Validation of Burkina Faso
Report on initial data collection and stakeholder consultation
Validation of Burkina Faso: Report on initial data collection and stakeholder consultation

**Abbreviations**

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tr>
<td>ARSE</td>
<td>Regional Authority for the Electricity Sub-sector</td>
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<td>ASM</td>
<td>Artisanal and small-scale mining</td>
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<tr>
<td>BF-ITIE</td>
<td>Burkina Faso EITI</td>
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<tr>
<td>BMC</td>
<td>Burkina Mining Company</td>
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<td>BTP</td>
<td>Building and Public Works</td>
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<td>BUMIGEB</td>
<td>Bureau of Mines and Geology of Burkina Faso</td>
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<tr>
<td>BUNEE</td>
<td>National Bureau for Environmental Evaluations</td>
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<tr>
<td>DGCM</td>
<td>General Directorate for the Mining Cadastre</td>
</tr>
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<td>DGCMIM</td>
<td>General Directorate for the Mining Cadastre and Mining Information</td>
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<td>DGD</td>
<td>General Customs Directorate</td>
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<td>DGEP</td>
<td>General Directorate for the Economy and Planning</td>
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<td>DGI</td>
<td>General Tax Directorate</td>
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<td>DGMGC</td>
<td>General Directorate for Mines and Geology and the Cadastre</td>
</tr>
<tr>
<td>DGTCP</td>
<td>General Treasury and Public Accounting Directorate</td>
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<td>DMP</td>
<td>Public Procurement Directorate</td>
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<td>FMDL</td>
<td>Mining Fund for Local Development</td>
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<tr>
<td>FRE</td>
<td>Environmental Rehabilitation Fund</td>
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<tr>
<td>IFAC</td>
<td>International Federation of Accountants</td>
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<tr>
<td>IFU</td>
<td>Unique fiscal identifying number</td>
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<tr>
<td>IGF</td>
<td>General Inspectorate for Finances</td>
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<td>LGU</td>
<td>Local government unit</td>
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<td>MDTF</td>
<td>Multi-donor trust fund</td>
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<td>MEF</td>
<td>Ministry of Finance and the Economy</td>
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<tr>
<td>MME</td>
<td>Ministry of Mines and Energy</td>
</tr>
<tr>
<td>MSG</td>
<td>Multi-stakeholder group</td>
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<tr>
<td>PADSEM</td>
<td>Mineral Development Support Project</td>
</tr>
<tr>
<td>SAI</td>
<td>Supreme Audit Institution (Cours de Comptes)</td>
</tr>
<tr>
<td>SMB</td>
<td>Mines Society of Belahouro</td>
</tr>
<tr>
<td>SOMITA</td>
<td>Mines Society of Taparko</td>
</tr>
<tr>
<td>ToRs</td>
<td>Terms of Reference</td>
</tr>
<tr>
<td>UEMOA</td>
<td>West African Economic and Monetary Union</td>
</tr>
<tr>
<td>XOF</td>
<td>CFA Franc rate</td>
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Executive Summary

The government of Burkina Faso committed to implement in 2008. On 16 April 2008, the Council of Ministers adopted decrees creating the Supervisory Committee, a Steering Committee and a Permanent Secretariat. On 15 May 2009, the country was admitted a candidate country. In February 2013, Burkina Faso was recognised as compliant with the EITI Rules (EITI, 2013). Burkina Faso EITI Reports have covered fiscal 2008 to 2015, with the first EITI Report covering fiscal 2008 and 2009. The seventh EITI Report covering fiscal 2015 was published in April 2017.

On 25 October 2016, the Board agreed that Burkina Faso’s Validation under the 2016 EITI Standard would commence on 1 April 2017 (EITI Board, 2016). This report presents the findings and initial assessment of the International Secretariat’s data gathering and stakeholder consultations. The International Secretariat has followed the Validation Procedures¹ and applied the Validation Guide² in assessing the Burkina Faso’s progress with the EITI Standard. While the assessment has not yet been reviewed by the Validator, the International Secretariat’s preliminary assessment is that Burkina Faso has gone beyond the EITI requirements for 2 provisions. The country has made satisfactory progress on 14 provisions of the EITI Standard and meaningful progress on 6 provisions. Two EITI Requirements are assessed as unmet with inadequate progress. Nine provisions are assessed as not applicable or encouraged requirements. The recommendations and suggested corrective actions relate in particular to the governance of the MSG, license allocation and state participation.

Overall conclusions

The EITI process in Burkina Faso has improved public access to information on the country’s key mining sector. Active EITI dissemination and outreach has catalysed public debate about key issues of concern, most notably regarding the transfer and utilization of subnational mining revenues. EITI Reports have become a trusted source of information on gold production, exports, and the sector’s contribution to fiscal revenues. In addition to French, EITI Reports are translated into seven local languages including Mòoré, Dioula, Fula, Dagara and community radio plays a key role in disseminating reports and promoting debate. The increasing decentralisation of multi-stakeholder consultation forums through “mini-EITI” committees at the local level is channelling public demand for information and grievances through institutionalised mechanisms for dialogue. Following the 2014 political transition from decades of one-party rule, the public administration is using the EITI to drive reforms in government systems and oversight of the mining sector, from licensing procedures to funding for environmental rehabilitation. Stakeholders on the MSG have also played a key role in the reforms of the mining sector, with the adoption of a new mining code in June 2015. Implementation of the EITI has also proved resilient to the

¹ See: EITI Validation procedures, https://eiti.org/document/validation-procedures
volatile post-2014 transition, which included a coup d’état in September 2015 and general elections in November 2015.

Burkina Faso has innovated with its EITI implementation including through disclosure of voluntary social expenditures and of CO2 emissions in the mining sector, including possible reduction and mitigation measures. The MSG has also provided input to key legal and regulatory reforms in the mining sector, most notably the 2015 Mining Code.

The key challenges in EITI implementation include incomplete information on license allocation, the mining cadastre and production data. This is linked to wider governance challenges. The government, along with partners such as the World Bank’s Mineral Development Support Project (PADSEM), are seeking to address these issues. Although stakeholders are engaged in the EITI process, there are no clear ToRs indicating procedures for the nomination and replacement of MSG members.

The country has a unique opportunity in terms of a responsive government and active civil society, working together to implement reforms to improve transparency and accountability. There is a willingness by companies and government to make governance of the mining sector more transparent, but stakeholders highlight constraints in financial and human resources. On 30 November 2016, Burkina Faso submitted its letter of intent to commit to the Open Government Partnership (BF-Law, 2016). Burkina Faso’s Open Data platform aims to provide the public with data in reusable format, which can play an important role in Burkina Faso’s mainstreaming ambitions.³

**Recommendations**

The following is a list of recommendations needed to achieve compliance with the EITI Standard and to help Burkina Faso make even greater use of the EITI as an instrument to support reforms.

1. In line with Requirement 1.4, the MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies and ensure that its per diem practice is publicly codified. As a matter of urgency, the MSG should agree a clear and formalised ToRs in line with Requirement 1.4.b. The MSG may also wish to formalise its relations with local multi-stakeholder chapters to guide developments and ensure that vibrant discussions at the local level are fed into the national MSG’s discussions.

2. In line with Requirement 1.5, the MSG should agree a work plan linked to national priorities and that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national priorities, could encourage more active participation by all stakeholder groups.

3. In line with Requirement 2.2, the MSG should ensure comprehensive disclosure of the mining, oil and gas licenses awarded and transferred in the year(s) under review, a description of the detailed procedures for transferring mining, oil and gas licenses, including technical and financial criteria assessed, and highlight any non-trivial deviations in practice in the award and transfer of licenses in the year(s) under review.

4. In line with Requirement 2.3, the MSG should ensure comprehensive disclosure of the dates of application and license coordinates for all licenses held by material companies, if not for all extractives licenses irrespective of the license-owner’s identity. This information may be made available through government and company reporting systems as a routine feature of their management systems.

5. In line with Requirement 2.4, the MSG should encourage comprehensive disclosure on actual practice of contract disclosure in the mining sector as well as the implication of the revised government policy on contract transparency.

6. In line with Requirement 2.5, to strengthen implementation and prepare for full disclosure of beneficial ownership by 2020, it is recommended that the MSG continues to pilot beneficial ownership reporting in future EITI reporting.

7. In line with Requirement 2.6, the MSG should ensure comprehensive disclosure of the extractives companies in which the government, or any SOE, holds equity and the terms associated with this equity. It should also work with government stakeholders to clarify and document the rules and practice related to the financial relation between SOEs and the government (such as those related to retained earnings, reinvestment and third-party funding) as well as the existence of any loans or loan guarantees from the state or any SOE to companies operating in the mining sector.

8. In line with Requirement 3.2, the MSG is encouraged to comprehensively disclose production volumes and values for each mineral commodity produced in the year under review. The MSG may wish to work with relevant government entities to distinguish between official data on industrial and artisanal production. The MSG may also ensure that information on domestic prices of all minerals is published as part of routine government disclosures.
9. In line with Requirement 3.3, the MSG is encouraged to ensure comprehensive disclosure of the official figures for export volumes and values for each of the minerals exported in the year(s) under review. The MSG may also wish to distinguish between industrial and artisanal production in future disclosures.

10. In line with requirement 4.1, it is recommended that the national secretariat revise the scope and thresholds of reporting to expedite the reporting process and facilitate mainstreamed disclosures.

11. In line with requirement 4.9, the MSG may wish to liaise with key revenue collecting agencies and sector regulators to explore means of embedding disclosures of EITI-required information in routine government and company systems to ensure timelier disclosures.

12. In line with Requirement 6.3, the MSG should ensure comprehensive disclosure, in absolute and relative terms, of the extractive industries’ contribution to employment as well as an overview of informal activities, such as artisanal mining.

13. In line with Requirement 7.3, the MSG should ensure broad consultations on all recommendations from Burkina Faso’s EITI process, including Validation as a means of building stakeholder buy-in to following up on concrete reforms. The MSG should act upon lessons learned and identify, investigate and address the causes of any discrepancies in company and government reporting, establishing a clear timeframe and responsibilities for implementation of reforms. The MSG, in consultation with government stakeholders in particular, may wish to consider institutionalising its mechanisms for following up on recommendations from the EITI process, including Validation, as a means of ensuring closer attention to implementation.
## Figure 1: Initial assessment card

<table>
<thead>
<tr>
<th>EITI Requirements</th>
<th>LEVEL OF PROGRESS</th>
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<tr>
<td><strong>Categories</strong></td>
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<td>MSG oversight</td>
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<tr>
<td>Government engagement (#1.1)</td>
<td>Beyond</td>
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<td>Industry engagement (#1.2)</td>
<td>Beyond</td>
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<tr>
<td>Civil society engagement (#1.3)</td>
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<td>MSG governance (#1.4)</td>
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<tr>
<td>Work plan (#1.5)</td>
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<td>Licenses and contracts</td>
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<td>Legal framework (#2.1)</td>
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<td>License allocations (#2.2)</td>
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<td>License register (#2.3)</td>
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<td>Policy on contract disclosure (#2.4)</td>
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<td>Beneficial ownership (#2.5)</td>
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<td>State participation (#2.6)</td>
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<td>Monitoring production</td>
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<td>Exploration data (#3.1)</td>
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<td>Production data (#3.2)</td>
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<td>Export data (#3.3)</td>
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<td>Revenue collection</td>
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<td>Comprehensiveness (#4.1)</td>
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<td>In-kind revenues (#4.2)</td>
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<td>Barter agreements (#4.3)</td>
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<td>Transportation revenues (#4.4)</td>
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<td>Revenue management and expenditures (#5.3)</td>
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<td>Follow up on recommendations (#7.3)</td>
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<tr>
<td>Outcomes and impact of implementation (#7.4)</td>
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</table>
**Legend to the assessment card**

- The country has made no progress in addressing the requirement. The broader objective of the requirement is in no way fulfilled.

- The country has made inadequate progress in meeting the requirement. Significant elements of the requirement are outstanding and the broader objective of the requirement is far from being fulfilled.

- The country has made progress in meeting the requirement. Significant elements of the requirement are being implemented and the broader objective of the requirement is being fulfilled.

- The country is compliant with the EITI requirement.

- The country has gone beyond the requirement.

- This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.

- The MSG has demonstrated that this requirement is not applicable in the country.
Introduction

Brief recap of the sign-up phase

The government took the decision to join the EITI in April 2008 at the same time as mining activity began to gain momentum. Gold production increased significantly, mainly with the opening of the Taparko-Boroum mine at the end of 2007 (EITI-Burkina Faso, 2011, p. 9). The aim of the EITI was to ensure that the exploitation of mineral resources contributed to development and the reduction of poverty. On 16 April 2008, the Council of Ministers adopted an institutional structure to oversee EITI activities which included a Supervisory Council, a Steering Committee and a Permanent Secretariat. The Steering Committee first met on 24 June 2008 to create a work plan for EITI implementation. On 15 May 2009, the country achieved Candidate country status. On 17 July 2009, two modifying decrees were adopted to strengthen the presence of civil society representatives on the two Committees.

After funds were made available for the process in June 2010, consultants were hired in October 2010 for data reconciliation, the development of a communications strategy and the creation of the website. The website was inaugurated in October 2010 and the multi-stakeholder group approved the first EITI report in March 2011. After five (5) years of implementation of the EITI process, Burkina Faso was granted the status of "compliant country" on 27 February 2013 under the 2011 EITI Rules (EITI International, 2013).

Objectives for implementation and overall progress in implementing the work plan

The 2016-2018 work plan includes contextual information and a diagnostic of the mining sector in the country. The work plan reflects national priorities and challenges. The objectives of the work plan were to ensure the functioning of the multi-stakeholder group; improve transparency in the management of mining permits and authorisations; increase transparency through monitoring of mining production; determine the contribution of the mining sector to the mobilisation of the State's own revenues; and report on the use of revenues and improve the living conditions of the population.

The work plan includes support for the Local Development Mining Fund (FMDL) in the revised 2015 Mining Code, which will facilitate a better redistribution of funds to local government units (LGUs) (Code, 2015). It notes that regulations have not yet been created to establish the sharing formula between central government and LGUs; or how discrepancies between what was transferred and what should have been transferred would be determined. The work plan mentions the need to clarify the status of state dividends arising from the government’s free 10% participation in the capital of extractive companies. A third priority identified in the work plan was the need for training on the negotiation of contracts by government officials. Lastly in a bid to make EITI data more accessible, the work plan states the intention to translate the summary EITI Reports in all seven local languages (EITI-Burkina Faso, 2016a). The MSG has held a public workshop on the work plan.
However, the 2016-2018 work plan does not include follow-up of EITI Report recommendations. The work plan is costed but 67% of funding was not confirmed. This was explained by the fact that the work plan is mainly used as a means of eliciting funding from donors. There was also no confirmation that the work plan was updated annually and that this information was communicated on the EITI-Burkina Faso website.

History of EITI Reporting

Burkina Faso was declared an EITI Candidate country in 2009 and was declared an EITI compliant country in February 2013 under the 2011 EITI Rules, after completion of corrective actions requested by the EITI Board. EITI reporting covers the mining sector, mainly the gold and zinc sectors. The 2012 EITI Report published in December 2014 was the first report that the country produced under the EITI Standard and showed significant progress in the reporting of voluntary and mandatory social payments (EITI-Burkina Faso, 2014).

The MSG has published reports with a two-year time-lag, except for the 2013 EITI Report (EITI-Burkina Faso, 2016b). This report should have been published in December 2015 but was subsequently published in March 2016 following a request for a 3-month extension to the Board. The reason for this extension request was the popular uprising and political turmoil in 2014-2016.

The 2014 EITI Report was published in December 2016 within the two-year time-lag (EITI-Burkina Faso, 2016). The 2015 EITI Report was published in March 2017, ahead of the reporting deadline of December 2017 and ahead of the start of the country’s Validation on 1 April 2017 (BF-EITI, 2015).

Summary of engagement by government, civil society and industry

Government, companies and civil society remain engaged in the EITI process in Burkina Faso. The government funds implementation and plays an active role in the chairing of MSG meetings. Companies participate in reconciliation and dissemination of EITI data. Civil society are present in MSG meetings and play a wider role in the development of the sector, both within and outside of the framework of the EITI.

Key features of the extractive industry

The mining sector in Burkina Faso is considered one of the most dynamic in West Africa (Chamber of Mines, 2017). Due to its performance over the last few years, Burkina Faso is moving from a country with an agricultural focus to a mining-based economy, with a wide range of mining potential spread across the country. The development of the mining sector was achieved through intensified investment, the opening of industrial mines and an evolution of the legal and regulatory context for the sector. The main resources are gold, zinc, copper, manganese, phosphate and limestone. Traces of diamonds, bauxite, nickel and vanadium have been recorded in various geological formations. However, gold remains the most exploited ore in Burkina Faso.

According to the 2015 EITI Report, revenues from the mining sector amounted to USD 250.4 million in 2015, including social payments of USD 1.59 million. 99.36% of this went to the state budget,
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mainly from gold production (95%) and zinc production (3%). The mining sector accounted for 65.2% of exports, 15.9% of state revenues, 6.9% of GDP and 0.22% of the country’s employment (BF-EITI, 2015, pp. 7-8).

The 2015 EITI Report notes that the socio-political crisis in Burkina Faso affected mining activities in that year through acts of vandalism against companies such as Bissa Gold. This is thought to have hampered foreign direct investment in the country and delayed the adoption of the draft mining code introduced in October 2014 at the National Assembly (p. 24).

**Explanation of the Validation process**

Validation is an essential feature of the EITI implementation process. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. It also addresses the impact of the EITI, the implementation of activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

The Validation process is outlined in chapter 4 of the EITI Standard. It has four phases: Preparation for Validation by the multi-stakeholder group (MSG); Initial data collection and stakeholder consultation undertaken by the EITI International Secretariat; Independent quality assurance by an independent Validator who reports directly the EITI Board; and Board review.

The Validation Guide provides detailed guidance on assessing EITI Requirements, and more detailed Validation procedures, including a standardised procedure for data collection and stakeholder consultation by the EITI International Secretariat and standardised terms of reference for the Validator.

The Validation Guide includes a provision that: “Where the MSG wishes that validation pays particular attention to assessing certain objectives or activities in accordance with the MSG work plan, these should be outlined upon the request of the MSG”. The Burkina Faso EITI Steering Committee did not request any issues for particular consideration. In accordance with the Validation procedures, the International Secretariat’s work on the initial data collection and stakeholder consultation was conducted in three phases:

1. **Desk Review**

Prior to visiting the country, the Secretariat conducted a detailed desk review of the available documentation relating to the country’s compliance with the EITI Standard, including but not limited to:

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4 See: Validation, [https://eiti.org/validation](https://eiti.org/validation)
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- The EITI work plan and other planning documents such as budgets and communication plans;
- The multi-stakeholder group’s Terms of Reference, and minutes from multi-stakeholder group meetings;
- EITI Reports, and supplementary information such as summary reports and scoping studies;
- Communication materials;
- Annual progress reports; and
- Any other information of relevance to Validation available online or provided by the EITI Burkina Faso Secretariat.

In accordance with the Validation procedures, the Secretariat has not taken into account actions undertaken after the commencement of Validation. Figures were converted from CFA Franc to US Dollars at an exchange rate of USD 1 = 553.97 XOF.

2. Country visit

A country visit took place on 12-17 June 2017. All meetings took place in Ouagadougou. The secretariat met with the multi-stakeholder group and its members, the Independent Administrator and other key stakeholders, including stakeholder groups that are represented on, but not directly participating in, the multi-stakeholder group. In addition to meeting with the MSG as a group, the Secretariat met with its constituent parts (government, companies and civil society) either individually or in constituency groups, with appropriate protocols to ensure that stakeholders are able to freely express their views and that requests for confidentiality are respected. The list of stakeholders consulted is outlined in Annex D.

3. Reporting on progress against requirements

This report provides the International Secretariat initial assessment of progress against requirements in accordance with the Validation Guide. It does not include an overall assessment of compliance.

The International Secretariat’s team comprised: Bady Baldé, Regional Director for Francophone countries, Gisela Granado, Country Manager, Gay Ordenes, Regional Director, Sam Bartlett, Technical Director, Alex Gordy, Validation Manager, and Eddie Rich, Deputy Head of the International Secretariat. Bady Baldé and Gisela Granado conducted stakeholder consultation and prepared the draft initial assessment. Sam Bartlett, Gay Ordenes, Alex Gordy and Eddie Rich provided quality assurance.

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6 http://www.xe.com/currencyconverter/convert/?Amount=1&From=USD&To=XOF
Part I – MSG Oversight

1. Oversight of the EITI process

1.1 Overview

This section relates to stakeholder engagement and the environment for implementation of EITI in country, the governance and functioning of the multi-stakeholder group (MSG), and the EITI work plan.

1.2 Assessment

Government engagement in the EITI process (#1.1)

Documentation of progress

Public statement: In September 2007, the Minister of Economy and Finance wrote to the World Bank, indicating the country’s willingness to adhere to the principles of the EITI. The EITI-BF is implemented in accordance with the provisions of two 2008 decrees, amended in 2009, establishing, allocating, organising and operating EITI Supervisory and Steering Committees in Burkina Faso (Decree on the creation, organisation and functioning of the EITI-Burkina Faso MSG, 2008). Adherence to the EITI principles was also enshrined in Article 6 of the 2015 Mining Code (Code, 2015). In April 2017, the Ministry of Economy, Finance and Development issued a press release noting that the future of Burkina Faso lay in the mining sector, hence the importance for the country to achieve satisfactory progress with the EITI requirements (Kaceto.net, 2017). On 5 February 2016, Prime Minister Paul Kaba Thieba, noted that good governance and transparency was at the heart of government actions for sustainable, equitable and inclusive development (EITI-Burkina Faso, 2016).

Senior lead: According to the legal texts, the senior lead of implementation is the Chair of the Supervisory Committee, the current Minister of the Economy, Finance and Development. At the time of Validation, Mrs Hadizatou Rosine COULIBALY, Minister of Economy, Finance and Development, was the senior lead for EITI implementation in Burkina Faso. The Steering Committee was chaired by Mr Mabourlaye NOMBRE, Permanent Secretary in the Ministry of the Economy, Finance and Development. An analysis of the meeting attendance showed that 9 of the 14 meetings were chaired by the Permanent Secretary, Ministry of Finance. In his absence, 4 of the 14 meetings were chaired by the Permanent Secretary in the Ministry of Mines and Quarries, who is the vice-Chair of the Steering Committee. One meeting on 16 July 2017, was chaired by neither the Permanent Secretary in the Ministry of Economy, Finance and Development or the Permanent Secretariat in the Ministry of Mines and Quarries.

The period 2014-2016 saw frequent changes in positions of the Permanent Secretaries. With respect to the Ministry of Economy, Finance and Development, Permanent Secretary Kabore served as MSG Chair in 2013. Permanent Secretary Justin Nikiema acted as MSG Chair over the period 5 June 2015 to 10 March 2016. He was replaced by Seglalo Abel Some who chaired the MSG over the period 29 June 2016 to 23 February 2017. In the absence of the Permanent Secretary of the Ministry of
Finance, Economy and Development, the meeting was chaired by the Permanent Secretary in the Ministry of Mines and Quarries. The MSG meeting on 16 June 2014 was chaired by Permanent Secretary Emmanuel Nonyarma, on 9 December 2014 and 20 December 2016 by Permanent Secretary Mabourlaye Nombre and lastly on 26 August 2015 by Permanent Secretary Ousmane Barbari.

**Active engagement:** Prime Minister Paul Kaba Thieba noted that the sustainable management of mines remains a real concern for the government (Information Agency of Burkina, 2017). Apart from chairing MSG meetings at the Ministry of Finance, the government actively funds EITI implementation. Each year, a budget line for EITI implementation is included in the State’s budget. There have been regular contributions and the government has committed to fund the 2016 EITI Report.

**Stakeholder views**
High-level government officials, including the Minister of Mines, the deputy Minister of Finance, the Chief of Staff of the Prime Minister, all reiterated the government’s clear commitment to the EITI process. The Chief of staff of the PM explained that transparency and good governance is high priority for the government. Government officials on the MSG referred to the inclusion of the EITI in Article 6 of the revised 2015 Mining Code (Code, 2015) and the increased annual budget of the national secretariat as evidence of strong government commitment. The national secretariat noted that the EITI’s budget had tripled in 2017, with an allocation of USD 451,154, despite the fall in total government revenues. The new Government has also provided office space and staff to the national Secretariat.

Members of parliament also explained that EITI Reports have been useful in parliamentary investigations related to the extractive sector. Civil society was satisfied with level of government representatives and their collaboration with the new government.

Civil society noted that there were higher expectations of the new government, elected in 2016, in terms of transparency. They noted that the themes of transparency and accountability figured regularly in the speeches of government officials. The government was more willing to disclose information than in the past. They expressed satisfaction in the level of representation on the Steering Committee, who have the confidence of MSG members.

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. There is clear and strong government commitment at all levels, including relevant Ministers and members of parliament. The Government makes public announcements in favour of good governance and transparency, and an advisor to the Minister of Finance leads the implementation of the EITI. Senior government officials also participate regularly in MSG meetings. The government has enacted legal reforms to facilitate EITI implementation, through revisions to the Mining Code in 2015, and provided adequate funding for EITI implementation. While the Comité de supervision, which was created to maintain a high-level government involvement at the ministerial level, did not function as intended, this did not impact the functioning of the MSG (Comité de pilotage). The MSG is chaired by the Secretary General of the Ministry of Finance.
Industry engagement in the EITI process (#1.2)

Documentation of progress

Active engagement: An analysis of the meeting attendance in Burkina Faso shows that mining companies, through their Steering Committee representatives, participate effectively in meetings of the Steering and Supervisory Committees. There is evidence that mining companies also participate in the dissemination of EITI reports but there is limited evidence of MSG company representatives reaching out to companies which are not seated on the MSG. There is an industry organisation in the Chamber of Mines which although not serving on the MSG, is an observer to MSG meetings and contributes to the development of EITI documents, namely the work plan.

As evidenced by the 2015 EITI Report, material companies submit reporting templates to the Independent Administrator. An analysis of company submission of reporting templates shows consistent participation by the major companies in the country. Revenues by non-reporting entities amounted to 0.05% of total government revenues in fiscal 2013, 0.04% in fiscal 2014 and 0.32% of total government revenues in fiscal 2015 (BF-EITI, 2015).

Enabling environment: On 29 November 2015, the Prime Minister, H.E. Roch Marc Christian Kaboré, noted that the mining sector was a priority for the government. He stated that ‘to optimize the impact of mining production on economic growth and on local populations in particular, the Government will aim to create favourable conditions for research and sustainable exploitation of mineral resources, through implementation of the new mining code’ (Information Agency of Burkina, 2017). The new Mining Code, established by Law No. 036-2015/CNT, was adopted by the National Transitional Council on 26 June 2015 (Code, 2015).

Article 6 of the 2015 mining code reaffirms the government’s commitment to good governance in the mining sector, in particular the implementation of the Kimberley process and the EITI. The new Mining Code also includes innovations, such as the abolition of the mining convention in the exploration phase; the possibility, exceptionally, to submit to competition, the mining rights or the authorisations considered as assets; security for artisanal and small-scale mining sites; and banning and penalizing the use of mercury, cyanide and other hazardous chemicals (Code, 2015). There was no evidence of barriers to an enabling environment for company participation in the EITI, such as tax or contract confidentiality clauses or other legal obstacles to full disclosure of information.

Stakeholder views

Company representatives noted that they participate in the process and have appointed focal points to the MSG. They noted that they pay for the auditor’s certification of EITI reporting templates, which incurs a cost to them. The Independent Administrator confirmed that companies submitted reporting templates as requested, but probably required further training on the EITI Standard. One company representative from Gryphon SA noted that although their second company was in error excluded from reporting during the 2015 EITI report, they were willing to publish the relevant information on their websites.

Civil society noted that companies were not engaged in the creation of the EITI, which negatively
affected further engagement by the constituency. They noted there could be further work to have senior-level company officials participate on the MSG. However, they acknowledged that the companies participate in meetings, reporting and dissemination of EITI Reports.

With respect to an enabling environment, companies cited the slow allocation of permits during the transition and disagreement on the provisions of the revised mining code, but noted that there were no real legal barriers to their participation in EITI implementation. They noted that there was a need to educate the media and civil society on the mining sector. They gave an example of reports in the media of child labour in the industrial mining sector, instead of the artisanal and small-scale mining sector. The Chamber of Mines noted that they had financed training for journalists on the mining sector.7

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. Mining companies are actively and effectively engaged in the EITI process, both as providers of information and in the implementation and monitoring of the EITI process. The establishment of EITI focal points by large mining companies demonstrate sustained industry engagement. Industry representatives are taking part in outreach efforts to promote public debate, both at a national level and in regional roadshows. Revisions to the Mining Code in 2015 have made participation in EITI reporting mandatory for all mining licenses-holders.

**Civil society engagement in the EITI process (#1.3)**

**Documentation of progress**

*Expression:* Civil society engagement in the process can be clearly separated in two period, the Blaise Campaoré era prior to the popular uprising and the post-transition period following elections in November 2015. There was no evidence that civil society representatives’ dissemination of information and public comment on the EITI process were limited in the post-transition period. The media has followed up on dissemination efforts during road trips (LeFaso.net, 2017) and has on numerous occasions used EITI data, such as in the Economist of Faso (Economist of Faso, 2017). In June 2017, civil society organisation RENLAC held a TV conference on the illegal holders of public assets, who were not yet brought to justice. They had also published a study on corruption in the mining sector in 2011 and thereafter annual studies on corruption in the country.8

The European Union undertook a mapping of civil society in Burkina Faso in 2016. According to this document, the Constitution, ratified international treaties and laws guarantee freedom of expression and of the press, freedom of opinion and the right to information (EU-DAI, 2016, p. viii). According to the mapping exercise, freedom of expression in Burkina Faso was generally respected. All media are under the administrative and technical supervision of the Ministry of Communication and Parliamentary Relations. The Higher Supervisory Council (CSC), a semi-autonomous body attached to

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7 See: Chamber of Mines website, [http://www.chambredesmines.bf/](http://www.chambredesmines.bf/)
the Presidency, monitors the content of radio and television programs, newspapers and Internet sites, to ensure respect for professional ethical standards.

The EU 2016 report noted that among the five personalities nominated for the post of President of the Transition government in 2014, two were journalists namely: Chéri Sy, Editor of the weekly Bendré, the regional newspaper Le Nord and President of the Forum of African Publishers; and Newton Ahmed Barry, editor of the fortnightly ‘The Event’. It was Cheriff Sy who was appointed President of the National Transition Council, demonstrating the important role played by journalists and civil society in Burkinabe society.

Burkina Faso ranks 42 of 180 countries in the 2016 World Press Freedom Index, based on a Reporters Without Borders (RSF) report published in April 2016. There was no substantive evidence provided by independent third parties, indicating self-censorship or self-imposed restriction by civil society representatives had taken place related to the EITI process, due to fear of reprisal. According to RSF, Burkina Faso is "a rare example of pluralism in Africa", as the country has "steadily progressed in the rankings in recent years". The report also stresses that "the military coup d’état of mid-September 2015 did not give rise to major violations of freedom of information" and that "the country is one of the most dynamic in the field of pluralism, whether in print or audio-visual media (Reporters Without Borders, 2016). The EU Report adds that formally, any individual can criticise the Government, publicly or privately.

**Operation:** In August 2016, a ‘one-stop shop’ has been set up at the Ministry of Territorial administration, decentralization and internal security to facilitate the creation of civil society organisations (LeFaso.net, 2017). The EU mapping noted that there were no constraints on the functioning of CSOs: they could conduct their activities freely as soon as they are constituted, without even waiting for acknowledgment of the creation of the entity. Not having a receipt has not stopped their actions. They may hold meetings without prior authorisation, regardless of the reason for the meeting. The many movements, coalitions, fronts, etc. which have been set up in recent years have carried out their activities freely without having to file an application for recognition by the government (EU-DAI, 2016).

The EU report on civil society mapping notes that freedom of assembly exists, without any obligation for prior authorisation. Thus, for social, political, economic or religious reasons, people can come together without having to send any notification to the Government beforehand. However, large gatherings must be brought to the attention of the administration before the date indicated, whether these meetings are the result of a strike or not. In the event of a strike, notice from the union is required. Pursuant to the Constitution, Act No. 22-97/II on freedom of assembly and demonstration on the public highway was adopted to clarify the conditions for freedom of demonstration provided for in the Constitution. At least seventy-two hours before the event, the organisers must send a letter to the Mayor of the locality informing him of the event, but especially of the itinerary of the march (Act No. 22-97/II on freedom of assembly, 1997).

Despite these generally liberal provisions, Act No. 026-2008/AN of 8 May 2008 on the repression of acts of vandalism committed during demonstrations on public roads reduced the freedom to demonstrate on the public highway by establishing severe constraints on the organisers of
demonstrations who would bear responsibility for all criminal acts committed during demonstrations, even if they were not the perpetrators (Act no. 026-2008/AN, 2008). The EU mapping on civil society noted that CSOs see it as a measure that could potentially restrict their ability to protest because of the threat this law poses to the initiators of protest movements (EU-DAI, 2016).

Civil society has actively participated in the dissemination of EITI reports (LeFaso.net, 2017). There was no evidence suggesting that the fundamental rights of civil society representatives had been restricted in relation to the implementation of the EITI process, such as restrictions on freedom of expression or freedom of movement.

**Association**: There is evidence that civil society in Burkina Faso was not restricted in its ability to cooperate with each other regarding the EITI process including collaborations with international civil society organisations, such as Publish What You Pay (PWYP-Burkina Faso, 2015). There was email evidence of ad-hoc updates by civil society groups on the MSG such as PWYP and ORCADE to the broader civil society grouping and active civil society participation in the dissemination efforts of the 2015 EITI Report in the first quarter of 2017. There was no evidence of restrictions to formal or informal communication channels between civil society MSG members and the wider civil society constituency.

Articles 50 and 51 of Law no.064-2015/CNT mandates all associations benefiting from subsidies or financial benefits from the State or its sub-divisions to submit reports of periodic activities to the Ministries concerned and the Ministry of the Economy, Finance and Development (MINEFID). These Ministries have the right to control the activities of these associations, but there is no formal control mechanism by the administration. Each CSO conducts its activities freely, in compliance with the laws.

During the Compaoré era, some organisations saw their activities hampered by the authorities and were under pressure by Ministries. More recently in June 2014, the civil society organisation, SPONG, was threatened with suspension of its tax benefits following a campaign with other CSOs against the revised version of the Freedom of Association Act. After meetings with the General Directorate of Cooperation, the NGOs were able to retain their tax advantages (tax exemptions).

In terms of the process for the creation of a civil society organisation, applicants receive a voucher when they hand in their documentation to the Ministry of Territorial Administration. The cost was estimated to be USD 27. If civil society organisations did not receive a response within three months, they officially have the right to function as an association.

**Engagement**: Civil society has been the forerunner in the search for transparency in extractive industries in Burkina Faso through an organisation called "Mine Alerte", led by the Organisation for the Strengthening of Development Capacities (ORCADE). An analysis of meeting minutes show that civil society participates in meetings of the Steering and Supervisory Committees. Absences by civil society MSG members are rare. Although recent MSG minutes are not available online, meeting minutes from 29 November 2016 show that the constituency participates regularly in MSG working groups such as the working groups for the creation of the beneficial ownership roadmap and
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Validation self-assessment. There was also evidence that civil society was vocal during meetings and that their views were taken into account and documented in MSG meeting minutes. On 10 March 2016, civil society called for the inclusion of additional government agencies involved in reporting to participate in the MSG, which was subsequently adopted by the MSG. Meeting minutes from 20 December 2013 and 27 March 2017 show that civil society uses the EITI as a forum to discuss with companies, on issues such as the creation of the local development fund.

Access to public decision-making: According to media releases, civil society was able to speak freely on transparency and natural resource governance issues and were consulted on the revision of 2015 mining code, led by the National Transition Council (Burkina24, 2017a). On 16 June 2017, civil society representatives from 45 provinces met with the President of Burkina Faso, Mr. Roch Marc Christian Kaboré. The President considered “civil society organisations to be a necessity and the government accepts criticisms” (Burkina24, 2017b). This was the second annual session within the consultation framework and dialogue between the government and civil society organisations, established in 2014. The theme for the 2017 event was ‘social cohesion and the implementation of the national social and economic development plan: the contribution of civil society organisations’ (Government, 2017). Civil Society representatives in the MSG also play a leading role in collecting concerns from local communities and conveying these concerns to the Government during these national forums. There were no concerns that civil society could speak freely on transparency and natural resource governance issues.

Stakeholder views

Government representatives confirmed that civil society was involved in EITI report dissemination efforts via the media. A government representative gave an anecdotal example of pressure from civil society at a public meeting on the publication of contracts which led to a personal commitment by him to ensure contract transparency. Civil society representatives on the MSG noted that the environment was tense in the beginning of the EITI process and some participants were hesitant to speak openly. They noted that training on the EITI Standard and the transition period for the new government were important for them to feel capable of discussing issues in the mining sector with government and companies.

Civil society representatives emphasized that there were no legal, regulatory or administrative obstacles affecting their ability to participate in the EITI process. They mentioned that they had refused to approve the first EITI Report since civil society at that time was not allowed to participate in the recruitment of the Independent Administrator. This had been subsequently changed.

Government representatives on the MSG noted that civil society was the most dynamic and diverse sub-constituency on the MSG. Civil society confirmed that they were systematically engaged and consulted in the adoption of documents. They noted their refusal to validate the EITI impact study since it did not respond to the needs of the MSG and did not include communities affected by the mining sector. All stakeholders confirmed that civil society regularly participated in MSG meetings, MSG working groups and other EITI events.

Civil society representatives praised the bi-annual government and civil society consultation as
improving their access to public decision-making. They confirmed that MSG representatives actively participate in this forum and use the opportunity to raise issues linked to the country’s mining sector.

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has gone beyond the EITI requirements on civil society engagement. There is a strong and vibrant civil society in Burkina Faso, which is adequately represented in the MSG. Through their active and savvy campaigning, civil society has effectively influenced policies and shaped the reform agenda for the government, including transparency provisions and new mechanisms for revenue redistributions in the revised mining code.

Civil society participate actively and effectively in the design, implementation and monitoring of the EITI process in Burkina Faso. The International Secretariat did not find legal or regulatory barriers to civil society’s participation in the EITI process, including public debate. Civil society operates freely, communicates and cooperates with each other without interferences from the authorities. Indeed, there is evidence that civil society space has significantly expanded since the end of the Compaoré regime in 2014. It appears that CSOs can speak freely on transparency and natural resource governance issues as well as to ensure that the EITI contributes to public debate. It is clear that civil society uses information in EITI Reports, particularly on subnational transfers, to generate public debate during dissemination events and roadshows.

While funding constraints have been cited by some NGOs, there is evidence of CSOs in Burkina-Faso having raised domestic and international funding for their activities. Civil society has remained fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process. Stakeholders are taking part in outreach and efforts to promote public debate, especially on regional level, and appear to have access to decision making through regular dialogues between CSOs and the government, including annual meetings with the President of Burkina Faso, Roch Marc Christian Kaboré.

**MSG governance and functioning (#1.4)**

**Documentation of progress**

*MSG composition and membership:* The Supervisory Committee was established in 2008 and is headed by the Minister of Economy, Finance and Development. This role is currently held by Mrs Hadizatou Rosine COULIBALY. It is an oversight committee responsible for monitoring progress in EITI implementation and to remove any obstacles to implementation. According to the decree, the Supervisory Committee is composed of 18 members. The Steering Committee was created in 2009 and consisted of 25 members from the public administration, civil society organisations and extractive industries. According to the 2009 decree on the creation of the MSG, there are 7 government representatives, 2 representatives of banks and financial institutions, 6 company representatives and 6 civil society representatives (Decree on the creation, organisation and functioning of the EITI-Burkina Faso Steering Committee, 2009). The nomination procedures for MSG members is not codified.
Officially, representatives to the MSG are nominated by decree but the most recent lists of MSG members communicated to the International Secretariat indicate that there are new representatives serving on the MSG. There was no indication of a formal instrument for the nomination and replacement of members of the MSG. With respect to government representatives, changes occur when new representatives are appointed within the government. However, it is less clear how changes within the company and civil society constituencies occur.

An analysis of the MSG attendance registers showed that only seven people listed as being Steering Committee members (see Annex A), were nominated via the 2009 nominations decree. This consisted of four company representatives: SEMAFO, Association Professionnelle des Banques et Etablissements Financiers du Burkina (APBEF), Kalsaka Mining SA (which attended none of the Steering Committee meetings) and the representative of the Central Bank for West African States (BCEAO). Three civil society organisation members were represented on the Steering Committee as per the nominations decree, namely Association des Femmes du Secteur Minier du Burkina, Journaliste aux Editions le Pays and the Réseau National de Lutte Anti-Corruption.

Reports and minutes of debates and decisions are regularly drafted and earlier MSG minutes can be consulted by the general public on the website. However, there were gaps in the minutes that are online, such as the minutes of the 2nd MSG meeting in 2009 as well as the most recent MSG minutes beyond the 12th MSG meeting on 6 June 2012.

**Terms of reference:** The MSG lacks a clear ToRs with clear internal procedures in accordance with Requirement 1.4. The MSG has drafted a ToRs for its internal governance in 2015. However, this draft ToRs did not appear to have been signed by the Chair of the MSG, the Minister of the Economy, Finance and Development and was not enforced.

The draft ToRs would outline the role of the MSG and set out rules and procedures for meetings, including quorum and decision making by consensus. In terms of the duration of the terms on the Steering Committee, it was noted that members would serve for a period of four years, renewable once. It stated that the head of the organisation, or his designate, would preside on the MSG. The draft ToRs notes that per diems would be fixed by decree and that members of the Steering Committee would also benefit from per diems arising from missions within and outside of the country. It is not clear from the decree, the amount that members or observers would receive.

**Attendance:** It was not clear from the documentation which organisations were members and which were observers to the MSG. For instance, the General Directorate for the Mining Cadastre (DGCM) and the General Inspectorate for Finances (IGF) were included as observers according to the 2016 APR (EITI-Burkina Faso, 2017c). Several organisations and persons were included in the list of MSG members but there was no documentation supporting these appointments. This included company representatives from SMB SA, BISSA GOLD and IAMGOLD ESSAKANE SA; as well as civil society representatives from PWYP, ORCADE, CGD, CONAPEM, AMBF, Association des Journalistes du

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Burkina and Association des Régions du Burkina Faso.

National secretariat: The EITI Permanent Secretariat, or national secretariat, was regarded as the technical body of the Steering Committee. It is responsible for implementing the decisions taken by the Steering Committee and for reporting on the activities carried out. It is also responsible for the day-to-day management of the implementation activities of this process.

Sub-national implementation: Apart from these two Committees, the EITI has played an important role in the establishment of local EITI committees. The 2015 mining code allowed for the transfer of 1% of company turnover to a local development fund that would be managed by local committees (Code, 2015). Partners noted that these would increase the allocations to LGUs in some instances by 70 times the amount currently received. They noted the need for several structures to manage these funds. Given its tri-partite nature and trust in the process, the EITI Steering Committee has played a key role in the establishment and support for these local committees. Both the EITI and the West Africa Governance and Economic Sustainability (WAGES) in Extractive Areas had set up local committees to deal with this issue11. However, the overlap between the committees and the financial accounting for these committees were not clear.

Stakeholder views
Civil society noted that they had been involved in the creation of the 2008 decree establishing the EITI in Burkina Faso. Government had written asking for representatives to the multi-stakeholder group and each organisation nominated its represented to the MSG. However, stakeholders consulted couldn’t confirm the number of MSG members nor whether certain representatives were official members of the MSG or observers. They confirmed that there was no official documentation outlining the replacements of members on the MSG and the procedures for these replacements.

Government representatives confirmed that the multi-stakeholder group adopted a ToRs for the MSG, but that this was never implemented. Civil society noted that, although the Steering Committee met regularly, the Supervisory Committee met infrequently. This was partially due to the political context and transition period. They noted that both committees were headed by the Minister of Finance, which made it difficult to mandate other Ministers to attend the Supervisory Committee meetings. The national secretariat stated that the Supervisory committee only meets in case of need.

There was not consensus on the MSG on the utility of these local EITI units and financial management of these units. Some government representatives noting that the committees should be removed, whilst civil society maintained that the committees could be useful if properly managed.

In terms of the capacity of members, company representatives confirmed that other multi-partite structures had been created to discuss issues on governance of the sector. They questioned the

ability of the Steering Committee to arrive at the solutions needed on issues such as the 1% allocation of company turnover to local communities.

With respect to per diems, members of the MSG confirmed that they received USD 63 whilst observers receive USD 9. Civil society recognised that per diems could be pervasive and supported disclosure of conflicts of interest. Company representatives confirmed that all decisions were cordial and by consensus.

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made inadequate progress towards meeting this requirement. The MSG has been formed and includes representatives nominated by the different constituencies, with no suggestion of interference or coercion. However, the lack of clear nominations and replacement procedures or records, which led to a lack of clarity on the number of MSG members, remains a concern. The Supervisory Committee overseeing EITI implementation, chaired by the Ministry of Finance, has faced challenges of inconsistent and insufficiently high-level participation.

The Secretariat takes notes of a draft ToRs for its internal governance adopted in 2015. However, this draft ToRs has not been signed by the Chair of the MSG, the Minister of the Economy, Finance and Development and was not enforced. Therefore, this assessment could not be based on a draft ToRs, which is still pending for signature. There has been inadequate follow-up by the national secretariat in the written records of its discussions and decisions. While practiced, per diem policies and rates are not adequately codified for public accountability.

To strengthen implementation, the MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies and ensure that its per diem practice is publicly codified. As a matter of urgency, the MSG should agree a clear and formalised ToRs in line with Requirement 1.4.b. The MSG may also wish to formalise its relations with local multi-stakeholder chapters to guide developments and ensure that vibrant discussions at the local level are fed into the national MSG’s discussions.

**Work plan (#1.5)**

**Documentation of progress**
The EITI Steering Committee has developed and adopted several successive EITI work plans, the latest of which was published in 2016. This work plan covered the period 2016-2018 and takes into account both the requirements of the 2016 EITI Standard and the G7’s priority areas. The activities contained in the action plan, specifically those relating to the G7 initiative, are extracted from the sectoral action plans of the structures involved in the management of the extractive sector. It was an inter-ministerial action plan, implemented under the coordination of the EITI national secretariat.

The objectives of the work plan were to ensure the functioning of the multi-stakeholder group;
improve transparency in the management of mining permits and authorisations; increase transparency through monitoring of mining production; determine the contribution of the mining sector to the mobilisation of the State’s own revenues; report on the use of revenues and improve the living conditions of the population. Each objective of the work plan is linked to national priorities and connected to a series of activities which will allow for the objective to be achieved. For example, under on improving transparency in the management of mining permits and authorisations, activities include the creation of links between the BF-EITI website and the national gazette, the publication of contracts on the BF-EITI website and the creation of a license and authorisation commission (EITI-Burkina Faso, 2016a). However, the work plan did not include other ongoing relevant activities in the sector, such as the modernization of the mining cadastre.

The work plan includes capacity building workshops for stakeholders but does not include any activities related to expanding the scope of the EITI. The work plan includes plans to create EITI legislation to reduce any administrative and regulatory barriers to implementation. The work plan does not include any plans for implementing the recommendations from Validation and EITI reporting.

The 2016-2018 action plan is fully costed. It includes measurable results, with an indication of sources of funding and is published on the EITI website. The World Bank financed the 2014/2015 EITI Reports as well as dissemination efforts, through 13 workshops, for these reports. The World Bank also covered the cost of the impact study, training for journalists and the workshop for filling out reporting templates. With support from the French Embassy, the Steering Committee published summary EITI reports in 6 local languages namely Mooré, Dioula, Fulfulde, Bissa, Lélé and Dagara. The European Union also supported the creation of local EITI committees. The government was expected to cover the cost of the 2016 EITI Report.

In 2015, the total cost of implementation was approximately USD 366,317. The state contributed USD 178,461, PADSEM USD 144,078, the French Embassy through the G7 framework USD 34,739 and UEMOA to the value of USD 6,318.

**Stakeholder views**

Members of the Steering Committee and the Chamber of Mines confirmed that all constituencies had the opportunity to include activities in the work plan. Civil society felt that their priorities were reflected in the work plan, noting that it was fully costed. However, they felt that the work plan did not fully reflect ongoing activities by the Ministry of Energy and Mines, which in partnership with the World Bank’s PADSEM was implementing reforms such as the modernization of the mining cadastre. Stakeholders stated that approximately 60% of the activities in the work plan were implemented. Outstanding activities including the engagement of students and the computerization of the national secretariat.

In terms of the process for developing the work plan, civil society representatives noted that the national secretariat prepares a draft which is discussed by a smaller group of MSG representatives. It is subsequently discussed by the entire MSG. They noted that the work plan can be quite ambitious and civil society representatives outside of the MSG did not seem to be widely consulted on the work plan.
Initial assessment

The International Secretariat’s initial assessment is that Burkina Faso has made meaningful progress towards meeting this requirement. Stakeholders on the MSG considered that they had been involved in the drafting of the work plan and civil society confirmed that their priorities were taken into account. The work plan is linked to national priorities for the mining sector. The 2016-2018 action plan is fully costed, includes measurable results, an indication of funding sources and is published on the EITI website. However, there is scope for broader consultation on the work plan and inclusion of other relevant government activities in the sector. The work plan could also better reflect ongoing activities by the Ministry of Energy and Mines, which in partnership with the World Bank’s PADSEM was implementing reforms such as the modernization of the mining cadastre.

To strengthen implementation, the MSG should agree a work plan linked to national priorities and that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national priorities, could encourage more active participation by all stakeholder groups.

- Table 1 - Summary initial assessment table: MSG oversight

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government oversight of the EITI process (#1.1)</td>
<td>There is a strong political commitment on behalf of the government. The government has enacted legal reforms to facilitate EITI implementation, and provided adequate funding for EITI implementation.</td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>Company engagement (#1.2)</td>
<td>Mining companies are actively and effectively engaged in the EITI process, as providers of information and implementation and monitoring the EITI process. The establishment of EITI focal points in each material company demonstrates sustained industry engagement by stakeholders consulted. Industry representatives are taking part in outreach efforts to promote public debate, both at a national and regional level. Revisions to the Mining Code in 2015 have made participation in EITI reporting mandatory for all mining licenses-holders.</td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>Civil society engagement (#1.3)</td>
<td>There is a strong and vibrant civil society in Burkina Faso, which is adequately represented in the MSG. Through their active and savvy campaigning, civil society has effectively influenced policies and shaped the reform agenda for the government, including transparency provisions and new mechanisms for revenue redistributions in the new mining code. Civil society participate actively and effectively in the design, implementation and monitoring of the EITI process in Burkina Faso.</td>
<td>Beyond</td>
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<tr>
<td>MSG governance and functioning (#1.4)</td>
<td>The MSG includes self-appointed representatives from each stakeholder group with no suggestion of interference or coercion, although the lack of clear nominations and replacement procedures or records and the lack of clarity on the number of MSG members is a concern. Both committees overseeing EITI implementation have faced challenges of inconsistent and insufficiently high-level participation. Aside from the foundational decree, the EITI Chair has never signed the MSG’s ToRs and there are gaps between the draft ToRs and aspects of Requirement 1.4. Per diem policies and rates did not appear to be adequately codified for public accountability.</td>
<td>Inadequate progress</td>
</tr>
<tr>
<td>Work plan (#1.5)</td>
<td>Stakeholders on the MSG consider that they have been involved in the drafting of the work plan. Civil society confirmed that their priorities were taken into account. The work plan is linked to national priorities for the mining sector. The 2016-2018 action plan is fully costed, includes measurable results, an indication of funding sources and is published on the EITI website. However, there is scope for broader consultation on the work plan and inclusion of other relevant government activities in the sector. The work plan could also better reflect ongoing activities by the Ministry of Energy and Mines.</td>
<td>Meaningful progress</td>
</tr>
</tbody>
</table>

**Secretariat’s recommendations:**
1. The MSG should task each stakeholder group to clarify their internal nominations and representation procedures to improve the transparency and participation in the process. The MSG should also agree a process to ensure greater accountability of MSG representatives to the constituencies and ensure that its per diem practice is publicly codified. As a matter of urgency, the MSG should agree a clear and formalised ToRs in line with Requirement 1.4.b. The MSG may also wish to formalise its relations with local multi-stakeholder chapters to guide developments and ensure that vibrant discussions at the local level are fed into the national MSG’s discussions.

2. The MSG should agree a work plan linked to national priorities and that is the product of wide consultation with stakeholders. The MSG is encouraged to consider how more meaningful discussions through the EITI, linking to national priorities, could encourage more active participation by all stakeholder groups.
Part II – EITI Disclosures

2. Award of contracts and licenses

2.1 Overview

This section provides details on the implementation of the EITI requirements related to the legal framework for the extractive sector, licensing activities, contracts, beneficial ownership and state participation.

2.2 Assessment

Legal framework (#2.1)

Documentation of progress


*Government agencies’ roles:* The 2015 EITI Report includes information on the roles and responsibilities of the relevant government agencies (BF-EITI, 2015, pp. 26-28). The 2015 EITI Report notes that a 2013 Decree outlining the roles of various government agencies mandated the Ministry of the Economy and Finance (MEF) with ensuring the implementation and monitoring of the government’s policy on the economy (Decree no.2013-104/PRES/PM/SGG-CM on mining sectorial policies, 2013). Three MEF structures, the General Tax Directorate (DGI), the General Treasury and Public Accounting Directorate (DGTCP) and the General Customs Directorate (DGD), collect duties, taxes and revenues from the mining sector.

At its meeting of 14 January 2015, the Council of Ministers examined and adopted a 2015 Decree on the organisation of the Ministry of Mines and Energy (MME) (Decree 2015-214/PRES-TRANS/PM/MME of 5 March 2015 on the organisation of the Ministry of Mines and Energy, 2015). The main innovation in this new decree was the creation of new directorates, namely the Directorate of Archives and Documentation, the Directorate of Legal Affairs and Litigation and the General Directorate of the Mining Register. Other government agencies include the Ministry of Environment and sustainable development, the Supervisory committee, the MSG and the national secretariat of the EITI.

*Fiscal regime:* The 2015 EITI Report includes a summary description of the fiscal regime, including the level of fiscal devolution and information about the roles and responsibilities of the relevant government agencies (BF-EITI, 2015, p. 29). In addition to the duties and taxes mentioned in the Mining Code, mining companies are subject, for their taxation, to the provisions of the Tax and Customs Code. In the EITI Report, revenue flows are sorted according to the type of tax, the reporting agency, when the tax is collected (exploration, construction or production) and the
percentage of tax, where applicable.

**Degree of fiscal devolution:** The principle of unicity of public accounts (“unicité des caisse”) in Burkina Faso means that the funds belonging to all public bodies (state, state-owned enterprises, local authorities, projects) must be deposited in the Public Treasury, which acts as the treasurer (“Cassier de l’Etat”) to bodies designated by the Minister of Finance (p. 38). This principle entails that decentralised authorities and public institutions of the State do not manage their funds freely even if they have a public accountant of their own.

**Reforms:** A new Mining Code was adopted by the National Transitional Council on 26 June 2015 (Code, 2015). However, the regulatory texts implementing the Code had not yet been adopted as at 31 December 2015. All active license holders therefore remain subject to the 2003 Mining Code (BF-EITI, 2015, p. 26).

The new Mining Code includes innovations, such as the abolition of the mining convention in the exploration phase; the obligation for holders of mining titles and their subcontractors to grant "preference to Burkina Faso enterprises for any contract for the supply of services or supplies of goods under equivalent conditions of price, quality and time"; the possibility, exceptionally, to submit to competition, the mining rights or the authorisations considered as assets; penalizing illegal activities related to the trade, transport, possession and illegal storage of rough diamonds; and banning and penalizing the use of mercury, cyanide and other hazardous chemicals (Code, 2015).

Since 2015, Burkina Faso has launched the modernisation of its mining cadastre with the support of the World Bank, including the installation of a new computerised system. The finalisation of the project was initially scheduled for September 2016 but was postponed until the end of 2016.

**Stakeholder views**

Government representatives noted that on 23 January 2017, seven regulatory decrees had been adopted (LeFaso.net, 2017). The adoption of these decrees aims at improving the governance of the mining sector, supporting local authorities in their development, ensuring better protection of the environment, maximizing the economic impact of mining activities, strengthening expertise in the mining sector and ensuring the sustainability of mining activities. The first relates to the organisation, functioning and methods of collecting and distributing the mining development fund. The second is linked to the fixing of mining taxes and fees. The third is about the adoption of a model mining convention. The fourth decree relates to the management of mining titles and permits. The fifth provides provisions for the collection and operationalisation of the mine rehabilitation and closure fund. The sixth considers the securing of artisanal mining sites and combating the use of prohibited chemicals. The seventh decree deals with the organisation, operation, methods of collection, distribution and financing of geological and mining research and support for training in earth

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Initial assessment
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. The 2015 EITI Report includes a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulation and information on the roles and responsibilities of the relevant government agencies. The report also includes coverage of reforms underway, which is encouraged by the EITI Standard. Aspects of the 2015 Mining Code were still under debate, but the government has undertaken steps to create regulations based on the revised Mining Code. After the publication of the 2015 EITI Report on 23 January 2017, the government enacted seven regulatory texts to operationalise the National Development Fund.

License allocations (#2.2)

Documentation of progress

Awards/transfers: The 2015 EITI Report describes the statutory allocation procedure as follows (BF-EITI, 2015, p. 33). The first applicant who applies for a license has priority. If the holder of a research permit discovers an ore, the State must grant him a license to operate in that area. Applications for the allocation and renewal of mining titles and authorisations submitted to the Mining Cadastre Service are entered in special registers. The filing date and the time of registration in the corresponding register determines the order of priority of applications for mining titles or authorisations. Registers and topographical maps are made available to the public on request. Copies of maps of the boundaries of mining titles and authorisations are carried out at the applicant’s expense and are provided for information purposes only.

According to the mining directory provided by the DGEM, 63 permits and 29 authorisations were granted in 2015. 53 were exploration permits, three were industrial production permits, seven were artisanal semi-mechanical production permits, nine were traditional artisanal production authorisations and 20 quarrying production authorisations (p. 33). Annex 6 of the report lists the licenses that were active in Burkina Faso in 2015. It includes information on the name of the license holder (company), province, allocation date, expiry date and relevant decree (for industrial production permits). For exploration permits, semi-mechanical production permits, traditional artisanal production authorisations and quarrying production authorisations, the Report also includes the area covered, name of the holder of the permit and type of permit. Given the allocation dates, one is able to deduce the recipient of the permits which were allocated in 2015. Similar information is included for permits granted in previous years, as encouraged by the 2016 EITI Standard (p. 99).

According to the 2015 EITI Report, ten exploration permits were transferred in 2015 (p. 34). Only one production permit was transferred from STREMCO to KOMET Ressources Afrique SA in 2015.

Award/transfer process: The granting of mining titles is governed by provisions of the Mining Code. The legal and practical framework for granting mining titles are summarized in the 2015 EITI Report (pp. 31-33).
Mining permits are granted by the Council of Ministers (the Executive) after consultation with the Minister of Mines and the National Commission. The Minister of Mines signs the agreements following the advice of the National Mines Commission. Among the Commission’s powers is the examination of applications for industrial permits. The work of the Commission is sanctioned by a report which is equivalent to the opinion of the Commission and which is transmitted to the Minister in charge of Mines within seven (7) calendar days after the holding of the meeting. It therefore has only an advisory role.

Subject to prior rights, an exploration permit is granted by order of the Minister of Mines to any natural or legal person who has applied in accordance with the requirements of the Mining Regulations (Law no.031/AN of 8 May 2003 on the Mining Code, 2003). The production permit is granted by right, to the holder who has complied with the Mining Code requirements at least three (3) months before the expiry of the exploration permit (Law no.031/AN of 8 May 2003 on the Mining Code, 2003). The 2003 Code does not provide for competitive bidding in the licensing process. However, a provision for this was introduced in the new Mining Code of 2015 (Code, 2015).

The exploration permit is granted by decree through the Minister in charge of Mines. The exploration or production permit is accompanied by a mining agreement which the State signs with the holder of the permit (Law no.031/AN of 8 May 2003 on the Mining Code, 2003). Mining contracts cannot deviate from the model agreement provided for by Decree 2005-049/PRES/PM/MCE42 of 03 February 2005 (Decree no. 2005-049/PRES/PM/MCE on a Model for mining agreements, 2005). New clauses cannot be discussed and added. The mining agreement is valid for a maximum period of twenty-five years. It may be renewed every ten years.

The production permit is granted by order of the council of ministers and upon proposal of the Minister in charge of the mines after opinion of the National Commission of the Mines. Artisanal mining, quarry exploration and production, and quarry waste are subject to simple administrative authorisations. Decrees on license allocations are published in the Official Journal. With respect to transfers, according to Article 106 of the Mining Code, mining rights are transferable under the conditions stipulated by the Mining Regulations and the payment of the capital gains tax in accordance with the French Tax Code (Code, 2015). The renewal and transfer of mining rights or permits are subject to the payment of fixed fees, the amounts and terms of payment of which are determined by the Mining Regulations. The Finance Law for Management No. 028-2011/AN also introduced a "specific tax on income from the transaction of mining titles" at the rate of 20% of the capital gain realized by the natural or legal persons at the time of the transfer or upon all other transactions concerning these permits (Law, 2012).

**Technical and financial criteria:** According to Letter No. N°16-428/MEMC/SG/DGCMIM/DRS from the

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14 See: Legiburkina, National Legal Database, [http://www.legiburkina.bf/SitePages/Accueil.aspx](http://www.legiburkina.bf/SitePages/Accueil.aspx)
Validation of Burkina Faso: Report on initial data collection and stakeholder consultation

General Directorate for the Mining Cadastre and Mining Information (DGCMIM) on 11 November 2016, permits are allocated on a first-come, first-served basis (BF-EITI, 2015, pp. 31-32). The report covers in detail the statutory criteria for exploration permits, industrial small and large-scale mining permits, semi-mechanical artisanal permits, quarrying permits and in the case of competitive bidding. It is noted that exploration permits are subject to verification of the number of research permits held by the applicant. This is set at three permits for natural persons and seven for legal entities.

The National Mines Commission, which is in principle responsible for examining applications and giving technical advice, does not publish its work or any summary of the analyses of the feasibility studies (financial, technical, project analysis) submitted to them for license applications (p. 33). Only reports on environmental impact studies of mining projects are made available to the public for consultation when the mining company applies for an operating license.

According to the 2015 EITI Report, no technical or financial criteria are taken into account for new license allocations (p. 34). The acceptance of the applicants’ dossiers is based on the administrative documents, provided for in the legislation, but not on the applicant’s ability to make the expenses needed for the successful development of the mining site.

License awardee information: For transfers, it includes the name of the holder. For renewals and new licenses, Annex 6 provides the name of the permit, the mineral, license-holder, province, issue date, expiration date and decrees.

Non-trivial deviations: The 2015 EITI Reports notes that there were two exceptions to this "first come, first served" rule: two contracts signed in 2012 and 2013, which were negotiated based on a bonus payment in exchange for equipment, certain assets and the State’s data on the deposit (p. 33). The Report does not indicate any deviations from the statutory procedures for any license awarded or transferred in 2015.

Bidding process: There is no evidence that licenses awarded in 2015 were granted on the basis of competitive bidding. The granting of mining title by competitive bidding is an exception that had been implemented in the context of the exploitation of Tambao Manganese in 2010. The review of the procedures for granting the Tambao permit is detailed at the level of the EITI-BF 2012 report (p. 72). The 2015 Mining Code, Article 14 paragraph 1, provided for this exception by stating that “the State may, exceptionally, open to competition, mining titles or authorisations considered as assets” (Code, 2015). The provisions and practical criteria for competitive bidding will be determined by the regulations that will be drafted to accompany the revised mining code (Code, 2015).

Commentary on efficiency: The 2015 EITI Report notes that all awards have been made in accordance with the allocation conditions detailed above (BF-EITI, 2015, p. 34). The Independent Administrator noted the following shortcomings regarding the inefficiency of the system of granting these permits, namely a lack of criteria on the technical and financial capacity of the applicant to meet the expected expenditure to implement the work plan and achieve the desired results of the activity in question; and; the mass granting of research permits against a very limited granting of operating permits.
Stakeholder views

Company representatives noted difficulties in accessing exploration permits from the government. Some felt that the first-come, first-serve rule was not always respected and that a special authorisation by the minister was needed to have a case processed. They noted that the official reason was the high demand and the modernization of the cadastre. They stated that the problem was administrative, not technical. They stated that the delay for production licenses, currently at least three months, should be reduced.

Government representatives noted that the DGCM was responsible for the allocation of exploration and production permits. However, the unit faced limited human resources and technical capacity. They stated that the 2003 law outlined the criteria for license allocation, but they were unable to deal with the large number of requests over the period 2010-2013.

In terms of procedures, government representatives confirmed that requests were received by a secretary, through the presentation of application documents. Each applicant submitted a work schedule and budget. The request should be immediately entered in a register. Permits were then granted if space was available, on a first-come, first-serve basis. The authorities noted that the regulatory texts did not provide for a review of the applicant’s capacity to explore or produce. They referred to the new decree adopted in January 2017, which complemented previous legislation on the management of mining permits. The decree described the criteria for the allocation of each permit and placed limits on the number of permits issued.

With respect to the evaluation report on the technical and financial criteria used in license allocation, government officials noted that it was an inter-ministerial decree signed by several ministers and was available upon demand. They noted that this could be published on the Ministry of Mines and Energy website, but this was not operational. They had no objections to the publication of this information in an EITI Report.

Initial assessment

The International Secretariat’s initial assessment is that Burkina Faso has made meaningful progress towards meeting this requirement. The 2015 EITI Report describes the statutory license allocation and transfer procedures, highlighting the number of licenses that were granted or transferred in 2015. There is no evidence of license awards through competitive bidding in the year under review (2015). The EITI Report does not highlight any non-trivial deviations from the statutory procedures for awards and transfers in 2015. Stakeholders consulted highlighted the existence of deviations from statutory allocation procedures.

To strengthen implementation, the MSG should ensure comprehensive disclosure of the mining, oil and gas licenses awarded and transferred in the year(s) under review, a description of the detailed procedures for transferring mining, oil and gas licenses, including technical and financial criteria assessed, and highlight any non-trivial deviations in practice in the award and transfer of licenses in the year(s) under review.
License registers (#2.3)

Documentation of progress

In Burkina Faso, according to Article 8 of Decree 2005-047 on the management of mining permits and titles, registers for each category of authorizations and permits are kept at the level of the General Directorate of Mining Registers and Information Mining (DGCMIN) (BF-EITI, 2015, p. 35). These records indicate the assigned code, the date of application, the holder, the raw materials produced and the award or renewal.

The 2015 EITI Report notes that decisions to grant permits, either by decree of the Minister of Mines or by decree of the Council of Ministers, shall be published in the Official Journal (p. 35). Permit maps can be obtained without any restriction from the Bureau of Mines and Geology of Burkina Faso (BUMIGEB), on payment of fees varying between USD 5.5 and USD 90, depending on the data requested. Details of the fees per service are available on the BUMIGEB website. Information on coordinates is only accessible through maps, which are immediately available upon payment of the fee.

The Independent Administrator notes, however, that accessibility by the general public to valid mining permits remains limited, as it is not yet available online and in open data format (BF-EITI, 2015, p. 35). The status of all valid mining titles as reported by DGEM is presented in Annex 6 of the EITI report. There were 18 production permits for large and small-scale industrial mines, approximately 455 exploration permits, 37 artisanal semi-mechanised artisanal production permits, approximately 56 artisanal production authorisations and 56 quarrying production authorisations.

Burkina Faso had begun a project to modernize its mining cadastre with the support of the World Bank, with the installation of a new computerized system (p. 35). The finalization of the project was initially scheduled for September 2016 and was postponed until the end of 2016. It is also expected that the new cadastre will integrate the unique fiscal identifier (IFU), the electronic management of documents and will put the mining cadastre online.

Stakeholder views

The World Bank, through PADSEM, noted that they were supporting the government in reforming the mining cadastre. They noted that the cadastre should have been in place since July 2016 but there had been problems with data collection. Government representatives confirmed that there was not yet an online public register but that maps were available for USD 23 for hard copies and USD 90 for soft copies. They noted that the mining register should be completed by December 2017. Company representatives were satisfied with the information provided by the maps, whilst civil society expressed optimism that the PADSEM project would provide better information on the cadastre by the end of the year.

Initial assessment

The International Secretariat’s initial assessment is that Burkina Faso has made meaningful progress towards meeting this requirement. The 2015 EITI Report provided a list of mining licenses active in 2014 and information including license-holder name, dates of award and expiry, commodities covered and name of decree awarding the license, but not dates of application or license coordinates. The report also describes Burkina-Faso’s cadastral management system, which provides public access to dates of application, but only of maps of licenses, rather than their specific coordinates.

In line with Requirement 2.3, the MSG should ensure comprehensive disclosure of the dates of application and license coordinates for all licenses held by material companies, if not for all extractives licenses irrespective of the license-owner’s identity. This information may be made available through government and company reporting systems as a routine feature of their management systems. The MSG may wish to collaborate with the PADSEM to ensure reforms to the country’s cadastral system provide this additional information mandated under Requirement 2.3.

Contract disclosures (#2.4)

Documentation of progress

**Government policy:** The 2015 EITI Reports documents the government policy before and after the adoption of the new mining code in June 2015. Before the adoption of the new mining code, publication of contracts was prohibited by the government. To safeguard investments, Article 99 stipulates that: "Information, data and documents thus obtained may not, unless authorised by the owner or beneficiary, be made public or communicated to third parties by the Mines Administration before a period of three years from the date on which they were obtained. Any agent of the Mines Administration who comes to know the information and the contents of the documents is subject to the same obligation of confidentiality" (Code, 2015). Prior to 2015, the government policy’s in practice was partial publication of contracts in the official journal of the presidential decree allocating the contracts. Article 4 of the 2005 Decree on the management of mining permits and titles stipulates that: "decrees adopted by the Ministerial Council, Decree of the Minister of Mines and decision of the Director General of the Mines of Geology and Quarries ... "are published in the official journal of Burkina Faso (BF-EITI, 2015, p. 35). The Government changed its policy on contract transparency in June 2015, with the adoption of the new mining code. Article 15 of the new Mining Code provides for the publication of contracts or mining agreements in the Official Journal of Faso (Code, 2015). This provision marks a clear position on the part of the Government concerning the publication of contracts, however the implementation of this policy in practice was documented in the Report.

Mining contracts cannot deviate from the model agreement (Decree no. 2005-049/PRES/PM/MCE on a Model for mining agreements, 2005).

It is not clear, however, whether this provision applies to contracts or only to documents transmitted by the licensee.
**Actual practice:** The signed agreement takes the form of a decree published in the Government’s Official Journal and accessible online. The latter, however, contains only limited information, including the date of signature of the agreement, the geographical coordinates and the period of validity of the concession (BF-EITI, 2015, pp. 36-37). In other words, the full text of contracts is approved by decrees. These decrees only include some summary information but not the full text of the contract itself. It is these decrees which are published, but not the contracts.

**Accessibility:** The Independent Administrator notes that the implementation of the provisions of the revised Mining Code on contract disclosure could not be verified at the time of the publication of the Report. The 2015 EITI Report notes that it is not clear, however, whether this provision will cover conventions prior to the entry into force of the new Code (BF-EITI, 2015, p. 36).

**Stakeholder views**
Government representatives noted that there was a model contract which was the same for all companies, except for the TAMBAO and Newmont contracts. They stated that it was more technical problems and a lack of an appropriate instrument which prevented the publication of this information online. Civil society representatives confirmed that they have access to all contracts, upon request, but contracts are not systematically published online. Civil Society representatives did not consider online publication as particularly important. They explained that they considered free access to the Contracts at the Ministry of Mines and Energy as adequate, but they want more capacities to understand the contracts and to translate key provisions of the contracts into local languages. Government representatives noted that decrees should be published in the Official Journal but that the website was not fully functional. Companies noted that there were delays in the publication of contracts in the Official Journal.

Some civil society representatives noted that some information was available through the Chamber of Mines and noted that the authorities were reticent to give this information without a formal framework for it. Civil society confirmed that the government’s policy was full disclosure of contracts. They noted that they needed further training on how to use the information included in contracts.

There was some confusion between companies on whether the newly adopted model contract would affect existing companies. They felt that the government had adopted the new model contract to avoid lengthy negotiations with companies.

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The 2015 EITI Report clarifies the government’s policy on contract disclosure in the mining sector. The report comments on actual disclosure practice, noting that decrees approving and summarising key terms of contracts are published. The full-text of the Neumont and TAMBAO contracts are published but the full text is not published for other mining contracts.

To strengthen implementation, the MSG should encourage comprehensive disclosure on actual practice of contract disclosure in the mining sector as well as an analysis of the implication of the
revised government policy on contract transparency.

Beneficial ownership disclosure (#2.5)

Documentation of progress

**Government policy:** There is no indication in the 2015 EITI Report of a government policy for beneficial ownership disclosure. The MSG concluded that Burkina Faso’s current legal framework does not provide for a clear definition or a public register of the actual owners of companies bidding, operating or investing in extractive assets, as noted in the 2015 EITI Report (BF-EITI, 2015, p. 37).

**Actual practice:** In the absence of a legal framework, the Committee decided to disclose the actual ownership data under the EITI Report for companies included in the reconciliation scope. To this end, the Committee adopted the definition provided for in the Fourth Directive on money laundering in the European Union.

The beneficial ownership information in the Report pertains to companies within the scope of EITI Reporting. The 2015 EITI Report was unable to clearly identify any beneficial owners (BF-EITI, 2015, p. 79) (p. 79). It was however able to identify physical persons for two of the 23 companies, namely SEMAFO and SMB. 12 companies are known to be publicly listed mainly on the Toronto, London and Australia stock exchanges (IAM GOLD Cooperation, SOMITA, BMC, BISSA Gold, OREZONE INC SARL, Gryphon Minerals Burkina Faso, High River Gold Mines WA, Kiaka gold, BIRMIAN Resources, Riverstone Resources NC, Jilbey Burkina SARL and Roxgold Sanu).

Burkina Faso published a beneficial ownership roadmap for the publication of beneficial owners in the mining sector by 1 January 2020 (EITI-Burkina Faso, 2016b). The vision of the roadmap is stated as ‘the free access by all Burkinabe citizens to data from license registers, mining contracts and the identity of the physical persons who hold mining assets in Burkina Faso, or who control mining companies by 2020. The roadmap has four main axes, namely (i) the institutional and legal framework (ii) capacity building (iii) information, communication and publication and lastly (iv) partnership and cooperation. The study identifies risks in the implementation of the roadmap such as a lack of financing, poor buy-in by mining companies, a lack of reliable information and difficulties in accessibility and poor coordination between the organisations involved. The total cost of the beneficial ownership roadmap implementation is USD 376,840 over the period 2016 to 2020.

**Legal owners of material companies:** The Independent Administrator identified legal owners for all 23 companies with the exception of STREMCO, Gryphon and Goldbelt Resources. Gryphon SA (contributing 0.25% of extractive revenues) and Stremco SA (contributing 0.07% of extractive revenues) did not submit reporting templates. Stremco’s permit was transferred to Komet Ressources Afrique SA as reporting in the 2015 templates.

**Stakeholder views**
Government representatives admitted that they did not have a good understanding of the issue of beneficial ownership and requested further training to address suspicions they have on some of the existing licenses. They noted that it was not a legal requirement and an investor could refuse to give
this information.

Company representatives noted that they had no reservations on publishing beneficial ownership information. The Independent Administrator noted that the lack of information submitted by companies could be due to the high level of absenteeism in workshops on filling out reporting templates. He noted that it was the lawyers, and not the chief financial officials, who would have the information on beneficial ownership and who may not be sufficiently engaged in the process.

There was no clarity on whether a beneficial ownership register would be housed within the DGCM or the DGI.

**Initial assessment**

Implementing countries are not yet required to address beneficial ownership and progress with this requirement does not yet have any implications for a country’s EITI status. The 2015 EITI Report notes that there is no clear government policy on beneficial ownership disclosure in extractives companies, but provides information on the legal ownership of all but three material companies. While the MSG piloted beneficial ownership reporting in the 2015 EITI Report, only two companies reported details of physical owners.

To strengthen implementation and prepare for full disclosure of beneficial ownership by 2020, it is recommended that the MSG considers deepening beneficial ownership reporting in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. The EITI-Burkina Faso may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory.

**State participation (#2.6)**

**Documentation of progress**

*Materiality:* Article 43 of the Mining Code gives the State’s participating interest in the capital of mining companies, when granting large-scale industrial production permits, up to 10% free of charge (BF-EITI, 2015, p. 36). The state’s share cannot be decreased as social capital increases. Small-scale industrial production permits are not subject to this provision. The DGCTP was responsible for managing the government’s share and for communicating this information to the Independent Administrator as of 31 December in 2014 and 2015 (BF-EITI, 2015, p. 36).

These shares entitle the State to dividends, the amount of which is fixed according to distributable income and the decision of the general meeting of the company. Given the minority nature of the State’s participation (10% only), the latter does not have sufficient power to influence the company’s investment or dividend distribution policy.

*Financial relationship with government:* Table 9 shows that the state has a 10% share in 14 companies (BF-EITI, 2015, p. 36). Dividends received in 2015 by the State with respect to these participations amounted to USD 4,594,794 in 2015 (BF-EITI, 2015, p. 37).
**Government ownership:** Annex 10 of the 2015 EITI Report mentions three state-owned enterprises, namely SOPAMIB, BUMIGEB and SEPB (BF-EITI, 2015, p. 164). The report does not state the terms associated with the government’s equity stake in these three companies.

As part of the reforms undertaken to improve the management of state shareholdings in the mining sector, a company called the "Mining Participation Company of Burkina Faso" (SOPAMIB) was set up in 2013 with the aim of managing assets held by the State in mining companies (BF-EITI, 2015, p. 37). The report notes that this company is not yet functional. Apart from SOPAMIB, no other public company has direct or indirect assets in the mining sector in Burkina Faso. The Report notes that BUMIGEB is responsible for supporting the identification and recovery of mineral substances in the soil and subsoil, supporting the promotion and development of small-scale mining, and ensuring the implementation of various mining and environmental safety controls (BF-EITI, 2015, p. 27). Lastly, the Report notes that SEPB is a state-owned company in the extraction of phosphate from Burkina Faso, whose payments are insignificant (BF-EITI, 2015, p. 164). The report does not state the methodology used for assessing the materiality of these payments.

**Ownership changes:** Apart from the new shareholdings acquired by the State under the regulations in force, the Independent Administrator was not aware of any change in the state’s participation in the companies in the sector between 2014 and 2015 (BF-EITI, 2015, p. 36). The report clarifies that in 2015, the state received a free 10% carry in four companies namely, Konkéra SA, Houndé Gold Opérations, Gryphon SA and Roxgold Mining SA (BF-EITI, 2015, p. 36).

**Loans and guarantees:** The Independent Administrator notes that according to information communicated by the Ministry of Mines and Energy, the government did not grant any loans or guarantees to any company operating in the mining sector in 2015 (BF-EITI, 2015, p. 37).

**Stakeholder views**
The Independent Administrator noted that the state-owned enterprises were not yet functional. Representatives of BUMIGEB, the Burkina mines and geology office, stated that the organisation was created in 1978 as a state-owned company of commercial and industrial nature (Decree no.2004-593/PRES promulgating Law no.042-2004/AN on the repression of fraud in gold trade, 2004). It is 100% state-owned and aims to create a database on the subsoil to attract investment in the country. They develop maps and certify the weight and type of gold being exported. The office confirmed that all taxes were paid to the Treasury. They perform a service to the government, are subsidised by the state and sell their data at a loss. Although they pay ‘dividends’ to the state, they immediately request that these funds be reallocated to them.

Representatives of the Burkina Faso mining share company, SOPAMIB, noted that the organisation would manage the government’s 10% free share in the capital of companies. The organisation was created in 2013, ahead of the country’s popular uprising and transition government. Until the organisation became operational, the state’s share in all sectors of the economy was managed by the Ministry of Finance, monetary and financial affairs unit of the Treasury (DCTCP). The administrators representing the Ministry of Energy and Mines and the Ministry of Finance respectively on the companies’ Board would be appointed by this agency. Government representatives noted that they were weak on the companies’ Board of Directors.

The national agency governing artisanal and semi-mechanical mining, ANEEMAS, was created in
2015. It was noted that only the CEO and Board of Directors were nominated and they were still in the process of recruiting staff. They expected it to become functional in 2017. Representatives from ANEEMAS noted that they may get a loan from the state once they became operational.

Representatives from the state-owned company for the exploitation of phosphates in Burkina Faso, SEPB, noted that they were created in 2012 and aimed to improve agricultural productivity, by facilitating access to fertilizers by all. They noted that production was currently small at approximately 1300 tons annually. They noted that they sell at the same cost throughout the country and the government subsidizes the cost of transportation between the factory and users. They noted that they have annual audited accounts which are sent to the Ministries. There were not publicly available, unless upon request. Their annual accounts are presented the general assembly of state-owned companies which meets annually. They noted that they were running at a deficit.

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made inadequate progress in meeting this requirement. While the 2015 EITI Report describes the existence of three SOEs, it does not provide an explanation of the prevailing rules and practices regarding the financial relationship between the government and SOEs. The report provides a list of state participations in the mining sector, and describes the terms associated with the state’s 10% free-carry equity in mining projects, but not of the state’s equity in the three SOEs. The report highlights changes to state participation in the year under review (2015), noting that this relates to new licenses allocated in 2015.

To strengthen implementation, the MSG should ensure comprehensive disclosure of the extractives companies in which the government, or any SOE, holds equity and the terms associated with this equity. It should also work with government stakeholders to clarify and document the rules and practice related to the financial relation between SOEs and the government (such as those related to retained earnings, reinvestment and third-party funding) as well as the existence of any loans or loan guarantees from the state or any SOE to companies operating in the mining sector.
### Table 2 - Summary initial assessment table: Award of contracts and licenses

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
<th>Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal framework (#2.1)</td>
<td>The 2015 EITI Report includes a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulation and information on the roles and responsibilities of the relevant government agencies. The report also includes coverage of ongoing reforms.</td>
<td></td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>License allocations (#2.2)</td>
<td>The 2015 EITI Report describes the statutory license allocation and transfer procedures, highlighting the number of licenses that were granted or transferred in 201. However, it does not highlight non-trivial deviations from the statutory procedures for awards and transfers in the year under review (2015), when consulted stakeholders highlighted the existence of deviations from statutory allocation procedures.</td>
<td></td>
<td>Meaningful progress</td>
</tr>
<tr>
<td>License registers (#2.3)</td>
<td>The 2015 EITI Report provides a list of mining licenses active in 2014 and provided information including license-holder name, dates of award and expiry, commodities covered and name of decree awarding the license, but not dates of application or license coordinates. The report also describes Burkina-Faso’s cadastral management system, which provides public access to dates of application but only of maps of licenses, rather than their specific coordinates.</td>
<td></td>
<td>Meaningful progress</td>
</tr>
<tr>
<td>Contract disclosures (#2.4)</td>
<td>The 2015 EITI Report clarifies the government’s policy on contract disclosure in the</td>
<td></td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td><strong>Beneficial ownership disclosure (#2.5)</strong></td>
<td>The 2015 EITI Report notes that there is no clear government policy on beneficial ownership disclosure in extractives companies but provides information on the legal ownership of all but three material companies. While the MSG piloted beneficial ownership reporting in the 2015 EITI Report, only two companies reported details of physical owners.</td>
<td></td>
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<tr>
<td><strong>State-participation (#2.6)</strong></td>
<td>While the 2015 EITI Report describes the existence of three SOEs, it does not provide an explanation of the prevailing rules and practices regarding the financial relationship between the government and SOEs. The report provides a list of state participations in the mining sector, and describes the terms associated with the state’s 10% free-carry equity in mining projects, but not of the state’s equity in the three SOEs. The report highlights changes to state participation in the year under review 2015.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Inadequate progress</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Secretariat’s recommendations:**

1. The MSG should ensure comprehensive disclosure of the mining, oil and gas licenses awarded and transferred in the year(s) under review, a description of the detailed procedures for...
transferring mining, oil and gas licenses, including technical and financial criteria assessed, and highlight any non-trivial deviations in practice in the award and transfer of licenses in the year(s) under review.

2. The MSG should ensure comprehensive disclosure of the dates of application and license coordinates for all licenses held by material companies, if not for all extractives licenses irrespective of the license-owner’s identity. This information may be made available through government and company reporting systems as a routine feature of their management systems.

3. The MSG should encourage comprehensive disclosure on actual practice of contract disclosure in the mining sector as well as the implication of the revised government policy on contract transparency.

4. To strengthen implementation and prepare for full disclosure of beneficial ownership by 2020, it is recommended that the MSG considers piloting beneficial ownership reporting in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. EITI-BF may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory.

5. The MSG should ensure comprehensive disclosure of the extractives companies in which the government, or any SOE, holds equity and the terms associated with this equity. It should also work with government stakeholders to clarify and document the rules and practice related to the financial relation between SOEs and the government (such as those related to retained earnings, reinvestment and third-party funding) as well as the existence of any loans or loan guarantees from the state or any SOE to companies operating in the mining sector.
Part III - Monitoring and production

3.1 Overview

This section provides details on the implementation of the EITI requirements related to exploration, production and exports.

3.2 Assessment

Overview of the extractive sector, including exploration activities (#3.1)

Documentation of progress

*Exploration:* The country’s main exploration projects include Essakane (gold), Mana (gold), Inata (gold), Taparko (gold), Youga (gold), Bissa (gold) and Perkoa (zinc, iron-silver). The Report mentions 5 projects under construction (Tambao manganese, Seguenega gold, Narissiguima gold, Niaka Nogbele gold, Bagassi Balé) (BF-EITI, 2015, p. 42). The table includes the name of the company, name of the production company, material/mine, production forecast, date the decree was signed, expected project duration and the initial cost of investment. The Report also includes information on the evolution of the mining sector and reserves (BF-EITI, 2015, p. 23).

Stakeholder views

Representatives of PAGSEM\(^{16}\) noted their focus on exploration activities and support for the work of BUMIGEB to increase investment in the sector. There were no comments on this issue from other stakeholders.

Initial assessment

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The 2015 EITI Report includes an overview of the extractive industries, including any significant exploration activities.

Production data (#3.2)

Documentation of progress

*Gold production:* The 2015 EITI shows an overview of gold production volumes (BF-EITI, 2015, p. 43) and values (BF-EITI, 2015, p. 67) over the period 2011 to 2015 Report. It also shows gold production by type of production (industrial, semi-mechanical, artisanal) over the period 2011 to 2014. These figures were not available for 2015.

With respect to gold production, according to data provided by the General Directorate for Mines

and Geology and the Cadastre (DGMGC), the total industrial production of refined gold for 2015 was 36.17 tonnes (BF-EITI, 2015, p. 8). Based on mining companies’ declarations, gold production at the end of 2015 amounted to 35.1 tonnes of refined gold at a valued of USD 1,419 million (BF-EITI, 2015, p. 43). The Report notes that production was valued at the market value of the minerals without further details.

Gold Production is given per region, Sahel (15.5 tonnes), Centre-Nord (9.9 tonnes), Boucle du Mouchon (8 tonnes), Centre-Est (2.1 tonnes) and Nord (0.5 tonnes) (BF-EITI, 2015, p. 8). Production is also given by company with IAM GOLD as the largest producer at 13.19 tonnes, closely followed by SEMAFO at 8.04 tonnes and Bissa at 7.36 tonnes (BF-EITI, 2015, p. 8). These figures are based on company declarations (BF-EITI, 2015, p. 67). The 2015 EITI Report notes that there are inconsistencies in the reconciliation of gold production from different sources (BF-EITI, 2015, p. 44). The differences found can be explained in the production generated by the informal gold production, which is not considered in the MME statistics and by the fact that the export is measured in unrefined gold.

**Zinc, manganese and quarry production:** Zinc production amounted to 134,643 tonnes in 2015 (p. 43). The value of zinc production was USD 54.5 million (BF-EITI, 2015, p. 67). This value was calculated based on the value of gross zinc exports as declared by the DGD. No manganese production was recorded during the period 1 January to 31 December 2015 (BF-EITI, 2015, p. 9). With respect to quarries, the 2015 EITI Report gives figures from the Annuaire statistique 2015 of the MME for granite (351,103 m3), limestone (48,629 m3), clay (2,015 m3) and feldspar (1,378 m3) (BF-EITI, 2015, p. 43). The report shows production of granite, limestone, clay and feldspar but does not give the value of this production.

**Artisanal production:** A parliamentary inquiry into the mining sector published in 2016 included a review of the artisanal exploitation of gold, and in particular, informal production (p. 70). According to the results of the survey, production from informal gold mining was estimated to be between 15 and 30 tonnes per year for the period 2006-2015, with a shortfall in tax revenue for the State estimated at USD 182.4 million. On the regulatory and institutional level, the National Agency for the Supervision of Artisanal and Semi-mechanical mining (ANEEMAS) has been set up, the aim of which is to supervise and channel artisanal activity through technical support of miners and the purchase of their production.

**Stakeholder views**
Companies noted that the differing production figures issued by the government had caused problems for them with local communities. They stated that they have no objections for the government to request production information from their respective refiners. Company representatives noted that Burkina Faso gold includes impurities such as copper and was only refined to approximately 87-90%. The final production figures were determined only after further refinement abroad, often in Switzerland, to 99%. With respect to company production data, they

noted that the exporting company declared the final product, based on what was reported to them by external refiners. The company then reports this information to the authorities.

Civil society actors questioned the reliability of the disclosed production figures and noted the need to find a consultative framework for agreement on the production figures. Government representatives noted that there were meetings to reconcile production and export figures between the Ministry of Mines and the General Customs Directorate (DGD). They noted that state agents were present in the mines at the point of expedition. A note was prepared for each shipment between the government and companies. However, this information was not published.

Partners noted that production figures for the artisanal and small-scale mining sector was not covered in official production figures but remained significant in the Burkina Faso context.

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The 2015 EITI Report provides official production volumes for gold, zinc and quarrying minerals (granite, limestone, clay and feldspar). However, production values are not disclosed for minor commodities such as granite, limestone, clay and feldspar. The significant difference between gold production volumes between official government sources and EITI reporting, is likely due to the large size of artisanal-mined gold production.

To strengthen implementation, the MSG is encouraged to comprehensively disclose production volumes and values for each mineral commodity produced in the year under review. The MSG may wish to work with relevant government entities to distinguish between official data on industrial and artisanal production. The MSG may also ensure that information on domestic prices of all minerals is published as part of routine government disclosures.

**Export data (#3.3)**

**Documentation of progress**

*Gold exports:* Total production of unrefined gold was 41.81 tonnes at a value of USD 1,431 million (BF-EITI, 2015, p. 10). The source for these figures is unclear in the Report. Figures from the General Directorate for the Economy and Planning (DGEP) place the value of gold exports at USD 1,577 million (BF-EITI, 2015, p. 44).

Gold exports are disaggregated by region and by company (BF-EITI, 2015, p. 44). The four main producing regions were the Sahel (335.62 billion FCFA), Nord (10.25 billion FCFA), Boucle du Mouhoun (177.53 billion FCFA), Centre-Est (46.89 billion FCFA) and Centre-Nord (46.89 billion FCFA). The main gold exporting company was IAM GOLD with 13.35 tonnes, closely followed by SEMAFO at 8.48 tonnes and Bissa at 7.63 tonnes (BF-EITI, 2015, p. 44).

The Report attempts to reconcile export figures (BF-EITI, 2015, p. 44). Companies reported 35.28 tons of refined gold while the State reported 37.82 tonnes of unrefined gold. The Independent Administrator noted that reconciliation would not be possible given the different units. However, in
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terms of the value of gold production, companies reported USD 1,415,693,892 while the State reported USD 1,405,875,039. This led to a discrepancy of approximately USD 10,269,752.

Unrefined gold was exported mainly to Switzerland (70%), India (15%) and Benin (8%).

**Zinc and other exports:** The DGD reported on zinc exports by the company Nantou Mining Burkina Faso. This amounted to 137,302 tonnes, valued at USD 55.5 million in 2015 (BF-EITI, 2015, p. 9). These exports cover the Central West region of Burkina Faso. Figures from the DGEP place the value of zinc exports at USD 58.9 million in 2015.

The Report attempts to reconcile zinc production. Companies declared production of 128,568 tonnes of zinc concentrate whilst the State declared 137,302 tonnes of unrefined zinc (BF-EITI, 2015, p. 44). Company declared a gold export values at USD 56.6 million whilst the State declared gold export values of USD 55.4 million. This led to a discrepancy of approximately USD 1.1 million.

Zinc was exported mainly to Canada (33%), Spain (21%) and Germany (16%). 10.34 tonnes of other minerals were exported from Burkina Faso in 2015 at a value of XOF 1 million, approximately USD 1,801 (BF-EITI, 2015, p. 10). This was not disaggregated by mineral commodity in the 2015 EITI Report.

**Stakeholder views**
Civil society raised concerns about the varying figures for exports given by the government.

Companies noted uncertainty on payments for ‘impurities’ in gold and silver. In terms of the value of exports, the price is based on the London Metal Exchange price fixing on the day of weighing. Industrial exports of gold must go through the airport. Artisanal exports may pass through purchasing houses, who must travel to regional Customs offices or the airport to report on their exports. BUMIGEB noted that it played a key role in the weighing and valuation of the gold that is to be exported from Burkina Faso. Government representatives confirmed that a note is signed by companies and government following every export operation.

The government representatives noted that official figures do capture both industrial exports and artisanal production which passes through the purchasing houses. They noted that the EITI reporting templates did not distinguish between industrial and artisanal production. Representatives of the customs authority noted however that most of the revenues from the mining sector came from taxation on imports, not exports.

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. The 2015 EITI Report discloses export volumes and values for the two largest mineral exports in 2015 (gold and zinc), sourced from material companies’ EITI reporting. Official statistics give information on the export values of these two minerals, not export volumes. The volumes and values of “other mineral exports” is only provided in aggregate, rather than disaggregated by mineral commodity, and the aggregate value of these exports appears marginal at
USD 1,801. There is no distinction between industrial and artisanal production in the report.

To strengthen implementation, the MSG is encouraged to ensure comprehensive disclosure of the official figures for export volumes and values for each of the minerals exported in the year(s) under review. The MSG may also wish to distinguish between industrial and artisanal production in future disclosures.
Table 3 - Summary initial assessment table: Monitoring and production

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
<th>Satisfactory progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overview of the extractive sector, including exploration activities (#3.1)</td>
<td>The 2015 EITI Report includes an overview of the extractive industries, including any significant exploration activities.</td>
<td></td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>Production data (#3.2)</td>
<td>The 2015 EITI Report provides official production volumes for gold, zinc and quarrying minerals (granite, limestone, clay and feldspar) but production values are not disclosed for granite, limestone, clay and feldspar. Given the significant difference between gold production volumes between official government sources and EITI reporting, likely due to the large size of artisanal-mined gold production, it cannot be concluded that the production values reported in the 2015 EITI Report are comprehensive.</td>
<td></td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>Export data (#3.3)</td>
<td>The 2015 EITI Report discloses export volumes and values for the two largest mineral exports in 2015 (gold and zinc), sourced from material companies’ EITI reporting, but only provides official statistics on the export values of these two minerals, not export volumes. Meanwhile the volumes and values of “other mineral exports” is only provided in aggregate, rather than disaggregated by mineral commodity, although the aggregate value of these exports appears marginal at USD 1,801. There is no distinction between industrial and artisanal production in the report.</td>
<td></td>
<td>Satisfactory progress</td>
</tr>
</tbody>
</table>
Secretariat’s recommendations:
1. The MSG is encouraged to ensure comprehensive disclosure of production volumes and values for each mineral commodity produced in the year under review. The MSG may wish to work with relevant government entities to distinguish between official data on industrial and artisanal production. The MSG may also wish to work with relevant government entities to ensure that information on domestic prices of all minerals is published as part of routine government disclosures.

2. The MSG is encouraged to ensure comprehensive disclosure of export volumes and values for each of the minerals exported in the year(s) under review. The MSG may also wish to better distinguish between industrial and artisanal production in future EITI disclosures.
4. Revenue collection

4.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue transparency, including the comprehensiveness, quality and level of detail disclosed. It also considers compliance with the EITI Requirements related to procedures for producing EITI Reports.

4.2 Assessment

Materiality (#4.1)

Documentation of progress

The Independent Administrator notes that they can reasonably conclude that the 2015 EITI report satisfactorily covers all significant revenues from the extractive sector in Burkina Faso for the year 2015 (BF-EITI, 2015, p. 11).

*Materiality threshold for revenue streams:* The ToRs for the Independent Administrator included a scoping study to determine the financial flows which would be taken into account in the elaboration of the 2014 and 2015 EITI Reports (BF-EITI, 2015, p. 19). The payment flows have been identified by applying the principle of continuity and the analysis of the regulations in force. In addition to the identified flows, reporting entities were requested to defer any payment flows exceeding the XOF 10 million (USD 18,019) threshold. Barter transactions, subnational payments and transfers and social payments are deferred without application of the materiality threshold (BF-EITI, 2015, p. 10).

*Descriptions of material revenue streams:* There were 42 revenue flows included in the scope reconciliation in the 2015 EITI Report, excluding one category, aimed at capturing all other significant revenue flows (BF-EITI, 2015, p. 20). The list of payment flows included in the scope of reconciliation in the 2015 EITI Report is presented in Subsection 3.2 of the 2015 EITI report (BF-EITI, 2015, p. 20). Each of the 42 material revenue flows are describes in Annex 11 of the 2015 EITI Report (BF-EITI, 2015, p. 168).

*Materiality threshold for companies:* The materiality threshold for selecting material companies for reporting was set at XOF 100m (USD 180,127) in total payments to government, except for Seguénéga Mining SA company, which was shut down in 2016. The materiality threshold of USD 180,127 was considered sufficient by the Committee insofar as it makes it possible to cover 98% of the revenues by the reconciliation exercise (BF-EITI, 2015, p. 10).

*Material companies:* The report covers revenues from all mining companies holding an active license as of 31 December 2015 (BF-EITI, 2015, p. 10). The 2015 EITI Report includes a list of all material companies (pp. 61-62). The ToRs for the Independent Administrator included a scoping study to determine the companies which would be taken into account in the elaboration of the 2014 and 2015 EITI Reports (BF-EITI, 2015, p. 19).

*Material company reporting:* Total company-reported payments amounted to USD 243,323,736,
following adjustments (BF-EITI, 2015, p. 51). All extractive companies selected in the scope of conciliation have submitted a declaration form in accordance with the reporting instructions except for Gryphon SA (0.25% of the contribution to the state budget) and Stremco SA (0.07% of the contribution to the state budget), totalling USD 797,914 and 0.32% of the contribution to the state budget (BF-EITI, 2015, p. 11).

**Material government entities:** The ToRs for the Independent Administrator included a scoping study to determine the government entities which would be taken into account in the elaboration of the 2014 and 2015 EITI Reports (BF-EITI, 2015, p. 19). Based on the selected scope of the extractive companies and the payment flows for the year 2014, the DGI, the DGD, the DGTCP and the BUNEE (National Bureau for Environmental Evaluations) were asked to report the revenues collected from the extractive companies (BF-EITI, 2015, p. 11). The DGCM and DGMGC were also asked to report on non-financial data (BF-EITI, 2015, p. 22).

**Government reporting:** Total government-reported revenues amounted to USD 243,335,089, following adjustments (BF-EITI, 2015, p. 51). All the financial boards requested in the context of the 2015 conciliation have submitted declaration forms for each of the extractive companies selected in the conciliation area; as well as for companies not included in the scope of conciliation (BF-EITI, 2015, p. 11).

**Discrepancies:** Where the data reconciliation did not reveal any significant discrepancies, the data from the State were considered to be confirmed and no further analysis was carried out. The Steering Committee agreed a materiality threshold of USD 900 for deviations that require additional diligence in terms of analyses and adjustments (BF-EITI, 2015, p. 16). The report aimed to cover 98.4% of all revenues. The MSG agreed a threshold of USD 900 for investigating individual discrepancies and 2% of total government extractives revenues in terms of aggregate net discrepancy in the total reconciliation. The actual discrepancy was 1.9% of government revenues (BF-EITI, 2015, p. 55).

**Assessment on data comprehensiveness:** The Independent Administrator notes that given the low contribution of non-reporting companies and the inclusion of their contributions through the declaration of the financial authorities, the absence of a declaration should not affect the completeness of the data presented in this report (BF-EITI, 2015, p. 11). It goes on to state that all financial boards requested in the context of the 2015 conciliation have submitted declaration forms for each of the extractive companies selected in the conciliation area; as well as for companies not included in this scope. Based on the above, the Independent Administrator can reasonably conclude that this report satisfactorily covers all significant revenues from the extractive sector in Burkina Faso for the year 2015.

**Full government disclosure:** For extractive companies whose total contribution is below the USD 180,025 threshold, their income is reported in this report through the unilateral declaration of the State and public enterprises (BF-EITI, 2015, p. 10). Unilateral declarations by the state amounted to USD 4,931,964 in 2015. These are detailed by revenue stream (BF-EITI, 2015, p. 65), by company and by government reporting entity (BF-EITI, 2015, p. 118).
**Stakeholder views**

The Independent Administrator also noted that there was little time to prepare and poor communication ahead of the data collection mission. He noted that this manifested itself in poor participation by companies in the workshop on filling out reporting templates. No information came to the IA on the willingness of companies to submit more information, until following the publication of the 2015 Report. Companies expressed the desire to make data collection simpler.

Civil society expressed confidence in the exhaustivity of EITI data but noted that they hoped the scope of the EITI could be expanded to include purchasing houses. They acknowledged however that they do not have sufficient accounting and auditing practices to fully participate. Civil society noted that the materiality threshold had been discussed at least twice by the multi-stakeholder group. There were no comments by government or companies on the materiality threshold.

**Initial assessment**

The International Secretariat’s assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The 2015 EITI Report includes a definition of the materiality threshold for payments and companies to be included in reconciliation. The MSG was involved in setting the materiality threshold for payments and for companies and all revenue flows listed in Requirement 4.1.b have been included in the scope of reconciliation. The companies that did not report are named and the value of their payments to government is provided relative to government-reported revenues. The share of non-reporting companies appears to be insignificant. The 2015 EITI Report states that all material government entities reported all revenues. The report also includes the IA’s commentary on the comprehensiveness of the EITI report.

It is recommended that the national secretariat revise the scope and thresholds of reporting to expedite the reporting process and facilitate mainstreamed disclosures.

**In-kind revenues (#4.2)**

**Documentation of progress**

The 2015 EITI Report notes that the EITI requirement on in-kind revenues were not applicable in Burkina Faso (BF-EITI, 2015, p. 165). There is also no evidence of in-kind revenues in the country’s fiscal regime. For the extractive sector, all payments are made only in cash by the companies to the different financial authorities, which are mainly the DGTCP for sector-specific taxation, the DGI for ordinary taxation and the DGD for customs duties (p. 39). The Mining Code and the model mining convention do not provide for the possibility of paying mining royalties and mining taxes in kind.

**Stakeholder views**

The Independent Administrator, government officials and companies confirmed that there were no in-kind payments in the mining industry.

**Initial assessment**

The International Secretariat’s initial assessment is that this requirement is not applicable to Burkina Faso in the year under review (2015). The 2015 EITI Report states that the Mining Code and model
mining contract do not provide for the possibility of paying any mining-related taxes or fees in kind.

**Barter and infrastructure transactions (#4.3)**

**Documentation of progress**
The contract to develop the Tambao manganese deposit, between the government and Pan Africa Burkina Ltd, includes infrastructure provisions. It is a framework agreement for public-private partnerships has been concluded between the State and the company PAN AFRICAN BURKINA Limited to carry out the integrated projects in the framework of the development of the manganese deposit of TAMBAO (p. 40). The terms of the agreement provide for: the rehabilitation of the section of the Ouaga-Kaya railway and the construction of the Kaya-Gorom-Gorom-Tambao railway section; asphalting of the Dori-Gorom-Gorom-Tambao road; and the construction and operation of the Tambao manganese mine. According to the company’s 2012 EITI declaration, these various works have been evaluated by the company at 20 billion. According to a letter from the General Directorate of Geology and Quarries Mines, the contract in question did not give rise to payments in kind or to transfers of infrastructure during the period covered by this Report because of the difficulties encountered by the company. The 2015 EITI Report does not provide any additional information on the terms of the infrastructure provision such as the timeframe and breakdown of costs.

**Stakeholder views**
It is unclear that the information in the report was sufficient for a clear understanding of the contract by government and there was no consensus within government agencies on the terms of the contract. Government officials stated that it was a public/private partnership, in the form of a treaty between Burkina Faso and Cote d’Ivoire. Pan African was to exploit the minerals, maintain the railways and have the exclusive right for use of the railways. The State then requested to maintain the railways and Pan African was not in agreement. The companies’ activities were suspended from 1 January to December 2015 and they confirmed that work had not since resumed.

Civil society noted that the case had been discussed by the MSG and confirmed that they had requested and obtained the contract for debate.\(^\text{18}\) They noted that there was an ongoing litigation involving the case.

**Initial assessment**
The International Secretariat’s initial assessment is that this Requirement was not applicable in Burkina Faso in the year under review (2015), given the lack of evidence of any payments related to infrastructure provisions of the Tambao contract and the consensus amongst stakeholders consulted over the absence of such payments in 2015. The MSG discussed the issues extensively in 2014, when the contract was signed, but due to delays and litigations, the contract has not been implemented in practice.

Transport revenues (#4.4)

Documentation of progress
The 2015 EITI Report notes that the government does not receive transport revenues such as those described in EITI Requirement 4.4 (BF-EITI, 2015, p. 41). In practice, the main gold produced in Burkina Faso is transported by the mining companies’ own means. Transport costs are therefore an integral part of the operating costs of the companies. Apart from taxes on vehicles that are not significant in the context of Burkina Faso, the current tax framework does not provide for specific flows of payments from the transport of mining products.

Stakeholder views
The independent administrator, government officials and companies confirmed that transport revenues were not significant. They confirmed that most of the transport was done via the roads and the sub-contractors involved paid regular taxes to the government, all sectors combined.

Initial assessment
The International Secretariat’s initial assessment is that this requirement is not applicable to Burkina Faso in the year under review (2015). The 2015 EITI Report states that the government does not receive transportation revenues related to the transport of mineral commodities, in the sense of Requirement 4.4.

Transactions between SOEs and government (#4.5)

Documentation of progress
As part of the reforms undertaken to improve the management of the State’s shareholdings in the mining sector, the Burkina Faso Company for Mining Participation (SOPAMIB) was set up in 2013 with the aim of managing assets held by the State in mining companies (p. 37). This company is not yet functional. Apart from SOPAMIB, no other public company has direct or indirect assets in the mining sector in Burkina Faso. The Report notes that BUMIGEB is responsible for supporting the identification and recovery of mineral substances in soil and subsoil; supporting the promotion and development of the small mines; and ensuring the implementation of various controls Mining and environmental safety (p. 27). It is also the authority responsible for the sale of maps on the sector available to the public (p. 35). The Report notes that SEPB is a state-owned company in the extraction of phosphate from Burkina Faso, whose payments are insignificant (p. 164).

The Report states that this requirement is not applicable but does not clearly state whether any of the 3 SOEs receives any payments from mining companies.

Stakeholder views
Government officials noted that dividends for the state’s free 10% participation in companies’ capital, were managed by the Treasury and were disclosed in the EITI Report. The government noted that there were two administrators from the Ministry of Finance and Ministry of Energy and Mines appointed to each companies’ Board.
SOPAMIB would eventually manage the state’s 10% share but was not yet operational. Representatives of existing state-owned enterprises, BUMIGEB and SEPB, noted that they were technically autonomous government agencies and did not pay dividends to the state. Rather they were recipients of government funding. Companies and SOE representatives confirmed that mining companies did not make any material payments to SOEs.

**Initial assessment**
The International Secretariat’s initial assessment is that this requirement was not applicable in Burkina Faso in the year under review (2015). The 2015 EITI Report briefly describes the role of state-owned enterprises and transfers between SOEs and other government agencies. State’s participation in the extractive sector is managed directly by the Ministry of Mines and the Ministry of Finance, which receives dividends directly from mining companies. The newly created SOE, SOPAMIB that would manage state participation in the future was not operational during the period under review (2015). Other SOEs operational in the mining sector (BUMIGEB and SEPB) receive government funding rather than make payments to the government.

**Subnational direct payments (#4.6)**

**Documentation of progress**
Payments are collected in the single account of the Treasury (p. 39). Some revenues are subsequently allocated to special funds or to the budget of local authorities according to the distribution criteria fixed by the regulations in force. The 2015 EITI Report does not include a link to the regulations in force. Payment flows not directly allocated to the national budget are limited to:

- municipal taxes (road taxes and entertainment taxes) paid to the benefit of municipal budgets. These municipal taxes are not applicable to the mining sector.
- contributions to the BUNEE and the Environmental Rehabilitation Fund (FRE).

These taxes are included in the reporting templates in Annex 5 (p. 85), but no companies or government agency reported on these payments in the Report, indicating that there were no such payments in 2015. Municipal authorities were not included in the scope of reconciliation.

**Stakeholder views**
Stakeholders raised the issue of a local tax “patentes”, which companies are required to pay after seven years of operations. The local tax would be collected by the local office of the General Directorate of Taxes (DGI) and then transferred to relevant commune. However, the IA noted that this tax was not paid in 2015. There was a disagreement among stakeholders as to whether some companies were supposed to pay this tax in 2015. A government official argued that SOMIA which started production in 2008, should have paid this local tax beginning in 2015. Others government officials and company’s representatives noted that some companies such as SOMIA, BMC and SEMAFO may be liable to make payments on “patentes” in the future but were unclear on whether it was applicable in 2015. The mechanism through which the tax would be paid was also unclear. Some government officials argued that the local tax would be collected by the DGI local office on behalf of the commune in which the mine is located and directly transferred to local communities, without transiting by the national treasury. Government officials at the Ministry of Finance were unsure how
this tax would be treated in practice, as they had not encountered the case in practice. Companies’ representative explained that they have no reservation to pay the tax if in fact they are legally liable, but cautioned that such cases need to be regulated to prevent abusive requests from government officials who will collect the tax on behalf of the local communities. Civil society representatives explained that they were not aware of this provision in the previous mining code and were unsure how the transition to the new mining code would affect the issue, especially because new provisions of the mining code also call for mining companies to contribute 1% of their annual turnover into a local development funds.

Initial assessment
The International Secretariat’s initial assessment is that this requirement was not applicable in Burkina Faso in the year under review (2015). The 2015 EITI Report clearly states that municipal taxes are not specific to mining companies and thus not considered extractives-related direct subnational payments. There are some ambiguities related to a local tax “patentes”, which companies are required to pay after seven years of operations. No company made this payment in 2015, but it is unclear whether some companies were liable to make this payment, given that mining at industrial scale started in 2008.

Level of disaggregation (#4.7)

Documentation of progress
Reporting templates and figures must be submitted by company (a company corresponds to a tax identifier), by administration or public entity for each company retained in the reconciliation scope, and by tax and type of payment flow as detailed in the templates (p. 18). With respect to project-level reporting, under section 2.5 the report identified the following levels of disaggregation explicitly: by company, tax/payment flow, and by government recipient. The report also distinguishes between companies involved in exploration and production in section 6.1.1. It identified nine companies in production-stages and ten in exploration. According to correspondence with the national secretariat, all payment liabilities are levied on a company level, identified by the IFU in Burkina Faso). No exploration companies were found to hold a single license and therefore does not report per project. Of the eight companies holding production and construction licenses, the following hold a single license, and therefore implicitly report per project: Bissa Gold (00030276N), Iam Gold Essakane SA (00016079H), Semafo Burkina Faso (00009763S), Burkina Mining Company SA (00006204X), Société des Mines de Belahouro (00011610K), Nantou Mining Burkina Faso (00010790T), and Riverstone Karma SA (00037904A). Except for Société des Mines de Taparko (00007047V), all the producing companies listed in Annex 6.1 and 6.2 hold a single production license.

Stakeholder views
CSO requested more granular data for employment figures. A government official noted that the Mining Code requires companies to establish a subsidiary to manage each mine so there was some project-level reporting.

Initial assessment
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress
in meeting this requirement. The data in the 2015 EITI Report is disaggregated by individual company, government entity and reporting entity. There is some level of de facto project-level reporting for some mining companies, although not for all, but there is no evidence of the MSG’s discussions about the feasibility of moving to EITI disclosures fully disaggregated by project. All but two of the nine production license-holders report de facto on a per-project basis given that they only hold one license, although this is not the case for exploration license-holders.

To strengthen implementation, the MSG may wish to consider the extent to which it can make progress in implementing project-level EITI reporting of sector-specific levies and taxes ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá.

**Data timeliness (#4.8)**

**Documentation of progress**

Payments made before 1 January 2015 and payments made after 31 December 2015 have been excluded (p. 18). The 2015 EITI Report was published in March 2017.

**Stakeholder views**

Stakeholders noted that the political context with the popular uprising and transition government explained the delay in the publication of the 2013 EITI report, which was subsequently published in March 2016. The country sent an extension request, which was approved by the EITI Board. The 2014 EITI Report was published on time and the 2015 Report published in March 2017, ahead of the December 2017 deadline.

Civil society noted that a lack of timely information was an issue. They noted that mayors were informed of subnational transfers through the EITI Reports. However, the data was two-years old and inadequate for proper accountability. They noted this would become particularly problematic with the establishment of special funds in the 2015 mining code (Code, 2015).

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. All of Burkina Faso’s EITI Reports under the EITI Standard have been published within two years of the close of the fiscal year(s) under review.

To strengthen implementation, the MSG may wish to liaise with key revenue collecting agencies and sector regulators to explore means of embedding disclosures of EITI-required information in routine government and company systems to ensure timelier disclosures.

**Data quality (#4.9)**

*Appointment of the Independent Administrator (IA):* An analysis of MSG minutes indicates that on 10 March 2016, the MSG adopted modified versions of the ToRs for the 2014 & 2015 EITI Reports. With respect to reporting, the MSG launched two unsuccessful Expressions of Interest for the 2014-2015
Validation of Burkina Faso: Report on initial data collection and stakeholder consultation

EITI Report. Over the period June-September 2016, due to errors in the Expression of Interest and an inadequate number of applicants. Moore Stephens was hired as the Independent Administrator for the 2014 and 2015 EITI Reports. The MSG met to agree materiality thresholds on 6 October 2016. The Independent Administrator was contracted to produce both the 2014 and 2015 EITI Reports and presented these reports to the MSG on 20.12.2016. The 2014 EITI report was provisionally on this date. The 2015 EITI Report was adopted by the MSG on 23.02.2017.

Terms of Reference for the Independent Administrator: According to an analysis of MSG minutes, the ToRs for the Independent Administrator were agreed by the MSG on 10 March 2016. The latest MSG minutes have not been published on the EITI website. On this date, the TORs for the preparation of the EITI reports 2014 and 2015 were reformulated to provide for the association of a local administrator and an international administrator for the preparation of the next EITI reports. At the end of the exchanges, the TORs were adopted subject to taking this observation into account.

The ToRs conforms in some ways with the standard ToRs pursuant to requirement 4.9 of the 2016 EITI Standard. Although both documents speak to the drafting of a scoping study and EITI report, the language is different and the Burkina Faso ToRs do not include this level of detail on the work of the consultant. The Burkina Faso ToRs separates the work into scoping, production of the 2014 EITI Report and production of the 2015 EITI Report. The Burkina Faso ToRs give an overview of the revenues and companies to be covered by reporting as suggested by the annex in the Standard Terms of Reference, in the body of the document. The qualifications for the Independent Administrator has also been tailored to suit local circumstance.

Agreement on the reporting templates: The MSG approved reporting templates are included in Annex 5 of the 2015 EITI Report (BF-EITI, 2015, p. 85). According to an analysis of MSG minutes, the adoption of materiality thresholds and reporting templates for the 2014 and 2015 EITI Reports were agreed on 6 October 2016. The consultant then presented the results of the study’s work on the materiality thresholds of the EITI 2014 and 2015 reports. This work consisted of proposing materiality thresholds for the financial years 2014 and 2015 and updating the reporting templates for mining companies and income for reporting entities of the State.

Review of audit practices: According to the Uniform Law on Commercial Companies, public limited companies and limited liability companies, exceeding one of the following thresholds: share capital of more than USD 18,003, turnover of more than USD 450,122 or permanent staff of more than 50 persons, are required to appoint an External Auditor, who is required to be a member of the Association of Chartered Accountants and Accountants of Burkina Faso, to audit their annual accounts. Audits in Burkina Faso are carried out in accordance with the International Federation of Accountants (IFAC) Auditing Standards (ISA)19 (BF-EITI, 2015, p. 47).

The reports of the SAI (Cours des Comptes) on the execution of the Finance Laws are presented to

19 See: International Federation of Accountants, IFAC, https://www.ifac.org/
the President of Faso and are available to the public on the Court’s website. The latest published report covers the implementation of the Finance Law for the year 2015. The audit of the IGF was carried out on the basis of the manual of procedures for audits and audits of the State Superintendence of State Control and Anti-Corruption (ASCE-LC), which draws heavily on standards of INTOSAI (BF-EITI, 2015, p. 12).

The report does not outline the actual auditing practices in Burkina Faso. Annex 3 of the 2015 EITI Report outlines material companies had their financial statements audited for fiscal 2015 (p. 82). 14 of the 21 reporting companies communicated to the Independent Administrator that their financial accounts had been audited. It is unclear whether the remaining companies were not audited or did not communicate that information with the Independent Administrator.

**Assurance methodology:** Moore Stephens was selected to be the Independent Administrator for the EITI Report covering 2015. The reconciliation process was carried out in the following stages: scoping study for the collection of contextual data, determination of a materiality threshold, delimitation of the conciliation perimeter and updating of the declaration form; collection of data on payments by extractive enterprises and government revenues which form the basis of conciliation work; reconciliation of reported data by the reporting parties to identify any discrepancies; and making contact with the reporting parties to analyse the variances and adjust them on the basis of confirmations and justifications communicated. The conciliation mission was carried out on the basis of the International Standard on Related Services (ISRS) standards and more precisely Standard 4400 on "financial information review missions based on agreed procedures" as well as the code of the IFAC.

The data reported by companies were required to be certified by their external auditors while the data declared by the State were to be certified by the Comptroller General if their total contribution exceeds USD 1.8 million. There are eight companies whose contribution exceeds this threshold and all have provided certified reporting forms by an external auditor or auditor (p. 12).

**Confidentiality:** There is no mention of confidentiality in the 2015 EITI Report, apart from reference to ISRS 4400.

**Reconciliation coverage:** The reconciliation of EITI data on mining revenues with those published in the Sectoral Performance Report for the year 2015 published by the Ministry of Energy, Mines and Quarries showed an overall gap of USD 53.4 million. The origin of these discrepancies could not be investigated in the preparation of this report. However, the difference would result in the difference in the coverage of companies. At the level of the sector report, subcontractors in the mining sector were included in the compilation of statistics (p. 60). The MSG’s target was to exceed 98% coverage of government extractives revenues (p. 19). Although the Report states that non-reporting entities

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21 See standard 4400 on financial information review missions based on agreed procedures [http://www.ire.lu/fileadmin/media/Env_nORMATIF_INternational_non_ISA/20060620isrs4400a.pdf](http://www.ire.lu/fileadmin/media/Env_nORMATIF_INternational_non_ISA/20060620isrs4400a.pdf)
accounted for 0.32% of the contribution to the state’s budget (p. 11), it does not explicitly state the coverage of the 2015 EITI Report.

**Assurance omissions:** Of the 21 mining companies that submitted reporting forms, four companies did not submit declaration forms signed by an authorised person. These companies were Burkina Mining Company, Konkera, Birimian Resources and Riverstone Resources Inc. This amounted to USD 17,517 or 7.06% of state revenue. All financial government bodies requested in the framework of the 2015 conciliation have submitted declaration forms for each of the extractive companies selected in the conciliation perimeter, as well as for companies not included in the scope of consolidation (p. 12).

All declarations of the financial authorities have been certified by an authorised person. In addition, and according to letter no. 2016-186/MINEFID/IGF of 28 October 2016, the Inspector General of Finance confirmed that he had verified the reliability and accuracy of the revenue declared by DGI, DGD, DGTPC and BUNEE and certifies that they comply with the audited accounting data of the entities concerned. At the end of this letter, the IGF certified that no anomalies had been noted which could call into question the reliability and accuracy of the information disclosed (Letter no.2016-186/MINEFID/IGF of 28 October 2016, 2016).

**Data reliability assessment:** In addition to the findings concerning VAT credit refunds, the Independent Administrator has not identified any evidence that could jeopardize the reliability of extractive sector revenues reported by the collecting bodies included in this report. Inadequacies in the reporting of certain enterprises are mitigated, on the one hand, by the insignificant nature of the contribution of the said companies and, on the other hand, by the residual discrepancy between the declarations submitted Below the threshold set by the Committee. On the basis of these factors, the Independent Administrator concluded that this report satisfactorily covers all significant revenues from the extractive sector in Burkina Faso for the year 2015 (BF-EITI, 2015, p. 11).

**Sourcing of information:** The Independent Administrator confirmed that all sources for contextual information has been included in the report (p. 166).

Summary data: The IA has prepared summary tables of EITI data in line with provisions of the ToRs for the 2015 EITI Report, which have been submitted to the International Secretariat. These are not available on the Burkina Faso page of the global EITI website subject to further clarifications pending from the MSG on the submitted data.

**Past recommendations:** The Report include recommendations for strengthening the reporting process, and particularly recommendations to align auditing practices with international standards and strengthening governance in Section 7.2. None of the recommendations in the 2015 EITI Report were fully implemented (p. 72).

**Current recommendations:** The Independent Administrator identifies 5 main recommendations in the 2015 EITI report (p. 69). The first recommendation is that the DGI systematically record "taxes on transaction income from mining titles" under the appropriate heading in the "SYNTAX" Information System. Secondly, the Independent Administrator makes recommendation in order to promote the
equitable development of regions impacted by mining activities. Thirdly, the Independent Administrator recommends that the necessary arrangements be made to investigate the origin of the deviations; and to identify possible dysfunctions in the procedure for refunding VAT credits. Fourthly, it is recommended that studies be undertaken on an analysis of the sector’s value chain for identification of the potential for poverty reduction and employment opportunities. Lastly, with respect to discrepancies, the Independent Administrator highlights the need for disaggregated data by separating revenues from mining claim holders to those from subcontractors.

**Stakeholder views**

The MSG confirmed that along with the Independent Administrator, they had agreed on reporting templates; undertaken a review of the audit and assurance procedures in companies and government entities participating in EITI reporting and agreed on the assurances to be provided to the Independent Administrator by the participating to assure the credibility of the data. This was confirmed in meeting minutes from 6 October 2016, where the materiality thresholds for 2014 and 2015 were discussed and adopted. With respect to confidentiality, the Independent Administrator confirmed that they had never been confronted with the problem of confidential information.

The MSG confirmed that they had endorsed the selection of the Independent Administrator. Civil society noted that there are always two representatives of the constituency involved in the recruitment of the Independent Administrator. The public procurement directorate (DMP) classes the top three candidates and transmits this to the Permanent Secretariat in the Ministry of Mines. They begin negotiations with the first firm and if unsuccessful, will move onto the second firm. The parties involved in the negotiation of the contract are the World Bank, the national secretariat and potential consultant. The national secretariat noted that the first EITI report was financed by the Multi-Donor Trust Fund (MDTF), whilst all others were financed by the World Bank’s PADSEM. Given that World Bank funding ends in 2017, the 2016 EITI Report will be the first to be financed by the national budget.

MSG representatives confirmed that companies above the USD 1.3 million threshold were required to have their reporting templates certified by an external auditor. The Independent Administrator noted that this was a recurring issue, whereby companies didn’t understand that the EITI was cash-based and end-of-year accounts were accrual-based. Even if the end-of-year statements are sent to the Independent Administrator, this does not mean that an auditor should not certify the reporting templates.

Companies noted that their financial statements were available on their individual websites and that the timeline for filling out templates was too short. This affected the quality of information submitted.

The General Finance Inspectorate (IGF) of the Ministry of Finance noted that it had certified the 2014 and 2015 government reporting templates. In terms of process, they proceed with the verification of receipts, followed by meetings with the relevant government agencies’ focal points. They reconcile the information received and upon that basis, certify the accounts. The IGF noted that they also participated in some Steering Committee meetings. The IGF noted that they were currently auditing the accounts of the national secretariat. They considered such audits the property of the institution.
being audited and as such, these documents were deemed confidential. These reports are shared with the Ministry of Finance and the regulatory authority for the electricity sub-sector (ARSE). Representatives of the IGF noted that their independence stemmed from their ability to choose their field of work without intervention by the State. Nor does the state have any authority to modify their reports. Representatives of IGF noted that they were involved mainly in administrative checks whilst the supreme audit institution (SAI), Cour des Comptes, did both performance and administrative checks. Both noted financial difficulties in having a budget which varies from year to year.

The Cour des Comptes noted that they were increasingly interested in mining, given the large revenues generated by the sector. Since 2016, they have been conducting performance audits. They noted that they had spoken with local communities on the impact of the mining sector and were starting a review of the legal and regulatory framework of the structures in charge of the management of mining sector. They expressed an interest in the differences between the old and new mining code and VAT reimbursements. They noted that their 2015 report was online and that they followed INTOSAI standards.

The General Tax Directorate (DGI) noted that the difference with the amount reported in the framework of the EITI 2015 report (USD 101,526,301) and official statistics (USD 112,035,417), since the 2015 reconciliation scope did not take into account all the mining companies. One explanation was that the excluded companies were sub-contractors and hence not within the scope of EITI reconciliation or unilateral declarations. Another explanation was that some private purchasing houses pay taxes directly to the Treasury without going through the specialized levies department of the Ministry of Mines. This would also lead to a discrepancy in the two figures. Thirdly, government representatives noted that individuals without a unique fiscal identifying number (IFU) were deliberately excluded from the report. This was a new requirement of the mining code which would partially help solve the problems of non-registered payments.

The following companies were excluded from EITI reporting, because they were either at the exploration phase or they were not extractive companies, but rather subcontractors:

- **Table 4 - Companies excluded from EITI Reporting**

<table>
<thead>
<tr>
<th>Name</th>
<th>IFU</th>
<th>Type of company</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 African Mining Services Burkina Faso</td>
<td>00030713N</td>
<td>Sub-contractor</td>
</tr>
<tr>
<td>2 SOM-SOORE</td>
<td>00038535G</td>
<td>Exploration company</td>
</tr>
<tr>
<td>3 Partenariat National de l'eau au Burkina Faso</td>
<td>00048556T</td>
<td>Exploration company</td>
</tr>
<tr>
<td>4 Predictive Discovery</td>
<td>00023967 E</td>
<td>Purchasing house</td>
</tr>
<tr>
<td>5 PROGNOZ Burkina</td>
<td>00003343 N</td>
<td>Association for the protection of water resources</td>
</tr>
</tbody>
</table>

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The MSG has approved the selection of the IA for the 2015 EITI Report, including ToRs consistent with the Board-approved template, as well as the reporting templates. Although the EITI Report does not describe the actual auditing practices in Burkina Faso, it documents statutory audit procedures. The 2015 EITI Report assesses the materiality of payments
from entities that did not comply with the agreed quality assurance procedures and provides an overall assessment of the comprehensiveness and reliability of the 2015 EITI Report. Of the 21 mining companies that were required to report, four companies (Burkina Mining Company, Konkera, Birimian Resources and Riverstone Resources) did not submit declaration forms signed by an authorised person. These companies collectively paid USD 17.5 million or 7.06% of state revenue. The Independent Administrator in making an overall assessment still formed the view that the government data was reasonably reliable.

To strengthen implementation, the MSG should conduct a review of reporting entities’ actual auditing practices in the year(s) under review, before agreeing procedures to ensure the reliability of reconciled EITI data. The MSG should also ensure that the IA prepare summary data tables of EITI data, in line with its ToRs.
Table 5 - Summary initial assessment table: Revenue collection

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Comprehensiveness (#4.1)</strong></td>
<td>The 2015 EITI Report includes a definition of the materiality threshold for payments and companies to be included in reconciliation. The MSG was involved in setting the materiality threshold for payments and for companies and all revenue flows listed in Requirement 4.1.b have been included in the scope of reconciliation. The companies that did not report are named and the value of their payments to government is provided relative to government-reported revenues. The share of non-reporting companies appears to be insignificant. The 2015 EITI Report states that all material government entities reported all revenues. The report also includes the IA’s commentary on the comprehensiveness of the EITI report.</td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td><strong>In-kind revenues (#4.2)</strong></td>
<td>The 2015 EITI Report states that the Mining Code and model mining contract do not provide for the possibility of paying any mining-related taxes or fees in kind.</td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>Barter and infrastructure transactions (#4.3)</strong></td>
<td>This Requirement 4.3 is not applicable to Burkina Faso in the year under review (2015), given the lack of evidence of any payments related to infrastructure provisions of the Tambao contract and the consensus amongst stakeholders consulted over the absence of such payments in 2015.</td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>Transport revenues (#4.4)</strong></td>
<td>The 2015 EITI Report states that the government does not receive transportation revenues related to the transport of mineral</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Requirement</td>
<td>Status</td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td><strong>Transactions between SOEs and government (#4.5)</strong></td>
<td>Not applicable</td>
<td></td>
</tr>
<tr>
<td>State’s participation in the extractive sector is managed directly by the treasury (DGTCP), which received USD 4,589,454 in dividends from mining companies in 2015. The newly created SOE, SOPAMIB that would manage state participation in the future was not operational during the period under review (2015), therefore no dividends transited through SOEs. Other SOEs operational in the mining sector (BUMIGEB and SEPB) receive government funding rather than make payments to the government.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subnational direct payments (#4.6)</strong></td>
<td>Not applicable</td>
<td></td>
</tr>
<tr>
<td>The 2015 EITI Report clearly states that municipal taxes are not specific to mining companies and thus not considered extractives-related direct subnational payments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Level of disaggregation (#4.7)</strong></td>
<td>Satisfactory progress</td>
<td></td>
</tr>
<tr>
<td>The data in the 2015 EITI Report is disaggregated by individual company, government entity and reporting entity.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Data timeliness (#4.8)</strong></td>
<td>Satisfactory progress</td>
<td></td>
</tr>
<tr>
<td>All of Burkina Faso’s EITI Reports under the EITI Standard have been published within two years of the close of the fiscal year(s) under review.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Data quality (#4.9)</strong></td>
<td>Satisfactory progress</td>
<td></td>
</tr>
<tr>
<td>The MSG appears to have approved the selection of the IA for the 2015 EITI Report, including ToRs consistent with the Board-approved template, as well as the reporting templates. While the IA appears to have reviewed material entities’ statutory audit procedures prior to agreeing quality assurance procedures for ensuring the reliability of reconciled data in the 2015 EITI Report, there is no evidence that the IA reviewed reporting entities’ actual audit</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The 2015 EITI Report assesses the materiality of payments from entities that did not comply with the agreed quality assurance procedures and provides an overall assessment of the comprehensiveness and reliability of the 2015 EITI Report. The IA has not prepared summary tables of data in Burkina Faso’s EITI Reports.

<table>
<thead>
<tr>
<th>Secretariat’s recommendations:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. It is recommended that the national secretariat revise the scope and thresholds of reporting to expedite the reporting process and facilitate mainstreamed disclosures.</td>
</tr>
<tr>
<td>2. The MSG may wish to consider the extent to which it can make progress in implementing project-level EITI reporting of sector-specific levies and taxes ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá.</td>
</tr>
<tr>
<td>3. The MSG may wish to liaise with key revenue collecting agencies and sector regulators to explore means of embedding disclosures of EITI-required information in routine government and company systems to ensure timelier disclosures.</td>
</tr>
<tr>
<td>4. The MSG should conduct a review of reporting entities’ actual auditing practices in the year(s) under review be conducted before agreeing procedures to ensure the reliability of reconciled EITI data. The MSG should also ensure that the IA prepare summary data tables of data in the EITI Report, in line with its ToRs.</td>
</tr>
</tbody>
</table>
5. Revenue management and distribution

5.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue management and distribution.

5.2 Assessment

Distribution of revenues (#5.1)

Documentation of progress

Like budget revenues, revenues from the mining sector are collected and allocated in accordance with the principle of budget universality. This consists of combining all the fiscal resources into one fund, and in charging all the public expenses to this fund without distinction. The centralization of public funds derives from the provisions of Article 20 of Law No. 006-2003 of 24 January 2003 on the Finance Laws, Article 157 of the 1969 Financial Laws, Article 16 of Directive No. 05/97/CM/UEMOA relating to finance activities. These payments are collected in the single account of the Treasury. Some revenues are subsequently allocated to special funds or to the budget of local authorities according to the allocation rules fixed by the regulations in force (BF-EITI, 2015, p. 39).

Payment flows not directly allocated to the national budget are limited to: municipal taxes (road taxes and entertainment taxes) paid to the benefit of municipal budgets. These taxes are not applicable to the mining sector and contributions to the BUNEE and the FRE. The Report clearly states that these are not considered extractive specific revenues.

The Report does not comment on national or international revenue classification systems as encouraged by the EITI Standard.\textsuperscript{22}

Stakeholder views

Government representatives noted that all revenues were registered in the state budget with the exception of the signature bonus from the company, Pan-African, in 2012. They confirmed that there was no budget line for this revenue, although it did enter the state’s coffers. The National Assembly noted that the government had since created a budget line for these revenues.

Initial assessment

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. The 2015 EITI Report indicates that all extractive industry revenues are recorded in the national budget, highlighting non-extractives revenues that are not recorded in the national budget, and explains the existence of a signature bonus in 2012, which was not recorded in

\textsuperscript{22} See: EITI 2016 Standard, \url{https://eiti.org/document/standard}
the national budget.

To strengthen implementation, the MSG could consider including a clearer indication that all extractives revenues are included in the national budget on the national websites or future EITI disclosures.

**Sub-national transfers (#5.2)**

**Documentation of progress**

Burkina Faso regulations provide for the allocation of revenues, namely surface tax, from the mining sector to the sub-national level (regions and communes) (BF-EITI, 2015, p. 39). In accordance with the provisions of Article 82 of the 2003 Mining Code and with the provisions of Article 15 of Decree no.2010-075PRES/PM/MEF, local authorities benefit from the revenues of the mining sector, through the 20% transfer of the surface tax to municipal authorities. The retrocession shall be made on an annual basis by the Public Treasury by joint order of the Minister of Finance and the Minister of Mines, not later than 30 June of the year following that in respect of which these taxes were collected. The retroceded amount is divided up to 90% for municipalities and 10% for the regions (Interministerial decree no.2012 170/MEF/MATDS/MMCE on the distribution of surface tax for territorial collectivities, 2012). Revenues from mining projects covering several municipalities are shared in an equal way (BF-EITI, 2015, p. 40).

Annex 8.2 of the EITI Report gives details for each transfer from central government to local government units for the superficial tax (p. 122). It gives the date of the transfer, the region or commune recipient and the amount. It is not explicitly stated in the Report the number of regions and communes which are eligible to receive subnational transfers but this can be deduced from the actual transfers made. The Report includes a disaggregated list of the values of subnational transfers actually executed disaggregated by region and commune. This is unilaterally declared by central government.

In 2015, USD 1,343,328 were transferred to municipal authorities with respect to the superficial tax (p. 66). The Report does not detail the amount that should be transferred to individual regions and communes but notes that in aggregate, this amount corresponded to 22% of the superficial taxes in 2015, which is slightly higher than the 20% fixed by the Inter-ministerial decree. This was separated into USD 1,209,004 (90%) for the communes and USD 134,314 (10%) for regions.

The report includes additional information on supranational transfers which are not covered under requirement 5.2 of the EITI Standard on subnational transfers.

In order to promote the equitable development of regions impacted by mining activities, the following actions were recommended: publication of the distribution of subnational payments; the creation of a specific account for local authorities for the receipt of funds from the allocation of mining royalties; the publication of the criteria applied and the amounts transferred for each year; the publication of the uses of the funds transferred to the communities / regions / communes; and the establishment of a mechanism enabling the participation of civil society and other stakeholders in decision-making on the funds allocated (p. 69).
There has not been reconciliation of both subnational and supra-national transfers.

**Stakeholder views**

The IA noted that sub-national transfer reconciliation is not possible, because of lack of coordination between central and local authorities. Partners noted that mayors were not very well informed and needed training. A project funded by the Government of Canada (WAGES) is working to improve governance of local administrations.

Civil society representatives noted that they were satisfied with the level disaggregation provided in the Report. They complained that payments from the central government to the local authorities are sporadic and irregular. Therefore, beneficiary communities cannot plan for the use of these funds. Civil society representatives noted that they have used the EITI disclosures particularly on transfers to local communities to show how little these communities received. Based on figures from EITI Report they successfully campaigned for new provisions in the mining code that allocates more revenues to local communities. Government officials explained that they foresee significant challenges in the implementation of this new provision in the mining code. Companies representatives argued that they are protected by stability clauses and do not intend to comply with the provisions in the new mining code that calls for 1% of their turnover be allocated to local development projects.

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress towards meeting this requirement. The 2015 EITI Report describes statutory subnational transfers of mining revenues, provides the general formula and the central government’s unilateral disclosures of actual transfers for 2015, disaggregated by subnational government. While the 2015 EITI Report does not provide the value of budgeted subnational transfers disaggregated by subnational government (only in aggregate), it provides sufficient information to calculate what each subnational government should have received according to the formula.

To strengthen implementation, the MSG should ensure comprehensive disclosure of the specific formula for calculating subnational royalty transfers to individual subnational governments and the budgeted subnational transfers (calculated based on the formula) disaggregated by individual subnational government. Given the high level of public interest in this issue, the MSG may wish to consider including subnational governments in the reporting process for subnational transfers in order to reconcile these transactions.

**Additional information on revenue management and expenditures (#5.3)**

**Documentation of progress**

Payments made by mining companies and not directly allocated to the national budget are limited to municipal taxes paid to local authorities and contributions to the BUNEE and the FRE (BF-EITI, 2015, p. 39).

The Report notes that retrocessions are made by the Treasury to BUNEE revenues as an
environmental intervention funds\(^{23}\) (p. 171). Pursuant to Article 11 of the Joint Decree No. 2012-218/MEDD/MEF on the pricing and distribution of revenues derived from services provided by the National Environmental Assessment Office, revenue from the services of this office is collected by a Revenue Manager and shall be distributed as follows: 70% in favour of the State budget; 30% to the Environmental Intervention Fund. In return, the BUNEE carries out environmental services for the benefit of mining companies (p. 39). According to the Report, the total contribution to BUNEE amounted to USD 137,343 in 2015 (p. 63). This was 0.05% of total state revenues reported by government entities.

The new Code also provided for the creation of a "local development fund", an "environmental rehabilitation fund", a "rehabilitation fund, securing artisanal mining sites and against the use of prohibited chemicals", a "fund for the financing of geological and mining research and support for training on earth sciences" (p. 26).

The 2015 EITI Report includes a description of the government’s auditing processes which is included under requirement 4.9 of this initial assessment.

**Stakeholder views**

There were no views expressed by stakeholders on this point.

**Initial assessment**

It is encouraging that the MSG has made some attempt to including information on the budget-making process in the EITI Report. The 2015 EITI Report clearly describes and discloses the value of earmarked extractives revenues in 2015 and provides some information on the government’s budget-making and audit procedures.

### Table 6 - Summary initial assessment table: Revenue management and distribution

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
<th>Initial conclusions and recommendations:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distribution of revenues (#5.1)</td>
<td>The 2015 EITI Report indicates that all extractive industry revenues are recorded in the national budget, highlighting non-extractives revenues that are not recorded in the national budget.</td>
<td>Satisfactory progress</td>
<td>1. To strengthen implementation, the MSG could consider including a clearer indication that all extractives revenues are included in the national budget on national websites or future EITI disclosures.</td>
</tr>
<tr>
<td>Sub-national transfers (#5.2)</td>
<td>The 2015 EITI Report describes statutory subnational transfers of mining revenues, provides the general formula and the central government’s unilateral disclosures of actual transfers for 2015, disaggregated by subnational government. While the 2015 EITI Report does not provide the value of budgeted subnational transfers disaggregated by subnational government (only in aggregate), it provides sufficient information to calculate what each subnational government should have received according to the formula.</td>
<td>Satisfactory progress</td>
<td>2. The MSG should ensure comprehensive disclosure of the specific formula for calculating subnational royalty transfers to individual subnational governments and the budgeted subnational transfers (calculated based on the formula) disaggregated by individual subnational government. Given the high level of public interest in this issue, the MSG may wish to consider including subnational governments in the reporting process for subnational transfers in order to reconcile these transactions.</td>
</tr>
<tr>
<td>Information on revenue management and expenditures (#5.3)</td>
<td>The 2015 EITI Report clearly describes and discloses the value of earmarked extractives revenues in 2015 and provides some information on the government’s budget-making and audit procedures.</td>
<td>Not applicable</td>
<td></td>
</tr>
</tbody>
</table>
6. Social and economic spending

6.1 Overview

This section provides details on the implementation of the EITI requirements related to social and economic spending (SOE quasi-fiscal expenditures, social expenditures and contribution of the extractive sector to the economy).

6.2 Assessment

Social expenditures (#6.1)

Documentation of progress
The new Code imposed a 1% levy on the monthly turnover of mining companies, for local development and the transfer of 20% of the proportional royalties collected by the State, in favour of the budget of the LGUs (BF-EITI, 2015, p. 26). The Report states that this fund was not yet in force at the time of the publication of the Report.

Companies were asked to report social payments without application of a materiality threshold (p. 10). In 2015, social payments amounted to USD 1.6 million, 0.64% of total revenues declared by the State. Contributions were declared by SEMAFO, Orezone. Inc, BMC, Nantou Mining Burkina Faso, Kiaka and Riverstone Resources Inc. In-kind payments amounted to USD 1.2 million and cash payments of USD 354,023 (p. 63). These were not mandatory social payments. These are detailed in Annex 4 of the EITI Report. The table gives information on the company, beneficiary, region/area, cash payments and date as well as in-kind social payments and a description of the in-kind transaction.

Mandatory social payments were reported by Riverstone Karma and Riverstone Resources Inc.; however, these were contributions to social security and hence out of the scope of EITI Reporting (p. 63).

Stakeholder views
The Independent Administrator noted that there was no evidence of mandatory social expenditures, given that the EITI covered more than 98% of the revenues from the sector. The national secretariat noted that mining companies are not subject to compulsory social payments. However, some companies could voluntarily contribute to the financing of social programmes or infrastructural work. These contributions are generally made in compliance with the policy on Corporate and Social Responsibility. Government and companies confirmed this.

Companies noted that aspects of the Mining Code, notably the applicability of the 1% of company turnover which was to fund the mining development fund, were still under debate. They argued that stabilization clauses ensured that the new requirement does not apply to existing companies. On the other hand, the government saw this as a mandatory social expenditure and hence applicable to existing companies.
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**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has gone beyond the EITI requirements on this provision. There is a case for considering that Requirement 6.1 was not applicable to Burkina Faso in 2015, given that the 2015 EITI Report and stakeholder consultations confirmed that there were no mandatory social expenditures required by law or contract in 2015. However, the MSG’s has given considerable efforts to address “encouraged” aspects of the requirement by presenting companies’ unilateral disclosures of their voluntary social expenditures, albeit without reconciling these.

**SOE quasi fiscal expenditures (#6.2)**

**Documentation of progress**
SOPAMIB, the only state-owned enterprise in the exploration sector, is not yet operational. SEPB is a state-owned company in the extraction of phosphate from Burkina Faso, whose payments are not significant. The Report notes that quasi-fiscal expenditures are not applicable within the context of Burkina Faso (p. 167).

**Stakeholder views**
Government and SOE representatives confirmed that there was no quasi-fiscal expenditure on the part of SOEs on behalf of the government.

**Initial assessment**
The International Secretariat’s initial assessment is that this requirement is not applicable to Burkina Faso in the year under review (2015). While the 2015 EITI Report does not sufficiently address the issue of quasi-fiscal expenditures, stakeholder consultations confirmed that SOEs did not undertake such expenditures in 2015.

**Contribution of the extractive sector to the economy (#6.3)**

**Documentation of progress**
*Share of GDP:* The contribution of the extractive sector to GDP in 2015 amounted to USD 11.7 billion according to the 2015 TOFE, that is 6.9% of nominal GDP (p. 44).

Burkina Faso is experiencing an expansion of informal artisanal exploitation or "gold panning". It is an unplanned activity with artisanal operators who go from one site to another, without prior knowledge of the resource, and who use rudimentary techniques and manual means, especially for extraction. The gold-mining sector has taken an important place and is practiced over most of the national territory.

The number of people directly involved is estimated at 1 000 000. According to estimates made by the NGO Berne Declaration, the volume of gold imported by Switzerland in 2014 from artisanal mines in Burkina Faso via Togo, surpassed 7 tons. In addition, a parliamentary inquiry on the mining sector, published in 2016, stated that production from informal gold mining was estimated to be between 15 and 30 tons / year for the period 2006-2015, with a shortfall in tax revenue for the State
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estimated at USD 182.2 million. According to this study, the number of people involved in these activities is estimated at 1,200,000 people (p. 45).

**Government revenues:** According to the 2015 EITI Report, total government revenue amounted to USD 1 886 billion in 2015. According to the TOFE from the DGTCIP, mining revenue amounted to USD 299.9 million (166,596 billion XOF), approximately 15.9% of total government revenue (p. 44).

**Exports:** The report notes that total export revenue amounted to USD 2.5 million in 2015. The contribution of the mining sector to exports was 65.2% in 2015. 62.8% of revenues came from gold exports and 2.3% of revenues from zinc exports (p. 45).

**Employment:** The sector employed approximately 7035 persons in the industrial mining sector. The Report does not include employment as a percentage of total employment (p. 45). Annex 2 includes more information per company. This includes information on company name, IFU, local employees, foreign employees and total number of workers (p. 81).

**Location:** The value of gold production is separated into 4 main regions: Sahel (335.62 billion FCFA), Boucle du Mouhoun (177.53 billion FCFA), Centre-Est (46.89 billion FCFA) and Centre-Nord (220.41 billion FCFA) (p. 8).

**Stakeholder views**
On the ASM sector, the government quoted 2012 statistics, which estimated the number of persons employed in the sector as approximately 6-7000. Government representatives doubted the ASM figures from the Bern declaration report, which estimated that the volume of Burkina Faso gold imported by Switzerland through Togo was approximately 7 tons (Declaration of Bern, 2015). However, they acknowledged that only 10 of the 30 purchasing houses make formal declaration although they have licenses to do so. They noted that INSEE and DGEP collect data and could be a source of information on the ASM sector. Representatives of ANEEMAS noted that they would be engaged in oversight of the sector but expressed difficulties in terms of attracting the capacity they would need as the organisation became operational. Civil society questioned government authorities’ ability to cover the ASM sector.

Civil society questioned the veracity of company employment data since they were the only source of this information. They were also doubtful of the figures on the employment of nationals. They requested more disaggregated employment data.

**Initial assessment**
The International Secretariat’s initial assessment is that Burkina Faso has made meaningful progress towards meeting this requirement. The 2015 EITI Report provides, in absolute and relative terms, the contribution of the extractive industries to GDP, to total government revenues and to exports as well as the main locations of production. However, the report does not include comprehensive figures on employment in the sector. There is also a lack of information on the ASM sector, which is particularly significant in Burkina Faso.

To strengthen implementation, the MSG should ensure comprehensive disclosure, in absolute and relative terms, of the extractive industries’ contribution to employment as well as an overview of
informal activities, such as artisanal mining.
- **Table 7- Summary initial assessment table: Social and economic spending**

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>International Secretariat’s initial assessment of progress with the EITI provisions (to be completed for ‘required’ provisions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social expenditures (#6.1)</td>
<td>There is a case for considering that Requirement 6.1 was not applicable to Burkina Faso in 2015, given that the 2015 EITI Report and stakeholder consultations confirmed that there were no mandatory social expenditures required by law or contract in 2015. However, given the MSG’s efforts to address “encouraged” aspects of the requirement by presenting companies’ unilateral disclosures of their voluntary social expenditures, albeit without reconciling these, the International Secretariat considers that Burkina Faso has made satisfactory progress in meeting this requirement.</td>
<td>Beyond</td>
</tr>
<tr>
<td>SOE quasi fiscal expenditures (#6.2)</td>
<td>While the 2015 EITI Report does not sufficiently address the issue of quasi-fiscal expenditures, stakeholder consultations confirmed that SOEs did not undertake such expenditures in 2015.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Contribution of the extractive sector to the economy (#6.3)</td>
<td>The 2015 EITI Report provides, in absolute and relative terms, the contribution of the extractive industries to GDP, to total government revenues and to exports as well as the main locations of production. However, the report does not include comprehensive figures on employment in the sector. There is also a lack of information on the ASM sector, which is particularly significant in Burkina Faso.</td>
<td>Meaningful progress</td>
</tr>
</tbody>
</table>

Initial conclusions and recommendations:
1. The MSG should ensure comprehensive disclosure, in absolute and relative terms, of the extractive industries’ contribution to employment as well as an overview of informal activities, such as artisanal mining.
Part III – Outcomes and Impact

1. Outcomes and Impact

7.1 Overview

This section assesses implementation of the EITI Requirements related to the outcomes and impact of the EITI process.

7.2 Assessment

Public debate (#7.1)

Documentation of progress

*Comprehensibility:* Burkina Faso’s EITI has undertaken efforts to make EITI Reports comprehensible by producing simplified messages from EITI Reports and summary EITI Reports, both translated into local languages. According to the 2016 APR, all ITIE-BF reports produced to date are available on the EITI-BF website in downloadable PDF format (EITI-Burkina Faso, 2017c). The MSG is also actively following up on issues of public concern, for instance undertaking a study on CO2 emissions in the mining sector, including possible reduction and mitigation measures, supported by France as part of Burkina Faso’s Intended Nationally Determined Contribution (INDC)24 at the 21st COP in Paris in December 2015.

*Promotion:* The multi-stakeholder group had developed and adopted a communication strategy, alongside development of the EITI website. The MSG’s work plans include communication activities inspired by the communication strategy. In addition to publishing EITI-BF Reports on the EITI website and disseminating them through all appropriate channels, a series of dissemination workshops are organised in the mining communities and in Ouagadougou, the capital. A series of 13 workshops were organised in November – December 2016 to disseminate the 2013 EITI report in twelve mining communities (Batié, Niankorodougo, Yaho, Yalgo, Gorom-gorom, Tongomayel, Réo, Namissiguima, Sabcé, Mogtédo, Zabré and Gogo) and in the capital Ouagadougou. The APR notes that the MSG has also undertaken trainings for the media on the EITI Standard and the 2015 Mining Code and its implications, although the date of this training is not clear in the document. In addition, the report was the subject of a press conference held on 29 March 2016 immediately after its adoption by the Steering Committee of the EITI-BF. Burkina Faso’s EITI has reached in its dissemination activities some 900 people in mining areas from civil society, administration, local elected representatives and others, including a quota of 30% of participants being women. In addition, driven by the national secretariat, Burkina Faso EITI has also prepared a series of radio skits on the EITI. Audiences of several thousand people are reached by media coverage of EITI by local radio stations, who were

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encouraged to give wide coverage to EITI dissemination sessions.

**Public accessibility:** The use of the information contained in Burkina Faso’s EITI Reports is not restricted. EITI information is available through the EITI website and its Facebook page (@EITIBurkina). The website includes information on the EITI structures, contains key EITI documents and links to social media. The information on the website is not always up-to-date however, such as MSG minutes. The Burkina Faso open data policy is Decree no.2015/0043/MDENP/MEF on the Burkina Faso Open Data Initiative (EITI-Burkina Faso, 2015). Created under the Ministry in charge of development of the digital economy in the country, the main objective of the project is to promote free access to non-sensitive data produced by government, civil society and the private sector so that this data can be re-used for value-added services and to reinforce government transparency. This is linked to Burkina Faso’s participation in the Open Government Partnership.

**Contribution to public debate:** The 2016 annual progress report noted that the national secretariat of the EITI-BF as well as the CSOs took part in the drafting and adoption of the implementing texts of the new Mining Code, which enshrined the EITI in Burkinabe law (EITI-Burkina Faso, 2017c).

**Stakeholder views**

Stakeholders felt that EITI reports were comprehensible, actively promoted, publicly accessible and have contributed to public debate. Civil society noted the importance of information on subnational payments. Journalists added that the EITI was the only document with exhaustive information on the sector. They gave an anecdotal example of dissemination efforts in the Zabré commune which led to the immediate calls for further accountability from the mayor.

Wider civil society confirmed that they had participated in EITI report dissemination. Companies noted that the dissemination of EITI Reports allowed communities to have more faith in company payments. They added however that dissemination could be expanded out of the capital further to more villages.

The Independent Administrator noted that the 2012 EITI Report included an audit of licenses which could have been used for further public debate. The World Bank noted that it had financed the dissemination of the 2014 EITI Report and journalist training.

The MSG noted that they had approved a policy on the access, release and re-use of EITI data. This took the form of an inter-ministerial decree no.2015/0043/MDENP/MEF on the creation, administration and functioning of the Open Data Initiative of Burkina Faso (Interministerial Decree no. 2015/0043/MDENP/MEF, 2015).

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. Burkina Faso’s EITI Reports are comprehensible, actively promoted through varied channels (including print, online and through active outreach), publicly accessible and have tangibly contributed to public debate on the extractive industries in the country, particularly on the issue of subnational transfers. The government has published a clear policy on the access, release and re-use of EITI data and the EITI report is available online in an open data format.
Data Accessibility (#7.2)

Documentation of progress
The EITI-BF has submitted summary data templates for the fiscal years 2013-2015 but these documents contain outstanding issues for the MSG and Independent Administrator to address and as such have not yet published. There is no evidence that the MSG has made any efforts to code or tag EITI Reports and data files to enable EITI data to be compared with other publicly available data as encouraged by the EITI Standard. There was also no reference national revenue classification systems, and international standards such as the IMF Government Finance Statistics Manual in the EITI Report.

Burkina Faso has produced summary EITI Reports aimed at improving the public’s understanding of data and information from the reports. Point 2.3.5 of the Burkina Faso EITI 2016-2018 work plan aim to conduct activities to integrate the EITI into national government systems (EITI-Burkina Faso, 2016a).

Stakeholder views
Companies requested that the information in the Report be simplified further so that their employees could understand the data. Companies noted that there are summary EITI reports in local languages. The national secretariat produced copies of summary data reports, although these do not seem to be published on the local EITI website.

Initial assessment
Requirement 6.2 encourages the MSGs to make EITI data accessible to public in open data formats. Such efforts are encouraged but not required and should not be considered in assessing compliance with the EITI Standard. Burkina Faso’s EITI produces brief summaries of EITI Reports. As encouraged by the 2016 EITI Standard, the MSG is now considering automated online disclosure of production and export data through the Burkina Open Data Initiative.

Lessons Learned and follow-up on recommendations (#7.3)

Documentation of progress
The Independent Administrator identifies five main recommendations in the 2015 EITI report (BF-EITI, 2015, p. 69). The first recommendation is that the DGI systematically record "taxes on transaction income from mining titles" under the appropriate heading in the "SYNTAX" Information System. The Independent Administrator also recommends that the DGI communicates all data on "the specific tax on transaction income from mining titles" for all companies for the next EITI years.

In order to promote the equitable development of regions impacted by mining activities, the following actions were recommended: publication of the distribution of subnational payments; the creation of a specific account for local authorities for the receipt of funds from the allocation of mining royalties; the publication of the criteria applied and the amounts transferred for each year; the publication of the uses of the funds transferred to the communities/regions/communes; and the establishment of a mechanism enabling the participation of civil society and other stakeholders in decision-making on the funds allocated (p. 69).
Thirdly, given the magnitude of these discrepancies and the potential impact of any disruptions in the reimbursement of VAT credits on the net revenues generated by the extractive sector, the Independent Administrator recommends that the necessary arrangements be made to: investigate the origin of the deviations; and to identify possible dysfunctions in the procedure for refunding VAT credits.

Fourthly it is recommended that studies be undertaken on an analysis of the sector’s value chain for identification of the potential for poverty reduction and employment opportunities, including for women; the potential for generating tax revenues; the potential of social peace through economic opportunities and integration - ways to mitigate environmental and social impacts and strategic avenues for the development of the sector and its integration into the formal sector.

With respect to discrepancies, the Independent Administrator highlight investigation of the origin of the discrepancies; disaggregated data by separating revenues from mining claim holders to those from subcontractors; providing additional data on the sector performance level, providing explanations of revenue trends and forecasts.

The APR seems to be the MSG’s main tool in following-up of EITI recommendations. The APR notes that the MSG now maintains a scoreboard on EITI recommendations. It adds that none of the recommendations in the 2015 EITI Report were fully implemented. The 2016 APR notes that in 2016, of 21 recommendations from the MSG, seven were implemented, 13 were ongoing and one was not implemented. The APR acknowledges that the recommendations from previous EITI Reports were not followed up on by the MSG. This is detailed in Annex 1 of the APR (EITI-Burkina Faso, 2017c, p. 44). The instruments used to implement recommendations vary from the adoption of decrees (to better assess a license applicant’s eligibility to carry out a mining project), the creation of government units (such as the DGESS to deal with a lack of statistics on the sector) and the modernization of the mining cadastre.

**Stakeholder views**

The Cour des Comptes noted that since 2016 they have been conducting performance audits around the themes included in EITI Report recommendations, such as VAT reimbursement, BUNEE payments and signature bonuses. There were no further comments on the implementation of EITI recommendations by stakeholders.

**Initial assessment**

The International Secretariat’s initial assessment is that Burkina Faso has made meaningful progress in meeting this requirement. The presence of high level officials on the MSG has led to actions to identify, investigate and address the causes of discrepancies and to consider the recommendations for improvements from the IA in previous EITI Reports. None of the recommendations in past EITI Reports have been fully implemented according to the 2015 EITI Report.

To strengthen implementation, the MSG should ensure broad consultations on all recommendations from Burkina Faso’s EITI process, including Validation, as a means of building stakeholder buy-in to following up on concrete reforms. The MSG should act upon lessons learned and identify, investigate and address the causes of any discrepancies in company and government reporting, establishing a
clear timeframe and responsibilities for implementation of reforms. The MSG, in consultation with government stakeholders in particular, may wish to consider institutionalising its mechanisms for following up on recommendations from the EITI process, including Validation, as a means of ensuring closer attention to implementation.

Outcomes and impact of implementation (#7.4)

Documentation of progress
The EITI Steering Committee produced and published annual progress reports covering 2013-2016. The 2016 Annual Progress Report prepared by the EITI Steering Committee contains a narrative account of the actions taken to strengthen the implementation of the EITI as well as assessments of the progress made in achieving the objectives set out in the work plan, compliance with the EITI Requirements and following up of report recommendations (EITI-Burkina Faso, 2017c). The report also includes an analysis of the strengths and weaknesses of the process and detailed composition of the MSG. Weaknesses included the Supervisory Committee’s role and MSG replacements. The total cost of implementation in 2016 was estimated at USD 392,678 in 2016 (p. 46). The APR noted that the Report was discussed beyond the MSG at a workshop in Koudougou on 6-10 February 2017 (p. 48).

Summary of activities: Three local EITI committees have been set up in municipalities impacted by mining activity in Burkina Faso. These are the local EITI committees of the municipality of Sabcé, established on 25 October 2016, the commune of Gogo, established on 2 December 2016, and the commune of Niankorodougou, established on 22 December 2016. 13 of the provincial by-laws establishing local committees were signed between October to November 2016. The Report also notes progress outside of EITI implementation such as the adoption of 7 decrees in the 2015 mining code on 16 December 2016 (p. 6).

Requirements: The 2016 APR provides an overview of efforts to address Individual EITI requirements. On requirement 1, the MSG noted that the Supervisory Committee met once in 2016 whilst the Steering Committee met 5 times in the year. Activities included the adoption of EITI Reports, drafting of the MSG ToRs and adoption of the Independent Administrator’s ToRs. In terms of the reporting requirement, the APR has been used as a means of giving 2016 data on the sector. The APR includes the number of permits allocated in 2016 (632 mining permits and authorisations), 2016 production figures disaggregated by weight in gold and silver per company and aggregate figures on state revenues per government entity in 2016. It also includes some commentary on subnational transfers to the communes of Mané for example and the region of Boucle du Mouhoun in 2016, noting that subnational transfers amounted to USD 2,868,717 in 2016. The Report includes very detailed information on social expenditures by companies during the period. The Report speaks to the impact of the EITI in accelerating the adoption of the mining cadastre and in accountability of the central government to local communities (p. 18).

Recommendations: The 2016 APR notes that in 2016, of 21 recommendations from the MSG, 7 were implemented, 13 were ongoing and 1 was not implemented. The APR acknowledges that the recommendations from previous EITI Reports were not followed up on by the MSG. This is detailed in Annex 1 of the APR (EITI-Burkina Faso, p. 44)
Work plan: The first objective of the work plan was ensuring the proper functioning of the MSG. The Committee managed to undertake all activities under this objective. With respect to improving the governance of license allocation, the report notes the links that were created between the EITI website and national gazette to facilitate access to decrees allocating licenses. Outstanding activities included an audit of mining conventions. There was progress in monitoring of mining production and in determining the contribution of the mining sector to the state. There were outstanding activities in being accountable to local populations in the use of revenues. There is significant reporting on the dissemination activities with further work planned in engaging universities (p. 9).

Beneficial ownership: Activities included in the APR include the approval of the beneficial ownership roadmap at the meeting of the Steering Committee on 29 November 2016.

Stakeholder views
The Chamber of Mines confirmed that they are active in the elaboration of the APR. Civil society confirmed that the document had been widely consulted on the MSG. In terms of process, they added that it was first discussed by a smaller group of MSG members before discussion by the broader MSG.

Initial assessment
The International Secretariat’s initial assessment is that Burkina Faso has made satisfactory progress in meeting this requirement. The 2016 annual progress report includes a summary of activities and assessments of progress in meeting EITI Requirements, in achieving the objectives set out in the EITI work plan and in following-up on EITI recommendations.

To strengthen implementation, the MSG may also wish to undertake an impact assessment with a view to identify opportunities for increasing the impact of implementation. Greater efforts can also be made to have civil society groups and industry, not only those serving on the MSG, to provide feedback on the EITI process and to have their views reflected in the annual progress report.
## Table 8 - Summary initial assessment table: Outcomes and impact

<table>
<thead>
<tr>
<th>EITI provisions</th>
<th>Summary of main findings</th>
<th>Validator’s recommendation on compliance with the EITI provisions (to be completed for ‘required’ provisions)</th>
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<tr>
<td>Public debate (#7.1)</td>
<td>Burkina Faso’s EITI Reports are comprehensible, actively promoted through varied channels (including print, online and through active outreach), publicly accessible and have tangibly contributed to public debate on the extractive industries in the country, particularly on the issue of subnational transfers. The government has published a clear policy on the access, release and re-use of EITI data and the EITI report is available online in an open data format.</td>
<td>Satisfactory progress</td>
</tr>
<tr>
<td>Data accessibility (#7.2)</td>
<td>Burkina Faso’s EITI produces brief summaries of EITI Reports and has undertaken capacity building efforts to support the use of EITI data. As encouraged by the 2016 EITI Standard, the initiative is now considering automated online disclosure of production and export data through the Burkina Open Data Initiative.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Lessons learned and follow up on recommendations (7.3)</td>
<td>The presence of high level officials on the MSG has led to actions to identify, investigate and address the causes of discrepancies and to consider the recommendations for improvements from the IA in previous EITI Reports. None of the recommendations in past EITI Reports have been fully implemented according to the 2015 EITI Report.</td>
<td>Meaningful progress</td>
</tr>
<tr>
<td>Outcomes and impact of implementation (#7.4)</td>
<td>The 2016 annual progress report includes a summary of activities and assessments of progress in meeting EITI Requirements, in achieving the objectives set out in the EITI work plan and in addressing</td>
<td>Satisfactory progress</td>
</tr>
</tbody>
</table>
Secretariat’s recommendations:

1. The MSG should ensure broad consultations on all recommendations from Burkina Faso’s EITI process, including Validation as a means of building stakeholder buy-in to following up on concrete reforms. The MSG should act upon lessons learned and identify, investigate and address the causes of any discrepancies in company and government reporting, establishing a clear timeframe and responsibilities for implementation of reforms. The MSG, in consultation with government stakeholders in particular, may wish to consider institutionalising its mechanisms for following up on recommendations from the EITI process, including Validation, as a means of ensuring closer attention to implementation.

2. The MSG may also wish to undertake an impact assessment with a view to identify opportunities for increasing the impact of implementation. Greater efforts can also be made to have civil society groups and industry, not only those serving on the MSG, to provide feedback on the EITI process and to have their views reflected in the annual progress report.
2. Impact analysis (not to be considered in assessing compliance with the EITI provisions)

Impact

Implementation of the EITI has also proved resilient to the volatile post-2014 transition, which included a coup d’état in September 2015 and general elections in November 2015. According to Reporters With Borders (Reporters Without Borders, 2016) “the military coup d’état of mid-September 2015 did not give rise to major violations of freedom of information" and "the country is one of the most dynamic in the field of pluralism, whether in print or audio-visual media". Following decades of one-party rule, the public administration is using the EITI to drive reforms in government systems and oversight of the mining sector, from licensing procedures to funding for environmental rehabilitation.

Constructive engagement: With the implementation of the EITI, the sector’s governance has become more consultative. On 16 June 2017, civil society representatives from 45 provinces met with the President of Burkina Faso, Mr. Roch Marc Christian Kaboré. The President considered “civil society organisations to be a necessity and the government accepts criticisms” (Burkina24, 2017b). This was the second annual session within the consultation framework and dialogue between the government and civil society organisations, established in 2014. The MSG Steering Committee benefits from the presence of high-ranking civil society representatives who use these fora to raise issues related to the mining sector amongst others. For example, they have used the EITI to secure major advances in the field of subnational payments. Stakeholders on the MSG play a key role in the reforms of the mining sector and were involved in the revision of the mining legislation and adoption of a new mining code in June 2015.

The country has a unique opportunity in terms of a responsive government and active civil society, working together to implement reforms to improve transparency and accountability. There is a willingness by companies to make governance of the mining sector more transparent on issues such as contract transparency. In addition to French, EITI Reports are translated into seven local languages including Mòoré, Dioula, Fula, Dagara and community radio plays a key role in disseminating reports and promoting debate. There is use of EITI data in local press and media such as the Economist of Faso. Members of the public are in a better position to monitor progress in issues concerning the mining sector’s issues and to claim their right to participate in the management of mining.

Economic contributions: Burkina Faso suffers from a paucity of data on the extractive sector. The EITI is helping resolve this problem. EITI Reports have become a trusted source of information on gold production, exports, and the sector’s contribution to fiscal revenues. Burkina Faso’s eight fiscal years of EITI reporting have provided a time series of reconciled EITI data on mining companies’ payments to government and social expenditures, which has helped enhance the public’s understanding of the mining sector’s direct and indirect contributions to the economy. Indeed, the number of articles quoting or referencing EITI data has grown over the past seven years. Burkina Faso has now surpassed traditional mining countries such as Guinea in mining revenues in 2015.
**Public understanding:** The 2015 mining code allowed for the transfer of 1% of company turnover to a local development fund that would be managed by local committees (Code, 2015). Partners noted that these would increase the allocations to LGUs in some instances by 70 times the amount currently received. They noted the need for several structures to manage these funds. Given its tripartite nature and trust in the process, the EITI Steering Committee has played a key role in the establishment and support for these local committees. Both the EITI and the West Africa Governance and Economic Sustainability (WAGES) in Extractive Areas had set up local committees to deal with this issue. These committees will facilitate a climate of trust between the players in the mining sector and channel public demand for information and grievances through institutionalised mechanisms for dialogue. The EITI has played an important role in informing the populations of the mining communes, such as the province of Zondoma in northern Burkina Faso, of the revenues they should receive from central government.

**Strengthening government and company systems:** Although environmental rehabilitation funds was provided for in the legal framework, most mining companies did not comply with the law. The publication of the first EITI report triggered further elaboration of the regulations to operationalize these funds. Secondly, the collection of mining taxes and fees was in some instances done manually. Implementation of the EITI has accelerated the modernization of the mining cadastre through the implementation of a new cadastral management software. This acquired software will allow the EITI to directly access the cadastral database in order to extract all the desired information. Computer equipment was acquired in 2016 and training was ongoing in 2017. This is expected to be fully operational in 2018. Thirdly, an inter-ministerial committee for the reconciliation and validation of mining revenues collected by central government was created to make reliable financial information available.

On 30 November 2016, Burkina Faso submitted its letter of intent to commit to the Open Government Partnership (BF-Law, 2016). Burkina Faso’s Open Data platform aims to provide the public with data in reusable format, which can play an important role in Burkina Faso’s mainstreaming ambitions. The national secretariat is liaising with this body which can help the mining and finance ministries to publish their information in a more timely manner.

**Sustainability**

**Funding:** While funding for Burkina Faso’s EITI implementation has traditionally been primarily supported by the World Bank, the government’s tripling of funding for the EITI in 2017 alone is a positive signal for the medium-term prospects for EITI implementation. The enshrining of EITI reporting requirements into national law (see below) means that the government has institutionally committed itself to supporting EITI implementation, including through a ramp-up in funding agreed with the World Bank.

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**Institutionalisation:** The government has taken steps to institutionalise EITI implementation in national law, through the commitment to EITI reporting in Article 6 of the revised Mining Code (Code, 2015). The Mining code states that ‘the State reaffirms its commitment to all initiatives aimed at good governance in the mining sector, notably, the Kimberley process and the Extractive Industries Transparency Initiative’.

Similarly, the culture of consultation is now entrenched in Burkina Faso, thanks to EITI implementation. The mining administration has chosen to consult with all stakeholders on the decree revising mining royalties and taxes in 2012. The government decided to find common ground with mining investors, taking into account their proposals, before its adoption. The revision of the Mining Code (which was passed by the National Council of Transition in June 2015) was also characterised by a participatory process. Mining companies have used the EITI framework to set up local consultation and dialogue frameworks to foster discussions with local communities on mutual concerns regarding mining such as child labour.
## Annex A - List of MSG members and contact details

<table>
<thead>
<tr>
<th>N°</th>
<th>Name</th>
<th>Title</th>
<th>Organisation</th>
<th>Telephone</th>
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<tr>
<td>1</td>
<td>SOME Seglaro</td>
<td>Secrétaire Général</td>
<td>Ministère de l’Économie et des Finances</td>
<td>50 32 45 07</td>
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<tr>
<td>2</td>
<td>SOME Soghd-</td>
<td>Représentant de la Direction Générale du Développement Industrielle</td>
<td>Ministère de l’Industrie, du Commerce, de l’industrie et de l’Artisanat (MICA)</td>
<td>50 30 73 05 70 000728</td>
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<tr>
<td>3</td>
<td>COMPAORE/</td>
<td>Présidente de l’Association des Femmes du Secteur Minier du Burkina</td>
<td>Association des Femmes du Secteur Minier du Burkina</td>
<td>50 39 83 05 70 21 23 20</td>
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<tr>
<td></td>
<td>TAMBOURA Aïda</td>
<td>Journaliste</td>
<td>Association des Journalistes du Burkina (AJB)</td>
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<td>6</td>
<td>NOMBRE Mabourlaye</td>
<td>Secrétaire Général</td>
<td>Ministère des Mines, des Carrières et de l’Énergie</td>
<td>72 47 43 52</td>
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<tr>
<td>7</td>
<td>SAWADOGO Idrissa</td>
<td>Directeur Général des Collectivités Territoriales</td>
<td>Ministère de l’Administration Territoriale et de la Décentralisation</td>
<td>50 33 31 50</td>
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<tr>
<td>8</td>
<td>SAWADOGO Adama</td>
<td>Directeur Général des Douanes</td>
<td>Ministère de l’Économie et des Finances</td>
<td>50 31 30 15</td>
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<tr>
<td>9</td>
<td>HIEN Jonas</td>
<td>Représentant désigné de l’Organisation pour le Renforcement des Capacités de Développement</td>
<td>Société civile</td>
<td>50 36 20 89 76 61 27 97</td>
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<td>10</td>
<td>ROUAMBA Serges</td>
<td>Représentant d’Essakane SA</td>
<td>Iamgold Essakane SA</td>
<td>50 36 91 44</td>
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<tr>
<td>11</td>
<td>NAPON Mamadi</td>
<td>1er Vice-président Représentant de l’Association Professionnelle des Banques et Etablissements Financiers du Burkina</td>
<td>Association Professionnelle des Banques et Etablissements Financiers du Burkina</td>
<td>50 31 20 65</td>
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<td>SOME Sylvain</td>
<td>Directeur Général des Mines, de la Géologie et des Carrières</td>
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<td>13</td>
<td>PIOUPARE Françoise</td>
<td>Représentante désignée de « Publiez Ce Que Vous Payez »</td>
<td>Publiez Ce Que Vous Payez (PCQVP)</td>
<td>70 00 25 92</td>
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<tr>
<td>14</td>
<td>PODA G. Serge</td>
<td>Foncé de pouvoirs à l’Agence Principale de la BCEAO à Ouagadougou</td>
<td>Banque Centrale des États de l’Afrique de l’Ouest</td>
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<td>15</td>
<td>OUEDRAOGO Christian</td>
<td>DGA BISSA Gold</td>
<td>BISSA GOLD</td>
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<td>16</td>
<td>Jerome Rouamba</td>
<td>Maire de la commune de Manga</td>
<td>Association des Municipalités du Burkina Faso (AMBF)</td>
<td>70 23 55 28</td>
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<td>17</td>
<td>BADOLO Adama</td>
<td>Directeur Général des Impôts</td>
<td>Ministère de l’Économie des Finances et du Développement</td>
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</tr>
<tr>
<td>18</td>
<td>SILGA D. Parfait</td>
<td>Journaliste aux Éditions le Pays</td>
<td>Association des Journalistes du Burkina (AJB)</td>
<td>70 34 06 17</td>
</tr>
<tr>
<td>19</td>
<td>KABORE Agnès</td>
<td>Représentant du Centre pour la Gouvernance Démocratique</td>
<td>Centre pour la Gouvernance Démocratique</td>
<td>50 37 50 47</td>
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<tr>
<td>20</td>
<td>SAWADOGO Jean paul</td>
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<td>Association des Régions du Burkina Faso</td>
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<td>22</td>
<td>Kaboré Yves</td>
<td>Représentant de Burkina Mining Company (BMC)</td>
<td>Burkina Mining Company (BMC)</td>
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<td>TRAORE Hamidou Baba</td>
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<td>Corporation Nationale des Artisans et Exploitants de Petites Mines du Burkina (CONAPEM)</td>
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<td>ZOUNGRANA G. Etienne</td>
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<td>Bado Balélé</td>
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### Annex B – MSG meeting attendance

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### Validation of Burkina Faso: Report on initial data collection and stakeholder consultation

#### Stakeholders

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## Annex D - List of stakeholders consulted

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<td>IDANI Oumarou</td>
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Validation of Burkina Faso: Report on initial data collection and stakeholder consultation
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**Government audit institutions**

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**Burkina Open data initiative**

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<td>TINTO T. Idriss</td>
<td>ANPTIC/BODI</td>
<td>Directeur technique</td>
<td>70102936/idriss.tinto@tic.gov.bf</td>
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<td>2</td>
<td>TAPSOBA Malick</td>
<td>ANPTIC/BODI</td>
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<td>70204203/malick.tapsoba@tic.gov.bf</td>
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**State-owned companies**

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<td>1</td>
<td>KARAMBIRY Antoine</td>
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<td>70212674/antkaram@yahoo.fr</td>
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<tr>
<td>2</td>
<td>ZONGO A Aimé</td>
<td>BUMIGEB</td>
<td>Directeur General</td>
<td>70200140/aristidezongo@ymail.com</td>
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<tr>
<td>3</td>
<td>KAGONE Ousseiny</td>
<td>SEPB</td>
<td>Directeur General</td>
<td><a href="mailto:ousseiny.kagone@gmail.com">ousseiny.kagone@gmail.com</a></td>
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### Industry

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<tr>
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<td>SEREME Bernard</td>
<td>BISSA GOLD</td>
<td>Assistant au Développement Communautaire</td>
<td>66522211/bernard.sereme@nordgold.com</td>
<td>Suppléant</td>
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<tr>
<td>2</td>
<td>GUEMBRE Maïmouna</td>
<td>GRYPHON/AFE MIB</td>
<td>DGA/Vice-Présidente</td>
<td>65201330/mgueembre@terangold.com</td>
<td>Suppléante</td>
</tr>
<tr>
<td>3</td>
<td>KI Séka</td>
<td>SEMAFO</td>
<td>Chargé de missions</td>
<td>70290095/sekaki@yahoo.fr</td>
<td>Membre</td>
</tr>
<tr>
<td>4</td>
<td>ROUAMBA Serge</td>
<td>ESSAKANE SA</td>
<td>Comptable Fiscaliste</td>
<td>74300086/serge_rouamba@iamgold.com</td>
<td>Suppléant</td>
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<tr>
<td>5</td>
<td>BAMOUNI Toussaint</td>
<td>Chambre des mines du Burkina</td>
<td>Directeur Exécutif</td>
<td><a href="mailto:tbamouni@chambredesmines.bf">tbamouni@chambredesmines.bf</a></td>
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<td>KAMBOU Jonas</td>
<td>Roxgold</td>
<td>Responsable relations gouvernementales</td>
<td><a href="mailto:jkambou@roxgold.com">jkambou@roxgold.com</a></td>
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<td>DABO Sirinatou</td>
<td>IAMGOLD ESSAKANE SA</td>
<td>Juriste affaires corporatives</td>
<td><a href="mailto:Sirinatou_dabo@iamgold.com">Sirinatou_dabo@iamgold.com</a></td>
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<tr>
<td>8</td>
<td>BOCOUM Halidou</td>
<td>Nordgold</td>
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<td>76052002/Halidou.Bocoum@nordgold.com</td>
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<td>KONKOOBO Samira</td>
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<td>Stagiaire en communication</td>
<td>71805137/samikonkobo@yahoo.fr</td>
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### Civil Society

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<td>1</td>
<td>ZIZIEN Pauline</td>
<td>RECIF/ONG PCQVP</td>
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<td>2</td>
<td>PIOUPARE Françoise</td>
<td>Coalition PCQVP-BF</td>
<td>Membre</td>
<td>78782465/devnahouri@yahoo.fr</td>
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<td>3</td>
<td>SOMBIE Moussa Benjamin</td>
<td>Forum RSE Burkina</td>
<td>Administrateur</td>
<td>72363149/sombiemoussabenjamin@yahoo.fr</td>
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<td>SAMBARE Rachidatou</td>
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<td>70480337/rachida.sambare@yahoo.fr</td>
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<td>5</td>
<td>TRAORE Hamidou Baba</td>
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<td>ZOUNGRANA Etienne</td>
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<td>76640638/etienne.zougrana@yahoo.fr</td>
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<td>NAPON Mamadi</td>
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<td>Membre</td>
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<td>TIENTORE K Eric</td>
<td>ARBF</td>
<td>Président</td>
<td><a href="mailto:ltec_s@hotmail.com">ltec_s@hotmail.com</a>/70250792</td>
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<tr>
<td>9</td>
<td>DABIRE D Zoubaoriel</td>
<td>AJB</td>
<td>Journaliste à la TNB</td>
<td><a href="mailto:zoubaorieldabire@yahoo.fr">zoubaorieldabire@yahoo.fr</a></td>
<td>Observateur</td>
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<tr>
<td>10</td>
<td>SILGA D Parfait</td>
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<tr>
<td>14</td>
<td>KABORE K Agnès</td>
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<td>Chargée de Recherche</td>
<td>70266136/kaboreagnes@gmail.com</td>
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<td>15</td>
<td>KAMBOU Alin-Noumonsan</td>
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**Independent administrators**

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| 1 | Karim LOURIMI               |             | Karim.Lourimi@mooresstephens.com             | (`|)

**Development partners**

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<td>1</td>
<td>Godefroy THIOMBIANO</td>
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<td>Coordonnateur</td>
<td><a href="mailto:gthiombiano@hotmail.com">gthiombiano@hotmail.com</a></td>
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<tr>
<td>2</td>
<td>THOMANN Alice</td>
<td>Coopération Suisse</td>
<td>Responsable de programme</td>
<td>+22 670202811</td>
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<tr>
<td>3</td>
<td>BAMOGO Soumaira</td>
<td>AGCEDE</td>
<td>Coordonnateur</td>
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<tr>
<td>4</td>
<td>YAMWEMBA N Justin</td>
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<tr>
<td>5</td>
<td>GBIAN Jonas</td>
<td>Commission UEMOA</td>
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<td><a href="mailto:jgbian@uemoa.int">jgbian@uemoa.int</a></td>
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Validation of Burkina Faso: Report on initial data collection and stakeholder consultation

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<td>6</td>
<td>DIOP Mariam</td>
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**National Secretariat**

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<td>Secrétaire Permanente</td>
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<td><a href="mailto:thiomal@yahoo.fr">thiomal@yahoo.fr</a></td>
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<td>3</td>
<td>SOME Yeri Apolline</td>
<td>SP/ITIE</td>
<td>Chargée de Mission Régionalisation</td>
<td>77580333/72083747/</td>
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<td>HOUNNOU Germain</td>
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<td>Agent d'encadrement</td>
<td>75 81 93 93/</td>
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Annex E - List of reference documents


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