

EITI Good Practice Notes: Effective EITI communications

EITI International Secretariat Oslo, December 2009

About the *EITI Good Practice Notes*

The EITI *Good Practice Notes* provide examples of ways implementing countries can improve implementation. Good Practice examples are not intended to elaborate EITI requirements. Requirements for EITI Compliance are found in the *EITI Rules*. The EITI Good Practice Notes describe practices that go beyond the basic requirements for EITI Compliance

Effective communication of the EITI is essential for its full potential to be realised. As all a country's citizens are stakeholders in the EITI process, communicating how the initiative works, what it is doing and why it is important, are key messages that can be difficult to deliver. These messages must reach groups that range from parliamentarians to business people to those living in the villages in the countryside. It is through raising awareness and informing the people about transparency in the extractives sector that the greatest impacts of the EITI are likely to be generated. Well informed people can make informed decisions and are better able to demand accountability in the management of the natural resources which belong to them.

In an effort to help countries implementing the EITI better communicate their activities, the International Secretariat has reviewed communications activities in different EITI countries and gathered here examples of effective and innovative ways to strengthen communicating the EITI.

The aim of this paper is to give guidance on the types of communications activities that can be undertaken by implementing countries and not to address issues relating to resource or capacity limitations.

Good Practice 1: Develop a communications strategy

Effectively communicating what the EITI is about and the goals of national EITI programmes is a key part of ensuring that citizens and stakeholders can contribute and benefit from EITI activities. Communicating EITI goals can often be difficult, as messages must reach a wide range of people with different interests. Having a communications strategy in place from the very beginning of an EITI programme will make communicating these messages easier and lay the groundwork for disseminating EITI Reports and other information. The EITI publication, *Talking Transparency*, gives clear guidance on how to create a communications strategy and what steps should be followed. However, there is no "one size fits all" approach to communicating the EITI, as countries have vastly different cultural, linguistic and geographic challenges that must be taken into account when designing a communications strategy. A good example of a communications strategy is from Liberia (www.leiti.org.lr/doc/leiti_communication_strategy.doc).

Good Practice 2: Create a dedicated EITI website

Creating a dedicated EITI website for national EITI programmes is an important part of good communications. National websites are often the face of National Secretariats and serve as an introduction of who makes up the organisation, what its goals are and how to contact them. Websites provide a useful communications tool for getting messages to both domestic and international stakeholders. Websites can be updated regularly and used for press releases, providing contact details, making announcements, linking to relevant organisations and government ministries, and facilitating the dissemination of EITI Reports and other EITI publications. Good examples of dedicated EITI websites are Liberia (www.leiti.org.lr), Mongolia (www.eitimongolia.mn) and Cameroon (www.eiticameroun.org).

Good Practice 3: Meetings with local communities

It is important that national EITI programmes engage with local communities, especially in the areas most affected by oil, gas or mining activities. By communicating directly with these communities, national EITI programmes ensure that all stakeholders are being included in the process and gain valuable feedback on what local people are most concerned about and also create a platform for local to engage with representatives from the companies operating in their areas. Good examples of these kinds of activities are in Liberia and Kazakhstan. In Liberia, LEITI visited 10 out of 15 counties in the country meeting with country officials, District Commissioners, chiefs, traditional leaders, community leaders and civil society organisations. Representatives from ArcelorMittal and AmLib (two of the largest operators in Liberia) were able to engage directly with people and explain their companies' role in the local economy and demonstrate how much tax and royalties they are paying to the government. In Kazakhstan, a series of regional meetings were held to improve understanding and awareness of the EITI with local stakeholders. Additionally, government, civil society and company representatives discussed their respective views of Kazakhstan's first EITI report, debating the merits and weaknesses of the report and identifying areas for improvement that all could agree on.

Good Practice 4: Print media

Printed materials play an important role in reaching a wide range of people across the country. Printed versions of EITI Reports, Summaries of EITI Reports, general information about the EITI and announcements of meetings and activities can be distributed in government offices, schools, churches, universities and public spaces. In Niger, the national EITI has produced posters summarising their First EITI report that will be posted around the country. In Liberia, LEITI produced a summary version of the EITI report that was distributed in government and company offices, county and town offices and at community meetings discussing the report. In Cameroon, the national EITI has produced a comic strip in both English and French which talks about what the EITI is and the role it can play in better managing the country's natural resources. The comic is being distributed as posters to grassroots organisations and NGOs in mining and oil regions, PWYP members and other civil society groups, media outlets, government offices and international organisations. In Central African Republic, the national EITI produced printed summaries of the country's first EITI report, translating it into local languages of mining areas, ensuring those most affected by mining operations were able to have access to EITI information. Examples of these Good Practices are attached to this note as Good Practice 4 annex.

Good Practice 5: Television and radio

Television and radio media offer an important opportunity for national EITI programmes to reach a large section of the general population to increase awareness and participation in the initiative. In many developing countries, radio serves as the dominant form of mass communication, as literacy rates are lower in rural areas and distribution of print media can also be difficult. In the Central African Republic, EITI CAR is using the radio several times a week to reach listeners nationwide with information about the EITI. They also broadcast debates with

citizens about the benefits of the initiative, often recorded in the streets. Television has a more limited function for communicating the EITI owing to low rates of television ownership in many developing countries and only limited broadcasting capabilities. However, television can be useful in reaching a more targeted section of the population in urban areas and those in the business sector. In Cote d'Ivoire, the President of the national EITI Committee, N'Dri Koffi, was interviewed on a specialist television channel in Cote d'Ivoire called ipetrol.tv. The channel is largely seen as targeted towards business and those working in the extractives sectors in Cote d'Ivoire, helping the EITI to reach an important stakeholder group and improve understanding of the initiative.

Good Practice 6: Using the Talking Transparency guide

The EITI International Secretariat has produced the Talking Transparency guide which is designed to help national EITI programmes carry out an effective communications strategy. The guide takes users through all of the steps associated with communicating the EITI, starting from developing a communications strategy to resourcing a communications programme. The guide is available in French, Spanish, English and Russian and can be found on the EITI website at: <http://www.eiti.org/document/communicationsguide>

Good Practice 7: Resourcing a communications programme

Countries with effective communications programmes have in common that the programme is well anchored in the whole national secretariat and in the MSG. In addition, many countries have found it useful to appoint a person to be in charge of putting in place the communications programme. A few countries have found it useful to hire a communications agency to manage communications activities.

Good Practice 8: Seek advice and assistance from others

Each EITI country faces a different set of challenges to how they can communicate effectively. But national secretariats will find it useful to learn from secretariats in other countries, and especially from secretariats in countries in the region. One example of a is the Case Study of Liberia that Negbalee Warner, the National Coordinator in Liberia, published together with Eddie Rich, Regional Director at the EITI International Secretariat. It can be found on the EITI website at: <http://eiti.org/document/case-study-liberia>

Technical assistance is also available by the EITI International Secretariat, through its website that has a wide range of materials, and by contacting the Communications Manager and respective Regional Director. The World Bank's Multi Donor Trust Fund (MDTF) for the EITI is used to pay for technical assistance, including communications advice.

Annexes

1. Comic strip EITI poster raising awareness of EITI in Cameroon (English version)
2. Question and answer page about Cameroon comic with local partners
3. Poster summary of 1st CAR EITI Report in local Sango language
4. Summary of 1st Liberia EITI Report distributed by LEITI
5. Poster summary of 1st Niger EITI Report distributed by national EITI
6. Short 2-page summary of 1st Niger EITI Report distributed by national EITI
7. Long 10-page summary of 1st Niger EITI Report distributed by national EITI



HOW MUCH DOES CAMEROON GAIN FROM ITS NATURAL RESOURCES?



Two friends, Jacqueline and Herry, are on their way to Douala. Their bus has stopped at a gas station to fill up.

Wow! Look at the price of gas. It's so expensive, isn't it?

Piim! Piim!

Yeah, even though our country has plenty of oil!

Why are you whispering? You can say that out loud!

It's true that, for a long time, you couldn't talk about the money that oil brings into the country, but, from now on, it's possible: I can even tell you that Cameroon received about 350 billion CFA from oil in 2004, and more than 450 billion francs in 2005.

In 2005, Cameroon signed an international agreement the Extractive Industries Transparency Initiative, for short EITI.

In accordance with this agreement, the government must publish the amount of oil, gas, and minerals that are extracted by companies operating in Cameroon. It must also publish the income it receives from these companies.

That way we know how much government earns from oil production?

Yes. In theory, this system brings transparency to the management of our country's wealth! Still, it's not perfect because it doesn't guarantee that oil money will be used to fight poverty, for example.

What are you talking about? Where did you get those numbers?

What's that?

There is a system that assures no one cheats

Ekiié! Can that really happen in Cameroon? How can we be sure that the numbers are correct?

Really?

Every year an independent agency checks everything.

Things are changing. Two reports with petroleum revenues were already released. That's how I discovered the data that shared with you!

Look at that logging truck, for example! Logs like that are sent out every day to the port in Douala. That must bring in a lot of money!

At first, the government only agreed to publish petroleum figures. Then, many NGOs pushed to publish mining figures too. So the government promised to do that in the next EITI report. Income from timber could also be included someday... But it's entirely up to us, the citizens and the NGOs, to demand it!

Wow, you really taught me something today, Jacqueline! It's good to know all that. Now we need to ensure these revenues are used to alleviate poverty.

Cameroon's natural resources belong to all Cameroonians: We have the right to know how they are being managed and to benefit from them!

«Publish What You Pay» (PWYP)
 Publish What You Pay (PWYP) is a global civil society coalition that helps citizens of resource-rich developing countries hold their governments accountable for the management of revenues from the oil, gas and mining industries. Natural resource revenues are an important source of income for governments of over 50 developing countries. When properly managed these revenues should serve as a basis for poverty reduction, economic growth and development rather than exacerbating corruption, conflict and social divisiveness.

Main oil and mining companies operating in Cameroon

| Company | Production | Reserves |
|---------|---------------|-----------------|
| Shell | 100,000 bbl/d | 100 million bbl |
| Agip | 80,000 bbl/d | 80 million bbl |
| Elf | 60,000 bbl/d | 60 million bbl |
| Total | 40,000 bbl/d | 40 million bbl |
| Other | 20,000 bbl/d | 20 million bbl |

Government oil revenues

| Years | Oil revenues |
|-------|-----------------|
| 2002 | 369.900.000.000 |
| 2003 | 324.100.000.000 |
| 2004 | 343.900.272.941 |
| 2005 | 459.542.869.198 |

Source : 2002-2005 EITI Cameroon Reports

| Years | Oil revenues |
|-------|-----------------|
| 2006 | 638.674.354.534 |
| 2007 | 643.300.000.000 |
| 2008 | 991.700.000.000 |

Source : 2006-2008 table of government financial operations data.

The Extractive Industries Transparency Initiative (EITI)

The Extractive Industries Transparency Initiative (EITI) aims to strengthen governance by improving transparency and accountability in the extractives sector. The EITI supports improved governance in resource-rich countries through the verification and full publication of company payments and government revenues from oil, gas and mining. The EITI is a coalition of governments, companies, civil society groups, investors and international organisations. For more information about EITI, see www.eitransparency.org For EITI in Cameroon, see www.eitcameroon.org and www.pcpwpcm.org.

EITI Poster

Questions/Answers

Why did you decide to do a comic strip?

Cameroon signed on to EITI since 2005, and the validation process in Cameroon will start very soon, and the country may get the EITI compliance status in 2010. But EITI is still not well known in the country, especially in rural areas or even in oil and mining regions. Therefore, to fill that gap and to make sure that the initiative will be widespread, RELUFA and SNJP (both members of PWYP Cameroon) had the idea of the poster/comic which should contribute to sensitize people on this topic. The use of a comic as an instrument is a common tool to sensitize the large public in a very simple and friendly way, rather than presenting long texts or reports which most of the people won't get or read. Comics have visual effects and animate more people to look at the poster and read it.

How did you decide what information to include and who wrote it?

The staffs of RELUFA and SNJP elaborated and wrote the story. We tried to illustrate an "ordinary" discussion, which could happen every day: Two people wondering how rich their country is and how much money this country gets from its natural resources. The essential message of the comic is to show that things have changed and today it's possible to get a certain amount of revenues from the extractive industries. This information is fundamental for further discussions on how the revenues are used by the governments. Additional to the story we have put some general information on EITI, revenues from the oil sector, the main companies in Cameroon and the PWYP campaign.

Was it an expensive production? Was there anything you did that made it more affordable?

Finally the total costs (including expenditure for the artist, printing and distributing costs) may not be more than 1500 EUR.

- Costs for 1000 French posters (A2): 780.000 FCFA (around 1.190 EUR)
- Costs for 200 English posters (A2) (for the English part of Cameroon): 120.000 FCFA (around 200 EUR)

In the program of SNJP (funded by Misereor, a German Catholic organization) we have a budget for such activities.

How will it be distributed?

In Cameroon we will send it via post to different organizations as well as distribute it during conferences, workshops, trips in mining/oil areas, etc. we also plan to send it to embassies, churches, universities, journalists, etc.

Via Email we will send it to international partners, NGOs, Networks, etc.

How many copies were made and where will they be distributed?

Total number of copies: 1000 French A2 posters/ 200 English A2 posters.

We will distribute the posters as hard copy to the following organizations/institutions:

- To all the Justice and Peace commissions in the 24 dioceses of Cameroon (30 examples per diocese)
- to grassroots organizations and NGOs in mining and oil regions
- to all PWYP members, other networks and groups of civil society
- to the media (journalists, press, radio,...)
- to the Ministry of Mine, Ministry of Hydrocarbures, Ministry of Economy
- to EITI Cameroon
- To International organizations (World Bank, CEMAC, donors, etc.)

If necessary we will print more!

Axel Müller (SNJP) and Valery Nodem (RELUFA)

1- NDATI SIGUINGO NA TONDO SO

Na Kodro sessé ti bé a Africa, a mssoro ti gbéti sessé, aga na oussé molongo na péko ti kéké, so si tongana a ka na kodro wandé, aké ga na nguinja mingui na sandoukou leta .

Ngurugbia ti Kodro ti é, ayé ti sara si à mssoro ti gé ti sessé a mou maboko na maïngo ti kodro na legué ti :

- fango tene polelé na ndo ti a nguinja so a ndokwa ti vongo a téné ti gbéti sessé a toukou na sanduku ti léta, nga na anguinza so léta awara ;
- Younga ngo a sango na ndo ti a nguinja so, na azo ti kodro, nga na bungbi ti azo so aké sara kwa yamba, wara sociétée Civile.
- Sarango yé nzoni na a mssoro so alingbi ti duti na gonda ti maïngo ti kodro, nga na tiringo bira na yéré.

2- A KOTA KAMBA TI KWA TI WA SUNGO TONDO SO

Kwa ti lo aké ti :

- Bungbi a sango na ndo ti a nguinja so leta, nga na ambeni a ndokwa ti lo a wara, na legué ti a mssoro ti gbéti sessé.
- Bungbi ngo a sango na ndo ti a nguinja so a ndokwa ti vongo a mssoro ti gbéti sessé a tuku na sanduku ti léta.
- Tengbi a sango si, ti gui ta tene na popo ni.

3- A KAPA TI KWA TI LO

Akwa ti bungbi ngo a sango so a tamboula na ya ti kapa ota :

- Kozo kapa ni aké ti hinga ala so aké vo a téné ti gbéti sessé ;
- Oussé kappa ni aké bungbi a sango ni, nga ti gbo li na ndo ni;

- Ota kapa ni aké ti tengbi a sango ni, nga ti gbo li na ndo kangbi so aké na popo ti nguinja so a ndokwa ti vongo a téné ti ngbé ti sessé a tuku na sanduku ti léta, nga na so léta a wara.

4- TENGBI NGO A SANGO NI

Na peko ti kwa so wa sungo tondö so a sara, lo wara:

- Hungo ti nguinja so, a ba aténé a li sanduku ti léta na ngou 2006, na légué ti a mssoro ti gbéti sessé aké Ngoundangou oku, Kutu ngbangbo mbrambra, bale ota na miombé, saki bale ossio na oko, na pata bale oméné na oussé na faranga gombaya (5.738.041.329)

- Hungo ti nguinja so a ndokwa ti vongo a téné ti gbé ti sessé a tuku na sanduku ti léta, aké: Ngoundangu oku, Kutu Ngbangbo Oussé, bale mbrambra na Ossio, Saki ngbangbo ossio, bale oku na miombé, na ngbangbo na bale oku, na faranga na bale oku, na faranga miombé (5.274.458.758 Fcfa)

5- GBOUNGO LI NA NDO A KANGBI SO

- 1. Na mbagué ti léta, popo ti nguinja ni koué alingbi kutu ngbangbo mbrambra, balé miombé na gombaya , saki ngbangbo oussé na bale gombaya, na pata bale oméné na miombé na faranga oussé (789.290.342 Fcfa), so assa ngo ya ni aké tonga so :
 - Kutu ngbangbo ota na ossio, na ndo ni saki balé gombaya, na pata miombé, na faranga gombaya (304.090.094 Fcfa), ti a limpo ndé ndé.
 - Kutu ngbangbo ota, balé miombé na oko, saki ngbangbo mbramba bale gombaya na ossio, na pata ngbangbo oko na baléoko na oussé na faranga oussé

(381.794.562 Fcfa), aké hungo ti nguinja so a fouta kozo ni si a téné ti gbé ti sessé a si guigui na kodro ti é.

- Kutu ngbangbo oko na ota, saki ngbangbo ossio na oukou, na pata ngbangbo na bale ossio na oméné, na faranga oko (103.405.731), ti a taxe so a mu na ndo agbakuru ti kwa.

A nguinja so kwé, a ba a téné léta a wara ni. Yé oko na mbagué ti a ala aké vo a téné ti gbéti sessé, awara mbeti oko na ndo ni pépé.

Nda ni aké ti so, ngurugbia a kanga yanga ti ambeni ndokwa ti vongo a téné ti gbé ti sessé, ngbanga ti so, a ba a téné ala kpé a ndia ti kodro pépé. Nga a ambéni ndokwa ni a sara kwa mbeni pépé, ngbénaiyé ngu 2006.

2. Na mbangué ti a ndokwa ti von go a tene ti gbé ti sessé

Popo ti nguinzi ni koué alingbi:

kutu ngbangbo ota, balé oussé na okou, saki ngbangbo mbrambra na ndo ni mbrambra, na pata ngbangbo na balé ossio, na faranga oko (325.707.571 Fcfa), so a sa ngo ya ni aké tonga so :

- kutu balé miombé na oussé, saké ngbangbo oku na ossio, na balé oméné na pata oussé (80.504.310 Fcfa), ti a lamende ndé ndé. Ye oko a wara mbeti na ndo ni pépé.
- Kutu balé oku (50.000.000), so mbéni ndokwa ti vongo a téné ti gbé ti sessé a fouta ni. Yé oko, nguinja so a li sandugu ti léta pépé, mbiri mbiri na mbagué ti ndokwa ti Impôts
- Kutu balé oméné na ossio , saki ngbangbo gombaya, balé mbrambra na oku, na ndoni ngbangbo na bale oméné na faranga miombé (64.975.808 Fcfa), ti a nziné-nziné mbéti, si awara sango oko na ndo ni pépé ;

- Kutu balé oku na ota saki ngbangbo miombé na oku, na faranga (53.805.003), a ké nguinja so a fouta kozo ni si a tene ti gbétissessé a siguigui na kodro ti é. A wara mbéti oko pépé na ndo ti nguinja so.
- Kutu balé omene na oussé, saki ngbangbo ota, balé ossio na oussé na patá ngbangbo na bale ota (62342650f) ti limpo. Mawa ni gui so, nguinja so a li na sanduku ti léta pépé.

- Kutu balé oko na oussé, saki balé mbrambra na gombaya, na ngbangbo na bale omene (12.079.800f) nguinja so nga a li sanduku ti leta pepe,mbirimbiri na mbague ti ndokwa ti Impôt.

6- IRI TI NDOKWA TI VONGO A TENE TI GBE TI SESSE,SO TAMBOULA TI KWA SO ASSI DA.

1. BADICA
2. PRIMO
- 3-SODIAM
- 4-DDC
- 5-ADC
- 6-ORDICA
- 7-BELDAM
- 8-MEX
- 9.UNEMICA
10. SOCEMINE
11. BEL AFRIQUE
12. TEULLERIE INTERNATIONAL DE BANGA
- 13.VAALDIAM
14. DIMBI-DIAMANT
- 15.-AS
16. SOPICAD

7- A KOTA PKALE SO LO WARA

Na mbagué ti a wa vongo a téné ti gbé ti sesse:

- Kozo kpalé ni aké ti so,ambéni ndokwa ni,ayé pépé ti mu a nzoni sango,nga ti fa na wa sungo tondo so ,a mbeti so a mu na ala na peko ni so si ala fouta nguinja na sanduku ti léta. A tâ so lo fa na ala mbeti so a mou légué na lo ti sara kwa so.
- Ousse kpalé ni aké ti so, mingui ti ambeni ndokwa ni aké sara kwa mbéni pépé.

Na mbague ti léta

A ba a téné, aké gui ndokwa ti gbéyogbia ti a mossoro ti gbé ti sessé,na ambeni ndokwa so aké na gbé ti lo,si a sara kwa maboko na maboko na wa sungo tondö so.

- Na kota ndokwa yenda ti Impôt

Lekerengo guère ti kwa na mbagué ni ka, aké na légué ni pépé. Yé so a sara si wara ngo a mbeti ti nguinja ake ngangou na ndokwa so.

.- Na kota ndokwa yenda ti Douane

Lekerengo a mbeti kondé, aké na legue ni. Ye oko, ambeti so a ba ngou 2006,a wara ni pépé, ndali ti kpalé ti massini.

- Na Kota ndokwa ti Trésor.

Ndokwa a mu sango oko pepe na wa sungo tondo so.Nga,lekerengo guere ti ambeti konde na ndokwa so ake na legue ni pepeko.

8-A KOTA TENE, WALA RECOMMANDATIONS

Ti tene yé kué a tambula nzoni, alingbi:

-a mu ngangu Na a mbéti ndia so a ba nzoni tamboula ngo ti ndokwa ti nguinja Na kodro ti é, tongaso si alingbi ti hinga tâ téné na ndo ti a nguinja so kodro ti e aké wara na péko ti a mossoro ti gbéti sessé.

- Bungbingo a sango alingbi ti ga kwa ti ala so kué si ake de bouze ti a tene ti gbeti sesse.

- Alingbi nga, a mou wango mingui na ala so kue si ake gui,wala aké vo a téné ti gbé ti sessé,tongaso si ala mou maboko na kwa ti bungbi ngo a sango.

REPUBLIQUE CENTRAFRICAINE

Unité - Dignité - Travail



ITIE

Initiative pour la
Transparence dans les
Industries
Extractives

**KOZO TONDO TI NDOKWA TI
ITIE-RCA NA NDO TI A NGUINZA
SO A WARANA DEKO TI KA NGO
A TENE TI GBE TI SESSE NA
KODRO TI E NA NGOU 2006**



Pour le Comité de pilotage
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SUMMARY OF LEITI FIRST REPORT

1 July 2007 – 30 June 2008

LEITI MULTI-STAKEHOLDERS STEERING GROUP

Government of Liberia

1. Ministry of Finance – Chair
2. Ministry of Lands, Mines & Energy – Co-chair
3. Ministry of Internal Affairs (MIA)
4. Forestry Development Authority (FDA)
5. National Oil Company of Liberia(NOCAL)
6. Liberia Reconstruction & Development Committee (LRDC)

National Legislature

1. The Liberian Senate
2. The Honorable House of Representatives

Civil Society Organizations

1. Publish What You Pay (PWYP)
2. Liberia National Bar Association (LNBA)
3. National Traditional Council of Liberia (NTCL)
4. Miners & Brokers Association

Private Sector

1. ArcelorMittal
2. AmLib
3. Oranto Petroleum
4. Liberia Timber Association (LTA)

Development Partners

1. World Bank (WB)
2. International Monetary Fund (IMF)
3. United Nations Development Program (UNDP)
4. UK's Development for International Development(DFID)
5. United States Agency for International Development (USAID)
6. United Nations Mission in Liberia (UNMIL)

I. NARRATIVE

BACKGROUND

The Liberia Extractive Industries Transparency Initiative (LEITI) was established in 2007 by the Government of Liberia for the purpose of promoting good resource governance through the implementation of the international criteria and principles of the Extractive Industries Transparency Initiative (EITI). The EITI (www.eitransparency.org) is a globally developed standard that promotes transparency of payments and revenues from the extractive sector of resource-rich countries. The broad aim of the LEITI is to publish, in a widely accessible manner, revenues generated by companies operating in the **forestry, mining and oil sectors** of Liberia in order to increase the likelihood that such revenues will be used in an accountable, prudent and equitable manner. Although forestry is not an extractive sector and therefore not traditionally covered by the EITI, Liberia has included this sector in the scope of LEITI because of past negative activities in the sector, which underscores the need to ensure that forest revenues, like mineral revenues, are properly accounted for and used for the benefit of all.

KEY DATA

In keeping with the aims of the LEITI and the global principles and criteria of the EITI, the LEITI published its first EITI Report on February 10, 2009. The LEITI 1st Report was prepared by an international firm of chartered accountants named Crane, White & Associates, and was based on (1) payments data supplied by **thirty (30)** companies, and (2) revenues data supplied by **four (4)** agencies of Government. A total of **US\$29,454,662.00** was reported by the companies as combined payments of **taxes, royalties, land/surface rental, administrative fees, and other community/county contributions and donations** made to the Government, while the Government reported total receipts of **US\$29,447,339.00**, thus yielding a total discrepancy of **US\$7,323.00**. The total receipts reported by the Government as revenues from the forestry, mining and oil sectors represents approximately **15%** of total Government revenues of approximately **US\$200 Million** for the reporting year. "The Report provides, for the first time in the history of our country, an open and transparent reconciliation of the records of Government and the concerned industries as to payments made by the industries and that which was received and recorded in Government accounts", President Ellen Johnson-Sirleaf said of the Report at a recent EITI Conference in Doha, Qatar.

COMPLETE LEITI REPORT

The full text of the LEITI Report can be obtained from the Offices of the LEITI on the 4th Floor of the Ministry of Finance Building, Broad Street, Monrovia, Liberia, and from the LEITI's website: www.leiti.org.lr.

CONCLUSIONS OF LEITI FIRST REPORT

In addition to disclosing the figures of payments and revenues, the LEITI Report contains specific conclusions and

recommendations. The overall conclusion of the Report is that LEITI performed well in preparing and producing its first EITI Report, particularly bearing in mind that this was the first such exercise ever in Liberia. Another major conclusion is that the LEITI First Report was comprehensive, and that the overall net discrepancy of **US\$7,323 which is 0.02%** of the Government total receipt is immaterial.

UNRESOLVED DISCREPANCIES

Notwithstanding its general conclusion that the LEITI performance is good, the LEITI First Report contains numerous discrepancies between payments reported by companies and revenues reported by Government – though many of these were of a minor nature, likely to have arisen because of differences between companies and Government in how they classified payments and revenues. However there were a number of differences described as material or significant. One significant unresolved discrepancy concerns the amount of **US\$104,288** representing withholding income tax that AmLib reported as payments to Government, but which the Government categorically denied receiving. Preliminary efforts to resolve the discrepancy succeeded only in discovering that the alleged payment receipts are not genuine Flag Receipts of the Government of Liberia. Other material unresolved discrepancies involved ArcelorMittal; the National Oil Company of Liberia (NOCAL); Unitimber; Afro Minerals; Ousomar Minerals and Western Mineral Resources Corporation. The Report "not only gives an account of the flow of funds but discloses certain systemic weaknesses which we must correct to ensure full compliance by the concerned industries and proper accounting of Government", said President Johnson-Sirleaf.

EFFORTS TO RESOLVE MATERIAL DISCREPANCIES

The EITI process is built on learning from implementation experiences and taking actions to address observed operational problems, including discrepancies in a reconciliation/audit Report. Accordingly, the LEITI is working to resolve all reported discrepancies contained in its first Report by April 24, 2009. The LEITI will further report publicly on the outcome of the on-going efforts to resolve the discrepancies.

SUMMARY OF FULL LEITI REPORT

This Summary of LEITI 1st Report is aimed at providing a comprehensive and comprehensible account of the material payment and revenue figures contained in the full **66-page Report**. The Summary Report separately captures payment and revenues data reported for each of the three sectors covered by the LEITI, namely, **forestry, mining, and oil**. **The Summary Report is meant to make the main contents of the First LEITI Report accessible, comprehensible, and user friendly**. In case of doubt or for further details, please consult the full report, which is available at the Offices of the LEITI and at its website: www.leiti.org.lr.

II. FIGURES OF PAYMENTS AND REVENUES

A. OIL SECTOR

| Taxes/Revenue | Oranto Petroleum Company | | Broadway Consolidated PLC. | | NOCAL | |
|------------------------------|--------------------------|---------------------|----------------------------|-------------------|-------------------|-------------------|
| | COMPANY | GOL (NOCAL) | COMPANY | GOL (NOCAL) | COMPANY | GOL |
| Surface Rental | 194,395.00 | 194,395.00 | 99,000.00 | 99,000.00 | | |
| Hydrocarbon Development Fund | 750,000.00 | 750,000.00 | 500,000.00 | 500,000.00 | | |
| Annual Training | 105,641.00 | 105,641.00 | 100,000.00 | 100,000.00 | | |
| Social Welfare Contribution | 300,000.00 | 300,000.00 | 50,000.00 | 50,000.00 | | |
| Contribution UL Department | 150,000.00 | 150,000.00 | 75,000.00 | 75,000.00 | | |
| Corporate profits Tax | | | | | | 12,309.00 |
| ECOWAS Trade Levy | | | | | | 1,013.00 |
| Customs | | | | | | 18,517.00 |
| Dividends to GOL | | | | | 600,000.00 | 600,000.00 |
| Administration Fees | | | | | | 10,135.00 |
| Vehicle License Fees | | | | | | 876.00 |
| Personal Income | | | | | | 35,882.00 |
| TOTAL | 1,500,000.00 | 1,500,000.00 | 924,000.00 | 924,000.00 | 600,000.00 | 678,732.00 |

B. FORESTRY SECTOR

| Taxes/Revenue | UNITIMBER | | UFC REGNALS | | | |
|--------------------------------|-------------------|-------------------|-------------|---------------|--|--|
| | COMPANY | GOL | COMPANY | GOL | | |
| Stumpage Fee | 265,368.00 | 202,678.00 | | | | |
| Log Export Fees | 25,317.00 | | | | | |
| ID Card Fees | 175.00 | | | | | |
| Administration Fees | 100.00 | 220.00 | | | | |
| Business Registration | 900.00 | | | | | |
| Rental Income | 53.00 | 53.00 | | | | |
| Personal Income | | | 7.00 | | | |
| Withholdings on rent and lease | | | | 250.00 | | |
| TOTAL | 291,913.00 | 202,951.00 | 7.00 | 250.00 | | |

C. MINING SECTOR

| Taxes/Revenue | African Aura Resources | | ArcelorMittal Liberia | | AmLib United Minerals | |
|---|------------------------|------------------|-----------------------|----------------------|-----------------------|-------------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Excise Tax | | | | | 196.00 | 196.00 |
| ECOWAS Trade Levy | | | 322,977.00 | 506,273.00 | 8,729.00 | 6,857.00 |
| Pre-shipment Inspection (PSI)/GOL's Share | | | | | 1,387.00 | |
| Customs user fees | | | 400,000.00 | 400,000.00 | | 9,562.00 |
| Customs | | | | | | 32,058.00 |
| Import Levies | | | | 3,764.00 | 38,771.00 | 10,070.00 |
| County contribution | | | | | 23,400.00 | |
| Land Rental | | | 200,000.00 | 200,000.00 | 167,677.00 | |
| Stumpage Fees | | | | | | 110.00 |
| Export Tax | | | | | | 5,970.00 |
| Community Contributions/receipts | | | 6,994,521.00 | 6,994,521.00 | | |
| Signature fees/signing bonus | | | 15,000,000.00 | 15,000,000.00 | | |
| Corporate Registration | | | 900.00 | 900.00 | | |
| Fines for customs offenses | | | 21,183.00 | 21,183.00 | | |
| Scientific Research Fund | | | 143,561.00 | 143,561.00 | | |
| Administration Fees | | | | 5,795.00 | | 3,385.00 |
| Exploration Fees | 27,791.00 | 27,791.00 | | | 15,000.00 | 117,902.00 |
| Vehicle License Fees | | 881.00 | 23,048.00 | 23,048.00 | | 3,612.00 |
| Business Registration Fees | | 900.00 | | | | |
| Personal Income | 54,176.00 | 44,166.00 | 582,547.00 | 597,591.00 | 104,288.00 | |
| Vehicle Drivers License Fees | | | | 1,410.00 | | |
| Withholdings on rent and lease | | | | 6,500.00 | | |
| Others | | | | | | 8,730.00 |
| TOTAL | 81,967.00 | 73,738.00 | 23,688,737.00 | 23,904,546.00 | 361,448.00 | 198,452.00 |

| Taxes/Revenue | Broadway Consolidated Plc | | Bukon Jedeh Resources | | Crafton Development Inc | |
|------------------------------|---------------------------|-------------------|-----------------------|-----------------|-------------------------|------------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Excise Tax | | 54.00 | | | | |
| Surface Rental | 517,973.00 | 516,474.00 | | | | |
| Customs | | 503.00 | | | | |
| Administration Fees | | 1,795.00 | | | | |
| Exploration Fees | 150,000.00 | 150,000.00 | 900.00 | 900.00 | 35,000.00 | 35,000.00 |
| Vehicle License Fees | | 171.00 | | 648.00 | | |
| Business Registration Fees | | | | | | |
| Personal Income | | | 8,061.00 | 6,318.00 | | |
| Others-Dealer Export License | 21,500.00 | 21,500.00 | | | | |
| TOTAL | 689,473.00 | 690,497.00 | 8,961.00 | 7,866.00 | 35,000.00 | 35,000.00 |

| Taxes/Revenue | Afro Minerals Resources | | BEA Mountain Mining Corp. | | BHP Billiton World Exploration | |
|--|-------------------------|------------|---------------------------|------------------|--------------------------------|-------------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Excise Tax | | | | | 25,044.00 | 34,737.00 |
| ECOWAS Trade Levy | | | | 756.00 | 47,001.00 | 52,079.00 |
| Pre-shipment Inspection (PSI)GOL's Share | | | | | 19,011.00 | 866.00 |
| Customs user fees | | | 18,315.00 | 784.00 | | |
| Customs | | | | 1,770.00 | | |
| Import Levies | | | | 4,228.00 | 421,846.00 | 377,288.00 |
| County contribution | | | 8,500.00 | | | |
| Land Rental | 12,454.00 | | | | 8,700.00 | |
| Corporate Registration | | | | 900.00 | | 900.00 |
| Fines for customs offenses | | | | 3,911.00 | | |
| Administration Fees | | | | 75.00 | | 40,499.00 |
| Exploration Fees | 5,000.00 | | | | | |
| Vehicle License Fees | | | | 470.00 | | 3,905.00 |
| Business Registration Fees | | | 900.00 | | | |
| Personal Income | | | 18,773.00 | 20,251.00 | 39,590.00 | 39,590.00 |
| Withholdings on rent and lease | | | 6,000.00 | 6,000.00 | | |
| Others (import levy) | | | | 9,440.00 | | |
| ID Cards Fees | | | 805.00 | | | |
| License & Registration Fees | | | | | 7,284.00 | |
| MLME Donation-environmental park | | | | 1000.00 | | |
| TOTAL | 17,454.00 | -0- | 53,293.00 | 48,585.00 | 569,864.00 | 549,864.00 |

| Taxes/Revenue | Ducor Minerals Inc. | | G-10 Resources | | Golden Ventures Inc. | |
|--------------------------------------|---------------------|------------------|------------------|------------------|----------------------|------------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Land Rental | | | 50,000.00 | 50,000.00 | | |
| Corporate Registration | | | | | 900.00 | 900.00 |
| Exploration Fees | 82,925.00 | 82,925.00 | | | 40,000.00 | 40,000.00 |
| Others-License and Registration Fees | | | | | | 2,700.00 |
| TOTAL | 82,925.00 | 82,925.00 | 50,000.00 | 50,000.00 | 40,900.00 | 43,600.00 |

| Taxes/Revenue | T-Rex Resources Inc. | | Universal Mining Corporation | | Western Mineral Resources Corp. | |
|----------------------------|----------------------|------------------|------------------------------|------------------|---------------------------------|-----------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Customs user fees | | | | | 3,694.00 | |
| Import Levies | | | | | | 2,210.00 |
| Land Rental | 45,000.00 | 45,000.00 | | | | |
| Exploration Fees | | | 20,000.00 | 20,000.00 | | |
| Business Registration Fees | | | | | 900.00 | |
| Personal Income | | | | | 34,258.00 | 2,949.00 |
| TOTAL | 45,000.00 | 45,000.00 | 20,000.00 | 20,000.00 | 38,852.00 | 5,069.00 |

| Taxes/Revenue | Hummingbird Resources | | KPO Resources Corporation | | Liberia Gold Corporation | |
|----------------------------|-----------------------|-----------------|---------------------------|------------------|--------------------------|-----------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| ECOWAS Trade Levy | | | 3,978.00 | 5,719.00 | | |
| Customs user fees | | | 18,390.00 | 362.00 | 768.00 | |
| Import Levies | 1,137.00 | | | 1,077.00 | | 1,066.00 |
| Corporate Registration | | | | | | 900.00 |
| Administration Fees | | 300.00 | | 1,825.00 | | |
| Vehicle License Fees | | | | 1,068.00 | | |
| Business Registration Fees | | | 900.00 | 900.00 | 900.00 | |
| Personal Income | 2,588.00 | 2,588.00 | 13,244.00 | 17,019.00 | | |
| Vehicle License Fees | | 548.00 | | | | 1,047.00 |
| Operational License | | | | 225.00 | | |
| Royalty | | | | 504.00 | | |
| Other import taxes | | | 45,787.00 | 2,061.00 | | |
| Other import levy | | | | 62,486.00 | | |
| ID cards fees | | | 600.00 | | | |
| TOTAL | 3,725.00 | 3,436.00 | 82,899.00 | 93,246.00 | 1,668.00 | 3,013.00 |

| Taxes/Revenue | Liberty Gold & Diamond Mining Inc. | | Magma Mineral Resources Inc. | | Mano River Resources Inc. | |
|----------------------------|------------------------------------|-------------------|------------------------------|------------------|---------------------------|---------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| ECOWAS Trade Levy | | 180.00 | | | | |
| Customs user fees | | | | | 6,816.00 | |
| Customs | | 1,821.00 | | | | |
| Import Levies | | 1,401.00 | | | | |
| Land Rental | 10,000.00 | | | | | |
| Corporate Registration | | 900.00 | 900.00 | 900.00 | | |
| Administration Fees | | 223.00 | | | | |
| Exploration Fees | 60,000.00 | 55,000.00 | 50,000.00 | 50,000.00 | | |
| Vehicle License Fees | | 1,608.00 | | | | 396.00 |
| Business Registration Fees | | | | | 900.00 | |
| Personal Income | 87,055.00 | 87,055.00 | | | 3,704.00 | |
| Others - Rental Income | 8,500.00 | 8,500.00 | | | | |
| TOTAL | 163,755.00 | 156,688.00 | 50,900.00 | 50,900.00 | 11,422.00 | 396.00 |

| Taxes/Revenue | Ousomar Mines & Minerals Inc. | | Precious Minerals & Mining Co | | Target Resources Inc. | |
|-------------------------------|-------------------------------|------------------|-------------------------------|------------------|-----------------------|--------------|
| | COMPANY | GOL | COMPANY | GOL | COMPANY | GOL |
| Mineral License Fees | 5,000.00 | 5,000.00 | | | | |
| Fine Precious Mineral License | | 37,618.00 | | | | |
| Administration Fees | | 60.00 | | | | 20.00 |
| Exploration Fees | | | 35,887.00 | 35,887.00 | | |
| TOTAL | 5,000.00 | 42,678.00 | 35,887.00 | 35,887.00 | -0- | 20.00 |

***Please note that all payments are in United States Dollars

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DECLARATIONS DU GOUVERNEMENT ET DES ENTREPRISES EXTRACTIVES

RECONCILIATION GLOBALE 2005 (revue par SP)

FLUX DE L'ETENDUE 1

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|-----------------------------------|---------------|------------------|------------------------|------------|
| | Société | ETAT | Ecart | Ecart |
| Relevance Minière | DGI | 4 732 015 | 4 732 015 | - |
| ISB (IC/BIC) | DGI | - | - | - |
| Dividendes | MMIE | 594 440 | 594 440 | - |
| IRCM | DGI | 169 704 | 170 337 | 633 |
| Contribution à la formation | MMIE | 137 764 | - | - |
| Relevance superstitaire annuelle | MMIE | 111 011 | 111 011 | - |
| TOTAUX FLUX DE L'ETENDUE 1 | | 5 744 934 | 5 745 507 | 633 |

FLUX DE L'ETENDUE 2

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|---|---------------|------------------|------------------------|---------------|
| | Société | ETAT | Ecart | Ecart |
| Droits de Douanes et taxes assimilées | DGI | 380 233 | 336 053 | 44 180 |
| Taxe immobilière | DGI | - | - | - |
| Pécunioire BIC | DGI | 126 744 | 126 744 | 0 |
| TVA, retenue à la source (et TVA facturée) | DGI | 330 865 | 330 865 | - |
| ILTS | DGI | 1 307 662 | 1 292 843 | 14 219 |
| Autres (vigilance, pénalités, retenues/Jeux de passagers, GNS, ...) | DGI | 35 396 | 3 910 | 31 486 |
| TOTAUX FLUX DE L'ETENDUE 2 | | 2 180 300 | 2 090 414 | 89 886 |
| TOTAUX DES FLUX 2005 | | 7 925 234 | 7 835 981 | 89 252 |

RECONCILIATION GLOBALE 2006 (revue par SP)

FLUX DE L'ETENDUE 1

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|-----------------------------------|---------------|------------------|------------------------|----------|
| | Société | ETAT | Ecart | Ecart |
| Relevance Minière | DGI | 6 574 840 | 6 574 840 | - |
| ISB (IC/BIC) | DGI | 1 333 040 | 1 333 040 | - |
| Dividendes | MMIE | 658 780 | 658 780 | - |
| IRCM | DGI | 280 000 | 280 000 | - |
| Contribution à la formation | MMIE | 267 489 | 267 489 | - |
| Relevance superstitaire annuelle | MMIE | 123 107 | 123 107 | - |
| Droits Fixes | MMIE | 29 200 | 29 200 | - |
| TOTAUX FLUX DE L'ETENDUE 1 | | 9 266 457 | 9 266 457 | - |

FLUX DE L'ETENDUE 2

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|--|---------------|-------------------|------------------------|---------------|
| | Société | ETAT | Ecart | Ecart |
| Droits de Douanes et taxes assimilées | DGI | 409 492 | 392 230 | 17 262 |
| Pécunioire BIC | DGI | 493 451 | 493 451 | - |
| TVA, retenue à la source (et TVA facturée) | DGI | 450 630 | 450 630 | - |
| ILTS | DGI | 1 368 833 | 1 509 438 | - 59 395 |
| TOTAUX FLUX DE L'ETENDUE 2 | | 2 922 416 | 2 845 759 | 76 657 |
| TOTAUX DES FLUX 2006 | | 12 188 873 | 12 112 216 | 76 657 |

Publié par le Secrétariat Permanent

POUR UNE GESTION EFFICACE, DYNAMIQUE, TRANSPARENTE ET RESPONSABLE DE NOS RESSOURCES MINIERES ET PETROLIERES



Pour un développement durable et une croissance soutenue



Avec l'appui du PNUD / Bonne Gouvernance et Croissance mieux répartie / EAGG



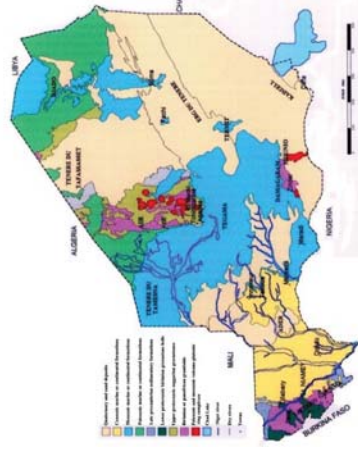
**REPUBLIQUE DU NIGER
CABINET DU PREMIER MINISTRE**



Initiative pour la Transparence des Industries Extractives au Niger

COMITÉ NATIONAL DE CONCERTATION

SECRETARIAT PERMANENT



BP 893 Niamey—Téléphone 20 75 5950

Lancée en 2002 au sommet mondial sur le développement durable, l'Initiative pour la Transparence des Industries Extractives, ITIE, vise à assurer une meilleure transparence dans les industries extractives par la publication et la divulgation des paiements faits aux gouvernements par les industries extractives et les recettes tirées par les États de ces industries.

Elle a défini des critères et des principes qui s'imposent aux États qui y ont adhéré.

Son fonctionnement est régi sur la base d'un dialogue entre trois parties, l'Administration, les industries extractives et la société civile.

Le processus ITIE comprend quatre phases : adoption, préparation, divulgation et dissémination. Un processus de validation vient consacrer la conformité d'un pays à l'ITIE.

Aujourd'hui, près d'une trentaine de pays sont membres « Candidats » à l'ITIE et deviendront membres « Conformes » ITIE après cette procédure de validation.

Avantages ITIE :

Pour les États mettant en œuvre l'ITIE, cela se traduit par :

- une gestion efficace et transparente des ressources financières;
- une croissance économique soutenue,
- un renforcement de la démocratie et de l'État de droit,
- le maintien de la paix,
- la préservation de l'environnement,
- un meilleur climat d'affaires,
- la lutte contre la pauvreté.

Pour les industries extractives, cela se traduit par :

- Un encouragement à l'investissement;
- une licence sociale
- une meilleure gouvernance

Pour la société civile, cela se traduit par :

- une meilleure information sur le secteur extractif;
- un dialogue utile avec les gouvernants.



Processus ITIE au Niger :

- ◆ **Mars 2005** ; déclaration d'adhésion et création du dispositif institutionnel;
- ◆ **Septembre 2006**: Lancement de l'Initiative ;
- ◆ **Décembre 2006**: installation des membres du Comité National de Concertation;
- ◆ **Août 2007**: Création d'un Secrétariat Permanent, adoption d'un plan d'actions avec comme composantes
 - ⇒ collecte et rapprochement des données minières, pétrolières et gazières,
 - ⇒ communication,
 - ⇒ renforcement des capacités des parties prenantes,
 - ⇒ validation du Niger
- ◆ **Le Niger est pays « Candidat ITIE »**

Au terme de ce processus et la mise en œuvre du programme ITIE, un mécanisme efficient et transparent dans la gestions des ressources est mis en place et contribuera à consolider le maintien de la paix et favoriser la croissance pour un développement durable.

Le financement du programme ITIE Niger est assuré par le Gouvernement avec l'appui de ses partenaires techniques et financiers.



Contexte

Le Gouvernement du Niger a décidé d'adhérer à l'Initiative pour la Transparence des Industries Extractives et est devenu Candidat en août 2007. Avec des ressources minières considérables (uranium, or principalement) et pétrolières, cette adhésion aux critères et principes de l'ITIE a pour objectif de promouvoir une meilleure gouvernance dans la gestion de ce secteur afin qu'il soit un véritable moteur de développement et de lutte contre la pauvreté. L'ITIE est une norme internationale qui vise à promouvoir, dans les pays riches en ressources minières, pétrolières et gazières, la transparence des paiements et des revenus issus des industries extractives, notamment par leur publication de manière accessible à un large public. ITIE Niger se fixe cet objectif de publier régulièrement selon les normes internationales de l'ITIE les revenus générés par le secteur minier et pétrolier au Niger pour contribuer à favoriser une meilleure utilisation de ces ressources dans l'intérêt de toute la population.

Faits saillants

Conformément aux principes et critères généraux de l'ITIE, l'ITIE Niger a produit son premier rapport en août 2009 et l'a publié en septembre 2009. Ce rapport a été préparé par un Cabinet national de réputation internationale nommé Cabinet CCII et portant sur les revenus 2005 et 2006. Les déclarations de paiements proviennent de 9 entreprises extractives en 2005 dont 3 d'exploitation et 6 de recherche et d'exploration. Elles sont de 11 en 2006 dont 3 d'exploitation et 8 de recherche et d'exploration. Les déclarations de recettes proviennent des services des deux départements ministériels, le Ministère de l'Economie et des Finances et celui des Mines et de l'Energie. En 2005, au total, les entreprises ont déclaré 7, 884 902 milliards FCFA provenant des redevances minières, impôts sur les revenus, dividendes, droits de douanes, contribution à la formation, autres impôts miniers et pétroliers. Le Gouvernement a déclaré au total 7, 806 148 milliards FCFA, soit un écart de 78, 753 millions FCFA. En 2006, les entreprises ont déclaré 12, 161 596 milliards FCFA provenant des mêmes taxes et contributions qu'en 2005. Le Gouvernement a déclaré au total 12, 012 343 milliards FCFA, soit un écart de 148, 813 millions FCFA. La publication de ces rapprochements constitue une étape importante vers une transparence plus accrues dans la gestion du secteur extractif nigérien. Elle constitue également une contribution à la consolidation et au renforcement de la démocratie dans notre pays. Le rapport complet peut être obtenu au Secrétariat Permanent ITIE Niger, BP 893 NIAMEY, Tél 20 75 59 50 ou sur notre site www.itieniger.ne.

Principales conclusions et recommandations du premier rapport ITIE Niger

En tenant compte qu'il s'agit du premier rapport ITIE Niger, les conclusions et recommandations de l'Expert Indépendant relèvent les efforts faits dans la mise en œuvre de l'initiative, notamment dans la collecte des données où les écarts observés représentent qu'environ 1% des déclarations.

Travaux complémentaires du Secrétariat Permanent ITIE Niger

Suite aux collectes complémentaires effectués par le Secrétariat Permanent ITIE Niger pour résoudre les écarts, il a été constaté que ces écarts proviennent de la non prise en compte des services déconcentrés du Ministère de l'Economie et des Finances (services situés dans les localités d'exploitation) et des périodes de comptabilisation différentes (chevauchement sur les années).

En 2005, au total, les entreprises ont déclaré 7, 925 234 milliards FCFA provenant des redevances minières, impôts sur les revenus, dividendes, droits de douanes, contribution à la formation, autres impôts miniers et pétroliers. Le Gouvernement a déclaré au total 7,835 982 milliards FCFA, soit un écart de 89,252 millions FCFA. Ces revenus du Gouvernement représentent environ 4% du total des recettes (toutes natures confondues) de 200, 0 milliards FCFA.

En 2006, les entreprises ont déclaré 12,188 873 milliards FCFA provenant des mêmes taxes et contributions qu'en 2005. Le Gouvernement a déclaré au total 12,112 216 milliards FCFA, soit un écart de 76, 657 millions FCFA. Ces revenus du Gouvernement représentent également environ 5% du total des recettes de l'Etat de 228, 75 milliards FCFA.

Les détails sont présentés ci-dessous par année, par société et par type de paiements/revenus.

RECONCILIATION GLOBALE ANNEE 2005

Chiffres en 1 000 x Francs CFA

FLUX DE L'ETENDUE 1

| Nature des Flux | COMINAK | | | SOMAIR | | | SML | | | AREVA | | | St JUDE | | |
|-----------------------------------|------------------|------------------|------------|------------------|------------------|----------|------------------|------------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts |
| Redevance Minière | 2 111 941 | 2 111 941 | - | 1 520 102 | 1 520 102 | - | 1 099 971 | 1 099 971 | - | - | - | - | - | - | - |
| ISB (IC/BIC) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividendes | 265 050 | 265 050 | - | 329 390 | 329 390 | - | - | - | - | - | - | - | - | - | - |
| IRCM | 80 995 | 81 628 | 633 | 88 709 | 88 709 | - | - | - | - | - | - | - | - | - | - |
| Contribution à la formation | - | - | - | - | - | - | - | - | - | - | - | - | 20 000 | 20 000 | - |
| Redevance superficière annuelle | - | - | - | 11 054 | 11 054 | - | - | - | - | 56 230 | 56 230 | - | - | - | - |
| Droits Fixes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dépenses engagées par l'Etat | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 2 457 986 | 2 458 619 | 633 | 1 949 255 | 1 949 255 | - | 1 099 971 | 1 099 971 | - | 76 230 | 76 230 | - | 19 540 | 19 540 | - |

FLUX DE L'ETENDUE 2

| Nature des Flux | COMINAK | | | SOMAIR | | | SML | | | AREVA | | | St JUDE | | |
|--|------------------|------------------|-----------------|----------------|----------------|-----------------|---------------|----------------|---------------|---------------|----------|-----------------|----------|----------|----------|
| | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts |
| Droits de Douanes et taxes assimilées | 211 144 | 166 568 | - 44 575 | 169 089 | 117 887 | - 51 202 | - | 51 598 | 51 598 | - | - | - | - | - | - |
| Précompte BIC | 70 914 | 70 914 | - | 31 215 | 31 215 | 0 | 24 615 | 24 615 | 0 | - | - | - | - | - | - |
| TVA, retenue à la source (et TVA facturée) | 213 348 | 213 348 | - | 117 516 | 117 516 | - | - | - | - | - | - | - | - | - | - |
| IUTS | 704 900 | 704 900 | - | 552 376 | 552 376 | - | 35 567 | 35 567 | - | 14 219 | - | - 14 219 | - | - | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| jetons de présence, CNSS...) | 20 907 | 783 | - 20 124 | 14 489 | 3 127 | - 11 362 | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 2 | 1 221 213 | 1 156 513 | - 64 700 | 884 685 | 822 121 | - 62 565 | 60 182 | 111 780 | 51 598 | 14 219 | - | - 14 219 | - | - | - |

TOTAUX FLUX 1 ET 2

| | | | | | | | | | | | | | | | |
|--|-----------|-----------|----------|-----------|-----------|----------|-----------|-----------|--------|--------|--------|--------|--------|--------|---|
| | 3 679 199 | 3 615 133 | - 64 066 | 2 833 941 | 2 771 376 | - 62 565 | 1 160 153 | 1 211 752 | 51 598 | 90 449 | 76 230 | 14 219 | 19 540 | 19 540 | - |
|--|-----------|-----------|----------|-----------|-----------|----------|-----------|-----------|--------|--------|--------|--------|--------|--------|---|

FLUX DE L'ETENDUE 1

| Nature des Flux | CNPC | | | VERGENE | | | OREZONE | | | PETRONA | | |
|-----------------------------------|----------------|----------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts |
| Redevance Minière | - | - | - | - | - | - | - | - | - | - | - | - |
| ISB (IC/BIC) | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividendes | - | - | - | - | - | - | - | - | - | - | - | - |
| IRCM | - | - | - | - | - | - | - | - | - | - | - | - |
| Contribution à la formation | 72 404 | 72 404 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | - | - | - |
| Redevance superficière annuelle | 32 721 | 32 721 | - | - | - | - | - | - | - | 11 006 | 11 006 | - |
| Droits Fixes | - | - | - | - | - | - | - | - | - | - | - | - |
| Dépenses engagées par l'Etat | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 105 125 | 105 125 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | 11 006 | 11 006 | - |

FLUX DE L'ETENDUE 2

| Nature des Flux | CNPC | | | VERGENE | | | OREZONE | | | PETRONA | | |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts | ETAT | ETAT | Ecarts |
| Droits de Douanes et taxes assimilées | - | - | - | - | - | - | - | - | - | - | - | - |
| Précompte BIC | - | - | - | - | - | - | - | - | - | - | - | - |
| TVA, retenue à la source (et TVA facturée) | - | - | - | - | - | - | - | - | - | - | - | - |
| IUTS | - | - | - | - | - | - | - | - | - | - | - | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - | - | - | - | - | - | - | - | - | - |
| jetons de présence, CNSS...) | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 2 | - | - | - | - | - | - | - | - | - | - | - | - |

TOTAUX FLUX 1 ET 2

| | | | | | | | | | | | | |
|--|---------|---------|---|--------|--------|---|--------|--------|---|--------|--------|---|
| | 105 125 | 105 125 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | 11 006 | 11 006 | - |
|--|---------|---------|---|--------|--------|---|--------|--------|---|--------|--------|---|



RESULTATS GLOBAUX 2005

FLUX DE L'ETENDUE 1

| Nature des Flux | Montant en 1000 x FCFA | | |
|-----------------------------------|------------------------|------------------|------------|
| | Société | ETAT | Ecarts |
| Redevance Minière | 4 732 015 | 4 732 015 | - |
| ISB (IC/BIC) | - | - | - |
| Dividendes | 594 440 | 594 440 | - |
| IRCM | 169 704 | 170 337 | 633 |
| Contribution à la formation | 137 764 | 137 764 | - |
| Redevance superficière annuelle | 111 011 | 111 011 | - |
| Droits Fixes | - | - | - |
| Dépenses engagées par l'Etat | - | - | - |
| Autres Contributions | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 5 744 934 | 5 745 567 | 633 |

FLUX DE L'ETENDUE 2

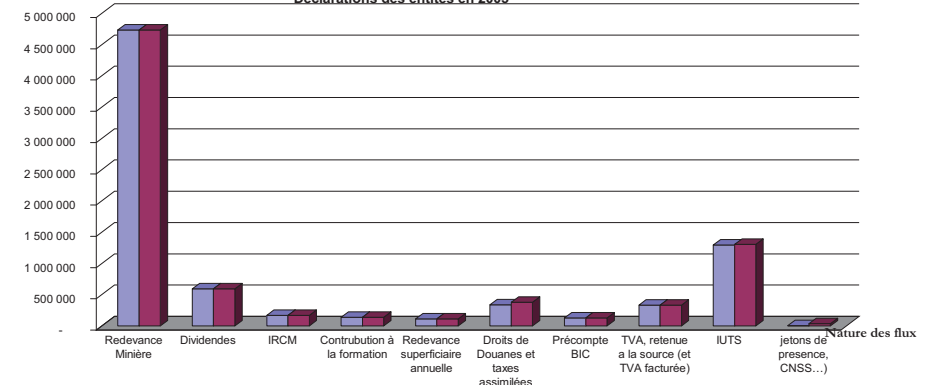
| Nature des Flux | Montant en 1000 x FCFA | | |
|--|------------------------|------------------|-----------------|
| | Société | ETAT | Ecarts |
| Droits de Douanes et taxes assimilées | 380 233 | 336 053 | - 44 180 |
| Précompte BIC | 126 744 | 126 744 | 0 |
| TVA, retenue à la source (et TVA facturée) | 330 865 | 330 865 | - |
| IUTS | 1 307 062 | 1 292 843 | - 14 219 |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - |
| jetons de présence, CNSS...) | 35 396 | 3 910 | - 31 486 |
| TOTAUX FLUX DE L'ETENDUE 2 | 2 180 300 | 2 090 414 | - 89 886 |

TOTAUX FLUX 1 ET 2

| | | | |
|--|-----------|-----------|----------|
| | 7 925 234 | 7 835 982 | - 89 252 |
|--|-----------|-----------|----------|

Millier FCFA

Déclarations des entités en 2005





Contexte

Le Gouvernement du Niger a décidé d'adhérer à l'Initiative pour la Transparence des Industries Extractives et est devenu Candidat en août 2007. Avec des ressources minières considérables (uranium, or principalement) et pétrolières, cette adhésion aux critères et principes de l'ITIE a pour objectif de promouvoir une meilleure gouvernance dans la gestion de ce secteur afin qu'il soit un véritable moteur de développement et de lutte contre la pauvreté.

L'ITIE est une norme internationale qui vise à promouvoir, dans les pays riches en ressources minières, pétrolières et gazières, la transparence des paiements et des revenus issus des industries extractives, notamment par leur publication de manière accessible à un large public.

ITIE Niger se fixe cet objectif de publier régulièrement selon les normes internationales de l'ITIE les revenus générés par le secteur minier et pétrolier au Niger pour contribuer à favoriser une meilleure utilisation de ces ressources dans l'intérêt de toute la population.

Faits saillants

Conformément aux principes et critères généraux de l'ITIE, l'ITIE Niger a produit son premier rapport en août 2009 et l'a publié en septembre 2009. Ce rapport a été préparé par un Cabinet national de réputation internationale nommé Cabinet CCH et portant sur les revenus 2005 et 2006. Les déclarations de paiements proviennent de 9 entreprises extractives en 2005 dont 3 d'exploitation et 6 de recherche et d'exploration. Elles sont de 11 en 2006 dont 3 d'exploitation et 8 de recherche et d'exploration. Les déclarations de recettes proviennent des services des deux départements ministériels, le Ministère de l'Economie et des Finances et celui des Mines et de l'Energie.

En 2005, au total, les entreprises ont déclaré 7, 884 902 milliards FCFA provenant des redevances minières, impôts sur les revenus, dividendes, droits de douanes, contribution à la formation, autres impôts miniers et pétroliers. Le Gouvernement a déclaré au total 7, 806 148 milliards FCFA, soit un écart de 78, 753 millions FCFA.

En 2006, les entreprises ont déclaré 12, 161 156 milliards FCFA provenant des mêmes taxes et contributions qu'en 2005. Le Gouvernement a déclaré au total 12, 012 343 milliards FCFA, soit un écart de 148, 813 millions FCFA.

La publication de ces rapprochements constitue une étape importante vers une transparence plus accrue dans la gestion du secteur extractif nigérien. Elle constitue également une contribution à la consolidation et au renforcement de la démocratie dans notre pays.

Le rapport complet peut être obtenu au Secrétariat Permanent ITIE Niger, BP 893 NIAMEY, Tél 20 75 59 50 ou sur notre site www.itieniger.ne.

Principales conclusions et recommandations du premier rapport ITIE Niger

En tenant compte qu'il s'agit du premier rapport ITIE Niger, les conclusions et recommandations de l'Expert Indépendant relèvent les efforts faits dans la mise en œuvre de l'initiative, notamment dans la collecte des données où les écarts observés ne représentent qu'environ 1% des déclarations.

Travaux complémentaires du Secrétariat Permanent ITIE Niger

Suite aux collectes complémentaires effectuées par le Secrétariat Permanent ITIE Niger pour résoudre les écarts, il a été constaté que ces écarts proviennent de la non prise en compte des services déconcentrés du Ministère de l'Economie et des Finances (services situés dans les localités d'exploitation) et des périodes de comptabilisation différentes (chevauchement sur les années).

En 2005, au total, les entreprises ont déclaré 7, 925 234 milliards FCFA provenant des redevances minières, impôts sur les revenus, dividendes, droits de douanes, contribution à la formation, autres impôts miniers et pétroliers. Le Gouvernement a déclaré au total 7, 835 982 milliards FCFA, soit un écart de 89,252 millions FCFA. Ces revenus du Gouvernement représentent environ 4% du total des recettes (toutes natures confondues) de 200, 0 milliards FCFA.

En 2006, les entreprises ont déclaré 12, 188 873 milliards FCFA provenant des mêmes taxes et contributions qu'en 2005. Le Gouvernement a déclaré au total 12, 112 216 milliards FCFA, soit un écart de 76, 657 millions FCFA. Ces revenus du Gouvernement représentent également environ 5% du total des recettes de l'Etat de 228, 75 milliards FCFA.

Les détails sont présentés ci-dessous par année, par société et par type de paiements/revenus.

RECONCILIATION GLOBALE ANNEE 2006 Chiffres en 1 000 x Francs CFA

FLUX DE L'ETENDUE 1

| Nature des Flux | COMINAK | ETAT | Ecarts | SOMAIR | ETAT | Ecarts | SML | ETAT | Ecarts | AREVA | ETAT | Ecarts | St JUDE | ETAT | Ecarts |
|-----------------------------------|------------------|------------------|----------|------------------|------------------|----------|----------------|----------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| Redevance Minière | 3 538 607 | 3 538 607 | - | 2 115 563 | 2 115 563 | - | 920 671 | 920 671 | - | - | - | - | - | - | - |
| ISB (IC/BIC) | - | - | - | 1 333 040 | 1 333 040 | - | - | - | - | - | - | - | - | - | - |
| Dividendes | - | - | - | 658 780 | 658 780 | - | - | - | - | - | - | - | - | - | - |
| IRCM | - | - | - | 280 000 | 280 000 | - | - | - | - | - | - | - | - | - | - |
| Contribution à la formation | - | - | - | - | - | - | - | - | - | 20 000 | 20 000 | - | 36 570 | 36 570 | - |
| Redevance superfiataire annuelle | 13 919 | 13 919 | - | 20 773 | 20 773 | - | - | - | - | 55 695 | 55 695 | - | - | - | - |
| Droits Fixes | - | - | - | - | - | - | - | - | - | 17 200 | 17 200 | - | - | - | - |
| Depenses engagées par l'Etat | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 3 552 525 | 3 552 525 | - | 4 408 157 | 4 408 157 | - | 920 671 | 920 671 | - | 92 895 | 92 895 | - | 36 570 | 36 570 | - |

FLUX DE L'ETENDUE 2

| | | | | | | | | | | | | | | | |
|---|------------------|------------------|-----------------|------------------|----------------|-----------------|----------------|----------------|---------------|---------------|---------------|----------|---------------|---------------|----------|
| Droits de Douanes et taxes assimilées | 227 696 | 182 999 | - 44 697 | 181 796 | 143 070 | - 38 726 | - | 66 161 | 66 161 | - | - | - | - | - | - |
| Taxe immobilière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Précompte BIC | 78 786 | 78 786 | - | 38 681 | 38 681 | - | 375 984 | 375 984 | - | - | - | - | - | - | - |
| TVA, retenue à la source (et TVA facturée) | 253 291 | 253 291 | - | 197 348 | 197 348 | - | - | - | - | - | - | - | - | - | - |
| IUTS | 761 783 | 761 783 | - | 600 243 | 600 243 | - | 147 412 | 147 412 | - | 59 395 | 59 395 | - | - | - | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres (vignette, pénalités, retenues/ jetons de présence, CNSS...) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 2 | 1 321 557 | 1 276 860 | - 44 697 | 1 018 069 | 979 342 | - 38 726 | 523 396 | 589 557 | 66 161 | 59 395 | 59 395 | - | 36 570 | 36 570 | - |

| | | | | | | | | | | | | | | | |
|---------------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|---------------|----------------|---------------|---------------|---------------|---------------|----------|
| TOTAUX FLUX 1 ET 2 | 4 874 082 | 4 829 385 | - 44 697 | 5 426 225 | 5 387 499 | - 38 726 | 1 444 067 | 1 510 227 | 66 161 | 152 290 | 92 895 | 59 395 | 36 570 | 36 570 | - |
|---------------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|---------------|----------------|---------------|---------------|---------------|---------------|----------|

FLUX DE L'ETENDUE 1

| Nature des Flux | CNPC NIGER PETROLIUM | | | SIPEX SONATRACH | | | NORTH WESTERN MINERAL | | | ORTH ATLANTIC RESOURCI | | | OREZONE | | | RIO TINTO | | |
|-----------------------------------|----------------------|----------------|----------|-----------------|---------------|----------|-----------------------|---------------|----------|------------------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| | Société | ETAT | Ecarts | Société | ETAT | Ecarts | Société | ETAT | Ecarts | Société | ETAT | Ecarts | Société | ETAT | Ecarts | Société | ETAT | Ecarts |
| Redevance Minière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ISB (IC/BIC) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividendes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IRCM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contribution à la formation | 80 649 | 80 649 | - | 75 000 | 75 000 | - | 20 440 | 20 440 | - | 10 220 | 10 220 | - | 24 610 | 24 610 | - | - | - | - |
| Redevance superfiataire annuelle | 32 721 | 32 721 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Droits Fixes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 000 | 12 000 |
| Depenses engagées par l'Etat | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 113 370 | 113 370 | - | 75 000 | 75 000 | - | 20 440 | 20 440 | - | 10 220 | 10 220 | - | 24 610 | 24 610 | - | 12 000 | 12 000 | - |

FLUX DE L'ETENDUE 2

| | | | | | | | | | | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Droits de Douanes et taxes assimilées | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxe immobilière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Précompte BIC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TVA, retenue à la source (et TVA facturée) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IUTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Autres (vignette, pénalités, retenues/ jetons de présence, CNSS...) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | | | | | | |
|---------------------------|----------------|----------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| TOTAUX FLUX 1 ET 2 | 113 370 | 113 370 | - | 75 000 | 75 000 | - | 20 440 | 20 440 | - | 10 220 | 10 220 | - | 24 610 | 24 610 | - | 12 000 | 12 000 | - |
|---------------------------|----------------|----------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|---------------|---------------|----------|

RESULTATS GLOBAUX 2006

FLUX DE L'ETENDUE 1

| Nature des Flux | Montant en 1000 x FCFA | | |
|-----------------------------------|------------------------|------------------|----------|
| | Société | ETAT | Ecarts |
| Redevance Minière | 6 574 840 | 6 574 840 | - |
| ISB (IC/BIC) | 1 333 040 | 1 333 040 | - |
| Dividendes | 658 780 | 658 780 | - |
| IRCM | 280 000 | 280 000 | - |
| Contribution à la formation | 267 489 | 267 489 | - |
| Redevance superfiataire annuelle | 123 107 | 123 107 | - |
| Droits Fixes | 29 200 | 29 200 | - |
| Depenses engagées par l'Etat | - | - | - |
| Autres Contributions | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 9 266 457 | 9 266 457 | - |

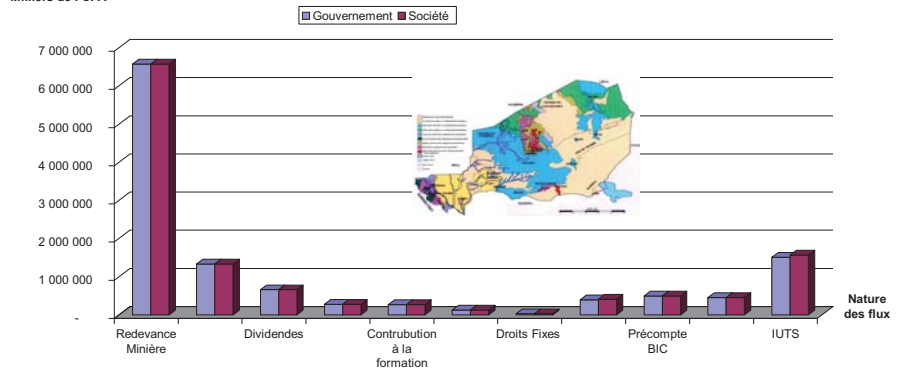
FLUX DE L'ETENDUE 2

| Nature des Flux | Montant en 1000 x FCFA | | |
|---|------------------------|------------------|-----------------|
| | Société | ETAT | Ecarts |
| Droits de Douanes et taxes assimilées | 409 492 | 392 230 | - 17 262 |
| Taxe immobilière | - | - | - |
| Précompte BIC | 493 451 | 493 451 | - |
| TVA, retenue à la source (et TVA facturée) | 450 639 | 450 639 | - |
| IUTS | 1 568 833 | 1 509 438 | - 59 395 |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | - | - | - |
| Autres (vignette, pénalités, retenues/ jetons de présence, CNSS...) | - | - | - |
| TOTAUX FLUX DE L'ETENDUE 2 | 2 922 416 | 2 845 759 | - 76 657 |

| | | | |
|---------------------------|-------------------|-------------------|-----------------|
| TOTAUX FLUX 1 ET 2 | 12 188 873 | 12 112 216 | - 76 657 |
|---------------------------|-------------------|-------------------|-----------------|

Milliers de FCFA

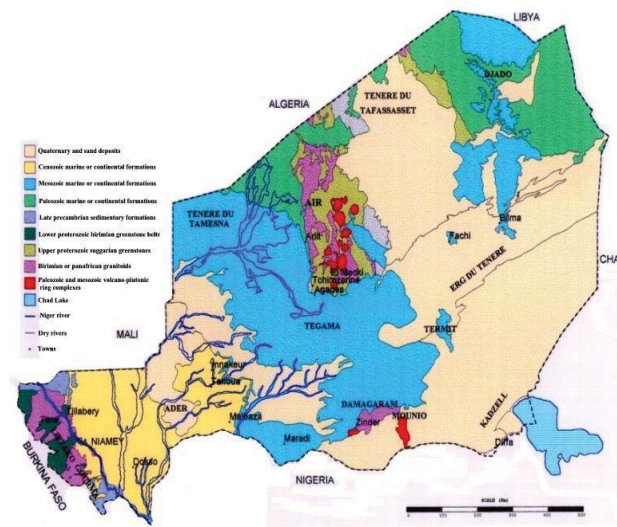
Déclarations des entités en 2006





Initiative pour la Transparence des Industries Extractives

SYNTHESE DU PREMIER RAPPORT DE L'ITIE NIGER



Publié par le Secrétariat Permanent ITIE Niger

Cabinet du Premier Ministre

BP 893

Niamey - République du Niger

Téléphone : (00 227) 20 75 59 50

Avec l'appui du PNUD/EACG

Contexte

Le Gouvernement du Niger a décidé d'adhérer à l'Initiative pour la Transparence des Industries Extractives (ITIE) lancée en 2002, à Johannesburg, au Sommet Mondial sur le Développement Durable. Il est devenu « pays Candidat » en août 2007.

L'ITIE est une norme internationale qui vise à promouvoir, dans les pays riches en ressources minières, pétrolières et gazières, la transparence des **paiements** et des **revenus** issus des industries extractives, notamment par leur **publication** de manière accessible à un large public.

Avec des ressources minières considérables (uranium, or principalement) et pétrolières, cette adhésion aux principes et critères de l'ITIE a pour objectif de promouvoir une meilleure gouvernance dans la gestion de ces ressources afin qu'elles soient un véritable moteur de développement et de lutte contre la pauvreté.

ITIE Niger se fixe cet objectif de publier régulièrement selon les normes internationales de l'ITIE les revenus générés par le secteur minier et pétrolier au Niger et contribuer ainsi à renforcer les conditions d'une meilleure utilisation de ces ressources.

La publication de ces rapports constitue une étape importante vers la consolidation et le renforcement de la démocratie dans notre pays.

Faits saillants

Conformément aux principes et critères généraux de l'ITIE, ITIE Niger a produit son premier rapport en août 2009 et l'a publié en septembre 2009. Ce rapport a été préparé par un Cabinet national de réputation internationale, Cabinet CcII, et porte sur les revenus 2005 et 2006.

Les déclarations de paiements proviennent de 9 entreprises extractives en 2005 dont 3 d'exploitation et 6 de recherche et d'exploration. En 2006, 11 entreprises ont été concernées dont 3 d'exploitation et 8 de recherche et d'exploration.

Les déclarations de recettes proviennent des services des deux départements ministériels directement impliqués dans le secteur, le Ministère de l'Economie et des Finances et celui des Mines et de l'Energie.

En 2005, les entreprises ont déclaré 7,884 901 689 milliards FCFA provenant des redevances minières, impôts sur les revenus, dividendes, droits de douanes, contribution à la formation, autres impôts miniers et pétroliers. Les déclarations reçues du Gouvernement ont été de 7, 806 148 315 milliards FCFA, soit un écart de 78,753 374 millions FCFA.

En 2006, les entreprises ont déclaré 12,161 156 280 milliards FCFA provenant des mêmes taxes et contributions qu'en 2005. Le Gouvernement a déclaré 12,012 343 577 milliards FCFA, soit un écart de 148, 812 703 millions FCFA.

Le rapport complet est disponible au Secrétariat Permanent ITIE Niger, BP 893 NIAMEY, Tél 20 75 59 50 et sur le site : www.itieniger.ne.

Principales conclusions et recommandations du premier rapport ITIE Niger

En tenant compte qu'il s'agit du premier rapport ITIE Niger, les conclusions et recommandations de l'Expert Indépendant relèvent les efforts faits dans la mise en œuvre de l'initiative, notamment dans la collecte des données où les écarts observés ne représentent qu'environ 1% des déclarations.

Travaux complémentaires du Secrétariat Permanent ITIE Niger

Suite aux collectes complémentaires effectuées par le Secrétariat Permanent ITIE Niger, il a été constaté que les écarts enregistrés proviennent de la non prise en compte des services déconcentrés du Ministère de l'Economie et des Finances (services situés dans les localités d'exploitation) et des périodes de comptabilisation différentes (chevauchement sur les années).

En 2005, les déclarations corrigées des entreprises sont de 7,925 234 milliards FCFA. Les déclarations corrigées du Gouvernement sont de 7,835 981 milliards FCFA, soit un écart d'environ 89, 252 millions FCFA.

En 2006, les déclarations corrigées des entreprises sont de 12,188 873 milliards. Les déclarations corrigées du Gouvernement sont de 12,112 216 milliards FCFA, soit un écart d'environ 76,657 millions FCFA.

Il faut noter que ces recettes représentent environ 4% en 2005 et 5% en 2006 du total des recettes (toutes natures confondues) budgétaires de l'Etat.

Les détails sont présentés ci-dessous par année, par société et par type de paiements/revenus.

RECONCILIATION GLOBALE 2005 (revue par SP)

FLUX DE L'ETENDUE 1

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|-----------------------------------|------------------|------------------|------------------------|------------|
| | Société | ETAT | Ecart | Ecart |
| Redevance Minière | 4 732 015 | 4 732 015 | - | - |
| ISB (IC/BIC) | - | - | - | - |
| Dividendes | 594 440 | 594 440 | - | - |
| IRCM | 169 704 | 170 337 | - | 633 |
| Contribution à la formation | 137 764 | 137 764 | - | - |
| Redevance superficière annuelle | 111 011 | 111 011 | - | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 5 744 934 | 5 745 567 | | 633 |

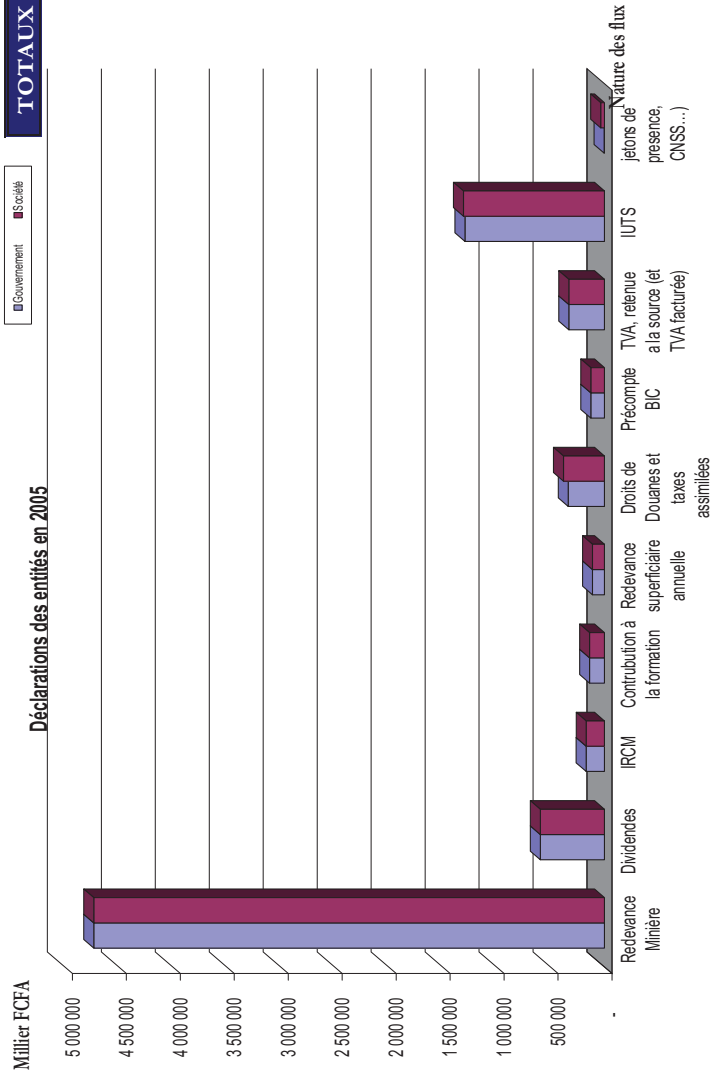
RECONCILIATION GLOBALE 2005

FLUX DE L'ETENDUE 2

| Nature des Flux | Bénéficiaires | | Montant en 1000 x FCFA | |
|---|------------------|------------------|------------------------|---------------|
| | Société | ETAT | Ecart | Ecart |
| Droits de Douanes et taxes assimilées | 380 233 | 336 053 | - | 44 180 |
| Taxe immobilière | - | - | - | - |
| Précompte BIC | 126 744 | 126 744 | - | 0 |
| TVA, retenue à la source (et TVA facturée) | 330 865 | 330 865 | - | - |
| IUTS | 1 307 062 | 1 292 843 | - | 14 219 |
| Autres (vignette, pénalités, retenues/ jetons de présence, CNSS...) | - | - | - | - |
| | 35 396 | 3 910 | - | 31 486 |
| TOTAUX FLUX DE L'ETENDUE 2 | 2 180 300 | 2 090 414 | | 89 886 |

■ Gouvernement ■ Société

Déclarations des entités en 2005



RECONCILIATION GLOBALE ANNEE 2005

Chiffres en 1 000 x Francs CFA

FLUX DE L'ETENDUE 1

| Nature des Flux | COMINAK | ETAT | Ecart | SOMAIR | ETAT | Ecart | SML | ETAT | Ecart | AREVA | ETAT | Ecart | St JUDE | ETAT | Ecart |
|-----------------------------------|------------------|------------------|------------|------------------|------------------|----------|------------------|------------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| Redevance Minière | 2 111 941 | 2 111 941 | - | 1 520 102 | 1 520 102 | - | 1 099 971 | 1 099 971 | - | | | | | | |
| ISB (IC/BIC) | | | - | | | - | | | - | | | - | | | - |
| Dividendes | 265 050 | 265 050 | - | 329 390 | 329 390 | - | | | - | | | - | | | - |
| IRCM | 80 995 | 81 628 | 633 | 88 709 | 88 709 | - | | | - | | | - | | | - |
| Contribution à la formation | | | - | | | - | | | - | 20 000 | 20 000 | - | 19 540 | 19 540 | - |
| Redevance superficière annuelle | | | - | 11 054 | 11 054 | - | | | - | 56 230 | 56 230 | - | | | - |
| Droits Fixes | | | - | | | - | | | - | | | - | | | - |
| Dépenses engagées par l'Etat | | | - | | | - | | | - | | | - | | | - |
| Autres Contributions | | | - | | | - | | | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 2 457 986 | 2 458 619 | 633 | 1 949 255 | 1 949 255 | - | 1 099 971 | 1 099 971 | - | 76 230 | 76 230 | - | 19 540 | 19 540 | - |

FLUX DE L'ETENDUE 2

| | | | | | | | | | | | | | | | |
|---|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|---------------|---------------|---------------|-----------------|---------------|---------------|----------|
| Droits de Douanes et taxes assimilées | 211 144 | 166 568 | - 44 575 | 169 089 | 117 887 | - 51 202 | - | 51 598 | 51 598 | | | - | | | - |
| Précompte BIC | 70 914 | 70 914 | - | 31 215 | 31 215 | - 0 | 24 615 | 24 615 | 0 | | | - | | | - |
| TVA, retenue à la source (et TVA facturée) | 213 348 | 213 348 | - | 117 516 | 117 516 | - | - | - | - | | | - | | | - |
| IUTS | 704 900 | 704 900 | - | 552 376 | 552 376 | - | 35 567 | 35 567 | - | 14 219 | - | - 14 219 | | | - |
| Droits de timbre, d'enregistrement, d'immatriculation et publicité foncière | | | - | | | - | | | - | | | - | | | - |
| Jetons de présence, CNSS... | 20 907 | 783 | - 20 124 | 14 489 | 3 127 | - 11 362 | - | - | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 2 | 1 221 213 | 1 156 513 | - 64 700 | 884 685 | 822 121 | - 62 565 | 60 182 | 111 780 | 51 598 | 14 219 | - | - 14 219 | - | - | - |
| TOTAUX FLUX 1 ET 2 | 3 679 199 | 3 615 133 | - 64 066 | 2 833 941 | 2 771 376 | - 62 565 | 1 160 153 | 1 211 752 | 51 598 | 90 449 | 76 230 | - 14 219 | 19 540 | 19 540 | - |

FLUX DE L'ETENDUE 1

| Nature des Flux | CNPC | ETAT | Ecart | VERGENE | ETAT | Ecart | OREZONE | ETAT | Ecart | PETRONAS | ETAT | Ecart |
|-----------------------------------|---------|---------|-------|---------|--------|-------|---------|--------|-------|----------|--------|-------|
| Redevance Minière | | | - | | | - | | | - | | | - |
| ISB (IC/BIC) | | | - | | | - | | | - | | | - |
| Dividendes | | | - | | | - | | | - | | | - |
| IRCM | | | - | | | - | | | - | | | - |
| Contribution à la formation | 72 404 | 72 404 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | 11 006 | 11 006 | - |
| Redevance superficielle annuelle | 32 721 | 32 721 | - | | | - | | | - | | | - |
| Droits Fixes | | | - | | | - | | | - | | | - |
| Dépenses engagées par l'Etat | | | - | | | - | | | - | | | - |
| Autres Contributions | | | - | | | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 105 125 | 105 125 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | 11 006 | 11 006 | - |

FLUX DE L'ETENDUE 2

| | | | | | | | | | | | | |
|--|---------|---------|---|--------|--------|---|--------|--------|---|--------|--------|---|
| Droits de Douanes et taxes assimilées | | | - | | | - | | | - | | | - |
| Précompte BIC | | | - | | | - | | | - | | | - |
| TVA, retenue à la source (et TVA facturée) | | | - | | | - | | | - | | | - |
| IUTS | | | - | | | - | | | - | | | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | | | - | | | - | | | - | | | - |
| Jetons de présence, CNSS... | | | - | | | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAUX FLUX 1 ET 2 | 105 125 | 105 125 | - | 15 400 | 15 400 | - | 10 420 | 10 420 | - | 11 006 | 11 006 | - |

RECONCILIATION GLOBALE 2006 (revue par SP)

FLUX DE L'ETENDUE 1

| Nature des Flux | Bénéficiaires | Montant en 1000 x FCFA | | |
|-----------------------------------|---------------|------------------------|------------------|----------|
| | | Société | ETAT | Ecart |
| Redevance Minière | DGI | 6 574 840 | 6 574 840 | - |
| ISB (IC/BIC) | DGI | 1 333 040 | 1 333 040 | - |
| Dividendes | MME | 658 780 | 658 780 | - |
| IRCM | DGI | 280 000 | 280 000 | - |
| Contribution à la formation | MME | 267 489 | 267 489 | - |
| Redevance superficielle annuelle | MME | 123 107 | 123 107 | - |
| Droits Fixes | MME | 29 200 | 29 200 | - |
| TOTAUX FLUX DE L'ETENDUE 1 | | 9 266 457 | 9 266 457 | - |

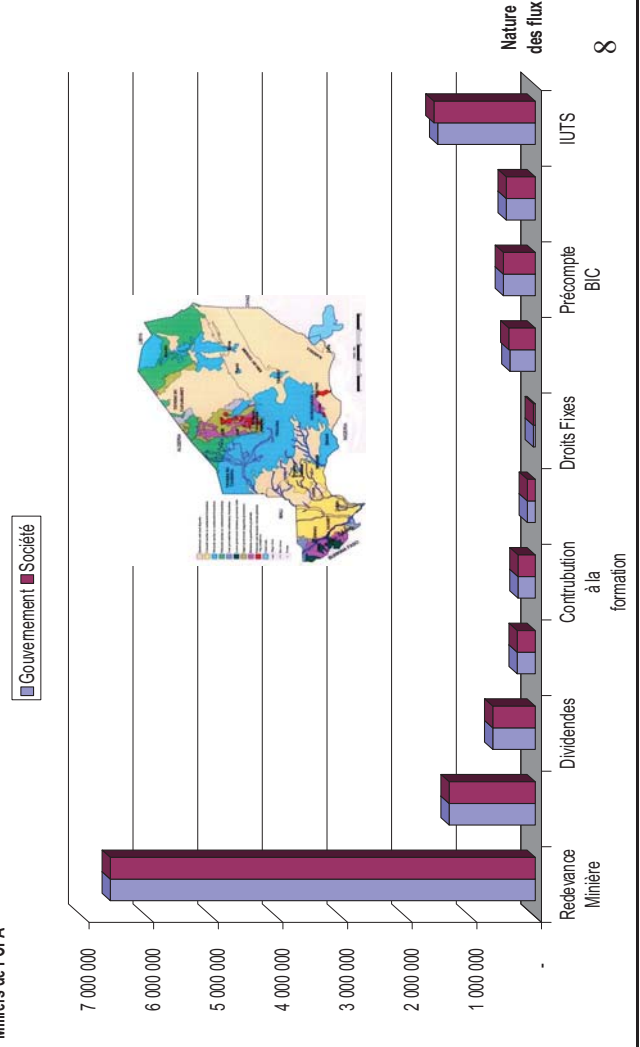
FLUX DE L'ETENDUE 2

| Nature des Flux | Bénéficiaires | Montant en 1000 x FCFA | | |
|--|---------------|------------------------|------------------|-----------------|
| | | Société | ETAT | Ecart |
| Droits de Douanes et taxes assimilées | DGI | 409 492 | 392 230 | - 17 262 |
| Précompte BIC | DGI | 493 451 | 493 451 | - |
| TVA, retenue à la source (et TVA facturée) | DGI | 450 639 | 450 639 | - |
| IUTS | DGI | 1 568 833 | 1 509 438 | - 59 395 |
| TOTAUX FLUX DE L'ETENDUE 2 | | 2 922 416 | 2 845 759 | - 76 657 |

TOTAUX DES FLUX 2006

| | | |
|-------------------|-------------------|-----------------|
| 12 188 873 | 12 112 216 | - 76 657 |
|-------------------|-------------------|-----------------|

milliers de FCFA



RECONCILIATION GLOBALE ANNEE 2006 Chiffres en 1 000 x Francs CFA

FLUX DE L'ETENDUE 1

| Nature des Flux | COMINAK | ETAT | Ecart | SOMAIR | ETAT | Ecart | SML | ETAT | Ecart | AREVA | ETAT | Ecart | St. JUDE | ETAT | Ecart |
|-----------------------------------|------------------|------------------|----------|------------------|------------------|----------|----------------|----------------|----------|---------------|---------------|----------|---------------|---------------|----------|
| Relevance Minière | 3 538 607 | 3 538 607 | - | 2 115 563 | 2 115 563 | - | 920 671 | 920 671 | - | | | - | | | - |
| ISB (IC/BIC) | | | - | 1 333 040 | 1 333 040 | - | | | - | | | - | | | - |
| Dividendes | | | - | 658 780 | 658 780 | - | | | - | | | - | | | - |
| IRCM | | | - | 280 000 | 280 000 | - | | | - | | | - | | | - |
| Contribution à la formation | | | - | | | - | | | - | 20 000 | 20 000 | - | 36 570 | 36 570 | - |
| Relevance superfiiciaire annuelle | 13 919 | 13 919 | - | * 20 773 | 20 773 | - | | | - | 55 695 | 55 695 | - | | | - |
| Droits Fixes | | | - | | | - | | | - | 17 200 | 17 200 | - | | | - |
| Dépenses engagées par l'Etat | | | - | | | - | | | - | | | - | | | - |
| Autres Contributions | | | - | | | - | | | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 1 | 3 552 525 | 3 552 525 | - | 4 408 157 | 4 408 157 | - | 920 671 | 920 671 | - | 92 895 | 92 895 | - | 36 570 | 36 570 | - |

FLUX DE L'ETENDUE 2

| | | | | | | | | | | | | | | | |
|---|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|---------------|----------------|---------------|-----------------|---------------|---------------|----------|
| Droits de Douanes et taxes assimilées | 227 696 | 182 999 | - 44 697 | 181 796 | 143 070 | - 38 726 | - | 66 161 | 66 161 | - | - | - | - | - | - |
| Taxe immobilière | | | - | | | - | | | | | | - | | | - |
| Précompte BIC | 78 786 | 78 786 | - | * 38 681 | 38 681 | - | * 375 984 | 375 984 | - | | | - | | | - |
| TVA, retenue à la source (et TVA facturée) | 253 291 | 253 291 | - | * 197 348 | 197 348 | - | * | | - | | | - | | | - |
| IUTS | 761 783 | 761 783 | - | 600 243 | 600 243 | - | 147 412 | 147 412 | - | * 59 395 | | - 59 395 | | | - |
| Droits de timbre, d'enregistrement, d'immatr et publicité foncière | | | - | | | - | | | - | | | - | | | - |
| Autres (vignette, pénalités, retenues/ jetons de presence, CNSS...) | | | - | | | - | | | - | | | - | | | - |
| TOTAUX FLUX DE L'ETENDUE 2 | 1 321 557 | 1 276 860 | - 44 697 | 1 018 069 | 979 342 | - 38 726 | 523 396 | 589 557 | 66 161 | 59 395 | - | - 59 395 | - | - | - |
| TOTAUX FLUX 1 ET 2 | 4 874 082 | 4 829 385 | - 44 697 | 5 426 225 | 5 387 499 | - 38 726 | 1 444 067 | 1 510 227 | 66 161 | 152 290 | 92 895 | - 59 395 | 36 570 | 36 570 | - |

| FLUX DE L'ETENDUE 1 | CNPC NIGER PETROLIUM | | | SIPEX SONATRACH | | | NORTH WESTERN MINERAL | | | NORTH ATLANTIC RESOURCE | | | OREZONE | | | RIO TINTO | | | | |
|-----------------------------------|----------------------|---------|---------|-----------------|---------|--------|-----------------------|---------|--------|-------------------------|---------|--------|---------|---------|------|-----------|---------|------|-------|--|
| | Nature des Flux | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | |
| Relevance Minière | | | | - | | | | | | | | | | | | | | | | |
| ISB (C/BIC) | | | | - | | | | | | | | | | | | | | | | |
| Dividendes | | | | - | | | | | | | | | | | | | | | | |
| IRCM | | | | - | | | | | | | | | | | | | | | | |
| Contribution à la formation | 80 649 | | 80 649 | - | 75 000 | 75 000 | - | * | 20 440 | 20 440 | | 10 220 | 10 220 | | * | 24 610 | 24 610 | | | |
| Relevance superficière annuelle | 32 721 | | 32 721 | - | | | | | | | | | | | | | | | | |
| Droits Fixes | | | | - | | | | | | | | | | | | | | | | |
| Dépenses engagées par l'Etat | | | | - | | | | | | | | | | | | | | | | |
| Autres Contributions | | | | - | | | | | | | | | | | | | | | | |
| TOTAUX FLUX DE L'ETENDUE 1 | | 113 370 | 113 370 | - | 75 000 | 75 000 | - | | 20 440 | 20 440 | | 10 220 | 10 220 | | | 24 610 | 24 610 | | | |

| FLUX DE L'ETENDUE 2 | CNPC NIGER PETROLIUM | | | SIPEX SONATRACH | | | NORTH WESTERN MINERAL | | | NORTH ATLANTIC RESOURCE | | | OREZONE | | | RIO TINTO | | | |
|---|----------------------|---------|-------|-----------------|--------|-------|-----------------------|--------|-------|-------------------------|--------|-------|---------|--------|-------|-----------|--------|-------|--|
| Nature des Flux | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | Société | ETAT | Ecart | |
| Droits de Douanes et taxes assimilées | | | | - | | | | | | | | | | | | | | | |
| Taxe immobilière | | | | - | | | | | | | | | | | | | | | |
| Précompte BIC | | | | - | | | | | | | | | | | | | | | |
| TVA, retenue à la source (et TVA facturée) | | | | - | | | | | | | | | | | | | | | |
| IUTS | | | | - | | | | | | | | | | | | | | | |
| Droits de timbre, d'enregistrement, d'immatriculation et publicité foncière | | | | - | | | | | | | | | | | | | | | |
| Autres (vignettes, pénalités, retenues/ jetons de présence, CNSS...) | | | | - | | | | | | | | | | | | | | | |
| TOTAUX FLUX DE L'ETENDUE 2 | | | | - | | | | | | | | | | | | | | | |
| TOTAUX FLUX TET 2 | 113 370 | 113 370 | - | 75 000 | 75 000 | - | 20 440 | 20 440 | | 10 220 | 10 220 | | 24 610 | 24 610 | | 12 000 | 12 000 | | |