new management models^[3] and the change in the value system of organizations^[4].

However, we refer more to the definition of the ISO 26000 standard (International Organization for Standardization, 2010), because its development mobilized many private and public actors, from developing countries as well as so-called developed countries. According to the ISO 26000 standard, "the responsibility of an organization vis-à-vis the impacts of its decisions and activities on society and on the environment, resulting in transparent and ethical behavior which:

- Contributes to Sustainable Development (SD), including the health and well-being of society;
- Takes into account the expectations of stakeholders;
- Respects the laws in force and is in accordance with international standards of behavior;
- And which is integrated throughout the organization and implemented in its relations" (AFNOR, 2010).

In the field of business management, responsibility for ecology is inseparable from economic and social aspects. Ecology is thus, along with social and economic matters, one of the three

pillars of sustainable development. The application of the principles of sustainable development to mining companies constitutes the social responsibility of companies. This is a new type of business strategy in which the in-depth analysis of relations with stakeholders plays a decisive role. The satisfaction of the company's stakeholders is complex because sustainable development does not depend exclusively on them but on all economic agents.

Ultimately, the implementation of a CSR policy consists in producing continuous progress in the social, environmental and economic fields. An important aspect of Corporate Social Responsibility is the way in which companies interact with their internal and external stakeholders (employees, customers, neighbors, NGOs, public authorities, etc.).

(Carroll, 1979) defined the concept of CSR as a set of obligations to society. Carroll distinguishes four types (04) of obligations: economic (to be profitable, to manufacture products respecting quality standards, etc.), legal (to respect laws and regulations), ethical (to act in accordance with shared moral principles within the company). society) and philanthropic (acting with beneficence and charity). Carroll offers a conceptual model based on three (03) dimensions essential to CSR: the principles of social responsibility, the way in which the company puts its principles into practice (social sensitivity), and the societal values it carries. (S. Wartick and P. Cochran, 1985) complete this approach by specifying that CSR results from the interaction of three (03) dimensions: principles, processes and policies. CSR covers social and environmental issues. In Carroll's model, companies can pursue all four (04) types of responsibilities:

Table 1: The four types of corporate responsibility (Carroll, 1979; ORSE, 2003)

Discretionary responsibilities	Refers to responsibilities about which the company does not send a clear message and which are left to the discretion of individuals (example : philanthropic activities).
Ethical responsibilities	Refers to the responsibilities that members of society expect companies to assume, although they are not codified by law (e.g. social standards)
Legal Responsibilities	Correspond to the need for companies to obey and submit to the laws in force in the company.
Economic responsibilities	Cover the "classic" roles of the company in economic life : the capacity to produce the goods and services that the company wants under profitable conditions.

Stakeholder satisfaction appears to be one of the determining factors in a CSR approach. CSR presents itself as a real managerial issue under pressure from stakeholders: creating value through the cohesion of its actors and it is the play of the actors that makes it possible to identify those who will be predominant. The issue of governance is also an essential part of the capitalization of CSR. It is this pillar which encompasses decision-makers and decision-making processes and which makes it possible to understand what place the company reserves for its stakeholders (Igalens, 2009). The business manager must take into account the expectations of different stakeholders and not only those of shareholders is not new. (Abrams, 1951) defines the profession of manager as one who must conduct business in such a way as to maintain a fair balance between the demands of the various groups directly concerned. The notion of stakeholder has been deepened by (Freeman, 1984) who defines him as an individual or group of individuals who can affect or be affected by the achievement of organizational objectives. For

managerial action, stakeholder satisfaction remains a determining factor in the choice and implementation of CSR practices.

INTERNATIONAL AND AFRICAN COOPERATION INITIATIVES

Since the alert launched by the Brundtland report^[5] in 1987, economic development should no longer compromise the development of the needs of future generations. This therefore implies the capacity of current generations to meet their needs without hindering their neighbors. This means no longer or even only in the short term but also in the long term, it is at this price that we can be in solidarity with the future today. This report further highlighted the possible correlation between equity, growth and environmental maintenance. Three components of sustainable development have thus been identified, namely environmental protection, economic growth and social equity. Also, in 1992, the Rio Planet Earth Summit took place.^[6] held by the United Nations General Assembly which reports on the progress made in sustainable development. At this gathering was also set up the Agenda 21^[7], which is the model for sustainability in the 21st century. It advocates the development of societies and economies by prioritizing the protection of the environment.

However, the multiplication of both national and international initiatives, whether by the implementation of CSR policies by companies in the extractive industries sector or by the adoption by the United States and the European Union of binding rules for these companies, introduced the problem in Africa. The First African Union Conference of Ministers Responsible for Natural Resource Development (Addis Ababa, October 2008) gave birth to the Mining Vision for Africa (VMA)^[8] and enshrined the principle of prudent, transparent and efficient management and development of natural resources and that of rapid and sustainable socio-economic development. These principles, noble as they are, were not new: the remarkable element is that VMA is the first joint initiative of the public authorities of the member countries of the African Union on the access and management of natural resources. In addition, the approach adopted differs from the more liberal model imposed on African countries by international bodies.

The real question is to know if the African countries rich in natural resources (except South Africa and North Africa which have a different positioning) have adopted CSR by an approach of their own. In Africa (African Union Commission), the Vision of Africa's Mining Regime in 2050^[9] is the result of numerous initiatives and efforts (sub-regional, continental and even global) aimed at developing regulatory policy frameworks^[10] in order to maximize the products resulting from the exploitation of the mineral resources of African States. This shared vision presents a sustainable and well-governed mining sector. Indeed, it takes into account aspects of gender and ethnicity, the environment, socially responsible and appreciated by local communities. The most emblematic CSR elements exogenous to Africa of transparency are: the Global Mining Initiative, the Extractive Industries Transparency Initiative (EITI)^[11], the provisions of the Dodd-Frank Act of the United States and the recent European Directive 2013/34 / EU on the transparency of the extractive industries. By combining these instruments, the issue of transparency of payments is addressed both by the public authorities, by civil society (for countries adhering to the EITI) and by industry. The transparency of mining industry activities is indeed an essential component of CSR in Africa. Better consideration of the interests of local populations and environmental protection is the other fundamental facet of CSR. Transparency of extractive industries activities is an essential component of CSR in

Africa. The VMA did not remain a dead letter since an Action Plan was adopted in 2011 and some countries such as Tanzania (2010), Guinea (2011 and 2013), Mali (2012), Côte-d ' Ivoire (2015), Burkina Faso (2015), Togo (2017) have already amended their mining codes to incorporate provisions relating to better consideration of the interests of local populations and the environment.

Many African countries nowadays have an elaborate formal legislative and regulatory framework for the promotion of CSR seems in practice to be advanced, due to the international standards relating to CSR adopted and the willingness of the authorities to promote this mining sector. . But much remains to be done because multinationals with their economic weight still dictate the rules and practices and navigate against the interests of local populations and even host countries. The question of the territorial anchoring of mining companies was dealt with in Africa but without taking into account the dimension "civil and political rights". The report by (Bambara, 2012) on the dialogue between mining companies and local communities in the region of eastern Senegal is eloquent. According to this report, this dialogue is limited for companies to the granting of grants and donations. The author confirms that the local procurement and employment dimensions can be improved, and there are many in most African states.

THE TYPOLOGY OF CSR APPROACHES IN AFRICA

This typology of business intervention therefore leads us to a classification of CSR in the mining sector referring respectively to ethical or philanthropic approaches, state or regulatory approach, neoliberal approach and stakeholder approach. CSR initiatives navigate between different approaches with a predominance of philanthropy. It consists of the realization of large projects, but called donations such as the construction of hospitals, schools, stadiums, drinking water points, development of roads and rural tracks, etc. CSR initiatives are multidimensional. They give rise to investments and create an economic dynamic in the production area. According to OVADIA (2016), countries rich in natural resources adopt local content policies, which consist in the implementation of standards favoring socio-economic investments and social development. Local content policies seem to be the way to profit from the mining sector. The adoption of local content policies consists of giving priority to the production of local products and services, local jobs and training, improvement of the business environment, promotion of local businesses, use of local infrastructure, mobilization of all means capable of promoting the emergence of a local economic dynamic. These models refer to a typology of CSR in force in the mining sector in Africa and in line with models practiced in India.

Table 2: Four models of CSR in India

Templates	Center of interest	Defenders
Ethical or philanthropic	Voluntary commitments by companies for public causes	MK Gandhi
State	Legal standards set by the State in terms of CSR for companies	Jawaharlal Nehru
Liberal	Social responsibilities limited to shareholders	Milton Friedman
Stakeholders	Responses to the needs of stakeholders (employees, customers, local communities, etc.)	R. Edward, Freeman

COMMUNITY CSR ACTIONS

Nigeria, Angola and Ghana have finished laying the foundations for CSR and local content policy practices before many African mining countries. Some countries, thanks to the mining boom, are implementing local content policies and other African countries favoring CSR initiatives based on corporate philanthropy instead of adopting binding CSR standards.

**Figure 1: CSR actions**

A governance problem also arises at the level of environmental and social management plans for mining projects, which too often boil down to the implementation of compensatory measures such as the construction of schools, clinics, water points, etc. In themselves, these measures can be beneficial but it is not healthy for mining companies to replace states in sovereign areas such as health, education and land use planning. These measures should be strictly framed in national policies and not left to the initiative of private industrial companies. Everywhere in Africa, the social responsibility policies of mining companies, if really implemented, are a responsible extraction factor and source of the socio-economic development of the country. They involve investment mechanisms with structuring effects affecting the so-called priority sectors in Central Africa (education, health, agriculture, etc.). This involves investments in various fields ranging from education, health, culture, agriculture, and thus creates economic diversification in the producing region. This economic diversification is only possible if there is:

- A legislative framework integrating the typology of identified CSR policies and based on international and local standards;
- Monitoring of the implementation of initiatives planned by companies, by independent institutions (EITI);

- Planning (monthly, annual) of CSR initiatives to be carried out by companies instead of donations (capacity building, investments in local community projects, investments in local infrastructure, etc.);
- Regular reports on CSR initiatives according to international standards (General Reporting Initiative (GRI), Global Compact);
- A development policy for local businesses as main partners.

Integration of international and regional standards calling for sustainable responsible socio-economic initiatives and impacts, but also for the development of local businesses such as:

- The Global Compact;
- The OECD Guidelines for Multinational Enterprises (2011);
- The declaration of the international labor organization of (1976);
- The European Green Paper;
- IFC Performance Standards on Social and Environmental Sustainability;
- ISO standards;
- The OHADA Act (Organization for the Harmonization of Business Law in Africa).

The African Development Bank is in the process of setting up, as part of the Action Plan, a Natural Resources Institute. The appearance of this "new generation" of mining codes in Africa which not only contains declarative provisions on these subjects but also concrete provisions, particularly in matters of conflicts of interest, compliance with the applicable regulations in matters of environment, health and artisanal mining, is an attempt towards a real appropriation of CSR by Africa and for Africa. Various interventions and consultations at the regional level (SADC, ECOWAS^[12] and UEMOA^[13]) are also taken with the objective of harmonizing mining codes (for example that of Togo with for UEMOA). A new "societal" governance of natural resources in Africa is well underway. This governance, to be effective, must necessarily be carried out with a strong participation of public authorities, which companies cannot replace. However, firm and coherent action by policies and administrations, both in terms of transparency, social development and the environment is essential. And if CSR is to be adapted to Africa, it is nevertheless necessary, to establish its legitimacy and its credibility, that its mining standards, principles and policies align reasonably with international standards. Across Africa, with the mining boom and its consequences, many African countries have revised their mining codes and other texts in the same vein. In the Democratic Republic of Congo, for example for Mazalto (2009: 214), the reform of the Mining Code provided that the economic and social benefits^[14] of mining for local communities should be among others:

- Promotion of community development: 40% of royalties should be paid to the region producing mineral resources;
- The establishment of a local employment program: a forecast for the creation of 6,000 jobs over the next 5 years.

These reforms are like a large catalog of good intentions which have certainly enabled investments in the mining sector, but have never enabled local development as evidenced by the current political, economic and social situation in mining producing countries. The idea is to voluntarily associate the profitability and development objectives of the company with environmental and social concerns.

As far as we are concerned, we support a mainly normative approach to CSR. It is simply a matter of aligning national legal frameworks with the international commitments of States and of putting in place mechanisms to control and monitor the application of said regulations by States, businesses or citizens alike.

Indeed, the mining sector is characterized in the legislative field by the Laws, bearing the Mining Code and the decree fixing the modalities of application of the said Mining Code and Mining Taxation. In terms of responsible exploitation, the mining code regulates the various aspects of the value chain of the extractive sector starting from the prospecting, exploitation, possession, circulation, transformation and trade of mineral substances or fossils. It regulates in its provisions the practical aspects of staff recruitment, technology transfer, environmental protection and management, trade preferences for national companies, and even economic diversification based on mining products. The mining sector also facilitates the issuance of certificates to allow exploration, gold panning, the exploitation of artisanal mines but also exploration and exploitation permits.

TOOLS FOR REGULATING MINING ACTIVITY

In order to allow responsible mining in Africa, other texts are also mobilized to which stakeholders in extractive projects must comply and comply. These include, among others, the Investment Code, the General Tax Code, the Customs Code, the tax and customs regime for mines, the Labor Code and the Environmental Code. This legislative and regulatory arsenal does not refer directly to corporate social responsibility or local content policies. However, the obligations imposed by their provisions, namely environmental protection and management, staff recruitment policy, preferences for local businesses, investment in priority sectors are practices of social responsibility and content. local. As materials for our analysis, we mainly used the international governance standards relating to the extractive industries (ISO 26000^[15], Kimberley Process, EITI). Many tools exist in this area. It is the responsibility of African states to enforce CSR practices in their territories. Companies have an obligation^[16] to respect them and several tools are made available to mining companies in this area. The obligations of companies within the framework of CSR imply economic, environmental and governance responsibilities towards local communities, for employees and respect for human rights, both in terms of safety, quality, for the value chain of production, health or any other valid cause for society. Beyond the voluntarism and commitments of companies as suggested by the definitions above, there are also international standards on which companies base themselves for the practice of CSR:

- Codes of conduct encouraging companies to address human rights;
- Global Compact;
- OECD Guidelines for Multinationals;
- Voluntary Principles on Security and Human Rights.

The challenges facing humanity are no longer the sole responsibility of States. Faced with these many challenges, the company is forced to rethink its outlook on the world due to pressure from several of its stakeholders:

- The State, which requires not only compliance with regulations but also the expansion of the company's intervention beyond its perimeter in order to support government policies in terms of sustainable local development;

- The citizens who expect the company to find solutions to its negative externalities and also to solve problems that fall within the competence of the State;
- NGOs and other CSOs, usually supported by the media and local populations, who demand that companies be transparent, act and promote good governance and in doing business.

In such a context, CSR is emerging both to respond to contemporary challenges, both global (global warming, protection of nature, poverty reduction, protection of human rights, social and technological innovation, etc.) and local (promotion employment, vocational training, support for entrepreneurship, improvement of income level and living conditions, promotion of culture, etc.).

However, the evaluation criteria are considered to be key elements of the due diligence process. For each of these criteria, we will evaluate as follows:

- If the mining company develops its new mining projects in accordance with the principles;
- If the mining company conducts its activities (mining projects in operation) in accordance with good industry practices and if continuous performance improvement actions are implemented;
- The level of transparency relating to payments made by the mining company to host governments (royalties, taxes, profit sharing);
- The level of transparency of the mining company vis-à-vis its stakeholders: through a communication and engagement approach, as well as the quality of its communication and its performance on environmental, social and major governance aspects;
- The mining company's commitment and sustainable development policy towards local communities;
- If the mining company has been the subject of regular and repeated criticism about its environmental, social, security (including the use of security forces) and governance performance.

If this is the case, mining companies will reframe the measures that have been taken to address these issues. It is very imperative to put in place good CSR practices concerning environmental, social and governance aspects, in particular by rallying to recognized initiatives. Corporate Social Responsibility (CSR) is not only a fad but it is a response to strong legislative and social (societal) pressures. Companies must therefore respond to strong pressure from stakeholders to take actions (for example legal and regulatory compliance, product quality, waste management, etc.), in order to minimize the risks by preventing these social risks. and environmental damage its reputation through sponsorship and charitable activities, environmental communication, local recruitments, etc.

Also, the choice to develop such or such CSR practices reflects a greater or lesser maturity of the company with regard to the notion of CSR and the ability to more or less fully appropriate this notion of managerial postures in the face of the CSR (Jean-Yves Saulquin and Guillaume Schier, 2007). Innovating to take advantage of opportunities and have innovative approaches is a work of collaboration and mutual trust (for example an Eco-design, the promotion of diversity, HR motivation mechanisms, etc.

In addition, the company must be in a constant shared vision (innovate over the long term for stakeholders) through defined CSR policies that are efficient for stakeholders (Co-construction of offers and solutions, management procedures seizures...). Each of the stakeholders is remunerated according to their scarcity and contribution to the creation of value. According to (G. Charreaux and P. Desbrières, 1998), each stakeholder is only involved insofar as it perceives part of the wealth created. According to (Baret, 2007), the satisfaction of contradictory requirements through a differentiated management, and in doing so neglects the constant interactions between the different partners.

In short, the most plausible and suitable is that of managerial learning which makes it possible to restore the introduction of societal values in African mining companies. The work has shown the decisive role of the complementarity between the internal skills of companies and the coordination mechanisms implemented at the local level (F. Fort et al, 2005). (BZ Posner and WH Schmidt, 1984); (GF Harte and DL Owen, 1987) underline the role of local actors and their taking into account in the strategy of the company, and especially (Bertrand, 1999) and (Julien, 1996) to analyze the links of the company with its social environment. They allow us to establish that the territorial anchoring and the proximity facilitate the partnership between companies and local communities having as objective the regional economic development (M. Barabel et al, 2004).

INTERNATIONAL TEXTS IN FORCE IN AFRICA

A responsible company must not only be concerned with its profitability and growth, but also with its social and environmental impacts, both inside and outside the company. The initiatives and standards are put in place to defend and apply a series of universally known principles in several areas (human rights, working conditions, environmental performance, fight against corruption, etc.), whether they are general or specific to the mining sector. International standards serve as a reference for mining operators for the practice of the activity, for example:

- Global Compact (UN) (principles 1 and 2);
- The United Nations World Charter;
- Guiding Principles on Business and Human Rights (UN);
- OECD Guidelines for Multinational Enterprises;
- International Finance Corporation (IFC) Environmental and Social Sustainability Performance Standards;
- Environmental, health and safety guidelines for mining (World Bank / IFC);
- International Council on Mining and Metals (ICMM);
- Etc.

The various initiatives put in place to improve transparency, accountability and the communication of information, whether general or specific to the mining sector, are, for example:

- Global Reporting Initiative (GRI);
- Carbon and Water Disclosure Projects;
- Extractive Industries Transparency Initiative (EITI).

The initiatives put in place to guarantee respect for human rights and fundamental freedoms in the context of maintaining the safety and security of mining operations, in this case the

Voluntary Principles on Security and Human Rights Man. As for sectoral initiatives, they target specific activities within the mining sector:

- Kimberley process (diamond production);
- International cyanide management code (gold mining for example).

The effective application of said directives, texts and tools allows mining companies to benefit from a better knowledge of the regional economic fabric, as well as a better anticipation of their needs in infrastructure and human resources. Discussions between stakeholders promote the integration of responsible sustainable development concerns and reduce the asymmetry of information on a daily basis through the various reports. Companies better understand the expectations of the community (municipalities or local authorities) on the economic and social or societal repercussions, feel co-responsible for the space and are more willing to get involved in the management of the territory.

TRANSPARENCY AS A MONITORING TOOL

Mining companies are required to publish their annual activity report. Today, the CSR report is the main source for evaluating social and environmental reporting criteria. At company level, corporate social responsibility is the expression of the concept of sustainable development which is based on three (03) pillars: economic, social and environmental and even managerial. Thus, in the context of responsible business, the good deal of mining companies in Africa with stakeholders for sustainable management is inevitably focused on:

- The duty of transparency and accountability;
- Respect for international and national instruments;
- The publication of annual EITI reports;
- The publication of the annual reports of mining companies;
- Inspection reports;
- The periodic publication of bimonthly reports from mining companies to the populations;
- Information and sensitization of local populations;
- Respect for social and societal commitments;
- Environmental protection;
- The provision of information to stakeholders ...

Besides codes of conduct and guides, there are intermediate or different tools. These are mechanisms for monitoring and controlling the standards of International Financial Institutions (IFIs), a mediation mechanism in the event of conflicts with Civil Society Organizations (Ombudsman).

However, the various CSR management tools intended for companies, and more particularly for mining companies, are above all the result of work carried out by managers of companies organized in a network, having the same concerns to innovate and improve the performance of the company, while respecting the social and environmental values of work. Network relations would therefore promote cooperation between enterprises and their mutual development. Networking can therefore be considered as a new method of disseminating CSR, going beyond company boundaries (Elise Bonneveux and Jean-Yves Saulquin, 2009).

NATIONAL TEXTS

In all mining countries, mining activity is governed by a series of legal texts directly or indirectly governing the mining sector. The sectoral mining policy is based on the National Prospective Study^[17], accompanied by a reference orientation document for global policies and strategies as well as sectoral and local development policies.^[18] Laws are most often accompanied by texts^[19] of application (decrees, orders, decisions):

- Environmental Laws or Environmental Codes: these are the laws which determine the fundamental principles of environmental protection and which apply to all environmental sectors, including the mining sector;
- The Decrees;
- The Forest Code;
- The Law on Water Management;
- Mining Codes: these are the laws that organize mining activities (exploration, exploitation, marketing);
- The Information Code;
- The Investment Code;
- The Public Health Code;
- The General Tax Code;
- The general code of local authorities;
- Annual reports of mining companies;
- Etc.

In accordance with the national legal order, all internal texts governing the mining sector are based on the Constitution.^[20] from different African countries. For example, the Burkinabé Constitution of June 2, 1991 enshrines the right to a healthy environment; and makes it an obligation, the protection, defense and promotion of the environment (Article 29) and in Article 30, citizen participation in the form of a petition to fight against all acts harming the environment, cultural heritage or historical; the interests of social communities; and public heritage. Also, the application texts of the mining code aim, on the one hand, to ensure better governance of the sector as a whole and to allow mining municipalities to mobilize substantial resources through the local development mining fund to finance structuring projects for the benefit of communities, to strengthen geological and mining research as well as taking into account the negative effects of the activity on the environment through the establishment of a fund, for example for the rehabilitation, closure and security of mining sites. Beyond compliance with national laws, most international mining companies voluntarily commit to respecting the guidelines and best practices promulgated by international institutions.

Ultimately, the mining companies signed their convention on the basis of said laws. The questions of jobs, access to mining markets, the financial contribution to water, the operationalization of the mining fund for local development, unfulfilled commitments are legion. In view of these breaches of the commitments made, corruption and mismanagement, the irresponsibility of the leaders and certain officials of the said ministries, African States must take their responsibilities in the face of the disrespectful behavior of these mining companies and take binding measures against them. this. The law must apply in time and space without discontinuity and it is clear in its terms. For example, Burkina Faso can purely and simply consider withdrawing mining permits for non-compliance with commitments. The 2005 mining convention in its article 5 provides for “in the event of withdrawal of the said mining

title” in application of the provisions of Articles 37 and 38 of the Mining Code (Law 031-2003 / AN of May 8, 2003 on the Mining Code).

Also, the Mining Code (2003) in its article 38 stipulates, any mining title regularly attributed can be the object of withdrawal, without compensation or compensation, in the forms provided for by the mining regulations. For the non-payment of taxes and duties, the withdrawal of the said title is pronounced. African states have several arguments to shut down a mining company than to go to trial.

CONCLUSION

In all African mining countries, mining activity is governed by legal texts. For better visibility of CSR actions carried out in the field, mining countries have set up a transparency body such as the EITI. It aims to strengthen good governance, by improving transparency and accountability (accountability) in the mining company sector through the collection, verification, reconciliation and publication of all payments made by companies. public or private. Its particularity lies in two (02) things:

- It emphasizes transparency;
- Its structure is made up not only of the government but also of businesses and civil society.

Network relations represent a research strategy for the management of CSR: causing behavioral changes in interactions with partners and in communication processes aimed at integrating the concerns of responsible sustainable development and social responsibility.

Thus, African countries implementing the EITI must be able to publish regular reports on the revenues and payments of mining companies. It makes more sense for African states and investors for the revised mining codes to imperatively and clearly integrate the EITI objectives. Also, with the accession of African States to OHADA, the United Nations Framework Convention on Climate Change and the Kyoto Protocol, the United Nations Convention on Desertification, the Convention on the Protection of World Heritage and many international, regional and national instruments are well equipped to bring happiness to their populations and to infuse the much-desired development, not only economic but also social and environmental. Through the appropriation of these regulatory instruments, CSR practices will make it possible to minimize the negative impacts of mining and to initiate the development and equitable sharing of the mining benefits. But vigilance must be paramount: enforce the commitments made by mining companies and by having binding laws because no one should ever be happy alone.

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➤ Documents

- Global Compact (UN) (principles 1 and 2);*
- The United Nations World Charter;*
- Codes of conduct encouraging companies to address human rights;*

OECD Guidelines for Multinationals;

Voluntary Principles on Security and Human Rights;

Labor Code;

Mining code;

ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy;

OECD Guide on Responsible Mineral Supply Chains;

The ISO 14001 standard relating to the Environmental Management System;

The ISO 26000 standard on Corporate Social Responsibility;

The ISO 45001 standard on Occupational Health and Safety Management;

The African Mining Vision;

The conventions signed by the DRC on Human Rights, governance, recommendations and other international declarations;

The guiding principles for CSR;

ICMM standards;

Dodd-Frank Law;

Environment Law;

Organization for Economic Co-operation and Development (OECD) Guidelines for Multinationals;

[1] Revenue Watch Institute, 1700 Broadway, 17th floor, New York, NY 10019

[2] Law n ° 0362015 / CNT on the Burkina Faso mining code. OJ n ° 44 of October 29, 2015

[3] Management styles adapted according to each geographic area

[4] Environmental Management System (EMS)

[5] The Brundtland Report, officially titled Our Common Future, named after the commission's chairperson, the Norwegian Madame Gro Harlem Brundtland, is a publication written in 1987 by the World Commission on Environment and the Development of Europe. UN and lays the foundations for the policies to be implemented and the behaviors to be adopted in order to achieve sustainable development.

[6] Earth Summit held in 1992 in Rio de Janeiro, known as the Earth Summit or the Rio Conference, brought together 182 states to discuss the future of the earth from June 3-14, 1992 in Rio de Janeiro, the United Nations Conference on Environment and Development marks a decisive turning point in the history of our planet. It definitively fixes the notion of sustainable development, which until then was very vague, and gave birth to new types of multilateral environmental agreements.

[7] Agenda 21 Program, a comprehensive global action plan for sustainable development in the 21st century, under the name of Agenda 21, it is now widely implemented, both locally, nationally and internationally. Or Agenda 21, a global action plan to promote sustainable development

[8] The African Mining Vision (AMV) is a policy framework established by the African Union in 2009 which aims at Africa's strategic use of its mineral resources to ensure its inclusive development based on a broad base.

[9] African Union Commission , The Vision for Africa's Mining Regime in 2050 is the result of numerous initiatives and efforts at sub-regional, continental and global levels aimed at developing regulatory policy frameworks in order to maximize products from the exploitation of mineral resources.

[10] Johannesburg Policy Declaration as well as the Implementation Plan (Chapter 42 and Paragraphs f and g of Chapter 62 relating to Sustainable Development in Africa), Yaoundé Vision on Artisanal and Small-Scale Mining, Partnership African Mining Charter on the Sustainable Development Charter and the Mining Policy Framework, SADC Framework for the Implementation of the Harmonization of Mining Policies, Standards, Legislative and Regulatory Frameworks, UEMOA Common Mining Policy and Community Mining Code, the Report 2007 Big Table Summary on "Managing Africa's Natural Mineral Resources for Growth and Poverty Reduction, etc.

[11] The EITI Association is an international multi-stakeholder initiative involving representatives of governments and their entities, oil, gas and mining companies, asset management companies and pension funds (referred to as "institutional investors»), local civil society groups and international non-governmental organizations. The initiative is part of actions to promote transparency and good governance in the mining sector and is aimed at several actors: representatives of the public administration, representatives of mining companies, members of organizations of the civil society, local or national elected representatives, etc. The goal of the EITI is to make the EITI Principles and EITI Requirements the internationally recognized standard for transparency in the oil, gas and mining sector. Compliant countries have an obligation to continue to meet all of the EITI Requirements in order to maintain their Compliant status.

[12] Directive C / DIR 3/05/09 of May 27, 2009 relates to the harmonization of guiding principles and policies in the mining sector of ECOWAS member states.

[13] In addition to the original Community law, derivative acts have been adopted. The additional act n ° 01/2000 of December 14, 2000 adopts the common mining policy of the UEMOA.

[14] In Togo, sub-national transfers concern the area tax, of which 20% goes to the localities where they are located, at the rate of 90% for the commune (s) and 10% for the region (s). Law No. 2010-004 of June 14, 2010 on the Water Code stipulates that companies that take water withdrawals are required to pay fees.

In Burkina Faso, Decree No. 2017-024 on the organization, operation and collection methods of the Local Development Mining Fund specifies the portion paid to each entity. Article 7 of the Decree further details the distribution of the fund's revenue as follows: The first part of 50% for the mining zones (communes and regions) is allocated as follows: 25% for the mining commune (s); 50% for the other municipalities of the region or regions on an equal basis; and 25% for the region (s) in equal parts. The second share of the rest of the municipalities and regions of Burkina Faso is allocated as follows: 75% for the municipalities distributed equally and 25% for the regions distributed equally.

[15] ISO 26000 obliges companies to have a duty of transparency on their societal impacts by means of a report on their participation in sustainable development. These standard addresses central issues such as human rights, the environment and good business practices, including the fight against corruption.

[16] Article 18 of Regulation No. 18/2003 / CM / UEMOA of 23 December 2003 on the WAEMU Community Mining Code sets certain obligations on States, among which: carrying out environmental impact studies for the operating phase, compliance with environmental regulations, the establishment of a monitoring plan as well as an environmental rehabilitation program, etc. Also, directive C / DIR 3/05/09 of May 27, 2009 relates to the harmonization of guiding principles and policies in the mining sector of ECOWAS member states. Its Chapter III on environmental protection concerns obligations. The 7 paragraphs of the text impose strict obligations in this area.

[17] The National Prospective Study "Burkina 2025" sets out the vision for the development of Burkina Faso by 2025, namely to make Burkina Faso "a nation of solidarity, progress and justice which consolidates its respect on the international scene."

[18] Case of SCADD and PNDES in Burkina Faso

[19] Legal and regulatory texts contain provisions relating to the mining sector

[20] Constitution of the Fourth Republic adopted on June 2, 1991 which dictates the general policy line for the management of natural resources, including mineral resources. It provides, in particular in its article 14 that "the wealth and natural resources belong to the people", Burkina Faso.