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MINISTRY OF FINANCE

GHANA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE



2020 GHANA EITI TECHNICAL REPORT ON THE ASM SECTOR

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Executive Summary

The EITI is a globally accepted initiative to advance and promote transparency and accountability in the management of oil, gas and mineral resources. The initiative has afforded Ghana and other resource-endowed countries a unique opportunity to maximize their natural resource wealth for sustainable and equitable development. This has usually been achieved through enhanced transparency, effective public scrutiny, and improved oversight in the extractive sector.

Ghana's implementation of the EITI has led to significant policy reforms in the mining sector, including fiscal policy reforms, but has been more successful in the large-scale mining sector. EITI implementation in Ghana started in 2006, with the publication of the country's inception report, the initiative has contributed to critical reforms in the extractive sector including fiscal regime changes. The Ghana EITI (GHEITI) estimates that USD 713 million have accrued to the government as additional revenues as a result of the fiscal reforms implemented in the mining sector between 2007 and 2018. Despite these impacts, EITI implementation in Ghana has historically focused on large-scale mining. The Artisanal and Small-Scale Mining (ASM) sub-sector is yet to be included into the EITI process, even though it remains an important subsector of Ghana's mining sector. This non-inclusion hinders its effective governance and limits the government's resource mobilization efforts in this critical sector.

The relevance of the ASM sub-sector (gold mining) stems from its contribution to rural employments (especially women and youth) and gold exports but its activities are grossly informal, often unsafe for its workers, and vulnerable to illicit financial flows. ASM accounts for about 31% of total gold production while constituting a significant 60% of the country's mining labour force.¹ It is a common knowledge in Ghana that most artisanal and small-scale miners operate illegally. Hence, integrating the ASM sub-sector into the EITI governance architecture will ensure sustainable and economically beneficial artisanal and small-scale mining operations, engender greater public scrutiny backed with appropriate legislative and regulatory instruments. Further, it will enable ASM to engage in more efficient, sustainable, and safe mining practices. Lastly, the inclusion of ASM into the EITI process is expected to increase transparency and potentially, accountability, with overall contribution to combating illicit financial transactions in the ASM sub-sector, that deprives the government of much-needed revenue for undertaking critical developmental projects.

The World Bank, under the Ghana Landscape Restoration and Small-Scale Mining Project (GLRSSMP), is supporting the GHEITI to produce its maiden integrated ASM focused Reconciliation Report. As a first step, the GHEITI Secretariat (main client) intends to conduct a stakeholder mapping and scoping, to provide a better understanding of the sector's operations, and key players in the sector, identify the critical stakeholders (both formal and informal), and their roles in the various links of the ASM transaction or value chain. This report forms the first part of the Reconciliation Report.

It is our (the consultant's) understanding that a key deliverable of this assignment is the development of the 2020 GHEITI ASM Reconciliation and Technical Report which will shed light on

¹ Governance challenges of small-scale gold mining in Ghana: Insights from a process net-map study. <https://www.sciencedirect.com/science/article/pii/S0264837720326090>

ASM activities in Ghana and reconcile company payments with government receipts. This draft report is an amalgamation of the Scoping Report and ASM Mapping Report.

General Findings

Requirement 2: Legal Framework and Fiscal Regime

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 2.1 (Legal framework and fiscal regime) Disclosure of description of legal framework and fiscal regime governing the extractive industry	Ghana's legislation (Act 703) only uses the term small scale mining and define it as mining operation over a land size up to 25 acres. There is no mention of artisanal mining. On the other hand, the Mining Policy of Ghana uses the term Artisanal and Small-Scale mining. This has created confusion between regulators and operators and even worsened regulator's ability to strategize and regulate the sector. More, there is no clear-cut distinction between what constitutes artisanal mining and small-scale mining under Act 703, even though the Minerals Commission contend that ASM forms part of SSM.	The Mineral and Mining Act and other relevant mining sector laws and policies should have clear operational glossary to explain the two concepts.
EITI Req. 2.1 (Legal framework and fiscal regime) Disclosure of description of legal framework and fiscal regime governing the extractive industry	The Income Tax (Amendment) (No. 2) Act, 2021, Act 1071 has introduced a new tax measure in the sub-sector in an attempt to increase governments fiscal uptake. The new measure requires a resident person to withhold tax at a rate of 1.5% ² where the person buys unprocessed precious minerals located in Ghana or won from Ghana. Whereas this is a production tax to be withheld from the producer (miner), the informality of the sector makes implementation difficult. Instead at the point of export, this tax is collected from the exporters on their accumulated amounts of gold, under the assumption that they withheld it at the point of purchase. Taxes paid by aggregators are not traced to producers of ASM gold.	The Ghana Revenue Authority should issue a Practice Note on the fees and taxes applicable to ASM operations The Authority should also strengthen its tax compliance mechanism in the sub-sector by collaborating strongly with Minerals Commission, Precious Minerals Marketing Company and other state institutions GRA should streamline its record keeping approach in the sub-sector to ensure availability of quality and comprehensive fiscal data
EITI Req. 2.1 (Legal framework and fiscal regime) Disclosure of description of legal framework and fiscal regime governing the extractive industry	Despite the Minerals and Mining Act, 2006 (Act 703) and its amendments reserving SSM licenses and SSM support services for Ghanaians, the ASM associations contend that; - Foreigners, mostly Chinese, are into actual operations on the mines; Indians are mainly buyers who also dominate in the rental of equipment, including excavators; pockets of Americans, Russians, Australians and Turkish are active in the subsector; - People from neighbouring countries (Togo & Benin) are the ones operating/dredging on water bodies; People from Burkina Faso they buy tailings from hardrock operations and treat it with cyanide. - Chinese are taking mining leases as large-scale companies but are not operating according to those standards	The Commission should collaborate with Security Agencies and Judiciary should enforce the provisions in Section 96A of Act 703, devoid of undue influence and interference

² The withholding tax was initially pegged at 3%, which resulted in the reduction in sales through official export channels. The 3% was subsequently reduced to 1.5% after sustained advocacy and has resulted in an increase in export through official channels

Policy Area and EITI Requirement	Key Observations	Recommendation
	It is worth noting that some of these allegations were confirmed by the Minerals Commission	
EITI Req. 2.1 (Legal framework and fiscal regime) Disclosure of description of legal framework and fiscal regime governing the extractive industry	Act 703 (2006), as amended by Act 995 (2019) contain punitive measures for illegal mining. Despite these enhanced punitive provisions, illegal activities continue to characterize Ghana's ASM sub-sector. Vested interests of individuals and also conflicts between regulating institutions regarding their specific roles in the sector and in enforcing the laws governing the subsector is also responsible for the difficulty experienced in the sector.	The Commission should collaborate with Security Agencies and Judiciary should enforce the provisions in Section 96A of Act 703, devoid of undue influence and interference
EITI Req. 2.3 (Licensing and Contracts)	ASM licensing is centralised and it still laborious despite the introduction of an online application system. The Minerals Commission's introduction of an online application has reduced application processes from approximately 3 months to 3 weeks, however the end of the license application cycle ends with the Minister of Lands and Natural Resources. At the time of writing, over thousands of applications and renewals had not been signed even though no official reasons has been communicated to license applicants. This has partly influenced significant illegalities in the ASM sub sector as a result of operations without valid licenses	GHEITI should lead policy discussions on the potential of fully decentralising ASM license applications (with lessons from Tanzania and Ethiopia) to reduce bureaucracy in ASM license application.
EITI Req. 2.5 (Beneficial ownership) Disclosure of legal and beneficial owners of incorporated ASM entities	Sole proprietors are not mandated to disclose their Beneficial Owners (BO) under the New Companies Act 2019 (Act 992). Majority of ASM operators are sole proprietorships. Unravelling their beneficial ownership remains challenging, particularly with extractives categorized as high risk. There is a lack of multi-sectoral approach between the institutions in the country when it comes to due diligence. Due diligence is carried out exclusively by MinCom without FIC or EOCO and this makes it easy for undesired persons, including potentially persons linked to illegal activities (such as promoting terrorism and serious and organised crimes), to legally obtain mining concessions in the country increasing the risk of illicit financial flows	Minerals Commission should collaborate with other critical agencies, including the FIC, EOCO and the ORC, in conducting due diligence of individuals and entities seeking to obtain ASM license to reduce the risk of illicit activities in the sub-sector

Requirement 3: Production and Export

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 3.1 (Exploration Activities)	ASM companies are not required to conduct exploration before being granted license. The Mining Policy recognizes a crucial need for ASM's access to geo-scientific information. The lack of ASM access to	The Ministry of Lands and Natural Resources and its allied agencies should prioritize exploration to find

Policy Area and EITI Requirement	Key Observations	Recommendation
Provision of geological information of designated areas for ASM	geo-scientific data contribute significantly to irresponsible ASM operating activities and environmental degradation, including irreversible environmental damages. Although the Policy encourages the Commission to work with the Geological Survey Authority to undertake geo-scientific data for the ASM sub-sector, successive governments have not supported the GSA to undertake extensive exploration in ASM areas	suitable areas for viable and responsible ASM operations
<p>EITI Req. 3.1 (Exploration Activities)</p> <p>Provision of geological information of designated areas for ASM</p>	<p>The Minister of Mines is responsible for designation of areas for ASM on the advice of the Minerals Commission; however, this is not strictly done in collaboration with other relevant Land Use Agencies, including the Land Use and Spatial Planning Authority and the local authority. District Assemblies in Ghana is the lead development agency at the local level under Local Governance Act, 2016 (Act 936). The Land Use and Spatial Planning Authority, works under the district assemblies, and are responsible for spatial planning at the local level, including the zoning of lands for residential areas, farming, forestry, industry and markets.</p> <p>In practice there are multiple ways of designating areas for ASM activities:</p> <ul style="list-style-type: none"> • The Commission designate areas initially ceded by large scale companies as they transition from reconnaissance to prospecting and then mining • ASM operators choose areas in blocked out areas that have been gazetted by MinCom. • Chiefs/local authorities suggest land that has previously not been zoned out for SSM • ASM operators propose their desired lands which has previously not been blocked out for SSM by Minerals Commission <p>In all cases, the Commission assesses proposed lands to ensure that they are not encumbered and proceed based on its assessments.</p> <p>The lack of multisectoral approach in designating lands for ASM activities means other lands designated for other land use can easily be used for ASM, hence the haphazard and unsustainable development in most mining communities.</p>	<p>The designation of areas for ASM activities must be sanctioned by a multi-agency committee to improve as well as reduce the incidence of rampant, haphazard and unsustainable ASM activities.</p> <p>To ensure transparency in the acquisition of small-scale license within a MinCom sponsored prospected area, modalities such as” competitive bidding” to recover cost of prospecting for sustainability should be instituted and published. Such designated areas, irrespective of the source of recommendation for designating, should be restricted from being applied for until prospecting is completed and bidding process opened and published.</p>
EITI Req. 3.2 (Production)	The Minerals Commission is mandated to collect production information on the mining sector, including ASM. However, there is no reliable	The structure, operations, and informal nature of ASM operations make them difficult for the Minerals

Policy Area and EITI Requirement	Key Observations	Recommendation
No reliable ASM gold production figures	<p>production information on ASM collected by the Minerals Commission.</p> <p>The Minerals Commission does not routinely publish ASM production information disaggregated by each operating ASM license. Rather the Commission relies on ASM export figures obtained from the PMMC, the national assayer, at the point of export. The assumption that ASM export is equivalent to ASM production exposes critical challenges with ASM production figures as it creates a neglect of potential local ASM gold consumption (jewelers) and ASM gold exported via unapproved routes.</p>	Commission to monitor and collect production information. The Minerals Commission should consider leveraging technology to monitor ASM production and further anchor permit renewals on strict legal compliance.
EITI Req. 3.3 (Export) No traceability of ASM export to Production source	<p>A significant part of ASM exports are not directly linked to production sources or ASM licenses, hence it creates opportunity for potential money laundering and perpetuate illegal ASM activities.</p> <p>Disaggregated ASM export data collected by PMMC and MC are not readily available publicly</p>	<p>The Minerals Commission, PMMC, and the Ghana Revenue Authority (GRA) should coordinate to design and implement gold traceability to ensure ASM gold are from legal sources or licensees.</p> <p>PMMC and the Minerals Commission should coordinate to publish disaggregated ASM export data</p>
EITI Req. 3.3 (Export) Government's Policy on Gold for Oil	<ul style="list-style-type: none"> • The Gold4Oil programme centralizes the domestic purchase of ASM and Community Mining gold production, as it makes PMMC the sole gold buyer on the domestic gold market. This same role was played by the PMMC prior to its assignment as the national gold assayer. The dual role creates a conflict of interest on the part of the gold assayer. • The policy directive was silent on the fate of Licensed Gold Exporting Companies, who following the Ministerial directive, can no longer buy gold on the domestic market. • The directive comes with the risk of depriving domestic jewellery manufacturers of raw material for their business, a situation which threatens their livelihoods and beneficiation activities. • Some ASM miners engage in forward sales with foreign off-takers who expect to receive ore in exchange for forex. This situation could increase the incidence of smuggling. • It was initially not clear how PMMC was going to finance its gold purchases, especially as the government's 2023 budget made no provision for domestic gold purchases. It turns out that, the central bank provided the financing for the 	<ul style="list-style-type: none"> • Gold 4 Oil policy should proactively publish information on the following: <ul style="list-style-type: none"> ○ How the programme is being funded ○ Data on the total volume, weight and value of gold purchased from ASM under the programme since inception, disaggregated by source of purchase. ○ How buyers and suppliers under the programme are selected ○ Data on the quantity of oil and value of oil received under the programme and equivalent gold supplied in exchange for the oil

Policy Area and EITI Requirement	Key Observations	Recommendation
	<p>purchase of gold.³ This amounted to financing the executive and contributed to the worsening of the inflationary situation in the country.</p> <ul style="list-style-type: none"> The programme lacks transparency, as information on the supplier/buyer selection criteria for the sale of gold and the purchase of refined petroleum products are not readily and publicly available. Again, information on the pricing method, and how the overall transaction cost would be covered remain undisclosed. So far, the programme has failed to make a meaningful impact on prices at the pump, because of the moderate volumes of imported petroleum products. <p>Similar observations have been made in the 2020 GHEITI reconciliation report on the mining sector.</p>	

Requirement 4: Revenue Collection

Policy Area and EITI Requirement	Key Observations	Recommendation
<p>EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)</p> <p>Lack of inter-agency collaboration</p>	<p>Licensed ASM database is hosted by the Minerals Commission, however there is no requirement to share the data with GRA to enhance tax administration. GRA has less knowledge about the existence of many ASM players including their license operation status. Out of 109 companies shared by the Minerals Commission as active licenses for 2022, only 9 companies were found in the GRA system as active taxpayers</p>	<p>There should be enhanced collaboration between the Minerals Commission and GRA in terms of sharing of information on licensed and active ASM licensees to improve GRA's enforcement of tax regulations in the ASM sector</p>
<p>EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)</p> <p>GRA data challenges</p>	<p>GRA is responsible for overall fiscal administration in the ASM sub-sector, however they do not have a comprehensive database of ASM players. Further, accessibility to their ASM tax database is restricted to level of responsibility of an officer, limiting officers ability to comprehensively access all ASM tax database unlike Large Scale Mining sector where the GRA has a dedicated mining desk for tax collection. GRA has district offices where some ASM players</p>	<p>The Small Tax Payers Office should maintain regular communication with the Mining Desk on revenues received from ASM operators</p> <p>In the near future, GRA should consider the creation of ASM mining desk to enhance ASM tax payments. The ASM mining desk should further be established at the district offices of GRA in mining producing districts</p>

³ The Central Bank has subsequently withdrawn from the policy as a condition under the IMF Extended Credit Facility (ECF) to Ghana

Policy Area and EITI Requirement	Key Observations	Recommendation
	<p>may pay taxes, but this information may not be accessible to officers at the national level but.</p>	<p>to make it easier for ASM to access their offices and pay tax.</p> <p>The GRA system should also be modified to include codes for classification by industry</p>
<p>EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)</p> <p>ASM tax policy incoherence</p>	<p>The fiscal regime for the ASM sub-sector is the same for the Large-Scale Mining sector based on the understanding of the Minerals Commission and other government stakeholders. However, the government of Ghana introduced 3% withholding tax on purchases of ASM gold (unprocessed) and later reduced to 1.5% in 2022. The introduction of the withholding tax created some confusion in the administration of ASM fiscal regime as many operators now assume the payment of 1.5% withholding as royalties and their contribution to government revenue.</p> <p>Overall enforcement of the fiscal regime in the ASM is very weak.</p>	<p>GHEITI MSG should lead inter agency policy discussion on ASM fiscal regime to bring clarity on the final understanding of ASM obligation to tax payments under the Mining and Minerals Act, and the Income Tax Act. There should be a platform for policy discussion to consider the institutionalization of a separate fiscal regime for the ASM sub-sector, with accompanying enforcement mechanisms different from that of LSM</p> <p>MSG should advocate for GRA to conduct extensive tax education in the subsector</p> <p>MSG to advocate that MOF and GRA put in place a clear administrative procedure that facilitate the collection of the tax ASM operators</p>

Requirement 5: Revenue Management and Distribution

Policy Area and EITI Requirement	Key Observations	Recommendation
<p>EITI Req. 5.1 (Distribution of Revenue)</p> <p>Increasing benefits to mining communities</p>	<p>The environmental and social impact of ASM on communities is relatively higher compared to LSM host communities. Yet, in practice, host districts and traditional authority do not receive subnational transfers from royalties from the ASM sector contrary to the Mineral Development Fund Act, 2016 (Act 912) and the Mineral Income Investment Act , 2018 (Act 978)</p>	<p>To promote efficient and sustainable ASM operations, there is therefore an urgent need to increase the benefits of mining to ASM host communities.</p> <p>GHEITI should lead be a multi-stakeholder dialogue for the conversion of the 1.5 percent withholding tax to mineral royalty through the amendment of the relevant legal provisions. This will allow subnational disbursement of royalties to host districts and communities</p>

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 5.2 (Sub-National transfers) OASL Ground Rent Classification Challenges	OASL is responsible for the disbursement of Ground Rent to beneficiary communities (MMDAs, Stools and Traditional Authorities). However, OASL lump all Ground Rent received from both LSM and ASM together for onward subnational transfers, limiting effective and comprehensive disclosures	OASL should specify Ground Rent received from LSM and ASM to enhance comprehensive disclosures

Requirement 6: Social and Environmental Spending

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req 6.1 (Social expenditures and environmental payments) Disclosure on companies' environmental and social expenditures, in line legal obligations	Regulation 23 of the L.I 1652 mandates that any undertaking, typically in the extractive sector, in respect of which a reclamation plan is required, to post a reclamation bond, based on an approved work plan. In fulfilment of the provisions of the L.I 1652, the Environmental Protection Agency initiated actions for instituting the reclamation bonding mechanism in 2000, by developing the Reclamation Criteria and the Reclamation Security Agreement (RSA) for large-scale mining companies which specifies three thematic areas, namely, the legal, financial, and the technical regimes. However, the EPA is yet to operationalize same for the ASM sub-sector, and is currently in the process of developing an RSA for ASM operations.	The EPA should fast-track the development of the RSA for the ASM sub-sector Minerals Commission should enhance its capacity building support to ASM operators to enable them access finance from banks for their operations, including bonding
EITI Req 6.4 (Environmental and social impact of extractive activities) Disclosure on the adequacy of laws governing environmental and social impact	Government through MLNR directed the suspension of all mining, reconnaissance and prospecting activities in forest reserves nationwide pursuant to Section 4 of the Minerals and Mining Act, 2006 (Act 703), which states that the Minister may reserve land from mining. This aligns with Section 3(1) of Environmental Protection (Mining In Forest Reserves) Regulations L.I.2462 which states that: "A person shall not issue a licence or permit to any person to undertake mining activity, including exploration activity in the following areas – a globally significant biodiversity area; a protected provenance area; an institutional research plot; a hill sanctuary; a high conservation value area; a seed orchard; swamp sanctuary; plantation sites and cultural sites. However, section 3(2) seems to counter this position by stating "Despite paragraph (a) of sub-regulation 1, the President may, subject to Article 268 of the Constitution, give approval, in writing, to a mining company to undertake mining activity in globally significant biodiversity area in the national interest."	Stakeholders must, as a matter of urgency, review and reconcile the contradictory positions presented in this Report Findings.

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ACRONYMS

ACET	African Center for Economic Transformation
AMV	Africa Mining Vision
ASM	Small-Scale Mining
BOL	Business Operating Licence
BoP	Balance of Payment
CEDA	Centre for Extractives and Development Africa
CMS	Community Mining Scheme
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibility
DCE	District Chief Executive
DMOC	District Mining Oversight Committee
EC	Electoral Commission
EITI	Extractive Industries Transparency Initiative
EMDP	ECOWAS Mineral Development Policy
EMMMDA	ECOWAS Model Mineral and Mining Act
EPA	Environmental Protection Agency
FC	Forestry Commission
FDI	Foreign Direct Investment
G4O	Gold for Oil
GDP	Gross Domestic Product
GET	Ghana Education Trust
GGSA	Ghana Geological Survey Authority
GHC	Ghana Cedis
GHEITI	Ghana Extractive Industry Transparency Initiative
GHS	Ghana Cedis
GLRSSMP	Ghana Landscape Restoration and Small-Scale Mining Project
G4O	Gold for Oil Programme
GNASSM	Ghana National Association of Small-Scale Miners
GNPC	Ghana National Petroleum Corporation
GRA	Ghana Revenue Authority
ILO	International Labour Organization
IMCIM	Inter-Ministerial Committee on Illegal Mining
IMF	International Monetary Fund
ISODEC	Integrated Social Development Centre
LSM	Large-Scale Mining

MC/Mincom	Minerals Commission
MDF	Minerals Development Fund
MESTI	Ministry of Environment Science Technology and Innovation
MLNLR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MOF	Ministry of Finance
MP	Minister of Parliament
MSG	Multi-Stakeholder Group
NFSL	National Fiscal Stabilization Levy
NGOs	Non-Governmental Organizations
NHIL	National Health Insurance Levy
NPA	National Petroleum Authority
NSC	National Steering Committee
OECD	Organisation for Economic Cooperation and Development
PAYE	Pay As You Earn
PMMC	Precious Minerals Marketing Company
SSM	Small-Scale Mining
SSMD	Small-Scale Mining Department
SSMP	Small-Scale Mining Project
STDs	Sexually Transmitted Disease
ToR	Terms of Reference
UK	United Kingdom
UN	United Nations
UNIDO	United Nations International Development Organization
US	United States
USD	United States Dollar
VAT	Value Added Tax
WRC	Water Resource Commission

1. Oversight by the Multi-Stakeholder Group (MSG)

1.1 Background and Context

The EITI is a globally accepted initiative to advance and promote transparency and accountability in the management of oil, gas and mineral resources. The initiative has afforded Ghana and other resource-endowed countries a unique opportunity to maximize their natural resource wealth for sustainable and equitable development. This has usually been achieved through enhanced transparency, effective public scrutiny, and improved oversight in the extractive sector.

Ghana's implementation of the EITI has led to significant policy reforms in the mining sector, including fiscal policy reforms, but has been more successful in the large-scale mining sector. EITI implementation in Ghana started in 2007, the initiative has contributed to critical reforms in the extractive sector including fiscal regime changes. The Ghana EITI (GHEITI) estimates that USD 713 million have accrued to the government as additional revenues as a result of the fiscal reforms implemented in the mining sector between 2007 and 2018. Despite these impacts, EITI implementation in Ghana has historically focused on large-scale mining. The Artisanal and Small-Scale Mining (ASM) sector is yet to be included into the EITI process, even though it remains an important subsector of Ghana's mining sector. This non-inclusion hinders its effective governance and limits the government's resource mobilization efforts in this critical sector.

The relevance of the ASM sector (gold mining) stems from its contribution to rural employments (especially women and youth) and gold exports but its activities are grossly informal, often unsafe for its workers, and vulnerable to illicit financial flows. ASM accounts for about 31% of total gold production while constituting a significant 60% of the country's mining labour force.⁴ It is a common knowledge in Ghana that most artisanal and small-scale miners operate illegally. Hence, integrating the ASM sector into the EITI governance architecture will ensure environmentally sustainable and economically beneficial artisanal and small-scale mining operations, engender greater public scrutiny backed with appropriate legislative and regulatory instruments. Further, it will enable ASM to engage in more efficient, sustainable, and safe mining practices. Lastly, the inclusion of ASM into the EITI process is expected to increase transparency and potentially, accountability, with overall contribution to combating illicit financial transactions in the ASM sector, that deprives the government of much-needed revenue for undertaking critical developmental projects.

The World Bank, under the Ghana Landscape Restoration and Small-Scale Mining Project (GLRSSMP), is supporting the GHEITI to produce its maiden integrated ASM focused Reconciliation Report. As a first step, the GHEITI Secretariat (main client) intends to conduct a stakeholder mapping and scoping, to provide a better understanding of the sector's operations, and key players in the sector, identify the critical stakeholders (both formal and informal), and their roles in the various links of the ASM transaction or value chain. This report forms the first part of the Reconciliation Report.

⁴ Governance challenges of small-scale gold mining in Ghana: Insights from a process net-map study. <https://www.sciencedirect.com/science/article/pii/S0264837720326090>

It is our (the consultant's) understanding that a key deliverable of this assignment is the development of the 2020 GHEITI ASM Reconciliation and Technical Report which will shed light on ASM activities in Ghana and reconcile company payments with government receipts. This draft report is an amalgamation of the Scoping Report and ASM Mapping Report.

1.2 Government Commitment

Ghana signed on to the initiative in 2003, with the objective of using it as a diagnostic tool to guide reforms in the country's mining industry.

The official declaration of intent was issued at a stakeholder workshop at Elmina in 2004. This was followed by the adoption of a Cabinet Memo in 2005, which was revised in 2010 to include the oil and gas sector in the implementation of the EITI. Between 2003 and 2004, the following activities were undertaken in furtherance of the EITI implementation: establishment of the Multi-Stakeholder Group (MSG); development of the national work programme; development of Terms of Reference for the reconciliation exercise; and development of data capture templates.

The Political Champion for the EITI implementation in Ghana is Dr. Mohammed Amin Adam, Minister of State at the Ministry of Finance, who has a rich civil society background and history of activism in extractives.

Government, since inception, has been allocating funds for EITI implementation through the National Budget and has consistently implemented recommendations of EITI report which has made Ghana an exemplary country for using EITI for reform purposes.

The MSG has representation from the Office of the President and senior officials from Ministries, Departments and Agencies (MDAs) in the extractive sector. This demonstrates Government commitment at the highest levels.

All the GHEITI reports have been launched by Government Ministers and have availed themselves to deliberate on implementation of the recommendations of the reports. Ghana's Energy Transition and Critical Minerals Report was launched by the Deputy Minister for Energy who is also the Chairman of Ghana's Energy Transition Policy and Strategy Committee and the EITI Champion for Ghana.

Furthermore, Ghana has made a significant progress on Beneficial Ownership (BO) implementation primarily because of Government's commitment to EITI and other protocols. The government in 2016 amended the then Companies Act, 1963 (Act 179) to include BO provisions. A new Companies Act, 2019 (Act 992) has been enacted by the Government which addresses the BO gaps in Act 179. Furthermore, the government has provided logistical support to the Office of the Registrar of Companies (ORC) for the establishment and operationalization of BO register.

1.3 Company Engagements

Extractive industry companies are actively involved in Ghana's EITI implementation. They are represented on the MSG by the Ghana Chamber of Mines, Tullow Oil Ghana Limited, Kosmos Energy, Wassa Association, and ENI Ghana Ltd. The mining company slot alternates among the various companies. There is no legal or administrative inhibition to company representation and participation on the MSG. The views and contributions of industry are accorded due respect by the MSG.

1.4 Civil Society Engagement

Civil Society Organisations (CSOs) in Ghana are fully, actively and effectively engaged in Ghana's EITI implementation processes. They are represented by Publish What You Pay (PWYP) Ghana (a coalition of over 30 organisations) in terms of mining, and the Civil Society Platform on Oil and Gas (a coalition of over 50 organisations and 200 individuals) in terms of oil and gas. Both coalitions operate a decentralised governance structure, with PWYP Ghana having local chapters in the country's four main mining zones, and CSPOG having local chapters in 10 out of the 16 regions of Ghana. The CSOs have three slots on the GHEITI MSG, one for PWYP-Ghana, and two for CSPOG. One of the civil society representatives serves as the Co-Chair of the MSG, alongside the Chief Director of the Ministry of Finance. The MSG's decision-making has always been by consensus, which has come to form the basis for collaboration and co-operative dialogue.

GHEITI consistently organises capacity-building programmes on emerging topical issues in the sector. There have been engagements with CSOs under the Opening Extractives Programme on the use of Beneficial Ownership information in evidence-informed advocacy.

1.5 Multi-Stakeholder Group

The Ghana EITI (GHEITI) is led by the Government of the Republic of Ghana, with the Deputy Ministers of Finance; Lands and Natural Resources; and Energy, providing political leadership. GHEITI MSG is chaired by the Chief Director of the Ministry of Finance and supported by two Co-chairs. The implementation of the initiative is governed by a Multi-Stakeholder Group (MSG) drawn from government agencies in the extractive sector, companies, and civil society groups. The MSG is served by a Secretariat, which is headed by a Coordinator. The GHEITI MSG and the Secretariat are governed by Rules of Procedure⁵ which are publicly accessible and available. The business of the MSG is executed through MSG meetings whose records are publicly available.

1.6 GHEITI Gender Balance

Ghana continues to improve on gender balance in EITI implementation, though representation from both the government and company sides is determined exclusively by job function. On the civil society side, 66.7% or two of the three representatives are women. In all, there are twenty-four (25) members on the MSG with five (5) being women, representing 20 percent of the total MSG membership.

The GHEITI Secretariat has eight regular staff and one National Service Personnel and an intern. Three of the regular staff are women, representing 37.5 percent of the total regular staff.

In 2019, GHEITI with the support of the World University Services of Canada (WUSC), developed a gender strategy document⁶, which guides the mainstreaming of gender into Ghana's EITI. Meanwhile, the GHEITI MSG has, in furtherance of its commitment to gender mainstreaming, required institutions represented on the MSG to nominate women to serve as their alternates on the MSG. Implementation is ongoing and so far, two women have been nominated as alternates.

1.7 Study and Mapping Methodology

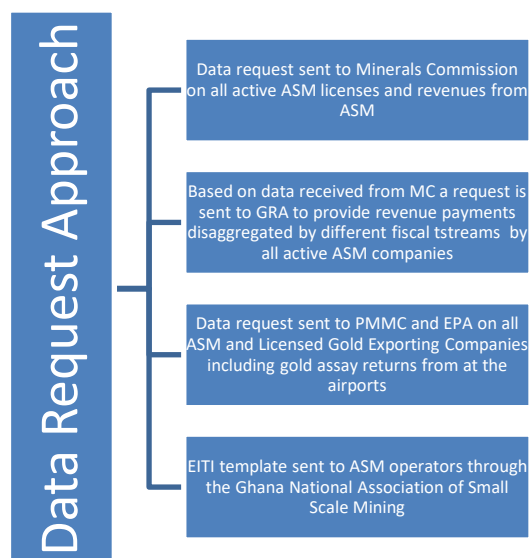
Scope of 2020 ASM Mining Report – Data Request

⁵ http://www.gheiti.gov.gh/site/index.php?option=com_phocadownload&view=category&download=345:gheti-rules-of-procedure&id=40:acts-a-policy-documents&Itemid=54

⁶ http://www.gheiti.gov.gh/site/index.php?option=com_phocadownload&view=category&id=50:gender-related&Itemid=54

The regulation of the ASM sub-sector involves multiple agencies including the Minerals Commission, Environmental Protection Agency, Ghana Revenue Authority and the Water Resource Commission. The figure below describes the data request approach used for the conduct of this mapping study;

Figure 1.1: Data Request Approach



Source: Authors own construct

Table 1.1: Data Request and Status of Disclosure

Agency/Companies	Data Requested	Data Received
Minerals Commission	<ul style="list-style-type: none"> All active ASM licenses from 2020 to 2022 License Application Fees and any other revenues received from ASM 	<p>All active ASM licenses for 2022 totalling 109 licensees.</p> <p>All licensees with their application status as of 2023</p> <p>No information from Mincom on payments or revenues received from ASM operators</p>
GRA	All revenues paid by ASM licensees between 2020 and 2022 based on data received from Minerals Commission. GRA could not share any ASM data without any information on licensee's name and location	Out of 109 licensees, data on revenues between 2020 and 2022 disaggregated by different fiscal terms for 9 companies. Only CIT, withholding tax and PAYE information were received as disaggregated information
EPA	<ul style="list-style-type: none"> Information on environmental permit application and qualitative information on procedures. Data request on all payments or revenues received from ASM operators. 	<p>Data on environmental permit procedure obtained through interviews.</p> <p>No data received from EPA on payments or revenues received from ASM operators</p>

Agency/Companies	Data Requested	Data Received
PMMC	<p>Data on assay values, weight, volumes disaggregated by exporting companies between 2020 to 2022.</p> <p>Any information on Gold for Oil policy in terms of quantity of gold purchased under the programme, buyer selection criteria, quantity and values of oil received under the programme and any other relevant information.</p> <p>Any payments made to the State in the form of tax, dividends, etc.</p>	<p>Data on aggregate assay values, weights and volumes were received for 2022 and 2023 (up to September)</p> <p>No information received from PMMC with respect to Gold4Oil Programme nor information on payments to the State</p>
ASM Operators via GNASSM	All payments disaggregated by fiscal terms paid to the State via GRA or any subnational assembly	No information received

Data Received and Materiality Proposal

The Commission submitted details on active ASM licensees for 2022 with a total of 109 companies scattered across different regions in Ghana. GRA submitted two data sets (contextual and payment data) for ASM entities for the fiscal years 2020 through 2023. Of the 109 entities, 8 (13.6%) had unique tax identification number, and 101(86.4%) without a TIN. Multiple entities with identical names were found in the contextual data. Nyame Aseda Mining Group, without a TIN, was reported twice in the same location.

Based on limited payment information from GRA on ASM, the MSG agreed for disclosure of all reporting entities. Further, no reporting entities did submit reporting templates on payments. Consequently, payment information analyzed below is based on **unilateral disclosure** by GRA.

Of the 9 entities with TIN, GRA submitted revenue data for 8 entities between 2020 and 2023. Withholding taxes accounted for 86.9% revenues, CIT 7.6%, and PAYE 5.5%. No payments were recorded for Royalties.

Figure 1.2: ASM Revenue Stream (2020 – 2022)

Revenue Stream	2020	2021	2022	Total
CIT	11,000	19,861	51,444	82,305
Paye	90	9,690	49,804	59,584
Royalties	-	-	-	-
WHT	943,256	-	-	943,256
Grand Total	954,346	29,551	101,249	1,085,145

Based on GRA's data, ASM payments between 2020 and 2022 totaled 1,085,145. Of this amount, FY 2020 accounted for 88% or 954,346 for total ASM payments. During the period, Prestige Mining Group was the biggest contributor, with 943,256 in WTH, which was also recorded in 2020.

Figure 1.3: ASM Revenue (2020 – 2022)

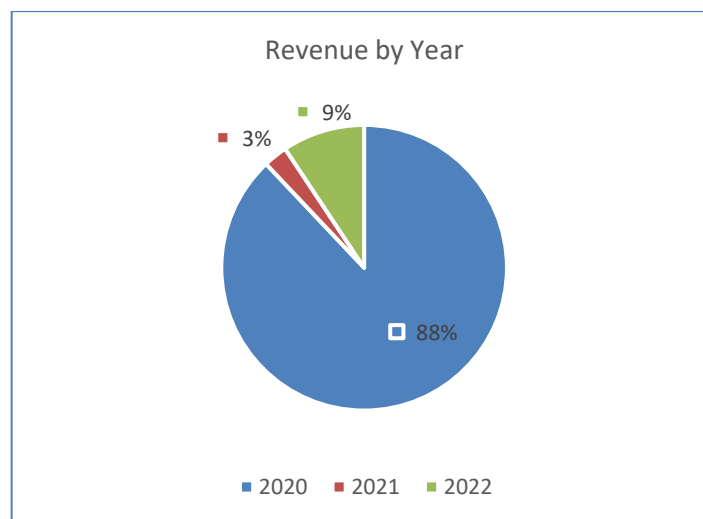


Table 1.2: Revenue information Disaggregated by Revenue Stream and Year (2020-2022)

Revenue Stream / Company	2020	2021	2022
CIT	11,000	19,861	51,444
Dakete Company Limited	-	-	15,000
Gbandanyire Mining Group	2,000	-	-
Gwakunda Engineering Ltd	5,000	-	27,000
Kinmosa Investments Ltd	1,000	-	-
Obeng Mining Group	3,000	10,861	8,644
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	800
Tarsk Mining Limited	-	9,000	-
West Line Mining Group	-	-	-
PAYE	90	9,690	49,804
Dakete Company Limited	-	9,690	49,804
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	90	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
Royalties	-	-	-
Dakete Company Limited	-	-	-

Revenue Stream / Company	2020	2021	2022
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	-	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
WHT	943,256	-	-
Dakete Company Limited	-	-	-
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	-	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	943,256	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
Grand Total	954,346	29,551	101,249

Source: Minerals Commission

2. Legal Framework and Fiscal Regime

EITI Requirement

The Standard requires description of the legal framework and fiscal regime governing the ASM sub-sector, with emphasis on the level of fiscal devolution, relevant laws and regulations for the ASM sub-sector, types of contracts and licenses that govern the exploration and exploitation minerals in the ASM sub-sector, as well as information on the roles and responsibilities of the relevant government agencies⁷ for the ASM sub-sector.

2.1. Legal and Institutional Framework of the ASM Sub-Sector

The ASM sub-sector in Ghana is governed by robust and comprehensive legislative and institutional framework. This section of the report discusses the legal and institutional regime of Ghana's ASM sub-sector, situated in the broad legal and institutional framework of Ghana's mining sector.

2.1.1. Context

Artisanal and small-scale mining (ASM) has historically served as a livelihood for many rural gold producing communities, however in recent years, its operation has been largely commercial, with the use of relatively sophisticated machinery. ASM plays a significant role in the country's mining sector. The sector which was initially characterized by the use of rudimentary tools and techniques, low capital investment and a high level of manual labour, has progressed with its adoption of mechanized and semi-mechanized operations including excavators and bulldozers. According to the Minerals and Mining Act 2006 (Act 703), small-scale mining operation refers to all mining operations that take place on a concession size of not more than 25 acres. The duration of a small-scale mining license is 5 years which is however renewable upon satisfactory performance during the first term.

The development of ASM in Ghana has been influenced by various factors. Historically, ASM emerged as a response to limited economic opportunities and poverty in rural communities, prompting individuals to engage in mining as a means of survival and income generation. This is largely the reason why ASM activities are predominantly carried out by individuals or small groups, often operating informally and outside the legal framework.

ASM in Ghana involves the extraction of gold as well as other minerals, however, it is recognized that gold accounts for over 90% of ASM operations in the country. The sector has been identified to make a significant contribution to the economic and socio-economic development of the country. It is important to note that defining and quantifying the size and impact of the ASM sector both in Ghana and globally is challenging due to its informal and seasonal nature and a lack of a standardized definition.

Nevertheless, it is estimated that the ASM sub-sector in Ghana has a significant share in Ghana's national gold output, constituting about 23% of total gold output between 2001 and 2020. The subsectors contribution to total gold output has however increased since 2011, contributing about 35% of national gold output between 2011 and 2020. In terms of employment, the ASM sector surpasses the formal sector's workforce by a significant margin. While the formal sector employs about 27,000 people, the ASM sub-

⁷ EITI 2019 Standard. <https://eiti.org/document/eiti-standard-2019>

sector supports an estimated workforce of over 1 million individuals⁸. This is a substantial contribution that underscores the sector's economic importance in the provision of employment and livelihood opportunities, especially in rural and remote areas where formal job opportunities may be scarce.

The economic benefits of the ASM sub-sector in Ghana is significant but the sector has faced numerous challenges as well as caused environmental and socioeconomic damages, some of which are irreversible. A significant part of the sub-sector has often operated in an informal and unregulated manner, leading to severe environmental degradation, unsafe working conditions, gender inequality and conflicts over land rights. Illegal mining activities, commonly referred to as "galamsey," have also been a major concern, with the involvement of foreign nationals and unauthorized individuals aggravating the problem. The proliferation of illegal mining activities has also further exacerbated the impact of mining activities on human health impacts (e.g., dust, mercury, noise) and violent crime.

Recognizing the need to address these challenges and harness the potential of the ASM sub-sector, the Ghanaian government and various stakeholders have undertaken initiatives to promote formalization, regulation, and sustainable practices in ASM. These efforts have included the introduction of new laws and policies, capacity-building programs, and partnerships with international organizations and development partners. Moreover, the government's commitment to aligning ASM with broader development objectives, as seen in the Africa Mining Vision and other national development frameworks, has provided a guiding framework for promoting responsible and sustainable ASM practices.

2.2. Legal Framework

The mining sector has remained a critical sector of the Ghanaian economy pre- and post-colonial rule. To ensure its effective governance, successive governments have enacted major legislations, and adopted mining-sector policies. In the table below, we provide a timeline of the key mining sector laws and policies.

2.2.1. Primary Legislation

Table 2.1: Key Primary Legislations for the ASM Sector

Year	Legislation	Description and Purpose
1989	Small-Scale Gold Mining Law, 1989 (P.N.D.C.L. 218) (repealed)	The repealed PNDCL 218 was passed to regulate and facilitate small-scale gold mining activities in Ghana, providing a framework for registration, issuance of gold-mining licenses, and licensing of buyers. The law also established District Offices of the Minerals Commission to provide extension services to ASM.

⁸ Minerals Commission (2015) Artisanal and Small-Scale Mining (ASM) Framework. <https://mofep.gov.gh/sites/default/files/reports/economic/ASM%20FRAMEWORK.pdf>

Year	Legislation	Description and Purpose
1989	Precious Minerals Marketing Corporation Law, 1989 (PNDC Law 219) (Act 461) (Act 179 of 1963)	PNDC Law 219, Act 461 and Act 179 of 1963 empowers the Precious Minerals Marketing Corporation (PMMC) as the sole government assayer with the overarching mandate of assaying gold exiting Ghana. In the ASM sub-sector, PMMC establishes purchasing centres and recruits licensed buying agents to streamline the trading process, create a regulated marketplace, incentivize responsible mining practices, and discourage illicit activities.
1992	Constitution of the Republic of Ghana	The 1992 Constitution confirmed the vesting of minerals in the President on behalf of the people of Ghana. Article 257(6) of the constitution creates a regalian mineral ownership regime, where every mineral in its natural state within the territory of Ghana (land or water) remains the exclusive and sole property of the Ghanaian state, vested in the President, on behalf of, and in trust for, the people of Ghana. The constitution also provides the blueprint for the utilization of mineral proceeds under article 36 (Directive Principle of State Policy), which enjoin successive governments to utilize resources for equitable and inclusive development.
1993	The Minerals Commission Act, 1993 (Act 450)	The Minerals Commission Act, 1993, (Act 450) reestablished the Minerals Commission, as created by PNDC Law 154, under the 1992 Constitution to regulate and manage Ghana's mining sector, including the ASM subsector.
2006	Minerals and Mining Act, 2006 (Act 703) [and amendments]	The Minerals and Mining Act, 2006 (Act 703) as amended is the primary legislation that regulates the mining industry including the artisanal and small-scale mining sub sector. It is worth to note Sections 81 to 99, and their associated regulations thus constitute the legal framework for small-scale mining. The framework is supported by the Small Scale and Community Mining Operational Manual, 2021.

2.2.2. Key Subsidiary Legislations

Aside the primary legislative frameworks, there exist other subsidiary legislations that provides detailed guidance to the application of Act 703. These include:

Table 2.2: Key Subsidiary Legislations

Regulations	Highlights of Regulations
Minerals and Mining (General) Regulations, 2012 (L.I. 2173)	Serves as a crucial component of the regulatory framework for the minerals and mining sector in Ghana and provides the mechanism for monitoring the operations of the ASM sub-sector. Regulations 24 and 25 provide obligations and reporting requirements for the sub-sector, ensuring transparency, accountability, and effective monitoring of small-scale mining activities.
Minerals and Mining (Support Services) Regulations, 2012 (L.I. 2174)	Establishes the framework for the payment of annual ground rent for small-scale mining licenses. Contributes to the sustainable management and utilization of mineral resources in the country and ensures that small-scale mining activities contribute to the country's revenue, regulating the use of mineral resources responsibly. Reflects the government's efforts to strike a balance between promoting investment and economic development while safeguarding the interests of the state and local communities.
Minerals and Mining (Licensing) Regulations, 2012 (LI,2176)	Provides a comprehensive regulatory framework for awarding and regulating licenses for small-scale mining operations. Specifies eligibility criteria, emphasizing citizenship and financial capability. Requires demonstration of financial capacity to undertake mining activities. Highlights the importance of the district office in record-keeping activities related to small-scale mining, contributing to proper management and oversight. Identifies a key gap in monitoring and enforcement mechanisms, suggesting areas for improvement.
Minerals and Mining (Health, Safety, and Technical) Regulations, 2012, (LI2182)	Provides the framework for the development and acceptance of mine operating plans and permits, coordinates mine inspections, investigations and enquiries, mine management and mine plans, ensuring that ASM operations are in accordance with high health and safety guidelines.
Minerals And Mining (Local Content and Local Participation) Regulations, 2020 (LI 2431)	The Regulation makes provisions for the increased participation of Ghanaians in the mining sector, including the ASM sub-sector, outlining specific local content provisions in employment and procurement of goods and services.
Minerals and Mining (Mineral Operations Tracking of Earth Moving and Mining Equipment) Regulations 2020, (LI 2404)	The Regulation provide for the registration and tracking of earth moving and mining equipment, and to ensure that they are used in the designated mineral right area. With the high incidence of illegal mining in the ASM sub-sector, LI 2404 provides the legal basis for tracking the unauthorized use of earth moving and mining equipment, including in forested areas.

2.2.3. Relevant Mining Sector Policies

Policy	Description and Purpose
Minerals and Mining Policy	Chapter 9 focuses on promoting efficient artisanal and small-scale mining operations. Measures to enhance the ASM sector include increasing access to finance, simplifying license application and mineral rights processes, enhancing mapping and designation of areas for ASM activities based on technical and financial viability, introducing standardized procedures for managing land use conflict, supporting the use of sustainable and safe technology, and educating ASM players to mitigate negative impacts on the environment and occupational health and safety. Emphasizes that artisanal and small-scale mining is reserved for Ghanaian citizens.

2.2.4. Other Relevant Legislations

In addition to the main legislative frameworks that guides ASM activities in Ghana, there are other adjoining legislations that affects the operations and administration of ASM activities, including:

Table 2.3: Other Relevant Legislations

Legislation	Description and Purpose
Environmental Protection Agency Act, 1994 (Act 490)	Act 490 establishes the Environmental Protection Agency as the lead state agency responsible for the protection and management of Ghana’s environment with respect to ASM activities. The law specifically provides the legal basis for the conduct of Environmental Impact Assessments (EIA), Environmental Audit, and the setting of Environmental Standards that ensures safe and environmentally friendly ASM operations. The law also provides for the maintenance of pollution controls; implementation of Environment Protocols; among other administrative processes in the mining sector. The Act further establishes the Environmental Fund to provide critical financing for the protection and improvement of the environment, including ASM areas. Before mining operating permits are granted applicants are obligated to obtain environmental permit from EPA. Finally, the Act stipulates punitive measures for individuals and organizations that flout the provisions of the law.
Water Resources Commission Act, 1996 (Act 522)	The Water Resources Commission was established by Act 522, to among others, regulate and manage the utilization of water resources for ASM activities. Sections 12 to 24 of Act 522 provide guidance for regulating the use of water, including granting water use permits, easements, restriction and termination of water permit, illegal water use, water pollution and enforcement of notices in instances where water use poses a threat to public health or the environment. The regulation of water use in the mining sector is furthered by the Minerals and Mining Act, with section 17 precluding mineral right holders from utilizing water resources without obtaining water use permit from the Commission. In part, water use permit for ASM operations, covers direct mineral operations and ancillary activities, and the use of water from a river, stream, underground reservoir or watercourse within the land of the mineral right.

Legislation	Description and Purpose
Forestry Commission Act, 1999 (Act 571)	Act 571 establishes the Forestry Commission to protect, develop, manage, and regulate forest reserves, protected zones and wildlife resources in Ghana. With incidence of ASM activities in forest and protected zones on the ascendancy, the Commission is mandated by the Act to coordinate and implement robust policies and initiatives to safeguard forested areas and protected zones against illegal mining activities.
Income Tax Act, 2015 (Act 896), as amended by Act 1066, Act 1071 and Act 1094	The Income Tax Act 2015 (Act 896) provides the broad fiscal framework for the imposition of taxes in the ASM subsector, specifying the fiscal regime governing the subsector. Sections 77 to 92 of the Act enumerates the mining sector fiscal regime, including the principles of taxation, income from mineral operations, deductions from mineral operations, disposal of mineral rights and withholding tax. Act 896 is amended by Act 1066, Act 1071 and Act 1094.
Office of the Administrator of Stool Lands Act, 1994 (Act 481)	The Office of the Administrator of Stool Lands Act, 1994 (Act 481), in furtherance of the 1992 constitution, empowers the Office of the Administrator of Stool Lands to coordinate and administer stool lands in Ghana. In conformity with clause (2) of article 267 of the 1992 Constitution, OASL collect stool land revenue (ground rent, dues, royalties and any other applicable revenues), and disburse same to beneficiaries.
Environmental Assessment Regulations, 1999 (LI 1652)	The Regulation govern the processes for the development, submission, reviewing and approval of environmental impact assessment, and the application and granting of environmental permits in the ASM subsector
Water Use Regulations, 2001 (LI 1692)	The Regulation govern the application and granting of authorization by the Commission to use water in Ghana, including water use by ASM Mineral Right holders.

Box 1.0: Chronological Account of ASM Sector

Pre Independence

1. From pre-colonial times, under the supervision of traditional authorities, locals undertook artisanal mining whereby mining of minerals, notably gold, was done with simple implements such as handheld pickaxes and shovels, along with mortar and pestles to pound and break up the ore for washing. This was easily done and widespread because the gold ore was near-surface. In fact, in certain areas such as Elmina when it rained, the surface run-off washed some topsoil off and gold nuggets could be picked up. In some areas, including Kyebi, however, pits were also prevalent. Deep holes were dug into the ground to be able to access the gold ore, until the water table was met.
2. With the influx of the early European adventurers starting from the fifteenth (15th) century, in search of gold, industrial mining methods were introduced along with a number of legislations throughout the colonial period, ostensibly to streamline mining. However, the requirement of these laws tended to stifle the local artisanal mining.

Post-Independence

3. Artisanal mining persisted alongside the larger industrial scale operations, though often being done clandestinely. This was the case till the introduction of the Minerals Act of 1962 (Act 126) after independence, by which for the first time all minerals in their natural state were vested in the Government, in trust for the people. Mining could only be done legally upon the grant of a license issued by the Government.
4. The informal, furtive, often unsafe artisanal operations being carried out within a framework outside the law became regarded as illegal. This led to a trend of perpetual confrontation/conflict with security agencies.
5. In recognition of the potential of the activity to contribute the economy and to address the rather unacceptable subsisting situation, in 1986 government laid the foundation for recognition ASM operations and its associated activities with the enactment of PNDC Law 153. This early legislation used the term “small scale mining” which was also deemed to include artisanal workings, and set the stage for formalizing the ASM subsector, acknowledging its importance in Ghana's mineral landscape.
6. Two years later, in 1988, a World Bank study confirmed and highlighted the subsector's relevance and the pressing need for its formalization by revealing alarming annual revenue losses of up to \$10 million due to gold smuggling and other irregularities.
7. In response, a project was initiated within the Minerals Commission with the World Bank's assistance. This endeavor aimed to formalize the ASM sector and led to the passage of the Small-Scale Gold Mining Act of 1989 (PNDC Law 218) along with other laws, notably that governing the use of mercury, the Mercury Act, 1989 (PNDC Law 217) and that which transformed the Diamond Marketing Corporation into the Precious Minerals Marketing Corporation (PMMC), under the Precious Minerals Marketing Corporation Act, 1989 (PNDC Law 219). These legislative changes sought to streamline and regulate the ASM sector.
8. Prior to the 1990s, most of the large-scale mines were underground operations. These usually needed high grade ores to be viable. A number of these faced operational challenges which threatened their continued viability during this time and had to be either shut down, divested or new capital injection made, through the economic reforms under the Economic Recovery Programme which was initiated in 1983.
9. The economic reforms which aimed at revamping the economy, targeted key sectors with capacity to promote the revival of the ailing economy. Mining was one of these sectors and the Programme therefore led to the opening of some new mines as well as the rehabilitation of existing ones, a number of which were divested. Most of these new or rehabilitated operations of the late 1980s and 1990s largely depended on known near surface deposits but which had comparatively low grades. The viability of the operations depended on efficiently processing large volumes of ore. In addition to mining and treating large tonnages, these mining operations, therefore had to be capital intensive, rather than labour intensive, and mechanized to be profitable. This led to significant layoffs of labour (miners) who knew nothing other than mining. These individuals then flooded the SSM subsector with their knowledge of mining, often without securing the requisite licenses.
10. Government, with an aim of improving the subsector, under a Chinese government sponsorship, sent some small-scale miners to China to build their capacity in the use of some basic technologies for mining to promote enhanced and more efficient operations. This programme led to the introduction of technologies, like the use of the Chanfang brand of engines particularly for crushing and milling gold ores. In the process, some Chinese “investors” followed up to Ghana and got into the subsector, largely not in line with the law. Other nationals, including British, Germans, Americans, and even Africans followed suite, forming partnerships initially with Ghanaian small scale mining license holders.
11. Significant as its contribution had become, the ASM subsector was more recognized for its negative environmental impacts such that by 2014-2016, the nature of operations was regarded as a crisis situation and an existential threat to not just the people involved but large parts of the country as well.
12. While enhancing some existing interventions, Government had to institute further drastic measures to arrest and reverse the situation. In 2017, an Inter-Ministerial Committee on Illegal Mining (IMCIM) was established to deal with the illegal mining crisis over the short to medium term and create a solid platform to enable the Constitutionally and legally mandated regulatory agencies, like the Minerals Commission and the EPA - including resourcing them and enhancing their capacity - to be able to resume their responsibilities effectively and efficiently over the longer term. Among the interim measures instituted at this time were:
 - i. The suspension of small-scale mining activities, initially for 6 months in April 2017, but with an extension to a total of one and half years, to curtail the prevailing widespread environmental degradation that threatened Ghana's water supply systems, among others;
 - ii. IMCIM also undertook:
 - *Vetting of small scale miners* for compliance;
 - *Launching of security operation* code-named, *Operation Vanguard*, to halt illegal mining activities and their environmental degradation;
 - *Deportation of foreign nationals* involved in illegal mining while locals were given stiff fines;
 - *Introduction of the concept of the Community Mining Scheme (CMS)*;
 - *Training of over 4,000 ASM operators* at the University of Mines and Technology (UMAT), Tarkwa.

13. These interventions garnered the requisite support from the Media, Development Partners, and a broad range of stakeholders towards limiting the pollution of the water bodies in quite a large part of the country. Subsequently, the management and regulation of the subsector was reverted to the legally mandated institutions, after having enhanced their capacity and provided them with some additional resources.
14. While the new technologies improved legal small scale mining, some miners realized they could adapt and adopt them for exploiting alluvial ores which had been washed downstream into streams and along their flood-plains, and were therefore easier to mine than the hard rock deposits. The Chinese technologies have therefore been misapplied by miscreants who have used them in suction pumps and milling devices on floating platforms. These platforms or dredgers, which have become popularly known as “Chanfang” (after the popular brand of engine used), are being used to mine and pollute rivers and other natural water bodies with impunity.
15. From 2021, engagement and sensitization of stakeholders was therefore given priority, along with augmenting the initiatives government had, by and large, pursued over the years to formalize, streamline and enhance operations of the small scale mining subsector. The engagements were intended to forge a united front among stakeholders. And the key engagements, under the direction of H.E. the President, and which the Minister responsible for mining got directly involved included:
 - i. Organization of three (3) broad stakeholders Consultative Dialogues, themed *Sustainable Small Scale Mining for National Development*, on ASM: a National one in Accra in April 2021, one (1) for the middle belt in Kumasi in May 2021 and one for the northern belt at Tamale in June 2021;
 - ii. Engagement with the Council of State;
 - iii. Engagement with Regional Ministers & Regional Security Councils;
 - iv. Engagement with National & Regional Houses of Chiefs;
 - v. Engagement with Municipal, Metropolitan and District Chief Executives (MMDCEs) and their District Security Councils (DISECs); and
 - vi. Engagement with ASM operators and mining communities.
16. A major development, in recent times, is the introduction the Community Mining Scheme (CMS), by government, to tackle illegal mining by encouraging effective local community participation in order to undertake responsible and sustainable ASM. An Operational Manual to clarify and simplify requirements has been developed to guide operations of CMS.
17. Formation and commissioning of District Mining Committees (DMCs): - In line with Act 703, over the last few years, DMCs have been formed, inaugurated and supported to assist the Commission’s District Offices to effectively monitor, promote and develop mining operations in the designated areas at eighty five (85) political Districts.

Source: Minerals Commission and Ministry of Lands and Natural Resources (2023)

2.2.5. ASM Legislative Reforms

The level of gross illegalities from the ASM sector, including unlicensed activities, destruction of water bodies, irreversible environmental degradation, reached alarming levels between 2016 and 2018. ASM sector reforms implemented by government since 2017 have included the nearly 2-year ban on small-scale mining, the institution of the Inter-Ministerial Committee on Illegal Mining, the military operations (Vanguard and Halt), and the community mining scheme. The simple goal of all these efforts as publicly announced by the government has been to eliminate illegal mining, improve the environmental performance of the small-scale mining sector, improve the employment capacity of the sector by easing the licensing complexities and generate revenue for the government. While all these interventions have been well-intended; their implementation has made them largely irrelevant in addressing the challenges of small-scale mining in Ghana, and there is paucity of evidence that the intended objectives of these interventions were met.

To tighten the fight against illegalities in the sector, two key legislative reforms were enacted in 2015 and 2019 respectively with the aim to increase penalties for committed offences.

Table 2.1:1.4: Punitive Distinctions Between Act 703, Act 900 and Act 995

OFFENCE	Act 703 (2006)	Act 900 (2015)	Act 995 (2019)	Section
	Penalties Penalty Unit (PU)	Penalties	Penalties	
<i>Illegal Mining</i>				
<i>Buys/Sells Minerals without licence under sn 6, 82, 97 or 104 (or valid authority)</i>	≥ 3,000 Penalty Unit (PU) and/or ≤ 5 Yrs Imprisonment	≤ 3,000 PU &/or ≤ 5 Yrs Imprisonment	≥ 10,000 & ≤ 15,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(1)
<i>Undertakes SSM without a licence</i>	≥ 1,000 PU &/or ≤ 3 Yrs Imprisonment	≤ 3,000 PU &/or ≤ 5 Yrs Imprisonment	≥ 10,000 & ≤ 15,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(2)(a)
<i>Contravenes any other provision of the law, without Penalty</i>	≥ 1,000 PU &/or ≤ 3 Yrs Imprisonment	≤ 3,000 PU &/or ≤ 5 Yrs Imprisonment	≥ 10,000 & ≤ 15,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(2)(b)
<i>Contracts a non-Ghanaian to provide support service to SSM</i>	N. A.	N. A.	≥ 10,000 & ≤ 15,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(2)(c)
<i>Foreigner undertakes SSM, contrary to the Law/Act</i>	N. A.	≥ 30,000 PU & ≤ 300,000 PU; &/or ≤ 20 Yrs Imprisonment	≥ 100,000 & ≤ 350,000, PU &/or ≥20 & ≤ 25 Yrs Imprisonment	99(3)
<i>Foreigner undertakes Mining contrary to Act</i>	N. A.	N. A.	Deportation under s. 35 of Act 573, after imprisonment	99(4)
<i>Ghanaian engages/employs /facilitates participation of foreigner illegally in SSM</i>	N. A.	≥ 2,000 PU & ≤ 20,000 PU; &/or ≤ 5 Yrs & ≥ 10 Yrs Imprisonment	≥ 30,000 & ≤ 100,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(5)
<i>SSM offence with foreigner involvement/water body/excavator etc</i>	N. A.	Seizure of equipment & products associated by Police	Seizure of equipment & products associated by Police	99(8)
<i>Conviction for illegal SSM</i>	Also, forfeiture of mineral to State	Also, forfeiture of equipment & products associated to State	Also, forfeiture of equipment & products associated to State	99(9)

OFFENCE	Act 703 (2006)	Act 900 (2015)	Act 995 (2019)	Section
	Penalties Penalty Unit (PU)	Penalties	Penalties	
<i>Fabricate, manufacture or use a floating platform or Other Equipment for mining/ dredging/ other mining in natural water bodies</i>			≥ 50,000 & ≤ 100,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(6)
<i>Provision or involve in provision of Excavator or other Equipment for Mining contrary to the Act</i>			≥ 50,000 & ≤ 100,000, PU &/or ≥15 & ≤ 25 Yrs Imprisonment	99(7)

Source: Ministry of Lands and Natural Resources

2.2.6. Institutional Governance Framework

Ghana’s ASM sector's governance structure encompasses a diverse range of institutions, including government ministries, regulatory bodies, local authorities, and community leaders and representatives. These institutions collectively oversee various aspects of ASM operations, from licensing and permitting to monitoring and enforcement. The significance of these institutional and legal frameworks cannot be overstated, as they serve as the foundation for promoting environmental protection, safeguarding the rights of local communities, and ensuring equitable revenue distribution.

This section delves into the institutional frameworks of the ASM sector, exploring the roles and responsibilities of key governing bodies and their interactions in the regulation of ASM activities. Furthermore, it examines the existing legal provisions and policies that guide ASM operations and assess their effectiveness in addressing the challenges posed by the informal nature of small-scale mining. By understanding the intricacies of the institutional setup, areas for improvement can be identified to develop strategies to streamline formalization and strengthen the governance of the ASM sector, thereby fostering sustainable development and responsible resource extraction.

Table 2.6: Key Governance and Regulatory Stakeholders and their Responsibilities

Institution	Role	Responsibility
Ministry of Lands and Natural Resources	Policy	Ensures sustainable management of natural resources, formulates policies and regulations for environmental protection, stakeholder rights, and sustainable mining practices. Issues licenses and permits for LSM and ASM operations, enforces compliance.

Institution	Role	Responsibility
Minerals Commission	Regulator	Develops and coordinates mineral sector policies, regulates and manages mineral resources. Serves as a technical adviser to the Minister of Mines, plays a pivotal role in the regulation, licensing, and monitoring of mining operations, including ASM.
Inspectorate Division of the Minerals Commission	Compliance	Conducts regular inspections and audits of mining sites, including small-scale mining operations, to assess compliance with approved mining plans, environmental standards, safety protocols, and other regulatory requirements. Oversees and regulates ASM operations, focusing on promoting responsible mining practices and preventing illegal mining activities.
Environmental Protection Agency (EPA)	Regulator	Ensures effective protection, preservation, and improvement of the country's environment. Collaborates with regulatory bodies to ensure ASM operations are carried out in an environmentally responsible manner. Evaluates the impact of ASM operations on the environment before granting environmental permits.
Lands Commission	Policy	Provides an integrated and efficient system for the administration and management of lands in the country.
Ghana Geological Survey Authority (GGSA)	Compliance	Collects geo-scientific data, serves as a National Repository for data generated by public and private entities, including mining and mineral exploration companies.
Office of the Administrator of Stool Lands	Compliance	Collects stool land revenue (ground rent, dues, royalties, and other revenues) and disburses same to beneficiaries.
Precious Minerals Marketing Company (PMMC)	Compliance	Assays, grades, values, and processes precious minerals. Buys and sells precious minerals in Ghana. Licenses gold buying agents. Assays gold exiting Ghana.
Ghana Revenue Authority	Compliance	Responsible for mobilizing taxes from the ASM subsector Provide receipts of taxes received from ASM actors The GRA is the sole institution set up to tax all institutions including the ASM subsector. GRA comes up with strategies to mobilize taxes from the ASM subsector.
Water Resource Commission	Regulator	Prevent mining Operations from mining in water bodies; Enforcing sanitation standards in the ASM subsector; Provide surveying and mapping services where necessary The role of the commission is to provide national water maps to the Minerals Commission which will help in the demarcating lands for ASM
Ministry of Local Government and Rural Development	Policy	Provides policy directions for local governance in Ghana. Decentralised governance that will help to increase the participation of small-scale miners in policy formation.
Ministry of Gender and Social Protection	Policy	Gender equity in mining areas Policies to reduce child labour in mining sites
Ghana National Association of Small-Scale Miners (GNASSM)	Industry Body	Umbrella body of all registered small-scale miners in Ghana. Encourages adherence to rules and regulations governing ASM activities. Strives to increase membership and facilitates the formalization of artisanal and small-scale operations. Promotes transparency and accountability within the sector.

Institution	Role	Responsibility
Traditional Authorities	Stakeholder	Custodians of customary land, grant social license for mineral rights. Facilitate community understanding of procedures for compensation payments. Critical in dispute resolution, curbing illegal mining, and promoting environmentally sustainable mining practices.

2.3. Fiscal Regime

The ASM fiscal regime provides the specific taxes and fees imposed on ASM right holders by relevant Ghanaian laws. The Minerals and Mining Act, 2006 (Act 703), as amended by the Minerals and Mining (Amendment) Act, 2015 (Act 900) and Income Tax Act, 2015 (Act 896) are the principal legislations that provide the broad framework for the ASM fiscal regime in Ghana. While the Acts provides the broad scope of the fiscal regime, subsequent legislations and regulations provides the specific fees and taxes to be paid, including;

Table 2.7: Fiscal Regime

Fees/Taxes	Provision
Royalty	5% of market value
Withholding Tax	Income Tax Act, 2015 (Act 896) ⁹
Corporate Tax	35%
Pay As You Earn	Income Tax Act, 2015 (Act 896) ¹⁰ /Annual PAYE Schedule
Surface Rental/Ground Rent	15 Ghana Cedis per cadastre block(2.2 acres)
License Application Fees	Minerals and Mining Act, 2006 (Act 703) ¹¹ / Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080) Application fee \$70 Processing fee \$150 Catographic Search of site plan 110 Ghana cedis Annual mineral right \$10 per cadastre block (2.2 acres) Pre licensing inspection fee 1000 Ghana Cedis Gazatte fee 600 Ghana Cedis
Environmental Permit Fees	Environmental Assessment Regulations 1999 (LI 1652) ¹² / Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080)
Annual Water Use Fees	Water Use Regulations LI 1692 ¹³ / Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080)
Annual Mineral Rights Fees	Minerals and Mining Act, 2006 (Act 703) ¹⁴ / (Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080)
Capital Allowance	As paid by LSM Companies
Import Duty	Machines and Equipment are exempted

⁹ https://gra.gov.gh/wp-content/uploads/2020/09/4_Abridged-version-of-Income-Tax-Act.pdf

¹⁰ https://gra.gov.gh/wp-content/uploads/2020/09/4_Abridged-version-of-Income-Tax-Act.pdf

¹¹ [https://www.bcp.gov.gh/acc/registry/docs/Minerals%20and%20Mining%20Act,%202006\(ACT%20703\).pdf](https://www.bcp.gov.gh/acc/registry/docs/Minerals%20and%20Mining%20Act,%202006(ACT%20703).pdf)

¹² [https://www.bcp.gov.gh/acc/registry/docs/ENVIRONMENTAL%20ASSESSMENT%20REGULATIONS,%201999%20\(LI%201652\).pdf](https://www.bcp.gov.gh/acc/registry/docs/ENVIRONMENTAL%20ASSESSMENT%20REGULATIONS,%201999%20(LI%201652).pdf)

¹³ <https://faolex.fao.org/docs/pdf/gha168942.pdf>

¹⁴ [https://www.bcp.gov.gh/acc/registry/docs/Minerals%20and%20Mining%20Act,%202006\(ACT%20703\).pdf](https://www.bcp.gov.gh/acc/registry/docs/Minerals%20and%20Mining%20Act,%202006(ACT%20703).pdf)

2.4. Contract and License Allocation

2.4.1. ASM License Application

The Minerals and Mining Act, 2006 (Act 703), provides the legal basis for the allocation of ASM licenses. The 1992 Constitution of the Republic of Ghana defines ownership of every mineral in its natural state, in, under or upon the land, rivers, streams, watercourses throughout the country, the exclusive economic zone and an area covered by the territorial sea or continental shelf as the property of the Republic vested in the President and held in trust for the people of Ghana.

To acquire an ASM license, the Minerals and Mining (License) Regulations, 2012 (L.I. 2176), under the **Grants of small-scale mining licences** (pursuant to sections 202 to 216) provides detailed procedures to follow. ASM licenses are solely reserved for Ghanaians who have attained the age of eighteen and registered by the Commission. Further, ASM licenses can be granted to an individual, group of persons, a co-operative society or a company with a duration of not more than five years. There are clear procedures for the transfer of ASM licenses, although transfers are subject to the same requirements as the original license.

ASM license applicants choose areas designated and gazetted by the Minerals Commission, although if area desired by applicants is not within areas designated by the Commission, it is still considered after the Commission's assessment. It is understood that ASM license application is fully digitised through Ghana's Mining Cadastre application.

Box 2.0: ASM License Application Procedure

Step 1: Identification of an area of interest

Before the application for a small-scale mining licence, applicant must conduct a cadastral search at the minerals commission to ensure the designated area of interest is not under a pending licence or not an already licenced area. This research of the designated area is done to have a swift application process.

Step 2: Submission of an ASM Licence Application Form

Once a designated area is investigated, the applicant can then submit an application to the minerals commission through their district office. And pursuant to the regulation, section 202 clearly states the particulars needed to apply for a small-scale licence

- application for a small-scale mining licence should be submitted to the district office of the commission in person or by a representative of the applicant;
- all important particulars should be clearly stated including name, postal address, residential address, phone number and email;
- the applicant must provide a copy of the national identification card;
- before the application process, the applicant should have copies of certified company incorporation documents;
- a copy of the Cadastral Search Report, indicating that the area of interest is free immediately prior to submission of the application;
- clearly state the mineral of interest in the designated area interested to mine
- applicant must provide evidence of payment of the applicable fees

Step 3: Review and Pre-licensing Site Inspection

The Minerals Commission will thoroughly review the application submitted within a period of ten days for errors or falsified information provided by the applicant. The district officer will work with the applicant to resolve application discrepancies in the application

If the application is considered to be adequate by the Commission, the district officer of the commission will conduct a pre-licensing site inspection to the designated area of interest to determine whether the plan submitted by the applicant is exactly the same depicted on the ground.

Step 4: Environmental Permit

A letter from the Minerals Commission is issued to the applicant to obtain an environmental permit from the EPA.

Step 5: Consideration of Application for ASM Licence

Upon submission of the EPA permit, the Minerals Commission will consider the application together with the Pre-licensing Inspection and make recommendation to the Minister.

Step 6: Notice of Grant or Rejection for ASM licence

When the minister approves a recommendation to grant the application and notifies the Minerals Commission accordingly, the Minerals Commission gives notice of the grant to the Applicant by means of a Notice of Grant of Small-Scale Mining License. The notice requires the applicant to pay the applicable mineral right fees to the commission and annual ground rent to the Office of the Administrator of Stool Lands.

Where the Minister approves a recommendation to reject the application and notifies the Minerals Commission accordingly, the Minerals Commission gives notice of the rejection to the Applicant, including the reasons for the rejection¹⁵.

Step 7: Acceptance of Grant of an ASM License

The applicant is required to pay applicable fees and give notice to the Minister and the Minerals Commission in writing of acceptance of the grant within 60 days after being notified by the Minerals Commission of the grant.

Step 8: License Agreement

After the applicant pays the applicable fees prescribed, the Minerals Commission prepares the license agreement for the applicant to endorse. The agreement is then sent to the sector minister for the minister to endorse on behalf of the government of Ghana.

Step 9: Registration of License

On receipt of the signed agreement, the applicant is required to stamp and register it with the Lands Commission. Applicant is also required to swear an oath and obtain a certificate of proof from the High Court Registry.

Step 10: Secure Regulatory Permit

The applicant will be issued a letter to acquire necessary permits from regulators including Water Resource Commission.

Step 11: Operating Permit

Upon receiving the regulatory permits, the applicant will take the regulatory permits, the signed agreement and a cover letter from Minerals Commission to the Chief Inspector of mines to obtain an Operating Permit before the commencement of mining activity.

Source: Minerals Commission (2023)

¹⁵ <https://delvedatabase.org/uploads/resources/Artisanal-and-Small-Scale-Mining-Handbook-for-Ghana-with-a-regional-perspective.pdf>

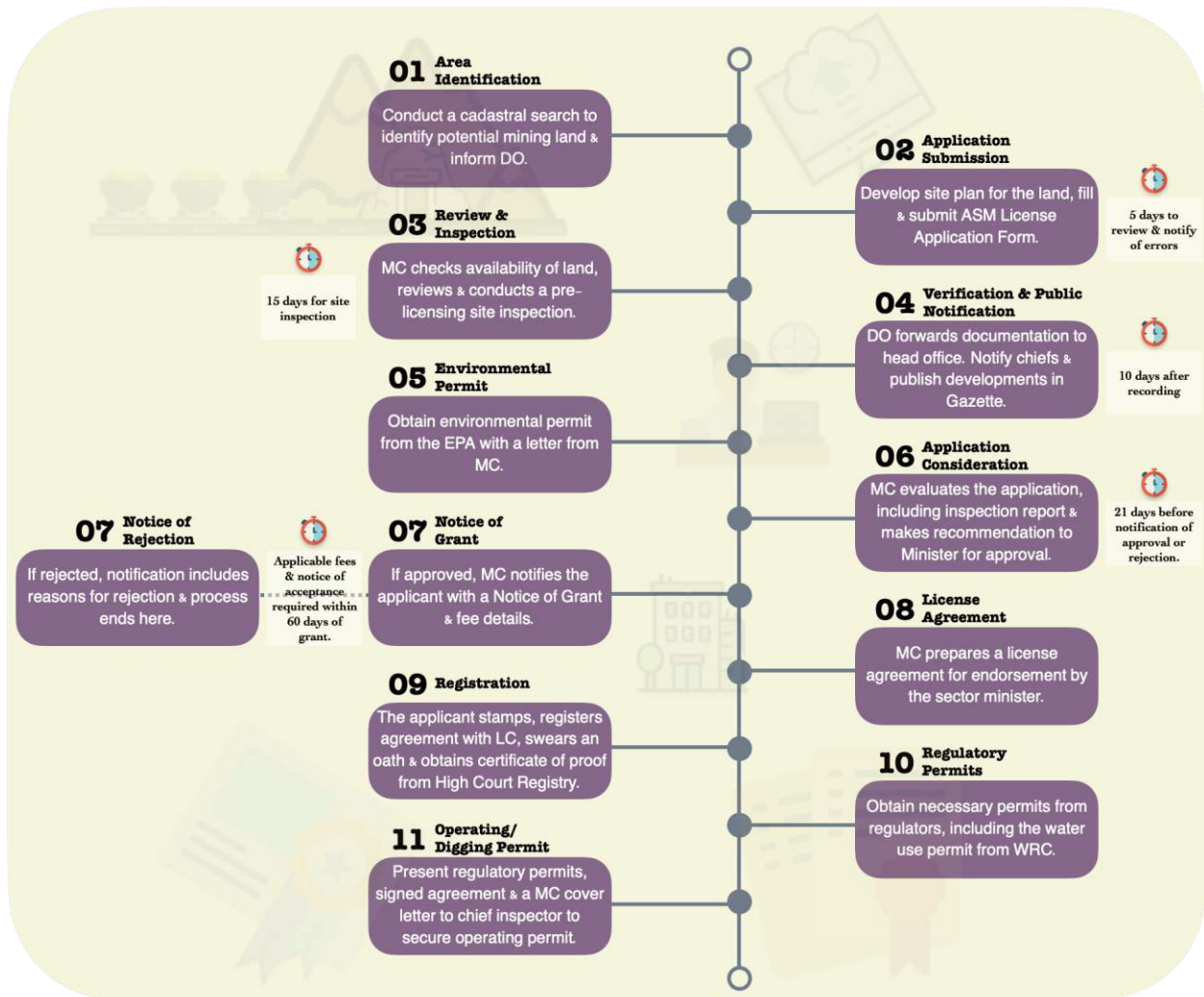


Figure 2.0 ASM Licence Application Process

Source: *Arthur’s Construct based information from the Minerals Commission*

2.4.2. Technical and Financial Criteria

The historical concept of ASM is to improve livelihoods for people in often poor communities, hence financial conditions are not taken into consideration in the assessment of ASM license applications. The Commission request for Capital outlay of applicant but it is not used in the assessment of their applications. Hence there is no explicit financial criteria for assessing ASM licenses.

With regards to technical capability or criteria, applicant must have basic knowledge of ASM activity the applicant wants to venture into, including what kind of mining they want to do and have a basic understanding of the terrain they wish to operate in. The Commission is positioned

to direct them to the right areas. There is no documented criteria to assess ASM license applicants.

Box 2.1: ASM License Application Process

Method of mining and processing methods

The mining and processing methods adopted by ASM operators are varied and depend on the level of sophistication of the miner and the type of mineralisation exploited. Typical artisanal or galamsey miners predominantly employ surface mining methods to extract alluvial and other near-surface weathered orebodies. Mining here involves the use of rudimentary digging and collection tools, pickaxes and shovels. The ore material is usually carted to a nearby water source, mainly streams, for sluicing. This type of mining may involve pumping to dewater the pits using pumps and generators. In places where there are weathered outcrops of hard rock mineralisation, chisels and hammers are used to break the rock. These rudimentary 'dig and wash' operations are characterised by low levels of technology and productivity¹⁶. Where fresh hard rock mineralisation is encountered, explosives are employed to break up the rock. Where the mineralisation is deep-seated or covered by thick overburden, underground mining methods are used by sinking shafts and adits to access the ore body. The rock is charged with explosives, blasted and the ore is collected using hammers, chisels and shovels and explosives^{17 18}. Drilling to charge the explosives is sometimes performed using pneumatic jackhammers. Timber is often used to support the shafts and adits.

Generally, the mineral processing techniques used by these miners, fall into varying categories^{18 19}. The first category involves manually crushing ore at the mining face using 5lb (2 kg) hammers; fine crushing using steel and pestle in 2-3 cycles after sieving the undersize – 0.5mm; fine milling of the remaining + 0.5mm with corn mills; ore concentration using a single sluice box; panning the concentrate from the sluice box; and amalgamation of the concentrate to recovery gold using mercury. The second category, mechanized mining processing is done using mostly portable equipment powered by diesel engines. This equipment typically includes modified corn mills or hammer mills to mill the ore material, concentrating units including sluice boxes with riffles, strake, shaking tables, as well as gold savers and centrifugal concentrators such as the Knelson Concentrator. Mechanised mining is most common in locations containing hard rock deposits, and gold recovery is in the range of 40-75%^{20 21}. Artisanal miners predominantly use mercury in the processing, although some are now venturing into other methods.

Machines and Sophisticated equipment

The above rudimentary mining and processing methods and the associated equipment described apply to the mining and processing operations initially envisioned in the ASM law. Today the sector has grown in complexity, in terms of the actors and mining and processing methods employed. Machines and equipment used for mining and mineral processing have equally grown in sophistication. The emergence of foreigners, especially Chinese, sometimes fronted by indigenous businessmen and women has changed the ASM mining landscape. They have introduced sophisticated technology, including the proliferation of the local manufacture and use of Chen Fan gold washing machines, intelligent ground excavators and ore haulage trucks hitherto not pervasive in the sector. These recent developments have exacerbated the many environmental problems associated with ASM in Ghana²².

2.5. Register of License

In accordance with section 103(1) of the Minerals and Mining Act, 2006 (Act 703), the Minerals Commission shall maintain a register of mineral rights in which records applications, grants, variations and dealings in, assignments, transfers, suspensions, and cancellation of rights. The

¹⁶ McQuilken, J., & Hilson, G. (2016). *Artisanal and small-scale gold mining in Ghana. Evidence to inform an 'action dialogue*

¹⁷ Amankwah, R. K., and C. Anim-Sackey. 2003. "Strategies for Sustainable Development of the Small- Scale Gold and Diamond Mining Industry of Ghana." *Resources Policy* 29 (3-4): 131–138. doi:10. 1016/j.resourpol.2004.07.002

¹⁸ Ntsebrey 2001

¹⁹ Iddirisu, A Y and Tsikata, F S (1998) *Mining Sector Development and Environment Project*. Regulatory Framework Study to Assist Small-scale Miners, prepared for the Minerals Commission

²⁰ Anon, 1996

²¹ Amankwah, R. K., and C. Anim-Sackey. 2003. "Strategies for Sustainable Development of the Small- Scale Gold and Diamond Mining Industry of Ghana." *Resources Policy* 29 (3-4): 131–138. doi:10. 1016/j.resourpol.2004.07.002

²² MinCom (2015) Draft artisanal and small-scale mining (ASM) framework. World Bank, 1–47

mineral right register is easily accessible on the Minerals Commission website (<https://miningrepository.mincom.gov.gh/license>).

2.5.1. ASM License Population

Based on information ultimately received from the Minerals Commission, a total of 701 ASM licenses existed as of June 2021. The consultant has requested further information from the Minerals Commission, however no further response was received. The data have been analysed and presented below:

Table 2.10: ASM License Population

Region	Sum of Size of Area (acres)	Number of ASM Licenses per Region
AHAFO	414.140	22
ASHANTI	5301.461	268
BONO	62.420	3
CENTRAL	1479.876	73
EASTERN	3608.147	164
NORTH EAST	49.800	2
SAVANNAH	184.460	8
UPPER EAST	1074.770	44
UPPER WEST	49.920	2
WESTERN	2204.950	100
WESTERN NORTH	516.100	24
Grand Total	14946.044	710

2.6. State Participation in ASM (Community Mining)

There is no State Participation in in terms of commercialization in the ASM sector, however the government have launched investment programmes to spur financing in the ASM sector. These include the following:

- **Community Mining Schemes:** In an attempt to curb the high incidence of illegal mining activities and its associated environmental impact, Government introduced the Community Mining Scheme to, among others, create alternative livelihood opportunities for illegal miners, and accelerate the formalization of the sub-sector. Operationalized, largely, on lands ceded by LSM companies through the Tributal system, the Scheme is anchored on the strong participation of traditional authorities and local stakeholders, engendering community participation and ownership. For instance, the Tarkwa Community Mining Scheme, which has over 5000 miners, has traditional authorities' representation on the oversight mining committee, fostering community participation and enhancing its effective implementation.
- **Mineral Income Investment Fund Small Scale Mining Incubation Programme (SSMIP):** The strategic objective of the SSMIP is to transform wholly owned Ghanaian small-scale mining entities into mid-tier or large scale in the long run, and to formalize the activities of small-scale miners in Ghana.

The SSMIP provides smart financing and investment facilities for potential and viable local operators. MIIF will also provide funding for mining equipment and consumables to beneficiaries. <https://miif.gov.gh/small-scale-mining-incubation-program/>

2.7. Beneficial Ownership (Customer Due Diligence)

Artisanal and Small-scale mining in Ghana is a poorly-regulated sub-sector, necessitating enhanced BO disclosures implementation. Globally, Beneficial Ownership disclosures implementation has remained an industry standard for counteracting money laundering, terrorism financing and other illicit activities. A key BO tool is the Central Register, a publicly accessible record of beneficial owners of incorporated entities. Nationally, the new Company Act, 2019 (Act 992), passed to strengthen Ghana’s BO regime, obligates the Office of Registrar of Companies to keep and maintain a Central Register of beneficial owners of companies incorporated in Ghana. Giving effect to this legal provision, companies are expected to disclose their beneficial owner to the Office of Registrar of Companies (ORC) during company incorporation, updated annually during the filing of annual returns. The BO register, available upon request and the payment of applicable fees, is authenticated using the National Identification Authority (Ghana card) database. However, in practice, Beneficial Ownership disclosures implementation in the sub-sector is constrained by the phenomena of ‘**fronting**’, highlighting the opaque nature of ASM operations.

GHEITI has published detailed beneficial ownership information for the extractive sector on their website. https://www.gheiti.gov.gh/site/index.php?option=com_phocadownload&view=category&id=68:beneficial-ownership-database&Itemid=54

2.8. Key Observations and Recommendations

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 2.1 (Legal framework and fiscal regime) Disclosure of description of legal framework and fiscal regime governing the extractive industry	Ghana’s legislation (Act 703) only uses the term small scale mining and define it as mining operation over a land size up to 25 acres. There is no mention of artisanal mining. On the other hand, the Mining Policy of Ghana uses the term Artisanal and Small-Scale mining. This has created confusion between regulators and operators and even worsened regulator’s ability to strategize and regulate the sector. More, there is no clear-cut distinction between what constitutes artisanal mining and small-scale mining under Act 703, even though the Minerals Commission contend that ASM forms part of SSM.	The Mineral and Mining Act and other relevant mining sector laws and policies should have clear operational glossary to explain the two concepts.
EITI Req. 2.1 (Legal framework and fiscal regime)	The Income Tax (Amendment) (No. 2) Act, 2021, Act 1071 has introduced a new tax measure in the sub-sector in an attempt to increase governments fiscal uptake. The new measure requires a resident person to withhold tax at a rate of 1.5% ²³ where the person	The Ghana Revenue Authority should issue a Practice Note on the fees and taxes applicable to ASM operations

²³ The withholding tax was initially pegged at 3%, which resulted in the reduction in sales through official export channels. The 3% was subsequently reduced to 1.5% after sustained advocacy and has resulted in an increase in export through official channels

Policy Area and EITI Requirement	Key Observations	Recommendation
Disclosure of description of legal framework and fiscal regime governing the extractive industry	<p>buys unprocessed precious minerals located in Ghana or won from Ghana.</p> <p>Whereas this is a production tax to be withheld from the producer (miner), the informality of the sector makes implementation difficult. Instead at the point of export, this tax is collected from the exporters on their accumulated amounts of gold, under the assumption that they withheld it at the point of purchase.</p>	<p>The Authority should also strengthen its tax compliance mechanism in the sub-sector by collaborating strongly with Minerals Commission, Precious Minerals Marketing Company and other state institutions</p> <p>GRA should streamline its record keeping approach in the sub-sector to ensure availability of quality and comprehensive fiscal data</p>
<p>EITI Req. 2.1 (Legal framework and fiscal regime)</p> <p>Disclosure of description of legal framework and fiscal regime governing the extractive industry</p>	<p>Despite the Minerals and Mining Act, 2006 (Act 703) and its amendments reserving SSM licenses and SSM support services for Ghanaians, the ASM associations contend that;</p> <ul style="list-style-type: none"> - Foreigners, mostly Chinese, are into actual operations on the mines; Indians are mainly buyers who also dominate in the rental of equipment, including excavators; pockets of Americans, Australians and Turkish are active in the subsector; - People from neighbouring countries (Togo & Benin) are the ones operating/dredging on water bodies; People from Burkina Faso they buy tailings from hardrock operations and treat it with cyanide. - Chinese are taking mining leases as large-scale companies but are not operating according to those standards <p>It is worth noting that some of these allegations were confirmed by the Minerals Commission</p>	<p>The Security Agencies and Judiciary should enforce the provisions in Section 96A of Act 703, devoid of undue influence and interference</p>
<p>EITI Req. 2.1 (Legal framework and fiscal regime)</p> <p>Disclosure of description of legal framework and fiscal regime governing the extractive industry</p>	<p>Act 703 (2006), as amended by Act 995 (2019) contain punitive measures for illegal mining. Despite these enhanced punitive provisions, illegal activities continue to characterize Ghana's ASM sub-sector.</p> <p>Vested interests of individuals and also conflicts between regulating institutions regarding their specific roles in the sector and in enforcing the laws governing the subsector is also responsible for the difficulty experienced in the sector.</p>	<p>The Security Agencies and Judiciary should strictly administer the punitive provisions in the laws, devoid of undue influence and interference</p>
EITI Req. 2.3 (Licensing and Contracts)	<p>ASM licensing is centralised and it still laborious despite the introduction of an online application system. The Minerals Commission's introduction of an online application has reduced application processes from approximately 3 months to 3 weeks, however the end of the license application cycle ends with the Minister of Lands and Natural Resources. At the time of writing, over thousands of applications and renewals had not been signed even though no official reasons has been communicated to license applicants. This has partly influenced significant illegalities in the ASM sub sector as a result of operations without valid licenses</p>	<p>GHEITI should lead policy discussions on the potential of fully decentralising ASM license applications (with lessons from Tanzania and Ethiopia) to reduce bureaucracy in ASM license application.</p>
EITI Req. 2.5 (Beneficial ownership)	<p>Sole proprietors are not mandated to disclose their Beneficial Owners (BO) under the New Companies Act 2019 (Act 992). Majority of ASM operators are sole proprietorships. Unravelling their beneficial</p>	<p>Minerals Commission should collaborate with other critical agencies,</p>

Policy Area and EITI Requirement	Key Observations	Recommendation
Disclosure of legal and beneficial owners of incorporated ASM entities	<p>ownership remains challenging, particularly with extractives categorized as high risk.</p> <p>There is a lack of multi-sectoral approach between the institutions in the country when it comes to due diligence. Due diligence is carried out exclusively by MinCom without FIC or EOCO and this makes it easy for undesired persons, including terrorist groups, to legally obtain mining concessions in the country increasing the risk of illicit financial flows</p>	including the FIC, EOCO and the ORC, in conducting due diligence of individuals and entities seeking to obtain ASM license to reduce the risk of illicit activities in the sub-sector

3. Production and Export

EITI Requirement

Implementing countries are required to disclose an overview of the extractive industries, including any significant exploration activities, timely production data, including production volumes and values by commodity, and timely export data, including export volumes and the value by commodity. This data could be further disaggregated by region, company, or project, and include sources and the methods for calculating export volumes and values.

3.1. ASM Exploration Activities

Mineral exploration in the mining sector is conducted under strict reconnaissance and prospecting licensing regime, but this is usually a prerequisite for granting mining lease in the large-scale mining sector. With respect to ASM, there is no legal requirement for mineral exploration before the issue of an ASM license to mine. In practice, the Minerals Commission plays a leading role in designating (identifying, reserving, and gazetting) areas for small scale mining. To designate an area for ASM activity, the Commission ensures that the identified areas are not encumbered by large scale mining concessions or have not been issued under any small-scale mining license. Further, it is expected that other agencies, including the Land Use and Spatial Planning Authority (LUSPA) and local authorities check the land use of an identified area before approval is given to be designated for ASM activity. There is therefore the need for an enhanced collaboration between the Commission, LUSPA and local authorities in demarcating areas for ASM activities.

More, traditional authorities should be engaged in the designation of lands for ASM activities, as they are the allodial of customary land, and play a critical role in the socioeconomic development of the country. While the government grants the ASM license, mineral right holders often seek social license from traditional authorities – emphasizing their crucial role in the sector. During dispute resolution, traditional authorities facilitate community understanding of the procedures for compensation payments to affected farmers and landowners in accordance with regulations. Traditional authorities are also critical in curbing illegal mining and the promotion of environmentally sustainable mining practices.

The designation of areas for ASM activities are undertaken based on the following approaches:

- The Commission maps and designate areas for small scale mining activities based on the mapping they conduct.
- The Commission collaborates with large scale mining companies to cede portions of their concession following exploration activities that allows the large-scale mines to narrow their areas of operations. The Minerals and Mining Act, 2006 (Act 703) requires companies to shed off a portion of their concessions as they move from Reconnaissance license to Prospecting license and then mining lease. Section 38 (1) of Act 703 enjoins large scale mining exploration applying for a mining lease to mandatorily shed-off half of the original concession area to the government. Government sometimes allocates some of these shed-off areas to small-scale miners. The minimum size of a prospecting concession size is 195 cadastre blocks which means large scale mining companies are not required to cede a portion of their concessions if their concession size is not larger than the minimum required size.
- The Minerals Commission also continuously allocate portions of licence areas of large-scale mining companies that have been shed-off to ASM applicants.
- Small scale mining companies may request areas to be designated for small scale activities

- Chiefs or opinion leaders in particular areas may request the Commission to plot a certain area especially within their communities to be designated for ASM activities.

Exploration activities in designated areas for ASM activities is led by the Minerals Commission, however the Commission is yet to achieve its annual target of 150 km².

The Commission provide financing through the Ghana Geological Survey Authority to collect geoscientific data to improve the mineralisation of area designated for ASM activities. It has set an annual target of 150 km² to enhance ASM mineralisation in line with the Minerals and Mining Policy of Ghana (2015) but has yet to achieve its annual target. So far, the Commission has identified and designated about 180 areas of various sizes (totaling in excess of 7000 km²) that are designated and gazetted for small scale mining across the country. The Commission has sponsored exploration, through the Ghana Geological Survey Authority (GGSA), University of Mines and Technology (UMAT) and other consultants, in some blocked-out areas such as Prestea, Japa, Kutukrom in Western Region, Asawinso in Western North Region, Akoaasi in the Eastern Region, Awisam in the Central Region, Datoko in the Upper East Region and Berekum in the Bono Region to assist in zoning viable areas for prospective small-scale miners. At the time of this report, the World Bank through the Ghana Landscape Restoration and Small-Scale Mining Project (GLRSSMP) has earmarked 20 designated areas to be prospected of which geochemical surveys have been completed for 2. Recent areas being prospected include Bomfa in the Ashanti Region, Adwumadiem, Elubo-Ebola and Accra Town in the Western Region.

Box 3.0: Lack of ASM Exploration and its impacts on ASM relationship with Large Scale Mines

State sponsored exploration in the ASM sector is inadequate, hence there tends to be encroachment by unlicensed and informal miners unto concessions of large-scale mining companies. The relationship between Large-scale mining companies and ASM is often characterized by long history of tension and mistrust. In more recent times these tensions have translated into pockets of violent conflicts with the government sending security forces to protect some large-scale mining companies' operations. The conflicts emanate from the fact that whereas large-scale miners maintain they have a legal entitlement to concessions, artisanal operators assert that their cultural ties to land override any such right.

The conflicts often stem from a lack of access to and availability of geo-prospected land for ASM activities. It has been argued that some large-scale mining and exploration companies often follow small-scale miners, using them as 'pathfinders' for new concessions but then subsequently apply for a licence and end up removing miners from what becomes 'their' land²⁴. These tensions and conflicts may be particularly acute when community engagement, participation and grievance mechanisms are not well-developed or implemented; and when large-scale exploration and mining companies do not mine or relinquish their large and temporally extensive concessions that are not economical for their own purposes but may be fertile for farming and have sufficient ore grades for ASM activities ^{25 26}
²⁷.

In recent years, these conflicts have been exacerbated by a shortage of mineralized land – a major reason behind the burgeoning illegal artisanal mining activity in Ghana. There is unanimity of opinion that the well documented unhealthy relationship between large mines and unregistered miners constitutes a source of concern for many stakeholders in the mining sector. However, there is an overwhelming desire, particularly in the last decade to resolve or minimise these conflicts. There are various interventions at the community level for improved relationships between small-scale miners and large-scale miners. There is considerable potential for achieving such results as some schemes are already in place by the government, the large-scale mining companies and the Chamber of Mines to

²⁴ Luning, S. (2014). The future of artisanal miners from a large-scale perspective: from valued pathfinders to disposable illegals? *Futures*(2014)

²⁵ Andrew, . J.S 2003. Andrew. **Potential application of mediation to land use conflicts in small-scale mining. *Journal of Cleaner Production* (2003)**

²⁶ **Andrew, J S and Hilson G M (2003) Land use disputes between small- and large-scale miners: improving conflict management.** In Hilson, G M (ed.). *The Socio-Economic Impacts of Artisanal and Small-Scale*

²⁷ Banchirigah, S.M., (2006). How have reforms fuelled the expansion of artisanal mining? Evidence from Sub-Saharan Africa, *Resources Policy* 31 (3) p. 165–171

achieve a more cordial relationship. Some Large-scale mining companies have launched schemes in which small-scale miners are permitted to mine on demarcated portions of their concessions, through the Tributer System and Community Mining Schemes. Thus, there are positive examples of large-scale miners engaging with and ceding land to small-scale miners and implementing support programmes. Some researchers though, have observed that some of these interventions have failed to adequately compensate for the acute shortage of land available for licensing²⁸.

In practice, information on mineral exploration, including areas where exploration is conducted, coordinates, and clear exploration programmes are generated by the Minerals Commission, however this information is not published.

3.2. ASM Production

ASM projects (licensees) are mandated to report their monthly production output in ounces (oz) of gold to the Minerals Commission, however information provided to the Commission by most ASM operators is not reliable due to production data inaccuracies and reporting inconsistencies. The Minerals Commission is required to regulate ASM activities, including ensuring accurate data collection or reporting on ASM gold production. To enhance regulatory and service provision to ASM, the Minerals Commission has increased its offices at the subnational level from eight (8) District offices in 1989, to thirty-three (33) offices in 2023, comprising thirteen (13) District offices, eighteen (18) Satellite offices and two (2) Observatory posts, located closer to mining sites. The Minerals Commission's district representative is expected to generate monthly report which include production information from ASM, after at least once a month visit to the ASM site, however with the operational structure and financing arrangements of ASM, makes it difficult to receive consistent and accurate information. ASM activities can last from less than a month to over two years and involves high cash transactions and exchanges, consequently some ASM operators deliberately reduce their production data to meet their financial and operational structure requirements.

The Minerals Commission relies on data collected at the point of export of ASM gold as the most credible and reliable proxy for ASM production data. ASM production is sold directly to Licensed Gold Exporting Companies (LGEC) through their subagents or the PMMC through their licensed agents. However, this is not a strict requirement as there are local refineries and jewellers, goldsmiths who also buy gold from ASM operators. LGECs are individuals or companies licensed by the Ministry of Lands and Natural Resources to buy gold and diamond from the ASM sector and export same. The specialized license allows them to buy gold from ASM operators, aggregate and export same through approved ports. ASM sells their gold to the highest bidder and do not necessarily inquire whether buyers have license to purchase gold or otherwise. In practice, LGECs set up buying centers through their buying partners in towns and cities that has high activities of the ASM with the sole purpose of buying Gold.

LGECs are mandated under their license to provide monthly gold purchase information, including details on weight, assay figures and revenue to the commission. The license further empowers the Commission to conduct random visits to their offices to cross-check or verify production data provided to the commission. In practice, ASM production data is only traced as far as the LGEC and not the miner or ASM licensee. Therefore, it is difficult for the Minerals Commission or PMMC to trace the source of gold presented by LGECs at the national assay laboratories. PMMC has developed an online platform that allows LGECs to file details before gold is submitted to their assay laboratories, but this is just to facilitate efficient assaying but not to generate gold traceability to generate disaggregated information.

²⁸ Teschner, B. (2013). How you start matters: A comparison of Gold Fields' Tarkwa and Damang Mines and their divergent relationships with local small-scale miners in Ghana. *Resources Policy*, 38(3), 332-340

Similarly, PMMC has the legal mandate to buy gold from ASM but this is done through their licensed local agents within ASM communities. To enhance traceability, PMMC has developed new forms to be used by agents, however this is still in the early stage of implementation.

Data obtained at the point of export as ASM gold production data does not include gold purchased by local refineries²⁹ and jewellers for local consumption or value addition. A relatively smaller proportion of ASM gold is used by local goldsmiths in the informal sector for the production of Jewellery. There are also no statistics on local consumption and value addition and their share of ASM gold production. PMMC also adds value to some of the gold it purchases from ASM by producing Jewellery from its own modern Jewellery making tools. The company produces a variety of Jewellery designs, mostly for the local market. It is estimated that the PMMC processes 20 per cent of all the gold purchased into jewellery which it largely sells in Ghana, while the remaining 80 per cent is exported in raw form³⁰. According to officials of PMMC, the company has the mandate to promote the jewellery industry in the country and globally,

3.2.1. ASM Gold Production (Equivalent to Exports)

The ASM subsector contributes significantly to Ghana’s gold production, with an annual average of about 908,301 ounces between 2001 and 2020. The subsectors gold production has tremendously increased since 2012, peaking in 2018 (2,130,156 ounce) which constituted 43.14% of the total national gold output.

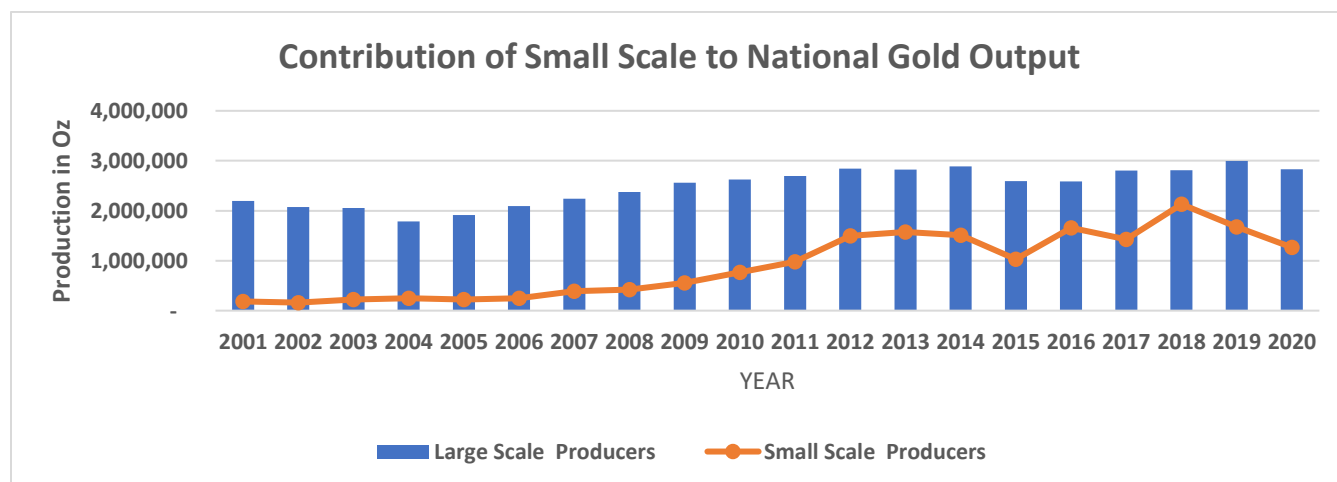


Figure 3.1: Small Scale Sub-Sector Contribution to National Gold Output

Source: Minerals Commission

²⁹ There are two main local gold refineries, Royal Gold refinery established by PMMC and Gold Coast Refinery, however none of these refineries have obtained refinery certification such as issued by the London Bullion Market Certification. Hence, there are no official refineries in Ghana but rather smelting. This notwithstanding, these refineries also obtain gold from the ASM sector which are often not accounted as part of gold exported by ASM.

³⁰ ACET (2017). The Impact of Artisanal and Small-Scale Mining (ASM) on Small Holder Agriculture in West Africa: A Case Study of Ghana. African Center for Economic Transformation (ACET), Accra, Ghana. 20th April 2017

Table 3:1.1: Contribution of ASM sector to National Gold Output

YEAR	Large Scale Producers - oz	Small Scale Producers - oz	Total Production oz
2001	2,195,749	185,596	2,381,345
2002	2,075,954	160,879	2,236,833
2003	2,053,564	221,063	2,274,627
2004	1,785,401	246,570	2,031,971
2005	1,913,534	225,411	2,138,945
2006	2,090,721	247,063	2,337,784
2007	2,239,696	388,594	2,628,290
2008	2,378,012	418,943	2,796,955
2009	2,564,095	555,737	3,119,832
2010	2,624,391	767,196	3,391,587
2011	2,697,661	978,611	3,676,272
2012	2,842,585	1,495,329	4,337,914
2013	2,820,419	1,576,822	4,397,241
2014	2,884,787	1,512,516	4,397,303
2015	2,592,563	1,031,179	3,623,742
2016	2,586,596	1,656,762	4,243,358
2017	2,807,025	1,424,351	4,231,376
2018	2,807,606	2,130,156	4,937,762
2019	2,994,771	1,679,204	4,673,975
2020	2,830,041	1,264,029	4,094,070

Source: Minerals Commission

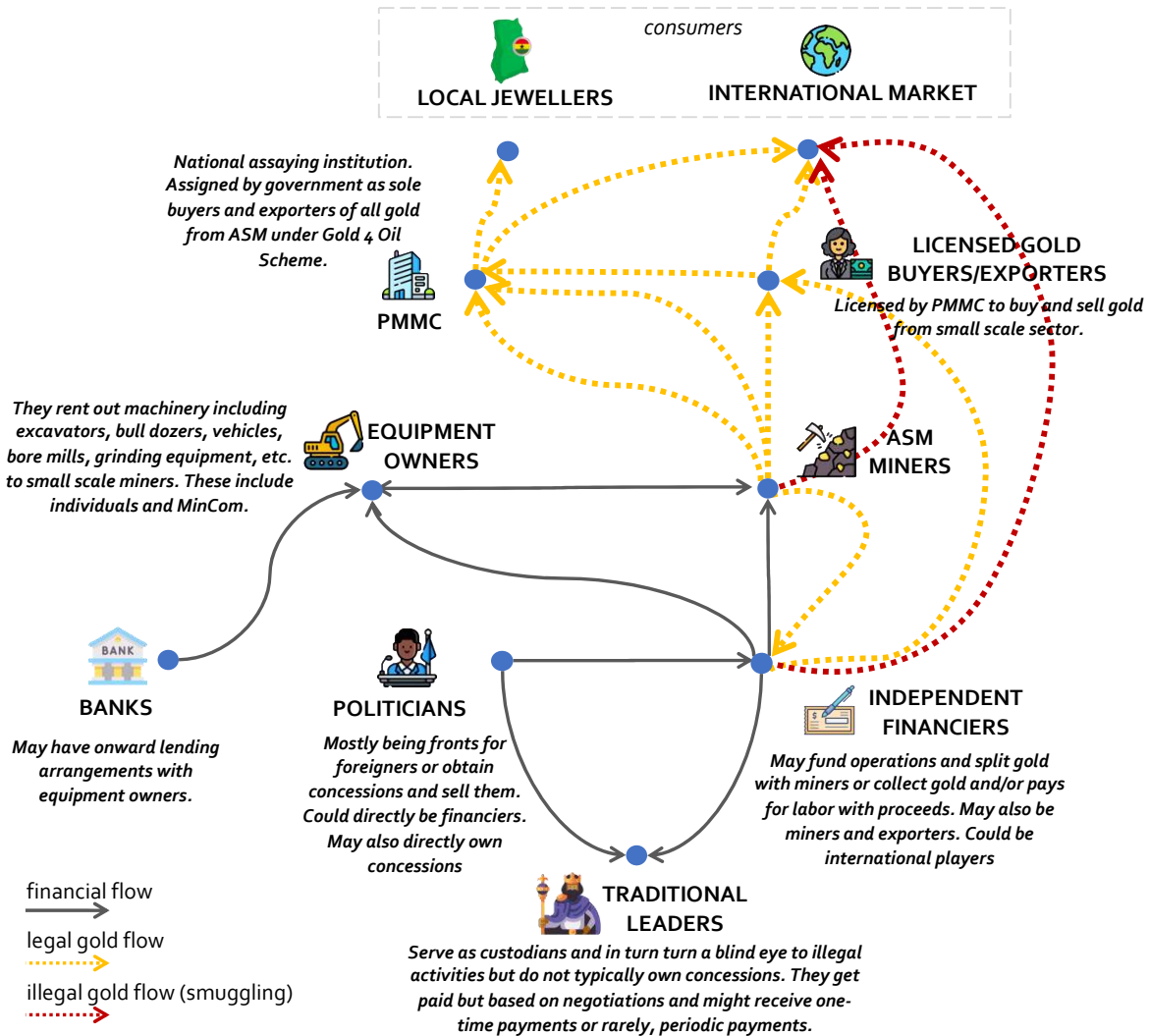


Figure 3.3: ASM Gold Production Flow Diagram³¹

Source: Author’s Construct based on interviews with Key Stakeholders (2023)

3.3. ASM Exports

ASM gold outputs are mostly exported through LGECs, however this is changing after the government of Ghana’s introduction of Gold4Oil policy in November 2022. Prior to the Gold4Oil policy, LGECs were required to export through approved ports and assay their gold in PMMC’s laboratories. PMMC shares the assay results with Commission, including the weights, volumes, and values of gold exported, however this information is not routinely published by the Commission.

³¹ ³¹ Smuggling to neighbouring countries is purported to occur across multiple flows but primarily from the miners directly or through independent financiers

ASMs direct revenue contribution is in the form of withholding tax of 1.5 percent (reduced from 3 percent to 1.5 percent in 2022) on all ASM gold exports via approved routes, however the government does not require same for gold exported under the Gold4Oil policy. LGECs are required to withhold a tax of 1.5% when they pay for the purchase of unprocessed precious minerals (including gold) in Ghana. In practice, the withholding tax certificates are expected to be generated for companies that sells to LGECs, however ASM operators confirmed no such certificates are received. Under the Gold4Oil programme, PMMC is directed as the sole domestic gold buyer of ASM gold, hence all LGECs are not legally mandated to buy from ASM operators. Since its implementation, some LGECs have been granted exemptions to continue to buy gold from ASM operators to satisfy their long-term international gold supply contracts. Details on the quantity of gold purchased and values are not routinely published on any government platform.

3.3.1. ASM Export Volumes and Values

The table below shows ASM assay results for 2022

Table 3.2: LGECs Monthly Gold Assay Results, PMMC (2022)

MONTH	GROSS WEIGHT (KG)	NET WEIGHT (OZ)	ESTIMATED VALUE (US\$)
JANUARY	452.796	13,364.25	24,249,234.14
FEBRUARY	1,411.259	42,056.71	77,613,570.57
MARCH	1,086.923	32,367.03	63,071,082.48
APRIL	1,331.91	39,582.05	76,564,756.55
MAY	1,939.62	57,791.94	106,568,328.13
JUNE	2,202.44	65,527.69	120,666,370.26
JULY	2,106.63	62,714.89	108,746,320.41
AUGUST	3,112.70	92,754.95	163,185,116.80
SEPTEMBER	2,640.00	78,513.20	132,384,491.64
OCTOBER	1,738.61	51,578.54	85,893,656.94
NOVEMBER	2,837.50	84,492.25	145,918,638.09
DECEMBER	1,297.87	38,661.20	69,347,693.29
GRAND TOTAL	22,158.25	659,404.71	1,174,209,259.30

Source: PMMC, 2022

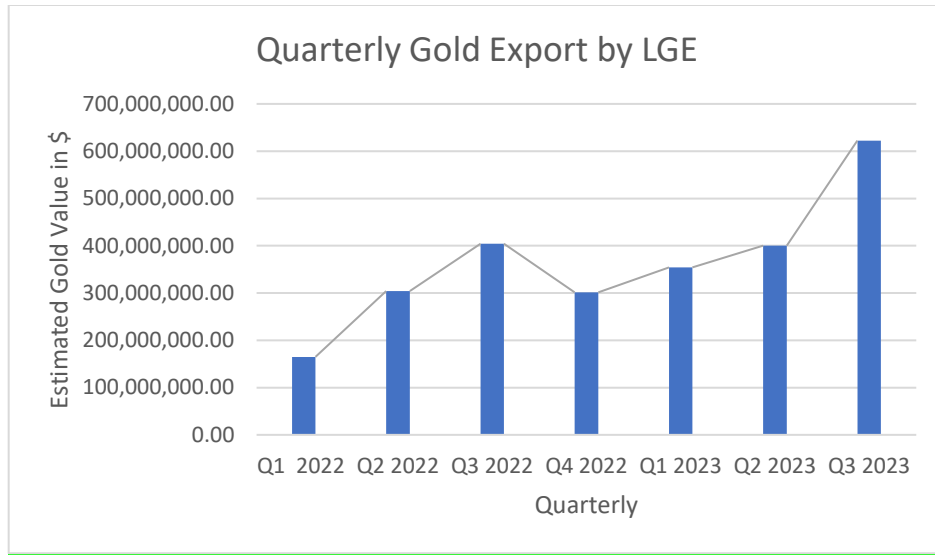


Figure 3.4: Gold Export by LGE

The data shows that in the third quarter of 2023, exports increased significantly from \$399,968,808.14 in the second quarter of 2023 to \$622,378,566.70 becoming the highest export estimation value from the data given, followed by the third quarter of 2022 reaching \$404,315,928.94 of total estimation value.

The availability of data sets is crucial in analyzing the trends of exports yearly. The data provided is too small to have a robust analysis.

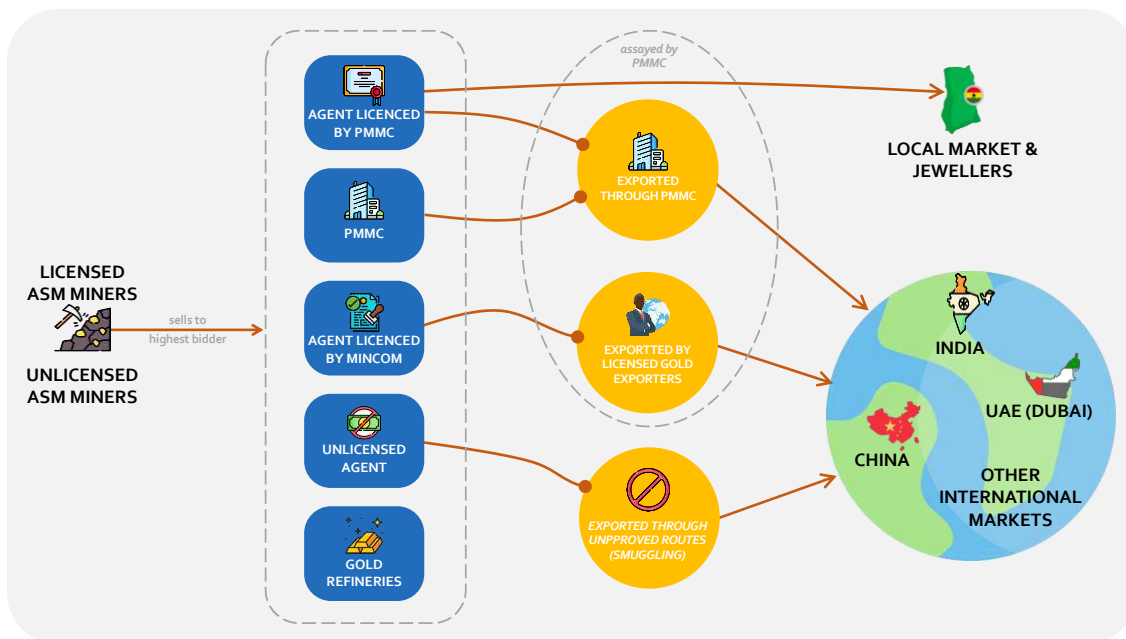


Figure 3.5: ASM Gold Export Channels

Source: Author's Construct based on Stakeholder Interviews

3.4. Key Observations and Recommendations

Policy Area and EITI Requirement	Key Observations	Recommendation
<p>EITI Req. 3.1 (Exploration Activities)</p> <p>Provision of geological information of designated areas for ASM</p>	<p>ASM companies are not required to conduct exploration before being granted license. The Mining Policy recognizes a crucial need for ASM's access to geo-scientific information. The lack of ASM access to geo-scientific data contribute significantly to irresponsible ASM operating activities and environmental degradation, including irreversible environmental damages. Although the Policy encourages the Commission to work with the Geological Survey Authority to undertake geo-scientific data for the ASM sub-sector, successive governments have not supported the GSA to undertake extensive exploration in ASM areas</p>	<p>The Ministry of Lands and Natural Resources and its allied agencies should prioritize exploration to find suitable areas for viable and responsible ASM operations</p>
<p>EITI Req. 3.1 (Exploration Activities)</p> <p>Provision of geological information of designated areas for ASM</p>	<p>The Minister of Mines is responsible for designation of areas for ASM on the advice of the Minerals Commission; however, this is not strictly done in collaboration with other relevant Land Use Agencies, including the Land Use and Spatial Planning Authority and the local authority. District Assemblies in Ghana is the lead development agency at the local level under Local Governance Act, 2016 (Act 936). The Land Use and Spatial Planning Authority, works under the district assemblies, and are responsible for spatial planning at the local level, including the zoning of lands for residential areas, farming, forestry, industry and markets.</p> <p>In practice there are multiple ways of designating areas for ASM activities:</p> <ul style="list-style-type: none"> • The Commission designate areas initially ceded by large scale companies as they transition from reconnaissance to prospecting and then mining • ASM operators choose areas in blocked out areas that have been gazetted by MinCom. • Chiefs/local authorities suggest land that has previously not been zoned out for SSM • ASM operators propose their desired lands which has previously not been blocked out for SSM by Minerals Commission <p>In all cases, the Commission assesses proposed lands to ensure that they are not encumbered and proceed based on its assessments.</p> <p>The lack of multisectoral approach in designating lands for ASM activities means other lands</p>	<p>The designation of areas for ASM activities must be sanctioned by a multi-agency committee to improve as well as reduce the incidence of rampant, haphazard and unsustainable ASM activities.</p> <p>To ensure transparency in the acquisition of small-scale license within a MinCom sponsored prospected area, modalities such as "competitive bidding" to recover cost of prospecting for sustainability should be instituted and published. Such designated areas, irrespective of the source of recommendation for designating, should be restricted from being applied for until prospecting is completed and bidding process opened and published.</p>

Policy Area and EITI Requirement	Key Observations	Recommendation
	designated for other land use can easily be used for ASM, hence the haphazard and unsustainable development in most mining communities.	
<p>EITI Req. 3.2 (Production)</p> <p>No reliable ASM gold production figures</p>	<p>The Minerals Commission is mandated to collect production information on the mining sector, including ASM. However, there is no reliable production information on ASM collected by the Minerals Commission.</p> <p>The Minerals Commission does not routinely publish ASM production information disaggregated by each operating ASM license. Rather the Commission relies on ASM export figures obtained from the PMMC, the national assayer, at the point of export. The assumption that ASM export is equivalent to ASM production exposes critical challenges with ASM production figures as it creates a neglect of potential local ASM gold consumption (jewelers) and ASM gold exported via unapproved routes.</p>	<p>The structure, operations, and informal nature of ASM operations make them difficult for the Minerals Commission to monitor and collect production information. The Minerals Commission should consider leveraging technology to monitor ASM production and further anchor permit renewals on strict legal compliance.</p>
<p>EITI Req. 3.3 (Export)</p> <p>No traceability of ASM export to Production source</p>	<p>A significant part of ASM exports are not directly linked to production sources or ASM licenses, hence it creates opportunity for potential money laundering and perpetuate illegal ASM activities.</p> <p>Disaggregated ASM export data collected by PMMC and MC are not readily available publicly</p>	<p>The Minerals Commission, PMMC, and the Ghana Revenue Authority (GRA) should coordinate to design and implement gold traceability to ensure ASM gold are from legal sources or licensees.</p> <p>PMMC and the Minerals Commission should coordinate to publish disaggregated ASM export data</p>
<p>EITI Req. 3.3 (Export)</p> <p>Government's Policy on Gold for Oil</p>	<ul style="list-style-type: none"> • The Gold4Oil programme centralizes the domestic purchase of ASM and Community Mining gold production, as it makes PMMC the sole gold buyer on the domestic gold market. This same role was played by the PMMC prior to its assignment as the national gold assayer. The dual role creates a conflict of interest on the part of the gold assayer. • The policy directive was silent on the fate of Licensed Gold Exporting Companies, who following the Ministerial directive, can no longer buy gold on the domestic market. • The directive comes with the risk of depriving domestic jewellery manufacturers of raw material for their business, a situation which threatens their livelihoods and beneficiation activities. 	<ul style="list-style-type: none"> • Gold 4 Oil policy should proactively publish information on the following: <ul style="list-style-type: none"> ○ How the programme is being funded ○ Data on the total volume, weight and value of gold purchased from ASM under the programme since inception, disaggregated by source of purchase. ○ How buyers and suppliers under the programme are selected ○ Data on the quantity of oil and value of oil received under the programme and equivalent

Policy Area and EITI Requirement	Key Observations	Recommendation
	<ul style="list-style-type: none"> • Some ASM miners engage in forward sales with foreign off-takers who expect to receive ore in exchange for forex. This situation could increase the incidence of smuggling. • It was initially not clear how PMMC was going to finance its gold purchases, especially as the government’s 2023 budget made no provision for domestic gold purchases. It turns out that, the central bank provided the financing for the purchase of gold.³² This amounted to financing the executive and contributed to the worsening of the inflationary situation in the country. • The programme lacks transparency, as information on the supplier/buyer selection criteria for the sale of gold and the purchase of refined petroleum products are not readily and publicly available. • Again, information on the pricing method, and how the overall transaction cost would be covered remain undisclosed. • So far, the programme has failed to make a meaningful impact on prices at the pump, because of the moderate volumes of imported petroleum products. <p>Similar observations have been made in the 2020 GHEITI reconciliation report on the mining sector.</p>	<p>gold supplied in exchange for the oil</p>

³² The Central Bank has subsequently withdrawn from the policy as a condition under the IMF Extended Credit Facility (ECF) to Ghana

4. Revenue Collection

EITI Requirement

The EITI Requirements related to revenue collection include: (4.1) comprehensive disclosure of taxes and revenues; (4.2) sale of the state's share of production or other revenues collected in kind; (4.3) infrastructure provisions and barter arrangements; (4.4) transportation revenues; (4.5) SOE transactions; (4.6) subnational payments; (4.7) level of disaggregation; (4.8) data timeliness; and (4.9) data quality of the disclosures.

4.1. Comprehensive Disclosure of Taxes and Revenue

The Mining and Minerals Act, 2007 (Act 703) and its amendments and the Income Tax Act, 2015 (Act 896) and its amendments, by Acts 1066, 1071, and 1094 provides for the legal basis for ASM taxation and relevant fiscal regimes. **ASM operators are subject to the same fiscal regime as the Large-Scale subsector as per the relevant legislations, however most ASM operators believe they are not required to pay the same taxes and fees as the large-scale sector.**

A review of the relevant fiscal terms presents the following revenue streams for the ASM sector:

Table 4:1.1: ASM Revenue Stream from ASM Operators

Type of Payment	Receiving Entity	Final Destination of Revenue
Taxes and Revenues		
Mineral Royalty; Withholding tax; Pay As You Earn; Import Duties; Corporate Income Tax; Value Added Tax; Import Duty, Capital Gain tax and Stamp Duty; Customs Processing Fee;	Ghana Revenue Authority	Consolidated Fund
Property Rate Business Operating Permits	District Assemblies	District Assembly Internally Generated Funds
Ground Rent	Office of the Administrator of Stool Lands	OASL Internally Generated Funds
Regulatory Fees and Permits		
Annual Water Use Permit Fees	Water Resources Commission	WRC Internally Generated Funds
License application fees; Processing fees; Cartographic search fees; Annual mineral rights fees; pre licensing inspection fees; Gazette fees	Minerals Commission	Minerals Commission Internally Generated Funds
Environmental Processing Fees Environmental Permitting Fees	Environmental Protection Agency (EPA)	EPA Internally generated funds

Type of Payment	Receiving Entity	Final Destination of Revenue
Assaying fees	PMMC	PMMC

Source: Author’s Construct

The study showed that enforcement of the fiscal regime for the ASM sector is weak, partly due to limited coordination between the Minerals Commission and the GRA, and potential vested interest leading to interference and influence on the work of the tax authority. GRA has established a Mining Desk within the Large Taxpayers Office (LTO) for the large-scale mining, however there is no similar institutional focus for the ASM. Also, it was observed through interviews with stakeholders that some ASM operators pay taxes in their respective operational GRA offices but there is minimal monitoring and audit to ensure even licensed ASM pay the appropriate taxes. It was further observed through interviews that the historical perception of ASM activities being a livelihood matter also contribute to the low payment of taxes by ASM players. Further the nature of ASM operations (cash-driven transactions and often ad-hoc operations) makes it difficult for GRA to effectively plan and enforce the tax laws in the sector. There is inadequate coordination between GRA and ASM regulators (the Commission, EPA) as there is no requirement for tax compliance before renewal or approval of ASM license.

It is evident that prior to the legalization of ASM activities in 1989 in Ghana, the sector was viewed as a livelihood-dependent sector that was not subject to tax. Even though ASM activities have become more commercialized in recent years, including the use of heavy and sophisticated machinery, our interviews with stakeholders confirmed that this historical antecedent remains active in the minds of many players.

The table below presents the status of ASM revenue stream payments. This is based on the review of key legislations, interviews with key stakeholders:

Table 4.2: Status of ASM Fiscal Payments

Fiscal Term	Legal Basis	Status of Collection or Payment
License Application Fees <ul style="list-style-type: none"> • Application fee - \$70 • Processing fee - \$150 • Cartographic Search of site plan - 110 Ghana cedis • Annual mineral right - \$10 per cadastre block (2.2 acres) • Pre licensing inspection fee - 1000 Ghana Cedis • Gazette fee - 600 Ghana Cedis 	Minerals and Mining Act, 2006 (Act 703) Fees and Charges (<i>Miscellaneous Provisions</i>) Act, 2022 (Act 1080)	Regularly paid by ASM since they are anchored on securing ASM licenses
Mineral Royalty - 5% of production value	Minerals and Mining Act, 2006 (Act 703) Income Tax Act, 2015 (Act 896)	ASM rarely pay the royalty due to believe that it does not apply to them
<ul style="list-style-type: none"> • Pay As You Earn • Corporate Income Tax • Value Added Tax 	Income Tax Act, 2015 (Act 896) /Annual PAYE Schedule	Based on data submitted by GRA, less than 10% of ASM operators pay PAYE, CIT to GRA. Enforcement is also weak as GRA’s tax administration systems are not harmonized

Fiscal Term	Legal Basis	Status of Collection or Payment
<ul style="list-style-type: none"> Property Rate Business Operating Permits 	Local Governance Act, 2016	Depends on the robust enforcements by the relevant District Assemblies
Ground Rent Lands Commission	1992 Constitution of the Republic of Ghana	Payments depends on the strictness of enforcement
Annual Water Use Permit Fees	Water Use Regulations LI 1692 ³³ / <i>Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080)</i>	ASM operators rarely pay due to weak enforcement
Environmental Processing Fees Environmental Permitting Fees	Environmental Assessment Regulations 1999 (LI 1652) ³⁴ / <i>Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080)</i>	Regularly paid since payment is subject to securing mining permit
Assaying fees - PMMC	Service fees charged by PMMC for using Assay laboratories	Paid regularly by Licensed exporting companies
Withholding Tax (1.5% on sale of un-processed minerals)	Income Tax Act, 2015 (Act 896) – as amended in 2021	Paid regularly by Licensed exporting company through approved ports but rarely traced to ASM licensees

4.1.1. Scope of 2020 ASM Mining Report – Data Request

The regulation of the ASM sector involves multiple agencies including the Commission, EPA, GRA, Water Resource Commission, however there is no comprehensive database for the sector. Data from regulators is fragmented in partly manual and electronic formats. Based on this initial knowledge which was also communicated to the MSG during the inception, the consultants undertook the following actions to obtain comprehensive information on the ASM payments and receipts:

³³ <https://faolex.fao.org/docs/pdf/gha168942.pdf>

³⁴ [https://www.bcp.gov.gh/acc/registry/docs/ENVIRONMENTAL%20ASSESSMENT%20REGULATIONS,%201999%20\(LI%201652\).pdf](https://www.bcp.gov.gh/acc/registry/docs/ENVIRONMENTAL%20ASSESSMENT%20REGULATIONS,%201999%20(LI%201652).pdf)

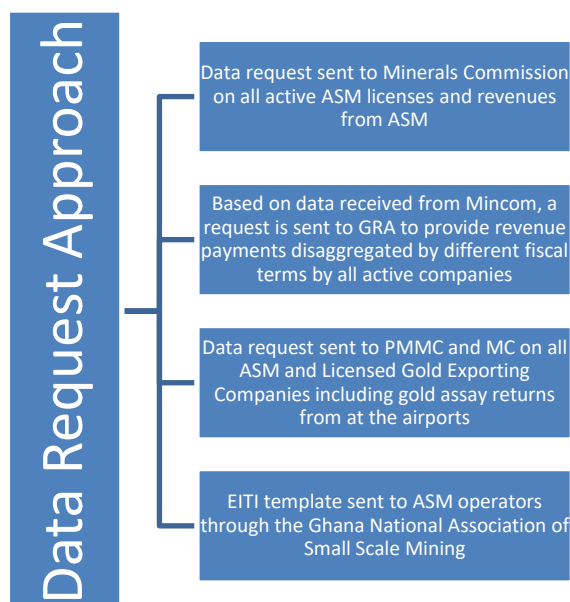


Figure 4.1: Data Request

Table 4.3: Data Request and Status of Disclosure

Agency/Companies	Data Requested	Data Received
Minerals Commission	<ul style="list-style-type: none"> All active ASM licenses from 2020 to 2022 License Application Fees and any other revenues received from ASM 	<p>All active ASM licenses for 2022 totalling 109 licensees.</p> <p>All licensees with their application status as of 2023</p> <p>No information from Mincom on payments or revenues received from ASM operators</p>
GRA	All revenues paid by ASM licensees between 2020 and 2022 based on data received from Minerals Commission. GRA could not share any ASM data without any information on licensee’s name and location	Out of 109 licensees, data on revenues between 2020 and 2022 disaggregated by different fiscal terms for 9 companies, CIT, withholding tax and PAYE information were received as disaggregated information
EPA	<ul style="list-style-type: none"> Information on environmental permit application and qualitative information on procedures. Data request on all payments or revenues received from ASM operators. 	<p>Data on environmental permit procedure obtained through interviews.</p> <p>No data received from EPA on payments or revenues received from ASM operators</p>
PMMC	<p>Data on assay values, weight, volumes disaggregated by exporting companies between 2020 to 2022.</p> <p>Any information on Gold for Oil policy in terms of quantity of gold purchased under the programme, buyer selection criteria, quantity and values of oil</p>	Data on aggregate assay values, weights and volumes were received for 2022 and 2023 (up to September)

Agency/Companies	Data Requested	Data Received
	<p>received under the programme and any other relevant information.</p> <p>Any payments made to the State in the form of tax, dividends, etc.</p>	<p>No information received from PMMC with respect to Gold4Oil Programme nor information on payments to the State</p>
<p>ASM Operators via GNASSM</p>	<p>All payments disaggregated by fiscal terms paid to the State via GRA or any subnational assembly</p>	<p>No information received</p>

4.1.2. Data Received and Materiality Proposal

The Commission submitted details on active ASM licensees for 2022 with a total of 109 companies scattered across different regions in Ghana. GRA submitted two data sets (contextual and payment data) for ASM entities for the fiscal years 2020 through 2023. Of the 109 entities, 8 (13.6%) had unique tax identification number, and 101(86.4%) without a TIN. Multiple entities with identical names were found in the contextual data. Nyame Aseda Mining Group, without a TIN, was reported twice in the same location.

Based on limited payment information from GRA on ASM, the MSG agreed for disclosure of all reporting entities. Further, no reporting entities did submit reporting templates on payments. Consequently, payment information analyzed below is based on **unilateral disclosure** by GRA.

Of the 9 entities with TIN, GRA submitted revenue data for 8 entities between 2020 and 2023. Withholding taxes accounted for 86,9% of revenues, CIT 7.6%, and PAYE 5.5%, demonstrating ASM operators’ willingness to withhold from third parties (suppliers) than perform their own tax obligations. No payments were recorded for Royalties.

Revenue Stream	2020	2021	2022	Total
CIT	11,000	19,861	51,444	82,305
Paye	90	9,690	49,804	59,584
Royalties	-	-	-	-
WHT	943,256	-	-	943,256
Grand Total	954,346	29,551	101,249	1,085,145

Figure 4.2: Revenue Stream

Based on GRA’s data, ASM payments between 2020 and 2022 totaled 1,085,145. Of this amount, FY 2020 accounted for 88% or 954,346 for total ASM payments. During the period, Prestige Mining Group was the biggest contributor, with 943,256 in WTH, which was also recorded in 2020.

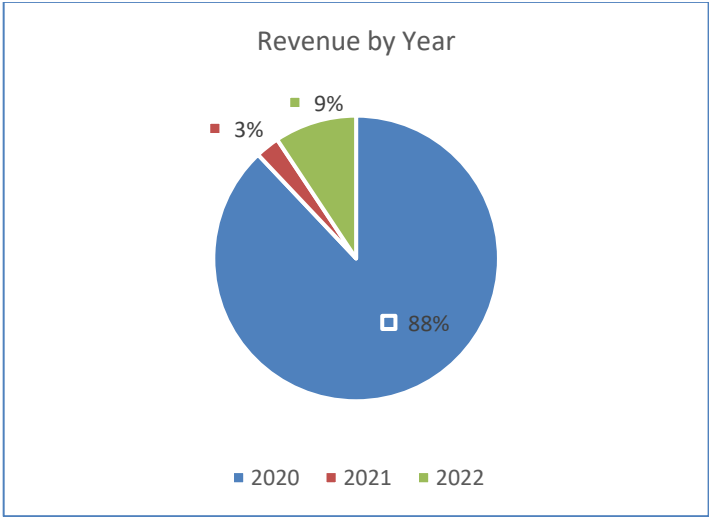


Figure 4.3: Revenue by Year

Table 4.4: Revenue information Disaggregated by Revenue Stream and Year (2020-2022)

Revenue Stream / Company	2020	2021	2022
CIT	11,000	19,861	51,444
Dakete Company Limited	-	-	15,000
Gbandanyire Mining Group	2,000	-	-

Revenue Stream / Company	2020	2021	2022
Gwakunda Engineering Ltd	5,000	-	27,000
Kinmosa Investments Ltd	1,000	-	-
Obeng Mining Group	3,000	10,861	8,644
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	800
Tarsk Mining Limited	-	9,000	-
West Line Mining Group	-	-	-
PAYE	90	9,690	49,804
Dakete Company Limited	-	9,690	49,804
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	90	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
Royalties	-	-	-
Dakete Company Limited	-	-	-
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	-	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	-	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
WHT	943,256	-	-
Dakete Company Limited	-	-	-
Gbandanyire Mining Group	-	-	-
Gwakunda Engineering Ltd	-	-	-
Kinmosa Investments Ltd	-	-	-
Obeng Mining Group	-	-	-
Prestige Mining Group	943,256	-	-
Supinova Company Limited	-	-	-
Tarsk Mining Limited	-	-	-
West Line Mining Group	-	-	-
Grand Total	954,346	29,551	101,249

Recommendation:

GRA integrates its data collection and reporting system to include ASM payments at GRA regional and district offices.

GRA and Mincom to have joint standing cttee in the short term and integrate their systems in the medium to long term

GRA and Mincom should collaborate and intensify tax education to ASM operators

Government must take practical steps to formalize the ASM Subsector

4.2. Sale of State share of production or other revenues collected in-kind

The EITI Standard requires the disclosure of sale of the state's share of production of mineral resources or other revenues collected in kind is material, the government, including state-owned enterprises, are required to disclose the volumes received and sold by the state (or third parties appointed by the state to sell on their behalf), the revenues received from the sale, and the revenues transferred to the state from the proceeds of oil, gas and minerals sold. Where applicable, this should include payments (in cash or in kind) related to swap agreements and resource-backed loans.

Our review showed that this requirement is not applicable in the ASM sector in Ghana. This notwithstanding, it is important to note that the State, through the Commission has invested in the sector via various initiatives with the objective to achieve sustainable and safe mining practices. This have included the purchase of gold processing machines for some ASM operations (particularly those that operates under the Community Mining Schemes). These investments do not constitute equity stakes in the ASM sector. Notable among the initiatives are:

- **Mercury Reduction and Elimination Initiatives in the ASM Sector:** The initiatives have included the introduction of the use of mercury retorts to promote the recycling of mercury especially in confined environments, awareness creation, education and sensitization of miners on the harmful effects of improper handling and use of mercury, and promotion of innovative mercury-free approaches. The miners did not find the initial metal retorts favourable because they could not see the process within and suspected that some of their gold was left trapped within; the subsequent glass retorts were rather fragile for the operating environment of the miners.
- The Commission collaborated with the University of Mines and Technology (UMAT) in 2008 to develop a mercury-free, direct smelting process, using equipment known as the "Sikabohyia". Though effective, this was not widely accepted due to cost implications and also inadequate sensitization.
- Currently, a new approach based on the "gold katcha" processing equipment has been introduced by the government. In addition to it being mercury-free and requiring rather limited water input, it is reputed to improve recoveries of the free gold up to 90% compared to the 40-50% generally achieved by the miners with their mercury use methods. Government has also extended flexible financing terms, in terms of credit, to the miners. This approach therefore seems to have caught on quite well with the subsector, especially the Community Mining Scheme approach.

4.3. Infrastructure Provision and Barter Arrangements

The EITI Standard requires the MSG's consideration of whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities.

The recent government's Gold4Oil policy is dubbed as a barter arrangement which include the purchase of ASM gold in Ghana. Details of the policy have been captured in the box below.

Box 4.0: Gold4Oil Programme and its Implication on Gold Trading

Overview of the Gold4Oil Programme

In November 2022, the Government of Ghana announced its intention to embark on a batter arrangement under which the country will trade its gold in exchange for petroleum products on the global commodity market. The announcement was made on the back of a Bank of Ghana gold purchasing initiative, intended to shore up the country's foreign exchange reserve and to improve its Balance of Payment (BoP) position.

Under the Bank of Ghana initiative:

- The Bank will buy gold from large-scale mines using local currency, which amounts to converting the local currency (Ghana Cedi) into a reserve asset, which is recognized as part of a country's foreign exchange reserves under the IMF classification of BoP.
- It will lower its cost of building foreign exchange reserves and provide opportunities to leverage gold holdings to access less expensive sources of financing.

The intent of the Gold4Oil programme is to use a portion of the country's gold output, which gov't will purchase in Cedis from both the large and small-scale producers, in barter arrangements to secure reliable and regular sources of affordable petroleum products for the country. The government believes this will ease the demand pressure for dollars, which has led to a heavy depreciation of the local currency in recent times.

Mandates Introduced with the Gold4Oil Ministerial Directive

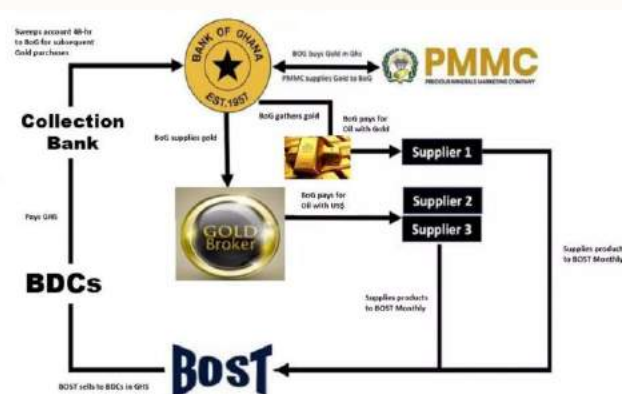
- All large-scale mining companies to sell 20 percent of their refined gold output, as already agreed with BoG, before exporting the gold.
- All gold output of small-scale miners to be sold to the government through the Precious Minerals Marketing Company. This includes the output of the Community Mining schemes.
- The licenses of all small-scale miners and community mining schemes to be revised to provide for the mandatory sale to the government.
- The gold to be purchased by the Bank of Ghana and the PMMC to be at spot price, with no discount.

Government's Implementation Plan

- Implementation of the programme commenced with an initial consignment which arrived in January 2023.
- The product on this occasion was diesel.
- The volume delivered was 41,000 metric tonnes, about a fifth of the monthly diesel consumption of 210,000 metric tonnes.
- The initial information provided on the cargo suggested it was purchased with gold (barter). This was however disputed by the Deputy Minister for Energy, who indicated that it was procured with proceeds from the sale of gold.
- The Deputy Governor of the Bank of Ghana could not, however, confirm the mode of transaction, explaining in an interview that, the Bank was only involved in the local gold purchases.

Implementation Framework by PMMC

Framework - PMMC



Required Gold Purchase for Imported Petroleum

Source	Volumes (Oz)	Estimated Price /Oz (US\$)	Value (US\$)	Estimated FX Rate	Estimated Cost (GHS)
PMMC	160,750	1,650	265,237,500	13	3,448,087,500
Large Mining Firms & Aggregators	45,000	1,650	74,250,000	13	965,250,000
Total	205,750		339,487,500		4,413,337,500

Source: GHEITI 2020 Mining Reconciliation Report

4.4. Transportation Revenues

Based on the review of the sector, there is no evidence to suggest that any SOE receives any transportation revenues from ASM operators, hence this requirement is not applicable.

4.5. Transactions related to State Owned Enterprises (SOEs)

Precious Minerals Marketing Company (PMMC) is a state-owned enterprise with the responsibility to purchase gold, provide assaying services to ASM gold exports and market gold in and outside of Ghana. PMMC Ltd was established in 1963 as the Ghana Diamond Marketing Board charged with the sole responsibility of the purchase and marketing of Ghana's diamonds. In 1965, by Legislative Instrument (LI) 401, the Company was incorporated as a State-Owned Enterprise (SOE). With the promulgation of the Diamonds decree (NRCD 32) in 1972, LI 916 was enacted to change the company's name to Diamond Marketing Corporation. In 1989, PNDC Law 219 was enacted to change the Company's name to the Precious Minerals Marketing Company. In 2016, the minister of Lands and Natural Resources appointed PMMC as the national assayer, making the company a publicly limited liability. The PMMC plays these critical roles in the ASM subsector;

- Purchase of gold from the ASM operators
- License gold buying and exporting companies (agents)
- Collects withholding taxes on the total value of gold from the licensed exporting companies for GRA

Currently, with the Gold4Oil policy implementation, the government appointed PMMC to be the sole purchaser of gold from small-scale miners.

PMMC did not submit details of information on payments made to the State, however GHEITI's 2020 Mining Reconciliation Report provide adequate details on payments made by PMMC to the State under section 4.5.1³⁵

4.6. Subnational Payments

The Standard requires the disclosure of direct payments from companies to subnational or local governments if the MSG establishes such payments as material. ASM companies did not submit

³⁵ <https://eiti.org/documents/ghana-2020-eiti-report-mining>

any information on payments made to subnational/local government, although our interviews with GNASSM members confirmed that they make regular payments to district assemblies in the form of business operating permits and property rates.

4.7. Level of Disaggregation

EITI Standard recommends EITI implementing countries to present data at project level disaggregation. A project is defined as operational activities that are governed by a single contract, licence, lease, concession, or similar legal agreement, and form the basis for payment liabilities with a government.

Under the ASM sector, each licensee is granted a maximum of 25 acres, with their activities based on either artisanal method or semi mechanized, or fully mechanized method. The extend of the differences between the mode of operations form a justification to define each ASM license as a project. Some operators have processing machines at their site solely used on a license. Other semi mechanized aggregate ore to one processing machine but from different licenses while artisanal and community mining operates like cooperatives where many operators take their ore to the community processing site. This makes it difficult to define project by any other parameter apart from license.

4.8. Data Timeliness

The period of reporting for this assignment is from 1st January to 31st December 2020, however due to the flexible reporting approach adopted by GHEITI in its recent reports, data updates are provided up to 2023 where available.

4.9. Data Quality and Reliability

In accordance with Requirement 4.9(b), the Independent Administrator or Consultant should assess data credibility and assurance on the data submitted by reporting entities. The Auditor General is the sole authority in Ghana to audit government agencies and provide assurance on government entities. Also, GHEITI MSG did not provide an exception for ASM disclosure and agreed to follow its standard quality assurance process for government reporting entities.

The Auditor General did not sign off on ASM payment data submitted by GRA. Hence the consultant requested data submission to be signed off by senior officials before submission. This requirement was complied by GRA (commissioner); the Minerals Commission (Unit head) and the PMMC (Finance head).

4.10. Key Observations and Recommendations

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)	Licensed ASM database is hosted by the Minerals Commission, however there is no requirement to share the data with GRA to enhance tax administration. GRA has less knowledge about the existence of many ASM players including their license operation status. Out of 109 companies shared by the	There should be enhanced collaboration between the Minerals Commission and GRA in terms of sharing of information on licensed and active ASM licensees to improve

Policy Area and EITI Requirement	Key Observations	Recommendation
Lack of inter-agency collaboration	Minerals Commission as active licenses for 2022, only 9 companies were found in the GRA system as active taxpayers	GRA's enforcement of tax regulations in the ASM sector
<p>EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)</p> <p>GRA data challenges</p>	<p>GRA is responsible for overall fiscal administration in the ASM sub-sector, however they do not have a comprehensive database of ASM players. Further, their tax database for ASM is fragmented unlike Large Scale Mining sector where the GRA has a dedicated mining desk for tax collection. GRA has district offices where some ASM players may pay taxes, but this information is not harmonized.</p>	<p>The Small Tax Payers Office should maintain regular communication with the Mining Desk on revenues received from ASM operators</p> <p>In the near future, GRA should consider the creation of ASM mining desk to enhance ASM tax payments. The ASM mining desk should further be established at the district offices of GRA in mining producing districts to make it easier for ASM to access their offices and pay tax.</p> <p>The GRA system should also be modified to include codes for classification by industry</p>
<p>EITI Req. 4.1 (Comprehensive Disclosure of Taxes and Revenues)</p> <p>ASM tax policy incoherence</p>	<p>The fiscal regime for the ASM sub-sector is the same for the Large-Scale Mining sector based on the understanding of the Minerals Commission and other government stakeholders. However, the government of Ghana introduced 3% withholding tax on purchases of ASM gold (unprocessed) and later reduced to 1.5% in 2022. The introduction of the withholding tax created incoherence in the administration of ASM fiscal regime as many operators now assume the payment of 1.5% withholding as royalties and their contribution to government revenue.</p> <p>Hence, overall enforcement of the fiscal regime in the ASM is very weak.</p>	<p>GHEITI MSG should lead inter agency policy discussion on ASM fiscal regime to bring clarity on the final understanding of ASM obligation to tax payments under the Mining and Minerals Act, and the Income Tax Act</p> <p>MSG should advocate for GRA to conduct extensive tax education in the subsector</p> <p>MSG to advocate that MOF and GRA put in place a clear administrative procedure that facilitate the collection of the tax ASM operators</p>

5. Revenue Management and Distribution

EITI Requirement 5

The EITI requires disclosure of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and, where applicable, sub-national budgets, and to track social expenditures by companies.

In Ghana, Artisanal and small-scale mining makes strong contribution to overall mining production annually, accounting for about 35% of national gold output in the last decade (2011 and 2020) at an annual average of 1,474,896 ounces. At the sub-national level, core ASM operations and ancillary services contributes to the Internally Generated Funds (IGF) of local government authorities, primarily in the form of Property Rates and Business Operating Permits. The EITI Requirement 5 highlights information on revenue management and distribution of implementing countries, by obligating the disclosure of such information. The ensuing sections of this chapter discusses revenue management and distribution in the ASM sub-sector in Ghana.

5.1. Distributions of Revenues

The revenue distribution arrangement in Ghana's Large Scale Mining sub-sector is generally applicable to the ASM sub-sector. However, in practice, there is low or no compliance to this revenue distribution arrangement in the ASM subsector. The seeming absence of a revenue management and distribution arrangement in the sub-sector is largely attributable the non-compliance on the part of ASM operators on their fiscal obligations and the non-enforcement of these fiscal provisions by the Ghana Revenue Authority. Consequently, the management and distribution of ASM revenues, like other revenues accrued to the State, is governed by the Public Financial Management Regulations 2019, (L.I. 2378),³⁶ which stipulates the revenue streams which constitute domestic revenues:

- a) Any dividends from State Owned Enterprises - PMMC
- b) Royalties paid by ASM operators to GRA
- c) Tax revenues collected by the Ghana Revenue Authority
- d) Other non -tax property incomes collected by the district assemblies from ASM operators
- e) Internally generated funds by agencies such as Minerals Commission, MMDAs, EPA, WRC, etc.
- f) Any other non-tax revenues received from ASM sector.

Table 5:1.1: Description of the distribution of revenues from ASM Sector

Revenue Stream	Budget Record	Agency	Allocation	National Revenue Classification	International Classification
Royalty	Yes	GRA	Consolidated Fund	Taxes on Income & Property	1415E1
Corporate Tax	Yes	GRA	Consolidated Fund	Taxes on Income & Property	1112E1
Dividends	Yes	Ministry of Finance	Consolidated Fund	Non-Tax Revenue	1412E2
ASM Mining Licence fees	Yes	Minerals Commission	IGF ³⁷	Non-Tax Revenue	114521E

³⁶ Section 32 of the PFM Regulation L.I. 2378

³⁷ Appendix 11F: Internally Generated Fund Retention (Expenditure) Breakdown by MDA

Revenue Stream	Budget Record	Agency	Allocation	National Revenue Classification	International Classification
Environmental Permits Fees	No	EPA	IGF	Non-Tax Revenue	116E
Other fees related to ASM mining	No	Minerals Commission/ Land Commission/ MMDAs	IGF	Non-Tax Revenue	116E

Source: Appendix 2B of the 2023 Budget Statement/GFS classification

5.2. Subnational Transfers

In the extractives sector, resource rich communities bear the brunt of the associated negative impacts of minerals extraction, which may include environmental degradation, pressure on social amenities and infrastructure, loss of livelihoods, resettlement and exorbitant cost of living. To compensate communities, and mitigate the impact of minerals extraction, sub-national transfers are made to mineral-rich communities.

Although this is the revenue distribution in the Ghana's mining sector, in practice,

- Tax compliance is low
- OASL doesn't disaggregate Ground Rent received from LSM and ASM

In Ghana's LSM sub-sector, Ground Rent and Mineral Royalty, paid to government are subjected to sub-national transfers to beneficiary communities – District Assemblies, Traditional Authorities and Stools. Ground rent in the ASM is collected at the regional levels and treated similarly to Ground Rent received in the LSM. **However, in the ASM sub-sector, mineral royalty is not subjected to sub-national transfers because of the inability of GRA to enforce and collect royalty from ASM operators.**

5.3. Key Observations and Recommendations

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req. 5.1 (Distribution of Revenue) Increasing benefits to mining communities	The environmental and social impact of ASM on communities is relatively higher compared to LSM host communities. Yet, in practice, host districts and traditional authority do not receive subnational transfers from royalties from the ASM sector contrary to the Mineral Development Fund Act, 2016 (Act 912) and the Mineral Income Investment Act , 2018 (Act 978)	To promote efficient and sustainable ASM operations, there is therefore an urgent need to increase the benefits of mining to ASM host communities. GHEITI should lead be a multi-stakeholder dialogue for the conversion of the 1.5 percent withholding tax to mineral royalty through the amendment of the relevant legal provisions. This will allow subnational disbursement of royalties to host districts and communities
EITI Req. 5.2 (Sub-National transfers) OASL Ground Rent Classification Challenges	OASL is responsible for the disbursement of Ground Rent to beneficiary communities (MMDAs, Stools and Traditional Authorities). However, OASL lump all Ground Rent received from both LSM and ASM together for onward subnational transfers, limiting effective and comprehensive disclosures	OASL should specify Ground Rent received from LSM and ASM to enhance comprehensive disclosures

6. Social and Environmental Spending

EITI Requirement

The EITI encourages disclosures of information related to revenue management and expenditures, helping stakeholders to assess whether the extractive sector is leading to the desirable social and economic and environmental impacts and outcomes. The EITI Requirements related to revenue allocations include: (6.1) social and environmental expenditures by companies; (6.2) SOE quasi-fiscal expenditures; (6.3) an overview of the contribution of the extractive sector to the economy; and (6.4) the environmental impact of extractive activities.

6.1. Social and Environmental Expenditures

Artisanal and small-scale mining makes significant contribution to Ghana's economic growth and development. Surpassing South Africa as Africa's largest gold producer in 2021³⁸, gold production (LSM and ASM) account for over 90 percent of minerals revenue. The ASM sub-sector is also a source of livelihood and household income for millions of Ghanaians, particularly in rural areas, and plays an integral role in generating economic linkages in resource rich communities. The sub-sector can however have devastating effect on people, and the environment in which they operate in. In response, mining sector laws have compensation frameworks to guide environmental and social expenditures, including in the ASM sub-sector. The EITI Requirement 6.1 seeks to strengthen the compensation regimes of implementing countries, by mandating the disclosures of such payments.

6.1.1. Environmental and Social Governance in Ghana's ASM sub-sector

The ASM subsector is highly susceptible to land devastation, soil degradation, water pollution and air quality reduction. The extent of ASM devastation (both licensed and unlicensed) in Ghana has reached alarming rates, which has led to citizen led initiatives³⁹ to fight against illegal ASM activities. The Environmental Assessment Regulations, 1999 (LI 1652) stipulates the processes for the development, submission, reviewing and approval of environmental impact assessment in the mining sector. Consequently, environmental permit is only granted after the EPA has ascertained the minimal impact of the mining operations on the environment.⁴⁰ **In practice however**, miners in the ASM sub-sector are not required to undertake EIA, unless in special cases for instance when there is a congruence of concessions. Environmental permits are therefore granted after an ASM operator has obtained a mining license from the Minerals Commission.

The Environmental Protection Agency however did not furnish the consultants with application fees and permit fees received from ASM operators between 2020 and 2022 to aid social and environmental expenditures disclosures in the sub-sector because the EPA system has merged both payments received from the LSM and ASM. Thus, the EPA does not keep separate application fees and permit fees received from ASM companies.

³⁸ World Gold Council (2022): Gold Hub Data - <https://www.gold.org/goldhub/data/gold-production-by-country#registration-type=google&just-verified=1>

³⁹ Some of the initiative include Media Coalition Against Galamsey. <https://www.ashigbey.com/category/media-coalition-against-galamsey/>

⁴⁰ <http://www.epa.gov.gh/epa/sites/default/files/u26/LI%201652.pdf>

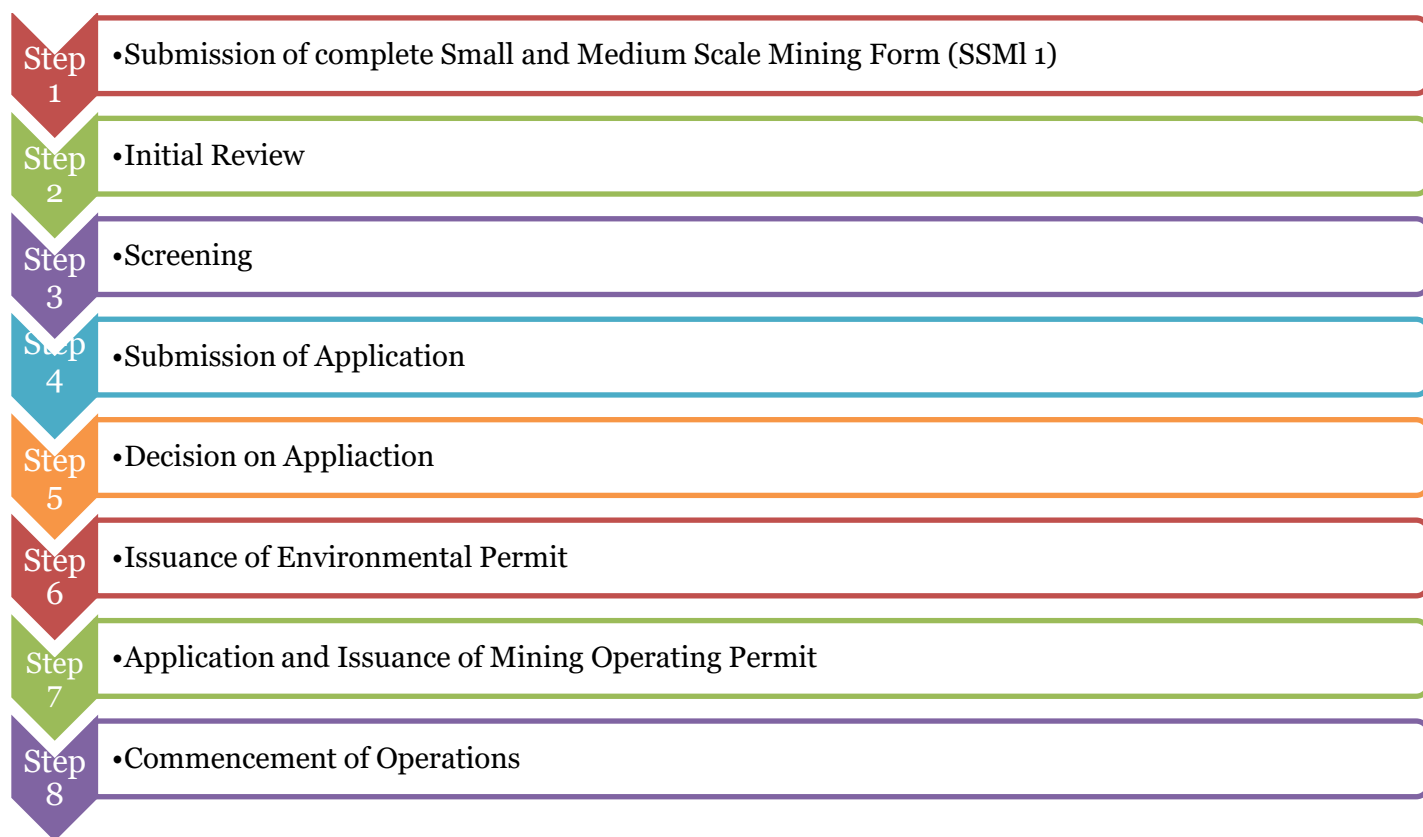


Figure 5.1: Process Flow for Obtaining Environmental Permit

Source: Environmental Protection Agency

The EPA field officers in the mining district offices conduct the monitoring and enforcement of environmental standards in the ASM sub-sector.

However, Environmental and Social Expenditures disclosure in the sub-sector is undermined through the non-compliance of Section 23 of LI 1652 – which mandates the Environmental Protection Agency to ensure that all prospective ASM miners post reclamation bonds (cash) in an escrow account based the approved reclamation plans prior to the issuance of mining permits. Though a legal provision, EPA is yet to finalise plans for ASM Environmental Bonds, since its passage in 1999. The EPA is however in the process of developing a Reclamation Security Agreement for ASM operations to enable the operationalization of this legal provision in the sub-sector. It is worth noting that Reclamation bond is an industry tool to provide financial resources for reclamation and rehabilitation of lands post mining activities, ensuring that mining sites are returned to its pre-mine condition.

On social expenditures such as Corporate Social Responsibility, limited evidence exists to demonstrate such expenditures in the sub-sector, and in instances such payments are made, they are not publicly disclosed, as enjoined by EITI Requirement 6.1. It is however worth noting there is no legal obligation on ASM companies to make such voluntary or involuntary payments.

6.2. Quasi Fiscal Expenditures

In many countries, especially resource rich, State Own Enterprises (SOEs) tend to undertake spending on behalf of the State in terms of either providing critical infrastructure, payment for

social services, debt services, guarantees, or subsidies. These expenditures tend not to be recorded in the national budgets and face common governance challenges such as risk of fraud, corruption, less transparency, and lack of auditing. If not identified and well quantified, it can have significant impacts on the national economy as well as government’s fiscal position. These off-budget expenditures have been termed as Quasi Fiscal Expenditure (QFEs). The 2019 EITI Standard requires implementing countries’ MSGs to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.

Our review and interviews show that this requirement is not applicable in the ASM sector in Ghana.

6.3. Overview of Contribution of ASM to Ghana’s Economy

Artisanal and small-scale mining makes significant contribution to Ghana’s economic growth and development in the form of fiscal revenues, foreign exchange earnings and Foreign Direct Investments (FDIs). The ASGM sector was a major contributor to Ghana overtaking South Africa as the largest gold producer in 2018. In 2021, a dip in output of the ASGM sector due to a tax-induced smuggling led to the country losing its position as the continent's largest gold producer. After the reversal of the tax, the sector's formal output increased, and contributed to the country regaining its pride of place as the largest producer of gold in Africa. The ASM sub-sector is also a source of livelihood and household income for millions of Ghanaians, particularly in rural areas, and plays an integral role in generating economic linkages in resource rich communities. The ensuing sections of this chapter discusses the overall contributions of the sub-sector to the Ghanaian economy, with special emphasis on its contribution to domestic revenue, export revenue and employment.

6.3.1. Fiscal Contributions – Withholding Tax

The ASM sub-sector contributes to governments fiscal uptake in the mining sector. Sections 77 to 92 of the Income Tax Act, 2015 (Act 896) specifically details the fiscal regime governing Ghana’s ASM subsector. Provisions include principles of taxation, income from mineral operations, deductions from mineral operations, disposal of mineral rights and withholding tax. Where tax administration is effective, taxes from the sub-sector can contribute to domestic resource mobilization.⁴¹

With respect to withholding tax, gold from the ASM operators is bought and exported by the Licenced Gold Exporting Companies. At the point of gold sale, the ASM producers pay the withholding tax component at a rate of 1.5% of the total amount of gold sold to the Licenced Gold Buyers to pay on their behalf. At the point of export, the Licenced Gold Exporters then pay the withholding tax component of all gold bought from the ASM operators. The table shows the total amount of taxes received from the withholding tax component from the ASM;

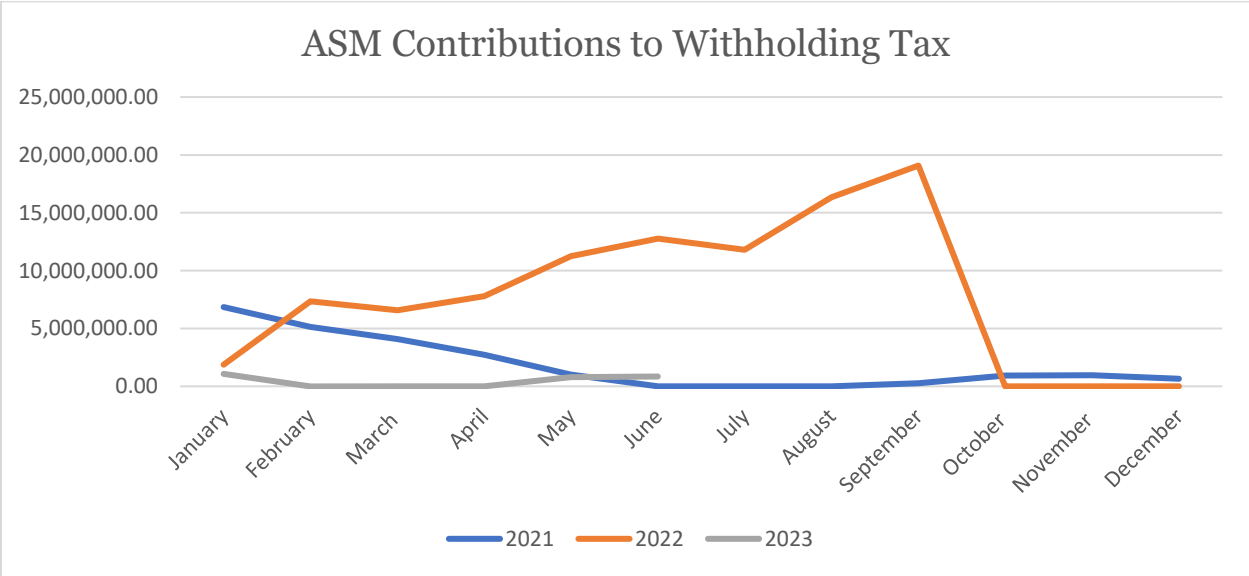
Month	2021	2022	2023
January	6,849,747.04	1,876,302.84	1,076,141.13
February	5,131,444.45	7,334,059.64	700.14
March	4,090,189.39	6,572,605.51	-
April	2,737,556.80	7,787,291.55	-
May	1,023,438.10	11,242,349.96	781,764.30
June	-	12,769,948.43	858,389.52
July	-	11,806,472.89	
August	-	16,339,923.14	

⁴¹ <https://assets.publishing.service.gov.uk/media/57a08cbf40f0b652dd001522/C392.pdf>

September	280,269.75	19,080,796.53	
October	930,269.77	12,503,252.05	
November	947,431.53	-	
December	644,374.54	-	
Total	22,634,721.37	107,313,002.54	2,716,995.09

Source: Ghana Revenue Authority (2023)

In 2022, withholding tax from the ASM subsector reached 107,313,002.54 Ghana Cedis constituting about 0.14% of the total fiscal contribution of 75.71 billion Ghana Cedis, vis a vis, the contribution of withholding tax from ASM in 2021 constituting about 0.04% of the total fiscal contributions of 57.43 billion Ghana Cedis. The withholding tax contribution for the third quarter of 2022 increased significantly from 31,799,589.94 in the second quarter to 47,227,192.56, as shown in the figure below.



Source: Author’s Construct with Data from GRA

6.3.2. Contribution of ASM to Total Export Revenues

The Ghanaian economy has been heavily dependent on minerals export revenue for foreign exchange – strengthening the currency, supporting Ghana’s balance of payment and providing resources for imports. The ASM sub-sector has been pivotal in this regard, contributing significantly to gold export revenue. For instance, in 2022, the sub-sector contributed US\$1.17 billion (18%) of total gold export value. The figure below demonstrates the contribution of ASM to overall government export revenues by comparing the value of ASM and LSM total gold exports between 2001 and 2020.

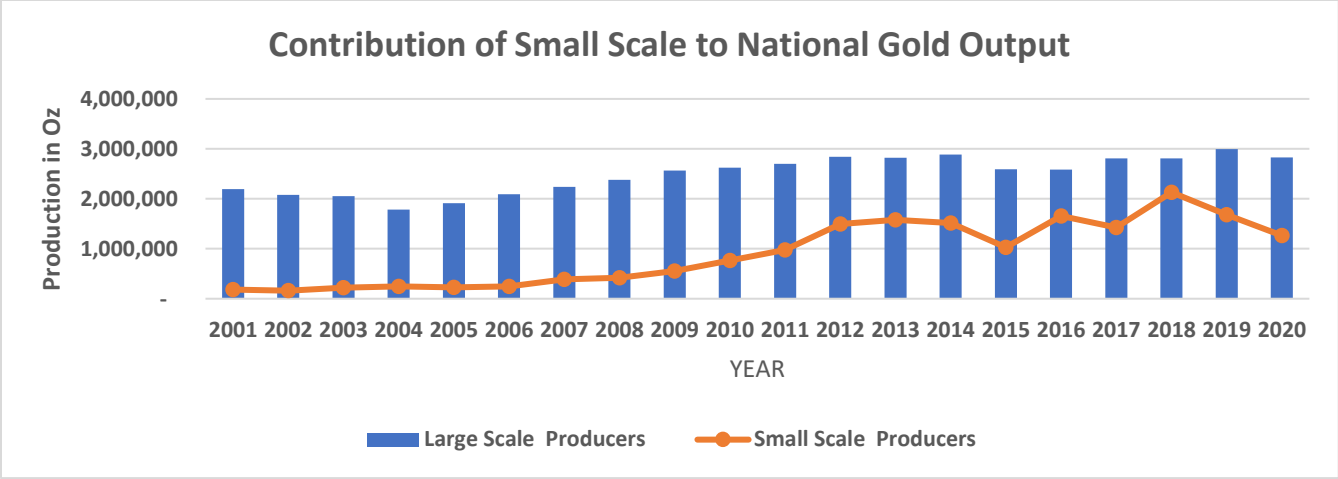


Figure 6.1: Value of Gold Exports (2001 – 2020) LSM v ASM

Source: Minerals Commission

6.3.3. Contribution to Employment

The ASM sub-sector is a crucial income source in Ghana – providing livelihood opportunities for individuals, particularly rural dwellers, youth and women, who are mostly sidelined from formal LSM sector employment. The United Nations estimates that the sector directly employs about 1 million Ghanaians while indirectly impacting nearly 5 million more through its value chain, accounting for over 60% of Ghana’s mining workforce.^{42 43} The sector is also critical in wealth creation, poverty alleviation and inequality reduction in rural Ghana, as it provides stable and lucrative employment opportunities, particularly for people with low employability skills.

Box 5: ASM Recruitment Approaches

There is a paucity of information regarding recruitment in the ASM sector. This is therefore an area that requires further research. The employment relations within the sector are to a large extent exploitory, informal and casual. The sector does not offer any form of social protection for employees. Employers do not comply with statutory obligations relating to social security, taxes, insurance, compensation, hours of work, and the health and safety of employees. Concession owners are also involved with production-sharing arrangements which result in employees sharing part of the risk inherent within the mining venture. Under such arrangements, employees stand to gain or lose in the same manner as the employer.

There is ample field evidence of the exploitation of particularly vulnerable groups involved in the ASM workforce. Offei-Aboagye et al., (2004) observed that female workers interviewed during a livelihood study of ASM complained that they were being exploited and worked intensely to enrich the predominantly male buyers and/or sponsors, ghetto owners, owners of washing machines, crushers and milling machines. In certain cases, it became clear that female workers were sometimes not paid for their labour and lacked avenues for seeking redress. The bargaining power of workers within the sector is generally weak, largely because they do not have a voice as they are not unionized and cannot engage in negotiations with employers. In the absence of formal unions, and this applies to both legal and illegal miners, the workers are usually compelled to negotiate welfare matters with their employer through a single representative.

⁴² <https://www.unep.org/globalmercurypartnership/resources/report/artisanal-and-small-scale-gold-mining-ghana-evidence-inform-action-dialogue>

⁴³ <https://www.sciencedirect.com/science/article/abs/pii/S0301420722004214>

Miners undertake diverse roles, from general labouring to skilled machine work, supervising and bookkeeping, and their livelihoods and backgrounds are dynamic and diverse 44 45 46 47 48. Wages in the sector are generally low. While some mine workers earn more than the minimum wage, the incomes of other workers (crushers, carriers, and washers) are lower. These other workers operate in a physically exhausting, unsanitary and dangerous environment. The low wages in the sector could be linked to inadequacies in regulatory and institutional oversight and the absence of worker unions in the ASM sector.

Source: Author's Review of Existing Work and based on Interviews

6.3.4. ASM Contribution to GDP and Regional Production Data

The consultants were unable to obtain ASM disaggregated regional production data.

On the contribution of ASM to Gross Domestic Product, our checks with the Ghana Statistical Service show that they do not collect data on the contributions of the ASM sub-sector to Ghana's Gross Domestic Product. As a proxy, the consultants used the contributions of Mining and Quarrying to Ghana's GDP and analyzed the ASM's contribution to the sector to ascertain an operation estimate of the contribution of the ASM sub-sector to Ghana's GDP.

Data from the Ghana Statistical Service indicate that Mining and Quarrying constituted GHS 11.449 billion of Ghana's Gross Domestic Product (non-oil) in 2020. With ASM gold production constituting 44.66% of Ghana's total gold production in 2020⁴⁹.

6.4. Environmental and Social Impact of ASM activities

Minerals extraction can have devastating social and environmental effect on resource rich countries, with mining communities particularly vulnerable to these negative outcomes. Recognizing this, the EITI Requirement 6.4 provide an opportunity for stakeholders to assess the adequacy of the social and environmental framework governing Ghana's ASM sub-sector, as shown in the ensuing sub-sections.

6.4.1. Overview of Legal Provisions governing Environmental and Social Impact

The Environmental Protection Agency Act 1994 (Act 490) establishes the Environmental Protection Agency as the lead state agency responsible for the protection and management of Ghana's environment with respect to ASM activities. The law specifically provides the legal basis for the conduct of Environmental Impact Assessments (EIA), Environmental Audit, and the setting of Environmental Standards that ensures safe and environmentally-friendly ASM operations. Act 490 is complemented by the Environmental Assessment Regulations, 1999 (LI 1652), which govern the processes for the development, submission, reviewing and approval of environmental impact assessment, and the application and granting of environmental permits in the ASM subsector. However, in practice, ASM operators do not typically conduct EIA.

⁴⁴ Gilman (1999) Artisanal mining for sustainable livelihoods. united nations Development programme(UNDP)

⁴⁵ Hilson, G M and Potter, C (2005) Structural adjustment and subsistence industry: artisanal gold mining in Ghana. Development and Change, 36(1) 103–131.

⁴⁶ Fisher, A.T. (2007). Community and applied social psychology Special Issue: Power in Community Psychology Research and Practice, July/August 2007. Pages 255-257

⁴⁷ Maconachie, R (2011) Re-agrarianizing livelihoods in post-conflict Sierra Leone? Mineral wealth and rural

⁴⁸ Hilson, G. (2010) Child Labour in African mining communities: Experiences from Northern Ghana. Development and Change Vol. 41. Issue 3.

⁴⁹ <https://www.mincom.gov.gh/industry-statistics/>

6.4.2. Gender and the ASM Sector

This section provides disclosures related to the state of gender participation and inclusivity in Ghana's ASM sub-sector. The EITI requirements related to gender are aimed at identifying the barriers to women's participation and documenting targeted actions implemented to promote their representation and meaningful participation.

6.4.2.1. Legal and Regulatory Framework on Gender

6.4.2.2. 1992 constitution

The rights and liberties of every Ghanaian, regardless of gender, are guaranteed by the constitution. The constitution's Article 17 expressly forbids gender discrimination in all of its manifestations, protecting women's economic rights to engage in all forms of economic activity, including the mining industry. Article 27 also safeguards women's parental and reproductive duties, which is essential for increasing women's participation in fields where men predominate. Although there are no particular laws promoting gender equality in the mining industry, the constitution's gender-related clauses helped set the path for subsequent laws and policies that promoted gender parity in the industry.

<https://www.judicial.gov.gh/index.php/the-constitution>

6.4.2.3. Minerals and Mining (Local Content and Local Participation) Regulations, 2020 (LI 2431)

In addition to setting down the sector's policy framework for implementing local content, LI 2431 also includes provisions for gender mainstreaming in Ghana's mining industry. As a result, the law is a notable example of gender-responsive legislation in the sector. Section 5(5) of the law encourages Ghanaian mineral rights holders to give gender inclusion due attention to the employment and training of Ghanaians in the sector.

<https://www.mincom.gov.gh/wp-content/uploads/2021/06/Minerals-and-Mining-Local-Content-and-Local-Participation-Regulations-2020-LI-2431.pdf>

6.4.2.4. 2015 Ghana Gender Policy

Ghana's adoption of the National Gender Policy in 2015 marked a turning point for women's empowerment and gender equality in the nation. The goal of the strategy was to address current issues with gender mainstreaming in the nation and reinforce existing gender equality measures. The suggestion for mainstreaming gender equality initiatives inside various organizations to protect the socioeconomic rights of women across all sectors, including the mining industry, is a crucial part of the strategy. The policy specifically aims to combat systemic gender discrimination and stereotyping, as well as the disparities between men and women in decision-making at all levels and across all industries.

<https://www.mogcsp.gov.gh/mdocs-posts/national-gender-policy/>

6.4.2.5. 2014 Minerals and Mining Policy

Principle 17 in Chapter 3 of the policy safeguards the human rights of women and advocates for the removal of bottlenecks to the active participation of women in the sector. As a policy that consolidates various mining policy documents, the 2014 Minerals and Mining Policy remains a key document for mainstreaming gendered concerns in the sector.

<https://www.mincom.gov.gh/mining-policy/>

6.4.2.6. Gender Desk, Minerals Commission

In order to ensure that child labour and gender concerns are taken seriously in the sector, the Commission established the Gender Desk in 2019. This was done in recognition of the gendered issues that exist in the industry. The Desk is encouraging women's participation in employment and procurement possibilities in the sector through policy review and realignment, as well as significant sensitization operations, although being hampered by legislative and regulatory deficiencies.

6.4.2.7. Examination of the gender roles and divisions in ASM

Women, like men, are drawn to the ASM sub-sector as a response to poverty in search of direct employment or more diverse economic opportunities. In 2020, females were estimated to constitute as much as 51% of the ASM labour workforce⁵⁰, nevertheless, they are usually consigned to low-level-low-paying positions and are mainly recognized as supplementary workers engaged in the sub-sector temporarily. The active involvement of women is predominantly confined to auxiliary roles such as supplying water, transporting mineral ores, and occasionally overseeing operations in settings where machinery is owned by male relatives⁵¹. Conversely, men assume more physically demanding roles, encompassing digging and excavation, machinery operation, ore shovelling, and the processing of materials at shallow alluvial mining sites.

Payment and remuneration for services rendered in the sub-sector blatantly differ between men and women. While men are more likely to be on the formal payroll, some women are paid with ore-laden sand or through other informal arrangements. This reflects the broader issue of gender inequalities and the informal nature of women's participation in the ASM sector. The employment type for women in ASM is often ad hoc or casual, with fewer women engaged in full-time, formal employment compared to men⁵².

Similarly, for hard rock mining, a domain marked by its arduous subterranean nature, men undertake multifaceted responsibilities, including chiselling, blasting, and cracking while women are traditionally barred from entering underground pits or engaging in tasks associated with this form of ore extraction. Some women may be assigned duties involving the breaking of mineralized rocks or the transportation of mineral ore in sacks. Indirectly, women play roles such as cooks and cleaners, nightclub entertainers, sex workers and merchants.

At the same time, in formalized and mechanized small-scale mining settings, women's direct and unskilled roles are eroded through capital-labour substitution mechanisms⁵³. This however does not necessarily translate to their promotion to differentiated, high positional roles. Reports suggest that while the men are engaged in direct mining roles like project managers, geology and mining engineers, environmental and safety officers, machine mechanics and tractor/ equipment operators, most women still occupy ancillary roles. Their consignment to roles such as health assistants, cleaners and receptionists is attributed to a lack of skilled female labour to take up more

⁵⁰ Solidaridad (2020) Breaking Barriers for Women in Mining <https://www.solidaridadnetwork.org/story/breaking-barriers-for-women-in-mining/#:~:text=In%20Ghana%2C%20women%20contribute%20up,be%20productive%20in%20the%20sector.>

⁵¹ Arthur-Holmes, F. (2021). Gendered division of labour and “sympathy” in artisanal and small-scale gold mining in Prestea-Huni Valley Municipality, Ghana. *Journal of Rural Studies*, 81, 358-362.

⁵² Arthur-Holmes, F., & Abrefa Busia, K. (2021). Occupying the fringes: the struggles of women in artisanal and small-scale gold mining in rural Ghana—evidence from the Prestea–Huni Valley municipality. *Gender Issues*, 38(2), 156-179. <https://link.springer.com/article/10.1007/s12147-020-09261-4>

⁵³ replacement of manual work or workers with machines in an attempt to increase productivity and reduce the unit cost of production

direct roles⁵⁴. It is key to however note that in these settings, ASM workers in general, and women in particular, experience better occupational health and safety mechanisms, unlike those at informal ASM sites where they are near non-existent.

Box 7: Disparities in the Roles Men and Women Play in the ASM Sector

Men's Roles:

1. **Ore Extraction:** Men are frequently engaged in direct ore extraction activities. This involves physically demanding work such as digging, drilling, and blasting to access mineral deposits.
2. **Heavy Machinery Operation:** Men are often responsible for operating heavy machinery like excavators and bulldozers, especially in larger mining operations. These machines are used for digging, transporting, and processing ore.
3. **Transportation:** Men are commonly involved in the transportation of both raw ore and processed minerals. This includes the loading and unloading of materials for transportation to and from the mining site.
4. **Mine Management:** In some cases, men take on managerial roles overseeing the entire mining operation. This involves coordination, planning, and decision-making to ensure the efficiency and profitability of the venture.

Women's Roles:

1. **Ore Processing:** Women often play a crucial role in ore processing. They engage in tasks such as sorting, washing, and crushing the ore to extract valuable minerals. This work requires attention to detail and manual dexterity.
2. **Trading and Provision of Services:** Women are frequently involved in trading activities within and around the mining communities. They may operate small businesses selling food, goods, and services to miners, contributing to the local economy.
3. **Support Services:** Some women provide essential support services, including cooking, laundry, and childcare, to miners. These services are vital for the well-being and sustainability of the mining community.
4. **Environmental Conservation:** In some cases, women are actively involved in environmental conservation efforts. They may engage in activities to restore or mitigate the environmental impact of mining operations.

Source: Author's Review of Existing Work and based on Interviews

6.4.2.8. Socio-cultural factors that contribute to the observed gender dynamics

Historically, mining in Ghana has been an endeavour predominantly led by men, with women excluded from the mining sector altogether. This historical exclusion, coupled with deeply rooted gender norms, has led to inherent disproportions in how men and women are viewed, valued, and engaged in the ASM sub-sector. Generally, while age and years of experience are relevant for male artisanal and small-scale miners, shaping their roles and opportunities within the sector;

⁵⁴ Ofori, G., Torbor, M., & Sarpong, D. (2022). Gender and artisanal and small-scale mining: Exploring women's livelihood and occupational roles in formalised settings. *Journal of Rural Studies*, 96, 121-128.

education, the number of years lived in the community and/or relationships with other miners or leaders hold greater significance for female artisanal and small-scale miners⁵⁵.

Disparities in access to and control over vital land and financial resources also play a significant role in shaping the gender dynamics characteristic of Ghana's ASM sub-sector. Traditionally, access to mining sites and their associated resources have been controlled by male-dominated community structures such as chieftaincy, and local authorities. Although women and men have the same legal rights to access and control productive and financial resources, some informal laws (customary, traditional or religious laws/rules) engender different abilities regarding the ownership or use of non-land assets making it 25% more likely for females to be restricted⁵⁶. This is more prominent in ASM since its informal nature renders it largely regulated by community leadership and therefore inherently creates barriers to women's attempts to secure land for mining purposes. Women may also face difficulties in obtaining loans or financial support due to biases and cultural norms that may not recognize women as legitimate economic actors. This hinders their ability to invest in mining equipment, technologies, or workspaces, perpetuating their confinement to lower-paying roles within the ASM sector.

In Ghana, deeply entrenched traditional gender norms are pivotal in shaping societal expectations by prescribing distinct roles for men and women within the community. Typically, women are associated only with domestic responsibilities, while men are primarily regarded as the family's breadwinners. An initial impact is observed through gender disparities in education, particularly higher education, which persists across many regions of the country. The limited educational prospects for girls further exacerbate the shortage of skilled female labour within ASM, fostering the stereotype that women are more suitable for lower-skilled, non-technical roles within the sector. Consequently, women face restricted opportunities in formal employment sectors and are not well-represented in critical decision-making processes. This confluence of factors nudges them toward occupying lower-to-middle-rung roles and reinforces a gendered division of labour that permeates the ASM landscape.

In certain instances, women are excluded from mine sites in the ASM sub-sector altogether, due to myths and taboo-related reasons. For example, in some communities, it is thought that menstrual blood or traces of sexual activity on the bodies of women may deter positive outcomes during exploration for mineral ores, especially gold. These factors not only affect the participation of women in ASM but also dictate the nature of their involvement, thus, the roles and divisions of gender in the ASM sector are profoundly influenced by socio-cultural factors deeply rooted in Ghanaian society.

6.4.2.9. Unequal Impact of the ASM Sub-sector on Women

The environmental impact of ASM disproportionately affects women and their livelihoods. As mining operations degrade local ecosystems, women naturally bear the brunt of these changes through reduced access to clean water sources and land for agriculture. This disruption of women's daily lives and livelihoods impacts their economic opportunities and further exacerbates existing gender inequalities.

Beyond that, the ASM sub-sector has been documented as a breeding ground for gender-based violence and sexual exploitation of young women, with documented incidents occurring in mining

⁵⁵ Armah, F. A., Boamah, S. A., Quansah, R., Obiri, S., & Luginaah, I. (2016). Working conditions of male and female artisanal and small-scale goldminers in Ghana: Examining existing disparities. *The Extractive Industries and Society*, 3(2), 464-474.

⁵⁶ OECD (2023) Social Institutions and Gender Index (Edition 2023), OECD International Development Statistics (database), <https://doi.org/10.1787/33beb96e-en>

ghettos and communities. Women, working in precarious conditions, often become targets of physical and sexual violence or are coerced into sexual encounters with males involved in the industry. This exploitative practice not only exposes them to sexually transmitted illnesses but also contributes to a concerning epidemic of adolescent pregnancies, further limiting their opportunities and well-being.⁵⁷

Economic necessity sometimes drives women, some of whom are known to bring their children to mining sites, to expose children to the same risks and hazards faced by adults in the sub-sector. This not only endangers their lives but could foster child labor which effects a cycle of vulnerability and deprives children of education and a safer upbringing.

Box 8.0: Growing Popularity of Burkinabe’s High Column Leaching Method for Higher Gold Recovery

From discussions with the EPA, artisanal miners exploiting hard rock ore are only able to recover from 19 to 21% of the contained gold using gravity concentration. However, the Burkinabe miners for instance, have introduced a technology, high column leaching, using cyanidation in some artisanal operations in hard rock in Ghana that ensures much higher recoveries. The method involves digging a crater, lining it with tarpaulin, filling it with crashed and milled ore and adding cyanide to leach the gold. Iron filings is then added to the gold pregnant cyanide solution to precipitate the gold. The use of the method is getting pervasive and is becoming an environmental challenge, because these operations are typically done very close to water bodies. The discharged cyanide-laden water pollutes these water bodies.

Source: Author’s Construct based on Interviews with EPA

6.4.3. Key Government and Donor-Funded Actions to Enforce Environmental Standards

Military Intervention

In 2017, the rate of illegal mining increased at an alarming rate and led to the destruction of national forest and water bodies. Water bodies affected by illegal mining activities include the following rivers Densu, Ankobra, Pra, and Butre. The level of water pollution in these areas led to an astronomical increase to the cost of water treatment by the Ghana Water Company. The President of Ghana responding to the environmental dangers caused by illegal miners launched the **Operation Vanguard** using a joint task force of the Ghana Police and the Ghana Armed Forces in collaboration with the media. The objective of the operation was to eliminate illegal mining and its associated environmental destructions in the Ashanti, Eastern, and Western Regions. At the beginning of the operation, the President placed a two-year moratorium on illegal mining including legal small-scale miners in the country⁵⁸. The operation vanguard led to the arrest of many illegal miners including Ghanaians, citizens of other west African countries and Chinese citizen, and the confiscating of mining equipment used for the illegal mining especially excavators.

⁵⁷ Siakwah, P. (2020). Mining, gender and “kolikoli”: Marginalisation of women or empowerment in the margins? Danish Institute for International Studies. <https://www.diis.dk/en/node/24143>

⁵⁸ <https://oxfordbusinessgroup.com/reports/ghana/2019-report/economy/healthier-environment-after-lifting-the-ban-on-small-scale-mining-the-authorities-are-set-to-reform-and-regulate-the-segment#:~:text=The%20ban%20on%20it%20was,the%20north%20of%20the%20country.>

National Action Plan to Reduce and Where Feasible Eliminate Mercury Use in Artisanal and Small-Scale Mining in Ghana

The Artisanal and Small-Scale gold mining is estimated to emit about 700 tonnes per year into the atmosphere and an additional 800 tonnes of mercury released to land and water per year⁵⁹. Mercury is largely used by the small-scale miners to extract gold in many parts of Ghana, especially in the Tarkwa, Dunkwa and Bibiani mining communities. The National Action Plan is Ghana's blueprint for meeting our obligations under the Minamata Convention which Ghana is party to. The Convention aims at protecting human health and the environment from anthropogenic emissions and releases of mercury and mercury compounds. It is important to state that the NAP was preceded by the Minamata Initial Assessment Report (MIA 2018) which is our first national inventory on mercury (Level 1 assessment).

planetGOLD Project

The project aims to strengthen national and jurisdictional capacity to enhance Ghana's compliance with the Minamata Convention in accordance with national environmental and formalization policies supporting global platforms on mercury reductions, responsible supply chains and mineral resource governance. The project is part of the Global Knowledge Management and Exchange of Child Project Results Through Networking and Outreach Activities for the GEF GOLD Program, implemented by United Nations Environment Programme, together with the National Resources Defense Council (NRDC) and United Nations Industrial Development Organization (UNIDO), which aims to facilitate the sharing of technical information and engage in outreach to relevant stakeholders to reduce and where feasible eliminate mercury use in ASGM.

Source: EPA

6.5. Key Observations and Recommendations

Policy Area and EITI Requirement	Key Observations	Recommendation
EITI Req 6.1 (Social expenditures and environmental payments) Disclosure on companies' environmental and social expenditures, in line legal obligations	Regulation 23 of the L.I 1652 mandates that any undertaking, typically in the extractive sector, in respect of which a reclamation plan is required, to post a reclamation bond, based on an approved work plan. In fulfilment of the provisions of the L.I 1652, the Agency initiated actions for instituting the reclamation bonding mechanism in 2000, by developing the Reclamation Criteria and the Reclamation Security Agreement (RSA) for large-scale mining companies which specifies three thematic areas, namely, the legal, financial, and the technical regimes. However, the EPA is yet to operationalize same for the ASM sub-sector, and is currently in the process of developing an RSA for ASM operations.	The EPA should fast-track the development of the RSA for the ASM sub-sector Minerals Commission should enhance its capacity building support to ASM operators to enable them access finance from banks for their operations, including bonding
EITI Req 6.4 (Environmental and social impact of extractive activities)	Government through MLNR directed the suspension of all mining, reconnaissance and prospecting activities in forest reserves nationwide pursuant to Section	Stakeholders must, as a matter of urgency, review and reconcile the contradictory positions presented.

⁵⁹ <https://www.myjoyonline.com/artisanal-small-scale-mining-now-the-largest-source-of-mercury-pollution-in-ghana-mesti/>

Policy Area and EITI Requirement	Key Observations	Recommendation
Disclosure on the adequacy of laws governing environmental and social impact	<p>4 of the Minerals and Mining Act, 2006 (Act 703), which states that the Minister may reserve land from mining.</p> <p>This aligns with Section 3(1) of Environmental Protection (Mining In Forest Reserves) Regulations L.I.2462 which states that: “A person shall not issue a licence or permit to any person to undertake mining activity, including exploration activity in the following areas – a globally significant biodiversity area; a protected provenance area; an institutional research plot; a hill sanctuary; a high conservation value area; a seed orchard; swamp sanctuary; plantation sites and cultural sites.</p> <p>However, section 3(2) seems to counter this position by stating “Despite paragraph (a) of sub-regulation 1, the President may, subject to Article 268 of the Constitution, give approval, in writing, to a mining company to undertake mining activity in globally significant biodiversity area in the national interest.”</p>	

7. Issues to be Addressed in Mainstreaming ASM into EITI

Despite the regularization of small-scale gold mining activities in Ghana in 1986, the creation of the relevant administrative frameworks, and a number of ASM-focused interventions by the government, illegal gold mining is still pervasive in Ghana with over 85% of ASM miners still in the informal sector. Other policy interventions such as the creation of the Small-Scale Mining Project, the establishment of District ASM support centres, the introduction of ASM ore processing technologies and centres, and the development of a minerals and mining policy with specific provisions on ASM, as well as the creation of alternative livelihood programs in mining communities, have not been successful in any way in addressing illegal small-scale mining.

The endeavour to craft a comprehensive report on the Artisanal and Small-Scale Mining (ASM) sector unveiled challenges intertwined with the accessibility of crucial data from pivotal stakeholders such as GRA, Mincom, PMMC, and the ASM association. This chapter aims to delineate the encountered challenges systematically and provide constructive recommendations to address these impediments. By doing so, it aspires to fortify the groundwork for the seamless integration of ASM into the Extractive Industries Transparency Initiative (EITI).

7.1. General Barriers to ASM Formalization – Policy Findings and Recommendations

The majority of miners operate informally due to barriers associated with the formalization process. There is a wealth of literature on the barriers to legislation of miners in the ASM sector in Ghana. Key issues are bulleted below:

- Ghana's mining sector has benefited from a comprehensive legal, regulatory, and institutional framework and capacity building initiatives and partnerships with international organisations and development partners that seeks to ensure responsible mining practices, environmental protection, and sustainable development. These efforts notwithstanding, the ASM sector continues to operate, largely, in an informal and unregulated manner, leading to severe environmental degradation, unsafe working conditions, gender inequality and conflicts over land rights, violent crime and also further exacerbated the impact of mining activities on human health.
- In particular the Minerals and Mining (Licensing) Regulations provide a comprehensive regulatory framework for the award and regulation of licenses for ASM operations. Mining activities are carried out in accordance with established criteria and guidelines, promoting responsible and sustainable practices within the sector. The Licensing Regulations highlight the importance of the district office as the primary centre for record-keeping activities related to small-scale mining. While these provisions contribute to the proper management and oversight of small-scale mining operations, ensuring that records are accurately maintained and accessible to relevant stakeholders, a key gap within these regulations is the lack of monitoring and enforcement mechanisms.
- The current institutional and policy frameworks have contributed to formalizing ASM activities by setting out clear guidelines and requirements for obtaining licenses enabling some miners to operate legally and leading to improved environmental and social standards in licensed areas. However, significant gaps and challenges persist. The sector is still in large part an informal and lightly regulated activity with increasing proliferation of

illegal mining activities. A comprehensive legislative and regulatory gap analysis reveals several areas that require attention and improvement:

- The current legislative framework lacks provisions for adequate transparency and accountability by small-scale miners. The incorporation of mechanisms for public scrutiny and participation in the regulatory framework is primal to addressing this challenge. This includes conducting public consultations before granting mining licenses, providing accessible information about proposed mining projects and their potential impacts, and encouraging feedback from affected communities and other stakeholders throughout the mining process.
 - The lack of clear and standardized criteria for granting concessions can lead to favouritism or influence-peddling, potentially excluding some legitimate ASM operators from accessing mining areas. This lack of transparency can create a sense of unfairness and mistrust within the sector and may contribute to conflicts and disputes among miners. Moreover, the absence of public scrutiny and oversight in the concession allocation process can create opportunities for corruption and rent-seeking behaviour. Without transparent mechanisms for concession distribution, there is a risk that powerful individuals or groups may manipulate the process for their benefit, leaving smaller and marginalized ASM operators at a disadvantage.
 - There is lack of a clear and differentiated fiscal regime from the ASM sector. The existing legislation does not distinguish between small-scale and large-scale mining operations regarding royalties, which can create an undue burden on small-scale miners. Small-scale mining license holders are subject to the same royalty rates as large-scale mining companies, despite the significant differences in their operational scale and financial capacity. Furthermore, the absence of a well-defined fiscal regime tailored to the unique characteristics of small-scale mining can discourage formalization and compliance within the sector. Small-scale miners may find it challenging to navigate complex tax and royalty payment processes, leading some operators to resort to informal and unregulated practices to avoid financial burdens.
- There is emergence of ASM operators who do not fall within the traditional artisanal mining scope. They comprise a growing proportion of well-connected, educated and financed or resourced entrepreneurs who are attracted to the sector because they see it as a business opportunity. They often leverage their elite status and political connections to manoeuvre the complex social, political, legal and bureaucratic hurdles to mine. This category also is attracting many foreigners, predominantly Chinese, who have taken advantage of the regulatory lapses to conspire with political and traditional elites to illegally enter and operate within the sector. There is also increasing involvement of Burkinabe miners and other neighbouring Sahelian countries. The Burkinabe miners have introduced a technology, using cyanidation in some artisanal operations that ensures much higher recoveries.
 - The employment relations within the sector are to a large extent informal and casual. The sector does not offer any form of social protection for employees. Employers do not comply with statutory obligations relating to social security, taxes, insurance, compensation, hours of work, and the health and safety of employees. The bargaining power of workers within the sector is generally weak, largely because they do not have a voice as they are not unionised and cannot engage in negotiations with employers.

- The Government of Ghana embarked on a better arrangement under which the country trades its gold in exchange for petroleum products . It was observed that the initiative has some shortcomings: the Gold4Oil programme centralizes the domestic purchase of ASM and Community Mining gold production, as it makes PMMC the sole gold buyer on the domestic gold market; the policy directive was silent on the fate of Licensed Gold Buying / Exporting Companies, who can no longer buy gold on the domestic market; the directive comes with the risk of depriving domestic jewelry manufacturers of raw material for their business, a situation which threatens their livelihoods and beneficiation activities; the initiative has the potential to increase the incidence of smuggling gold; the programme lacks transparency, as information on the supplier/buyer selection criteria are not readily and publicly available.
- The development potential and support for ASM at both national and local levels is not being fully realized. These miners continue to be largely under represented in policy formation and decision making. The Small-scale Miners Association is largely absent from discussions that give effect to changes to policy and regulations. High-level policies emanating from such cosmetic involvement of the Association are bound to be largely ineffective when implemented because they do not reflect the realities on the ground, and do not always have buy-in from association members and miners generally.
- The Minerals and Mining Policy broadly advocates for value addition along the entire value chain but within the context of large-scale mining operations. There is no explicit policy directed at value-addition efforts in the ASM sector. The gold produced by small-scale miners is mostly exported through licensed gold exporters. A relatively smaller proportion is used by local goldsmiths in the informal sector for the production of Jewelry.
- The sector continues to expand in complexity, attracting investors from urban centres and outside the country, adding a layer of complexity as this group is well capitalized and networked with links stretching from mine sites to national capitals, foreign commodity and equipment marketing and supply centres. Unfortunately, policy and regulation have focused on the artisanal mining end of ASM. The latter group of the ASM mining community presents a very different regulatory challenge than the one envisaged in the laws and regulations.
- The majority of miners operate informally due to barriers associated with the formalization process. Key issues are bulleted below: lack of geological and other mineral information, forcing the ASM operators to carry out “trial and error” activities in search of mineable areas.; lack of access to geologically prospective land; lack of access to finance for mining activities leading to various arrangements with foreigners to finance ASM operations; lack of access to modern mining and processing equipment and technologies
- The activities of foreigners in the SSM sector in recent years have exacerbated the extensive destruction of water bodies due to the use of heavy mining equipment such as excavators, graders, dredgers, heavy processing plants etc. Farmers bear the brunt of environmental degradation wrought by ASM. Artisanal and small-scale mining activities are now threatening the very basis of sustainability through wanton environmental destruction.

- The pervasive use of heavy equipment, the growing intrusion of foreigners and politically exposed persons, active involvement of some traditional authorities and their elders in illicit mining are phenomenal and recent developments. This group of illicit miners and their actions are responsible exacerbation of the environmental problems in the ASM sector and the general threat to public health and safety. The extent of acreage encumbered by this group of illicit miners, the sophistication of equipment employed, and areal coverage are no longer within defined actions prescribed for ASM by legislation.

1.8 Policy Recommendations

1. For the comprehensive legal, regulatory, and institutional frameworks, capacity building and other initiatives introduced in the mining sector to produce the desired results, especially in the ASM sector, there must be intensified and continuous monitoring and improvement of these mechanisms are essential to address emerging challenges and enhance the sector's contributions to the country's development.
2. To address the key gap within the Minerals and Mining (Licensing) Regulations, 2012, there is need to review these regulations to include monitoring and enforcement mechanisms. This could involve enhancing the capacity of district offices to effectively carry out their record-keeping responsibilities, conducting regular audits to ensure compliance with licensing requirements, and establishing clear procedures for license application reviews and approvals. Additionally, there is a need for continuous review and update of the licensing criteria and guidelines to align with evolving industry best practices and sustainability standards.
3. There is a need for regulations that promote transparency and accountability by ensuring that ASM operations are conducted in an open and participatory manner. Public scrutiny is essential for ensuring that mining activities, especially in the ASM sector, are conducted responsibly and in line with environmental and social considerations. Without proper public participation, local communities and other stakeholders may not have the opportunity to voice their concerns, contribute valuable insights, or hold mining operators accountable for their actions. This gap can lead to conflicts between mining operators and affected communities, as the lack of transparency and involvement in decision-making processes may create distrust and resentment.
4. To address the lack of clear and standardized criteria for granting concessions, it is crucial to introduce robust and transparent procedures for granting concessions. This includes adopting bidding systems or developing clear and objective criteria for concession allocation, such as considering the operational capacity, environmental management practices, and compliance history of the applicants. Additionally, establishing an open and accountable system where information on concession awards and mining rights is publicly accessible can enhance transparency and accountability in the sector.
5. There is need for clearly articulated ASM-focused value addition policy and strategies to leverage other creative industries to develop local jewellery value chains to further enhance the contribution of the ASM sector to national development.

6. There is a need for comprehensive fiscal reforms that take into account the specific challenges and needs of small-scale mining operations. Differentiated royalty rates for small-scale miners could be implemented, considering factors such as production volume, revenue, and the overall socio-economic impact of the operations. Introducing a clear and equitable fiscal regime can incentivize formalization within the ASM sector and improve revenue collection for the government. Additionally, simplifying tax and royalty payment procedures and providing accessible support and guidance to small-scale miners will enhance compliance and foster a more transparent and responsible mining industry.
7. The use of the cyanidation ASM is getting pervasive and is becoming an environmental challenge. It is suggested that the law should consider allowing for cyanidation in SSM in small tanks, to curb the environmental menace associated with the technology. This will require procedures and close supervision by personnel of the regulatory agencies. Such an introduction will be in line with the MINAMATA convention, which considers cyanide as an allowed mercury-free alternative to reduce mercury use in small scale gold production.
8. In the absence of formal unions, and this applies to both legal and illegal miners, the workers are usually compelled to negotiate welfare matters with their employer through a single representative. Regulatory oversight should be strengthened and the Small-scale miners Association engaged to allow and facilitate the unionisation of their workforce.
9. The Gold4Oil programme has so far, the programme has failed to make a meaningful impact on prices at the pump, because of the moderate volumes of imported petroleum products. Programme should either be reviewed to address the shortcomings or be scrapped all together.
10. ASM governance will be greatly enhanced if all relevant stakeholders are included in policy and regulation development processes, and planned interventions in the sector. A more proactive approach is to involve key stakeholders, including chiefs, opinion leaders and unregistered miners in all planned interventions. The unregistered miners are the target to achieve expanded formalization, yet they are permanently absent in all dialogue sessions over the years with the excuse that “one cannot condone illegality”.
11. The empowerment of women and better participation of artisanal and small-scale miners must be emphasized in decision making and policy formation.
12. Removing the barriers to formulation, decentralising and streamlining ASM licensing are an urgently required action. The value of a decentralized licensing system and the removal of the listed barriers are critical requirements for enhancing formalisation of the Artisanal mining sector. The removal of these barriers will make license acquisition time shorter, reduce fees and costs associated with license acquisition and ensure regulations are in synch with local context. This would contribute to better environmental stewardship and increased productivity as a result of enhanced operational efficiencies.
 - Fear of being taxed if legalized
 - Informality helps to maintain flexibility in shifting from

7.2. Institutional Challenges and Recommendations

GHEITI MSG

Recommendation:

The next EITI ASM report should develop a template to collect information on voluntary and involuntary projects disaggregated by communities, project sum and sector, to ensure the effective disclosure of social expenditure by ASM actors

Ghana Revenue Authority (GRA)

Crucial data requests directed to the Authority GRA for tax-paying small-scale companies encountered significant delays, impacting the progress of the report's analytical stages.

Despite the presence of a mining desk at GRA, data for small-scale miners was aggregated as such and not readily available due to their categorization as small taxpayers required to remit taxes to their respective districts.

GRA contends that its system lacks unique codes for sectors in the economy, complicating the retrieval of data for specific sectors.

Recommendations:

1. Incorporate small-scale mining companies into the GRA mining desk for streamlined data requests.
2. Establish a system where districts with ASM operations submit quarterly reports of tax-paying ASM companies to the mining desk.
3. Implement a unique code system for data retrieval and analysis across all sectors of the economy.

Implementing these recommendations is crucial for overcoming a significant hindrance to data collection required to mainstream ASM into EITI.

Minerals Commission

Data retrieval from the Minerals Commission was challenging due to the decentralized nature of data on small-scale operators. The dispersed nature of data across various departments of the Minerals Commission made harmonizing data requests a time-consuming process.

Furthermore, divergent interpretations exist regarding the appropriateness of applying the fiscal regime designed for the mining sector to the ASM sector. In practice, small-scale miners typically only fulfil ground rent obligations and are exempt from royalty payments. The introduction of withholding tax for the small-scale sector has contributed to a deepening misunderstanding, adding complexity to compliance for ASM operators.

Recommendations:

1. Establish a centralized repository system at the Minerals Commission to harmonize data on the ASM subsector.
2. Introduce a separate fiscal regime tailored to the ASM subsector to enhance compliance among operators.

Ghana National Association of Small-Scale Miners (GNASSM)

The Ghana National Association of Small-Scale Miners faced challenges in providing researchers with names of registered small-scale miners associated with the organization. Despite having a governance structure, the association lacked a comprehensive record-keeping system for its members.

Recommendations:

Establish a GNASSM database containing details of its members, including the company name, district, mine coordinates, and governance structure.

Given the limited nature of record-keeping within the ASM sector, it is crucial to develop and implement a simplified template for data collection from small-scale miners.

Implement comprehensive record-keeping training programs tailored for small-scale miners to enhance their capacity for accurate and systematic documentation. This initiative is essential to address existing challenges related to data management within the sector.

Precious Minerals Marketing Company (PMMC):

Despite assertions of adherence to withholding tax regulations, small-scale miners do not receive receipts or certificates, rendering them unable to furnish records of their tax payments to licensed gold buyers.

Recommendations:

1. Develop a template for Licensed Gold Exporters at the point of export, capturing producer details, grams from the producer, coordinates, and the withholding tax component paid.
2. PMMC should submit monthly reports to the GRA using data provided by Licensed Gold Exporters.
3. There is a need for an accountable system that provides small-scale miners with proper documentation, such as receipts or certificates, for their withholding tax payments. This measure will enhance record-keeping and facilitate the ability of miners to demonstrate compliance with tax obligations to licensed gold buyers.

Environmental Protection Agency

Recommendations

1. The EPA should configure their system to separate application fees and permit fees received from ASM and LSM companies
2. The EPA should fast-track the development of the Reclamation Security Agreement (RSA) for the ASM sub-sector

ANNEXES

Active ASM License Companies

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Mining Company</td> <td>Benwodum, Upper Denkyira</td> <td>000024478</td> <td>NA</td> <td>OPPOSITE NEW GENERATION</td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>21</td> <td>Akwoosed Mining Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>22</td> <td>Akitekyaase Petroleum Corp</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>23</td> <td>Akitekyaase Youth Co-op</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>24</td> <td>Yankoga Gold Co-operative</td> <td>Mammasiwa No 1, Amansie Central District (A/R)</td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>25</td> <td>Naumens Mining Ventures</td> <td>Upper Denkyira</td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>26</td> <td>Ostokost Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>27</td> <td>Special New Generation Min. Ent</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>28</td> <td>Ite Resources</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>29</td> <td>Unity Sign Mining Ent</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>30</td> <td>Three Thirty Mining Ent</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>31</td> <td>H.C.I Truss Co. Ltd</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>OBUASI</td> <td></td> <td></td> </tr> <tr> <td>32</td> <td>Nyansa Asanda Mining Group</td> <td>Dudassa No.1, Wassan Gyapaa, Wassan Amanti East, W/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>33</td> <td>Mining E.L.P. (Pvt.) Ltd</td> <td>Niwawina, Wassan Amanti East, W/R</td> <td>000031252</td> <td>NA</td> <td>NEAR THE PENTECOST CHURCH</td> <td>ASANKRAGUA</td> <td></td> <td>0242509664</td> </tr> <tr> <td>34</td> <td>F. I. Brothers Mining Group</td> <td>Niwawina, Wassan Amanti East, W/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>35</td> <td>Busant Mining Group</td> <td>Yankomam, Aowin/Suam District</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>36</td> <td>Abas Mining L.T.E</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>37</td> <td>Abaswa Mining Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>38</td> <td>Applakrom Company Limited</td> <td>Applakrom NO.2, Aowin/Suam District</td> <td>000128043</td> <td>NA</td> <td>NEAR CENTRAL UNIVERSITY</td> <td>ASANKRAGUA</td> <td></td> <td>0244926364</td> </tr> <tr> <td>39</td> <td>Bronga Ltd</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>40</td> <td>Wiblan Enterprise</td> <td>Applakrom NO.2, Aowin/Suam District</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>41</td> <td>Kashim Gold Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>42</td> <td>Kiawoah Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>43</td> <td>Ushunyei Enterprise Group</td> <td></td> <td></td> <td></td> <td></td> <td>ASANKRAGUA</td> <td></td> <td></td> </tr> <tr> <td>44</td> <td>K. 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<td>Kochab Ventures</td> <td>Ayiviamu, Ahiwa West District</td> <td>N/A</td> <td>N/A</td> <td></td> <td>AKIM ADA</td> <td></td> <td></td> </tr> <tr> <td>65</td> <td>Green Kintu Ventures</td> <td>Asini Nyankum, Asini North Municipality, E/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASIN FOSU</td> <td></td> <td></td> </tr> <tr> <td>66</td> <td>Antadrom Enterprise</td> <td>Tofifo Praso, Tofifo-Ahi-Markwa District, E/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASIN FOSU</td> <td></td> <td></td> </tr> <tr> <td>67</td> <td>Chawuo Enterprise</td> <td>Tofifo Kerekofi, Tofifo-Ahi-Markwa District, E/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASIN FOSU</td> <td></td> <td></td> </tr> <tr> <td>68</td> <td>JE Mining Enterprise</td> <td>Kenya, Adansi South District, Ashanti Region</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASIN FOSU</td> <td></td> <td></td> </tr> <tr> <td>69</td> <td>Benetod Mining Enterprise</td> <td>Markwan, Tofifo-Ahi-Markwa District, E/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>ASIN FOSU</td> <td></td> <td></td> </tr> <tr> <td>70</td> <td>Adom Mining Group</td> <td>Amudasi, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>71</td> <td>Benness Mining Enterprise</td> <td>Amudasi, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>72</td> <td>Asiam Mining Group</td> <td>Konkrom, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>73</td> <td>Pofey Mining Enterprise</td> <td>Nkatsi, Bibiani Bekwai Ahiwiso Municipality, W/N/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>74</td> <td>Kara Kelly Enterprise</td> <td>Beprosu, Bibiani Bekwai Ahiwiso Municipality, W/N/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>75</td> <td>Empecco Mining Group</td> <td>Ntebroso, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>76</td> <td>Sehodon Mining Enterprise</td> <td>Sefwi Dukum, Bibiani Bekwai Ahiwiso Municipality, W/N/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>77</td> <td>Ayasa pa Ye Mining</td> <td>Amudasi, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>78</td> <td>Eweba Vaa Amadi Enterprise</td> <td>Amudasi, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>79</td> <td>Rapal Way Mining Group</td> <td>Alpaysa, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>80</td> <td>Osokonu Mining Enterprise</td> <td>Atankesoo, Ahiwira Mponua District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>81</td> <td>Altebaum Odudu</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>82</td> <td>Scotty Amadi Mining</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>83</td> <td>Haba Ntebansa Mining</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>84</td> <td>Star Tung Enterprise</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>BIBIANI</td> <td></td> <td></td> </tr> <tr> <td>85</td> <td>Venyaya Mining Group</td> <td>Venyaya Mining Group, Ghana, Talen</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>86</td> <td>Pahoraba Mining Group</td> <td>Pahoraba Mining Group, Ghana, Talen</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>87</td> <td>Gbusasi Small Scale Mining Group</td> <td>Gbusasi Small Scale Mining group, Ghana, Talen</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>88</td> <td>Nantawadwa Enterprise</td> <td>Nantawadwa Enterprise, Ghana, Talen</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>89</td> <td>Urtique Mining group</td> <td>Urtique Mining group, Ghana, Talen</td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>90</td> <td>Chankwelya Mining Group</td> <td>Chankwelya Mining Group</td> <td>000011105</td> <td>NA</td> <td>TONGO RD</td> <td>BOLGATANGA</td> <td></td> <td>0244098832</td> </tr> <tr> <td>91</td> <td>Dokosa Mining Ent</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>BOLGATANGA</td> <td></td> <td></td> </tr> <tr> <td>92</td> <td>Konongo Odumasi Small Scale Mini</td> <td>Konongo Odumasi, Asante Akim West District, A/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>KONKONG</td> <td></td> <td></td> </tr> <tr> <td>93</td> <td>Siba Global Mining and Investment</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>KONKONG</td> <td></td> <td></td> </tr> <tr> <td>94</td> <td>Dakrupu Mining Group</td> <td>Dakrupu, Bole, Sawi/Tuna/Kalba, N/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>95</td> <td>Dakrupu Kanawa Mining Group</td> <td>Dakrupu, Bole, Sawi/Tuna/Kalba, N/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>96</td> <td>Tunga Mining Cooperative</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>97</td> <td>Tunga Wendi Cooperative</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>98</td> <td>Wakoesah Resources Limited</td> <td>Wa-East District</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>99</td> <td>Full-one Resources Limited</td> <td>Wa-East District</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>100</td> <td>Kobaff Mining</td> <td>Sawla/Tuna/Kalba</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>101</td> <td>Kopar Mining</td> <td>Sawla/Tuna/Kalba</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>102</td> <td>Abosua Gyeyee Enterprise</td> <td>Sawla/Tuna/Kalba</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>103</td> <td>Scottlawrie Enterprise</td> <td>Sawla/Tuna/Kalba</td> <td>N/A</td> <td>N/A</td> <td></td> <td>WA</td> <td></td> <td></td> </tr> <tr> <td>104</td> <td>Johnson Mining Services</td> <td>Tarkwa, Tarkwa-Nsuaam Municipality, W/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>TARKWA</td> <td></td> <td></td> </tr> <tr> <td>105</td> <td>Tarkwa Mining Limited</td> <td>Tarkwa, Abooso, Tarkwa-Nsuaam Municipality, W/R</td> <td>000010070</td> <td>NA</td> <td>TARKWA TSC</td> <td>TARKWA</td> <td></td> <td>0502266313</td> </tr> <tr> <td>107</td> <td>Starline Mining Group</td> <td>Tarkwa-Nsuaam Municipality, W/R</td> <td>N/A</td> <td>N/A</td> <td></td> <td>TARKWA</td> <td></td> <td></td> </tr> <tr> <td>108</td> <td>Dakota Company Limited</td> <td>Tarkwa, Tarkwa-Nsuaam Municipality, W/R</td> <td>0001206760</td> <td>NA</td> <td>TARKWA TSC</td> <td>TARKWA</td> <td></td> <td>0555429661</td> </tr> <tr> <td>109</td> <td>Ntsahwa Company limited</td> <td></td> <td>N/A</td> <td>N/A</td> <td></td> <td>TARKWA</td> <td></td> <td></td> </tr> <tr> <td colspan="9">KEY</td> </tr> <tr> <td colspan="9">NA-NOT ON GRA DATA BASE</td> </tr> <tr> <td colspan="9">GREEN COLOUR-ON GRA DATA BASE</td> </tr>	17	Mutanyi Mining Ent		N/A	N/A		OBUASI			18	Masani Ventures	Amansie Central District (A/R)	N/A	N/A		OBUASI			19	The Green Lander		N/A	N/A		OBUASI			20	Miss L. Mining Company	Benwodum, Upper Denkyira	000024478	NA	OPPOSITE NEW GENERATION	OBUASI			21	Akwoosed Mining Enterprise		N/A	N/A		OBUASI			22	Akitekyaase Petroleum Corp		N/A	N/A		OBUASI			23	Akitekyaase Youth Co-op		N/A	N/A		OBUASI			24	Yankoga Gold Co-operative	Mammasiwa No 1, Amansie Central District (A/R)	N/A	N/A		OBUASI			25	Naumens Mining Ventures	Upper Denkyira	N/A	N/A		OBUASI			26	Ostokost Enterprise		N/A	N/A		OBUASI			27	Special New Generation Min. Ent		N/A	N/A		OBUASI			28	Ite Resources		N/A	N/A		OBUASI			29	Unity Sign Mining Ent		N/A	N/A		OBUASI			30	Three Thirty Mining Ent		N/A	N/A		OBUASI			31	H.C.I Truss Co. Ltd		N/A	N/A		OBUASI			32	Nyansa Asanda Mining Group	Dudassa No.1, Wassan Gyapaa, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA			33	Mining E.L.P. (Pvt.) Ltd	Niwawina, Wassan Amanti East, W/R	000031252	NA	NEAR THE PENTECOST CHURCH	ASANKRAGUA		0242509664	34	F. I. Brothers Mining Group	Niwawina, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA			35	Busant Mining Group	Yankomam, Aowin/Suam District	N/A	N/A		ASANKRAGUA			36	Abas Mining L.T.E		N/A	N/A		ASANKRAGUA			37	Abaswa Mining Enterprise		N/A	N/A		ASANKRAGUA			38	Applakrom Company Limited	Applakrom NO.2, Aowin/Suam District	000128043	NA	NEAR CENTRAL UNIVERSITY	ASANKRAGUA		0244926364	39	Bronga Ltd		N/A	N/A		ASANKRAGUA			40	Wiblan Enterprise	Applakrom NO.2, Aowin/Suam District	N/A	N/A		ASANKRAGUA			41	Kashim Gold Enterprise		N/A	N/A		ASANKRAGUA			42	Kiawoah Enterprise		N/A	N/A		ASANKRAGUA			43	Ushunyei Enterprise Group					ASANKRAGUA			44	K. Ashimeye Investment Ltd		0000246917	NA	ZENU BLOCK FACTORY	ASANKRAGUA			45	Meressah Ventures		N/A	N/A		ASANKRAGUA			46	Kwansara Enterprises Ltd		0000086228	NA	SSNIT FLATS AREA	ASANKRAGUA			47	Esankra Mining Enterprise	Wassan Gyapaa, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA			48	Nyansa Asanda Mining Group		N/A	N/A		ASANKRAGUA			49	ESKY Mining Ventures		N/A	N/A		ASANKRAGUA			50	Danooze Mining Co Ltd		N/A	N/A		ASANKRAGUA			51	Oppanyase Mining Ent		N/A	N/A		ASANKRAGUA			52	Kea Da Bi Ventures		N/A	N/A		ASANKRAGUA			53	Salt Lake Ventures		N/A	N/A		ASANKRAGUA			54	Amansie Mining Co Ltd		N/A	N/A		ASANKRAGUA			55	Masani Ventures		N/A	N/A		ASANKRAGUA			56	West Line		N/A	N/A		ASANKRAGUA			57	Coday Mining Limited		N/A	N/A		AKIM ADA			58	Baba Sallah Mining Ventures		N/A	N/A		AKIM ADA			59	Sugtaba Mining Enterprise		N/A	N/A		AKIM ADA			60	Asiam Mining Services	Asamama, Ahiwa West District, E/R	N/A	N/A		AKIM ADA			61	Muduroyak Mining Services	Asamama, Ahiwa West District	N/A	N/A		AKIM ADA			62	Mata Mallam Mining Enterprise	Dome, Fanteakwa District, E/R	N/A	N/A		AKIM ADA			63	Kwasidom Enterprise	Ayiviamu, Ahiwa West District	N/A	N/A		AKIM ADA			64	Kochab Ventures	Ayiviamu, Ahiwa West District	N/A	N/A		AKIM ADA			65	Green Kintu Ventures	Asini Nyankum, Asini North Municipality, E/R	N/A	N/A		ASIN FOSU			66	Antadrom Enterprise	Tofifo Praso, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU			67	Chawuo Enterprise	Tofifo Kerekofi, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU			68	JE Mining Enterprise	Kenya, Adansi South District, Ashanti Region	N/A	N/A		ASIN FOSU			69	Benetod Mining Enterprise	Markwan, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU			70	Adom Mining Group	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			71	Benness Mining Enterprise	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			72	Asiam Mining Group	Konkrom, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			73	Pofey Mining Enterprise	Nkatsi, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI			74	Kara Kelly Enterprise	Beprosu, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI			75	Empecco Mining Group	Ntebroso, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			76	Sehodon Mining Enterprise	Sefwi Dukum, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI			77	Ayasa pa Ye Mining	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			78	Eweba Vaa Amadi Enterprise	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			79	Rapal Way Mining Group	Alpaysa, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			80	Osokonu Mining Enterprise	Atankesoo, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI			81	Altebaum Odudu		N/A	N/A		BIBIANI			82	Scotty Amadi Mining		N/A	N/A		BIBIANI			83	Haba Ntebansa Mining		N/A	N/A		BIBIANI			84	Star Tung Enterprise		N/A	N/A		BIBIANI			85	Venyaya Mining Group	Venyaya Mining Group, Ghana, Talen	N/A	N/A		BOLGATANGA			86	Pahoraba Mining Group	Pahoraba Mining Group, Ghana, Talen	N/A	N/A		BOLGATANGA			87	Gbusasi Small Scale Mining Group	Gbusasi Small Scale Mining group, Ghana, Talen	N/A	N/A		BOLGATANGA			88	Nantawadwa Enterprise	Nantawadwa Enterprise, Ghana, Talen	N/A	N/A		BOLGATANGA			89	Urtique Mining group	Urtique Mining group, Ghana, Talen	N/A	N/A		BOLGATANGA			90	Chankwelya Mining Group	Chankwelya Mining Group	000011105	NA	TONGO RD	BOLGATANGA		0244098832	91	Dokosa Mining Ent		N/A	N/A		BOLGATANGA			92	Konongo Odumasi Small Scale Mini	Konongo Odumasi, Asante Akim West District, A/R	N/A	N/A		KONKONG			93	Siba Global Mining and Investment		N/A	N/A		KONKONG			94	Dakrupu Mining Group	Dakrupu, Bole, Sawi/Tuna/Kalba, N/R	N/A	N/A		WA			95	Dakrupu Kanawa Mining Group	Dakrupu, Bole, Sawi/Tuna/Kalba, N/R	N/A	N/A		WA			96	Tunga Mining Cooperative		N/A	N/A		WA			97	Tunga Wendi Cooperative		N/A	N/A		WA			98	Wakoesah Resources Limited	Wa-East District	N/A	N/A		WA			99	Full-one Resources Limited	Wa-East District	N/A	N/A		WA			100	Kobaff Mining	Sawla/Tuna/Kalba	N/A	N/A		WA			101	Kopar Mining	Sawla/Tuna/Kalba	N/A	N/A		WA			102	Abosua Gyeyee Enterprise	Sawla/Tuna/Kalba	N/A	N/A		WA			103	Scottlawrie Enterprise	Sawla/Tuna/Kalba	N/A	N/A		WA			104	Johnson Mining Services	Tarkwa, Tarkwa-Nsuaam Municipality, W/R	N/A	N/A		TARKWA			105	Tarkwa Mining Limited	Tarkwa, Abooso, Tarkwa-Nsuaam Municipality, W/R	000010070	NA	TARKWA TSC	TARKWA		0502266313	107	Starline Mining Group	Tarkwa-Nsuaam Municipality, W/R	N/A	N/A		TARKWA			108	Dakota Company Limited	Tarkwa, Tarkwa-Nsuaam Municipality, W/R	0001206760	NA	TARKWA TSC	TARKWA		0555429661	109	Ntsahwa Company limited		N/A	N/A		TARKWA			KEY									NA-NOT ON GRA DATA BASE									GREEN COLOUR-ON GRA DATA BASE								
17	Mutanyi Mining Ent		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
18	Masani Ventures	Amansie Central District (A/R)	N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
19	The Green Lander		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
20	Miss L. Mining Company	Benwodum, Upper Denkyira	000024478	NA	OPPOSITE NEW GENERATION	OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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22	Akitekyaase Petroleum Corp		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
23	Akitekyaase Youth Co-op		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
24	Yankoga Gold Co-operative	Mammasiwa No 1, Amansie Central District (A/R)	N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
25	Naumens Mining Ventures	Upper Denkyira	N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
26	Ostokost Enterprise		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
27	Special New Generation Min. Ent		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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29	Unity Sign Mining Ent		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
30	Three Thirty Mining Ent		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
31	H.C.I Truss Co. Ltd		N/A	N/A		OBUASI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
32	Nyansa Asanda Mining Group	Dudassa No.1, Wassan Gyapaa, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
33	Mining E.L.P. (Pvt.) Ltd	Niwawina, Wassan Amanti East, W/R	000031252	NA	NEAR THE PENTECOST CHURCH	ASANKRAGUA		0242509664																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
34	F. I. Brothers Mining Group	Niwawina, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
35	Busant Mining Group	Yankomam, Aowin/Suam District	N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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37	Abaswa Mining Enterprise		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
38	Applakrom Company Limited	Applakrom NO.2, Aowin/Suam District	000128043	NA	NEAR CENTRAL UNIVERSITY	ASANKRAGUA		0244926364																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
39	Bronga Ltd		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
40	Wiblan Enterprise	Applakrom NO.2, Aowin/Suam District	N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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44	K. Ashimeye Investment Ltd		0000246917	NA	ZENU BLOCK FACTORY	ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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46	Kwansara Enterprises Ltd		0000086228	NA	SSNIT FLATS AREA	ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
47	Esankra Mining Enterprise	Wassan Gyapaa, Wassan Amanti East, W/R	N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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51	Oppanyase Mining Ent		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
52	Kea Da Bi Ventures		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
53	Salt Lake Ventures		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
54	Amansie Mining Co Ltd		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
55	Masani Ventures		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
56	West Line		N/A	N/A		ASANKRAGUA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
57	Coday Mining Limited		N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
58	Baba Sallah Mining Ventures		N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
59	Sugtaba Mining Enterprise		N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
60	Asiam Mining Services	Asamama, Ahiwa West District, E/R	N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
61	Muduroyak Mining Services	Asamama, Ahiwa West District	N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
62	Mata Mallam Mining Enterprise	Dome, Fanteakwa District, E/R	N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
63	Kwasidom Enterprise	Ayiviamu, Ahiwa West District	N/A	N/A		AKIM ADA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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65	Green Kintu Ventures	Asini Nyankum, Asini North Municipality, E/R	N/A	N/A		ASIN FOSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
66	Antadrom Enterprise	Tofifo Praso, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
67	Chawuo Enterprise	Tofifo Kerekofi, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
68	JE Mining Enterprise	Kenya, Adansi South District, Ashanti Region	N/A	N/A		ASIN FOSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
69	Benetod Mining Enterprise	Markwan, Tofifo-Ahi-Markwa District, E/R	N/A	N/A		ASIN FOSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
70	Adom Mining Group	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
71	Benness Mining Enterprise	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
72	Asiam Mining Group	Konkrom, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
73	Pofey Mining Enterprise	Nkatsi, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
74	Kara Kelly Enterprise	Beprosu, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
75	Empecco Mining Group	Ntebroso, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
76	Sehodon Mining Enterprise	Sefwi Dukum, Bibiani Bekwai Ahiwiso Municipality, W/N/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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78	Eweba Vaa Amadi Enterprise	Amudasi, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
79	Rapal Way Mining Group	Alpaysa, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
80	Osokonu Mining Enterprise	Atankesoo, Ahiwira Mponua District, A/R	N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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82	Scotty Amadi Mining		N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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84	Star Tung Enterprise		N/A	N/A		BIBIANI																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
85	Venyaya Mining Group	Venyaya Mining Group, Ghana, Talen	N/A	N/A		BOLGATANGA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
86	Pahoraba Mining Group	Pahoraba Mining Group, Ghana, Talen	N/A	N/A		BOLGATANGA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
87	Gbusasi Small Scale Mining Group	Gbusasi Small Scale Mining group, Ghana, Talen	N/A	N/A		BOLGATANGA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
88	Nantawadwa Enterprise	Nantawadwa Enterprise, Ghana, Talen	N/A	N/A		BOLGATANGA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
89	Urtique Mining group	Urtique Mining group, Ghana, Talen	N/A	N/A		BOLGATANGA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
90	Chankwelya Mining Group	Chankwelya Mining Group	000011105	NA	TONGO RD	BOLGATANGA		0244098832																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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92	Konongo Odumasi Small Scale Mini	Konongo Odumasi, Asante Akim West District, A/R	N/A	N/A		KONKONG																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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94	Dakrupu Mining Group	Dakrupu, Bole, Sawi/Tuna/Kalba, N/R	N/A	N/A		WA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
95	Dakrupu Kanawa Mining Group	Dakrupu, Bole, Sawi/Tuna/Kalba, N/R	N/A	N/A		WA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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98	Wakoesah Resources Limited	Wa-East District	N/A	N/A		WA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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104	Johnson Mining Services	Tarkwa, Tarkwa-Nsuaam Municipality, W/R	N/A	N/A		TARKWA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
105	Tarkwa Mining Limited	Tarkwa, Abooso, Tarkwa-Nsuaam Municipality, W/R	000010070	NA	TARKWA TSC	TARKWA		0502266313																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
107	Starline Mining Group	Tarkwa-Nsuaam Municipality, W/R	N/A	N/A		TARKWA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
108	Dakota Company Limited	Tarkwa, Tarkwa-Nsuaam Municipality, W/R	0001206760	NA	TARKWA TSC	TARKWA		0555429661																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
109	Ntsahwa Company limited		N/A	N/A		TARKWA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Total Mineral Assay

DIAMOND 2023			GOLD ASSAY 2023 LARGE MINING COMPANIES			GOLD ASSAY 2023 LGE				
MONTH	WEIGHT/CT	VALUE(\$)	MONTH	GROSS WEIGHT (KG)	NET WEIGHT (OZ)	ESTIMATED VALUE (US\$)	MONTH	GROSS WEIGHT (KG)	NET WEIGHT (OZ)	ESTIMATED VALUE (US\$)
JANUARY	4,566.80	232,763.11	JANUARY	9,309.92	254,063.05	483,695,269.15	JANUARY	1,547.649	46,233.81	88,808,490.15
FEBRUARY	22,879.15	1,129,268.28	FEBRUARY	7,524.52	204,998.75	379,828,564.35	FEBRUARY	2,743.561	82,203.28	153,229,905.62
MARCH	17,653.40	1,054,677.79	MARCH	9,754.26	267,818.45	509,392,649.81	MARCH	1,948.717	58,316.88	112,177,045.11
TOTAL	45,099.35	2,416,709.18	TOTAL	26,588.70	726,880.25	1,372,916,483.31	TOTAL	6,239.927	186,753.97	354,215,440.88
APRIL	20,182.38	801,933.36	APRIL	7,883.55	218,212.40	436,763,002.29	APRIL	716.97	21,394.79	42,448,010.62
MAY	12,179.01	629,305.85	MAY	8,776.24	244,501.53	486,255,256.22	MAY	3,526.34	105,242.20	209,493,623.87
JUNE	24,191.69	1,369,534.75	JUNE	8,721.28	243,198.34	470,552,747.02	JUNE	2,539.78	75,903.97	148,027,173.65
TOTAL	56,553.08	2,800,773.96	TOTAL	25,381.07	705,912.26	1,393,571,005.53	TOTAL	6,783.08	202,540.96	399,968,808.14
HALF YEAR TO	101,652.43	5,217,483.14	HALF YEAR TO	51,969.77	1,432,792.51	2,766,487,488.84	HALF YEAR TOTAL	13,023.01	389,294.93	754,184,249.02
JULY	28,255.27	1,526,636.71	JULY	1,949.59	58,200.54	113,489,499.34	JULY	8,411.88	232,489.41	455,269,854.79
AUGUST	11,840.00	697,886.54	AUGUST	8,330.52	230,533.39	442,979,729.22	AUGUST	2,925.61	87,286.14	167,108,711.91
SEPTEMBER			SEPTEMBER				SEPTEMBER			
TOTAL	40,095.27	2,224,523.25	TOTAL	10,280.11	288,733.93	556,469,228.56	TOTAL	11,337.49	319,775.55	622,378,566.70
OCTOBER			OCTOBER				OCTOBER			
NOVEMBER			NOVEMBER				NOVEMBER			
DECEMBER			DECEMBER				DECEMBER			
TOTAL	-	-	TOTAL	-	-	-	TOTAL	-	-	-
GRAND TOTAL	141,747.70	7,442,006.39	GRAND TOTAL	62,249.87	1,721,526.44	3,322,956,717.40	GRAND TOTAL	24,360.50	709,070.48	1,376,562,815.72