

REPUBLIC OF CAMEROON  
EITI COMMITTEE

**REPORT ON THE RECONCILIATION OF PAYMENT FLOWS AND  
VOLUMES RELATING TO THE EXPLORATION AND  
EXPLOITATION OF HYDROCARBONS AND SOLID MINERALS  
FOR THE FISCAL YEAR 2013**

**June 2015**



*This translation of the report into English aims to facilitate the understanding by stakeholders, but should not be regarded as the original version.*

*In case of discrepancies between the original French version and this text, please refer to the original French version.*

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## LIST OF ABBREVIATIONS

bbl.	Barrel
BEAC	Bank of Central African States
BPW	Buildings and Public Works
CSPHM	Centre Of Support and Promotion of Mining Handicrafts
EMCCA	Economic and Monetary Community of Central Africa
GTC	General Tax Code
COTCO	Cameroon Oil Transportation Company
UCY	Urban Community of Yaoundé
DGC	Directorate-General of Customs
DGE	Large Enterprises Division
DGI	Directorate-General of Taxes
DGTFMC	Directorate-General of Treasury and the Financial and Monetary Cooperation
DMG	Directorate of Mines and Geology
FCFA	Franc CFA (African Financial Community)
FEICOM	Special Council Support Fund for Mutual Assistance
IFAC	International Federation of Accountants
NSI	National Statistics Institute
IRCM	Income Tax from Movable Capital
IS	Corporate Tax
EITI	Extractive Industries Transparency Initiative
MINFI	Ministry of Finance
MINIMITD	Ministry of Industry, Mines and Technological Development
MPCI	Mobil Producing Cameroon Inc.
KFCFA / KUSD	Thousands of FCFA / Thousands of US Dollars
OHADA	Organisation for the Harmonization of Business Law in Africa
PSRMEE	Program Securing Mines, Water and Energy Revenues
NHC	National Hydrocarbons Corporation
SONARA	National Refining Company
ToR	Terms of Reference
GFOT	Government Financial Operations Table
SIT	Special Income Tax
VAT	Value Added Tax
USD	United States dollars
ITIE TS	EITI Technical Secretariat

## INTRODUCTION

### Background

#### **Extractive Industries Transparency Initiative (EITI)<sup>1</sup>**

The Extractive Industries Transparency Initiative (EITI) is a global standard to promote open and accountable management of natural resources. It seeks to strengthen government and company systems, inform public debate, and enhance trust. In each implementing country it is supported by a coalition of governments, companies and civil society working together.

Wealth derived from natural resources can lead a country onto the path of economic growth and social development. The lack of disclosure of such wealth increases the risk of mistrust, weak governance and conflicts. Transparency in the management of natural resources is necessary to ensure that these resources benefit all citizens.

The Extractive Industries Transparency Initiative (EITI) was first announced in September 2002 at the World Summit on Sustainable Development in Johannesburg and was officially launched in London in 2003. The initiative aims to improve transparency by publishing the payment of taxes for companies operating in the extractive industries and disclosure by government organisations of the revenue from these companies.

#### **EITI in Cameroon<sup>2</sup>**

Cameroon announced its intention to join the initiative in March 2005 at the Lancaster House Conference in London and was declared a “Candidate” to the EITI Requirements on 27 September 2007. During its meeting in Abidjan on 17 October 2013, the EITI Board declared Cameroon Compliant to the EITI Rules.

The current structure of EITI governance in the Republic of Cameroon was established in June 2005. The Multi-Stakeholder Group in charge of the implementation and monitoring of EITI in Cameroon is called the “Steering Committee” (Comité de Suivi). It is currently headed by the Minister of Finance. The functions of this committee and its operating procedures are set out in Decree n°2005/2176/PM dated 16 June 2005. A Technical Secretariat of the Coordination Committee was established by Resolution N° 002328/MINEFI/CAB of the 15<sup>th</sup> of September 2005.

Cameroon published its seventh EITI report covering the Fiscal Year 2012 in December 2014. This is the eighth Cameroon EITI report, which covers the period from 1 January to 31 December 2013. Cameroon’s next validation is due by October 2016.

### Objective

EITI requires the publication of comprehensive reports, including full disclosure of state revenues from extractive industries, as well as disclosure of all material payments to governments by hydrocarbon/gas and mining companies. The purpose of this report is to reconcile the payment flow and volumes data for the exploration and exploitation of hydrocarbons and minerals in 2013.

The overall objectives of the reconciliation exercise are to assist the Government of Cameroon in identifying the contribution of the extractive sectors to the economic development of the Country and to improve resources governance and transparency in the extractive industries sector.

### Nature and extent of our work

This report summarises the results of the reconciliation work and payment flows from the extractive sector for the year 2013 which forms part of the EITI process in Cameroon. This report also covers the reconciliation of production volumes and exports of the extractive sector.

<sup>1</sup> For further information about EITI, please visit the web site <https://eiti.org>

<sup>2</sup> For further information about EITI Cameroon, please visit the web site <http://www.eiticameroon.org>.

We have performed our work in accordance with the International Auditing Standards applicable to related services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information) as well as the IFAC Code of Ethics. The procedures performed were those set out in the terms of reference as established in the Request for Proposal and approved by the EITI Committee.

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the explicit statements set out in this report. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

The report consists of seven (7) chapters presented as follows:

- Executive Summary with key data collected in the extractive sector, reconciliation results and conclusions on data (Chapter 1);
- Approach and Methodology to the reconciliation process (Chap 2);
- Description of the contextual information on the mining industry and its contribution (Chapter 3);
- Determination of the reconciliation scope (Chapter 4);
- Reconciliation results of reported data (Chapter 5);
- Analysis of reported data (Chapter 6); and
- Findings and recommendations for improvement of future EITI reconciliation processes (Chapter 7).

Our report incorporates information and data received up to 4 May 2015. Any information received after this date is not included in our report. The amounts in this report are stated in FCFA, unless stated otherwise.

## 1. Executive Summary

This report summarises information about the reconciliation of payment flows and volumes data from the extractive industry in Cameroon as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. In this context, extractive companies and Government Entities report payments and income respectively from the extractive industry for government hydrocarbon profit, royalties, profit taxes, dividends, bonuses, rights and costs of licenses and other material industry related payment flows. In addition this report includes reconciliation data of production, exports, employments, social payments and to provide other contextual information.

### 1.1. EITI scope

The scope of this report is stated by the EITI Committee and includes revenues from oil/gas sector and transportation of hydrocarbons and minerals collected during the fiscal year 2013<sup>3</sup>.

The reconciliation exercise has covered 99.9% of total revenues of the extractive sector presented in this report. This, however, excludes revenues derived from commercialisation, made from non-extractive entities of the State (Public Power and Associate) in production and social payments.

In addition, the reconciliation exercise has covered 100% of in-kind revenues under the State's share (Public Power and Associate) in production.

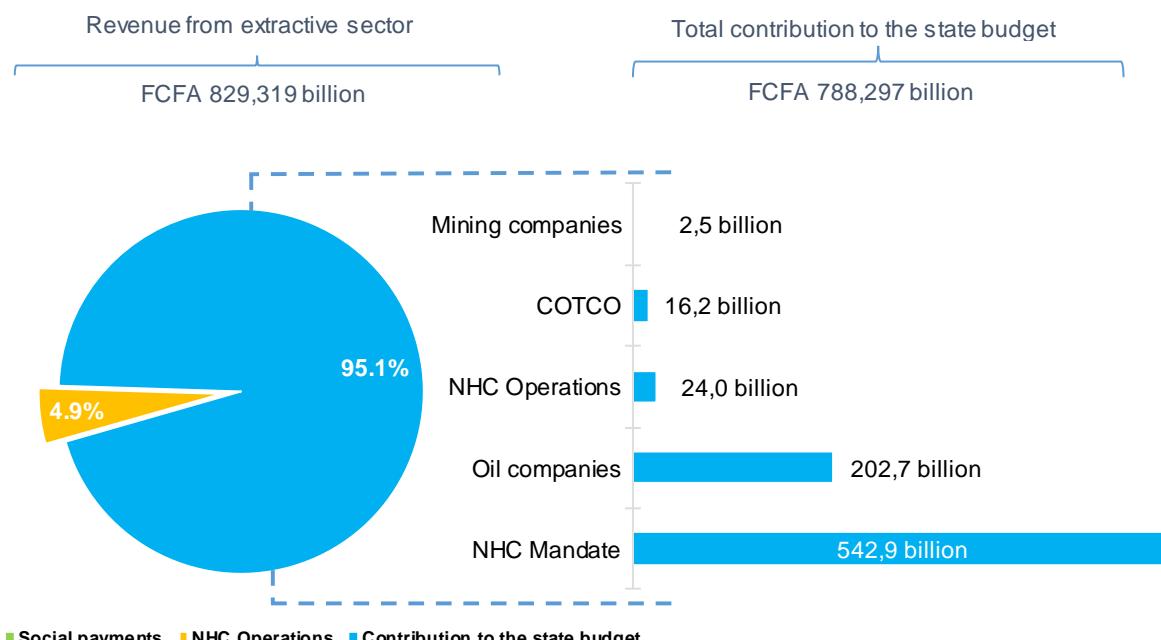
The determination of the materiality threshold and the reconciliation scope are detailed in the Chapter 4 of this report.

### 1.2. Revenue from the Extractive Sector

#### Revenues from extractive sector

According to the data collected from Government Entities, revenue generated from the extractive industry and the hydrocarbons transport sector accounted for FCFA 829.3 billion after reconciliation work in 2013.

The direct contribution accruing to the state, as reported by Government Agencies, totalled FCFA 788.3 billion which represents 95% of total State revenues. The contributions not allocated to the State Budget (social projects and dividends paid to NHC) totalled FCFA 41 billion.



<sup>3</sup> From 1<sup>st</sup> January to 31<sup>st</sup> December 2013

The contribution of the oil sector to the State Budget amounts to FCFA 769.6 billion in 2013 which represents 29% of the total revenues while the contribution of the Oil transportation and the mining sectors amounts to FCFA 18.7 billion which represent 0.7% of State's revenues. The contribution of the extractive industry to the State Budget represents 30% of total State revenues for the year 2013<sup>4</sup>.

### Movement of revenues in the extractive sector

#### (i) Revenues of the hydrocarbons sector

Revenues from the hydrocarbon sector increased by FCFA 17.1 billion (2%) from FCFA 790.0 billion<sup>5</sup> in 2012 to FCFA 807.1 billion in 2013. This rise is explained as follows:

Aggregated payments (In billion FCFA)	2012	2013	Variance Value	Variance %
Direct Transfers from NHC to Treasury	390 306	375 241	(15 065)	-4%
Indirect Transfers from NHC to Treasury (NHC Direct intervention)	142 069	163 491	21 422	15%
NHC dividends	-	4 175	4 175	0%
<b>Transfers from NHC to Treasury(a)</b>	<b>532 375</b>	<b>542 907</b>	<b>10 532</b>	<b>2%</b>
Corporate Tax (Oil)	165 835	186 781	20 946	13%
Special Income Tax	15 112	27 774	12 662	84%
Customs Duties	5 227	6 663	1 436	27%
Other	6 642	5 534	(1 108)	-17%
<b>Total payments from entities (b)</b>	<b>192 816</b>	<b>226 752</b>	<b>33 936</b>	<b>18%</b>
<b>Total contribution to the State Budget (a+b)</b>	<b>725 191</b>	<b>769 659</b>	<b>44 468</b>	<b>6%</b>
State's share of oil sales by NHC	23 910	17 729	(6 181)	-26%
Dividends	40 749	19 466	(21 283)	-52%
<b>Total payments to NHC (c)</b>	<b>64 659</b>	<b>37 196</b>	<b>(27 464)</b>	<b>-42%</b>
Voluntary social payments	145	179	34	23%
Mandatory social payments	17	120	103	606%
<b>Total social payments (d)</b>	<b>162</b>	<b>299</b>	<b>137</b>	<b>85%</b>
<b>Total revenues of oil sector (a+b+c+d)</b>	<b>790 012</b>	<b>807 154</b>	<b>17 141</b>	<b>2%</b>

#### (ii) Revenues of the oil transport sector

Revenues generated from the transportation of oil via the Chad/Cameroon pipeline operated by COTCO decreased by FCFA 0.988 billion (5%) from FCFA 20,642 billion in 2012 to FCFA 19,657 billion in 2013. This slight decline is explained by the drop in dividend payments which amounted to FCFA 0.962 billion. Moreover, the decline of volume transported had no impact due to appreciation of the US dollar on the one hand and the increase in transit rights in October 2013 on the other hand.

The breakdown of the variance is shown in the table below:

Aggregated payments (In billion FCFA)	2012	2013	Variance Value	Variance %
Transit fees	7 745	8 182	437	6%
Other taxes	8 424	7 981	(443)	-5%
<b>Total payments to State budget</b>	<b>16 169</b>	<b>16 163</b>	<b>(6)</b>	<b>0%</b>
Dividends	4 445	3 483	(962)	-22%
<b>Total payments to NHC</b>	<b>4 445</b>	<b>3 483</b>	<b>(962)</b>	<b>-22%</b>
Voluntary social payments	-	8	8	0%
Mandatory social payments	28	-	(28)	-100%
<b>Total social payments</b>	<b>28</b>	<b>8</b>	<b>(20)</b>	<b>-71%</b>
<b>Total revenues of oil transport sector</b>	<b>20 642</b>	<b>19 654</b>	<b>(988)</b>	<b>-5%</b>
<b>Volume transported (in bbl.)</b>	<b>36 877 755</b>	<b>30 325 961</b>	<b>(6 551 794)</b>	<b>-18%</b>

<sup>4</sup> Total State revenues amounts to FCFA 2 622 billion as per TOFE 2013 (version dated 24 April 2014), DGTCFM

<sup>5</sup> EITI Report 2012

### **(iii) Revenues of the mining sector**

Revenues of the mining sector have decreased by FCFA 1.6 billion from FCFA 0.9 billion in 2012 to FCFA 2.5 billion in 2013. This rise is explained as follows:

<b>Aggregated payments (In million FCFA)</b>	<b>2012</b>	<b>2013</b>	<b>Variance on Value</b>	<b>Variance on %</b>
Unilateral disclosure	12	1 046	1 034	8617%
Other material payments (more than USD 100 K/ FCFA 55 000 K)	-	975	975	0%
Ad Valorem Tax	81	129	48	59%
Extraction Tax	245	112	(133)	-54%
Flat fees	124	83	(41)	-33%
Contribution CFC (employer's share)	46	43	(3)	-7%
Other taxes	305	86	(219)	-71%
<b>Total payments to State budget</b>	<b>813</b>	<b>2 474</b>	<b>1 661</b>	<b>204%</b>
Voluntary social payments	80	37	(43)	-54%
<b>Total revenues of mining sector</b>	<b>893</b>	<b>2 511</b>	<b>1 618</b>	<b>181%</b>

Revenue trends by sub-sector are as follows:

<b>Category (In million FCFA)</b>	<b>2012</b>	<b>2013</b>	<b>Variation value</b>	<b>Variation %</b>
Industrial mining companies	522	2 314	1 792	343%
Quarry companies	287	153	(134)	-47%
Artisanal exploitation (CAPAM)	4	7	3	75%
Social payments	80	37	(43)	-54%
<b>Total revenues of mining sector</b>	<b>893</b>	<b>2 511</b>	<b>1 618</b>	<b>181%</b>

Payments by company are detailed in Section 5.2 of this report.

### **National Contribution**

Cameroon appears to be highly dependent on mining as a major productive industry. The national macroeconomic contribution of this report shows a very high contribution in some macro areas (notably exports) but lower contribution in other areas such as government revenues, GDP and Direct Employment<sup>6</sup>. This contribution is detailed in the table below:

<b>Indicators</b>	<b>2012</b>	<b>2013</b>	<b>Variation</b>
Exportation	40.0%	38.0%	-2.0%
State revenues	31.0%	30.0%	-1.0%
GDP	5.8%	5.4%	-0.4%
Employment (*)	0.2%	0.2%	0.0%

(\*)Hydrocarbon sector's contribution to formal employment

Details of the calculation of the contributions to the above indicators are presented in Section 3.6 of this report.

## **1.3. Production of extractive sector in 2013**

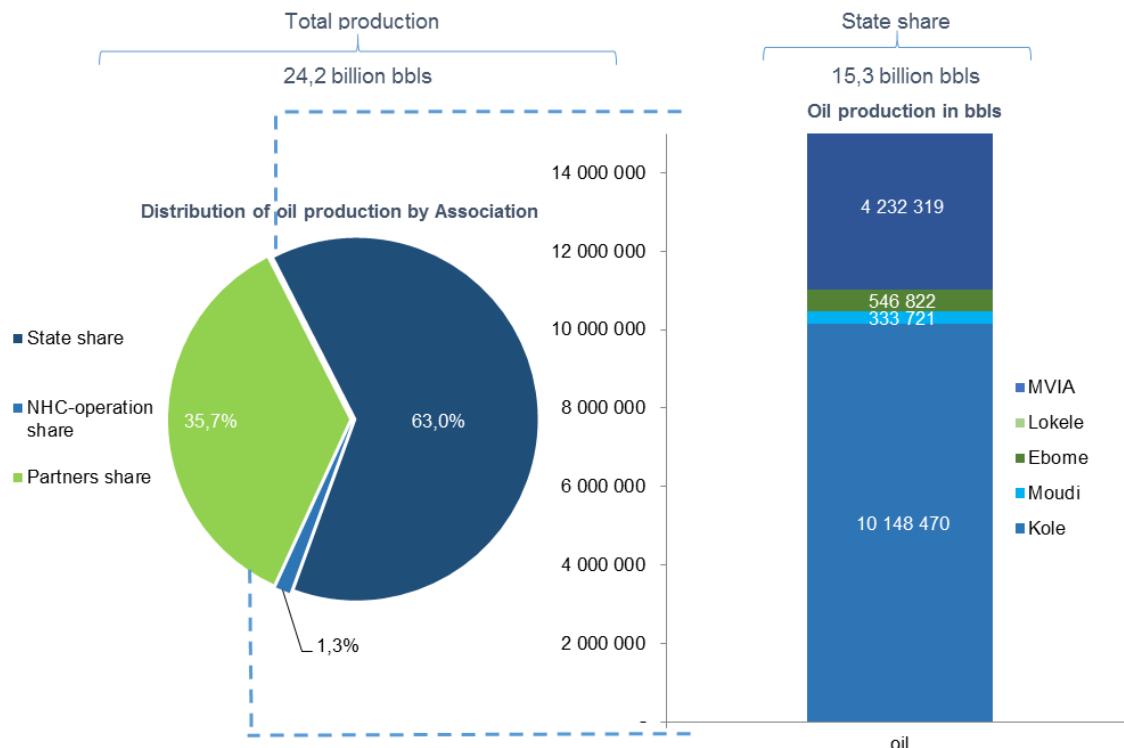
### **Production in the hydrocarbon sector**

According to the data reported by oil Companies, oil production stood at 24.2 million bbl. in 2013 for an amount of FCFA 1 289 509 million against 21.9 million bbl. in 2012 recording a rise of 10.6%. The gas production stood at 661.15 million ft<sup>3</sup> in 2013 for an amount of FCFA 14 509 million against 89.45 million ft<sup>3</sup> in 2012.

<sup>6</sup> FMI Report No 13/279 (August 2013)

This production comes mainly from the operations of the Kole and Lokele associations which accounted for 68.9% and 23.8% respectively of the total crude production.

The State share of oil which represents the oil made available to Cameroon by oil companies in respect of taxation and different forms of production sharing, amounted to 15.3 million bbl in 2013 (63% of total production).



According to the data reported by oil Companies, the value of oil production in 2013 was as follows:

Operator	Partner	Concession	Unit	Total Oil production	Total gas production	Total Condensat production	Value (million FCFA)
1 NHC Operations	MVIA	MVIA	Bbl	12 871	-	-	725
2 Perenco Rio Del Rey	Kole	Agreements 1990	Bbl	61 222	-	-	3 292
		DISSONI NORD	Bbl	2 460 914	-	-	128 744
		Marginaux	Bbl	2 274 013	-	-	122 291
		RDR Classiques	Bbl	10 970 641	-	-	590 455
		Champs Unitisés	Bbl	569 850	-	-	30 684
3 Perenco Cameroun	Moudi	Moudi	Bbl	667 441	-	-	34 784
	Ebome	KF, KB; BAF/EBOME	Bbl	1 093 644	-	-	60 368
	Sanaga	Sanaga	Scf	-	142 802	57 064	9 506
4 Addax PCC	Lokele	Mokoko Abana	Bbl	5 751 742	-	-	299 655
	Kole	Mokoko West	Bbl	343 499	-	-	17 980
5 Rodeo Development LTD	Logbaba	Logbaba	Bbl	-	-	10 009	529
			scf	-	661 002 259	-	5 243
<b>Total</b>				<b>24 205 837</b>	<b>661 145 061</b>	<b>67 073</b>	<b>1 304 256</b>

## Mining sector production

According to the data reported by mining Companies, mining production in 2013 was as follows:

Company	Mineral	Unit	Volume	Value (FCFA)
C&K Mining	Diamond	carats	2 141	584 196 300
	Gold dust	Kg	52,881	786 020 384
ROCAGLIA	Marble	m <sup>3</sup>	3 738	1 293 348
	Granite	m <sup>3</sup>	1 754	495 771
CSPHM (*)	Gold	kg	43	760 862 102
	Sapphire	kg	8	28 515 940
	Quartz	m <sup>3</sup>	3 950	10 302 000
	Sand	m <sup>3</sup>	602	1 502 700
	kyanite	kg	220 350	4 407 000
Cimencam	Pozzolan	Ton	363 655	np
	Limestone	Ton	143 463	np
	Sand	Ton	12 898	np
	Clay	Ton	12 107	np
Razel	Aggregates	m <sup>3</sup>	184 767	
	Sand quarry	m <sup>3</sup>	89 980	5 098 985 732
<b>Total</b>				<b>7 276 581 277</b>

np: not provided

(\*) Production from artisan producers

## 1.4. Results of reconciliation works

The reconciliation between the State's EITI report and those of the extractive companies included in the scope of conciliation did not reveal any material discrepancies.

At the date of this report, the reconciliation works of extractive sector revenues have led to the reconciliation of 99.88% of revenues reported by the Government, excluding unilateral disclosures. The unreconciled variance amounts to FCFA 997 million and represents 0.12 % of total revenues reported by the State after adjustments (less than 1% of the total contribution of the extractive sector of Cameroon). These discrepancies are mainly due to payments to customs. The analysis of residual unreconciled differences is presented in Section 5 of this report.

The results of reconciliation works by sector are as follows:

Amounts after adjustments (In FCFA)	Hydrocarbons sector	Transportation sector	Mining sector	Total
Companies	790 433 327 451	19 404 077 468	1 340 690 497	811 178 095 416
Government	789 125 479 078	19 646 806 821	1 427 835 368	810 200 121 267
<b>Discrepancy in value</b>	<b>1 307 848 373</b>	<b>(242 729 353)</b>	<b>(87 144 871)</b>	<b>977 974 149 (*)</b>
<b>Discrepancy in value %</b>	<b>0,17%</b>	<b>-1.24%</b>	<b>-6.10%</b>	<b>0.12%</b>

(\*) This discrepancy did not include payments by Oil Companies to NHC

The discrepancies and adjustments aggregated by sub-sector are as follows:

### Hydrocarbons sector

#### (i) Reconciliation of payment flows in cash

At the date of this report, the reconciliation works of Hydrocarbon Companies have led to the reconciliation of 99.84% of revenues reported by the Government, excluding unilateral disclosures. The unreconciled variance amounts to **FCFA 1.3 billion and represents (0.2%)** of total revenues reported by the State after adjustments.

Aggregated payments (In billion FCFA)	Initial reporting	Adjustment	Adjusted amount
<b>NHC- ETAT(I)</b>			
NHC –Mandate	538 731	4 176	542 907
Government	542 907	-	542 907
Discrepancy	(4 176)	4 176	(0)
<b>Oil companies (II)</b>			
Oil companies (included NHC Operation)	235 967	(7 907)	228 060
Government	226 323	429	226 752
Discrepancy	9 664	(8 336)	1 308
<b>Total allocated to the budget (a=(I+II))</b>			
Oil companies + NHC	774 698	(3 731)	770 967
Government	769 230	429	769 659
Discrepancy	5 468	(4 160)	1 308
<b>Collected by NHC (b)</b>			
Oil companies	20 820	(1 354)	19 466
NHC – Operation	19 466	-	19 466
Discrepancy	1 354	(1 354)	(0)
<b>Total reconciled figures (a+b)</b>			
Oil companies	795 518	(5 085)	790 433
Government and other beneficiaries	788 696	429	789 125
Discrepancy in value	6 822	(5 514)	1 308
Discrepancy (%)	0.9%		0.17%

Furthermore, payments of hydrocarbon tax from hydrocarbon Companies to NHC-Mandate which goes to the State in addition to commercialisation revenues of profit-oil have been reconciled. The reconciliation did not reveal any material discrepancies.

Aggregated payments (In million FCFA)	Initial reporting	Adjustments		Adjusted amount
		Companies	NHC-Mandate	
<b>SNH-Mandate</b>				
Oil companies	14 254	36	-	14 290
NHC – Mandate	14 284	-	-	14 284
Discrepancy	(30)	36	-	6

## (ii) Reconciliation of in kind payment flows

The sum of unreconciled discrepancies of in kind payments related to hydrocarbon is detailed as follows:

Aggregated payments	Initial reporting	Adjustment		Adjusted amount
		Companies	NHC	
<b>Oil shares – State (bbl)</b>				
Extractive companies	15 295 765	-	-	15 295 765
NHC (Mandate)	15 295 915	-	-	15 295 915
Discrepancy	(150)	-	-	(150)
<b>Profit oil – NHC (bbl.)</b>				
Extractive companies	532 083	-	-	532 083
NHC (Operation)	533 116	-	-	533 116
Discrepancy	(1 033)	-	-	(1 033)

## Oil transportation sector

At the date of this report, we reconciled 98.8% of revenues reported by the State excluding unilateral disclosures. The unreconciled residual variance amounts to **FCFA (0.2) billion** and represents (1.2%) of total revenues reported by the State after adjustments.

Aggregated payments (In million FCFA)	Initial reporting	Adjustments of reconciliation	Adjusted amount
<b>Reconciled figures allocated to the National Budget (a)</b>			
COTCO	15 921	-	15 921
Government	12 149	4 014	16 164
Discrepancy	3 771	(4 014)	(243)
<b>Reconciled figures collected by NHC (b)</b>			
COTCO	3 483	-	3 483
NHC	3 483	-	3 483
Discrepancy	0	-	0
<b>Total reconciled figures (a+b)</b>			
COTCO	19 404	-	19 404
Government and NHC	15 633	4 014	19 647
Discrepancy in value	3 771	(4 014)	(243)
Discrepancy (%)	24.13%		-1.24%

### Mining sector

At the date of this report, we have reconciled 93.9% of revenues reported by the State excluding unilateral disclosures. The unreconciled variance amounts to **FCFA (0.09) billion** and represents (6.1%) of total revenues reported by the State after adjustment.

Aggregated payments (In billion FCFA)	Initial reporting	Adjustment of reconciliation	Adjusted amount
<b>Allocated to the National Budget</b>			
Mining Companies	1 432	(91)	1 341
Government	13 011	(11 583)	1 428
Discrepancy in value	(11 579)	11 492	(87)
Discrepancy (%)	-89.99%		-6.10%

## 1.5. Completeness and Accuracy of Data

### Data submission

- (i) All extractive companies selected for the 2013 reconciliation submitted their reports according to the template approved by EITI Committee.
- (ii) Some companies did not disclose all the data related to their beneficial ownership. The missing data are detailed in Appendix 5 of this report.
- (iii) All Government Agencies selected for the 2013 reconciliation submitted their tax templates for the extractive companies selected for the reconciliation.
- (iv) The reconciliation between the State EITI reporting and those of extractive companies included in the 2013 reconciliation scope did not reveal any material discrepancies. The unreconciled residual variance (after adjustments) is not material (less than 1% of the total contribution of the extractive sector of Cameroon).
- (v) DGTCFM and DGT reported the data related to sub-national transfers for 2013 using an aggregated format. Sub-national transfers provided by DGY amounted to FCFA 1 662 million while reimbursements declared by DGTCFM amounted to FCFA 64 million. The reporting template of DGTCFM did not include all the information as per the reporting instructions. This did not allow us to assess the existence of any discrepancies with the regulations relating to the transfer modalities.

### Data Certification

- (i) All extractive companies selected have submitted their reporting templates signed by the management and certified by an external auditor except for C&K mining for which the reporting template was not signed by management.
- (ii) 14 companies, out of the 22 entities included in the reconciliation scope, have audited financial statements for the year 2013. These entities represent 99.3% of total revenues reconciled as reported by the Government agencies. The companies whose accounts have not been audited are mostly in the exploration phase or are not obliged to be audited under the regulations in force (see Annex 1).
- (iii) For Public Entities, all reporting templates have been signed by the Inspector General. The statements made by the Government have also been certified by the National Audit Office (Chambre des Comptes).

On the basis of the above, we can reasonably conclude that this report adequately covers all significant revenues from the extractive sector in Cameroon for the year 2013.



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## **2. APPROACH AND METHODOLOGY**

The reconciliation process consisted of the following steps:

- scoping study to collect contextual information, determine the scope of the reconciliation exercise and update the reporting template;
- collection of payment data from Government Entities and extractive companies which provided the basis for the reconciliation;
- comparison of amounts reported by Government Entities and extractive companies to identify potential discrepancies;
- contact with Government Entities and extractive companies to resolve discrepancies identified; and
- comparison of other reported data against other accessible public data, where the required level of detail is available.

### **2.1. Scoping study**

The scoping study covered the Hydrocarbon sector, the Oil Transport sector and the Mining sector, which represent the sources of revenues of the extractive Industries in Cameroon, including:

- payment flows and other data to include in the reconciliation scope;
- extractive companies and Government Agencies which should be included within the scope;
- the process of guaranteeing the credibility of EITI data provided by the reporting entities; and
- the level of detail required in the data for the purpose of the reconciliation work.

The results of the scoping study were submitted to EITI Committee for approval as described in Section 4 of this report.

### **2.2. Data Collection**

Data collection was preceded by a training workshop for the reporting parties and focused on the presentation of the reporting templates, presented in Annex 6 of this report, as well as the reporting instructions. Guidelines, reporting rules and templates approved by the EITI Committee were communicated to the reporting parties in soft copy by email.

The EITI Committee agreed that the deadline for submission of reporting templates and certified data would be 27 March and 3 April 2015 respectively.

Companies and Government Entities were requested to submit breakdown of payments by date and by receipt in the supporting schedules as well as their certified financial statements for the year 2013.

### **2.3. Reconciliation and Investigation of Discrepancies**

The process of reconciling data and investigating discrepancies was carried out during April 2015. In carrying out the reconciliation, we performed the following:

- reconciliation of payment flows reported by extractive companies to the revenues reported by Government Agencies;
- identification and analysis of differences and significant discrepancies;
- gathering evidence from Companies and Government Entities in relation to the discrepancies identified and performing checks on supporting documentation; and
- identification of the necessary adjustments. These adjustments were made on the basis of the evidence and / or confirmations obtained from the reporting parties.

We contacted the reporting entities and arranged meetings to review additional supporting documentation evidencing the payments reported. In some cases, the discrepancies remained unresolved. The results of our work are presented in Section 5 of this report.

## **2.4. Reliability and Credibility of EITI Reported Data**

In order to ensure reliability and completeness of data reported in the 2013 EITI report, the following measures were agreed with the EITI committee:

### **For extractive companies**

The reporting templates, submitted by extractive companies selected in the reconciliation scope, should be:

- signed by a senior official of the company;
- supported by a breakdown of payments by date and by receipt in the supporting schedules;
- complemented by certified 2013 financial statements of the company; and
- certified by an external auditor attesting that amounts reported are in compliance with the entity's accounts and that no evidence has been brought to their attention, which is likely to put into question the reliability or the completeness of payments reported by Companies.

### **Government Entities**

Reporting Templates of Government Entities should be:

- signed by an authorised official of the financial authorities;
- supported by a breakdown showing receipt of reported payments; and
- certified by the National Audit Office.

Details of submissions of signed and certified Reporting Templates are listed in Annex 13 of this report.

## **2.5. Degree of aggregation**

In order to comply with EITI Requirement 5.2 (e), data have been reported by company, by payment flow and by Government Entity. Companies included in the reconciliation scope have submitted for each figure reported a breakdown by payment and date.

## **2.6. Basis of Reporting**

Payments and revenues reported in this EITI report are strictly limited to payment flows and contributions which occurred during 2013. Accordingly, any payment made prior to 1 January 2013 was excluded. The same applied to payments made after 31 December 2013.

For payments made in foreign currencies, the reporting entities were required to report the amount in the actual currency of payment. Payments made in US Dollars have been converted to FCFA at the rate of 1 USD: 494.06448 FCFA<sup>7</sup>.

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<sup>7</sup> Source: oanda.com – average annual rate 2013 USD/FCFA

### **3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY**

#### **3.1. Extractive sector in Cameroon**

Cameroon has substantial hydrocarbon resources, including offshore oil deposits. Cameroon also hosts on its territory the pipeline which serves as a route for transportation of Chad's oil production.

It also has a sub-soil rich in mineral resources, which includes bauxite, cobalt, gold, diamonds, iron and uranium, all of which are still relatively underexploited.

Bauxite reserves are located in the North of the country, in the Western Adamaoua region. Cobalt reserves are mainly available in the South East, near the town of Dschang. The main deposits of gold and diamonds which have been discovered are located around the Bétarié-Oya city in the East of the country.

#### **3.2. Regulatory framework and context of the hydrocarbons sector**

##### **3.2.1. General context of the hydrocarbons sector<sup>8</sup>**

Oil exploration in Cameroon effectively began in 1947. The first research permit for hydrocarbons was granted on 16 April 1952 in the Douala Basin. Cameroon effectively became an oil producer in 1977. From 1980 to 1986, the country experienced its most active exploration and production period, with a record production of 186,000 barrels/day in 1985.

Since then, production has declined due to the depletion of reserves, the ageing infrastructure and the deferral of certain development projects and investments in the wake of the financial crisis.

In 2013, oil production reached 24.2 million barrels. This production comes mostly from offshore fields in the Rio del Rey basin, while the rest comes from the Douala basin. Rio del Rey is an old deposit that extends to 7 000 km<sup>2</sup> in the Niger delta and generates 90% of national oil production. The deposit of Douala/Kribi-Campo, located on the West Coast of Cameroon, covers an area of 19,000 Km<sup>2</sup> of which 7,000 Km<sup>2</sup> are onshore.

The Compound Annual Growth Rate (TCAM) of oil production over the period 2009-2013 is presented in the following table:

Year	Oil Production in million barrels	% Annual growth
2009	26,68	
2010	23,31	-13%
2011	21,68	-7%
2012	22,38	3%
2013	24,28	8%

Cameroon produced 24.28 million barrels of oil in 2013 which represents an increase of 11% compared to 2011. This rise is mainly due to Perenco which became the main operator on the Rio Del Rey basin, after the resumption of Total E & P which produced most of the oil in Cameroon. According to NHC, Perenco reopened some wells and has embarked on the optimisation of these mature fields. In addition, Addax who took over Pecten, the second operator in production, has conducted similar operations in the Mokoko Abana field (Rio del Rey basin).

Proven reserves decreased from a maximum of 555 million barrels in 1986 to an estimated of 200 million barrels in 2013<sup>9</sup>, mainly due to decrease of oil deposits. Annex 7 shows the map of Cameroon oil blocks at 31 December 2014.

##### **3.2.2. Legal and fiscal Framework**

<sup>8</sup> Source : NHC web site ([www.snh.cm](http://www.snh.cm))

<sup>9</sup> International Energy Agency

Hydrocarbon exploitation in Cameroon is carried out in accordance with Act No. 99/013 of 22 December 1999 related to the Hydrocarbon Code and its implementation Decree No. 2000/485 of 30 June 2000, General taxes and Hydrocarbon Contract Codes.

Authorisation of exploitation related to an hydrocarbon contract could be either a concession for exploitation in the case of a Concession Contract (CC) or an exclusive authorisation of exploitation in the case of a Shared Production Contract.

CC gives to the oil company exclusive rights to explore, develop, produce and commercialise the resource by taking the associated risks at its own expense. In return for the concession, the contractor is required to pay royalties and taxes. Currently, oil production contracts are concluded in the form of CC.

For Production Sharing Agreements (PSA), the State retains ownership of oil resources in the ground. The agreement between the State and the oil company stipulates that the latter bears all the exploration and development costs in return for a share of production, but entitles the oil company the right to explore, develop and produce oil.

Oil contracts and the Petroleum Code provide the State with a set of tax instruments such as:

Taxes	For CC	For PSA
Royalties proportional to the production <sup>10</sup>	✓	
Signature and production bonuses		✓
Corporate tax	✓	✓
Land royalties	✓	✓
Profit oil		✓

The sector also benefits from tax exemptions and incentives which relate mainly to VAT, import duties and withholding taxes on dividends, except for withholding taxes held by NHC.

With regards to confidentiality, Article 105 of Decree No 2000/465 of 30 June 2000 sets out the procedure for applying Law No 99/013 of 22 December 1999 on the Petroleum Code as follows:

*"The Minister in charge of hydrocarbons preserves the confidentiality of all documents, reports, statements, plans, data, samples and other information submitted by the holder under the Code, the implementing decrees and the Hydrocarbon Contract. This information may not be disclosed to third parties by the Administration prior to rendering the scope to which they relate or, before the end of Petroleum Operations in the absence of rendering. If those documents, reports, statements, plans, data, samples and other information referred to in the preceding paragraph are covered by a confidentiality obligation stipulated in the Hydrocarbon Contract, the State, institutions and public bodies are required to comply with this obligation".*

Information related to contracts is therefore confidential and cannot be disclosed to the public.

### 3.2.3. Institutional framework

The hydrocarbon sector is under the supervision of the Ministry of Mines, Industry and Technological Development<sup>11</sup>. This ministry is responsible for the development and implementation of policies for the sector as well as the management and evaluation of extractive resources and monitoring of the hydrocarbon sector. The following structures represent the institutional framework for petroleum activities in Cameroon:

Institution	Role
The President of the Republic	Coordinates the hydrocarbon sector activities through NHC.

<sup>10</sup> Note : According to the Article 94 of the law n°99-013 Petroleum Act: "the State can collect proportional fees on the production"

<sup>11</sup> <http://www.minmidt.net/>

Institution	Role
The Minister of Mines, Industry and Technological Development and his cabinet	<p>He plans and coordinates the implementation of the national policy on mines and hydrocarbons. His prerogative is to inspect all petroleum activities on the national territory. He is responsible for</p> <ul style="list-style-type: none"> <li>- determining the areas open to petroleum operations;</li> <li>- the approval of standard contracts;</li> <li>- the authorisation of disposals / transfers of rights and obligations under oil contracts;</li> <li>- approval of the changes in company shareholdings;</li> <li>- prospecting authorisation; and</li> <li>- approval of protocols, agreements or contracts between partners in oil contracts.</li> </ul>
The Directorate of Mining	<p>It is responsible for implementing national policies related to the mining and hydrocarbons sector.</p> <p>Monitoring the management and control and the national mining activities, as well as the transport of hydrocarbons by pipeline and their removal at the storage terminals.</p> <p>Participates in oil and gas operations control activities.</p> <p>Monitoring of the State's participation in the exploitation of minerals.</p>
Sub-directorate of Hydrocarbons	<p>It is responsible, amongst other, for the preparation of acts of authorisation, exploration and exploitation of hydrocarbons; the monitoring of exploration and exploitation activities of hydrocarbons as well as collection and analysis of reports and results of exploration and exploitation hydrocarbon works.</p>
National Hydrocarbons Corporation (NHC)	<p>It is a State company under the authority of the President of the Republic. Founded in 1980, NHC is tasked, amongst its other functions, to manage the interests of the Government under the mandate given to it by the State of Cameroon for the operation of oil production and exploitation. It undertakes commercial transactions related to buying and selling of crude oil on international markets. Revenues from the sales of the State oil shares are subsequently transferred to the Treasury in a bid to finance the State budget.</p>
National Refining Company (SONARA)	<p>It ensures the supply of Cameroon in terms of oil products. The company performs the refining of crude oil sourced from NHC, amongst other sources, at market price.</p>

### 3.2.4. Hydrocarbon permits types

The Petroleum Code sets out the conditions of either obtaining permission from relevant authorities or concluding an hydrocarbon contract before undertaking an oil activity. In this context, the code differentiates three types of hydrocarbon permits:

Type of permit	Definition	Validity period
Extraction permit <sup>12</sup>	This allows the recognition of hydrocarbons on surfaces that are not covered by an oil contract. This is not a Mining title of Hydrocarbons and is neither transmissible, nor transferable and does not confer to its holder the right to obtain a Mining title of Hydrocarbons or to conclude an Oil Contract.	2 years or more renewable once for a period of one (1) year
Research permit <sup>13</sup>	The research permit relating to an Oil Contract is either a Hydrocarbon research permit in case of CC, or an exclusive research permit in the case of PSA. The Hydrocarbon research permit gives to its holder the exclusive right to carry out within its defined perimeter and to an indefinite depth except for exclusions, any recognition work and oil research,	Initial period of no more than three years renewable twice for a period of 2 years.
Temporary exploitation permit	During the period of validity of an exploration license, the holder may request the granting of a temporary authorization to operate in the producing wells.	2 years maximum
Exploitation permit <sup>14</sup>	The exploitation permit related to an oil contract can either be an exploitation concession in case of CC, or an exclusive permit of exploitation in case of PSA. The Permit of oil exploitation gives its holder exclusive rights to perform within the perimeter, all operations of exploitation of commercially exploitable deposits.	<b>Liquid hydrocarbons :</b> twenty-five (25) years <b>Gaseous hydrocarbons :</b> thirty-five (35) years renewable once for a period of ten (10) years

### 3.2.5. Main participants and exploration projects:

<sup>12</sup> Source : Chapter I (Articles 23 à 25) of the Petroleum Code.

<sup>13</sup> Source : Chapter II / Section I (Articles 26 à 34) of the Petroleum Code.

<sup>14</sup> Source : Chapter III (Articles 36 à 44) of the Petroleum Code.

### a) Main participants

In 2013, the production came from deposits of Rio del Rey, Mokoko Abana, Moudi and Ebomé, operated by Perenco Rio Del Rey, Addax and Perenco as detailed in the table below:

Concession	Operators	Partners
Rio del Rey Dissoni	Perenco Rio Del Rey	NHC, Addax
Lokole	Addax Petroleum Cameroon Company (APCC)	NHC, Perenco Rio Del Rey
Moudi Ebome	Perenco	NHC

The National Hydrocarbons Corporation (NHC), State Company, is a partner at each field. The shares of each entity in the concessions are detailed in Annex 8 to this report.

### b) Exploration projects

In 2013, Perenco CAM signed a PSA for the exploration of block Moabi (former permit Mondoni) located in the Rio Del Rey Basin. The first well should be drilled and tested in 2015<sup>15</sup>.

In September 2013, an exploitation permit was granted to Addax PCL after the discovery of oil and on preparation of a development plan approved by the Government of Cameroon.

#### 3.2.6. Award and management of titles and contracts

According to the provisions of the Petroleum Code, the State treats at its absolute discretion, the awards of hydrocarbon contracts and permit applications.

According to Article 5 of Decree N° 2000/465 dated 30 June 2000, there are two (2) ways of awarding titles for oil contracts (direct negotiation or tender).

Law No. 99/013 sets out the conditions to be met by a company which wants to enter into an hydrocarbon contract in Cameroon, especially through its provisions of Articles 2 (I, p) and 7 which state that the company must have the technical and financial capacity to carry out its activities.

The company must hold a portfolio of activities demonstrating that it can be considered as petroleum company (Article 2 p) on the one hand, and an operator (Article 2I) on a mining claim in the area of exploration / production on the other hand. In fact the company must have both the technical and financial capacities to undertake petroleum activities. These provisions are applied as part of the pre-qualification process of hydrocarbon companies.

The procedure for the award of a block by tender is as described below:

- Terms of Reference (ToR) are developed for blocks advertised which include a definition of the context, the contents of proposals to be submitted, the contractual and fiscal terms, the criteria for pre-qualification and evaluation of tenders, the destination of offers, and the schedule of the tender;
- these ToR are published in leading newspapers of the petroleum industry including "Upstream", IHS Energy and Africa Oil & Gas, as well as NHC's website;
- organisation of the consultation of data (data room) at NHC's headquarters in Yaoundé and / or Houston (USA) and London (UK) by making technical presentations to companies which have expressed an interest in the blocks advertised;
- at the end of each consultation and following the planning of the tender, the public opening of bids is held at the headquarters of NHC in Yaoundé by the Permanent Bids Evaluation Commission, in the presence of all bidders or their representatives. Bids received are evaluated by the Permanent Bids Evaluation Commission. The results are published and notified to bidders; and

<sup>15</sup> Source : website of Perenco (<http://www.perenco.com/cameroun>)

- the companies selected are invited to negotiate the hydrocarbon contracts with the Standing Committee of Hydrocarbon and Gas Contracts, composed of a team of NHC representatives and the Ministries in charge of Mines, Energy, Finance, Economy, Trade and Environment. Negotiations are conducted on the basis of the Model Contracts that have been developed. Two types of contracts exist under the Petroleum Code including the Production Sharing Agreement (PSA) and the Concession Contract (CC).

The titles, rights and obligations attached to an hydrocarbon contract can be assigned and transferred, in whole or in part, subject to the prior approval of the Ministry of Hydrocarbons, in accordance with the contract and the regulations.

The information provided by NHC on hydrocarbon permits awarded in 2013 are as follows:

License name	Type	Awarding date	Validity	Operator	Partner	Terms of grant
IROKO	AEE	26/09/2013	25/09/2033	APCL (70%)	SNH - State (30%)	ADDAX PCL had already obtained the exploration license at the end of the bidding that took place years earlier. The exclusive exploitation authorisation was granted after the discovery of oil and on presentation of a development plan approved by the State of Cameroon.
MOABI	CPP	15/01/2013	14/01/2016	Perenco CAM (100%)	-	CAMEROON Perenco obtained research permits / exclusive license to explore this block following an international tender launched by the Republic of Cameroon for the promotion of free blocks.

### **3.2.7. Policy of contract publishing and award of blocks**

Hydrocarbon contracts in Cameroon are negotiated in accordance with the Petroleum Code (Law of 22 December 1999), and its implementing decree of 30 June 2000 and best practices of the International Petroleum Industry which set out the obligations of confidentiality. Therefore, the State of Cameroon, Public Bodies and hydrocarbon companies are all required to comply with this requirement. Confidentiality of contracts is driven by the authorities in order to keep an environment of competition between companies as well as competition between countries in order to attract investors.

Contracts are negotiated and signed on the basis of standard contract templates published and revised since the enactment of the Petroleum Code in 1999, which can be accessed on NHC's website<sup>16</sup>.

Following the signature of each contract, detailed press releases are disseminated to the public. It should also be noted that NHC regularly publishes on-line information on hydrocarbon production, prices, costs and transfers to the Treasury.

### **3.2.8. State participation in the hydrocarbons sector**

The State sets out the sharing arrangements of production between the State (through NHC), the operator and its partners, as well as the negotiated tax provisions through hydrocarbon contracts. The main tax instruments applicable to the Cameroonian hydrocarbon industry are royalties and income tax.

NHC which is 100% owned by the State, is an important component of the institutional framework of the hydrocarbon sector in Cameroon. The company plays a dual role, as follows:

- NHC (Mandate) manages the marketing and sales of the State's shares in the oil extracted from oil fields and pays revenues to the Treasury after deduction of expenses related to its mandate. NHC (Mandate) is also mandated to collect mining royalties and bonuses from the oil companies' shares before making the payment to the State's Treasury accounts.

<sup>16</sup> Source : ECOFIN's website <http://www.agenceecofin.com/>

The funds collected by NHC (Mandate) are then transferred, after deduction of the State's share of oil costs proportionally to its participation in the Partnership, to the Treasury directly or indirectly by settling expenses on behalf of the State.

NHC (Mandate) has also the task to enhance the national hydrocarbon potential through promotional campaigns and acquisition of hydrocarbon blocks, signing partnership agreements with companies in the sector and the acquisition of shares.

- NHC (Operation) directly holds shares for its own account in the oil fields: Ebome, Moudi and Mvia as detailed below:

	Bloc	Operator	Interest distribution (in %)					
<b>Concessions</b>	CI-11	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50 - -
	CI-12	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50 - -
	CI-15	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50 - -
	CI-16	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50
	CI-17	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50 - -
	CI-18	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,50	APCC	24,50 - -
	CI-23	APCC	SNH (State)	50,00	APCC	40,00	Perenco RDR	10,00 - -
	CI-24	Perenco Cam	SNH (State)	50,00	Perenco Cam	40,00	SNH	10,00 - -
	CI-29	Perenco RDR	SNH (State)	50,00	Perenco RDR	17,75	APCC	32,25 - -
	CI-30	Perenco RDR	SNH (State)	50,00	Perenco RDR	25,00	APCC	25,00 - -
	CI-31	Perenco Cam	SNH (State)	50,00	Perenco Cam	28,50	SNH	21,50 - -
	CI-32	APCC	SNH (State)	50,00	APCC	25,00	Perenco RDR	25,00 - -
	CI-34*	SNH	-	-	SNH	100,00	-	- - -
<b>Exclusive exploitation authorisation</b>	C-37	Noble	SNH (State)	50,00	Noble	25,00	Petronas	25,00 - -
	C-38	Rodeo	SNH (State)	50,00	Rodeo	28,50	RSM	19,00 SNH 2,50
	AEE38	Perenco Cam	SNH (State)	25,00	Perenco Cam	75,00	-	- - -
	AEE36	Perenco RDR	SNH (State)	25,00	Perenco RDR	37,50	APCC	37,50 -
	AEE	APCL	SNH (State)	30,00	APCL	70,00	-	- - -

\* After cost recovery

NHC (Operation) also holds minority interests in the capital of some hydrocarbon operators and in COTCO as detailed in the table below:

Company	% of participation as of 31/12/2012	% of participation as of 31/12/2013
Perenco Rio Del Rey	20%	20%
Perenco Cameroun	20%	20%
Addax PCC	20%	20%
COTCO	5,17%	5,17%

NHC Mandate and NHC Operations prepare separate annual financial statements. The audited 2013 financial statements are available on NHC's website.

Profits of NHC Operation are distributed to the State or affected to reserves based on budgetary needs of the State and the company's investment policy.

The profits of SNH Mandate comprise mainly the commercialisation of State hydrocarbon share net of the operational and investments costs. However, the modalities of transfers of these profits to the State Budget are not clearly defined.

### 3.3. Context of the hydrocarbon transportation sector

The Chad / Cameroon pipeline is the main hydrocarbon transportation network in the country. This pipeline is used to transport crude extract from the Chadian southern oil fields to the terminal anchored in the Atlantic Ocean off the coast of Kribi in Cameroon. It was built and operated in Cameroon by the Cameroon Oil Transportation Company (COTCO). This system includes, in

Cameroonian territory along a 980 out of 1070 km terrestrial pipeline, two pumping stations, pressure reduction station and a Floating Storage and offloading (Terminal Komé-Kribi 1).

This project has had many social, economic and environmental benefits and helped boost oil exploration. Indeed, the Chad / Cameroon pipeline, which connects southern Chad to the Atlantic Coast is a means of egress for all liquid hydrocarbons that has been discovered and extracted in the Logone Birni basin Cameroon, the Lake Chad region, as well as western Central African Republic.

Oil transportation via the pipeline also generates revenue for the State of Cameroon including from amongst others the right of transit directly paid by COTCO to the Treasury.

Transit Duty was fixed at 0.41 USD / bbl since the signature of the agreement with COTCO in 2003. This rate was increased in October 2013 following the amendment of the Convention establishing the new fee at 1.30 USD / Bbl. The new agreement also includes an adjustment of the right every 5 years according to the inflation rate published by the Bank of Central African States. The transit fee is applied to all crude pipeline passing through the abstraction made of its origin.

A bilateral agreement was also signed in October 2013 between Cameroon and Niger which sets the conditions for transit of the hydrocarbons produced in Niger to Cameroon and their evacuation to the Cameroonian Atlantic coast through the pipeline Chad-Cameroon. The entry into force of this agreement led to a decrease in the volume transported through the pipeline in 2013. However, the transit rights increased as a result of the new rate applied.

The volumes transported during 2012 and 2013 as well as transit fees generated are as follows:

Year	Volume transported (in bbl)	Transit rights (in FCFA)
2012	36 877 755	7 723 286 357
2013	30 325 961	9 363 593 721

Transit rights related to the volumes transported in December are received in the following year, which explains the difference between transit rights in this table and those used in our reconciliation works.

### **3.4. Legal framework and context of the mining sector**

#### **3.4.1. General context of mining sector**

The mineral potential has been located in 40% of the country, including places where exploration has been conducted. Cameroon has yet to carry out research on the remaining 60% of the territory. Mineral resources currently being exploited in Cameroon include cobalt / nickel, bauxite, iron, diamonds, gold and other precious stones (Tin, Rare Earth). The exploitation of these resources will promote the emergence of the mining sector which, will generate growth in the extractive sector<sup>17</sup>.

Cameroon is also an aluminum producer, but alumina is imported from Guinea (2012 Minerals Yearbook Cameroon and Cape Verde [Advance release], USGS (November 2013)). Cameroonian companies producing aluminium are therefore not included this report.

<sup>17</sup> <http://www.minmidt.net/>

### 3.4.2. Legal and fiscal framework

The mining sector is governed by the Mining Code promulgated by Law No. 2001/001 of 16 April 2001 and its implementing Decree No. 2002/648/PM of 26 March 2002. According to the Mining Code, mining companies are subjected to specific duties and taxes in addition to taxes prescribed by the CEMAC General Tax and Customs Codes. The payment flows generated by the mining companies are presented in Section 4 of this report.

While the Mining sector has been opened to free enterprises, the Mining Code prescribes that a mining title or permit should first be obtained from relevant authorities prior to undertaking any mining activity.

Any application for the award of a Mining title is subject to the signing of a Mining agreement between the owner of the exploitation permit and the State. This agreement includes in particular, arrangements related to entitlements and obligations of the holder, the modalities of an eventual participation of the State in a mining development covered by an exploitation permit and relationship with communities affected by the mining development. The Mining agreement must be in accordance with the Mining Code. In case of derogations, the Mining agreement should be established by an Act authorising the State to end it.<sup>18</sup>

### 3.4.3. Institutional framework

According to the mining legislation, the structures in charge of the management and operation of mines in Cameroon are as follows:

Institution	Rôle
Ministry of Mining, Industry and Technology Development <sup>19</sup>	Designs and coordinates the implementation of the national mining policy. Has a right to inspect all mining activities in the country including, among others : <ul style="list-style-type: none"> <li>- valuation of mineral resources;</li> <li>- licensing research and exploration;</li> <li>- approval of transactions on mining titles; and</li> <li>- authorise the marketing of minerals from artisanal exploitation.</li> </ul>
Directorate of Mines	Implementation of the mining national policy Monitor the management, control and national mining activities Participates in oil and gas operations control activities Follow the State's interests in the exploitation of mineral substances <sup>20</sup> . Participation in data collection, analysis, publication and preservation of statistical data mining.
Sub-Directorate of Mining Activities	Processing of applications for authorisation and preparation of acts relating to the marketing of mineral substances and careers. Administrative and technical supervision of the operation, transport, processing and marketing of mineral substances and career.
Sub-Directorate of the Mining Cadastre	Processing of applications for authorisation and preparation of acts relating to mining titles and quarries operating license. Elaboration and updating of national mining cadastral map. Maintenance and preservation of the geological and mining cadastral documentation.
The Center for Support and Promotion of Handicrafts Mining (CSPHM)	Structure established within the Ministry of Mines to coordinate, organise, facilitate, support, promote, develop and standardise artisanal mining activities. Organise the artisanal production of Cameroon mining (gold, diamond, sapphire, quartzite, tin, kyanite, rutile and other minerals). On 1 August 2014, a new Decree No. 2014/2349 / PM signed by Prime Minister, entrusted CSPHM a new mission to collect 15% of the gross production of artisanal operating mining companies.

<sup>18</sup> Source: Art. 16 (new) of the Mining Code

<sup>19</sup> <http://www.minmidt.net/>

<sup>20</sup> Article 24 du décret N°2012/432

### **3.4.4. Types of Mining titles**

The Mining Code sets out the conditions for obtaining a mining title or a reconnaissance permit prior to starting any mining activity.

The operation of artisanal mining is restricted to Cameroon nationals, subject to obtaining an individual Prospector card of and / or an exploitation permit.

<b>Activity type</b>	<b>Permit Type</b>	<b>Definition</b>	<b>Validity period</b>
<b>Artisanal mining activities</b>	Individual card prospector <sup>21</sup>	It is issued to Cameroon citizens wishing to prospect for minerals.	Set by regulation
	Permits for Artisanal Exploitation <sup>22</sup>	<p>It provides its holder the right to set up in the assigned zone as well as an exclusive right to explore and extract minerals within the defined scope of artisanal exploitation, and to take and use those minerals.</p> <p>It gives the right to operating works to a maximum depth of thirty (30) meters.</p> <p>The area of each field for which authorisation permit of artisanal exploitation is granted may not exceed one hundred (100) by one hundred (100) meters.</p> <p>A holder may obtain up to four (4) permits, provided they relate to adjoining lands.</p>	Initial period of two (2) years from the date of registration of the permit and is renewable every two years.
<b>Industrial mining activities</b>	Recognition permit <sup>23</sup>	It may be issued to conduct systematic investigations of surface by geological surveys, geophysical or other methods involving large areas to detect traces or concentrations of useful mineral substances. The total area of land for which the permit is attributed must not exceed ten thousand (10,000) square km <sup>2</sup> and must be composed of a single block of polygonal shape.	One (1) year renewable
	Research permit <sup>24</sup>	It is issued to conduct investigations in order to locate and evaluate mineral deposits and determine the commercial operating conditions.	Initial period of three (3) years renewable four (4) times with periods of two (2) years each.
	Exploitation permit <sup>25</sup>	It is granted for the extraction of solid mineral substances, liquid or gas by any process or land-based method or in the subsurface in order to extract useful substances; it includes all necessary operations directly or indirectly related to it.	Initial period of no longer than twenty-five (25) years renewable under certain conditions for periods of ten (10) years each.

### **3.4.5. Award of mining titles**

The provision and management of permits and authorisations are governed by the Mining Code and Decree No. 2002/648 / PM dated 26 March 2002 which sets out the procedures for implementing the Law on Mining Code.

The award of a mining claim on the basis of "first come, first served" with the conditions required by the Article 60 of the aforementioned decree. The award of an operating license is guaranteed in the event of discovery of a deposit and in cases of compliance with the provisions of the Mining Code.

The Code does not provide for the mode of use of the tendering procedure for the award of the titles in the mining sector.

### **3.4.6. Artisanal mining activities**

Artisanal mining remains the most common type of operation for gold and diamonds. This activity is performed in a traditional form by locals without mechanisation or in collaboration with technical and financial partners.

In Cameroon, artisanal mining is the most important sector of the mining activity, both in terms of production and number of persons involved.

<sup>21</sup> Source: Chapter 1, section 1, Art. 24 of the Mining Code.

<sup>22</sup> Source: Chapter 1, section 2, Art. 24 of the Mining Code.

<sup>23</sup> Source: Chapter 2, section 1, Art. from 32 to 36 of the Mining Code.

<sup>24</sup> Source: Chapter 2, section 2, Art. from 37 to 44 of the Mining Code.

<sup>25</sup> Source: Chapter 2, section 3, Art. from 45 à 52 of the Mining Code.

However, the sector suffers from environmental and safety issues due to the informal nature of most artisanal activities. The sector also suffers from the lack of updated mapping of operators and the lack of indicators due to the difficulties in monitoring such activities.

In order to promote and regulate this sector, Cameroon has launched a number of actions in recent years including, amongst others:

**The Center for Support and Promotion of Handicrafts Mining (CSPHM)** was set up by the Ministry of Mines in 2003 to the coordinate, organise, facilitate, support, promote, develop and standardise artisanal mining activities.

Among its most important prerogatives, **CSPHM** is responsible for:

- channelling artisanal production of gold, diamond, sapphire, quartzite, tin, kyanite, rutile and other minerals in Cameroon;
- extending the security on other mining sites ; and
- improve local gold processing.

During 2013, CSPHM managed to channel precious substances operated by artisanal miners. Details of volumes are set out in the table below as follows<sup>26</sup>:

Item	Unit	Volumes channelled in 2013
Gold dust	Gramm	43 086
Sapphire	Gramm	7 850
Quartz	Square Metre	3 950
Sand / Gravel / River	Square Metre	602
kyanite	Tonne	220
Rutile	Tonne	0

This allowed CSPHM to transfer 31.7 kg of gold to the Ministry of Finance in order to strengthen the Cameroon's gold reserves<sup>27</sup>.

Furthermore, during 2013 CSPHM managed to implement a mobile unit for gold fusion in Betareoya with a capacity of 5 kg but no additional district was covered.

The project of "**Capacity Building in the Mining Sector**" was launched in 2013 by the Ministry of Mining, Industry and Technology Development with funding from the World Bank. Its objective is to census the sector and to establish the mapping of operators and regions involved in artisanal mining.

- **Suspending the delivery, renewal and any transaction on artisanal mining licenses throughout the national territory as from 14 May 2014.** This precautionary measure for a period of six months renewable, was taken to allow the government to carry out an inventory of the actors, their equipment and effectively control the production of gold in Cameroon.
- **Institution of a new legal framework for small mechanised artisanal mining:** Decree 2014-2349 of 1 August 2014 defines artisanal mining as any activity applying the use of equipment that is limited to a backhoe loader, one to three excavators and a washing center. The decree also subjects mechanised artisanal mining operators engaged in a technical and financial partnership agreement with a physical person or an entity, to the legal provisions of industrial mining related to the State's participation, the payment of income tax and Ad Valorem tax. In this particular case, the decree stipulates the application of an in kind income tax at a rate of 15% of the equivalent total gross production. The production deducted as income tax is distributed as follows:
  - ❖ 70% to the State, of which :
    - ✓ 40% are gold stored in the MINFI;
    - ✓ 30% for the channelling of gold through CSPHM
  - ❖ 10% to support the operations of the collection teams;
  - ❖ 10% for projects benefiting local populations; and

<sup>26</sup> Annual Report 2013 of CSPHM.

<sup>27</sup> Annual Report 2013 of CSPHM.

❖ 10% to support the Committee of monitoring of mechanised artisanal operation. This deduction is made by CSPHM, which according to its 2014 annual report has already carried out this operation by providing a sampling of 37 kg of Gold dust. This operation consists in monitoring daily production via the controllers placed on mining sites.

### **3.4.7. Registry of mining titles**

Any act related to a mining title must be recorded in the mining title register. This register must be regularly checked and initialised by the Director of Mines. It includes a record of all registered mining titles, applications, and subsequent decisions of attribution, renewals, and removals and as well as any other relevant information. This register is however not available online on MINIMIDT's website.

### **3.4.8. Key actors and exploration projects**

**Mbalam Project:** In 2012, Cameroon and the Republic of Congo signed an agreement for joint operations of their iron deposits of Mbalam (Cameroon) and Nabeba (Congo), notably by: the pooling of their mining projects which have been renamed "Mbalam-Nabeba" and the possibility that Congo would transport minerals from the Northern part of the country via Cameroon's railway and the deep-water port of Kribi. As a result a bilateral agreement was signed to provide a legal framework for this activity.

**Hydromine Global Mineral:** Hydromine, which held the exploration permit has been able to mobilise two giants of the mining industry in a joint venture consisting of the Indian firm Hindalco (45%), the Dubai Aluminum Company (Dubal, 45%), and Hydromine which has a 10% shareholding . This group is set under Hydromine Global Mineral (HGM), which owns 100% of Cameroon Alumina (CAL). The explorations carried out in 2009 indicated the presence of more than 560 million tons of bauxite, potentially exceeding 700 million tons, which is equivalent to exploitation and transformation lasting over 60 years. The consortium expects annual production of 3.5 million tons of alumina from the 7.5 million tons of bauxite extracted. According to optimistic projections, exports of alumina of Ngaoundal could represent 30% of the current annual export revenues of Cameroon<sup>28</sup>.

**Rutile of Akonolinga :** According to the support framework to artisanal mining (CSPHM), the company Free Mining explored in association with the American company Gilla, a deposit of three million tons of reserves of rutile in Akonolinga in the Centre of Cameroon, but their license was withdrawn in June 2013 and awarded to Sicamines an English entity<sup>29</sup>.

**Nickel Cobalt project:** One of the major mining projects underway is the Nickel/Cobalt in the Lomié area in the South East of the country, where an exploitation permit was granted to Geovic Cameroon, a subsidiary of the Geovic Mining Corp. This company also holds permits for Mada and Nkamouna which represent the first Cobalt deposits to be developed in Cameroon.

**Inventory of the mining potential:** Since January 2014, the Capacity Building Project in the mining sector (Precasem) hosted by the Cameroon Ministry of Mines and co-funded by the State of Cameroon and the World Bank, launched in six regions (North , Adamawa, West, East, Littoral and Centre), a campaign of "airborne geophysical survey." The Cameroonian Minister of Mines stated that the campaign aimed to identify new areas of potential mining in the Cameroonian territory, but which has never been the subject of inventory previously. This operation will take place until June 2015 and has been entrusted to the South African company Geotech Airborne Limited.<sup>30</sup>.

### **3.4.9. State participation in the mining sector**

Article 11 of Act n°2010/011 of 29 July 2010 which amends and supplements some of the provisions of Act N° 2001-1 of 16 April 2001 "the Mining Code", entitles the State to a right of 10% of the shares in the exploitation company upon granting the exploitation permit. The modalities of this participation are set out in an agreement to be concluded prior to exploitation.

<sup>28</sup> [http://newsducamer.com/index.php?option=com\\_k2&view=item&id=1977:le-secteur-minier-prend-de-l-ampleur&Itemid=672](http://newsducamer.com/index.php?option=com_k2&view=item&id=1977:le-secteur-minier-prend-de-l-ampleur&Itemid=672)

<sup>29</sup> Invest in Cameroon – February 2014 – N°23

<sup>30</sup> Invest in Cameroon – February 2014 – N°23

The State may directly or through a public company, increase his shareholding in mining companies by up to 20%. In this case, the State can benefit from the same rights and obligations as private entities.

Based on the declaration of the mining companies, we hereby present the situation of the direct and indirect interests of the Cameroon government in these companies:

Mining Companies	% direct participation	% indirect participation (SNI)
Geovic		20%
C&K Mining	10%	10%
Cimencam		43%

### **3.4.10. Important events and mining sector reforms**

**Accession to the Kimberley process:** Cameroon received notification of membership to the Kimberley Process (international certification for uncut diamonds) on 14 August 2012<sup>31</sup>. This is the result of a series of reforms put in place to ensure transparency in the diamond exploitation process from the extraction stage to the commercialisation stage, all of which are now subject to the authorisation of the Ministry of Mines<sup>32</sup>.

**Agreement with the World Bank:** Cameroon also signed an agreement with the World Bank on 28 June 2012 for the Capacity Building in the Mining Sector Project (PRECASEM). This technical assistance project aims to improve efficiency and transparency in the management of the mining sector and ensure sustainable development of the sector. To achieve this, the project which is based on institutional strengthening and local / regional integration of mining activities contributed to the strategic objective, which extends beyond the scope and timing of this project, increasing the contribution of mining the mining sector and sustainable development.

**The PRECASEM (Capacity Building in the Mining Sector Project)** was launched in 2012 by MINIMIDT and funded by the World Bank (IDA credit of USD 30 million over 5 years). This technical assistance project aims to improve efficiency and transparency in the management of solid mines areas and in the framework of sustainable development of this sector. Among the major projects of PRECASEM include: (i) a large geology campaign (airborne geophysics over 50% of the Cameroonian territory, geological mapping, etc.) that allow editing of geological maps at a scale of 1/200 000; (ii) the establishment of a modern and computerized mining cadastre; (iii) a Strategic Environmental and Social Assessment (SESA); (iv) a mining administration's capacity building plan and the Institute of Geological and Mining Research (IRGM); or (v) a sector accountability platform ([www.mines-cameroun.cm](http://www.mines-cameroun.cm)) already operational.

**Clarification of the terms of sub-national transfers** with the publication of the Decree n ° 2014/1882 / PM of 4 July 2014 amending and supplementing certain provisions of Decree No. 2002/648 / PM of 26 March 2002. This Decree clarify the transfers of mining royalties for municipalities and local communities. The decree states that "the shares of local residents and of the municipality are paid into the account of territorially competent municipal tax collector" (Article 137).

**Introduction of a tax and legal regime for the little mechanized artisanal mining** with the publication of Decree 2014/2349 / PM of 1 August 2014 amending and supplementing certain provisions of Decree N ° 2014/1882 / PM of 4 July 2014 amending and supplementing certain provisions of Decree No. 2002/648 / PM of 26 March 2002 laying down detailed rules for implementing the Act of 16 April 2001 as amended and supplemented by law No. 2010/011 of 29 July 2010 concerning the Mining Code. The Decree establishes the withdrawals (at 15% of gross production) under the state share and the Income Tax and the recovery and allocations provisions. The decree states that 10% of these withdrawals must be allocated for projects for the local population without specifying the modalities.

**Reforms of the Mining Code:** A draft law on the new mining code of Cameroon has been submitted to Parliament in 2015. The new mining code aims to take into account the interests of the population and environmental issues in the mining sector.

<sup>31</sup> Invest in Cameroon, N°7, October 2012, p.11

<sup>32</sup> Order N°002102/MINMIDT/CAB in June 2012



### **3.5. Beneficial ownership**

#### **3.5.1. Definition of beneficial ownership**

According to EITI Standard 3.11(d).i, a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. According to the Committee's decision, an individual is deemed to have control if he directly or indirectly holds at least 10% of the shares or voting rights of the extractive company. Companies listed on the stock exchange, including their wholly owned subsidiaries, are not required to disclose information about their beneficial ownership.

#### **3.5.2. Data collection**

The government of Cameroon does not have a policy in place to disclose information on the capital structure and actual beneficial ownership. Thus reporting templates were submitted to extractive companies to collect this information. We have taken into account all information received up to the day of issue of this report.

#### **3.5.3. Results**

Out of the 22 companies included in the 2013 EITI scope, six (6) oil companies and three (3) mining companies did not provide relevant information on beneficial ownership. These companies are as follows:

<b>Hydrocarbon companies</b>	<b>Mining companies</b>
PERENCO RIO DEL REY	C&K MINING INCORPORATION SA
PERENCO CAMEROON SA	ROAGLIA PIERRE
PERENCO OIL & GAS CAMEROON Ltd	LES CIMENTERIES DU CAMEROUN
RODEO DEVELOPMENT LTD	
YAN CHANG LOGONE DEVELOPMENT COMPANY	
DANA PETRLEUM CAMEROON LIMITED	

The information provided by hydrocarbon and mining companies on the capital and beneficial ownership are presented in Annex 1 of this report.

### **3.6. Collection and distribution of extractive industry revenues**

#### **3.6.1. The budgetary process**

The budgetary process in Cameroon includes the following steps<sup>33</sup>:

##### **(i) Preparation, presentation and vote of the draft Finance Law**

The draft Finance Law comprises three parts. The first part authorises the collection of public resources and contains means and measures to ensure financial stability. The second part, sets the global amount of credits applicable to government. The third part sets out the financial provisions.

The draft finance bill for the year is submitted to the National Assembly for review and approval.

##### **(ii) The budget regulation**

The Government is required to submit to the National Assembly, together with the Finance Act of the year, the income statement for the previous financial year. This income statement, which confirms the final amounts of revenue and expenditure, provides of the financial results of the relevant year.

<sup>33</sup> Prescription n°62/0F/4 of 7 February 1962 modified by the law N° 2002/001 of 19 April 2002

### (iii) Budget implementation

The implementation of the Federal Budget and supplementary budgets is the responsibility of the Finance Minister. As authorising officer, he/she implements the budget under his/her own authority and responsibility.

#### 3.6.2. Revenue collection

##### (i) Revenues collected in the State budget

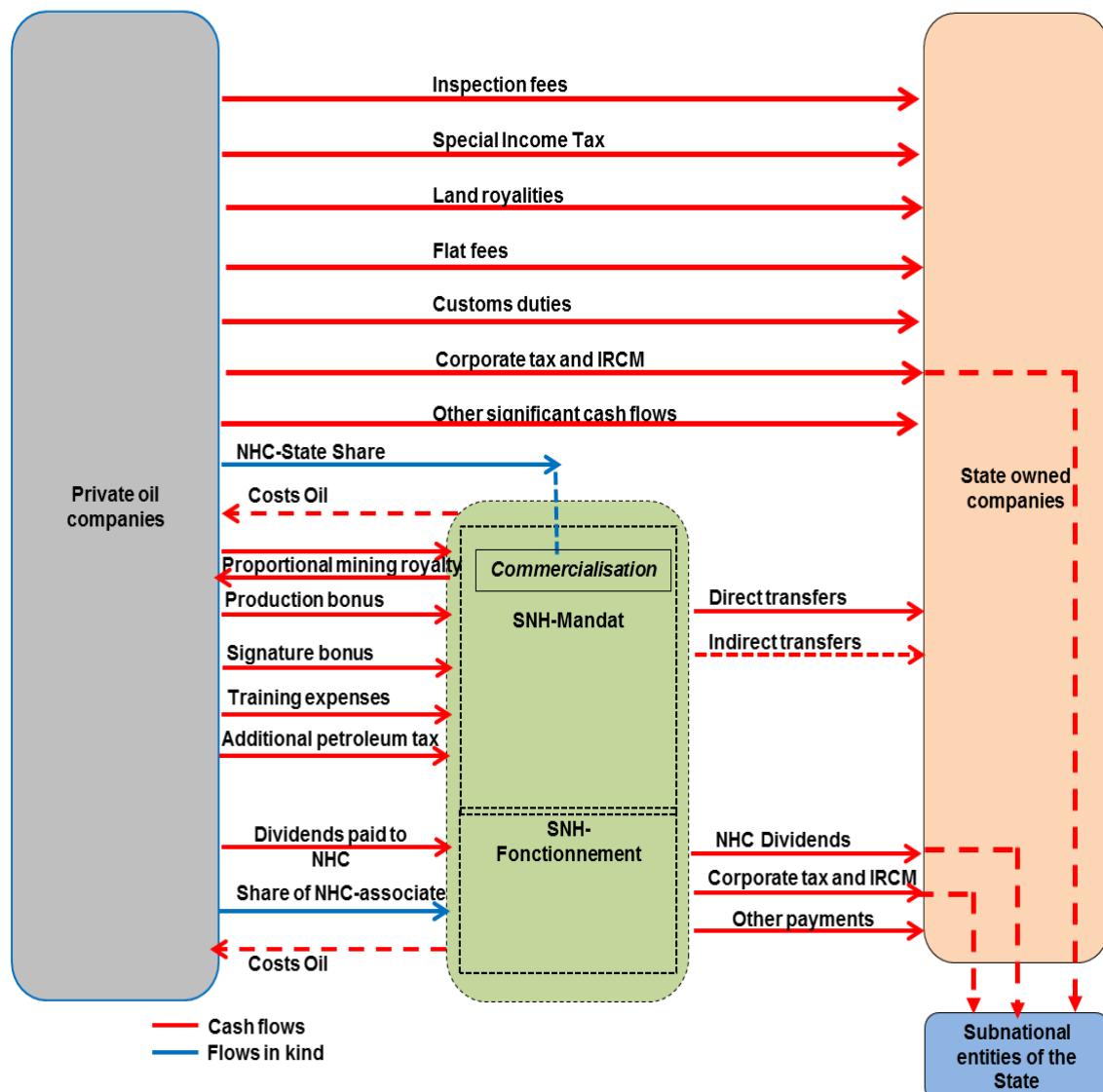
The Treasury has monopoly over the recovery of all revenues, the payment of all expenses and all of the Treasury's decentralised territorial units. It is the single window of receipt and disbursement of transactions of the State.

However, there are two exceptions to this principle in the hydrocarbons sector. One is in relation to hydrocarbon revenues generated through the commercialisation of the State's shares, royalties and bonuses received by NHC-mandate on behalf of the State, and the other relates to the direct interventions of NHC-mandate, which may, under mandate from the State, incur certain expenses on its behalf using the oil revenues collected.

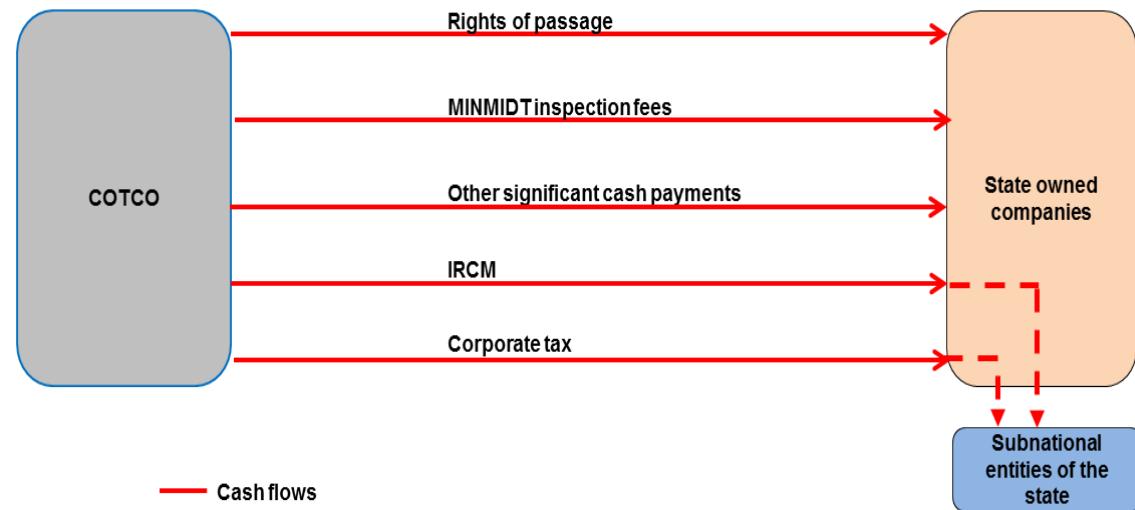
Payments of extractive companies are made to several financial authorities mainly, DGTCFM. Other payments are collected by DGT and MINIMIDT for other taxes and by DGC for customs duties.

The diagrams below show the movements of payment flows in the extractive sector:

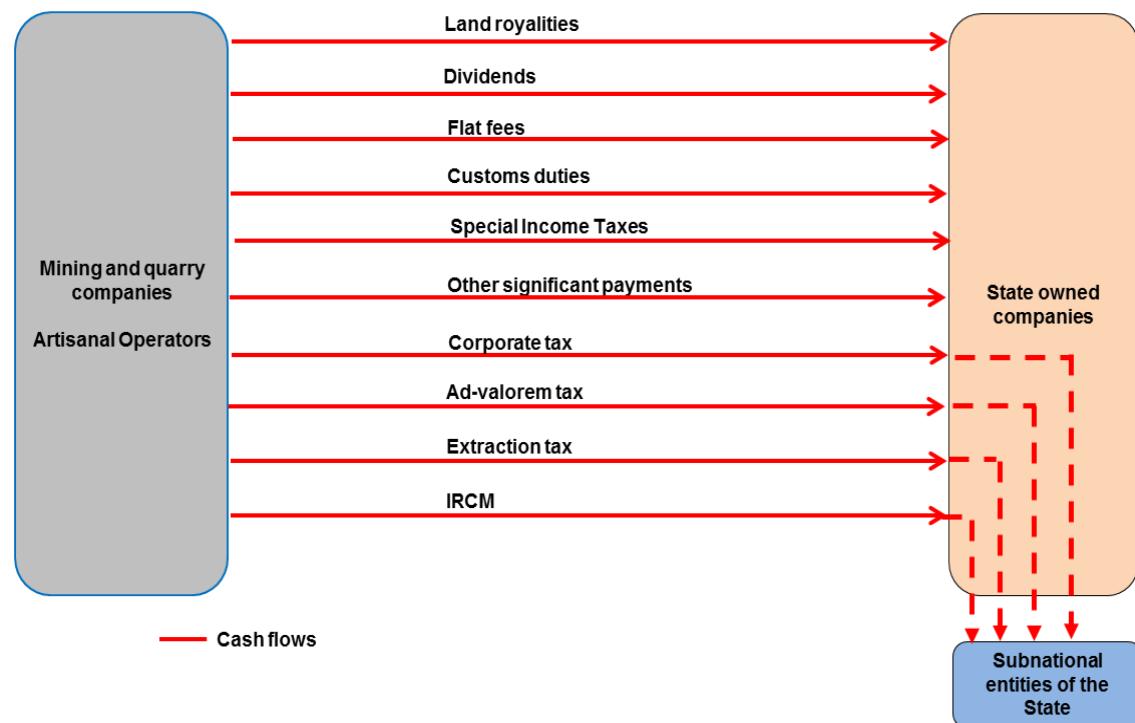
##### In the hydrocarbons sector:



**In the oil transportation sector:**



**In the mining sector:**



## **(ii) Revenues transferred to subnational entities**

Law N° 2007-006 dated 26 December 2007 which sets out the financial regime of the State establishes the principle of the uniqueness of the Public Treasury account, which has a monopoly on the collection of the State revenues including on regional and local authorities and legal entities.

The legislation provides a revenue sharing mechanism with subnational entities and local residents through:

- Article 89 of the Mining Code sets out compensation for people affected by the mining operations. The amount of compensation is deducted from the ad valorem tax and the extraction tax. The rates and terms of compensation are as follows<sup>34</sup>:
  - 10% to the benefit of local residents;
  - 15% to the benefit of the common territorial jurisdiction;
  - 25% to the benefit of MINIMIDT; and
  - 50% to the benefit of Public Treasury.
- Article 6 of the Decree N° 2011/1731/PM dated 18 July 2011 setting the modalities of centralization, allocation and transfers of the communal taxes subject to equalization:
  - ❖ paragraph 1 : the product of the municipal surcharges (10% of the Income Tax and the IRCM collected from mining entities in the case) is allocated as follows:
    - 10% to the benefit of the State;
    - 20% to the benefit of FEICOM ; et
    - 70% the benefit of Commons, administrative districts and urban communities 70%.
  - ❖ paragraph 2 : on the proportionate share of the municipal surcharges for the municipalities (i.e. 70%), a deduction at 28% is made to the benefit of the municipality and 42% are centralized in FEICOM for equalization

Definitely, the distribution is as follows:

- 10% to the benefit of the State;
- 62% to the benefit of FEICOM;
- 28% the benefit of Commons, administrative districts and urban communities'.

The analysis of the payment mechanism of these taxes and their lending process to the regions indicate that:

- the reporting entities pay the taxes directly to DGI or the Public Treasury conducting the accounting of these shares in the accounts of the beneficiaries who are then made available to municipalities and town halls by the Public Treasury; and
- the allocation of these revenues in the budgets of local authorities and town halls is aggregated and not detailed by nature and company.

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<sup>34</sup> Art. 137 ph 1 of the Decree N°2002/048/PM dated 26/03/2002

## 3.7. Contribution of the extractive sector

### 3.7.1. Contribution to the State Budget

Based on the data collected for the purpose of this reconciliation report, the contribution of the extractive sector to the budget revenues decreased from 31% in 2012 to 30% in 2013, this is set out as follows:

Indicators (In billion FCFA)	2012 Amount	2012 %	2013 Amount	2013 %
<b>Total revenues (*)</b>	<b>2 425(*)</b>		<b>2 622(**)</b>	
<b>Oil revenues allocated to the State Budget</b>	<b>725.2</b>	<b>29.9%</b>	<b>769.6</b>	<b>29.4%</b>
Transfers to NHC – Mandate	532.4	22.0%	542.9	20.7%
Income Tax Oil	165.8	6.8%	186.8	7.1%
Other revenues	27	1.1%	39.9	1.5%
<b>Transportation revenues allocated to the State Budget</b>	<b>16.2</b>	<b>0.7%</b>	<b>16.1</b>	<b>0.6%</b>
Transit fees	7.7	0.3%	8.2	0.3%
Other revenues	8.5	0.3%	7.9	0.3%
<b>Mining revenues allocated to the State Budget</b>	<b>0.8</b>	<b>-</b>	<b>2.4</b>	<b>0.1%</b>
<b>Extractive revenues allocated to the State Budget</b>	<b>742.2</b>	<b>30.6%</b>	<b>788.1</b>	<b>30.1%</b>

(\*)Source: TFOS 2012 - Version of the 10<sup>th</sup> October 2013, DGTCFM.

(\*\*)Source: TFOS 2013 - Version of the 24<sup>th</sup> April 2014, DGTCFM.

### 3.7.2. Contribution to GDP

Based on the data collected for the purpose of the present reconciliation report, the contribution of the extractive sector to the GDP. This table provides also information on the proportion of GDP from the petroleum sector, which amounted to 7.4% in 2013:

Indicators (In billion FCFA)	2012 Amount	2012 %	2013 Amount	2013 %
<b>GDP at market prices<sup>35</sup></b>	<b>13 515.0</b>		<b>14 463.0</b>	
<b>Oil GDP<sup>36</sup></b>	<b>1 075.0</b>	<b>8,0%</b>	<b>1 067.0</b>	<b>7.4%</b>
Budgetary revenues – Oil sector	725.2	5,4%	769.6	5.3%
Budgetary revenues – Transport sector	16.2	0,1%	16.1	0.1%
Budgetary revenues – Mining sector	0.8	0.0%	2.4	0.0%
<b>Total budgetary revenues from extractive sector</b>	<b>742.2</b>	<b>5.5%</b>	<b>788.1</b>	<b>5.4%</b>

<sup>35</sup> IMF Report No. 14/212

<sup>36</sup> IMF Report No. 14/212

### **3.7.3. Contribution to Exports**

According to export data collected and reconciled, the exports of extractive sector amounted to FCFA 1 133.6 billion in 2013 against FCFA 1 137.6 billion in 2012. Their contribution to the global exports of the country is detailed in the table below:

Indicator	Unit	2012			2013		
		Volume	Amount	%	Volume	Amount	%
<b>Total country exports</b>		<b>2 829</b>			<b>2 980</b>		
<i>Crude oil exports</i>	<i>billion bbl</i>	20,4	1 135,60	40,10%	21,4	1 131,96	37,98%
<i>Gold exports</i>	<i>Kg</i>	134,2	2	0,10%	84,9	1,41	0,05%
<i>Diamond exports</i>	<i>carats</i>	-	-	-	2 141	0,22	0,01%
<b>Total exports in the extractive sector</b>		<b>1 137,60</b>	<b>40,20%</b>		<b>1 133,59</b>	<b>38,00%</b>	

### **3.7.4. Contribution to Employment**

According to the figures collected from the companies included in the reconciliation scope, the extractive sector employed 2 127<sup>37</sup> workers, 2 008 of whom are Cameroon nationals. Of these 1 281 work in the oil sector while 727 are employed in the mining sector. Details of the workforce by company are set out in Annex 4 of this report.

According to the figures published by NSI (National Statistics Institute), the number of workers employed in 2012 in the Hydrocarbons Extraction sector was 1,760 out of a total workforce of 8.8 million, which included 7.9 million workers in the informal sector. Based on the NSI data, the hydrocarbon sector employed 0.3% of all private sector workforce and 0.2% of the formal sector workforce in Cameroon.

The NSI figures do not therefore represent sectorial data for the mining industry. The data stated above are not complete and cannot therefore be taken into account for the calculation of this sector's contribution to employment.

## **3.8. Audit practices in Cameroon**

### **3.8.1. Companies**

The law in Cameroon requires hydrocarbon and mining companies which meet certain criteria to certify their financial statements annually.<sup>38</sup>. Based on the data collected, most companies in the hydrocarbons and mining sector are subsidiaries of multinational companies listed on the stock exchange and their financial statements are audited in accordance with international standards.

This requirement also applies to the State owned company, NHC, whose accounts are subject to an annual audit by local auditors. The results of the audit are published in the annual reports of NHC and on its website<sup>39</sup>. By law, the Court of Auditors can also audit NHC accounts. In addition to financial reporting, NHC also publishes data on production and transfers to the Treasury on its website.

### **3.8.2. Public administration**

The Court of Auditors is responsible for control of and auditing the financial reports of public institutions as well as those of State owned and parastatal companies. It has final judgment on decisions of last resort made by lower courts. Annual reports of the institution are available on its website<sup>40</sup>.

<sup>37</sup> Staff including CIMENCAM

<sup>38</sup> Source : OHADA's website (<http://www.ohada.com>)

<sup>39</sup> Source : NHC's website (<http://www.nhc.cm/>).

<sup>40</sup> <http://www.chambredescomptes.net>

## 4. Determination of the reconciliation scope

### 4.1. Selection of payment flows and other data

#### 4.1.1. Hydrocarbon sector

The table below shows the payments flows reported by government entities during the determination of the reconciliation scope 2013:

Payments flows	DGT	DGTCFM	Customs	NHC	CNPS	Total	Cumul	FCFA billion Cumul in %
Direct transfers NCH	0	375 241	0	0	0	375 241	375 241	44,5%
Indirect transfers NCH	0	163 491	0	0	0	163 491	538 732	63,8%
Income Tax Oil	136 736	0	0	0	0	136 736	675 468	80,0%
MINING ROYALTY	0	0	0	47 191	0	47 191	722 659	85,6%
Balance Income Tax Oil	32 909	0	0	0	0	32 909	755 568	89,5%
SPECIAL LEVY (TSR)	24 491	0	0	0	0	24 491	780 059	92,4%
DIVIDENDS	0	0	0	20 370	0	20 370	800 429	94,9%
Balance Income Tax	17 861	0	0	0	0	17 861	818 290	97,0%
Duties and taxes	0	0	6 775	0	0	6 775	825 065	97,8%
Dividends NCH	0	4 175	0	0	0	4 175	829 240	98,3%
Advance Income Tax WTH	2 822	0	0	0	0	2 822	832 062	98,6%
Adv on Revenues	2 715	0	0	0	0	2 715	834 777	98,9%
IRCM	1 994	0	0	0	0	1 994	836 771	99,2%
SIGNATURE BONUS	0	0	0	1 810	0	1 810	838 581	99,4%
Employer share	0	0	0	0	1 508	1 508	840 089	99,6%
Income Tax adjustment	894	0	0	0	0	894	840 983	99,7%
TSR Technical Assistance	637	0	0	0	0	637	841 620	99,7%
Land royalties	536	0	0	0	0	536	842 156	99,8%
Flat fees	383	0	0	0	0	383	842 539	99,8%
PENALITIES	323	0	0	0	0	323	842 862	99,9%
PREC. SALES/PURCH	250	0	0	0	0	250	843 112	99,9%
FNE	196	0	0	0	0	196	843 308	99,9%
Fines	0	0	155	0	0	155	843 463	100,0%
Training fees	0	0	0	150	0	150	843 613	100,0%
RAV	100	0	0	0	0	100	843 713	100,0%
MONTHLY ADVANCE 1%	51	0	0	0	0	51	843 764	100,0%
OPERATING TAX	39	0	0	0	0	39	843 803	100,0%
REGISTRATION FEES	24	0	0	0	0	24	843 827	100,0%
LEASE RIGHTS	20	0	0	0	0	20	843 847	100,0%
LOCAL DEV TAX	15	0	0	0	0	15	843 862	100,0%
ADV on REVENUES.	5	0	0	0	0	5	843 867	100,0%
PATENTE	0	0	0	0	0	0	843 867	100,0%
STAMP	0	0	0	0	0	0	843 867	100,0%
<b>Total</b>	<b>223 001</b>	<b>542 907</b>	<b>6 930</b>	<b>69 521</b>	<b>1 508</b>	<b>843 867</b>		

Based on the data presented above, the EITI Committee decided to select:

- the same payment flows selected for the 2012 report, which covers 99.8% of the oil sector revenues;
- the payments in kind included in the reconciliation scope 2013. These payments are the oil shares made available by the oil companies to the State and NCH; and
- a materiality threshold of USD 100 K (FCFA 55 Million) by payment for the "other significant payment flows".

#### 4.1.2. Oil transportation sector

The EITI Committee also decided to select:

- the same payment flows selected for the 2012 report, which cover corporate tax, transit fees and other significant payments corresponding to ordinary payments selected for the oil and mining sectors; and
- a materiality threshold of USD 100 K (FCFA 55 Million) by payment for the "other significant payment flows".

Moreover, the EITI Committee selected in the reconciliation scope the volumes transported and the rates charged.

#### 4.1.3. Mining sector

Considering the limited contribution of the mining sector (0.16% of the total extractive sector) and the lack of significant changes in tax legislation, the EITI Committee decided to use:

- the same payment flows selected for the 2012 report;
- the dividends received; and
- a materiality threshold of USD 100 K (FCFA 55 Million) by payment for the "other significant payment flows".

#### 4.1.4. Scope of payment flows

Based on the selection criteria for payment flows presented in the previous paragraph, 45 payment flows were selected in the 2013 EITI scope:

##### ▪ In kind payments

In kind payments identified are payable to NHC. These payment flows are presented as follows:

DF Reference	Payment flows	Definition
1,2,3	NHC-State share of Oil	Share of the production (in barrels) accruing to the State from the oil fields according to the percentages set out in the concession contracts. (Art. 14 of Petroleum Code).
4,5,6	NHC-Associate share of Oil	Share of the production (in barrels) accruing to NHC-Operation from the oil fields according to the percentages set out in the concession contracts.
7,8,9	NHC-State share of oil sold by NHC	This is the amount of State oil shares collected, sold and collected by NHC.

##### ▪ Cash payment

The cash flow payments are payable to Government Entities and NHC. The payment flows are as follows:

Reference DF	Flux	Definition
<b>Transfers from NHC to Treasury</b>		
10	Direct Transfers from NHC to Treasury	Transfers made directly to the Treasury under: - the equivalent of commercialisation of State shares; - the repayment of dues, fees and other flows received by NHC as part of its mandate.
11	Indirect Transfers from NHC to Treasury (NHC Direct intervention)	Transfers made indirectly to the Treasury under: - the equivalent of commercialisation of the State's share; - Repayment of dues, fees and other flows received by NHC as part of its mandate. These transfers are made by NHC upon the Treasury's request to cover expenses of the State.
12	Dividends paid to the State	These are the dividends paid by NHC to the State of Cameroon as sole shareholder of the Company.
<b>Payments by Oil companies to NHC</b>		
13	Proportional Mining Royalty	The amount every partner engaged in the process of oil production is entitled from a guaranteed percentage of the mining rental every year as defined in the contract. This royalty can be negative or positive. It depends on the production daily average of the demarcated area for a given calendar month. It is due monthly.

Reference DF	Flux	Definition
		Its rate is specified in the concession contract. It is paid in cash or in kind. (Art. 92 of Petroleum Code).
14	Proportional Production Royalty	The percentage of the total production available from the defined zone (area). It depends on the daily average of the total production of the defined zone for one calendar month. It is due monthly and its rate is specified in the concession contract. It is paid in kind or cash.
15	Negative Proportional mining Royalty	When the mining fee is negative, it represents the amount due by the Government to the oil company in order to ensure that they receive the guaranteed percentage of the mining rent for each year. (Art. 92 of the Petroleum Code).
16	Signature bonus	Bonus paid to the State upon conclusion of an oil contract. (Art. 97 of the Petroleum Code).
17	Production bonus	Bonus paid to the State in proportion of the volume of hydrocarbon produced. (Art 97 of the Petroleum Code).
18	Additional Petroleum tax	This is an additional levy on oil calculated on the basis of profits derived from petroleum operations as set out in the contracts. These taxes are paid by the holders of the concession contracts. (Art. 98 of Petroleum Code).
19	Training Expenses	This relates to amounts spent by oil companies for professional training of the locals towards any type of qualifications. This is allocated to people who are not employees of oil companies (Art. 12 of Petroleum Code).
20	Hydrocarbons Transportation taxes	These are taxes or fees due for the transport of hydrocarbons and as set out in Art. 103 of the Petroleum Code. These taxes are paid by oil companies to the NHC-Mandate.
21	Dividends paid to NHC	Dividends are paid to NHC Operations in return for its participation in the oil companies' capital.
<b>Other payments flows</b>		
22	Corporate taxes (oil and non-oil)	Corporate Income Tax is due on the net profit for the year. The tax is paid by mining companies to DGT. (Art. 2 GCT Art. 95 Mining Code, Art 93 of Petroleum Code).
23	Flat fees (including fees paid for allocation or renewal of oil contracts or exploration permits)	A fee paid to the Public Treasury for the attribution, renewal or transfer of a permit, mining or quarry title for research or exploitation of minerals (Art. 90 of Petroleum Code, Art. 90 of Mining Code).
24	Land royalties	Tax paid by the holders of artisanal and quarry exploitation permits, reconnaissance, research and exploitation permits. This royalty is fixed by regulation on an annual basis and is payable in advance from the date of attribution of the title. (Art. 91 du Petroleum Code, Art. 91 du Mining Code).
25	Ad valorem tax	Extracted substances from national underground during exploitation or research are subject to a tax proportional to the value of the extracted products which is called Ad Valorem Tax (Art. 92 of Mining Code).
26	Extraction Tax	This tax is charged at each extraction quarry based on volumes of material extracted. (Art 92 of Mining Code).
27	Special Income Tax (SIT)	Special tax at an overall rate of 15% on income payable by persons or entities domiciled outside Cameroon, by companies in Cameroon (Art. 225 of the GCT).
28	Tax adjustments, fines and penalties	These are paid by mining companies as a result of tax violations or tax adjustments.
29	Customs Duties	These are due on imports of equipment and goods other than for operating needs or production at oil fields. These rights must include all taxes including customs VAT. (Art. 104 to 109 of the Petroleum Code and Art. 99 of the Mining Code).
30	Custom adjustments, fines and penalties	Are paid by extractive companies as a result of violations of customs legislation or customs adjustments.
31	Other Penalties for non-execution of exploration / production programs	Are paid by extractive companies as a result of breaches of contractual clauses in oil contracts.
32	Pipeline Transit fees	These fees are paid to the Government in accordance with the Pipeline Transit contract which relates to the transit of crude oil in the Chad-Cameroon pipeline. (Article 3 of Decree 2000/465 dated 30 June 2000). These fees are paid by COTCO to DGT.
33	Dividends paid to the State	These are dividends paid by oil and mining companies to the Public Treasury for the State's participation in the capital of such companies. This item also includes dividends paid by "NHC operation".

Reference DF	Flux	Definition
34	National Employment Fund (FNE) contribution	This consists of employers' contribution established by Law No. 90/050 of 19 December 1990 amending Law n°77/10 of 13 July 1977 relating to contributions to mortgages and fixing these contributions for the National Employment Fund.
35	CFC contribution	This relates to employers' contributions established by Law No. 90/050 of 19 December 1990 amending Law No. 77/10 of 13 July 1977 on the establishment of a contribution to mortgages and fixing this contribution for the National Employment Fund.
36	Progressive bonus	All transactions on mining stocks are subject to a payment of a progressive bonus set by Prime Minister's decree on the proposal of the Minister for Mines and Geology Art 22/2010 Law 011 of 29 July 2010 amending the Mining Code and the Article 27 of the Decree 2014/1882.
37	Equity investment tax (EIT)	This tax is due on shares and similar income and on revenues that may be considered as dividends. This tax can be considered as a substitute to income tax for individuals and companies, which is withheld. The rate is 16.5% (Chapter 2 of Finance Law 2002/014 of 20 December 2002)
38	Inspection and control fee	These are fees paid by companies that are or may be dangerous to public health, agriculture, nature and the environment in general or disadvantages for the inconvenience of neighbours. The payment of these costs is made on the basis of area occupied by the institutions concerned on a scale fixed by law. (Art 22 of the Law n°98/015 on 14/07/1998).
39	Employer's security	Employer's security paid to CNPS. Its maximum is million 0.3 FCFA since 1 January 2002 except in case of labor incident in which no maximum will be applied.
40	Dividends paid to SNI	Dividends paid from extractive companies to SNI in respect of its participation.
41	Other significant payments to the State	All payments above FCFA 55 million (USD 100,000) made by extractive companies in taxes and financial transactions and that have not been foreseen in the declaration form or related to public entities not retained in the reconciliation scope.

#### ▪ Social payments

Voluntary and mandatory social payments in cash or in kind are included in the EITI scope 2013 through the unilateral declaration of businesses:

N°	Flux	Definition
42	Voluntary social payments	These flows involve voluntary social payments made by extractive companies for local development. These: payments made by extractive companies include health infrastructure projects, schools, roads, truck farming and those supporting the actions of local communities.
43	Obligatory social payments	These flows relate to mandatory social payments made by extractive companies in the development of local communities under agreements and contracts or commitments to communities and municipalities. These include: payments made by extractive companies to finance health infrastructure projects, schools, roads, truck farming and those supporting the actions of local communities, compensation other than those granted in return for direct compensations.

#### ▪ Payments and subnational transfers

These transfers are integrated in the reconciliation scope of the 2013 EITI report through unilateral disclosure of the Government (DGT and DGTfmc).

N°	Payments flows	Definition
44,45 and 46	Sub-national transfers	These are retrocessions made by the Treasury in relation to corporate tax, IRCM, extractive taxes and ad valorem tax to residents, municipalities and FEICOM according to the percentages set by legislation.

#### ▪ Bartering arrangements

According to the information collected and interviews held with the government focal points, no barter transactions or infrastructure projects in accordance with EITI Requirements have taken place or were ongoing in 2013.

#### ▪ Production and export

The EITI Committee decided to include volume in the 2013 EITI report as follows:

- Production volume and value: following several meetings held with the government, we concluded that it would be difficult to reconcile production data, given the possible contradiction of data between administrations and the lack of a credible source of information.
- Export volumes and values: the volume and value of exports will be subject to reporting by extractive companies and by the Ministry of Mines and Hydrocarbons General Secretariat for Mining and Oil Sectors respectively.

## 4.2. Selection of extractive companies

The table below shows revenues collected during 2013 by Government Entities and SOEs detailed by sector:

Sector	Revenues 2013 in millions of FCFA	in %
Hydrocarbons sector	843 865	92.0%
Mining sector	29 565	3.2%
Oil transportation sector	12 638	1.4%
<b>Total of extractive sector revenues</b>	<b>886 068</b>	<b>96,6%</b>
<b>Revenues outside the EITI scope</b>	<b>31 030</b>	<b>3.4%</b>
<b>Total of revenues reported by government entities and NHC</b>	<b>917 098</b>	<b>100.0%</b>

We present below the criteria for determining the reconciliation scope for each sector.

### 4.2.1. Hydrocarbons sector

#### a. Company payments

Company	DGT	DGTFM C	Custom s	NHC	CNP S	Total	Cumulative	in Millions FCFA Cumulative in %
SNH	24 155	542 907	74	0	207	<b>567 343</b>	<b>567 343</b>	<b>67.23%</b>
ADDAX PETROLUM CAM LTD	84 203	0	960	38 066	0	<b>123 229</b>	<b>690 572</b>	<b>81.83%</b>
Perenco RDR	94 351	0	4 124	21 076	449	<b>120 000</b>	<b>810 572</b>	<b>96.05%</b>
Perenco CAM	18 472	0	1 441	10 229	158	<b>30 300</b>	<b>840 872</b>	<b>99.65%</b>
GLENCORE	1 524	0	68	0	10	<b>1 602</b>	<b>842 474</b>	<b>99.84%</b>
PERENCO OIL & GAZ CAM	0	0	0	0	292	<b>292</b>	<b>842 766</b>	<b>99.87%</b>
NOBLE ENERGY CAM LIMITED	208	0	3	0	18	<b>229</b>	<b>842 995</b>	<b>99,90%</b>
PECTEN CAMEROON COMPANY	0	0	213	0	0	<b>213</b>	<b>843 208</b>	<b>99.92%</b>
ADDAX PCC	0	0	0	0	173	<b>173</b>	<b>843 381</b>	<b>99.94%</b>
STE KOSMOS ENERGY CAM.H.C	0	0	20	150	0	<b>170</b>	<b>843 551</b>	<b>99.96%</b>
YAN CHANG LOGONE	85	0	4	0	2	<b>92</b>	<b>843 642</b>	<b>99.97%</b>
RODEO (GAZ CAM)	0	0	0	0	91	<b>91</b>	<b>843 733</b>	<b>99.98%</b>
KOSMOS ENERGY	0	0	0	0	52	<b>52</b>	<b>843 785</b>	<b>99,99%</b>
EUROIL	0	0	0	0	50	<b>50</b>	<b>843 835</b>	<b>100.00%</b>
STE EUROIL LTD	0	0	23	0	0	<b>23</b>	<b>843 858</b>	<b>100.00%</b>
MURPHY CAMEROON ELOMBO	0	0	0	0	4	<b>4</b>	<b>843 862</b>	<b>100.00%</b>
DANA PETROLEUM	0	0	0	0	1	<b>1</b>	<b>843 863</b>	<b>100.00%</b>
<b>Total</b>	<b>222 998</b>	<b>542 907</b>	<b>6 930</b>	<b>69 521</b>	<b>1 508</b>	<b>843 863</b>		

## b. Reconciliation scope for companies

The EITI Committee decided to select:

- all operators in the oil blocks in operation or exploration<sup>41</sup> phases;
- companies in operation having made payments according to scoping data (1 company) "OIL & GAS PERENCO CAM";
- NHC which has to declare:
  - revenues (in kind / in cash) from its equity / interest for its own account in the oil companies / joint venture;
  - payments to Government Entities in respect of its own activity; and
  - the State's share of oil and profit oil (in kind / in cash).

On this basis, 14 companies were included in the reconciliation scope and will form part of the reconciliation exercise for the year 2013. These companies are presented as follows:

Company	
SOE	1. NHC-Operation
	2. Perenco RDR
	3. Perenco CAM
Private companies in production	4. Addax PCC
	5. Noble Energy Cameroon Ltd
	6. Rodeo Development Ltd (currently Gaz du Cameroun)
	7. Addax PCL
	8. Euroil Ltd
	9. Murphy Cameroon (pour Sterling)
Private companies in exploration	10. Kosmos Energy
	11. Glencore Exploration Cameroon
	12. Yang Chang Logone Development Holding Co. Ltd
	13. Dana Petroleum
Companies in operation that have made payments according to scoping data	14. PERENCO OIL & GAZ CAM

### 4.2.2. Oil transportation sector

Cameroon Oil Transportation Company (COTCO) is the only company operating in the oil transport sector and was selected in the 2013 reconciliation scope.

### 4.2.3. Mining sector

The revenue from the mining sector, excluding customs excise, amounted to FCFA 1 433 million in 2013 or 0.16% of the total extractive industry revenues as presented in the table below:

Government entity	Total	in Millions FCFA % from extractive sector revenues
DGTFMC	507	
DGT	158	
CNPS	752	
CIME EST	16	
<b>Total excluding Customs</b>	<b>1 433</b>	<b>0.16%</b>
<b>Customs</b>	<b>28 131</b>	<b>3.17%</b>
<b>Total including Customs</b>	<b>29 564</b>	<b>3.34%</b>

<sup>41</sup> Subcontractors were not included in the scope of this report because their contributions in Concession or PSA are paid to the state by the operators in these contracts

The table below shows the 2013 mining revenues detailed by company:

Company	CIME EST	DGT	DGTFMC	CNPS	Total	<i>in Millions FCFA</i>
						<i>% from extractive sector revenues</i>
CIMENCAM	0	86	26	294	406	0.05%
RAZEL CAMEROUN	0	72	5	380	457	0.05%
C & K MINING INCORPORATION S.A	0	0	35	53	88	0.01%
ROCAGLIA PIERRE HUBERT	0	0	9	6	15	0.00%
CAM IRON SA	6	0	2	0	8	0.00%
GEOVIC CAMEROON	0	0	0	19	19	0.00%
CAPAM	0	0	0	0	0	0.00%
Other companies (more than 250)	9	0	431	0	440	0.05%
<b>Total (excluding customs)</b>	<b>15</b>	<b>158</b>	<b>507</b>	<b>752</b>	<b>1 433</b>	<b>0.16%</b>

Given the immateriality of the mining sector's revenues, the EITI Committee decided to renew with the 2012 scope which included:

- companies holding exploitation permit;
- CSPHM as it is the Collector of the artisanal production; and
- CAM-IRON due to the integrated nature of the "Mbalam" project.

Based on the scoping study, seven (7) companies were included for the 2013 reconciliation exercise:

1. Geovic	3. ROCAGLIA	5. Cimencam *	7. CAM IRON
2. C&K Mining	4. CSPHM	6. Razel *	

(\*) Given the secondary importance of the quarry companies, only the payment flows specific to the mining sector have been retained in the reconciliation scope of this report. Common Law taxes have therefore been excluded.

The Committee also decided to include revenues from mining companies not included in the scope of the 2013 EITI report through the unilateral of Government Entities.

### 4.3. Selection of government entities

Based on the scoping study of extractive companies and payments flows selected for 2013, six (6) Government Entities have been solicited to send their Reporting Templates as follows:

<b>Government Entities</b>	
1. Directorate-General of Taxes (DGT)	
2. Directorate-General of Treasury and the Financial and Monetary Cooperation (DGTFMC)	
3. Directorate-General of Customs (DGD)	
4. Ministry of Industry, Mines and Technological Development (MINMITD)	
5. National Fund of Social Security (CNPS)	
<b>SOEs</b>	
1. National Hydrocarbons Company (NHC)	
2. National Company of Investments in Cameroon (SNI)	

## 5. RECONCILIATION RESULTS

We present below detailed results of our reconciliation exercise, as well as the differences found between the amounts paid by extractive companies and the amounts received by Government Agencies.

We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences.

### 5.1. Reconciliation of in kind payments

#### 5.1.1. Reconciliation by Extractive Companies

The tables below summarise the differences between in kind payments reported by extractive companies and the receipts reported by NHC.

The tables include consolidated quantities based on the Reporting Templates made by every extractive company and Government Agency. Detailed reconciliation reports for each company are included in Annex 9.

The reconciliation between in kind payments reported by oil companies and NHC – Mandate is detailed as below:

No.	Company	Initial volumes			Adjustments			Final volumes			<i>In bbl.</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	Perenco Rio Del Rey	10 148 470	10 148 470	-	-	-	-	10 148 470	10 148 470	-	
2	Perenco Cameroun	883 539	883 539	-	-	-	-	883 539	883 539	-	
3	Addax Petroleum Cam Comapany	4 232 319	4 232 319	-	-	-	-	4 232 319	4 232 319	-	
<b>Total</b>		<b>15 264 328</b>	<b>15 264 328</b>	-	-	-	-	<b>15 264 328</b>	<b>15 264 328</b>	-	

No.	Company	Initial volumes			Adjustments			Final volumes			<i>In bbl.</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	Perenco Cameroun	31 437	31 587	(150)	-	-	-	31 437	31 587	(150)	
<b>Total</b>		<b>31 437</b>	<b>31 587</b>	<b>(150)</b>	-	-	-	<b>31 437</b>	<b>31 587</b>	<b>(150)</b>	

The reconciliation between in kind payments reported by oil companies and NHC – Operation is detailed as below:

No.	Company	Initial volumes			Adjustments			Final volumes			<i>In bbl.</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	Perenco Cameroun	315 394	315 390	4	-	-	-	315 394	315 390	4	
<b>Total</b>		<b>315 394</b>	<b>315 390</b>	<b>4</b>	-	-	-	<b>315 394</b>	<b>315 390</b>	<b>4</b>	

No.	Company	Initial volumes			Adjustments			Final volumes			<i>In bbl.</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	Perenco Cameroun	216 689	217 726	(1 037)	-	-	-	216 689	217 726	(1 037)	
<b>Total</b>		<b>216 689</b>	<b>217 726</b>	<b>(1 037)</b>	-	-	-	<b>216 689</b>	<b>217 726</b>	<b>(1 037)</b>	

### 5.1.2. In kind payments reconciliation

The table below shows the total quantities of oil reported by extractive companies and NHC-Mandate, taking into account all adjustments:

*In bbl.*

No. Payment flows	Initial volumes			Adjustments			Final volumes		
	Companies	Government	Difference	Companies	Government	Companies	Government	Difference	Difference
1 NHC-State share of Oil produced	15 264 328	15 264 328	-	-	-	-	15 264 328	15 264 328	-
<b>Total</b>	<b>15 264 328</b>	<b>15 264 328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 264 328</b>	<b>15 264 328</b>	<b>-</b>

The table below shows the total quantities of oil reported by extractive companies and NHC-Operation, taking into account all adjustments:

*In bbl.*

No. Payment flows	Initial volumes			Adjustments			Final volumes		
	Companies	Government	Difference	Companies	Government	Companies	Government	Difference	Difference
1 NHC-Associate share of Oil produced	315 394	315 390	4	-	-	-	315 394	315 390	4
<b>Total</b>	<b>315 394</b>	<b>315 390</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>315 394</b>	<b>315 390</b>	<b>4</b>

## **5.2. Reconciliation of cash payments**

### **5.2.1. Reconciliation by Extractive Companies**

The tables below give a summary of the differences between the payments reported by Extractive Companies and revenue reported by Government Agencies.

The tables include consolidated figures based on the Reporting Templates made by every Oil Company and Government Agency, the adjustments made by us following our reconciliation work, and the residual, unreconciled differences. Detailed reconciliation reports for each company are included in Annex 9.

### ❖ Hydrocarbon sector

Reconciliation of payments paid by NHC- Mandate to the Government are detailed in the table below:

No.	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
	NHC	Government	Difference	NHC	Government	Difference	NHC	Government	Difference	
SNH - Mandate	538 731 469 388	542 907 469 390	(4 176 000 002)	4 176 000 000	-	4 176 000 000	542 907 469 388	542 907 469 390	(2)	
<b>Total</b>	<b>538 731 469 388</b>	<b>542 907 469 390</b>	<b>(4 176 000 002)</b>	<b>4 176 000 000</b>	<b>-</b>	<b>4 176 000 000</b>	<b>542 907 469 388</b>	<b>542 907 469 390</b>	<b>(2)</b>	

Reconciliation of flow payments paid by oil companies (including NHC- Operation) to the Government are detailed below:

No.	Company	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference	
1	NHC	27 057 908 846	24 047 778 380	3 010 130 466	(3 016 669 124)	(7 895 824)	(3 008 773 300)	24 041 239 722	24 039 882 556	1 357 166	
2	Perenco Rio Del Rey	99 509 080 795	93 574 177 589	5 934 903 206	(3 775 153 731)	1 041 287 583	(4 816 441 314)	95 733 927 064	94 615 465 172	1 118 461 892	
3	Perenco Cameroun	20 508 525 119	19 246 351 300	1 262 173 819	(1 189 722 133)	-	(1 189 722 133)	19 318 802 986	19 246 351 300	72 451 686	
4	Perenco Oil & Gas Cameroun	-	-	-	-	-	-	-	-	-	
5	Addax Petroleum Cam Comapany	82 628 060 804	83 172 913 150	(544 852 346)	-	(680 452 061)	680 452 061	82 628 060 804	82 492 461 089	135 599 715	
6	Euroil Ltd	114 210 537	112 787 387	1 423 150	5 000	1 427 659	(1 422 659)	114 215 537	114 215 046	491	
7	Noble Energy Cameroon LTD	215 240 377	213 153 727	2 086 650	653 066	2 845 967	(2 192 901)	215 893 443	215 999 694	(106 251)	
8	ADDAX Petroleum Cameroon Limited	2 469 786 407	2 469 786 407	-	-	-	-	2 469 786 407	2 469 786 407	-	
9	Murphy Rodeo Development	36 662 047	21 671 080	14 990 967	-	13 779 357	(13 779 357)	36 662 047	35 450 437	1 211 610	
10	LTD (Gaz de Cameroun)	272 873 542	377 442 302	(104 568 760)	132 702 055	42 630 052	90 072 003	405 575 597	420 072 354	(14 496 757)	
11	Kosmos Energy	1 912 726 358	1 791 134 385	121 591 973	(131 904 558)	9 480 500	(141 385 058)	1 780 821 800	1 800 614 885	(19 793 085)	
12	Glencore Exploration Cameroon	1 226 914 027	1 210 654 034	16 259 993	(11 955 552)	5 466 789	(17 422 341)	1 214 958 475	1 216 120 823	(1 162 348)	
13	Yang Chang Logone	382 955	85 449 413	(85 066 458)	85 060 000	-	85 060 000	85 442 955	85 449 413	(6 458)	
14	Dana Petroleum	14 330 714	-	14 330 714	-	-	-	14 330 714	-	14 330 714	
<b>Total</b>		<b>235 966 702 528</b>	<b>226 323 299 154</b>	<b>9 643 403 374</b>	<b>(7 906 984 977)</b>	<b>428 570 022</b>	<b>(8 335 554 999)</b>	<b>228 059 717 551</b>	<b>226 751 869 176</b>	<b>1 307 848 375</b>	

Reconciliation of payments paid by hydrocarbon companies to NHC-Operation are detailed in the table below:

No.	Company	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	NHC	1 354 034 293	-	1 354 034 293	(1 354 034 293)	-	(1 354 034 293)	-	-	-	-
2	Perenco Rio Del Rey	10 078 915 392	10 078 915 392	-	-	-	-	10 078 915 392	10 078 915 392	-	-
3	Perenco Cameroun	1 482 193 440	1 482 193 440	-	-	-	-	1 482 193 440	1 482 193 440	-	-
4	Addax Petroleum Cam Comapany	7 905 031 680	7 905 031 680	-	-	-	-	7 905 031 680	7 905 031 680	-	-
<b>Total</b>		<b>20 820 174 805</b>	<b>19 466 140 512</b>	<b>1 354 034 293</b>	<b>(1 354 034 293)</b>	<b>-</b>	<b>(1 354 034 293)</b>	<b>19 466 140 512</b>	<b>19 466 140 512</b>	<b>-</b>	<b>-</b>

Reconciliation of payments paid by hydrocarbon companies to NHC-Mandate are detailed in the table below:

No.	Company	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference	
1	Perenco Rio Del Rey	(15 433 753 714)	(15 433 753 714)	-	-	-	-	(15 433 753 714)	(15 433 753 714)	-	-
2	Perenco Cameroun	8 292 949 015	8 292 926 150	22 865	-	-	-	8 292 949 015	8 292 926 150	22 865	-
3	Perenco Oil & Gas Cameroun	-	-	-	-	-	-	-	-	-	-
4	Addax Petroleum Cam Comapany	21 281 145 667	21 281 120 964	24 703	-	-	-	21 281 145 667	21 281 120 964	24 703	-
5	Kosmos Energy	22 677 560	143 723 357	(121 045 797)	121 045 798	-	121 045 798	143 723 358	143 723 357	1	-
6	Yang Chang Logone	85 060 000	-	85 060 000	(85 060 000)	-	(85 060 000)	-	-	-	-
7	Dana Petroleum	5 805 000	-	5 805 000	-	-	-	5 805 000	-	5 805 000	-
<b>Total</b>		<b>14 253 883 528</b>	<b>14 284 016 757</b>	<b>(30 133 229)</b>	<b>35 985 798</b>	<b>-</b>	<b>35 985 798</b>	<b>14 289 869 326</b>	<b>14 284 016 757</b>	<b>5 852 569</b>	<b>-</b>

#### ❖ Hydrocarbon transport sector

Reconciliation of payments paid by COTCO to the Government is detailed in the table below:

No.	Company	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
		COTCO	Government	Difference	COTCO	Government	Difference	COTCO	Government	Difference	
	COTCO	15 920 932 765	12 149 492 393	3 771 440 372	-	4 014 175 160	(4 014 175 160)	15 920 932 765	16 163 667 553	(242 734 788)	-
<b>Total</b>		<b>15 920 932 765</b>	<b>12 149 492 393</b>	<b>3 771 440 372</b>	<b>-</b>	<b>4 014 175 160</b>	<b>(4 014 175 160)</b>	<b>15 920 932 765</b>	<b>16 163 667 553</b>	<b>(242 734 788)</b>	<b>-</b>

Reconciliation of payments made by COTCO to NHC-Operations are detailed in the table below:

No. Company	Initial amounts			Adjustments			Final amounts			In FCFA
	COTCO	NHC	Difference	COTCO	NHC	Difference	COTCO	NHC	Difference	
COTCO	3 483 144 703	3 483 139 268	5 435	-	-	-	3 483 144 703	3 483 139 268	5 435	
<b>Total</b>	<b>3 483 144 703</b>	<b>3 483 139 268</b>	<b>5 435</b>	-	-	-	<b>3 483 144 703</b>	<b>3 483 139 268</b>	<b>5 435</b>	

❖ Mining sector

Reconciliation of payments made by Mining companies to the Government are detailed in the table below:

No. Company	Initial amounts			Adjustments			Final amounts			In FCFA
	Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference	
1 Geovic	70 656 275	8 166 275	62 490 000	-	62 500 000	(62 500 000)	70 656 275	70 666 275	(10 000)	
2 C&K Mining	-	158 512 647	(158 512 647)	-	-	-	-	158 512 647	(158 512 647)	
3 ROCAGLIA	97 113 323	11 126 039	85 987 284	(84 409 261)	-	(84 409 261)	12 704 062	11 126 039	1 578 023	
4 CSPHM	29 213 506	7 408 024	21 805 482	(14 008 396)	-	(14 008 396)	15 205 110	7 408 024	7 797 086	
5 Cimencam	93 812 279	10 478 113 723	(10 384 301 444)	-	(10 415 588 733)	10 415 588 733	93 812 279	62 524 990	31 287 289	
6 Razel	71 106 703	2 287 898 917	(2 216 792 214)	7 379 389	(2 209 412 825)	2 216 792 214	78 486 092	78 486 092	-	
7 CAM IRON	1 069 826 679	59 539 269	1 010 287 410	-	979 572 032	(979 572 032)	1 069 826 679	1 039 111 301	30 715 378	
<b>Total</b>	<b>1 431 728 765</b>	<b>13 010 764 894</b>	<b>(11 579 036 129)</b>	<b>(91 038 268)</b>	<b>(11 582 929 526)</b>	<b>11 491 891 258</b>	<b>1 340 690 497</b>	<b>1 427 835 368</b>	<b>(87 144 871)</b>	

## 5.2.2. Reconciliation of cash payments

The tables below summarise the global amounts of fees and taxes reported by Government Agencies and extractive companies after adjustments.

### ❖ Hydrocarbons sector

Reconciliation of payments made by NHC-Mandate to the Government are detailed in the table below:

N°	Payment flows	Initial amounts			Adjustments			Final amounts			In FCFA
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference	
1	Directs Transfers from NHC to Treasury	375 241 000 000	375 241 000 000	-	-	-	-	375 241 000 000	375 241 000 000	-	
2	Indirect Transfers from NHC to Treasury (NHC Direct intervention)	163 490 469 388	163 491 469 390	(1 000 002)	1 000 000	-	1 000 000	163 491 469 388	163 491 469 390	(2)	
3	Dividends NHC	-	4 175 000 000	(4 175 000 000)	4 175 000 000	-	4 175 000 000	4 175 000 000	4 175 000 000	-	
	<b>Total</b>	<b>538 731 469 388</b>	<b>542 907 469 390</b>	<b>(4 176 000 002)</b>	<b>4 176 000 000</b>	-	<b>4 176 000 000</b>	<b>542 907 469 388</b>	<b>542 907 469 390</b>	<b>(2)</b>	

Reconciliation of payments made by oil companies (including NHC-Operations) to the Government are detailed in the table below:

N°	Payment flows	Initial amounts			Adjustments			Final amounts			In FCFA
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference	
1	Corporation Tax (oil and non-oil )	186 787 638 198	185 734 136 999	1 053 501 199	-	1 046 754 372	(1 046 754 372)	186 787 638 198	186 780 891 371	6 746 827	
2	Flat fees (including fees paid for allocation or renewal of permit)	509 467 298	365 110 000	144 357 298	(74 734 798)	69 622 000	(144 356 798)	434 732 500	434 732 000	500	
3	Land royalties	392 953 598	478 426 848	(85 473 250)	38 749 000	(47 401 500)	86 150 500	431 702 598	431 025 348	677 250	
4	Ad Valorem Tax	-	-	-	-	-	-	-	-	-	
5	Extraction Tax	-	-	-	-	-	-	-	-	-	
6	Special Income Tax	27 678 677 398	27 773 686 353	(95 008 955)	95 089 926	11 972	95 077 954	27 773 767 324	27 773 698 325	68 999	
7	Tax adjustments, fines and penalties	1 859 661 787	1 000 662 534	858 999 253	50 662 534	909 661 787	(858 999 253)	1 910 324 321	1 910 324 321	-	
8	Customs Duties	7 968 146 397	7 403 704 821	564 441 576	(11 955 552)	(740 452 061)	728 496 509	7 956 190 845	6 663 252 760	1 292 938 085	
9	Custom adjustments, fines and penalties	155 000 000	95 000 000	60 000 000	-	60 000 000	(60 000 000)	155 000 000	155 000 000	-	
10	Other Penalties for non-execution of exploration / production programs	-	-	-	-	-	-	-	-	-	

N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
11	Pipeline Transit fees	-	-	-	-	-	-	-	-	-
12	Dividends paid to the State	5 000 000 000	-	5 000 000 000	(5 000 000 000)	-	(5 000 000 000)	-	-	-
13	Dividends paid to the State	244 844 859	227 683 811	17 161 048	(395 000)	16 014 102	(16 409 102)	244 449 859	243 697 913	751 946
14	CFC contribution	409 505 540	341 525 495	67 980 045	(42 702 833)	24 021 137	(66 723 970)	366 802 707	365 546 632	1 256 075
15	Progressive bonus	-	-	-	-	-	-	-	-	-
16	Tax on Income from Movable Capital (IRCM)	10 369 631	1 993 700 506	(1 983 330 875)	1 983 330 876	-	1 983 330 876	1 993 700 507	1 993 700 506	1
17	Inspection and control fee	-	-	-	-	-	-	-	-	-
18	Dividends paid to SNI	-	-	-	-	-	-	-	-	-
19	Other significant payments to the State	4 950 437 822	909 661 787	4 040 776 035	(4 945 029 130)	(909 661 787)	(4 035 367 343)	5 408 692	-	5 408 692
<b>Total</b>		<b>235 966 702 528</b>	<b>226 323 299 154</b>	<b>9 643 403 374</b>	<b>(7 906 984 977)</b>	<b>428 570 022</b>	<b>(8 335 554 999)</b>	<b>228 059 717 551</b>	<b>226 751 869 176</b>	<b>1 307 848 375</b>

Reconciliation of payments made by Hydrocarbon companies to NHC- Operations are detailed in the table below:

*In FCFA*

N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference
1	Dividends paid to NHC	20 820 174 805	19 466 140 512	1 354 034 293	(1 354 034 293)	-	(1 354 034 293)	19 466 140 512	19 466 140 512	-
<b>Total</b>		<b>20 820 174 805</b>	<b>19 466 140 512</b>	<b>1 354 034 293</b>	<b>(1 354 034 293)</b>	<b>-</b>	<b>(1 354 034 293)</b>	<b>19 466 140 512</b>	<b>19 466 140 512</b>	<b>-</b>

Reconciliation of payments made by Hydrocarbon companies to the NHC- Mandate are detailed in the table below:

*In FCFA*

N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Companies	NHC	Difference	Companies	NHC	Difference	Companies	NHC	Difference
1	Proportional mining Royalty	35 035 702 809	45 097 751 196	(10 062 048 387)	10 062 071 252	-	10 062 071 252	45 097 774 061	45 097 751 196	22 865
2	Negative proportional mining Royalty	(22 624 587 521)	(32 686 683 476)	10 062 095 955	(10 062 071 252)	-	(10 062 071 252)	(32 686 658 773)	(32 686 683 476)	24 703
3	Signature bonus	1 820 090 680	1 729 225 680	90 865 000	(85 060 000)	-	(85 060 000)	1 735 030 680	1 729 225 680	5 805 000
4	Training Expenses	22 677 560	143 723 357	(121 045 797)	121 045 798	-	121 045 798	143 723 358	143 723 357	1
5	Dividends NHC	20 820 174 805	19 466 140 512	1 354 034 293	(1 354 034 293)	-	(1 354 034 293)	19 466 140 512	19 466 140 512	-
<b>Total</b>		<b>35 074 058 333</b>	<b>33 750 157 269</b>	<b>1 323 901 064</b>	<b>(1 318 048 495)</b>	<b>-</b>	<b>(1 318 048 495)</b>	<b>33 756 009 838</b>	<b>33 750 157 269</b>	<b>5 852 569</b>

### ❖ Hydrocarbon transport sector

Reconciliation of payments made by COTCO to the Government are detailed in the table below:

N° Payment flows	Initial amounts			Adjustments			Final amounts			In FCFA
	COTCO	Government	Difference	COTCO	Government	Difference	COTCO	Government	Difference	
1 Corporation Tax (oil and non-oil )	3 863 813 921	3 863 813 921	-	-	-	-	3 863 813 921	3 863 813 921	-	
2 Special Income Tax	2 262 758 711	2 262 357 538	401 173	-	-	-	2 262 758 711	2 262 357 538	401 173	
3 Customs duty	1 268 779 677	1 515 415 140	(246 635 463)	-	-	-	1 268 779 677	1 515 415 140	(246 635 463)	
4 Custom adjustments, fines and penalties	3 500 000	-	3 500 000	-	-	-	3 500 000	-	3 500 000	
5 Pipeline Transit fees	8 182 414 162	4 261 921 406	3 920 492 756	-	3 920 492 755	(3 920 492 755)	8 182 414 162	8 182 414 161	1	
6 National Employment Fund (FNE) contribution	95 130 177	95 130 177	-	-	-	-	95 130 177	95 130 177	-	
7 CFC contribution	142 593 832	142 594 331	(499)	-	-	-	142 593 832	142 594 331	(499)	
8 Tax on Income from Movable Capital (IRCM)	12 607 185	8 259 880	4 347 305	-	4 347 305	(4 347 305)	12 607 185	12 607 185	-	
9 Inspection and control fee	89 335 100	-	89 335 100	-	89 335 100	(89 335 100)	89 335 100	89 335 100	-	
<b>Total</b>	<b>15 920 932 765</b>	<b>12 149 492 393</b>	<b>3 771 440 372</b>	<b>-</b>	<b>4 014 175 160</b>	<b>(4 014 175 160)</b>	<b>15 920 932 765</b>	<b>16 163 667 553</b>	<b>(242 734 788)</b>	

Reconciliation of payments paid by COTCO to NHC- Operations are detailed in the table below:

N° Payment flows	Initial amounts			Adjustments			Final amounts			In FCFA
	COTCO	NHC	Difference	COTCO	NHC	Difference	COTCO	NHC	Difference	
Dividends paid to NHC	3 483 144 703	3 483 139 268	5 435	-	-	-	3 483 144 703	3 483 139 268	5 435	
<b>Total</b>	<b>3 483 144 703</b>	<b>3 483 139 268</b>	<b>5 435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 483 144 703</b>	<b>3 483 139 268</b>	<b>5 435</b>	

### ❖ Mining sector

The table below shows the total payments reported by Mining Companies to Government Entities:

N°	Payment flow	Initial amounts			Adjustments			Final amounts			<i>In FCFA</i>
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference	
1	Flat fees (including fees paid for allocation or renewal of permit)	64 458 500	20 301 400	44 157 100	2 741 500	62 500 000	(59 758 500)	67 200 000	82 801 400	(15 601 400)	
2	Land royalties	7 954 460	17 223 000	(9 268 540)	1 958 500	1 958 900	(400)	9 912 960	19 181 900	(9 268 940)	
3	Ad Valorem Tax	11 696 000	128 731 752	(117 035 752)	3 345 213	216 000	3 129 213	15 041 213	128 947 752	(113 906 539)	
4	Extraction Tax	160 147 875	77 099 935	83 047 940	2 679 389	34 420 902	(31 741 513)	162 827 264	111 520 837	51 306 427	
5	Customs duty	32 277 421	12 692 872 512	(12 660 595 091)	-	(12 658 297 360)	12 658 297 360	32 277 421	34 575 152	(2 297 731)	
6	Customs penalties	-	3 300 000	(3 300 000)	-	(3 300 000)	3 300 000	-	-	-	
7	NEF Contribution	28 449 554	26 595 455	1 854 099	-	1 869 827	(1 869 827)	28 449 554	28 465 282	(15 728)	
8	CFC Contribution (Employer's contribution)	46 399 412	39 889 040	6 510 372	-	2 804 732	(2 804 732)	46 399 412	42 693 772	3 705 640	
9	Inspection and control fees	3 685 200	4 751 800	(1 066 600)	-	-	-	3 685 200	4 751 800	(1 066 600)	
10	Other material payments to the Government ( over USD 100,000 / FCFA 55 million)	1 076 660 343	-	1 076 660 343	(101 762 870)	974 897 473	(1 076 660 343)	974 897 473	974 897 473	-	
<b>Total</b>		<b>1 431 728 765</b>	<b>13 010 764 894</b>	<b>(11 579 036 129)</b>	<b>(91 038 268)</b>	<b>(11 582 929 526)</b>	<b>11 491 891 258</b>	<b>1 340 690 497</b>	<b>1 427 835 368</b>	<b>(87 144 871)</b>	

### 5.2.3. Adjustments

#### a. For extractive companies

Adjustments to extractive company payments are detailed as follows:

Adjustments to Extractive companies payments	FCFA
Taxes paid but reported outside the reconciliation scope (a)	(6 426 974 441)
Taxes incorrectly reported (amounts and description) (b)	(37 118 196)
Taxes paid but not reported (d)	1 324 020 897
<b>Total</b>	<b>(5 140 071 740)</b>

(a) These are payments reported which fall outside the 2012 EITI reconciliation scope. We present the main adjustments in the table below by tax:

Payment flows	FCFA
Dividends from subsidiaries of NCH (i)	(1 354 034 293)
CFC Contribution (Employer's contribution) (ii)	(26 148 148)
Other significant payments to the Government (iii)	(5 046 792 000)
<b>Total</b>	<b>(6 426 974 441)</b>

- (i) These are the dividends paid by Tradex companies (State Owned Company specialising in oil trade) and the Cameroon Society of Petroleum Deposits (SCDP) to NHC. These two companies do not operate in the extractive sector and are not included in the reconciliation scope.
- (ii) The employee' share of the CFC is a withholding tax on wages not supported by the company and was therefore excluded from the reconciliation scope.
- (iii) These are taxes reported by extractive companies but which are not included in the reconciliation scope. These payments are detailed as follows:

Companies	Taxes	Amount (FCFA)
Perenco Rio Del Rey	IRPP	2 236 732 955
	VAT	1 532 324 851
Perenco Cameroun	IRPP	667 699 675
	VAT	508 271 649
ROCAGLIA	Services taxes	87 754 474
CSPHM	IRPP	14 008 396
<b>Total</b>		<b>5 046 792 000</b>

The adjustments are detailed by company as follows:

Companies	FCFA
NCH	(1 354 034 293)
Perenco Rio Del Rey	(3 769 057 806)
Perenco Cameroun	(1 202 119 472)
ROCAGLIA	(87 754 474)
CSPHM	(14 008 396)
<b>Total</b>	<b>(6 426 974 441)</b>

- (b) These are differences between the total amounts shown in the templates and details provided by company or the amount of the receipt. These adjustments were made on the basis of receipts and/or confirmations from companies. These adjustments are detailed by tax as follows:

<b>Payment flows</b>	<b>FCFA</b>
Indirect transfers to the Public Treasury	1 000 000
Special Income Tax (SIT)	113 066
Customs Duties	(21 281 577)
National Employment Fund (FNE) contribution	(395 000)
CFC contribution (employers share)	(16 554 685)
<b>Total</b>	<b>(37 118 196)</b>

The adjustments are detailed by company as follows:

<b>Companies</b>	<b>FCFA</b>
NCH	1 000 000
Perenco Rio Del Rey	(6 095 925)
Euroil Ltd	5 000
Noble Energy Cameroon LTD	653 066
Rodeo Development LTD (Gaz de Cameroun)	(540 000)
Kosmos Energy	(10 858 760)
Glencore Exploration Cameroon	(21 281 577)
<b>Total</b>	<b>(37 118 196)</b>

- (c) These are payment flows made by extractive companies but which were not reported. These cash flows, initially declared by Government Agencies, have subsequently been confirmed by the relevant extractive companies. These adjustments by tax are as follows:

<b>Payment flows</b>	<b>FCFA</b>
Flat fees (including fees paid for allocation or renewal of oil contracts or exploration permits)	4 700 000
Ad valorem tax	3 345 213
Extraction Tax	2 679 389
Special Income Tax (SIT)	145 639 394
Customs Duties	9 326 025
Tax on Income from Movable Capital (IRCM)	1 158 330 876
<b>Total</b>	<b>1 324 020 897</b>

The adjustments are detailed by company as follows:

<b>Companies</b>	<b>FCFA</b>
NCH	1 158 330 876
Perenco Cameroun	12 397 339
Rodeo Development LTD (Gaz de Cameroun)	133 242 055
Glencore Exploration Cameroon	9 326 025
ROCAGLIA	3 345 213
Razel	7 379 389
<b>Total</b>	<b>1 324 020 897</b>

## b. For Government Agencies

We set out in the table below adjustments made to Government Agency payments:

<b>Adjustments to Government Agency declarations</b>	<b>FCFA</b>
Taxes paid but reported outside the reconciliation scope (a)	(12 661 611 860)
Tax incorrectly reported (amount and detail) (b)	(796 723 683)
Tax paid but reported outside the period covered (c)	(36 463 417)
Amount doubling reported (d)	(2 693 426)
Tax not reported by Government (e)	6 357 308 042
<b>Total</b>	<b>(7 140 184 344)</b>

(a) There are payments reported but which fall outside the 2013 EITI reconciliation scope.  
Details by tax are as follows:

<b>Adjustments to Government Agency declarations</b>	<b>FCFA</b>
Customs Duties (i)	(12 658 297 360)
Customs penalties (i)	(3 300 000)
Land royalties (ii)	(14 500)
<b>Total</b>	<b>(12 661 611 860)</b>

- (i) These are payments made by the companies Cimencam and Razel for which only specific payments are retained within the reconciliation scope.
- (ii) This is the operating tax, falling outside the reconciliation scope, submitted by the DGI as Land royalties.

Adjustments by company are detailed as below:

<b>Companies</b>	<b>FCFA</b>
Cimencam	(10 415 588 733)
Razel	(2 246 008 627)
Noble Energy Cameroon LTD	(14 500)
<b>Total</b>	<b>(12 661 611 860)</b>

(b) These are differences between the total amount shown in the templates and details provided by company or the amount shown by the receipt. These adjustments were made on the basis of receipts and/or confirmations from companies. These adjustments are detailed by tax as follows:

<b>Adjustments to Government payments</b>	<b>FCFA</b>
Special Income Tax	(56 271 622)
Customs Duties	(740 452 061)
<b>Total adjustments</b>	<b>(796 723 683)</b>

Adjustments by company are as follows:

<b>Companies</b>	<b>FCFA</b>
NHC	(59 132 089)
Addax Petroleum Cam Company	(740 452 061)
Noble Energy Cameroon LTD	2 860 467
<b>Total payments</b>	<b>(796 723 683)</b>

(c) These are payments made by Government Entities but reported outside the reconciliation period, i.e. before 1 January 2013 or after 31 December 2013. These adjustments are detailed below by tax and by company:

<b>Adjustments to Government payments</b>	<b>FCFA</b>
Special Income Tax	(18 191 654)
National Employment Fund (FNE) contribution	(7 308 706)
CFC contribution	(10 963 057)
<b>Total</b>	<b>(36 463 417)</b>

Adjustments by company are as below:

<b>Company</b>	<b>FCFA</b>
NCH	(18 271 763)
Rodeo Development LTD (Gaz de Cameroun)	(18 191 654)
<b>Total</b>	<b>(36 463 417)</b>

(d) These are payments reported twice. Details by company and tax are set out below:

<b>Adjustments to Government payments</b>	<b>FCFA</b>
National Employment Fund (FNE) contribution	(1 077 370)
CFC Contribution (Employer's contribution)	(1 616 056)
<b>Total</b>	<b>(2 693 426)</b>

Adjustments by company are as follows:

<b>Companies</b>	<b>FCFA</b>
Euroil Ltd	(2 693 426)
<b>Total</b>	<b>(2 693 426)</b>

(e) These are payment flows made by extractive companies but not reported by Government Entities. These adjustments are detailed by tax as follows :

<b>Adjustments to Government payments</b>	<b>FCFA</b>
Corporate taxes (oil and non-oil)	1 046 754 372
Flat fees (including fees paid for allocation or renewal of oil contracts or exploration permits)	62 500 000
Land tax	24 193 900
Ad valorem tax	216 000
Extraction Tax	34 420 902
Special Income Tax (SIT)	74 475 248
Tax adjustments, fines and penalties	60 000 000
Pipeline Transit fees (COTCO)	3 920 492 755
National Employment Fund (FNE) contribution	26 270 005
CFC Contribution (Employer's contribution)	39 404 982
Tax on Income from Movable Capital (IRCM)	4 347 305
Inspection and control fee	89 335 100
Payment to iron unit of Mbalm	974 897 473
<b>Total</b>	<b>6 357 308 042</b>

Adjustments by company are as follows:

<b>Payment flows</b>	<b>FCFA</b>
COTCO	4 014 175 160
Perenco Rio Del Rey	1 041 287 583
CAM IRON	979 572 032
SNH (Fonctionnement /State)	69 508 028
Geovic	62 500 000
Rodeo Development LTD (Gaz de Cameroun)	60 821 706
Addax Petroleum Cam Comapany	60 000 000
Razel	36 595 802
Murphy	13 779 357
Kosmos Energy	9 480 500
Glencore Exploration Cameroon	5 466 789
Euroil Ltd	4 121 085
<b>Total</b>	<b>6 357 308 042</b>

#### 5.2.4. Final unreconciled discrepancies

Following our adjustments, the total unreconciled discrepancies of payments amounted to FCFA 983 826 718. These unreconciled differences detailed by extractive company and by tax can be analysed as follows:

##### a. Final discrepancy by extractive company

No.	Company	Unreconciled discrepancies	Tax not reported by the extractive company	Tax not reported by the Government	Immaterial < 1 M FCFA
1	NHC	1 357 164	1 357 164	-	-
2	Perenco Rio Del Rey	1 118 461 892	-	1 118 461 890	2
3	Perenco Cameroun	72 474 551	-	72 451 686	22 865
4	Perenco Oil & Gas Cameroun	-	-	-	-
5	Addax Petroleum Cam Comapany	135 624 418	135 500 699	-	123 719
6	Euroil Ltd	491	-	-	491
7	Noble Energy Cameroon LTD	(106 251)	-	-	(106 251)
8	ADDAX Petroleum Cameroon Limited	-	-	-	-
9	Murphy	1 211 610	-	-	1 211 610
10	Rodeo Development LTD (Gaz de Cameroun)	(14 496 757)	(14 496 757)	-	-
11	Kosmos Energy	(19 793 084)	(19 833 437)	-	40 353
12	Glencore Exploration Cameroon	(1 162 348)	(1 162 348)	-	-
13	Yang Chang Logone	(6 458)	-	-	(6 458)
14	Dana Petroleum	20 135 714	-	20 135 714	-
15	COTCO	(242 729 353)	(243 135 463)	-	406 110
16	Geovic	(10 000)	-	-	(10 000)
17	C&K Mining	(158 512 647)	(158 512 647)	-	-
18	ROCAGLIA	1 578 023	212 839	1 610 234	(245 050)
19	CAPAM	7 797 086	-	7 797 086	-
20	Cimencam	31 287 289	26 901 963	4 385 326	-
21	Razel	-	-	-	-
22	CAM IRON	30 715 378	-	31 200 378	(485 000)
<b>Total</b>		<b>983 826 718</b>	<b>(273 167 987)</b>	<b>1 256 042 314</b>	<b>952 391</b>

**b. Final discrepancy by tax**

Government entity	Tax	Unreconciled discrepancies	Source of unreconciled discrepancies		
			Tax not reported by the extractive company	Tax not reported by the Government	Immaterial < 1 M FCFA
<b>Payments from NHC to the DGTCFM</b>			<b>(2)</b>		
DFTCFM	Directs Transfers from NHC to Treasury	-	-	-	-
	Indirect Transfers from NHC to Treasury (NHC Direct intervention)	(2)	-	-	(2)
	NHC dividends	-	-	-	-
<b>Payments from oil companies to NHC</b>			<b>5 858 004</b>	<b>5 805 000</b>	<b>53 004</b>
	Proportional mining Royalty	22 865	-	-	22 865
	Royalty proportional to the production	-	-	-	-
	Negative proportional mining Royalty	24 703	-	-	24 703
NHC-Mandate	Signature bonus	5 805 000	-	5 805 000	-
	Production bonus	-	-	-	-
	Additional Petroleum tax	-	-	-	-
	Training Expenses	1	-	-	1
	Hydrocarbons Transportation taxes	-	-	-	-
NHC-Operation	Dividends paid to NHC	5 435	-	-	5 435
<b>Payments from extractive companies to state</b>			<b>977 968 716</b>	<b>(273 167 987)</b>	<b>1 250 237 314</b>
DGT	Corporation Tax (oil and non-oil )	6 746 827	-	6 746 826	1
	Flat fees (including fees paid for allocation or renewal of permit)	(15 600 900)	(15 601 400)	-	500
DGTCFM	Land royalties	(8 591 690)	(14 779 500)	6 672 810	(485 000)
	Ad Valorem Tax	(113 906 539)	(117 978 515)	4 071 976	-
DGT	Extraction Tax	51 306 427	51 306 427	-	-
	Special Income Tax	470 172	-	-	470 172
	Tax Penalties	-	-	-	-
DGC	Customs duty	1 044 004 891	(178 548 399)	1 222 793 954	(240 664)
	Customs penalties	3 500 000	3 500 000	-	-
DGT	Other Penalties (noncompliance with the exploration/production program)	-	-	-	-
DGC	Pipeline Transit fees (COTCO)	1	-	-	1
DGTCFM	Dividends paid to the Government	-	-	-	-
	NEF Contribution	736 218	-	233 699	502 519
	CFC Contribution (Employer's contribution)	4 961 216	-	4 309 357	651 859
DGT	Progressive Bonus	-	-	-	-

Government entity	Tax	Unreconciled discrepancies	Source of unreconciled discrepancies		
			Tax not reported by the extractive company	Tax not reported by the Government	Immaterial < 1 M FCFA
	Tax on Income from Movable Capital (IRCM)	1	-	-	1
	Inspection and control fees	(1 066 600)	(1 066 600)	-	-
	Dividends paid to SNI	-	-	-	-
All	Other material payments to the Government ( over USD 100,000 / FCFA 55 million)	5 408 692	-	5 408 692	-
Total		983 826 718	(273 167 987)	1 256 042 314	952 391

## 5.3. Reconciliation of the EITI data with other sources

### 5.3.1. Reconciliation of the EITI data with the GFOT

According to Government Financial Operations Tables for the years 2012 and 2013, the main revenue sources of Cameroon are as follows:

Indicators (In billion of FCFA)	2012 (*)		2013 (**)	
	Amount	%	Amount	%
<b>Total revenues and grants</b>	<b>2 425</b>		<b>2 622</b>	
Oil revenues	693	29%	700	27%
Non-oil revenues	1 676	69%	1 861	71%
Of which: Direct taxes	471	19%	513.1	20%
<i>Special tax on petroleum products</i>	97	4%	109.6	4%
<i>Other taxes on goods and services</i>	720.2	30%	852.5	33%
<i>Taxes on international trade</i>	294.1	12%	289.7	11%
<i>Non-fiscal revenues</i>	94	4%	96.8	4%
<i>Including: transit fees</i>	7.7	0.3%	8.8	0.3%
Grants	56	2%	46.3	2%
Privatisation revenues	0	0	15.0	0.5%

(\*)Source: GFOT 2012 - Version of the 10<sup>th</sup> of October 2013, DGTCFM.

(\*\*)Source: GFOT 2013 - Version of the 24<sup>th</sup> of April 2014, DGTCFM.

The table does not show a separate line for mineral revenue which does not allow to appreciate the contribution of this sector. Only oil revenues and transit fees are presented separately with respective contributions of 27% and 0.34% of total State revenue for the year 2013. The reconciliation between this aggregate and revenues collected in this report showed an overall gap of FCFA 77.7 billion which is as follows:

Indicators (In billion FCFA)	GFOT 2013	EITI 2013	Difference
<b>Revenues of the oil sector</b>	<b>699.7</b>	<b>769.6</b>	<b>(69.9)</b>
Transfers from NHC to the Treasury	530.0	538.7	(8.7)
Taxes on oil companies	169.7	186.8	(17.1)
Dividends paid by NHC	-	40.2	(4.2)
Other payments	-	39.9	(39.9)
<b>Revenues of the oil transport sector</b>	<b>8.8</b>	<b>16.1</b>	<b>(7.3)</b>
Transit fees	8.8	8.2	0.6
Other payments	-	7.9	(7.9)

Oil revenues included in the GFOT 2013 do not include dividends paid by NHC to the State and other taxes paid by oil companies. These revenues include only transfers of NHC-Mandate from sales of the State oil share and corporate tax for which we found differences in the GFOT 2013 for FCFA 8.7 billion and FCFA 17.1 billion respectively.

### 5.3.2. Reconciliation of the EITI data with the IMF data

Based on data published by the IMF in July 2014 in IMF report No. 14/212, the contribution of revenues from hydrocarbon exports and hydrocarbon products in Cameroon represents 52% of its total exports. The reconciliation between this aggregate and the one calculated from the reporting templates of hydrocarbon companies shows a difference of FCFA 417 million, which is presented in the following table:

Indicator (in billion FCFA)	IFM(*)	EITI	Difference
Total exports	2 980,20		
Oil Exports	1 549,20	1 131,96	417,24
Contribution	52%	38%	14%

(\*)The IMF data includes exports of oil and petroleum products

### 5.3.3. Reconciliation of the EITI data with statistics published by NHC

We present in the following tables the reconciliation results between statistics on production and sales of crude oil released by NHC with data collected in the 2013 EITI report.

#### Production

Companies	Statistics of NHC	Millions of bbl.	
		EITI	Difference
RDR	9.4225	9.4220	0.0005
DISSONI	0.7260	0.7260	(0.0000)
LOKELE	4.2323	4.2330	(0.0007)
MOUDI	0.3337	0.3340	(0.0003)
EBOME	0.5468	0.5470	(0.0002)
MVIA	0.0003	0.0003	(0.0000)
SANAGA SUD	0.0165	0.0160	0.0005
<b>Total Production</b>	<b>15.2781</b>	<b>15.2783</b>	<b>(0.0002)</b>

#### Exports and local sales

Operator	Volume exported (in bbl)	Volume of local sales (in bbl)	TOTAL EITI	Statistics NHC	Difference
State share	14,335	1,306	15,641	15,641	0,000
Partners share	7,271	0,170	7,441	8,346	(0,905)
<b>Total</b>	<b>21,606</b>	<b>1,476</b>	<b>23,082</b>	<b>23,987</b>	<b>(0,905)</b>

### 5.3.4. Reconciliation of the EITI data with statistics published by CSPHM

We reconciled the volumes of minerals channelled through CSPHM as published in its 2013 activity report against volumes declared in the reporting templates. We found that only 0.43 tonnes of rutile channelled through CSPHM in 2013 was not included in the 2013 activity report.

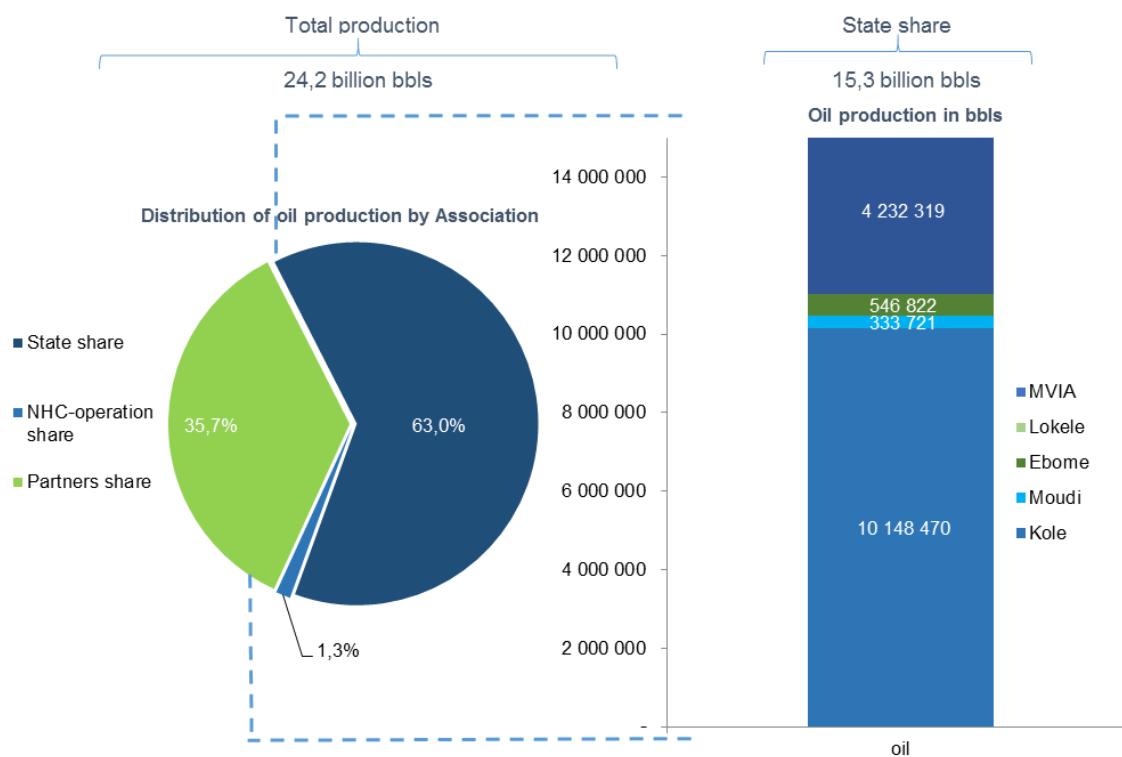
## 6. ANALYSIS OF MAIN DATA

### 6.1. State revenues

#### 6.1.1. Hydrocarbons sector contribution

##### Analysis of in kind revenues by project

No.	Operator	Association	Concession	Unit	Total oil production (in bbl.)	Total gas production (in scf)	Total Production Condensat	State share (in bbl.)	NHC Operation share (in bbl.)	% State share	% NHC-Operation share
1	NHC Operation	MVIA	MVIA	bbl	12 871	-	-	283	12 588	2,2%	97,8%
			Champs Accords 1990	bbl.	61 222	-	-				
			Champs DISSONI NORD	bbl.	2 460 914	-	-				
1	Perenco Rio Del Rey	Kole	Champs Marginaux	bbl.	2 274 013	-	-	10 148 470	-	62,1%	0,0%
			Champs RDR Classiques	bbl.	10 970 641	-	-				
			Champs Unitisés	bbl.	569 850	-	-				
2	Perenco Cameroun	Moudi	Moudi	bbl.	667 441	-	-	333 721	66 744	50,0%	10,0%
		Ebome	KF, KB; BAF/EBOME	bbl.	1 093 644	-	-	546 822	235 133	50,0%	21,5%
		Sanaga	Sanaga	scf	-	142 802	57 064	-	-	0,0%	0,0%
3	Addax PCC	Lokole	Mokoko Abana	bbl.	5 751 742	-	-	4 232 319	-	73,6%	0,0%
		Kole	Mokoko West	bbl.	343 499	-	-	-	-	0,0%	0,0%
5	Rodeo Development LTD	Logbaba	Logbaba	bbl.	-	-	10 009	-	-	0,0%	0,0%
				scf	-	661 002 259	-	-	-	0,0%	0,0%
<b>Total</b>					<b>24 205 838</b>	<b>661 145 061</b>	<b>67 073</b>	<b>15 261 615</b>	<b>314 465</b>	<b>63,0%</b>	<b>1,3%</b>

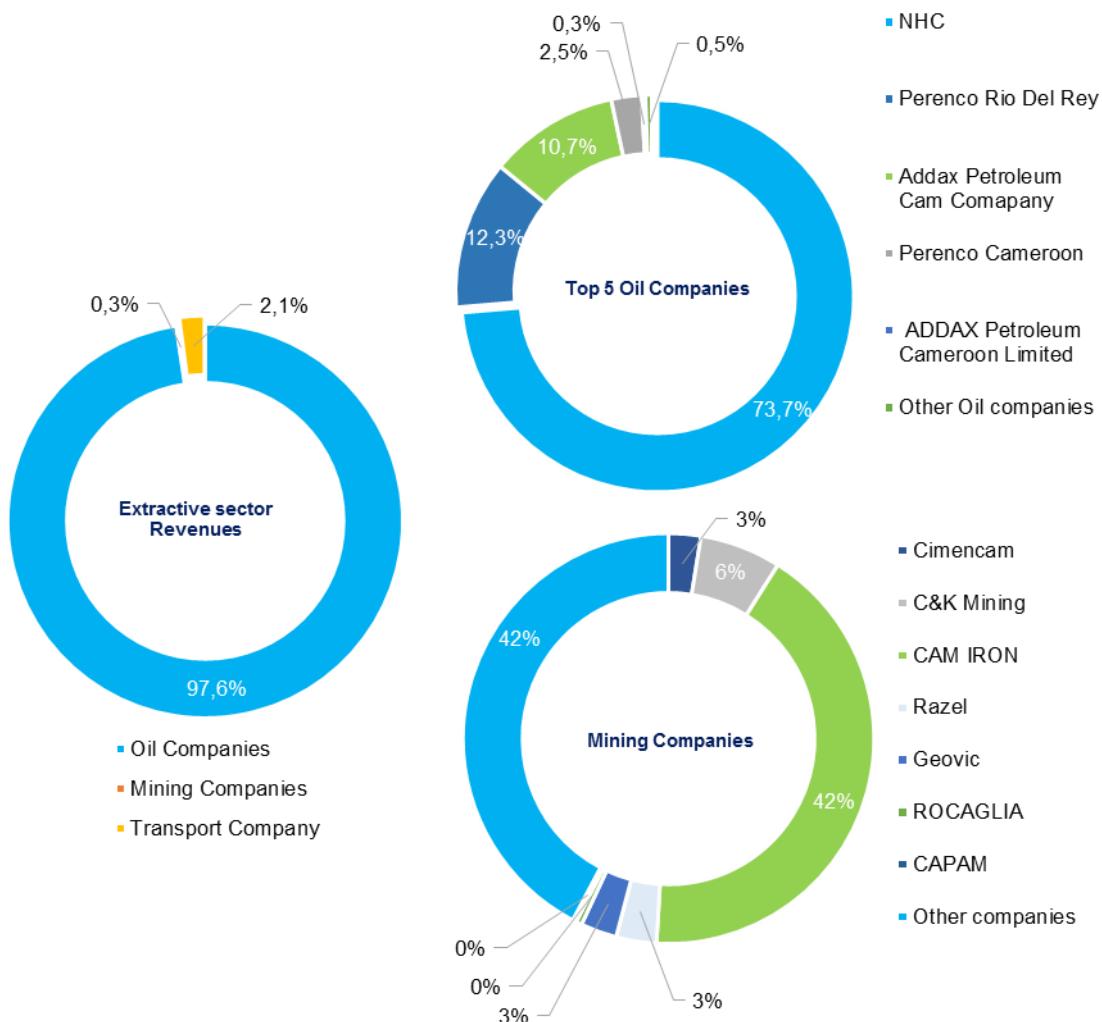


Hydrocarbon shares transferred to the State of Cameroon from the oil and gas fields in production amounted to 15.3 million barrels out of total production of 24.2 million barrels. The 15.3 million barrels were allocated as follows:

- 10.1 million barrels, equivalent to FCFA 538.7 billion were allocated to the State budget and therefore recorded in the 2013 GFOT;
- 5.3 million barrels, equivalent to FCFA 280.6 billion, were directly allocated to cover the share of the State Oil costs and were therefore not recorded in the 2013 GFOT;
- (0.1) million barrel are the inventory change of oil share, which is difference between the entitlement and effective removal between 1<sup>st</sup> January 2013 and 31 December 2013.

#### **6.1.2. Analysis of the revenues by sector and by company**

We present in the charts below the distribution of extractive sector revenues in 2013 for the oil and mining sectors as well as the top 5 oil companies and all mining companies. The amounts presented are after adjustments.



The 2013 payments made by **oil companies** to the State are shown in the table below:

Oil Company	State payment received (FCFA)	%
NHC	566 947 351 946	73.7%
Perenco Rio Del Rey	94 615 465 172	12.3%
Addax Petroleum Cam Comapany	82 492 461 089	10.7%
Perenco Cameroun	19 246 351 300	2.5%
ADDAX Petroleum Cameroon Limited	2 469 786 407	0.3%
Kosmos Energy	1 780 781 448	0.2%
Glencore Exploration Cameroon	1 216 120 823	0.2%
Rodeo Development LTD	420 072 354	0.1%
Noble Energy Cameroon LTD	215 999 694	0.0%
Euroil Ltd	114 215 046	0.0%
Yang Chang Logone	85 449 413	0.0%
Murphy	35 450 437	0.0%
<b>Total</b>	<b>769 639 505 129</b>	<b>100.0%</b>

The 2013 payments made by **mining companies** to the State are shown in the table below:

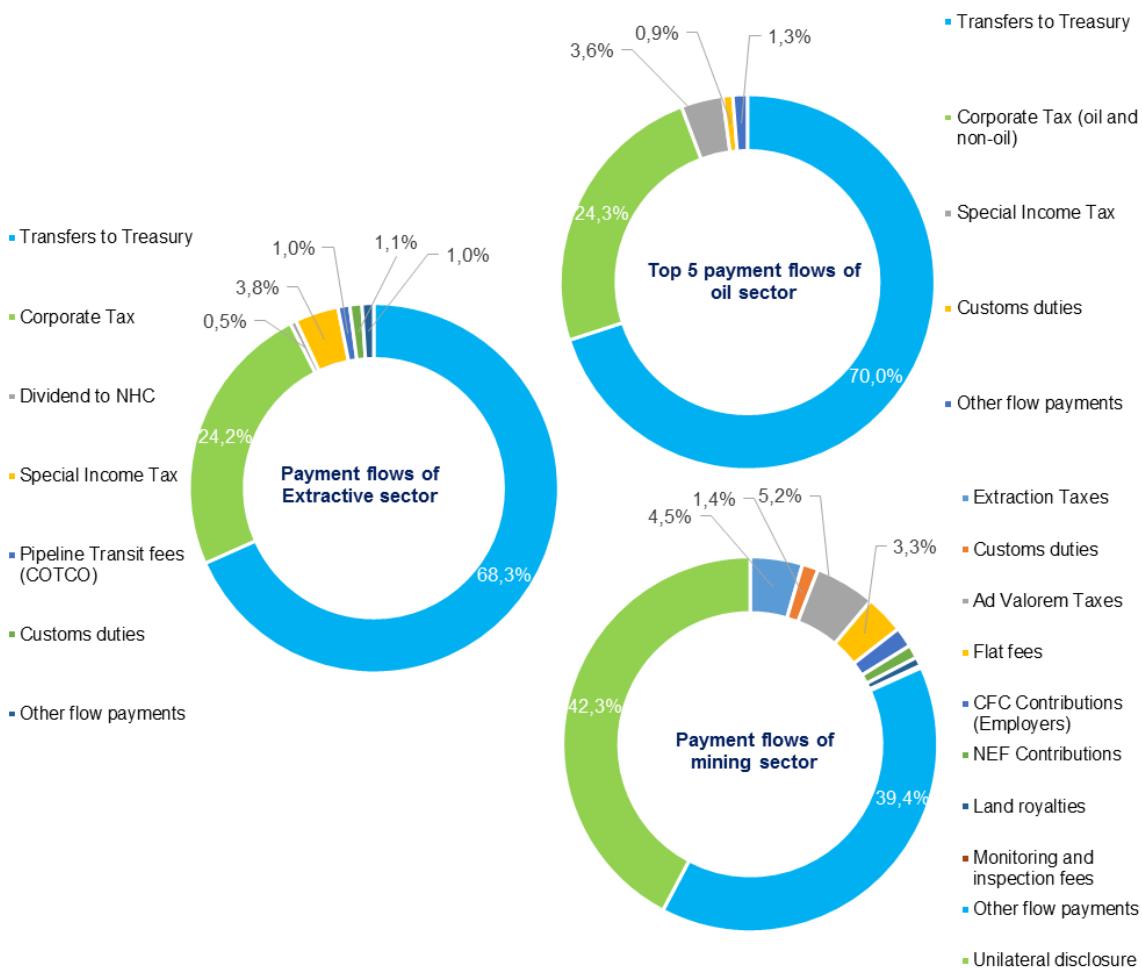
Mining companies	State payment received (FCFA)	%
CAM IRON	1 039 111 301	42.0%
C&K Mining	158 512 647	6.4%
Razel	78 486 092	3.2%
Geovic	70 666 275	2.9%
Cimencam	62 524 990	2.5%
ROCAGLIA	11 126 039	0.4%
CAPAM	7 408 024	0.3%
Other companies	1 046 174 061	42.3%
<b>Total</b>	<b>2 474 009 429</b>	<b>100.0%</b>

The 2013 payments made by the **oil transport company** to the State is shown in the table below:

Oil transport company	State payment received (FCFA)	%
COTCO	16 163 667 553	100%
<b>Total</b>	<b>16 163 667 553</b>	<b>100%</b>

### 6.1.3. Analysis of revenues by payment flows

We set out below the revenue distribution of the extractive sector in 2013 from the Oil and Mining sectors. The figures adopted for this presentation are those declared by companies after adjustments reported by Government Agencies:

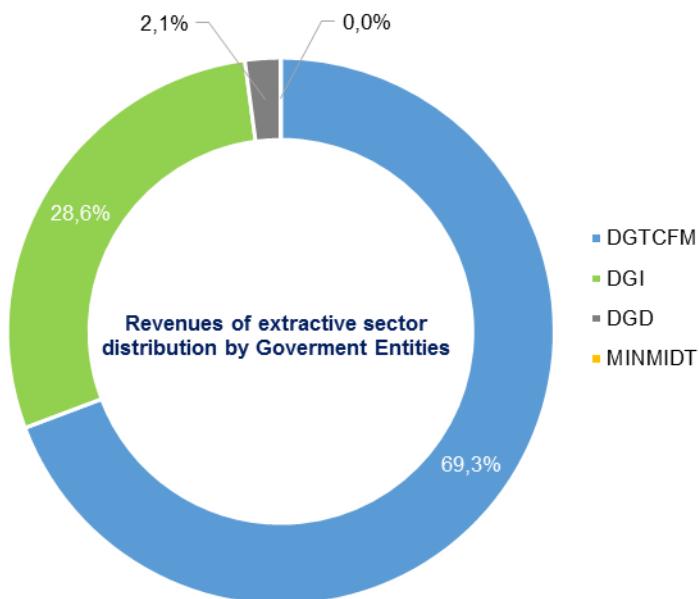


We set out in the table below a summary of the most important revenues of the State by type and by value:

Payment flows from Extractive sector	Government (FCFA)	%
Transfers to the Public Treasury	538 732 469 390	68,3%
Corporate Tax (oil and non-oil )	190 644 705 292	24,2%
Special Income Tax	30 036 055 863	3,8%
Customs duties	8 368 243 052	1,1%
Pipeline Transit fees (COTCO)	8 182 414 161	1,0%
Other significant payments	8 158 127 790	1,0%
Dividends NHC	4 175 000 000	0,5%
<b>Total</b>	<b>788 297 015 548</b>	<b>100%</b>

#### 6.1.4. Analysis of revenues in cash by Government agency

The revenue of each Government Entity included in the reconciliation scope of the financial year 2013 are as follows:



We set out in the table below revenues of the extractive sector in 2013 by Government Agency:

Payment flow from extractive sector	Payments received by the Government agencies (FCFA)	%
Directorate-General of Treasury and the Financial and Monetary Cooperation – DGTFMC	546 025 229 324	69.3%
Directorate-General of Taxes – DGT	225 627 042 111	28.6%
Directorate-General of Customs - DGC	16 550 657 213	2.1%
Ministry of Industry, Mines and Technological Development - MINMITD	94 086 900	0.0%
<b>Total</b>	<b>788 297 015 548</b>	<b>100%</b>

#### 6.2. Social payments

The payments reported by extractive companies for the social contributions amounted to FCFA 343 142 337 and are detailed as follows:

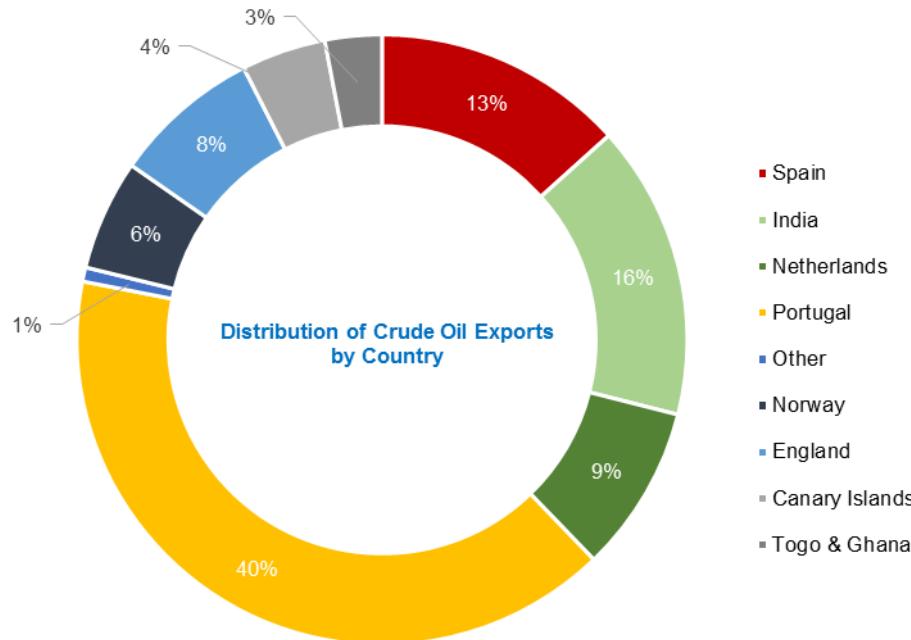
Company	Compulsory social payments		Voluntary social payments		Total
	Cash Contribution	In kind Contribution	Cash Contribution	In kind Contribution	
Oil companies	119 576 038	-	113 579 400	65 758 772	298 914 210
Perenco Rio Del Rey	-	-	111 657 400	4 439 600	116 097 000
Perenco Cameroun	-	-	-	18 825 823	18 825 823
Addax Petroleum Cameroon Company	-	-	-	42 493 349	42 493 349
Rodeo Development LTD (Gaz de Cameroun)	-	-	1 922 000	-	1 922 000
Kosmos Energy	88 558 028	-	-	-	88 558 028

Company	Compulsory social payments		Voluntary social payments		Total
	Cash Contribution	In kind Contribution	Cash Contribution	In kind Contribution	
<b>Cameroon</b>					
Dana Petroleum	31 018 010	-	-	-	31 018 010
<b>Transport company</b>	-	-	<b>7 505 000</b>	-	<b>7 505 000</b>
COTCO			7 505 000		7 505 000
<b>Mining companies</b>	-	-	<b>36 723 127</b>	-	<b>36 723 127</b>
ROAGLIA	-	-	250 000	-	250 000
Cimenteries du Cameroun	-	-	36 473 127	-	36 473 127
<b>Total</b>	<b>119 576 038</b>	-	<b>157 807 527</b>	<b>65 758 772</b>	<b>343 142 337</b>

## 6.3. Exports of the extractive sector

### 6.3.1. Crude oil exports

We set out below export distribution of crude Oil in 2013 by country. The figures used for this presentation are derived from the amounts reported by oil companies:



The volumes and value of crude oil exported by country are set out as follows:

Country	Volume (in bbl)	%	Value (in million FCFA)
Portugal	8 601 708	40%	462 196
Spain	2 846 968	13%	156 144
India	3 335 967	16%	168 970
Netherlands	1 891 811	9%	100 726
England	1 673 030	8%	85 642
Norway	1 251 888	6%	64 883
Canaries Islands	955 701	4%	47 896
Togo & Ghana	643 773	3%	32 843
Others	160 000	1%	9 230
<b>Total</b>	<b>21 360 846</b>	<b>100%</b>	<b>1 128 530</b>

### 6.3.2. Mining products exports

The quantities and values of exported mining products can be presented in the following table:

Company	Quantity	Material	Unit	Value (in million FCFA)	Country of destination
C&K Mining	85	Gold	Kg	1 408	South Korea
C&K Mining	2 141	Diamond	carats	225	South Korea
<b>Total</b>				<b>1 633</b>	

### 6.4. Sub-national transfer

Sub-national transfers of revenue from the extractive sector, as reported by DGT amount to FCFA 1 662 million and are detailed as follows:

Company	FEICOM	Community	TOTAL
NHC	889 759 440	401 826 844	1 291 586 284
COTCO	218 244 158	133 762 551	352 006 709
Razel	-	9 297 572	9 297 572
Cimencam		9 208 341	9 208 341
<b>Total</b>	<b>1 108 003 598</b>	<b>554 095 308</b>	<b>1 662 098 906</b>

In return, the subnational transfers for 2013 as reported by the Treasury amounted to FCFA 61 million and are detailed per beneficiary as follows:

#### DGTCFM

Local Councils	Total (FCFA)
East Council	28 146 500
Yaoundé Council	18 308 387
LIMBE Council	11 713 007
DIBAMBA Council	2 303 936
Douala III Council	1 323 141
MOMBO Council	654 688
Douala V Council	549 200
Council	250 000
Community Douala I Council	242 080
EDEA Council	190 395
DIZANGUE Council	181 125
NJOMBE-PENJA Council	96 000
EDEA I Council	76 745
YABASSI Council	4 650
<b>TOTAL</b>	<b>64 039 854</b>

## **7 FINDINGS AND RECOMMENDATIONS**

### **7.1 Findings and Recommendations for 2013**

#### **7.1.1 Certified Financial Statements**

According to the reporting instructions, extractive companies based in Cameroon were required to provide their audited financial statements for 2013.

However, we found that only 6 companies (NHC, APCC, Geovic, CAM IRON, Perenco RDR and Perenco Cameroon) submitted their financial statements. As a result, we were not in a position to assess whether the financial statements of reporting entities were audited as recommended by Requirement 5.3 (e).

*To improve the credibility of the data disclosed in the EITI reports, we recommend that measures should be taken to encourage reporting companies to provide their audited financial statements in future.*

#### **7.1.2 Creation of a database for the extractive sector**

The new EITI standard requires the publication of contextual data on the extractive sector including especially:

- data on the legal, fiscal and institutional framework and on the publication of contract policies;
- an overview of the extractive sector in terms of regions, projects, reserves and governance;
- the sector's contribution to the economy; and
- a description of the permits award process, data on beneficial ownership, etc.

During the collection of this information, we encountered numerous difficulties as such data were either not available or not updated or scattered among several government institutions. We also note that this data is not generally made available to the public.

To increase transparency in the extractive sector, it is necessary that all information on the extractive sector is recorded, processed and distributed to the public.

*We recommend that the EITI Secretariat considers the possibility of setting up a database on the extractive sector, in a bid to centralise all contextual data relating to the sector. This database should be updated on a regular basis.*

#### **7.1.3 Lack of the beneficial ownership register**

According to Requirement 3.11 of the EITI standard, it is recommended that a publicly available register of the beneficial owners of corporate entities is put in place. Where this information is already publicly available, e.g. through filing with corporate regulators or stock exchanges, the EITI Report should include guidance on how to access this information. We note, however, the absence of such a register.

*We recommend that MSG makes all the necessary arrangements to put in place a public register of beneficial owners of all companies operating in the EITI sector in Cameroon. That register should give details of bids the companies have submitted, whether they operate or invest in extractive assets, complete details of the identity of their ultimate beneficial owners and the level of ownership.*

#### **7.1.4 Differences between the EITI and GFOT data**

The reconciliation of EITI data with that of GFOT resulted in discrepancies. Details of these differences were highlighted in Section 5.3 above.

*Although the reconciliation of EITI data with public data is not a requirement of the EITI standard, we recommend that MSG encourages the relevant Government Agencies to provide explanations for these variances. The explanations and analysis of these differences will support the procedures implemented to ensure the credibility of EITI data.*

#### **7.1.5 Subnational transfers**

EITI Requirement 4.2 (e) stipulates that "When transfers between national and sub-national Government Entities are related to revenues generated by extractive industries as mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are disclosed in EITI reports. The EITI Report should disclose the revenue sharing formula, if any, as well as any discrepancies between the calculation of the amount transferred in accordance with the relevant revenue sharing formula and the actual amount that was transferred between Central Government and each relevant sub-national entity.

Sub-national transfers provided by DGTCFM amounting to FCFA 64 million did not include all the information required by the reporting instructions. Moreover, the amounts transferred are lower than allocations made by DGI, totalling FCFA 1 662 million.

As a result, we were unable to identify the existence of discrepancies with the transfer procedures as set out by EITI Requirement 4.2 (e).

*We recommend that MSG encourages DGTCFM to take all necessary measures for the adoption of clear procedures for the terms and rules used for the transfer of extractive industry revenues to municipalities and sub-national entities*

#### **7.1.6 Submission of information on the beneficial ownership**

As part of the preparations for the implementation of the provisions of EITI Requirement 3.11 on the beneficial ownership which will be compulsory in 2016, MSG requested from the companies included in the 2013 reconciliation scope disclosure of information on their beneficial owners.

Six (6) oil companies and three (3) mining companies out of the 22 companies included in the 2013 EITI scope did not report exhaustive information on their beneficial ownership.

*In order to improve the quality of the information reported by companies in the next EITI reports, we recommend that MSG initiates a study on the regulatory requirements for disclosure of information on beneficial ownership in Cameroon. This study will allow MSG to agree a definition of beneficial ownership and the process for the collection of this information for the purpose of EITI reporting.*

#### **7.1.7 Problems with payments to customs**

We noted during the reconciliation works that some companies reported the total of payments to customs without submitting a detail by receipt. We understand that the management of payments at customs is performed by companies through freight forwarders and that companies have only the related invoices sent by the freight forwarders.

This situation does not allow us to reconcile payments to the customs and analyse or adjust the differences.

*As part of the preparation of future EITI reports, we recommend that extractive companies require from their freight forwarders to join details of paid receipts of each invoice. The details must include the date, number of releases and additional information about the liquidation receipts and the customs office that issued the receipt.*

### **7.1.8 Traceability of the social payments**

According to requirement 4.1 (e) of the EITI standard “Where material social expenditures by companies are mandated by law or the contract with the government that governs the extractive investment, the EITI report must disclose and, where possible, reconcile the transactions.

The same requirement states also that “Where the MSG agrees that discretionary social expenditures and transfers are material, the MSG is encouraged to develop a reporting process with a view to achieving transparency commensurate with the disclosure of other payments and revenue streams to government entities”

The analysis of social payments for 2012 and 2013 shows a significant change especially with regard to compulsory payments. We understand that it is not currently a structure which is responsible for monitoring the legal or contractual businesses in this area. We also understand that there are no mechanisms for accounting and monitoring of social payments.

*To ensure the tractability of social payments and their allocation, we recommend:*

- *The implementation of an entity which will be in charge of the monitoring and the follow up of the companies social and environmental engagements*
- *The implementation of mechanisms that can ensure the tractability of social payments with the objective to maximise their impact on local communities and population.*

### **7.1.9 Implementation of the previous EITI recommendations**

The follow-up of the recommendations of previous EITI Reports has not been communicated to us.

The 2013 EITI standard stipulates that the multi-stakeholder group is required to take action based on lessons learned [...] and to consider proposals for improvement from the Independent Administrator's recommendations.<sup>42</sup>

*To improve the quality of the information reported by companies in the next EITI reports, we recommend that MSG:*

- *prepares a list of recommendations and actions to be implemented;*
- *reviews and updates this list regularly and annexes that list to the annual activity report; and*
- *conducts an assessment of the impact of actions taken to strengthen transparency and good governance in the extractive sector.*

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<sup>42</sup> Requirement 7.1 of the EITI Standard (version 2013)

## 7.2 Follow-up to the of recommendations of the previous reports

### Follow-up to the of recommendations of the EITI report 2012

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p><b>Contracts publication</b></p> <p>In accordance with EITI Requirement "3.12 contracts", implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of hydrocarbon, gas and minerals".</p> <p>We note, however, that the contracts signed between the Government and oil and mining companies are not publicly disclosed mainly because of confidentiality reasons in accordance with Article 105 of the Petroleum Code.</p> <p><i>We recommend that the Petroleum Code is revised in order to promote transparency in accordance with EITI Requirement 3.12.</i></p>	Not provided	
<p><b>NHC data publication</b></p> <p>NHC publishes on its website statistics of production, volumes and sales prices, oil costs and transfers to the Treasury.</p> <p>The statistics published are not yet available in a format allowing comparison between years. Statistics are also not accompanied by a narrative report on the evolution of activities and the management mandate. This situation does not simplify the exploitation and analysis of the data published.</p> <p><i>We recommend reviewing the support and the format of the data published by the NHC to allow better use of information on the company mandate.</i></p>	Not provided	
<p><b>Publication of extractive sector statistics</b></p> <p>As part of our reconciliation work, we found that the MINIMIDT website does not provide statistics on the extractive sector in Cameroon. We understand that MINIMIDT does not publish periodic reports containing specific and disaggregated data in the extractive sector.</p> <p>This does not allow comparison of MINIMIDT data with data collected as part of the</p>	Not provided	

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p>EITI process and prevents the public to have real-time information on the extractive activities.</p> <p><i>We recommend setting up a procedure to periodically publish data on production, exports and revenues from the extractive sector in Cameroon. We also recommend that the data is made accessible on a medium which facilitates consultation by the public.</i></p>		
<p><b>Implementation of mining and oil Cadastre</b></p> <p>The review of the oil and mining Cadastre in Cameroon shows the following shortcomings:</p> <ul style="list-style-type: none"> <li>- lack of inventory procedure of Cadastre; and</li> <li>- the contact details of extractive companies covered by the 2012 EITI Report were not available at MINIMIDT.</li> </ul> <p><i>We recommend the setting up of a real hydrocarbon and mining cadastre by creating a database capable of integrating all available data and information on extractive companies and ensuring a transparent and efficient management.</i></p> <p><i>We also recommend systematic communication between MINIMIDT, DGT, the Treasury and NHC on one hand and the Technical Secretariat of the EITI on the other hand to allow the latter to have timely information on the sector. The database for the collection of these information could be implemented by the EITI Secretariat.</i></p>	Not provided	
<p><b>Publication of the Cadastre</b></p> <p>In accordance with EITI Requirement 3.9 "Licenses register", the license register or cadastre should be made public.</p> <p>The decision of awarding licenses are by order of the Minister of Mines and are published in the Official Journal. However, given that such information is not available online on the website of MINIMIDT or EITI-Cameroon, accessibility to the current status of valid mining rights to the public remains limited.</p> <p><i>We recommend the publication of the mining and oil Cadastre on the website of MINIMIDT or EITI Cameroon. This public registry or cadastre should contain all the following information, updated and comprehensive, for each license awarded to</i></p>	Not provided	

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p><i>companies:</i></p> <ul style="list-style-type: none"><li><i>i. the holder(s) of license(s);</i></li><li><i>ii. the contact details of the relevant area;</i></li><li><i>iii. the date of application and award of the license and its duration; and</i></li><li><i>iv. in case of exploitation license, the raw materials produced.</i></li></ul>		

## Follow-up to the recommendations of the EITI report 2011

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p><b>Communication enhancement</b></p> <p>We note that the data available on the EITI website including the action plan and Reconciliation Reports are published only in French whilst English is also one of the official languages of the country.</p> <p><i>We recommend that the EITI Cameroon website includes a portal in both languages in which all data and documents published are duplicated in English to enable better dissemination to wider audience.</i></p>	On-going	This recommendation has been partially implemented. Indeed, there are two windows on the EITI website, one in French and one in English, but when you reach the window in English, some information is presented in French (costed work plan, purpose, composition of technical secretariat, data related to oil, mining, gas sectors ...).
<p><b>Strengthening the collection and recovery system of mining taxes</b></p> <p>We noted unexplained differences between the amounts of Land Royalties reported by MINMITD, and those reported by certain oil and mining companies included in the reconciliation scope such as Rodeo Development Ltd and Yan Chang companies which did not reported royalties of 2011.</p> <p>This situation, which may cause a shortfall to the State, is amongst other things, due to the current process of collection and control of mining taxes, which is characterised by:</p> <ul style="list-style-type: none"> <li>- the decentralisation of mining taxes recovery to DGT and NHC;</li> <li>- the decentralisation of revenue tracking to MINMITD and Security Program Revenue of Mines, Water and Energy attached to MINFI;</li> <li>- lack of effective coordination between DGT and MINMITD in tracking and controlling mining revenues;</li> <li>- the lack of a comprehensive state of control and reconciliation of the amounts due and the amounts paid by the mining companies; and</li> <li>- a manual tracking of taxes collected by middlemen, on behalf of MINMITD, which are paid to the Treasury without tax identifier assignment.</li> </ul> <p><i>We recommend reviewing the collection of the mining taxes process to rectify these deficiencies and allow a tighter control of mining revenues.</i></p>	On-going	Changes was performed in the Finance Law 2015 which provides for the recovery of taxes exclusively to DGT.

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p><b>Creation of a website for MINMITD</b></p> <p>We note that MINMITD does not have its own website as well as some other ministry. The other Government websites which refer to MINMITD and its activities are either limited in terms of contents or non-functional.</p> <p><i>We recommend that MINMITD considers setting up its own website, which should include information on :</i></p> <ul style="list-style-type: none"> <li>• <i>the exploration, investment and production sectors;</i></li> <li>• <i>the Mining Cadastre including all operating entities, areas, regions, grant date and duration of the permits;</i></li> <li>• <i>regulations governing mining activities and reforms; and</i></li> <li>• <i>regulations governing the granting and licensing of researches, operations and contracts in the sector.</i></li> </ul>	On-going	MINIMIDT currently has a website. However improvements are expected to provide the information on exploration, investment and production sectors. The site must also mention the Mining Cadastre including all operating entities, zones and regions of the permits, the date these concessions were awarded as well as the duration of permits.
<p><b>Enhance PSRMEE's role</b></p> <p>The Program Securing Revenue from Mines, Water and Energy (PSRMEE) is attached to the DGT with the aim to monitor the collection of extractive taxes.</p> <p>When analysing statistics provided by PSRMEE through DGTE and the reconciliation of these figures with the amounts recovered at the Treasury, we found that the actual collection exceeds the amounts shown in the statistics. This is due to the limited mandate of PSRMEE in the recovery process of mining taxes and the lack of resources allocated.</p> <p><i>We recommend a review of PSRMEE's mandate and its capacity building so that it can play a role in the collection of mining taxes, calculation of payments allocated to local governments, the allocation of funds at the local level in collaboration with DGTE. We also recommend that the reports and statistics produced by PSRMEE are made public in a bid to promote transparency in the extractive industries.</i></p>	On-going	The monitoring of mining operators remains difficult because the information of MINIMIDT to PSRMEE is not always complete. The data obtained by PSRMEE is submitted to DGT and published under publications of recovery tax revenues of the State.
<p><b>Regulation of sub-national transfers</b></p> <p>Proportional taxes paid by mining companies are lent to municipalities and local communities in accordance with percentages set by law. The decree of the 2002 Mining Code provides in Article 137 (2) that the Ministry of Finance and the Ministry of</p>	On-going	Changes are expected as part of the Finance Law 2015 which provides for the recovery of taxes exclusively to DGT and promotes the distribution of revenues of the ad valorem tax as

Recommendation	Implementation (Yes / No / ongoing)	Description of actions taken
<p>Mines publish a joint ministerial order to define the conditions of payment of mining royalties to municipalities and local communities.</p> <p>However, we note, however, that the ministerial order had not yet been published leaving a legal vacuum on the modalities of the handover. This may be the cause of inefficiency in resource management attributable to local decentralized structures.</p> <p><i>We recommend that in order to fill this legislative gap, provisions defining the responsibilities of all stakeholders in the allocation and management of these resources should be enforced. There should be measures in place as well to ensure transparency in the system of payments to local communities and their reconciliation included in the EITI process.</i></p>		<p>follows:</p> <ul style="list-style-type: none"> <li>(1) 25% as compensation duties to the population affected by the mining activity for the relevant Government Agency;</li> <li>(2) 10% for recovery costs, support and monitoring and technical control of activities concerned – distributed equally for tax administration and for those managing the mines; and</li> <li>(3) 65 % to the Treasury.</li> </ul>

## ANNEXES

## Annex 1 : Profile of companies included in the reconciliation scope

No.	Company	NIU	Address	Creation date	Main activity	External Auditor 2013
1	NHC	M 038000000218 J	BP 955 YAOUNDE	12/03/1980	Public company whose mission is to manage the state interests in the oil and gas sector	CAMEROUN AUDIT CONSEIL
2	PERENCO RIO DEL REY	M 09510001895 L	Base Wouri – BP 2214 DOUALA	09/07/1951	Oil Exploitation Search oil and gas	Deloitte & Touche Afrique Centrale SARL
3	PERENCO CAMEROON SA	M 077900001551 J	Base Wouri – BP 1225 DOUALA	01/07/1979	Oil and gas exploitation Oil research	Deloitte & Touche Afrique Centrale SARL
4	PERENCO OIL & GAS CAMEROON Ltd	M 129700007978 X	Base Wouri – BP 18555 DOUALA	11/12/1997	Oil search	N/a
5	ADDAX PETROLEUM CAMEROON COMPANY LLC	M 047400005669 H	Sea Port Area, Youpwe. PO Box 2273 Douala Cameroon	1974	Oil search and exploitation	PricewaterhouseCoopers Sarl
6	EUROIL LIMITED	M 11950001211 E	BP. 93 –AKWA LIBERTE – BESIDES HOTEL LE NDE, DOUALA.	05/06/1997	Oil search	BAKER TILLY (AFRIQUE AUDIT CONSEIL)
7	NOBLE ENERGY CAMEROON LIMITED	M 080600021129 Y	n/c	24/08/2006	Oil search	Etats financiers non audités
8	ADDAX PETROLEUM CAMEROON LIMITED	M 100200014425 F	Sea Port Area, Youpwe. PO Box 2273 Douala Cameroon	24/06/1905	Oil search	Etats financiers non audités
9	MURPHY CAMEROON NTEM OIL CO. LTD	M 011200040687 A	NASSAU BAHAMAS	2012	Oil search	Etats financiers non audités
10	RODEO DEVELOPMENT LTD	M 010700023025 B	741 RUE VASNITEX, BONAPRISO BP 12874 DOUALA, CAMEROON	2007	Oil & gas exploitation	Etats financiers non audités
11	Kosmos Energy Cameroon HC	M 030600020220 Z	Kosmos Energy Cameroon HC PO Box 32322, 4 <sup>th</sup> Floor, Century Yard, Cricket Square, Elgin Avenue, Georgetown	03/09/2006	Oil & gas search	KPMG Afrique Centrale
12	GLENCORE EXPLORATION CAMEROON Ltd	M 040800024299 W	P.O.BOX: 4243 DOUALA – CAMEROON	31/03/2008	Oil search	Etats financiers non audités
13	YAN CHANG LOGONE DEVELOPMENT COMPANY	M 030900029332 T	BP 5476 DOUALA RUE PRINCE DE GALLES 1 <sup>st</sup> FLOOR ACTIVA BUILDING	04/02/2009	Oil search	M. HEBE VINCENT
14	Dana Petroleum Cameroon Limited – Cameroon branch	M 111200044302 Y	3129 Avenue de Gaulle Bonapriso – Douala	nov-12	Oil & gas search	Unaudited Financial Statements

*Report on the reconciliation of payment flows and volumes relating to the exploration and exploitation of Hydrocarbon and solid Minerals for the fiscal year 2013*

No.	Company	NIU	Address	Creation date	Main activity	External Auditor 2013
15	CAMEROON OIL TRANSPORTATION COMPANY (COTCO) S.A.	M 089700006137 L	164, Rue Toyota (Rue 1.239), Bonapriso, B.P. 3738 Douala	19/08/1997	Oil Pipeline	PricewaterhouseCoopers Sarl
16	GEOVIC CAMEROON PLC	M 039500001091 F	B.P.11555 YAOUNDE	01/03/1995	mining	DELOTTE & TOUCHE AFRIQUE CENTRALE
17	C&K MINING INCORPORATION SA	M 03060002142 S	AVENUE ROSA PARK, QUARTIER GOLF, BP 35293 BASTOS YAOUNDE	01/04/2015	mining	CAMEROUN AUDIT CONSEIL
18	ROCAGLIA PIERRE	P 114400001443 U	BP 1 FIGUIL	29/04/1905	mining	Etats financiers non audités
19	CAPAM (CADRE D'APPUI ET DE PROMOTION DE L'ARTISANAT MINIER)	M 070300039458 P	n/c	25/07/2003	Coordination, organization, facilitation, support, promotion, development and standardization of artisanal mining	Unaudited accounts
20	LES CIMENTERIES DU CAMEROUN	M 066300000649 C	BP 1323 Douala	juin-63	Quarrying	DELOTTE & TOUCHE AFRIQUE CENTRALE
21	RAZEL FAYAT CAMEROUN	M 077800000953 N	BP 11306 YAOUNDE	01/07/1998	mining	AXYS
22	CAM IRON SA	M 040500021217 C	POBox 33059 YAOUNDE	27/04/2005	mining	DELOTTE & TOUCHE AFRIQUE CENTRALE

*n/c : Not provided*

*n/a : Not applicable*

## Annex 2 : Unilateral disclosure of DGT and DGTCFM

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
CAMINEX S.A	36 584 470	2 419 200	39 003 670
ARAB CONTRACTOR		31 007 080	31 007 080
CHINA INTERNATIONAL		21 690 675	21 690 675
SOGEA SATOM		20 695 343	20 695 343
ARAB CONTRACTORS		18 975 720	18 975 720
CMIC		17 907 000	17 907 000
GRACAM	4 193 464	12 835 685	17 029 149
SOURCE DU PAYS		15 259 174	15 259 174
HESCO WATER, SIAT, GRAVEL VENTURES		13 232 470	13 232 470
CAMRAIL		11 568 000	11 568 000
CAMINA	6 237 800	5 217 000	11 454 800
BOCOM PETROLEUM		11 086 700	11 086 700
G-STONES		7 936 000	7 936 000
A&K MINING		7 521 150	7 521 150
MEGA URANIUM		7 473 340	7 473 340
AK MINING		7 126 850	7 126 850
AK MINIMG		6 620 250	6 620 250
CAMUS RESSOURCES		6 527 000	6 527 000
CLIMAT DUBAI		6 427 810	6 427 810
SFID		6 225 000	6 225 000
SFID		6 225 000	6 225 000
ARAB. CONTRACTOR		6 087 150	6 087 150
GROUPE LE GRAVIER		6 061 125	6 061 125
Cie MINIERE DU CAM		6 000 000	6 000 000
FAMETAL MINING		5 966 400	5 966 400
HESCO WATER, CDL, BOSALAND, Ets PAVILLON, FADO		5 863 219	5 863 219
PALLISCO		5 633 000	5 633 000
XIN RONG MINING		5 422 410	5 422 410
INVEST CAM		5 040 000	5 040 000
CRYSTAL SA		5 038 444	5 038 444
GRUMCAM		4 791 000	4 791 000
STE GRUMCAM		4 791 000	4 791 000
STBK/BTRI		4 747 000	4 747 000
COMPAGNIE MIN DU CAM	4 571 409		4 571 409
ARAB CONTRACTOR		4 488 300	4 488 300
SLK		4 471 870	4 471 870
ALFAMA COMPANY		4 467 450	4 467 450
SODECOTON		4 418 005	4 418 005
BRASSERIES		4 302 740	4 302 740
SINOSTEEL CAM S.A	800 541	3 482 000	4 282 541
ALPLICAM		4 258 000	4 258 000
STE ALPICAM		4 258 000	4 258 000
COSINCAM		4 187 535	4 187 535
CAMRAIL		4 166 400	4 166 400
JS MINING		4 123 560	4 123 560
SCPG		4 122 120	4 122 120
AS SONEL		4 100 000	4 100 000
SEFAC		3 908 000	3 908 000
DJIBRILLA ABBO		3 866 203	3 866 203
NEO-TP		3 715 242	3 715 242
LONGSHEN CAM		3 649 410	3 649 410
SONAC		3 580 620	3 580 620

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
CRYSTAL MINING		3 565 455	3 565 455
EGPT		3 557 200	3 557 200
XIN RONG		3 507 470	3 507 470
A&K mining		3 444 000	3 444 000
HARVEST MINING		3 360 000	3 360 000
BOSALAND (89 250), Ets PAVILLON (18 300), GRAVEL VENTURES (24 000), MANDENGUE (3450)	3 336 810	3 336 810	
AUCAM SARL		3 265 800	3 265 800
STE LES GRANULATS		3 020 175	3 020 175
BUNS / BTI		3 000 000	3 000 000
GRAMACAM2011		3 000 000	3 000 000
GRAMACAM2012		3 000 000	3 000 000
FAMETAL		2 983 200	2 983 200
LUZ MINING		2 919 000	2 919 000
FRESMECAM		2 914 570	2 914 570
SEBC		2 900 000	2 900 000
ZAMBA HOLDING		2 826 000	2 826 000
CAMEROUN ALUMINA		2 728 320	2 728 320
JS MINING		2 684 550	2 684 550
MINING TECH		2 539 200	2 539 200
CIFM		2 515 000	2 515 000
CIFM		2 515 000	2 515 000
PANTECHNIKI		2 411 030	2 411 030
SCDP		2 409 000	2 409 000
DJILLO		2 300 000	2 300 000
C&K MINING BINDIMBA		2 255 850	2 255 850
SOGOPROCAM		2 216 800	2 216 800
BEIG3		2 090 000	2 090 000
MOUSSA OUSMANOU		2 025 450	2 025 450
BAUXITE MINING		2 000 000	2 000 000
CAMEROON OIL T		2 000 000	2 000 000
DAEWOO		2 000 000	2 000 000
STE ZAMBA		2 000 000	2 000 000
KENTIA MINING		1 998 000	1 998 000
METALICON	585 994	1 332 131	1 918 125
SOLIDUS MINING		1 912 000	1 912 000
COAST INVESTMENT		1 858 000	1 858 000
DANGOTE CAMEROUN		1 850 000	1 850 000
SOMAC		1 790 310	1 790 310
KISSING EXPLOITATION 421276232		1 787 790	1 787 790
SEBAC		1 767 000	1 767 000
DJIBRILLA SIOUTO		1 755 450	1 755 450
CARRIERES DU MOUNGO		1 730 478	1 730 478
CAMEROUN EAST		1 722 000	1 722 000
MGI PATNERS CAM		1 688 000	1 688 000
DABADJI		1 666 755	1 666 755
MINDUH/BETARE		1 647 700	1 647 700
G- STONES		1 534 000	1 534 000
CDL, BOTA		1 500 000	1 500 000
DTP TERRASSEMENT		1 500 000	1 500 000
G.POWER CEMENT		1 500 000	1 500 000
KPDZ		1 500 000	1 500 000
PRESNET CAM		1 500 000	1 500 000
STAR GAZ SA		1 500 000	1 500 000
SCEM		1 448 625	1 448 625

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
METALICON CAM	1 424 745	1 424 745	1 424 745
STE RESERVOIR	1 389 000	1 389 000	1 389 000
HMC	1 360 000	1 360 000	1 360 000
CFC	1 312 000	1 312 000	1 312 000
JSS MINING	1 299 480	1 299 480	1 299 480
KISSLING	1 275 000	1 275 000	1 275 000
TABI TERRASSEMENT	1 265 000	1 265 000	1 265 000
MGI	1 260 417	1 260 417	1 260 417
KISSING EXPLOITATION	1 251 385	1 251 385	1 251 385
METALICOM	1 218 745	1 218 745	1 218 745
AVENIR ENTREPRISE	1 200 000	1 200 000	1 200 000
CLIMA DUBAI	1 185 555	1 185 555	1 185 555
CLIMA DUBAI/BETARE	1 185 555	1 185 555	1 185 555
HENG ZING	1 183 500	1 183 500	1 183 500
CAMUR GOLD	1 170 000	1 170 000	1 170 000
NEGMICO	1 168 000	1 168 000	1 168 000
ZAKABA	1 160 000	1 160 000	1 160 000
NGUETCHO	1 103 090	1 103 090	1 103 090
FIPCAM	1 101 090	1 101 090	1 101 090
D&K MINING	1 100 775	1 100 775	1 100 775
TCHANKOUNTE	1 040 000	1 040 000	1 040 000
ALFAMA CONSTRUCTION	1 000 000	1 000 000	1 000 000
CAMEROON ALUMINA	1 000 000	1 000 000	1 000 000
CAMOCA	1 000 000	1 000 000	1 000 000
CHEC	1 000 000	1 000 000	1 000 000
CHINA F	1 000 000	1 000 000	1 000 000
CHINA INT	1 000 000	1 000 000	1 000 000
CTEC SARL	1 000 000	1 000 000	1 000 000
EXOSSA	1 000 000	1 000 000	1 000 000
FOOD & BEVERAGE (FBI)	1 000 000	1 000 000	1 000 000
SAN ROMA GPE	1 000 000	1 000 000	1 000 000
SOCHIMEX SARL	1 000 000	1 000 000	1 000 000
STE BAZA SARL	1 000 000	1 000 000	1 000 000
STE CONSTRUCTION	1 000 000	1 000 000	1 000 000
STE SAREM. SA	1 000 000	1 000 000	1 000 000
HIGHLAND MINING SA	998 000	998 000	998 000
JUSTAWE	992 760	992 760	992 760
INVEST AFRICA	992 470	992 470	992 470
KISSO CAMEROUN	992 000	992 000	992 000
STE CAM DES PIERRES	972 570	972 570	972 570
Ets ALBARAKA	968 319	968 319	968 319
AZIMI	960 000	960 000	960 000
NUMALI MINING	945 000	945 000	945 000
NUMELI	945 000	945 000	945 000
BINAM	938 000	938 000	938 000
RESERVOIR M.	935 000	935 000	935 000
RESERVOIR M	934 420	934 420	934 420
CLIMA DUBA	932 450	932 450	932 450
MINDUH SARL	909 000	909 000	909 000
AS-SONEL	900 000	900 000	900 000
PREMIER CHOOSE	900 000	900 000	900 000
FOTSO Augustin	880 000	880 000	880 000
ISSAKA	868 890	868 890	868 890
ETS LE GRAVIER	860 250	860 250	860 250
NETALICON	850 000	850 000	850 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
PAGA AIME	845 000	845 000	
JIN LONG	843 520	843 520	
NGUE	840 000	840 000	
YOSEF	830 126	830 126	
UTA	822 100	822 100	
DJIBRILLA SIOUTO	788 850	788 850	
SOFAMAC	770 820	770 820	
SAFACAM	761 580	761 580	
LANQUIN FAMILLE	761 050	761 050	
ABOUBAKAR	760 000	760 000	
GARAGE IBRAHIM BILEF	747 500	747 500	
TCHASSEM Gilbert	745 500	745 500	
LONG SHENG	738 600	738 600	
SAEE	724 500	724 500	
ABDOU	720 000	720 000	
OUMAROU	720 000	720 000	
OUSMANOU	720 000	720 000	
OPTIMUM	698 270	698 270	
BEIG 3	695 300	695 300	
FIRCAM	690 000	690 000	
FOKOU	688 000	688 000	
BABOU JEAN PAUL	645 000	645 000	
BELLO	645 000	645 000	
AMADOU SADOU	640 000	640 000	
AMINATOU	640 000	640 000	
BABA MARCELLE	640 000	640 000	
BOBO ABDOULAI	640 000	640 000	
BOUBA ADAMOU	640 000	640 000	
DJARO	640 000	640 000	
DJOUMESSI	640 000	640 000	
DOKO HENRI	640 000	640 000	
HAOUA	640 000	640 000	
HATOU	640 000	640 000	
MBOULAI	640 000	640 000	
MOHAMADOU HADI	640 000	640 000	
MPAY LIONEL	640 000	640 000	
MPAY PHILIPPE	640 000	640 000	
NGO LIBOT	640 000	640 000	
NGORAN	640 000	640 000	
SAMBA	640 000	640 000	
SANGA	640 000	640 000	
SECK GEM	640 000	640 000	
SODEA	640 000	640 000	
YARO	640 000	640 000	
MINDUH	628 900	628 900	
NDIC	624 630	624 630	
BILOUNGA	600 000	600 000	
LEUCHA	600 000	600 000	
STATION TOTAL	600 000	600 000	
AFRICAN AURA	592 900	592 900	
STE NEGMO	582 000	582 000	
HUMPREY	580 000	580 000	
SOURCE VOLCANIQUE	575 600	575 600	
BETORO MINING	563 850	563 850	
TOK	561 000	561 000	

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
DOKO ANDRE	560 000	560 000	560 000
ELVIS TARZENYUY	560 000	560 000	560 000
NGOUBOU	560 000	560 000	560 000
GEOCAM	552 000	552 000	552 000
MOUHAMADOU DJAFAR	546 250	546 250	546 250
ZONDHA MINE	531 300	531 300	531 300
ABDOULAZIZ	520 000	520 000	520 000
AMINA	520 000	520 000	520 000
AOUDOU	520 000	520 000	520 000
ATTA	520 000	520 000	520 000
AZIA DOKO	520 000	520 000	520 000
BEGUIMA	520 000	520 000	520 000
BEKOMBO	520 000	520 000	520 000
BINGUE	520 000	520 000	520 000
BOUBAKARI	520 000	520 000	520 000
DJEGUE ALINE	520 000	520 000	520 000
EKAME	520 000	520 000	520 000
GADO	520 000	520 000	520 000
HAMADOU BABA	520 000	520 000	520 000
ISSA BABA	520 000	520 000	520 000
KAMZO	520 000	520 000	520 000
KEMZONG MOKENG	520 000	520 000	520 000
KONGONO OLIVE	520 000	520 000	520 000
KPANOU	520 000	520 000	520 000
MADA	520 000	520 000	520 000
MAIDUNA IBRAHIM	520 000	520 000	520 000
MASSIKE	520 000	520 000	520 000
MEKE BOSSIS	520 000	520 000	520 000
MOAZOUNG	520 000	520 000	520 000
MPOAL	520 000	520 000	520 000
NDANGA WAI	520 000	520 000	520 000
NDINGA	520 000	520 000	520 000
NDONGO	520 000	520 000	520 000
NGALAME CYRUS	520 000	520 000	520 000
NKOA	520 000	520 000	520 000
OLOUME	520 000	520 000	520 000
OUSMANOU ADAMOU	520 000	520 000	520 000
SAIDOU	520 000	520 000	520 000
SAMBO	520 000	520 000	520 000
TENDOU	520 000	520 000	520 000
YANGNE	520 000	520 000	520 000
YATIA	520 000	520 000	520 000
YAYA	520 000	520 000	520 000
ZANGUE	520 000	520 000	520 000
SOCADIOR	519 702	519 702	519 702
JSS MINING	512 725	512 725	512 725
D&K MINING	504 975	504 975	504 975
BOCOM/BETARE	504 755	504 755	504 755
RIGWAY ENERGY	504 000	504 000	504 000
HORSE SHOE	502 740	502 740	502 740
BOEM INDUSTRY	500 000	500 000	500 000
BOJERO	500 000	500 000	500 000
CAM TRAV	500 000	500 000	500 000
CAMEROON CHINA	500 000	500 000	500 000
CAMEROON D	500 000	500 000	500 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
CAMEROUN CHINA	500 000	500 000	500 000
CEP.	500 000	500 000	500 000
CIMAF	500 000	500 000	500 000
COMMUNITY LANDS	500 000	500 000	500 000
COSTOM	500 000	500 000	500 000
DAEWOO INT	500 000	500 000	500 000
DEVELOPMENT C	500 000	500 000	500 000
DIVA COSMETIQUES	500 000	500 000	500 000
ECAUPRESSE	500 000	500 000	500 000
INODA	500 000	500 000	500 000
OPTIMUM MINING	500 000	500 000	500 000
SECT	500 000	500 000	500 000
SOCHIADEX	500 000	500 000	500 000
SODE OIL	500 000	500 000	500 000
STAGAS SA	500 000	500 000	500 000
STE CAMICAM P	500 000	500 000	500 000
STE MODEME	500 000	500 000	500 000
STE PROKAIMO T	500 000	500 000	500 000
STE ROUBJAF	500 000	500 000	500 000
STE SCPG	500 000	500 000	500 000
YAOUBA	500 000	500 000	500 000
WAMBA	494 750	494 750	494 750
BOCOM	492 791	492 791	492 791
OUSMAN MAHAMAT	469 855	469 855	469 855
MKJC	447 000	447 000	447 000
IDRISSE HAROUNA	445 000	445 000	445 000
ABDOUL RAMOU	440 000	440 000	440 000
AKONJOCK EYONG	440 000	440 000	440 000
AMOMBE	440 000	440 000	440 000
ANDREW NJIE	440 000	440 000	440 000
ANGOULA	440 000	440 000	440 000
BESSOUCK BUCHERON	440 000	440 000	440 000
DJANGUE GHISLAIN	440 000	440 000	440 000
EBAI MARIE	440 000	440 000	440 000
FUL JOHN	440 000	440 000	440 000
KONGUYUY EMMANUEL	440 000	440 000	440 000
LEMFON	440 000	440 000	440 000
MIH FRANKLIN	440 000	440 000	440 000
MOUSSA OUMAROU	440 000	440 000	440 000
NGALA ROLAND	440 000	440 000	440 000
NGANG ELIAS	440 000	440 000	440 000
NGUEN LAMAL	440 000	440 000	440 000
NJOYA ERICK	440 000	440 000	440 000
NORA PANGAM	440 000	440 000	440 000
OBOUGOU	440 000	440 000	440 000
OTTOU	440 000	440 000	440 000
SAMBA CYRILLE	440 000	440 000	440 000
SODEA DOKO	440 000	440 000	440 000
TAGNE TALLA	440 000	440 000	440 000
TOUE	440 000	440 000	440 000
YIVEN IMMACULATE	440 000	440 000	440 000
TOTAL/CAM	439 790	439 790	439 790
HAROUNA MOHAMADOU	426 800	426 800	426 800
PANTECHNIKI	419 250	419 250	419 250
DJIBRILLA SIOUTO	417 150	417 150	417 150

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
LANQUIN		411 668	411 668
EYENGA ALVINE		410 000	410 000
BOKOM PETROEUM		406 100	406 100
GUOLONG MINIMG		406 060	406 060
DAHIROU		405 000	405 000
MAHAMAT/SOCAEPE		405 000	405 000
SOCADIOR		400 050	400 050
DJANGUE		400 000	400 000
DJOULDE		400 000	400 000
ETS DJIBO		400 000	400 000
FADIMATOU		400 000	400 000
GARBA		400 000	400 000
HAMADOU		400 000	400 000
KENDAO		400 000	400 000
MBARGA		400 000	400 000
MISSOK		400 000	400 000
NDOUMA SALOI		400 000	400 000
NGONO		400 000	400 000
NOUTARE		400 000	400 000
NTC		400 000	400 000
SOPRIT		400 000	400 000
TEHNA		400 000	400 000
OMEGA		390 000	390 000
SOCARIC		384 000	384 000
GASSAMAN		380 000	380 000
TGS		376 800	376 800
CORLAY		362 012	362 012
TOTAL/CAM		361 850	361 850
SOULEYMANOU		357 790	357 790
KOULAGNA		355 000	355 000
TIOMO		355 000	355 000
SCTM		351 400	351 400
TIOGNING		350 000	350 000
TRADEX		347 000	347 000
MANSA HOTEL		346 000	346 000
DJIBRILLA ABBO		345 970	345 970
CWE		343 125	343 125
ADAMOU		338 600	338 600
ABDOUULMOUMINI		325 000	325 000
ADAMOU ZAORO		325 000	325 000
AHMADOU AHMADOU		325 000	325 000
AHMADOU RAZIL		325 000	325 000
ASONFACK		325 000	325 000
HASSAN HOUSSEINI		325 000	325 000
MAIN A NDRE		325 000	325 000
MBARDOU		325 000	325 000
NANGA WOFLGANG		325 000	325 000
NDINGA SEMEGA		325 000	325 000
NGONO AGATHE		325 000	325 000
NGUIARO		325 000	325 000
NOUHOU		325 000	325 000
OTSENG		325 000	325 000
OUNGWA KEMAYOU		325 000	325 000
SEKE PATRICE		325 000	325 000
SOMBE		325 000	325 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
ABBAGANA HADJI	320 000	320 000	320 000
ABBO MOUSTAPHA	320 000	320 000	320 000
ABDOU GUIRANDA	320 000	320 000	320 000
ABDOUL KADIN	320 000	320 000	320 000
ABDOUL NASSER	320 000	320 000	320 000
ABDOUL WAHARO	320 000	320 000	320 000
ABDOULEYE OUSMANOU	320 000	320 000	320 000
ABDOULMANOU	320 000	320 000	320 000
ABDOURAMAN	320 000	320 000	320 000
ABEDIN	320 000	320 000	320 000
ABENKOU	320 000	320 000	320 000
ABIBA	320 000	320 000	320 000
ABO ERNEST	320 000	320 000	320 000
ABOUKAR MIKAIL	320 000	320 000	320 000
ABU BAWIE NADEGE	320 000	320 000	320 000
ADAMOU ASSANA	320 000	320 000	320 000
ADAMOU DENIS	320 000	320 000	320 000
ADAMOU JEAN	320 000	320 000	320 000
ADAMOU MAL	320 000	320 000	320 000
ADAWA MARIE	320 000	320 000	320 000
AGAYO	320 000	320 000	320 000
AGBOR	320 000	320 000	320 000
AGBOR JUDE	320 000	320 000	320 000
AGILU	320 000	320 000	320 000
AGOAK DESIRE	320 000	320 000	320 000
AHMADOU ALI	320 000	320 000	320 000
AHMADOU GILBERT	320 000	320 000	320 000
AISSA TOUMPAY	320 000	320 000	320 000
AISSATOU	320 000	320 000	320 000
AISSATOU HOUMA	320 000	320 000	320 000
AISSATOU MPAY	320 000	320 000	320 000
AKA EMMANUEL	320 000	320 000	320 000
AKENGNE	320 000	320 000	320 000
AKO FLOBERT	320 000	320 000	320 000
AKO FLOBERT	320 000	320 000	320 000
ALADJI	320 000	320 000	320 000
ALEMBA	320 000	320 000	320 000
ALEMBA ALEXIS	320 000	320 000	320 000
ALHASSAN DATIDJO	320 000	320 000	320 000
ALI EMMA	320 000	320 000	320 000
ALIOU	320 000	320 000	320 000
ALONFONG	320 000	320 000	320 000
AMANGANA	320 000	320 000	320 000
AMBASSA	320 000	320 000	320 000
ANEZA	320 000	320 000	320 000
ANGOUDA	320 000	320 000	320 000
ANYAM	320 000	320 000	320 000
ARREY ENOW	320 000	320 000	320 000
ASMAOU HADJA	320 000	320 000	320 000
ASSABE SERDIMA	320 000	320 000	320 000
ASSIO	320 000	320 000	320 000
AZIA TOUE	320 000	320 000	320 000
BABA ISMAILA	320 000	320 000	320 000
BABOUKA JEAN	320 000	320 000	320 000
BAHA LOUIS	320 000	320 000	320 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
BAHORO	320 000	320 000	320 000
BAINA	320 000	320 000	320 000
BALEBA	320 000	320 000	320 000
BALLA ADAMOU	320 000	320 000	320 000
BAMGA PIERRE	320 000	320 000	320 000
BANDJO	320 000	320 000	320 000
BARDE HAMOA	320 000	320 000	320 000
BARDE KASSALA	320 000	320 000	320 000
BARE	320 000	320 000	320 000
BASSIROU	320 000	320 000	320 000
BATOURI	320 000	320 000	320 000
BEBGA	320 000	320 000	320 000
BEDA	320 000	320 000	320 000
BEGOUME DAVID	320 000	320 000	320 000
BEKOLO GERVAIS	320 000	320 000	320 000
BEKOMBO	320 000	320 000	320 000
BELADJI	320 000	320 000	320 000
BELAH DELPHINE	320 000	320 000	320 000
BELAN	320 000	320 000	320 000
BELEKE SAMUEL	320 000	320 000	320 000
BELLO HATOU	320 000	320 000	320 000
BENGONO YVES	320 000	320 000	320 000
BETOLO	320 000	320 000	320 000
BIDJA	320 000	320 000	320 000
BIDJA VERONIQUE	320 000	320 000	320 000
BIDJOGO	320 000	320 000	320 000
BIKO KPANOU	320 000	320 000	320 000
BIRWE	320 000	320 000	320 000
BISSIE ZE	320 000	320 000	320 000
BISSO	320 000	320 000	320 000
BITA	320 000	320 000	320 000
BITEP	320 000	320 000	320 000
BIWOLE	320 000	320 000	320 000
BIYONG	320 000	320 000	320 000
BODO JULIETTE	320 000	320 000	320 000
BONDI GERVAIS	320 000	320 000	320 000
BONGA	320 000	320 000	320 000
BONGBENOH	320 000	320 000	320 000
BOUADJI	320 000	320 000	320 000
BOUBA	320 000	320 000	320 000
BOUBA DOKO	320 000	320 000	320 000
BOUBA GERARD	320 000	320 000	320 000
BOUKO NANDENGA	320 000	320 000	320 000
BOUKOUAN	320 000	320 000	320 000
BOUNDAR	320 000	320 000	320 000
BOUNDOU	320 000	320 000	320 000
BOUNGUEN GASTON	320 000	320 000	320 000
BOUSSOGUE	320 000	320 000	320 000
BOUTANG	320 000	320 000	320 000
BOUTOU	320 000	320 000	320 000
BOYOMO	320 000	320 000	320 000
CHEFOR ROSE	320 000	320 000	320 000
CHELE	320 000	320 000	320 000
COLLINS	320 000	320 000	320 000
CORDELIA AJEA	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
DABI MOISE	320 000	320 000	320 000
DACTI BONIFACE	320 000	320 000	320 000
DAIROU	320 000	320 000	320 000
DAMESSE AFAN	320 000	320 000	320 000
DANA PHILIPPE	320 000	320 000	320 000
DAOUDA	320 000	320 000	320 000
DARI	320 000	320 000	320 000
DEKA	320 000	320 000	320 000
DINDO	320 000	320 000	320 000
DINGONG ABOULI	320 000	320 000	320 000
DJADA	320 000	320 000	320 000
DJEBI BIKOUAKI	320 000	320 000	320 000
DJENABOU	320 000	320 000	320 000
DJEUDI	320 000	320 000	320 000
DJIMIN	320 000	320 000	320 000
DJOUKEN	320 000	320 000	320 000
DOGO	320 000	320 000	320 000
DOGOZE	320 000	320 000	320 000
DOKO GENEVIEVE	320 000	320 000	320 000
DOKO JUSTIN	320 000	320 000	320 000
DONGHO CLEMENT	320 000	320 000	320 000
DONGHO DONGMO	320 000	320 000	320 000
DONGMO	320 000	320 000	320 000
DOUA CELESTIN	320 000	320 000	320 000
DOUDOU	320 000	320 000	320 000
DOUI	320 000	320 000	320 000
DOUI SIMPLICE	320 000	320 000	320 000
EBIAGON	320 000	320 000	320 000
EBOLACK MARIE	320 000	320 000	320 000
EDANG	320 000	320 000	320 000
EDJANGUE	320 000	320 000	320 000
EJONG ELISABETH	320 000	320 000	320 000
EJUH EMMANUEL	320 000	320 000	320 000
EKANGA	320 000	320 000	320 000
ELONG	320 000	320 000	320 000
ELONGO NTEDE	320 000	320 000	320 000
EMAA	320 000	320 000	320 000
ENGOLLO ELVIS	320 000	320 000	320 000
ENOW AGBOR	320 000	320 000	320 000
ENYEGUE	320 000	320 000	320 000
ESSAME	320 000	320 000	320 000
ESSEKEL	320 000	320 000	320 000
ETONE	320 000	320 000	320 000
ETONGLOA	320 000	320 000	320 000
ETOUNDI JEAN PIERRE	320 000	320 000	320 000
EVEE BELINGA	320 000	320 000	320 000
FANTA SANANGA	320 000	320 000	320 000
FANTA YANGAI	320 000	320 000	320 000
FATIMA AADIN	320 000	320 000	320 000
FIO PIERRE	320 000	320 000	320 000
FODJO JULES	320 000	320 000	320 000
FONKOU	320 000	320 000	320 000
FONYUY KINYUY	320 000	320 000	320 000
FOUMBA ALAIN	320 000	320 000	320 000
GABA DIEUDONNE	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
GAINSON	320 000	320 000	320 000
GANLE NDOZENG	320 000	320 000	320 000
GANSAM	320 000	320 000	320 000
GARAMA	320 000	320 000	320 000
GARBA JOSEPH	320 000	320 000	320 000
GAUL JEAN	320 000	320 000	320 000
GAUL JEAN	320 000	320 000	320 000
GODANGA	320 000	320 000	320 000
GOGO JEAN	320 000	320 000	320 000
GOL ANDRE	320 000	320 000	320 000
GOLIKA YERIMA	320 000	320 000	320 000
GOLIKE DOUMBA	320 000	320 000	320 000
GOMETIE	320 000	320 000	320 000
GORO	320 000	320 000	320 000
GWET	320 000	320 000	320 000
GWET GERAD	320 000	320 000	320 000
GWET JEAN GILBERT	320 000	320 000	320 000
HABIBOUL ABDOUN	320 000	320 000	320 000
HALIBU	320 000	320 000	320 000
HALIDOU	320 000	320 000	320 000
HALIMA	320 000	320 000	320 000
HAMADJIDA CHRISTIAN	320 000	320 000	320 000
HAMADOU ALI	320 000	320 000	320 000
HAMADOU LANLO	320 000	320 000	320 000
HAMADOU SAIBOU	320 000	320 000	320 000
HAMAN	320 000	320 000	320 000
HAMBOA	320 000	320 000	320 000
HAMIDOU HAMADOU	320 000	320 000	320 000
HAMIDOU LAMINOU	320 000	320 000	320 000
HANSATOU	320 000	320 000	320 000
HARNADO JEAN	320 000	320 000	320 000
HAROUNA ABASSI	320 000	320 000	320 000
HAROUNA ISSA	320 000	320 000	320 000
HASSANA	320 000	320 000	320 000
HAWA KOULOU	320 000	320 000	320 000
HAWAOU MODIBO	320 000	320 000	320 000
HOUMA	320 000	320 000	320 000
IBADOUA	320 000	320 000	320 000
IBRAHIM	320 000	320 000	320 000
IBRAHIMA	320 000	320 000	320 000
IDRISOU	320 000	320 000	320 000
INA BETARE	320 000	320 000	320 000
ISSA NDIMA	320 000	320 000	320 000
JEUFO	320 000	320 000	320 000
KACK KACK	320 000	320 000	320 000
KACK KACK	320 000	320 000	320 000
KACK KACK ETIENNE	320 000	320 000	320 000
KACK KACK PHILIPPE	320 000	320 000	320 000
KACK SUZANNE	320 000	320 000	320 000
KAMDEM	320 000	320 000	320 000
KAMDEM KOM	320 000	320 000	320 000
KAMENI	320 000	320 000	320 000
KAMHOUA	320 000	320 000	320 000
KAMHOUA DOKO	320 000	320 000	320 000
KAMWA	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
KENDI	320 000	320 000	320 000
KOE	320 000	320 000	320 000
KOEKE KONTA	320 000	320 000	320 000
KOMBELE	320 000	320 000	320 000
KOMOL	320 000	320 000	320 000
KONA	320 000	320 000	320 000
KONATE	320 000	320 000	320 000
KONGEH	320 000	320 000	320 000
KONGOLO	320 000	320 000	320 000
KONTA	320 000	320 000	320 000
KOTUNWA BENOIT	320 000	320 000	320 000
KOUDJOU	320 000	320 000	320 000
KOULSSOUMI	320 000	320 000	320 000
KOULTOUMI	320 000	320 000	320 000
KOUSSIE	320 000	320 000	320 000
KOYO	320 000	320 000	320 000
KUSSI YVES	320 000	320 000	320 000
LEKABOT	320 000	320 000	320 000
LEMA	320 000	320 000	320 000
LINGBONA	320 000	320 000	320 000
LONO	320 000	320 000	320 000
LOUIS MARIE BEGNE	320 000	320 000	320 000
LUKONG CHRISTIAN	320 000	320 000	320 000
MABIANG	320 000	320 000	320 000
MADOUKOU	320 000	320 000	320 000
MAKANI	320 000	320 000	320 000
MAKON EUVAN	320 000	320 000	320 000
MAKOUN BOSCO	320 000	320 000	320 000
MAMADOU	320 000	320 000	320 000
MANDARI FLORENCE	320 000	320 000	320 000
MANGA ATEBA	320 000	320 000	320 000
MANI SAMUEL	320 000	320 000	320 000
MARIGOH	320 000	320 000	320 000
MASSOP	320 000	320 000	320 000
MAYEMI	320 000	320 000	320 000
MBAKA CATHERINE	320 000	320 000	320 000
MBALI	320 000	320 000	320 000
MBALKAM	320 000	320 000	320 000
MBALLA	320 000	320 000	320 000
MBALLA CATHERINE	320 000	320 000	320 000
MBALLA ELLIANE	320 000	320 000	320 000
MBALLA ERIC	320 000	320 000	320 000
MBALLA SERAPHINE	320 000	320 000	320 000
MBARZOUA	320 000	320 000	320 000
MBELE BELOKO	320 000	320 000	320 000
MBELE DESIRE	320 000	320 000	320 000
MBELE FRANCOIS	320 000	320 000	320 000
MBELLA MBAPPE	320 000	320 000	320 000
MBEMBI	320 000	320 000	320 000
MBENOUN	320 000	320 000	320 000
MBOA	320 000	320 000	320 000
MBOGDA	320 000	320 000	320 000
MBOLO	320 000	320 000	320 000
MBOMBA	320 000	320 000	320 000
MBOMBE ARMAND	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
MBONGO		320 000	320 000
MBONJO		320 000	320 000
MBOUDI		320 000	320 000
MEFIRE		320 000	320 000
MEGAPTCHE		320 000	320 000
MEKE SIM		320 000	320 000
MELAMBI		320 000	320 000
MELOM JEAN		320 000	320 000
MENBOLO		320 000	320 000
MENDOLO		320 000	320 000
MENGONDO		320 000	320 000
MEPOUTH MEPOUTH		320 000	320 000
MESSANGA		320 000	320 000
METEA		320 000	320 000
METELLEGO		320 000	320 000
METSAWA		320 000	320 000
MEZOGOU		320 000	320 000
MINDANG		320 000	320 000
MINDOUMBOU		320 000	320 000
MINKOUS CLOTILDE		320 000	320 000
MINTYENE		320 000	320 000
MOHAMADOU BACHIROU		320 000	320 000
MOHAMADOU KARIBOU		320 000	320 000
MOHAMADOU MOCTAR		320 000	320 000
MOHAMADOU MOUSTAPHA		320 000	320 000
MOHAMADOU OUMAROU		320 000	320 000
MOHAMADOU TAHIB		320 000	320 000
MOHAMAN DJALLO		320 000	320 000
MOIROBO		320 000	320 000
MOLOUK		320 000	320 000
MONDJOL		320 000	320 000
MOUEMBLE YAKOUROU		320 000	320 000
MOUHAMADOU MOUSTOUPHA		320 000	320 000
MOUSSA ANDRE		320 000	320 000
MOUSSA BAKO		320 000	320 000
MOUSSA HASSANA		320 000	320 000
MOUSSA MAMANG		320 000	320 000
MOUSSA MOUHAMAN		320 000	320 000
MOUSTAPHA GONI		320 000	320 000
MPAY ANNE		320 000	320 000
MPAY EPSE IFOT		320 000	320 000
MPAY JEAN CLAUDE		320 000	320 000
MPAY JEAN MARC		320 000	320 000
MPAY MPONDI		320 000	320 000
MPAY PIERRE		320 000	320 000
MPAY SAMUEL		320 000	320 000
MPIANG FRANCOIS		320 000	320 000
MVIE		320 000	320 000
MVONDO NNA		320 000	320 000
NADUWA		320 000	320 000
NAKASSOU		320 000	320 000
NALAO JACQUELINE		320 000	320 000
NAMFACK		320 000	320 000
NANDO		320 000	320 000
NANDO GOLIKE		320 000	320 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
NANFACK	320 000	320 000	320 000
NANGA JEAN	320 000	320 000	320 000
NANGARE	320 000	320 000	320 000
NAPHTALEY	320 000	320 000	320 000
NARAM	320 000	320 000	320 000
NARGABA MBELE	320 000	320 000	320 000
NARMAI	320 000	320 000	320 000
NATOU	320 000	320 000	320 000
NDANGA CYRILLE	320 000	320 000	320 000
NDANGA EMMA	320 000	320 000	320 000
NDANGA REMY	320 000	320 000	320 000
NDASSI	320 000	320 000	320 000
NDENG EVELYNE	320 000	320 000	320 000
NDERENGUE	320 000	320 000	320 000
NDIDI ABEL	320 000	320 000	320 000
NDIMA	320 000	320 000	320 000
NDINGA ETIENNE	320 000	320 000	320 000
NDINGA MAINA	320 000	320 000	320 000
NDOE	320 000	320 000	320 000
NDONGO DOUME	320 000	320 000	320 000
NDOUUM BELINGA	320 000	320 000	320 000
NDOUUMBE	320 000	320 000	320 000
NDZANA	320 000	320 000	320 000
NEMBE	320 000	320 000	320 000
NGA NANG	320 000	320 000	320 000
NGAITOM	320 000	320 000	320 000
NGALAME AIDAN	320 000	320 000	320 000
NGAMY	320 000	320 000	320 000
NGASSA FLOBERT	320 000	320 000	320 000
NGIAGNI	320 000	320 000	320 000
NGO YEMNA	320 000	320 000	320 000
NGO BASSANALA	320 000	320 000	320 000
NGO BATA	320 000	320 000	320 000
NGO HIAG	320 000	320 000	320 000
NGO ISSI ROLANDE	320 000	320 000	320 000
NGO KOMOL	320 000	320 000	320 000
NGO MBOCK	320 000	320 000	320 000
NGO MBOCK DIANE	320 000	320 000	320 000
NGO MBONG	320 000	320 000	320 000
NGO MPAY JACQUELINE	320 000	320 000	320 000
NGO NGOCK	320 000	320 000	320 000
NGO NGUE	320 000	320 000	320 000
NGO YAYI	320 000	320 000	320 000
NGO ZOUM	320 000	320 000	320 000
NGOM	320 000	320 000	320 000
NGOMBEA	320 000	320 000	320 000
NGONDI FABRICE	320 000	320 000	320 000
NGONO MARIE PAULE	320 000	320 000	320 000
NGONO SYLVIE	320 000	320 000	320 000
NGOSSO	320 000	320 000	320 000
NGOZO NADINGA	320 000	320 000	320 000
NGUE NGUE	320 000	320 000	320 000
NGUE THERESE	320 000	320 000	320 000
NGUEFANG	320 000	320 000	320 000
NGUELÉ	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
NGUELE NGUELE SYLVIE	320 000	320 000	320 000
NGUETCHUENG	320 000	320 000	320 000
NGWA	320 000	320 000	320 000
NJIKENG	320 000	320 000	320 000
NKAINSUT ENOW	320 000	320 000	320 000
NKAMZOK SAINCLAIR	320 000	320 000	320 000
NKOA MINSI	320 000	320 000	320 000
NKOUFET ROBERTINE	320 000	320 000	320 000
NKOUFUET	320 000	320 000	320 000
NKOUMOU MPAY	320 000	320 000	320 000
NKOUMOU ZE	320 000	320 000	320 000
NKOUREH	320 000	320 000	320 000
NKWEMI	320 000	320 000	320 000
NLEND LUC	320 000	320 000	320 000
NLOM MVONDO	320 000	320 000	320 000
NNA JEAN	320 000	320 000	320 000
NOKO	320 000	320 000	320 000
NONO ELOI	320 000	320 000	320 000
NOUBAYA	320 000	320 000	320 000
NOUDJOU BRICE	320 000	320 000	320 000
NSET HELL	320 000	320 000	320 000
NTCHETMI	320 000	320 000	320 000
NTCHEUMENI	320 000	320 000	320 000
NTEPP	320 000	320 000	320 000
NTONGA	320 000	320 000	320 000
NTSAMA BENE	320 000	320 000	320 000
NTY	320 000	320 000	320 000
NYA	320 000	320 000	320 000
NYAA MARCEL	320 000	320 000	320 000
NYAMEN	320 000	320 000	320 000
NYAT NYAT	320 000	320 000	320 000
NYI PENG HE	320 000	320 000	320 000
NZOUENKEU	320 000	320 000	320 000
ODI CHRISTEL	320 000	320 000	320 000
OKOMO	320 000	320 000	320 000
OLINGA	320 000	320 000	320 000
ON ROD	320 000	320 000	320 000
ONANA	320 000	320 000	320 000
ONDUA OWONO	320 000	320 000	320 000
ONDUA	320 000	320 000	320 000
OTTOU DENIS	320 000	320 000	320 000
OUMARA SANDA	320 000	320 000	320 000
OUMAROU FARIKOU	320 000	320 000	320 000
OUSMANOU TELESPHORE	320 000	320 000	320 000
OUSSOUUMANOU	320 000	320 000	320 000
OWONO NGONO	320 000	320 000	320 000
OYANDA	320 000	320 000	320 000
OYONO	320 000	320 000	320 000
PATOUMA	320 000	320 000	320 000
PICHE INNE	320 000	320 000	320 000
PONDA	320 000	320 000	320 000
PONDI	320 000	320 000	320 000
PORO	320 000	320 000	320 000
PORO NDANGA	320 000	320 000	320 000
POUMBAY	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
POUNGUI ERNEST	320 000	320 000	320 000
RIKI GABRIEL	320 000	320 000	320 000
RIWON ESSAMA	320 000	320 000	320 000
SADOU BABANGUIDA	320 000	320 000	320 000
SAIBOU BARAYA	320 000	320 000	320 000
SAKIMATOU	320 000	320 000	320 000
SALMA	320 000	320 000	320 000
SAMAKI	320 000	320 000	320 000
SAMAKI MEKANDJO	320 000	320 000	320 000
SAMAKI VINCENT	320 000	320 000	320 000
SAMBA HONORE	320 000	320 000	320 000
SANANGA NAMBOA	320 000	320 000	320 000
SANDA HAMADJOULDE	320 000	320 000	320 000
SARDE VICTOR	320 000	320 000	320 000
SEMENGUE	320 000	320 000	320 000
SIDJOU NOUMSI	320 000	320 000	320 000
SIGNOU ZOYEM	320 000	320 000	320 000
SIRE ZOULDE	320 000	320 000	320 000
SOALA	320 000	320 000	320 000
SODEA DANIEL	320 000	320 000	320 000
SODEA PAUL	320 000	320 000	320 000
SOUAIBOU	320 000	320 000	320 000
SOUAIBOU IDRISSEU	320 000	320 000	320 000
SOULEYMANOU GOZO	320 000	320 000	320 000
TADA	320 000	320 000	320 000
TANGYIE	320 000	320 000	320 000
TCHATCHOUANG	320 000	320 000	320 000
TCHENDJOU	320 000	320 000	320 000
TCHOUFONG LEOPOLD	320 000	320 000	320 000
TOKARI	320 000	320 000	320 000
TOLO NANGA	320 000	320 000	320 000
TOUE FELICIEN	320 000	320 000	320 000
TOUE FRANCOIS	320 000	320 000	320 000
TOUZOU	320 000	320 000	320 000
TOYE STEPHANIE	320 000	320 000	320 000
TSOO REMY	320 000	320 000	320 000
TSOUM VINCENT	320 000	320 000	320 000
TSOUM VINCENT	320 000	320 000	320 000
TUEKEM	320 000	320 000	320 000
VALEDJE FRANCOIS	320 000	320 000	320 000
VAN DIEUDONNE	320 000	320 000	320 000
VIRSY	320 000	320 000	320 000
VOUMO	320 000	320 000	320 000
WANTAMO PIERRE	320 000	320 000	320 000
WAYANG	320 000	320 000	320 000
WEMVOUM	320 000	320 000	320 000
WIWA HONORINE	320 000	320 000	320 000
YAÏKA	320 000	320 000	320 000
YAKAP	320 000	320 000	320 000
YAMPO	320 000	320 000	320 000
YANGAI PIERRE	320 000	320 000	320 000
YANMENI	320 000	320 000	320 000
YANTARE	320 000	320 000	320 000
YAYA BAKARI	320 000	320 000	320 000
YAYA MOHAMADOU	320 000	320 000	320 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
YAYA NASSOUROU		320 000	320 000
YEMELI		320 000	320 000
YERIMA		320 000	320 000
YONGANG		320 000	320 000
YOUMOUL PIERRE		320 000	320 000
YOUSSI		320 000	320 000
YOUSSOUFA SAMBO		320 000	320 000
ZA INABOU		320 000	320 000
ZAKOUNDE		320 000	320 000
ZAMA		320 000	320 000
ZANGUE NLEND		320 000	320 000
ZE BELINGA		320 000	320 000
ZE FRANCK		320 000	320 000
ZEH PAULINE		320 000	320 000
ZERI BOH		320 000	320 000
ZIM BELINGA		320 000	320 000
ZITCHEM		320 000	320 000
ZOULDE		320 000	320 000
ZOUmai		320 000	320 000
ZRAZRA JEAN		320 000	320 000
KENFACK Madeleine		310 000	310 000
MINDU/BETARE		304 555	304 555
LANQUIN		303 085	303 085
ZHONDA MINE		302 400	302 400
GREEN OIL		301 680	301 680
BOCOM PETRLEUM		300 000	300 000
DAGOCONSUL		300 000	300 000
ETS CABINET D'EXPERTISE		300 000	300 000
ETS MAJOIE		300 000	300 000
GESTOR		300 000	300 000
GLOBAL ENVIRONMENT		300 000	300 000
SDEM		300 000	300 000
SOCEM		300 000	300 000
STE SEM'S		300 000	300 000
LOKAMAT		298 110	298 110
FOKOU FAUBERT		293 800	293 800
FOKOU FOBERT		293 800	293 800
GONI DJAMDI		293 625	293 625
EXTECHOCAM, CDL, GRAVEL VENTURES, SIAT, DISAKE		293 550	293 550
DJIBRILLA SIOUTO		292 950	292 950
ZACHE		290 000	290 000
STE BRAIWS		276 750	276 750
NATTRANS SARL		276 000	276 000
JJJINS		265 755	265 755
SAREM		263 700	263 700
MINDUH/NGOURA		262 610	262 610
SOLET		261 000	261 000
SOLET		261 000	261 000
TANYI TAMBE		260 000	260 000
GUOLONG MINING		251 475	251 475
DELTA PETROLEUM		245 000	245 000
SCEM		242 100	242 100
ABBA GILBERT		240 000	240 000
ABBO		240 000	240 000
ABDOU RAOUDOU		240 000	240 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
ABOUBAKAR MIKAIL	240 000	240 000	240 000
ADAMOU DEWOUA	240 000	240 000	240 000
ELANGA	240 000	240 000	240 000
IDRISSOU	240 000	240 000	240 000
KOASSA	240 000	240 000	240 000
MESSONG	240 000	240 000	240 000
MFAGNI	240 000	240 000	240 000
MOHAMAT	240 000	240 000	240 000
MOHAMED	240 000	240 000	240 000
NAKAE	240 000	240 000	240 000
NGO NTAMACK	240 000	240 000	240 000
NJAKO	240 000	240 000	240 000
ONDODO	240 000	240 000	240 000
OUSMAN BOUKAR	240 000	240 000	240 000
SELMA	240 000	240 000	240 000
SIL ANNE	240 000	240 000	240 000
TOUAMA	240 000	240 000	240 000
YANGAI	240 000	240 000	240 000
YONSI	240 000	240 000	240 000
ZALANG	240 000	240 000	240 000
TJK	239 600	239 600	239 600
SOCADA	237 000	237 000	237 000
MAMOUT	230 000	230 000	230 000
DJOUNOU PROSPER	228 500	228 500	228 500
MINDU	226 800	226 800	226 800
BAKARY DOBIL	220 000	220 000	220 000
GUOLONG	217 980	217 980	217 980
MINDU SARL/KADEY	213 835	213 835	213 835
MINDU SARL /KADEY	212 625	212 625	212 625
DABADJI MINIG	207 795	207 795	207 795
ABDOURAMAN	205 000	205 000	205 000
DIME MELVIN	205 000	205 000	205 000
EKOSSO	205 000	205 000	205 000
MVOLO	205 000	205 000	205 000
NGATCHOU	205 000	205 000	205 000
SAMAKI ABDOULAYE	205 000	205 000	205 000
A.D.C.A	200 000	200 000	200 000
ABA JEAN	200 000	200 000	200 000
ABBA	200 000	200 000	200 000
ABDOU RAOUFOU	200 000	200 000	200 000
ABDOU YELLEM	200 000	200 000	200 000
ABDOULEYE BAH	200 000	200 000	200 000
ABESSOUKIE	200 000	200 000	200 000
ABO	200 000	200 000	200 000
ADAMAOU YAYA	200 000	200 000	200 000
ADAMOU ZAORO	200 000	200 000	200 000
AIBA	200 000	200 000	200 000
AKAMBA	200 000	200 000	200 000
ALFRED ITOE	200 000	200 000	200 000
ALIMA	200 000	200 000	200 000
ALIOUM	200 000	200 000	200 000
AMADOU BABA	200 000	200 000	200 000
AMONBE	200 000	200 000	200 000
ANGONEBENE	200 000	200 000	200 000
ANGOULA GISELE	200 000	200 000	200 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
ANGYIE NATHANUEL	200 000	200 000	200 000
ANOUBISSI	200 000	200 000	200 000
ATHEBA	200 000	200 000	200 000
AZA	200 000	200 000	200 000
BABA DALAIROU	200 000	200 000	200 000
BABA TALLA	200 000	200 000	200 000
BABOU JEAN	200 000	200 000	200 000
BAKINDA MAURICE	200 000	200 000	200 000
BALEP	200 000	200 000	200 000
BALLA	200 000	200 000	200 000
BATOURI PIERRE	200 000	200 000	200 000
BEGUIMA KOULANGA	200 000	200 000	200 000
BELLO DAIGO	200 000	200 000	200 000
BENDEKE	200 000	200 000	200 000
BETARE	200 000	200 000	200 000
BIBA BISOO	200 000	200 000	200 000
BIBIA	200 000	200 000	200 000
BIDA BISSO	200 000	200 000	200 000
BIH LISETTE	200 000	200 000	200 000
BILAMO	200 000	200 000	200 000
BISSOUROU MOHAMADOU	200 000	200 000	200 000
BITOUMBA	200 000	200 000	200 000
BIYAGA	200 000	200 000	200 000
BOKAM	200 000	200 000	200 000
BOLLA	200 000	200 000	200 000
BOUKO NINGA	200 000	200 000	200 000
BOYI	200 000	200 000	200 000
BRAINS SARL	200 000	200 000	200 000
CAMCO	200 000	200 000	200 000
CAMINASE SARL	200 000	200 000	200 000
CHA CHA SARL	200 000	200 000	200 000
CHEIHOU	200 000	200 000	200 000
CHEUZEM	200 000	200 000	200 000
CHI DICKSON	200 000	200 000	200 000
CHINCAM	200 000	200 000	200 000
CHLORAT AFRICA	200 000	200 000	200 000
CISSA	200 000	200 000	200 000
COMPANY Limited BY SHARE	200 000	200 000	200 000
DAHIROU MAGAROU	200 000	200 000	200 000
DALI BAWE	200 000	200 000	200 000
DAUVIN P	200 000	200 000	200 000
DAWAY BODEREL	200 000	200 000	200 000
DIDI EMMILIENNE	200 000	200 000	200 000
DJABOULE	200 000	200 000	200 000
DJAKATOU	200 000	200 000	200 000
DJIBRILLA	200 000	200 000	200 000
DJIBRILLA ISSA	200 000	200 000	200 000
DJIMMY JEAN	200 000	200 000	200 000
DJODO	200 000	200 000	200 000
DLC ALMAZ	200 000	200 000	200 000
DONFACK	200 000	200 000	200 000
DOUAN ADELE	200 000	200 000	200 000
DOUBOU FRANCOIS	200 000	200 000	200 000
DOUDOU JEANNETTE	200 000	200 000	200 000
EBAN ANTOINE	200 000	200 000	200 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
EBANDA	200 000	200 000	200 000
EBANGUI	200 000	200 000	200 000
EDJIMBI	200 000	200 000	200 000
EFFENDI	200 000	200 000	200 000
ELUNG	200 000	200 000	200 000
ELVIS TARDZENYUY	200 000	200 000	200 000
ETS APINJOH	200 000	200 000	200 000
ETS BURCON	200 000	200 000	200 000
ETS DJATHEDJE	200 000	200 000	200 000
ETS KMC	200 000	200 000	200 000
ETS LA PAIX	200 000	200 000	200 000
ETS SHETTY	200 000	200 000	200 000
Ets SOUCKRIYA	200 000	200 000	200 000
FADIMATOU	200 000	200 000	200 000
FATIMA	200 000	200 000	200 000
FEUZEU	200 000	200 000	200 000
FOBASSA	200 000	200 000	200 000
FON	200 000	200 000	200 000
FONKEU	200 000	200 000	200 000
FOUDA	200 000	200 000	200 000
FUKEH	200 000	200 000	200 000
GABA MBELE	200 000	200 000	200 000
GARBA ABO	200 000	200 000	200 000
GAZA	200 000	200 000	200 000
GOBO	200 000	200 000	200 000
GODFRIED	200 000	200 000	200 000
GODI	200 000	200 000	200 000
GOLD AFRICA	200 000	200 000	200 000
GOLIKE JEAN	200 000	200 000	200 000
GONO	200 000	200 000	200 000
GORI SALOU	200 000	200 000	200 000
GOZO CHARLES	200 000	200 000	200 000
GTM	200 000	200 000	200 000
GTS MINING	200 000	200 000	200 000
GUIETCHAMEGNI	200 000	200 000	200 000
HAIDAK KALDA	200 000	200 000	200 000
HALIDOU	200 000	200 000	200 000
HALIDOU DAOUDA	200 000	200 000	200 000
HAMADA	200 000	200 000	200 000
HAMADOU	200 000	200 000	200 000
HAMADOU BABA	200 000	200 000	200 000
HAMADOU MARTIN	200 000	200 000	200 000
HAMIDOU	200 000	200 000	200 000
HARTNAGEL	200 000	200 000	200 000
HASSAN HAMADOU	200 000	200 000	200 000
HELL	200 000	200 000	200 000
HERU RESSOURCES Ltd	200 000	200 000	200 000
IDRISOU BABANI	200 000	200 000	200 000
IYA	200 000	200 000	200 000
JIOKEND	200 000	200 000	200 000
JJ FONCIER	200 000	200 000	200 000
KADIDJIA	200 000	200 000	200 000
KAH NKODOH	200 000	200 000	200 000
KALTOUMI	200 000	200 000	200 000
KAYED	200 000	200 000	200 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
KEGBE BAMABISSASSIGUIA	200 000	200 000	200 000
KENE OEI	200 000	200 000	200 000
KENJI FIELDING	200 000	200 000	200 000
KENNE	200 000	200 000	200 000
KENOÉ	200 000	200 000	200 000
KHALID	200 000	200 000	200 000
KIO CAM	200 000	200 000	200 000
KOAH	200 000	200 000	200 000
KODJI JEAN	200 000	200 000	200 000
KOE NDONG	200 000	200 000	200 000
KOMBO GBERL	200 000	200 000	200 000
KOMNANG Felix	200 000	200 000	200 000
KONGA	200 000	200 000	200 000
KONO	200 000	200 000	200 000
KOUAM	200 000	200 000	200 000
KOUDJIA	200 000	200 000	200 000
KOYA	200 000	200 000	200 000
LA GENERALE	200 000	200 000	200 000
LAMANGO	200 000	200 000	200 000
LAMANGO MAGHALINE	200 000	200 000	200 000
LAMINA	200 000	200 000	200 000
LANDO	200 000	200 000	200 000
MAHAMAT	200 000	200 000	200 000
MAHI	200 000	200 000	200 000
MAINA	200 000	200 000	200 000
MAJED JAAFAR	200 000	200 000	200 000
MAKON	200 000	200 000	200 000
MANDOP	200 000	200 000	200 000
MANGA	200 000	200 000	200 000
MANGUIA	200 000	200 000	200 000
MBESSO	200 000	200 000	200 000
MBONDI	200 000	200 000	200 000
MBOUNDJO	200 000	200 000	200 000
MBOZI ALADJI	200 000	200 000	200 000
MEBOMA	200 000	200 000	200 000
MEBOOUNOU ALPHONSE	200 000	200 000	200 000
MEGAPTCHE	200 000	200 000	200 000
MEIRO	200 000	200 000	200 000
MEMGBWA	200 000	200 000	200 000
MENGANG	200 000	200 000	200 000
MERO NATHALIE	200 000	200 000	200 000
MESSANGE	200 000	200 000	200 000
METCHOMNOU	200 000	200 000	200 000
MINBAMG	200 000	200 000	200 000
MINDI	200 000	200 000	200 000
MINEX	200 000	200 000	200 000
MOHAMADOU NOUROU	200 000	200 000	200 000
MOSES KEHDINGA	200 000	200 000	200 000
MOSSOKO ACHILLE	200 000	200 000	200 000
MOSSOKO HERVE	200 000	200 000	200 000
MOTSOMPous	200 000	200 000	200 000
MOUHAMADOU BACHIROU	200 000	200 000	200 000
MOUPOU	200 000	200 000	200 000
MOUSSA	200 000	200 000	200 000
MUH	200 000	200 000	200 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
NADAN	200 000	200 000	200 000
NALA MADELEINE	200 000	200 000	200 000
NAMBONA JEAN	200 000	200 000	200 000
NANARIMI CONSULTING	200 000	200 000	200 000
NDAD SUZANNE	200 000	200 000	200 000
NDANGA PLACIDE	200 000	200 000	200 000
NDEMTSOA	200 000	200 000	200 000
NDENGUE	200 000	200 000	200 000
NDI	200 000	200 000	200 000
NDIMA	200 000	200 000	200 000
NDISSARA	200 000	200 000	200 000
NDONNIE	200 000	200 000	200 000
NGAMBA EMMANUEL	200 000	200 000	200 000
NGANGUI	200 000	200 000	200 000
NGO BISSE	200 000	200 000	200 000
NGO DIPOUNBI	200 000	200 000	200 000
NGON	200 000	200 000	200 000
NGONDI NGWA	200 000	200 000	200 000
NGONDJO	200 000	200 000	200 000
NGONIA SUZANNE	200 000	200 000	200 000
NGONO ANNIE	200 000	200 000	200 000
NGUENSTING	200 000	200 000	200 000
NJANKO	200 000	200 000	200 000
NJUMBAN	200 000	200 000	200 000
NLEBE	200 000	200 000	200 000
NOAH JEAN	200 000	200 000	200 000
NOMO	200 000	200 000	200 000
NWAFO TALOM	200 000	200 000	200 000
NZIGOUAGNI	200 000	200 000	200 000
OUSMANOU CHEIHOU	200 000	200 000	200 000
OWONA	200 000	200 000	200 000
PEPINOU	200 000	200 000	200 000
PIEULI	200 000	200 000	200 000
REPDES SARL	200 000	200 000	200 000
RS INDUSTRY	200 000	200 000	200 000
SADOU BABANGUINDA	200 000	200 000	200 000
SALIHOU MAMADOU	200 000	200 000	200 000
SALIOU	200 000	200 000	200 000
SALOU NGAROU	200 000	200 000	200 000
SANTING SERGES	200 000	200 000	200 000
SEIDOU	200 000	200 000	200 000
SERENDIMA	200 000	200 000	200 000
SEWOLE GANAVA	200 000	200 000	200 000
SIDAKO	200 000	200 000	200 000
SOUIABOU BARAYA	200 000	200 000	200 000
SOULEYMANU	200 000	200 000	200 000
STE CHINA	200 000	200 000	200 000
STE FRAICHEUR	200 000	200 000	200 000
SZE SHUK	200 000	200 000	200 000
TAGNE	200 000	200 000	200 000
TAHI	200 000	200 000	200 000
TANG BILINGO	200 000	200 000	200 000
TANGUYIE	200 000	200 000	200 000
TANKO	200 000	200 000	200 000
TCHAGNA	200 000	200 000	200 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
TCHUNYEM	200 000	200 000	200 000
TEMBAR	200 000	200 000	200 000
THEUTOU	200 000	200 000	200 000
THOUSSAM NYAMSI	200 000	200 000	200 000
TOUKO	200 000	200 000	200 000
VERONIQUE GAZ	200 000	200 000	200 000
WAFO KEGNE	200 000	200 000	200 000
WAFO MOKAM	200 000	200 000	200 000
WAZIKI	200 000	200 000	200 000
WITGNA	200 000	200 000	200 000
YATCHOU	200 000	200 000	200 000
YELLEM	200 000	200 000	200 000
YEPMO	200 000	200 000	200 000
YERIME	200 000	200 000	200 000
YEUFO	200 000	200 000	200 000
YOUlamayo	200 000	200 000	200 000
YOUNOUSSA GNAKINA	200 000	200 000	200 000
YOUSSOUFOU	200 000	200 000	200 000
ZAORO MIOT	200 000	200 000	200 000
ZARA	200 000	200 000	200 000
ZARI	200 000	200 000	200 000
ZIM	200 000	200 000	200 000
ZOULDE JODE	200 000	200 000	200 000
ZOULDE PLACIDE	200 000	200 000	200 000
THEFIL MINING	191 000	191 000	191 000
SOPROCAM	190 700	190 700	190 700
UCB MADIBA	189 520	189 520	189 520
GARGA ALIM	189 450	189 450	189 450
OIL LIBYA	186 500	186 500	186 500
CLIMA DUBAI/NGOUA	186 200	186 200	186 200
ISSA IBRAHIM	181 250	181 250	181 250
BOCOM	179 120	179 120	179 120
LJB	177 000	177 000	177 000
ISSAKA IB	171 945	171 945	171 945
MOUSSA OUSMANOU	166 500	166 500	166 500
MCT	165 000	165 000	165 000
ETS MOUBJAF	163 150	163 150	163 150
CLIMA DUBAI/NGOURA	162 960	162 960	162 960
CLIMAT DUBAI/NGOURA	162 960	162 960	162 960
ZENITH	160 860	160 860	160 860
KANANKE Mathurin Aimé	160 000	160 000	160 000
NYAMEN TAHİ	160 000	160 000	160 000
BOCOM MINING	158 214	158 214	158 214
SOCIA	157 500	157 500	157 500
STE CAMEROUN DES INDUSTRIES	157 500	157 500	157 500
ADDOUM OUSMANOU	156 075	156 075	156 075
CHINA DUBAI	150 000	150 000	150 000
STE AMAR GREEN	142 570	142 570	142 570
MINDU/WOUMBOU	139 500	139 500	139 500
OUSMAN MAHAMAT	138 865	138 865	138 865
LOKAMAT	137 080	137 080	137 080
CAMI TOYOTA	135 250	135 250	135 250
ROYAL FIRST COMPANY	134 600	134 600	134 600
OUSMANOU MAHAMAT	134 325	134 325	134 325
BCOG OIL	130 000	130 000	130 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
NKOUUM ADOLPHE	130 000	130 000	130 000
ASSO LAURETTE	125 000	125 000	125 000
ISSA ADAMOU	125 000	125 000	125 000
MAHAMAT	125 000	125 000	125 000
MINDI JEAN	125 000	125 000	125 000
NEUBARH OUSMAN	125 000	125 000	125 000
NGONDO	125 000	125 000	125 000
NKOA JEAN	125 000	125 000	125 000
NLEND WONYU	125 000	125 000	125 000
ODI CHRISTEL	125 000	125 000	125 000
SOUAIBOU BARAYA	125 000	125 000	125 000
YOUSSOUFFA NGOUROU	125 000	125 000	125 000
ABDOU FATH	120 000	120 000	120 000
ABDOULAYE BAH	120 000	120 000	120 000
ABDOURAMAN BABA	120 000	120 000	120 000
ABESSOUKIE	120 000	120 000	120 000
AIBA	120 000	120 000	120 000
AKAMABA	120 000	120 000	120 000
ALEMA	120 000	120 000	120 000
ALIMA FONGHA	120 000	120 000	120 000
AMADOU MAODJI	120 000	120 000	120 000
AMINA	120 000	120 000	120 000
ANGONOBENE GERTRUDE	120 000	120 000	120 000
ANGYE NATHANAEL	120 000	120 000	120 000
ANOUBISSI PASCALINE	120 000	120 000	120 000
AROUNA SAMBO	120 000	120 000	120 000
ASSANA ZIDERE	120 000	120 000	120 000
ATEBA	120 000	120 000	120 000
ATTA MARIE	120 000	120 000	120 000
AZA ZAM	120 000	120 000	120 000
AZIA	120 000	120 000	120 000
BABA MARCEL	120 000	120 000	120 000
BABA NICOLAS	120 000	120 000	120 000
BALA NDELE	120 000	120 000	120 000
BALEP RITA	120 000	120 000	120 000
BALLA ADAMOU	120 000	120 000	120 000
BAMABISSASSIGUA	120 000	120 000	120 000
BAOUSSE	120 000	120 000	120 000
BEDA GASPARD	120 000	120 000	120 000
BEGUIMA	120 000	120 000	120 000
BEGUIMA KOULAGNA	120 000	120 000	120 000
BENDEKE MBOUA	120 000	120 000	120 000
BETAL	120 000	120 000	120 000
BIBIA OLOA	120 000	120 000	120 000
BILOUNGA ALICE	120 000	120 000	120 000
BINGUE	120 000	120 000	120 000
BITOMO	120 000	120 000	120 000
BITOUMBA	120 000	120 000	120 000
BIYAGA YOB	120 000	120 000	120 000
BOAYEK ABOULEDDY	120 000	120 000	120 000
BOLLA EUGENE	120 000	120 000	120 000
BOUKO NINGA	120 000	120 000	120 000
BOUNDAB	120 000	120 000	120 000
CHEIHOU OUSMANOU	120 000	120 000	120 000
CHI DICKSON	120 000	120 000	120 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
CISSA JULES		120 000	120 000
DAMBOURA		120 000	120 000
DJAKATOU BANYO		120 000	120 000
DJOBO		120 000	120 000
DJOULDE		120 000	120 000
DJOULDE ALAIN		120 000	120 000
DONFACK MANESSE		120 000	120 000
DOUDOU JEANETTE		120 000	120 000
EBAN ANTOINE		120 000	120 000
EBANGUI		120 000	120 000
EKOSSO		120 000	120 000
EMPOM		120 000	120 000
FADIMATOU DAMDAM		120 000	120 000
FADIMATOU YEIWA		120 000	120 000
FEUZEU PAUL		120 000	120 000
FONCHA		120 000	120 000
FONKOU OSCAR		120 000	120 000
FOUDA FRANCOIS		120 000	120 000
FOULEFACK		120 000	120 000
GADO NGAMA		120 000	120 000
GANAVA		120 000	120 000
GARBA DAOUDA		120 000	120 000
GARBA FRANCOIS		120 000	120 000
GAZA		120 000	120 000
GOBO DIUDONNE		120 000	120 000
GODANG FRANCOIS		120 000	120 000
GODFRED MBIKONGWIE		120 000	120 000
GOLIKE		120 000	120 000
GOZO CHARLES		120 000	120 000
HALIDOU DAOUDA		120 000	120 000
HAMADA AUGUSTIN		120 000	120 000
HAMADA DANIEL		120 000	120 000
HAMADOU MAL		120 000	120 000
HAMIDOU		120 000	120 000
IYA HASSANA		120 000	120 000
JIOKEND HERMAN		120 000	120 000
KADIDJA		120 000	120 000
KAH NDOKO H		120 000	120 000
KEGNE MICHEL		120 000	120 000
KELLA		120 000	120 000
KENJU FIELDING		120 000	120 000
KENNE LAMATA		120 000	120 000
KENNE ODI		120 000	120 000
KOAH EDJAH		120 000	120 000
KODI JEAN		120 000	120 000
KOMBO GBERI		120 000	120 000
KOUDJA		120 000	120 000
KOYA MARTIN		120 000	120 000
LAMANGO		120 000	120 000
MAHI TANGUIE		120 000	120 000
MAKOUN JEAN		120 000	120 000
MANGA RAYMOND		120 000	120 000
MBARGA AIME		120 000	120 000
MBARGA NDZANA		120 000	120 000
MBELE EUGENE		120 000	120 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
MBESSO	120 000	120 000	120 000
MBOM	120 000	120 000	120 000
MBONDI	120 000	120 000	120 000
MDEMTSOA	120 000	120 000	120 000
MEGAPTCHEKOUTEMA	120 000	120 000	120 000
MEGBOLO	120 000	120 000	120 000
MEIRO	120 000	120 000	120 000
MEKANDO MIREILLE	120 000	120 000	120 000
MEKOU MOLUH	120 000	120 000	120 000
MENGANG	120 000	120 000	120 000
MENGBWA	120 000	120 000	120 000
MESSANGA	120 000	120 000	120 000
METCHOMNOU	120 000	120 000	120 000
MOADJI	120 000	120 000	120 000
MONGOLO MADI	120 000	120 000	120 000
MOSES KEHDIGA	120 000	120 000	120 000
MOUNPOU	120 000	120 000	120 000
MVOLO MARCELLIN	120 000	120 000	120 000
NADAN YARO	120 000	120 000	120 000
NAMBONA JEAN	120 000	120 000	120 000
NANGUIA	120 000	120 000	120 000
NDANGA PLACIDE	120 000	120 000	120 000
NDAO SUZANNE	120 000	120 000	120 000
NDILA	120 000	120 000	120 000
NDIMA MOKAKE	120 000	120 000	120 000
NDINGA ABDOU	120 000	120 000	120 000
NDINGA BOBO	120 000	120 000	120 000
NDONNIE NFORNGWEN	120 000	120 000	120 000
NDOUAN ADELE	120 000	120 000	120 000
NGALAME BWANG	120 000	120 000	120 000
NGON MIOLA	120 000	120 000	120 000
NGONDJO	120 000	120 000	120 000
NGONO ANNIE	120 000	120 000	120 000
NGONO GERTRUDE	120 000	120 000	120 000
NGOTTE NTONGO	120 000	120 000	120 000
NGOZO ROLAND	120 000	120 000	120 000
NJUMBANG	120 000	120 000	120 000
NJUME CLOVIS	120 000	120 000	120 000
NKOA JEAN	120 000	120 000	120 000
NKWAINSUT ENOW	120 000	120 000	120 000
NLEBE	120 000	120 000	120 000
NOMO MINDANG	120 000	120 000	120 000
OLOUME	120 000	120 000	120 000
ONANA BABOLA	120 000	120 000	120 000
OTAM BAHETEN	120 000	120 000	120 000
OUMAROU	120 000	120 000	120 000
OUMAROU ARMAND	120 000	120 000	120 000
OUMAROU MATHIEU	120 000	120 000	120 000
OUSMANOU	120 000	120 000	120 000
OUSMANOU ILIASOU	120 000	120 000	120 000
OWONO	120 000	120 000	120 000
PAGA AIME	120 000	120 000	120 000
PEPINOU	120 000	120 000	120 000
SAGNETH	120 000	120 000	120 000
SALIHOU MAMADOU	120 000	120 000	120 000

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
SAMAKI DOWE	120 000	120 000	120 000
SAMBO SAMUEL	120 000	120 000	120 000
SANTINGS SERGES	120 000	120 000	120 000
SARDE MBELE	120 000	120 000	120 000
SENGKA SYLVESTRE	120 000	120 000	120 000
SEWOLE	120 000	120 000	120 000
SIGNE	120 000	120 000	120 000
SOUAIBOU	120 000	120 000	120 000
SOULEYMANOU HOUSSEINI	120 000	120 000	120 000
TCHUNYEM	120 000	120 000	120 000
TEMBAR ROGER	120 000	120 000	120 000
TIOMO BERTRAND	120 000	120 000	120 000
TOUKO	120 000	120 000	120 000
VOUIMA	120 000	120 000	120 000
WAFO KENGNE	120 000	120 000	120 000
WAFO MOKAM	120 000	120 000	120 000
WAZIKI	120 000	120 000	120 000
WOULAMAYO	120 000	120 000	120 000
YATCHOU THIERRY	120 000	120 000	120 000
YATIA GARBA	120 000	120 000	120 000
YAYA ISHAGA	120 000	120 000	120 000
YELLEM ANTOINE	120 000	120 000	120 000
YERIMA ABDOULAYE	120 000	120 000	120 000
YEUFO WAMBA	120 000	120 000	120 000
YOUlamayo YELLEM	120 000	120 000	120 000
ZARA JEANNETTE	120 000	120 000	120 000
ZARI YANGA	120 000	120 000	120 000
ZEMENGUE	120 000	120 000	120 000
ZOULO PLACIDE	120 000	120 000	120 000
MRS	118 000	118 000	118 000
LOKAMAT	111 331	111 331	111 331
CDL, PREMIUM, MANDENGUE	110 465	110 465	110 465
ENOW JOHN	110 000	110 000	110 000
MIKAIL	110 000	110 000	110 000
NGUIME ELIE	110 000	110 000	110 000
STE OIL LYBIA	108 500	108 500	108 500
BOULANGERIE NOUVELLE	106 500	106 500	106 500
GOOD LUCK	105 000	105 000	105 000
WEDA MINING	103 152	103 152	103 152
BOULANGERIE DIVA	101 000	101 000	101 000
ABOUBAKAR ALI	100 000	100 000	100 000
BOULANGERIE ABO	100 000	100 000	100 000
DENA THEODORE	100 000	100 000	100 000
ETS BURCON NEGOC	100 000	100 000	100 000
ETS DJIBRILLA	100 000	100 000	100 000
Ets MAG	100 000	100 000	100 000
GS MINING	100 000	100 000	100 000
YOUSSOUFA	100 000	100 000	100 000
GONI DJAMDI	99 750	99 750	99 750
QUINFOSCAM	99 120	99 120	99 120
TOTAL/GRA/BLAI	96 930	96 930	96 930
CAMGAZ	96 000	96 000	96 000
OUSMAN MAHAMAT	91 350	91 350	91 350
CONGELCAM	91 300	91 300	91 300
PETROLEX	90 980	90 980	90 980

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
QUINCAILLERI NATIONALE	90 400	90 400	90 400
MBELE EMILE	90 000	90 000	90 000
PILO HOULAMAYO	90 000	90 000	90 000
WANTOUNA	90 000	90 000	90 000
MOHAMAT ABDOULAYE	88 875	88 875	88 875
STE PACKACINE	88 000	88 000	88 000
MINDU SARL/BETARE	87 675	87 675	87 675
POISSONNERIE/EST/BTRI	83 100	83 100	83 100
MPAY BRENDA	80 000	80 000	80 000
NGOUFACK WAMBA (N W)	80 000	80 000	80 000
STE EBGB	80 000	80 000	80 000
YEMELI EMMANUEL	80 000	80 000	80 000
BOSALAND, SIAT, MANDENGUE	79 695	79 695	79 695
STATION OIL LYBIA	78 000	78 000	78 000
DIOCESE D'EDEA	76 500	76 500	76 500
OUSMAN MAHAMMAT	74 025	74 025	74 025
STE CORLAY	73 000	73 000	73 000
ADOUM OUSMANOU	71 625	71 625	71 625
QUAINCAILLERIE QUIFEROU	70 000	70 000	70 000
SKY BRIDGE	69 825	69 825	69 825
BLESSING	63 000	63 000	63 000
SAIDOU MAIGAR	60 750	60 750	60 750
ABOUBAKAR ALI	60 000	60 000	60 000
AGOUUMTSA ERIK	60 000	60 000	60 000
DZEM BERTRAND	60 000	60 000	60 000
MBARSE	60 000	60 000	60 000
NTO MEJAM Marie Solange	60 000	60 000	60 000
MINDU SARL	59 482	59 482	59 482
MOUSSA YAYA	57 265	57 265	57 265
QUINC BON PRIX	57 000	57 000	57 000
QUINCAILLERIE BON PRIX	57 000	57 000	57 000
HAROUNA MOHAMADOU	54 660	54 660	54 660
QUAINCAILLERIE AVENIR	53 900	53 900	53 900
BOULANGERIE FAMILIALE	53 000	53 000	53 000
BOULANGERIE LA GRACE	53 000	53 000	53 000
GIC ANKAM	52 500	52 500	52 500
THEFIL MINING	52 500	52 500	52 500
ABDOULAI CHERIF	51 750	51 750	51 750
GONI DJAMDI	50 925	50 925	50 925
AK MINING	50 000	50 000	50 000
BATUO JOHN	50 000	50 000	50 000
BCOG	50 000	50 000	50 000
ETS BATAKAT	50 000	50 000	50 000
ETS MATIN-SOIR	50 000	50 000	50 000
QUINCAILLERIE NATIONALE	50 000	50 000	50 000
SHIPING	50 000	50 000	50 000
STE MOUBJAF	50 000	50 000	50 000
TSANGA ONANA	50 000	50 000	50 000
IBRAHIM HAYATOU	47 250	47 250	47 250
BRUNDA SARL	46 800		46 800
HAROUNA MOHAMADOU		46 530	46 530
SIAT(11400), NZO(29250), CBA(5130)		45 780	45 780
ABDOULAYE MAHAMAT		45 000	45 000
QUINCAILLERIE TETCHO		44 490	44 490
BOCOM P		43 500	43 500

<b>Companies</b>	<b>DGT (FCFA)</b>	<b>DGTCFM (FCFA)</b>	<b>Total (FCFA)</b>
MINDU SARL/NGOURA	42 525	42 525	42 525
BOULANGERIE	42 000	42 000	42 000
MAHAMAT ABDOU LAYE	42 000	42 000	42 000
BAKARI	40 000	40 000	40 000
KAMKUMOU	40 000	40 000	40 000
STE SOPRAT	40 000	40 000	40 000
HOTEL CHRITIANA	36 000	36 000	36 000
DOKO GOBONG	35 000	35 000	35 000
GOBONG	35 000	35 000	35 000
MBANA	35 000	35 000	35 000
SERIDONG	35 000	35 000	35 000
SOULEYMANOU	32 775	32 775	32 775
SOULEYMANOU	32 400	32 400	32 400
BOULANGERIE DJOCK	31 000	31 000	31 000
BOULANGERIE DOCK TIMOLEON	31 000	31 000	31 000
GIC ANKAM	30 600	30 600	30 600
ALEMA JANVIER	30 000	30 000	30 000
B.R.E.D.E	30 000	30 000	30 000
FLOT-CO	30 000	30 000	30 000
GHOMSI KAMGUIA Dénis José	30 000	30 000	30 000
MBINKUI Jérôme	30 000	30 000	30 000
NAMI NANA MERMOZ	30 000	30 000	30 000
NGUBOD NAZARIUS	30 000	30 000	30 000
NJOUME MALLO	30 000	30 000	30 000
PIWELE TCHANGUE Claude	30 000	30 000	30 000
SANAGA CONSTRUCTION	30 000	30 000	30 000
SOPROICAM	30 000	30 000	30 000
STE EBOSENGUI	30 000	30 000	30 000
DANY QUAINCAILLERIE	28 600	28 600	28 600
MENUISERIE YEFQUO LEANCE	28 000	28 000	28 000
BOULANGERIE BOBO ADAMOU	27 750	27 750	27 750
BOULANGERIE WELCOME	27 500	27 500	27 500
MENUISERIE TAKAM SADEU	27 500	27 500	27 500
DALIH ABBA	27 000	27 000	27 000
RAHAMAT MINING	26 250	26 250	26 250
RAHMAT MINING	26 250	26 250	26 250
FEDESCAM	25 600	25 600	25 600
MENUISERIE ESSAY	25 000	25 000	25 000
MENUISERIE MOMO ET FILS	25 000	25 000	25 000
MENUISERIE ARABO	24 000	24 000	24 000
MENUISERIE WHITE	24 000	24 000	24 000
MOUHAMOUDOU	23 850	23 850	23 850
ADOUM OUSMANOU 7357	23 625	23 625	23 625
MENUISERIE AFRIQUE	23 000	23 000	23 000
QUINCAILLERIE LA GLOIRE	23 000	23 000	23 000
ABDOULAYE MAHAMAT	22 500	22 500	22 500
FOSSILE	22 500	22 500	22 500
MENUISERIE NDIFO	22 500	22 500	22 500
MENUISERIE WAMBA	22 500	22 500	22 500
QUINCAILLERIE QUINONO	22 500	22 500	22 500
BOULANGERIE YAYA ADAMOU SOLET QUINCAILLERIE	21 600	21 600	21 600
QUAINCAILLERIE SOCOMACE	21 000	21 000	21 000
HOTEL TOURISTIQUE	20 000	20 000	20 000
MAX SYSTEM	20 000	20 000	20 000
ETS ORES	19 575	19 575	19 575

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
JBM	19 500	19 500	19 500
CAMEROUN BREVAGE	18 340	18 340	18 340
QUAINCAILLERIE ABOUBAKAR	18 000	18 000	18 000
QUANCAILLERIE TAMBOULA	18 000	18 000	18 000
SOULEYMANOU OUMAROU	16 650	16 650	16 650
MENUISERIE SHU	15 000	15 000	15 000
QUINCAILLERIE RENAISSANCE	15 000	15 000	15 000
CRUSTAL SA	14 000	14 000	14 000
SOULEMANOU	13 950	13 950	13 950
SOPRAT	12 400	12 400	12 400
SOULEYMANOU OUMAROU	11 700	11 700	11 700
HOTEL DE PARIS	10 000	10 000	10 000
SOPROLVIN	10 000	10 000	10 000
ZE ISIDORE	10 000	10 000	10 000
SOULEYMANOU OUMAROU	9 450	9 450	9 450
ABDOU MOUMINI	5 000	5 000	5 000
ABOH SAMUEL	5 000	5 000	5 000
ABOUB RENI	5 000	5 000	5 000
AHMADOU MOAJI	5 000	5 000	5 000
ANYOUAG CHRISTOPHE	5 000	5 000	5 000
APOUNA SAMBO	5 000	5 000	5 000
BANGO JULIENNE	5 000	5 000	5 000
BEGNI	5 000	5 000	5 000
BENGONO YVES	5 000	5 000	5 000
BIAMB BIBIANE	5 000	5 000	5 000
BOUBA MOKAWOU	5 000	5 000	5 000
BOUNDAR EVARISTE	5 000	5 000	5 000
DOUA PHILEMON	5 000	5 000	5 000
EBELA	5 000	5 000	5 000
GARBA BERTRAND	5 000	5 000	5 000
GORO DIEUDONNE	5 000	5 000	5 000
HAMADOU HAMIDOU	5 000	5 000	5 000
HONGLA HONGLA Jacques Benjamin	5 000	5 000	5 000
KENE LAMATA	5 000	5 000	5 000
LULLE ABRAHAM	5 000	5 000	5 000
MBALLA ELIANE	5 000	5 000	5 000
MEGBOLO JANVIER	5 000	5 000	5 000
MELONG JEAN	5 000	5 000	5 000
MONGOUÉ	5 000	5 000	5 000
NAMFACK	5 000	5 000	5 000
NGAGNIGNI AMADOU	5 000	5 000	5 000
NGALA IGNASUS	5 000	5 000	5 000
NGATCHOU	5 000	5 000	5 000
NGENE	5 000	5 000	5 000
NGO BASSANAGA	5 000	5 000	5 000
NGO MBOG	5 000	5 000	5 000
NGO NSAMA	5 000	5 000	5 000
NGO NTEP	5 000	5 000	5 000
NJAKO	5 000	5 000	5 000
NNAMA	5 000	5 000	5 000
OWONO MATHIEU	5 000	5 000	5 000
SANTING SERGES	5 000	5 000	5 000
SARYA BABA	5 000	5 000	5 000
SONFO MICHEL	5 000	5 000	5 000
SOULEYMANOU HOUSSENI	5 000	5 000	5 000

Companies	DGT (FCFA)	DGTCFM (FCFA)	Total (FCFA)
TCHECKE		5 000	5 000
TEMFACK		5 000	5 000
TOKARI LANDO		5 000	5 000
WAN DIEUDONNE		5 000	5 000
YOUlamayo		5 000	5 000
<b>Total</b>	<b>53 020 478</b>	<b>948 517 033</b>	<b>1 001 537 511</b>

### Annex 3 : Details of the social payments

Company	Beneficiary Identity	Beneficiary location	Value (in FCFA)	Date	Contribution type	Legal Ref
PERENCO RIO DEL REY	ISTAC	LITTORAL	33 346 000	31/01/2013	In cash	
	Kribi Golf & Country	SOUTH	6 659 400	31/01/2013	In cash	
	ONG PESSAF	CENTRE	3 402 000	26/02/2013	In cash	
	CCA SIDA	LITTORAL	1 350 000	17/04/2013	In cash	
	Amicale pour l'excellence scolaire	CENTER	5 000 000	22/05/2013	In cash	
	Cœur d'Afrique	CENTER	15 000 000	14/06/2013	In cash	
	NGONDO	LITTORAL	500 000	24/06/2013	In cash	
	South West Regional Support	SOUTH-WEST	20 000 000	25/06/2013	In cash	
	Ministère de l'agriculture-FAO	CENTER	10 000 000	01/11/2013	In cash	
	Foyers Saint Nicodem	LITTORAL	8 000 000	13/11/2013	In cash	
	Ngondo	LITTORAL	1 000 000	13/11/2013	In cash	
	Dir. Aff. Maritimes (Jnée de la mer)	LITTORAL	6 400 000	15/11/2013	In cash	
PERENCO CAMEROON SA	Mefou Park – Achat et transport de fruits	CENTER	4 439 600	23/04/2013	In kind	
	Commune de Lokounje – Kribi – Frais de logistique	SOUTH	575 000	27/03/2013	In kind	
	Département de l'Océan – 47 <sup>e</sup> fête de la jeunesse	SOUTH	1 000 000	07/02/2013	In kind	
	Ministère du travail – 127 <sup>e</sup> fête du travail	CENTER	4 250 000	23/04/2013	In kind	
ADDAX PETROLEUM CAMEROON COMPANY LLC	Village Bipaga – Electrification	SOUTH	13 000 823	15/07/2013	In kind	
	Mundembal Hospital (Fako Division) – Upgrade of Mundemba Hospital to Rapid Emergency response Standard: Medical equipment (theater, Biologic laboratory)	SOUTH-WEST	22 618 349		In kind	
	Councils of the Rio del rey area (Limbe 3 council, Fako Division in the Pilot phase) – The Solar fish Dryer Initiative (Construction of state of art ovens, capacity building of local community members) 5 years program	SOUTH-WEST	19 875 000		In kind	

<b>Company</b>	<b>Beneficiary Identity</b>	<b>Beneficiary location</b>	<b>Value (in FCFA)</b>	<b>Date</b>	<b>Contribution type</b>	<b>Legal Ref</b>
Rodeo Development LTD (Gaz de Cameroun)	Logbaba Hospital	Douala	1 922 000	20/05/2013	In cash	
	Reach Out Cameroon – Bamusso Sub-Division	Bamusso Sub-Division – Cameroon	30 771 235	19/02/2013	In cash	Contract CAM-03-12-012 dated 12-Dec-2012
	Cabinet Medou – Boa Village	Boa Village – Cameroon	19 845 000	03/07/2013	In cash	Contract CAM-03-004-00 dated 01-Oct-2010
	Reach Out Cameroon – Bamusso Sub-Division	Bamusso Sub-Division – Cameroon	16 120 340	19/07/2013	In cash	Contract CAM-03-12-012 dated 12-Dec-2012
Kosmos Energy Cameroon HC	Cabinet Medou – Boa Village	Boa Village – Cameroon	5 670 000	01/08/2013	In cash	Contract CAM-03-004-00 dated 01-Oct-2010
	Reach Out Cameroon – Bamusso Sub-Division	Bamusso Sub-Division – Cameroon	2 326 153	12/08/2013	In cash	Contract CAM-03-12-012 dated 12-Dec-2012
	Sodicam – BIR equipment	Douala, Cameroon	2 485 300	19/09/2013	In cash	n/a
	Cabinet Medou – Boa Village	Boa Village – Cameroon	8 505 000	02/10/2013	In cash	Contract CAM-03-004-00 dated 01-Oct-2010
	Cabinet Medou – Boa Village	Boa Village – Cameroon	2 835 000	25/10/2013	In cash	Contract CAM-03-004-00 dated 01-Oct-2010
Dana Petroleum	Njomo (EP) Omam Esther	Bakassi	500 000	05/02/2013	In cash	
	Bir Mr Teresi	Issobo	7 000 000	19/08/2013	In cash	
	Da – Azimi Oumarou (Patrick Teresi)	Issobo	7 000 000	03/09/2013	In cash	
	Da – Azimi Oumarou (Patrick Teresi)	Issobo	7 000 000	10/09/2013	In cash	
	Da – Azimi Oumarou (Patrick Teresi)	Issobo	5 100 000	23/09/2013	In cash	CSR payment obligations within Bakassi PSC
	Issobo Primary School	Issobo	1 270 000	06/11/2013	In cash	
	Issobo Primary School	Issobo	2 216 464	14/11/2013	In cash	
	Orunyan II Primary School	Orunyan	931 546	20/12/2013	In cash	
COTCO	LIMI MAMA	Belabo village	3 159 000	09/01/2013	In cash	
	NDAGA Albert	Ngaye	200 000	08/02/2013	In cash	
	WIRIMBOLE Samori	Ngaye	5 000	08/02/2013	In cash	
	SELMA Théophile	Ndoumba Kanga	670 000	08/10/2013	In cash	
	ANANA Daniel	Ndoumba Kanga	1 228 000	08/10/2013	In cash	Section 5.5.4 PGE de COTCO Vol. 3
	NDANGA Raymond	Ndoumba Kanga	360 000	08/10/2013	In cash	
	BANA Olivier	Ndoumba Kanga	694 000	08/10/2013	In cash	
	NGOMO Jean Martin	Bandevouri	491 000	28/11/2013	In cash	
	DONGO Emilienne	Ndoumba Kanga	51 000	19/12/2013	In cash	
	SEDI Jeanne D'arc	Ndoumba Kanga	647 000	19/12/2013	In cash	

*Report on the reconciliation of payment flows and volumes relating to the exploration and exploitation of Hydrocarbon and solid Minerals for the fiscal year 2013*

Company	Beneficiary Identity	Beneficiary location	Value (in FCFA)	Date	Contribution type	Legal Ref
ROCAGLIA PIERRE	Conseil National de la Jeunesse Figuil	NORTH	30 000	01/02/2013	In cash	-
	FENASCO FIGUIL	NORTH	30 000	01/03/2013	In cash	-
	DELEGATION FEMME ET FAMILLE/ Figuil	NORTH	30 000	07/03/2013	In cash	-
	CODE BIOU /FIGUIL	NORTH	50 000		In cash	-
	Don Sous-Préfecture/Figuil	NORTH	50 000	03/05/2013	In cash	-
	Don Sous-Préfecture/Figuil	NORTH	50 000	01/05/2013	In cash	-
LES CIMENTERIES DU CAMEROUN	Mairie de Mombo	LITTORAL	36 473 127	2 013	In cash	
			342 132 337			

#### Annex 4 : Permanent employment by extractive company

No.	Companies	Employment 2013			
		National employment		Non national employment	
		Permanent	Contract	Permanent	Contract
<b>1</b>	NHC	329	-	-	-
<b>2</b>	Perenco Rio Del Rey	224		25	
<b>3</b>	Perenco Cameroun	76	-	6	-
<b>4</b>	Perenco Oil & Gas Cameroun	-	-	-	-
<b>5</b>	Addax Petroleum Cam Company	114	130	9	33
<b>6</b>	Euroil Ltd	42		1	
<b>7</b>	Noble Energy Cameroon LTD	9		2	
<b>8</b>	ADDAX Petroleum Cameroon Limited	1	1	1	
<b>9</b>	MURPHY CAMEROON NTEM OIL CO., LTD	-		2	
<b>10</b>	Rodeo Development LTD	123		5	
<b>11</b>	Kosmos Energy	5		2	
<b>12</b>	Glencore Exploration Cameroon	9		1	
<b>13</b>	Yang Chang Logone	10	-	-	6
<b>14</b>	Dana Petroleum	1		1	
<b>15</b>	COTCO	207	-	27	-
<b>16</b>	Geovic	46		1	
<b>17</b>	C&K Mining	171		-	
<b>18</b>	ROCAGLIA	34	-	-	-
<b>19</b>	CAPAM	272	-	-	-
<b>20</b>	Cimencam	NP	NP	NP	NP
<b>21</b>	Razel	154	2	3	-
<b>22</b>	CAM IRON	34		14	
<b>Total</b>		<b>2 008</b>		<b>119</b>	

n/p : not provided

## Annex 5 : Structure of Capital and beneficial ownership

No.	Company	Listed entity or a 100% subsidiary of a publicly traded company	shareholders	% ownership	Real property information
1	NHC	n/a (public company)	Cameroonian State	100%	n/a
2	PERENCO RIO DEL REY	no	NHC Perenco Oil & Gas International LTD – Bahamas Paris Orléans – France	20% 75,8% 4,2%	n/c
3	PERENCO CAMEROON SA	no	NHC Perenco Oil & Gas International LTD – Bahamas	20% 80%	n/c
4	PERENCO OIL & GAS CAMEROON Ltd	n/a	Succursale de Perenco Cameroun	n/a	n/a
5	ADDAX PETROLEUM CAMEROON COMPANY LLC	no	NHC Addax Petroleum Holdings Limited – Chine	20% 80%	SINOPEC GROUP – Company of the State of China SINOPEC is listed on the stock exchanges in Hon Kong, New York, London and Shanghai ( <a href="http://www.addaxpetroleum.com">www.addaxpetroleum.com</a> )
6	EUROIL LIMITED	yes	Bowleven PLC	100%	Bowleven PLC is listed on the stock market AIM
7	NOBLE ENERGY CAMEROON LIMITED	yes	NOBLE ENERGY INC - USA	100%	NOBLE ENERGY INC is listed on the stock market in New York
8	ADDAX PETROLEUM CAMEROON LIMITED	no	NHC Addax Petroleum Holdings Limited – Chine	20% 80%	SINOPEC GROUP – Company of the State of China SINOPEC is listed on the stock exchanges in Hon Kong, New York, London and Shanghai ( <a href="http://www.addaxpetroleum.com">www.addaxpetroleum.com</a> )
9	MURPHY CAMEROON NTEM OIL CO. LTD	yes	Murphy Exploration & Production Company – International	100%	NOBLE ENERGY INC is listed on the stock market in New York
10	RODEO DEVELOPMENT LTD	yes	VICTORIA OIL AND GAS RSM	60% 40%	n/c
11	Kosmos Energy Cameroon HC	yes	Kosmos Energy Operating – Cayman Island	100%	Kosmos Energy Operating 100% owned by Kosmos Energy Ltd. Which is listed on the stock market in New York
12	GLENCORE EXPLORATION CAMEROON Ltd	yes	Glencore IAG	100%	Glencore is listed on the London Stock Exchange (GLUK)
13	YAN CHANG LOGONE DEVELOPMENT COMPANY	n/c	n/c	n/c	n/c

No.	Company	Listed entity or a 100% subsidiary of a publicly traded company	shareholders	% ownership	Real property information
14	Dana Petroleum Cameroon Limited – Cameroon branch	n/c	Dana Petroleum International Holdings Limited – British	100%	n/c
15	CAMEROON OIL TRANSPORTATION COMPANY (COTCO) S.A.	yes	NHC – Cameroonian State Etat- Tchadien ESSO PIPELINE INVESTMENTS LTD – USA DOBA PIPELINE INVESTMENTS INC. – Malaysia CHEVRON OVERSEAS PTROLEUM LTD – USA	5,17% 2,74% 41,06% 29,77% 21,26%	listed on the stock market in New York listed on the stock market in Kuala Lumpur listed on the stock market in New York
16	GEOVIC CAMEROON PLC	yes	Societe Nationale d'Investissement (SNI) GEOVIC LTD – USA GUESSOU ANCET – Cameroon ALEOKOL Jean Marie – Cameroon NDIFORCHU Juliana – Cameroon GUESSOU Mary – Cameroon	20% 60,5% 6% 5,9% 5,9% 1,7%	GEOVIC LTD is listed on the Toronto stock market
17	C&K MINING INCORPORATION SA	yes	Cameroonian State SYNTERGY EMINENT HOLDINGS LIMITED – China CNK INTERNATIONAL CO. LTD – South Korea OH DEUK GYUN – South Korea NAGBATA SARL – Cameroon BONHOLD BUSINESS SARL – Cameroon	10% 58,82% 15% 8,18% 5% 3%	CNK INTERNATIONAL CO. LTD is listed on the stock market of South Korea (KOSDAQ)
18	ROCAGLIA PIERRE	no	n/c	n/c	n/c
19	CAPAM (CADRE D'APPUI ET DE PROMOTION DE L'ARTISANAT MINIER)	no	Project creates to the Minister for Mines	n/a	n/a
20	LES CIMENTERIES DU CAMEROUN	n/c	SNI – public company	43%	n/c
21	RAZEL FAYAT CAMEROUN	no	RAZEL – BEC SAS – France Mr PHILIPPE BOURJALLIAT – France Mr LAURENT CHAUVEL – France Mr JEROME PERRIN – France Mr SERGE AILLAUD – France Mr JEAN GUILLAUME – France Mr MARC PETIT – France	94,94% 0,01% 0,01% 0,01% 0,01% 0,01% 0,01%	The owner of the company RAZEL – BEC SAS – France est LAURENT FAYAT a French national, born in 1967, 652 CHEM CLARET 06510 CARROS
22	CAM IRON SA	yes	Sundance Resources Ltd – Australia Holdco Sarl – Cameroon	90% 10%	Sundance Resources Ltd listed on the Australian stock market (ASX)

## Annex 6 : Reporting Templates



**FORMULAIRE DE DECLARATION (Paiements / Recettes)**  
Période couverte : 1er janvier au 31 décembre 2013

Nom de l'entité (Entreprise / Administration publique)					
Numéro d'Indentification Unique (NIU)					
Production/Transport		Type	Quantité	Unité de	Valeur de la production
	1				
	2				
3					
Exportation		Type	Quantité	Unité	Valeur des exportations
	1				
	2				
3					
Formulaire préparé par				Fonction	
Adresse email				Tél.	

Taxes	Nomenclature des flux	Payé à	Paiements / Recettes			Commentaires
			bbl	FCFA	USD	
<b>Flux de Paiement en nature</b>						
1	Parts d'huile de la SNH-Etat (Petrole)	SNH-Mandat				
2	Parts d'huile de la SNH-Etat (Gaz)	SNH-Mandat				
3	Parts d'huile de la SNH-Etat (Condensat)	SNH-Mandat				
4	Parts d'huile de la SNH-Associé (Petrole)	SNH-Fonct				
5	Parts d'huile de la SNH-Associé (Gaz)	SNH-Fonct				
6	Parts d'huile de la SNH-Associé (Condensat)	SNH-Fonct				
<b>Total paiements en nature</b>			#			
<b>Parts d'huile de l'Etat Commercialisées</b>						
7	Parts d'huile SNH-ETAT commercialisées par la SNH	DMG/MINMIDT				
8	Parts d'huile SNH-ETAT commercialisées par la SNH	DMG/MINMIDT				
9	Parts d'huile SNH-ETAT commercialisées par la SNH	DMG/MINMIDT				
<b>Total Parts d'huile commercialisés</b>			#			
<b>Flux de paiement en numéraires</b>						
10	Transferts directs au Trésor Public par la SNH	DGTCFM				
11	Transferts indirects au Trésor Public (Interventions du Gouvernement)	DGTCFM				
12	Dividendes SNH	DGTCFM				
<b>Total transferts au Trésor Public par la SNH</b>			-	-	-	
13	Redevance Minière Proportionnelle	SNH-Mandat				
14	Redevance Proportionnelle à la Production	SNH-Mandat				
15	Redevance Minière Négative ( à mettre en signe - )	SNH-Mandat				
16	Bonus de signature	SNH-Mandat				
17	Bonus de Production	SNH-Mandat				
18	Prélèvement pétrolier additionnel	SNH-Mandat				
19	Frais de Formation	SNH-Mandat				
20	Taxes sur les activités de transport des hydrocarbures	SNH-Mandat				
21	Dividendes Filiales SNH	SNH-Fonct				
<b>Total paiements des sociétés pétrolières à la SNH</b>			-	-	-	

22	Impôts sur les sociétés (pétrolier et non pétrolier)	DGI/DGE/DGTF CM			
23	Droits Fixes (y compris droits pour attribution ou retrait)	DGI/DGE/DGTF CM			
24	Redevance Superficiaire	DGI/DGE/DGTF CM			
25	Taxes Ad Valorem	DGI/DGE/DGTF CM			
26	Taxes à l' extraction	DGI/DGE/DGTF CM			
27	Taxe Spéciale sur les Revenus (TSR)	DGI/DGE/DGTF CM			
28	Redressements fiscaux/amendes et pénalités	DGI/DGE/DGTF CM			
29	Droits de Douane	DGD			
30	Redressements Douaniers/amendes et pénalités	DGD			
31	Autres Pénalités de non exécution des programmes	SNH-Mandat/DGTC FM			
32	Droits de passage du pipeline (COTCO)	DGD			
33	Dividendes versés à l'Etat	DGTC FM			
34	Contributions FNE	DGI/DGE/DGTF CM			
35	Contributions CFC (part patronale)	DGI/DGE/DGTF CM			
36	Bonus progressif	DGI/DGE/DGTF CM			
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	DGI/DGE/DGTF CM			
38	Frais d' inspection et de contrôle	MINMIDT			
39	Dividendes versées à la SNI	SNI			
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	Toutes			
<b>Total autres paiements en numéraire</b>			-	-	
<b>Paiements sociaux</b>					
41	Paiements sociaux volontaires	N/A			
42	Paiements sociaux obligatoires	N/A			
<b>Total des paiements sociaux</b>			-	-	
<b>Transfert infranationaux</b>					
43	Transferts au populations riveraines	N/A			
44	Transferts aux FEICOM	N/A			
45	Transferts aux Communes	N/A			
<b>Total des transferts infranationaux</b>			-	-	

(\*) Les montants des paiements/recettes doivent être conformes aux totaux par taxe dans le tableau du détail des paiements.

#### Attestation de la Direction

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables. Je confirme :

1. Toutes les données fournies sur les montants payés/reçus et les volumes sont exhaustives et reflètent fidèlement les comptes de l'entité;
2. Tous les montants payés/reçus sont appuyés par des quittances authentiques et sont appuyés par des pièces justificatives probantes;
3. Les montants déclarés ne contiennent pas des sommes payées/reçues avant le 1 janvier 2013 ou après le 31 décembre 2013;
4. La classification des montants payés/reçus est correcte au niveau des différentes taxes;
5. Les montants déclarés ne contiennent pas des sommes payées/reçues pour le compte d'autres entités;
6. Les montants déclarés sont exclusivement liés à des sommes payées/reçues par l'entité;
7. Les comptes de l'entreprise ont été audités et une opinion sans réserve a été émise à leur sujet en accord avec les normes internationales.

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

**Signature et cachet** \_\_\_\_\_

**Nous attachons à cette déclaration le détail des taxes payées/reçues (voir joint détail des taxes)**

#### Certification d'audit

Je soussigné, Auditeur Externe/Commissaire aux Comptes/Chambre des Comptes, certifie avoir examiné la présente déclaration de l'entité déclarante et je confirme que j'ai vérifié la fiabilité et l'exactitude des données de paiement incluses dans la présente déclaration et atteste qu'elles sont conformes aux données comptables de l'entité. Nous avons effectué notre vérification conformément aux Normes Internationales d'Audit, aux dispositions légales et selon les normes de révision applicables au Cameroun. Sur la base de cet examen nous certifions que nous n'avons pas découvert d'anomalies pouvant remettre en cause la fiabilité et l'exactitude des informations divulguées dans la présente déclaration.

**Nom** \_\_\_\_\_

**Adresse** \_\_\_\_\_

**Position** \_\_\_\_\_

\_\_\_\_\_

**Nom du cabinet / Structure d'audit** \_\_\_\_\_

**Signature et cachet** \_\_\_\_\_



INITIATIVE POUR LA  
TRANSPARENCE DANS LES  
INDUSTRIES  
EXTRACTIVES

## **DETAIL DES PAIEMENTS / RECETTES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

<b>Nom de l'entité (Entreprise / Administration publique)</b>
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(\*) Seulement exigé pour le détail des droits de douanes.

### **Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

## Position

#### **Signature et tampon**



## **INITIATIVE POUR LA TRANSPARENCE DANS LES INDUSTRIES EXTRACTIVES**

## Ce formulaire est destiné aux entreprises et à la DGD

## **DETAIL DES EXPORTATIONS / VENTES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

## Position

### **Signature et tampon**



## **INITIATIVE POUR LA TRANSPARENCE DANS LES INDUSTRIES EXTRACTIVES**

Ce formulaire est destiné aux entreprises, au MINMIDT et la SNH

## **DETAIL DE LA PRODUCTION**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

## Position

#### **Signature et tampon**



**Ce formulaire est destiné à la COTCO et la DGD**

## **DETAIL DES VOLUMES TRANSPORTES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

## Position

## **Signature et tampon**



**DETAIL DU STRUCTURE DE CAPITAL DES ENTREPRISES EXTRACTIVES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

**Ce formulaire est destiné uniquement aux entreprises extractives et SNH**

Actionnariat au 31/12/2013		Nom / Entité	% Participation	Nationalité de l'Entité	L'entité est-elle cotée en bourse, ou filiale à 100 % d'une entreprise cotée en bourse ? (oui/non)	Place boursière
Participation publique (Etat -Puissance publique)	1	N/A		N/A	N/A	N/A
Participation publique (Etat-Entreprise publiques)	1			N/A	N/A	N/A
	2			N/A	N/A	N/A
	1					
	2					
	3					
	4					
	5					
			0%	<i>Le total doit être de 100%</i>		

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

**Position**

**Signature et tampon**



**FORMULAIRE DE DECLARATION DE LA PROPRIETE REELLE**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

Ce formulaire est destiné uniquement aux entreprises extractives

**Définition de la propriété réelle**

Conformément à l'Exigence 3.11(d).i de la Norme ITIE, un propriétaire réel d'une entreprise est la (ou les) personne(s) physique(s) qui, directement ou indirectement, possède(nt) ou exerce(nt) en dernier ressort le contrôle de l'entité juridique. Selon la décision du Comité, une personne physique est réputée détenir le contrôle si elle détient directement ou indirectement au moins 10% des actions ou des droits de vote de l'entreprise extractive. Les entreprises cotées en bourse, y compris leurs filiales en propriété exclusive, ne sont pas tenues de divulguer les informations concernant leur(s) propriétaire(s) réel(s). Dès lors, les entreprises cotées en bourse ou leurs filiales exclusives ne sont pas tenues de remplir ce formulaire.

**Déclaration de propriété réelle**

Conformément à la définition de la propriété réelle, le(s) propriétaire(s) réel(s) de [l'entreprise] en date du 31/12/2013 est/sont :

Identité du propriétaire réel (1)	Informations sur la manière dont la propriété est détenue ou dont le contrôle de l'entreprise est exercé				Date d'acquisition de la propriété réelle	Moyens de contact
[Nom complet, tel qu'il figure sur la carte d'identité nationale] [Date de naissance et/ou numéro d'identification national] [Nationalité] [Pays de résidence]	Par actions  [nombre d'actions]	Par un % des droits de vote  [% d'actions]	Autres  [% de droits de vote directs] [% de droits de vote indirects]	[Si le contrôle de l'entreprise s'exerce par d'autres moyens, ils doivent être détaillés ici.]	[date]	[adresse résidentielle ou de [autres détails de contact]]
Identité du propriétaire réel (2)	Informations sur la manière dont la propriété est détenue ou dont le contrôle de l'entreprise est exercé				Date d'acquisition de la propriété réelle	Moyens de contact
[Nom complet, tel qu'il figure sur la carte d'identité nationale] [Date de naissance et/ou numéro d'identification national] [Nationalité] [Pays de résidence]	Par actions  [nombre d'actions]	Par un % des droits de vote  [% d'actions]	Autres  [% de droits de vote directs] [% de droits de vote indirects]	[Si le contrôle de l'entreprise s'exerce par d'autres moyens, ils doivent être détaillés ici.]	[date]	[adresse résidentielle ou de [autres détails de contact]]
Est-ce que certains des propriétaires réels sont des personnes politiquement exposées (PPE) ? <input type="checkbox"/> Oui. Nom : _____ Fonction et rôle public : _____ Date de début du mandat : _____ / _____ Date de fin du mandat, le _____ <input type="checkbox"/> Non.						
<b>Certification</b> Je, soussigné, confirme, au nom de l'entité déclarante, que les informations fournies dans la présente déclaration de propriété réelle sont exactes et fidèles.  <u>[Nom]</u>  <u>[Fonction]</u> <u>[Signature]</u> [Nous joignons les informations complémentaires suivantes pour permettre de vérifier les informations fournies relatives à la propriété réelle :] ....						

Une PPE est défini comme suit :

L'expression **personnes politiquement exposées (PPE)** étrangères désigne les personnes qui exercent ou ont exercé d'importantes fonctions publiques dans un pays étranger, par exemple, les chefs d'État et de gouvernement, les politiciens de haut rang, les hauts responsables au sein des pouvoirs publics, les magistrats et militaires de haut rang, les dirigeants d'entreprise publique et les hauts responsables de partis politiques.  
 L'expression **PPE nationales** désigne les personnes physiques qui exercent ou ont exercé d'importantes fonctions publiques dans le pays, par exemple, les chefs d'État et de gouvernement, les politiciens de haut rang, les hauts responsables au sein des pouvoirs publics, les magistrats et militaires de haut rang, les dirigeants d'entreprise publique et les hauts responsables de partis politiques.  
 Les personnes qui exercent ou ont exercé d'importantes fonctions au sein de ou pour le compte d'une organisation internationale désigne les membres de la haute direction, c'est-à-dire les directeurs, les directeurs adjoints et les membres du conseil d'administration et toutes les personnes exerçant des fonctions équivalentes.  
 La notion de PPE ne couvre pas les personnes de rang moyen ou inférieur relevant des catégories ci-dessus.

Attestation de la Direction de l'entité déclarante

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

Nom du représentant légal

Position

Signature et tampon



INITIATIVE POUR LA  
TRANSPARENCE DANS LES  
INDUSTRIES  
EXTRACTIVES

## **DETAIL DES PARTICIPATIONS DE L'ETAT DANS LES ENTREPRISES EXTRACTIVES**

Ce formulaire est destiné uniquement au Ministère des Finances et la SNH

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables

**Nom du représentant légal**

## Position

#### **Signature et tampon**



INITIATIVE POUR LA  
TRANSPARENCE DANS LES  
INDUSTRIES  
EXTRACTIVES

**DETAIL DES PAIEMENTS SOCIAUX**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

**Ce formulaire est destiné uniquement aux entreprises extractives**

Identité du Bénéficiaire (Nom, fonction)	Région du bénéficiaire	Paiements en numéraires		Paiements en nature (sous forme de projet)		Ref juridique / contractuelle
		Montant	Date	Description	Coût du Projet encouru durant 201x	
<b>Total</b>		<b>0</b>				<b>0</b>

(Annexer les convention si applicable)

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

**Position**

**Signature et tampon**



## **DETAIL DES TRANSFERTS**

**Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013**

**Ce formulaire est destiné uniquement à la DGTCFM**

*(Annexer l'état de répartition si applicable)*

### **Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

## **Position**

### **Signature et tampon**



**DETAIL DES TRANSACTIONS DE TROC**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

Description du projet / travaux	Lieu du projet / Travaux	Engagements			Cadre juridique de la transaction (Réf de la convention, Arrêté, décret, etc..)
		Total budget de l'engagement / travaux	Valeur des engagements / travaux encourus du 01/01/2013 au 31/12/2013	Valeur cumulée des engagements / travaux encourus au 31/12/2013	
<b>Total</b>		0	0	0	

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

**Position**

**Signature et tampon**

Ce formulaire est destiné uniquement à la DGTCM et la SNH



INITIATIVE POUR LA  
TRANSPARENCE DANS LES  
INDUSTRIES  
EXTRACTIVES

**Prêts / Garanties / Subventions accordés à des entités opérantes dans le secteur extractif ou accordés par compensation des revenus du secteur extractif**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

Bénéficiaire (Nom de l'entité)	Montant (valeur) du prêt / garantie / Subvention	Unité	Termes de la Transaction					Autres commentaires
			Date d'octroi	Période de remboursement	% d'intérêt	Encours non remboursé au 31/12/2013	Montant remboursé durant la période	
Total	0	0				0	0	

Attestation de la Direction de l'entité déclarante

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

Nom du représentant légal

Position

Signature et tampon



Ce formulaire est destiné uniquement à la SNH

**Part d'huile / Profit-Oil de l'Etat**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

	Date	bbls	USD	FCFA	Commentaire
<b>Période du 01/01/2013 au 31/12/2013</b>					
Part d'huile de l'Etat Puissance publique (Petrole)					
Part d'huile de l'Etat Puissance publique (Gas)					
Profit oil - Part de l'Etat Puissance publique (Condensat)					
Prélèvement en nature sur Profit Oil-Part de l'Etat (Petrole)					[Indiquer la nature du prélèvement si applicable]
Prélèvement en nature sur Profit Oil-Part de l'Etat (Gas)					[Indiquer la nature du prélèvement si applicable]
Prélèvement en nature sur Profit Oil-Part de l'Etat (Condensat)					[Indiquer la nature du prélèvement si applicable]
Quantité enlevée (commercialisée)					
Quantité enlevée (commercialisée)					
Quantité enlevée (commercialisée)					
Quantité enlevée (commercialisée)					
<b>Part d'huile Etat commercialisée- Pétrole (contrepartie reversée à la DGTCFM)</b>		<b>0</b>		<b>0</b>	
<b>Part d'huile Etat commercialisée- Gas (contrepartie reversée à la DGTCFM)</b>					
<b>Part d'huile Etat commercialisée - Condensat (contrepartie reversée à la DGTCFM)</b>					
Part d'huile Etat commercialisée (Petrole) (contrepartie non reversée à la DGTCFM)					[Indiquer l'identité de l'acheteur si applicable]
Part d'huile Etat commercialisée (Gas) (contrepartie non reversée à la DGTCFM)					[Indiquer l'identité de l'acheteur si applicable]
Part d'huile Etat commercialisée (Condensat) (contrepartie non reversée à la DGTCFM)					[Indiquer l'identité de l'acheteur si applicable]
Prélèvement en numéraire					[Indiquer la nature du prélèvement si applicable]
Prélèvement en numéraire					[Indiquer la nature du prélèvement si applicable]
Prélèvement en numéraire					[Indiquer la nature du prélèvement si applicable]
Prélèvement en numéraire					[Indiquer la nature du prélèvement si applicable]
Variation de stock-Part de l'Etat					

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

**Position**

**Signature et tampon**

Ce formulaire est destiné uniquement à la SNH et au MINMIDT



**Attribution/Transferts des licences**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

Ref du Titre attribué	Date d'octroi	Attributaire Entité/Consortium	Modalités d'octroi				Autres commentaires
			Processus d'attribution	Critères techniques	Critères Financiers	Liste des candidats	
							<i>Lorsque les informations requises sont déjà publiques, il suffit de mentionner une référence (ou un lien)</i>

**Attestation de la Direction de l'entité déclarante**

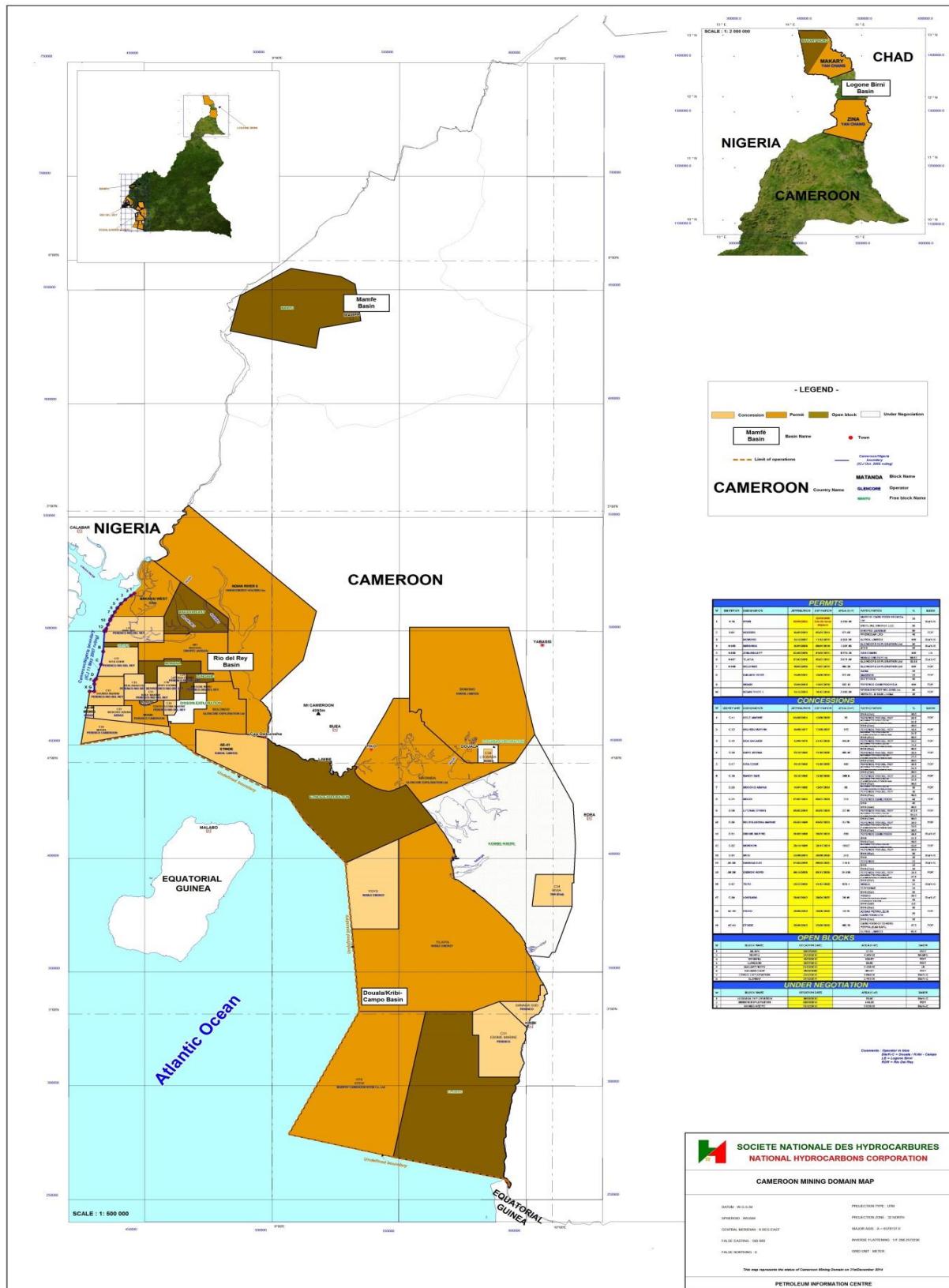
Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom du représentant légal**

**Position**

**Signature et tampon**

## **Annex 7: Map of oil blocks in Cameroon**



## Annex 8 : Distribution of Exploration and Exploitation permit

### Distribution of Exploitation license valid up to 31 December 2013

N°	Name of the permis	Date of		Surface (Km <sup>2</sup> )	Hydrocarbon titles	Participation in %			Basin	
		Granting	Maturity			Associate	%	Operators		
C-11	KOLE MARINE	01/09/2001	30/08/2026	38	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-12	EKUNDU MARINE	18/08/1977	17/08/2027	170	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-15	BOA BAKASSI	12/09/1979	21/12/2029	93	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-16	BAVO ASOMA	13/10/1980	12/10/2030	108	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-17	KITA EDEM	13/10/1980	12/10/2030	185	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-18	SANDY GAS	13/10/1980	12/10/2030	264	Concession	NHC (STATE) APCC	50,00% 24,50%	Perenco RDR	25,50%	RDR
C-23	MOKOKO ABANA	14/04/1980	13/04/2031	98	Concession	NHC (STATE) Perenco RDR	50,00% 10,00%	APCC	40,00%	RDR
C-24	MOUDI	07/07/1981	05/07/2031	215	Concession	NHC (STATE) NHC	50,00% 10,00%	Perenco CAM	40,00%	RDR
C-29	LIPENJA ERONG	03/02/1988	02/02/2023	27	Concession	NHC (STATE) APCC	50,00% 32,25%	Perenco RDR	17,75%	RDR
C-30	SOUTH ASOMA MARINE	04/04/1996	03/04/2021	32	Concession	NHC (STATE) APCC	50,00% 25,00%	Perenco RDR	25,00%	RDR
C-31	EBOME MARINE	30/05/1996	29/05/2021	539	Concession	NHC (STATE) NHC	50,00% 21,50%	Perenco CAM	28,50%	DKC
C-32	MONDONI	29/11/1996	28/11/2021	11	Concession	NHC (STATE) Perenco RDR	50,00% 25,00%	APCC	25,00%	RDR
C-34	MVIA	21/06/2004	20/06/2029	213	Concession	-	-	SNH-Fonctionnement	100,00%	DKC
AEE-38	SANAGA SUD	07/03/2006	06/03/2032	118	Exclusive autorisation of exploitation	NHC (STATE)	25,00%	Perenco CAM	75,00%	DKC
AEE-36	DISSONI NORD	06/11/2008	05/11/2028	24	Exclusive autorisation of exploitation	NHC (STATE) APCC	25,00% 37,50%	Perenco RDR	37,50%	RDR
C-37	YOYO	23/12/2008	22/12/2033	679	Concession	NHC (STATE) PETRONAS	50,00% 25,00%	NOBLE	25,00%	DKC
C-38	LOGBABA	29/04/2012	28/04/2037	20	Concession	NHC (STATE) RSM NHC	50,00% 19,00% 2,50%	RODEO	28,50%	DKC
AEE	IROKO	26/09/2013	25/09/2033	16	Exclusive autorisation of exploitation	NHC (STATE)	30,00%	APCL	70,00%	RDR

### Distribution of Exploration permit valid up to 31 December 2013

N°	Nom du Permis	Date d'		Surface (Km <sup>2</sup> )	Titres d'Hydrocarbures	Participation en %				Bassin
		Octroi	Échéance			Associés	%	Opérateurs	%	
H-78	NTEM	03/09/2002	Durée suspendue depuis 05/06/2005 (Situation de force majeure)	2 319	Permis de Recherche	STERLING	50,00%	Murphy Cameroon	50,00%	DKC
H-81	NGOSSO	19/04/2004	02/01/2014	474	Permis de Recherche	Pronodar Ltd	40,00%	APCL	60,00%	RDR
-	BOMONO	12/12/2007	11/12/2014	2 327	Autorisation Exclusive de Recherche	-	-	EUROIL	100,00%	DKC
H-105	MATANDA	10/04/2008	09/04/2014	1 235	Autorisation Exclusive de Recherche	AFEX	10,00%	GLENCORE EXPLORATION CAMEROON	90,00%	DKC
H-74	ETINDE	22/12/2008	21/12/2014	2 316	Autorisation Exclusive de Recherche	New Age	25,00%	EUROIL	75,00%	DKC
H-108	ZINA MAKARY	02/04/2009	01/04/2013	8 506	Autorisation Exclusive de Recherche	-	-	Yang Chang Logone Development Holding Co. Ltd	100,00%	LB
H-107	TILAPIA	07/07/2009	06/07/2015	3 875	Autorisation Exclusive de Recherche	GLENCORE	33,33%	NOBLE ENERGY	66,67%	DKC
H-106	BOLONGO	16/07/2009	15/07/2015	462	Autorisation Exclusive de Recherche	-	-	GLENCORE EXPLORATION CAMEROON	100,00%	RDR
H-111	ELOMBO	11/03/2010	10/03/2015	2 405	Autorisation Exclusive de Recherche	Murphy Cameroon	50,00%	PERENCO CAMEROON	50,00%	DKC
H-112	NIDIAN RIVER	20/11/2006	19/11/2013	1 757	Autorisation Exclusive de Recherche	-	-	KOSMOS ENERGY	100,00%	RDR
-	FAKO	12/01/2012	11/01/2014	1 289	Autorisation Exclusive de Recherche	-	-	KOSMOS ENERGY	100,00%	RDR
-	BAKASSI OUEST	14/06/2012	13/06/2016	373	Autorisation Exclusive de Recherche	MADISON	35,00%	DANA	55,00%	DKC
						SOFTROCK	10,00%			
-	MOABI	15/01/2013	14/01/2016	137	Autorisation Exclusive de Recherche	-	-	PERENCO CAMEROON	100,00%	RDR

## Annex 9 : Reconciliation sheets by company

N°	Nom de la société (Fonctionnement /Etat)	SNH			IFU M0380000002 18 J	Année	2013
		Initial	Ajustements	Final			
<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>							
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>		<b>538 731 469 388</b>	<b>4 176 000 000</b>	<b>542 907 469 388</b>	<b>542 907 469 390</b>	<b>542 907 469 390</b>	<b>(2)</b>
10	Transferts directs au Trésor Public par la SNH	375 241 000 000	-	375 241 000 000	375 241 000 000	375 241 000 000	-
11	Transferts indirects au Trésor Public (Interventions directe	163 490 469 388	1 000 000	163 491 469 388	163 491 469 390	163 491 469 390	<b>(2)</b>
12	Dividendes SNH	-	4 175 000 000	4 175 000 000	4 175 000 000	4 175 000 000	-
<b>Paiements des sociétés pétrolières à la SNH</b>		<b>1 354 034 293</b>	<b>(1 354 034 293)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	Redevance Minière Proportionnelle	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-
21	Dividendes Filiales SNH	1 354 034 293	(1 354 034 293)	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>27 057 908 846</b>	<b>(3 016 669 124)</b>	<b>24 041 239 722</b>	<b>24 047 778 380</b>	<b>(7 895 824)</b>	<b>24 039 882 556</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	21 642 666 521	-	21 642 666 521	21 642 666 520	-	21 642 666 520
27	Taxe Spéciale sur les Revenus (TSR)	179 989 624	-	179 989 624	225 468 171	(45 478 547)	179 989 624
29	Droits de Douane	75 064 923	-	75 064 923	73 707 759	-	73 707 759
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-
33	Dividendes versés à l'Etat	5 000 000 000	(5 000 000 000)	-	-	-	-
34	Contributions FNE	64 075 190	-	64 075 190	49 042 097	15 033 093	64 075 190
35	Contributions CFC (part patronale)	96 112 588	-	96 112 588	73 562 958	22 549 630	96 112 588
36	Bonus progressif	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	1 983 330 876	1 983 330 876	1 983 330 875	-	1 983 330 875
<b>Total paiements</b>		<b>567 143 412 527</b>	<b>(194 703 417)</b>	<b>566 948 709 110</b>	<b>566 955 247 770</b>	<b>(7 895 824)</b>	<b>566 947 351 946</b>

Nom de la société		Perenco Rio Del Rey			IFU M 09510001895 L			Année	2013
N°	Nomenclature des flux	Companies			Gouvernement			Différence Finale	
		Initial	Ajustements	Final	Initial	Ajustements	Final		
<b>Flux de Paiement en nature</b>		<b>10 148 470</b>	-	<b>10 148 470</b>	<b>10 148 470</b>	-	<b>10 148 470</b>	-	<b>-</b>
1	Parts d'huile de la SNH-Etat (Petrole)	10 148 470	-	10 148 470	10 148 470	-	10 148 470	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>		-	-	-	-	-	-	-	-
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>		-	-	-	-	-	-	-	-
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>		<b>(5 354 838 322)</b>	-	<b>(5 354 838 322)</b>	<b>(5 354 838 322,00)</b>	-	<b>(5 354 838 322)</b>	-	<b>-</b>
13	Redevance Minière Proportionnelle	-	10 062 071 252	10 062 071 252	10 062 071 252	-	10 062 071 252	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	(15 433 753 714)	(10 062 071 252)	(25 495 824 966)	(25 495 824 966)	-	(25 495 824 966)	-	-
21	Dividendes Filiales SNH	10 078 915 392	-	10 078 915 392	10 078 915 392	-	10 078 915 392	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>99 509 080 795</b>	<b>(3 775 153 731)</b>	<b>95 733 927 064</b>	<b>93 574 177 589,000</b>	<b>1 041 287 583</b>	<b>94 615 465 172</b>	<b>1 118 461 892</b>	
22	Impôts sur les sociétés (pétrolier et non pétrolier)	76 664 243 728	-	76 664 243 728	75 622 956 145	1 041 287 583	76 664 243 728	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-	-	-
24	Redevance Superficiale	92 040 000	-	92 040 000	92 040 000	-	92 040 000	-	-
25	Taxes Ad Valorem	-	-	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	12 604 704 223	-	12 604 704 223	12 604 704 223	-	12 604 704 223	-	-
28	Redressements fiscaux/amendes et pénalités	950 000 000	-	950 000 000	950 000 000	-	950 000 000	-	-
29	Droits de Douane	5 191 935 204	-	5 191 935 204	4 073 473 314	-	4 073 473 314	-	1 118 461 890
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-	-
34	Contributions FNE	92 801 613	(400 000)	92 401 613	92 401 612	-	92 401 612	-	1
35	Contributions CFC (part patronale)	144 298 221	(5 695 925)	138 602 296	138 602 295	-	138 602 295	-	1
40	Autres paiements significatifs versés à l'Etat ( sup à 100	3 769 057 806	(3 769 057 806)	-	-	-	-	-	-
<b>Total paiements</b>		<b>94 154 242 473</b>	<b>(3 775 153 731)</b>	<b>90 379 088 742</b>	<b>88 219 339 267,00</b>	<b>1 041 287 583</b>	<b>89 260 626 850</b>	<b>1 118 461 892</b>	
<b>Paiements sociaux</b>		<b>116 097 000</b>	-	<b>116 097 000</b>					
41	Paiements sociaux volontaires	116 097 000	-	116 097 000					
42	Paiements sociaux obligatoires	-	-	-					

Nom de la société		Perenco Cameroun			IFU M 077900001551 J			Année	2013
N°	Nomenclature des flux	Companies			Gouvernement			Différence Finale	
		Initial	Ajustements	Final	Initial	Ajustements	Final		
<b>Flux de Paiement en nature</b>		<b>1 447 059</b>	-	<b>1 447 059</b>	<b>1 448 242</b>	-	<b>1 448 242</b>	(1 183)	
1	Parts d'huile de la SNH-Etat (Pétrole)	880 543	-	880 543	880 544	-	880 544	(1)	
2	Parts d'huile de la SNH-Etat (Gaz)	31 437	-	31 437	31 587	-	31 587	(150)	
3	Parts d'huile de la SNH-Etat (Condensat)	2 996	-	2 996	2 995	-	2 995	1	
4	Parts d'huile de la SNH-Associé (Pétrole)	301 877	-	301 877	301 883	-	301 883	(6)	
5	Parts d'huile de la SNH-Associé (Gaz)	216 689	-	216 689	217 726	-	217 726	(1 037)	
6	Parts d'huile de la SNH-Associé (Condensat)	13 517	-	13 517	13 507	-	13 507	10	
<b>Parts d'huile de l'Etat Commercialisées</b>		-	-	-	-	-	-	-	
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-	-	
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	
<b>Transferts au Trésor Public par la SNH</b>		-	-	-	-	-	-	-	
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	
12	Dividendes SNH	-	-	-	-	-	-	-	
<b>Paiements des sociétés pétrolières à la SNH</b>		<b>9 775 142 455</b>	-	<b>9 775 142 455</b>	<b>9 775 119 590</b>	-	<b>9 775 119 590</b>	<b>22 865</b>	
13	Redevance Minière Proportionnelle	6 563 723 335	-	6 563 723 335	6 563 700 470	-	6 563 700 470	22 865	
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	
16	Bonus de signature	1 729 225 680	-	1 729 225 680	1 729 225 680	-	1 729 225 680	-	
21	Dividendes Filiales SNH	1 482 193 440	-	1 482 193 440	1 482 193 440	-	1 482 193 440	-	
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>20 508 525 119</b>	<b>(1 189 722 133)</b>	<b>19 318 802 986</b>	<b>19 246 351 300</b>	-	<b>19 246 351 300</b>	<b>72 451 686</b>	
22	Impôts sur les sociétés (pétrolier et non pétrolier)	12 634 731 636	-	12 634 731 636	12 634 731 636	-	12 634 731 636	-	
23	Droits Fixes (y compris droits pour attribution ou renouvellement)	24 050 000	-	24 050 000	24 050 000	-	24 050 000	-	
24	Redevance Superficiaire	101 907 478	-	101 907 478	101 907 478	-	101 907 478	-	
25	Taxes Ad Valorem	-	-	-	-	-	-	-	
26	Taxes à l'extraction	-	-	-	-	-	-	-	
27	Taxe Spéciale sur les Revenus (TSR)	5 022 177 191	12 397 339	5 034 574 530	5 034 574 530	-	5 034 574 530	-	
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-	
29	Droits de Douane	1 513 169 711	-	1 513 169 711	1 440 718 025	-	1 440 718 025	72 451 686	
35	Contributions CFC (part patronale)	26 148 148	(26 148 148)	-	-	-	-	-	
36	Bonus progressif	-	-	-	-	-	-	-	
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	10 369 631	-	10 369 631	10 369 631	-	10 369 631	-	
38	Frais d'inspection et de contrôle	-	-	-	-	-	-	-	
39	Dividendes versées à la SNI	-	-	-	-	-	-	-	
40	Autres paiements significatifs versés à l'Etat ( sup à 100)	1 175 971 324	(1 175 971 324)	-	-	-	-	-	
<b>Total paiements</b>		<b>30 283 667 574</b>	<b>(1 189 722 133)</b>	<b>29 093 945 441</b>	<b>29 021 470 890</b>	-	<b>29 021 470 890</b>	<b>72 474 551</b>	
<b>Paiements sociaux</b>		<b>18 825 823</b>	-	<b>18 825 823</b>					
41	Paiements sociaux volontaires	18 825 823	-	18 825 823					
42	Paiements sociaux obligatoires	-	-	-					

Nom de la société		Perenco Oil & Gas Cameroun			IFU M 129700007978 X			Année	2013
N°	Nomenclature des flux	Companies Initial	Ajustements	Final	Gouvernement Initial	Ajustements	Final	Différence Finale	
<b>Flux de Paiement en nature</b>									
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>									
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gaz)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>									
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>									
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>									
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement)	-	-	-	-	-	-	-	-
24	Redevance Superficiaire	-	-	-	-	-	-	-	-
25	Taxes Ad Valorem	-	-	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-	-
29	Droits de Douane	-	-	-	-	-	-	-	-
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration	-	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-	-
34	Contributions FNE	-	-	-	-	-	-	-	-
35	Contributions CFC (part patronale)	-	-	-	-	-	-	-	-
36	Bonus progressif	-	-	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-	-	-	-	-	-
38	Frais d'inspection et de contrôle	-	-	-	-	-	-	-	-
39	Dividendes versées à la SNI	-	-	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 millions )	-	-	-	-	-	-	-	-
<b>Total paiements</b>		-	-	-	-	-	-	-	-

Nom de la société		Addax Petroleum Cam Comapany	IFU	M047400005669H	Année	2013	
N°	Nomenclature des flux	Companies			Gouvernement		Déférence Finale
		Initial	Ajustements	Final	Initial	Ajustements	Final
	<b>Flux de Paiement en nature</b>	<b>4 232 319</b>	-	<b>4 232 319</b>	<b>4 232 319</b>	-	<b>4 232 319</b>
1	Parts d'huile de la SNH-Etat (Petrole)	4 232 319	-	4 232 319	4 232 319	-	4 232 319
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-
	<b>Parts d'huile de l'Etat Commercialisées</b>	-	-	-	-	-	-
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
	<b>Transferts au Trésor Public par la SNH</b>	-	-	-	-	-	-
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-
	<b>Paiements des sociétés pétrolières à la SNH</b>	<b>29 186 177 347</b>	-	<b>29 186 177 347</b>	<b>29 186 152 644</b>	-	<b>29 186 152 644</b>
13	Redevance Minière Proportionnelle	28 471 979 474	-	28 471 979 474	28 471 979 474	-	28 471 979 474
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	(7 190 833 807)	-	(7 190 833 807)	(7 190 858 510)	-	(7 190 858 510)
21	Dividendes Filiales SNH	7 905 031 680	-	7 905 031 680	7 905 031 680	-	7 905 031 680
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>	<b>82 628 060 804</b>	-	<b>82 628 060 804</b>	<b>83 172 913 150</b>	<b>(680 452 061)</b>	<b>82 492 461 089</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	75 833 782 698	-	75 833 782 698	75 833 782 698	-	75 833 782 698
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-
24	Redevance Superficiale	27 800 000	-	27 800 000	27 800 000	-	27 800 000
27	Taxe Spéciale sur les Revenus (TSR)	4 767 751 864	-	4 767 751 864	4 767 652 865	-	4 767 652 865
28	Redressements fiscaux/amendes et pénalités	909 661 787	-	909 661 787	909 661 787	909 661 787	98 999
29	Droits de Douane	910 463 778	-	910 463 778	1 515 415 140	(740 452 061)	774 963 079
30	Redressements Douaniers/amendes et pénalités	60 000 000	-	60 000 000	60 000 000	60 000 000	135 500 699
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-
34	Contributions FNE	47 440 264	-	47 440 264	47 440 264	-	47 440 264
35	Contributions CFC (part patronale)	71 160 413	-	71 160 413	71 160 396	-	71 160 396
38	Frais d'inspection et de contrôle	-	-	-	-	-	-
39	Dividendes versées à la SNI	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	-	-	-	909 661 787	(909 661 787)	-
	<b>Total paiements</b>	<b>111 814 238 151</b>	-	<b>111 814 238 151</b>	<b>112 359 065 794</b>	<b>(680 452 061)</b>	<b>111 678 613 733</b>
	<b>Paiements sociaux</b>	<b>42 493 349</b>	-	<b>42 493 349</b>			<b>135 624 418</b>
41	Paiements sociaux volontaires	42 493 349	-	42 493 349			-

N°	Nom de la société	Euroil Ltd			IFU M119500012111E			Année	2013
		Initial	Ajustements	Final	Initial	Ajustements	Final		
<b>Flux de Paiement en nature</b>									
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>		-	-	-	-	-	-	-	-
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>		-	-	-	-	-	-	-	-
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>		-	-	-	-	-	-	-	-
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		114 210 537	5 000	114 215 537	112 787 387	1 427 659	114 215 046	491	
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvel	69 622 500	-	69 622 500	-	69 622 000	69 622 000	500	
24	Redevance Superficiare	25 528 250	-	25 528 250	95 150 250	(69 622 000)	25 528 250	-	
34	Contributions FNE	7 620 921	5 000	7 625 921	7 054 849	571 066	7 625 915	6	
35	Contributions CFC (part patronale)	11 438 866	-	11 438 866	10 582 288	856 593	11 438 881	(15)	
36	Bonus progressif	-	-	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-	-	-	-	-	-
38	Frais d'inspection et de contrôle	-	-	-	-	-	-	-	-
39	Dividendes versées à la SNI	-	-	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	-	-	-	-	-	-	-	-
<b>Total paiements</b>		114 210 537	5 000	114 215 537	112 787 387	1 427 659	114 215 046	491	

Nom de la société		Noble Energy Cameroon LTD	IFU	M080600021129Y	Année	2013		
N°	Nomenclature des flux	Companies			Gouvernement		Déférence Finale	
		Initial	Ajustements	Final	Initial	Ajustements	Final	
	<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-	-	-	-	
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-	-	-	-	
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	
	<b>Parts d'huile de l'Etat Commercialisées</b>	-	-	-	-	-	-	
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-	
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	
	<b>Transferts au Trésor Public par la SNH</b>	-	-	-	-	-	-	
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	
12	Dividendes SNH	-	-	-	-	-	-	
	<b>Paiements des sociétés pétrolières à la SNH</b>	-	-	-	-	-	-	
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	
16	Bonus de signature	-	-	-	-	-	-	
17	Bonus de Production	-	-	-	-	-	-	
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	
19	Frais de Formation	-	-	-	-	-	-	
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	
21	Dividendes Filiales SNH	-	-	-	-	-	-	
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>	215 240 377	653 066	215 893 443	213 153 727	2 845 967	215 999 694	(106 251)
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	
23	Droits Fixes (y compris droits pour attribution ou renouvel	38 749 000	(38 749 000)	-	-	-	-	
24	Redevance Superficiaire	89 221 950	38 749 000	127 970 950	127 985 450	(14 500)	127 970 950	-
25	Taxes Ad Valorem	-	-	-	-	-	-	
26	Taxes à l'extraction	-	-	-	-	-	-	
27	Taxe Spéciale sur les Revenus (TSR)	76 364 280	653 066	77 017 346	74 156 879	2 860 467	77 017 346	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	
29	Droits de Douane	3 146 521	-	3 146 521	3 354 086	-	3 354 086	(207 565)
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	
33	Dividendes versés à l'Etat	-	-	-	-	-	-	
34	Contributions FNE	3 103 450	-	3 103 450	3 062 924	-	3 062 924	40 526
35	Contributions CFC (part patronale)	4 655 176	-	4 655 176	4 594 388	-	4 594 388	60 788
	<b>Total paiements</b>	215 240 377	653 066	215 893 443	213 153 727	2 845 967	215 999 694	(106 251)

Nom de la société		ADDAX Petroleum Cameroon Limited			IFU M100200014425F			Année	2013
N°	Nomenclature des flux	Companies	Ajustements	Final	Gouvernement	Ajustements	Final		Déférence Finale
<b>Flux de Paiement en nature</b>									
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>									
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>									
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>									
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>2 469 786 407</b>	-	<b>2 469 786 407</b>	<b>2 469 786 407</b>	-	<b>2 469 786 407</b>	-	<b>2 469 786 407</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvel	250 000 000	-	250 000 000	250 000 000	-	250 000 000	-	250 000 000
24	Redevance Superficiare	2 699 125	-	2 699 125	2 699 125	-	2 699 125	-	2 699 125
27	Taxe Spéciale sur les Revenus (TSR)	2 031 454 206	-	2 031 454 206	2 031 454 206	-	2 031 454 206	-	2 031 454 206
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-	-
29	Droits de Douane	89 958 474	-	89 958 474	89 958 474	-	89 958 474	-	89 958 474
30	Redressements Douaniers/amendes et pénalités	95 000 000	-	95 000 000	95 000 000	-	95 000 000	-	95 000 000
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-	-
34	Contributions FNE	269 838	-	269 838	269 838	-	269 838	-	269 838
35	Contributions CFC (part patronale)	404 764	-	404 764	404 764	-	404 764	-	404 764
<b>Total paiements</b>		<b>2 469 786 407</b>	-	<b>2 469 786 407</b>	<b>2 469 786 407</b>	-	<b>2 469 786 407</b>	-	<b>2 469 786 407</b>

	Nom de la société	Murphy	IFU	M011200040687 A	Année	2013		
N°	Nomenclature des flux		Companies		Gouvernement		Déférence Finale	
		Initial	Ajustements	Final	Initial	Ajustements	Final	
	<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-	
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-	-	
	<b>Parts d'huile de l'Etat Commercialisées</b>	-	-	-	-	-	-	
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	
	<b>Transferts au Trésor Public par la SNH</b>	-	-	-	-	-	-	
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	
12	Dividendes SNH	-	-	-	-	-	-	
	<b>Paiements des sociétés pétrolières à la SNH</b>	-	-	-	-	-	-	
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	
16	Bonus de signature	-	-	-	-	-	-	
17	Bonus de Production	-	-	-	-	-	-	
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	
19	Frais de Formation	-	-	-	-	-	-	
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	
21	Dividendes Filiales SNH	-	-	-	-	-	-	
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>	<b>36 662 047</b>	-	<b>36 662 047</b>	<b>21 671 080</b>	<b>13 779 357</b>	<b>35 450 437</b>	<b>1 211 610</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-	
24	Redevance Superficielle	25 509 000	-	25 509 000	12 754 500	12 754 500	25 509 000	-
25	Taxes Ad Valorem	-	-	-	-	-	-	
26	Taxes à l'extraction	-	-	-	-	-	-	
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-	
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	
29	Droits de Douane	9 103 333	-	9 103 333	8 916 580	-	8 916 580	186 753
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	
33	Dividendes versés à l'Etat	-	-	-	-	-	-	
34	Contributions FNE	819 886	-	819 886	409 943	409 943	409 943	
35	Contributions CFC (part patronale)	1 229 828	-	1 229 828	614 914	614 914	614 914	
	<b>Total paiements</b>	<b>36 662 047</b>	-	<b>36 662 047</b>	<b>21 671 080</b>	<b>13 779 357</b>	<b>35 450 437</b>	<b>1 211 610</b>

Nom de la société			Rodeo Development LTD (Gaz de Cameroun)			IFU M010700023025B			Année	2013
N°	Nomenclature des flux		Companies			Gouvernement			Déférence Finale	
			Initial	Ajustements	Final	Initial	Ajustements	Final		
	<b>Flux de Paiement en nature</b>									
1	Parts d'huile de la SNH-Etat (Pétrole)		-	-	-	-	-	-	-	
2	Parts d'huile de la SNH-Etat (Gaz)		-	-	-	-	-	-	-	
3	Parts d'huile de la SNH-Etat (Condensat)		-	-	-	-	-	-	-	
4	Parts d'huile de la SNH-Associé (Pétrole)		-	-	-	-	-	-	-	
5	Parts d'huile de la SNH-Associé (Gaz)		-	-	-	-	-	-	-	
6	Parts d'huile de la SNH-Associé (Condensat)		-	-	-	-	-	-	-	
	<b>Parts d'huile de l'Etat Commercialisées</b>		-	-	-	-	-	-	-	
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)		-	-	-	-	-	-	-	
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)		-	-	-	-	-	-	-	
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)		-	-	-	-	-	-	-	
	<b>Transferts au Trésor Public par la SNH</b>		-	-	-	-	-	-	-	
10	Transferts directs au Trésor Public par la SNH		-	-	-	-	-	-	-	
11	Transferts indirects au Trésor Public (Interventions directes SNH)		-	-	-	-	-	-	-	
12	Dividendes SNH		-	-	-	-	-	-	-	
	<b>Paiements des sociétés pétrolières à la SNH</b>		-	-	-	-	-	-	-	
13	Redevance Minière Proportionnelle		-	-	-	-	-	-	-	
14	Redevance Proportionnelle à la Production		-	-	-	-	-	-	-	
15	Redevance Minière Négative ( à mettre en signe - )		-	-	-	-	-	-	-	
16	Bonus de signature		-	-	-	-	-	-	-	
17	Bonus de Production		-	-	-	-	-	-	-	
18	Prélèvement pétrolier additionnel		-	-	-	-	-	-	-	
19	Frais de Formation		-	-	-	-	-	-	-	
20	Taxes sur les activités de transport des hydrocarbures		-	-	-	-	-	-	-	
21	Dividendes Filiales SNH		-	-	-	-	-	-	-	
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>272 873 542</b>	<b>132 702 055</b>	<b>405 575 597</b>	<b>377 442 302</b>	<b>42 630 052</b>	<b>420 072 354</b>	<b>(14 496 757)</b>	
22	Impôts sur les sociétés (pétrolier et non pétrolier)		-	-	-	-	-	-	-	
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)		-	-	-	-	-	-	-	
24	Redevance Superficiale		6 000 000	-	6 000 000	6 000 000	-	6 000 000	-	
25	Taxes Ad Valorem		-	-	-	-	-	-	-	
26	Taxes à l'extraction		-	-	-	-	-	-	-	
27	Taxe Spéciale sur les Revenus (TSR)		133 616 459	132 702 055	266 318 514	223 688 462	42 630 052	266 318 514	-	
28	Redressements fiscaux/amendes et pénalités		-	-	-	-	-	-	-	
29	Droits de Douane		96 021 224	-	96 021 224	110 517 981	-	110 517 981	(14 496 757)	
30	Redressements Douaniers/amendes et pénalités		-	-	-	-	-	-	-	
31	Autres Pénalités de non exécution des programmes d'exploration/production		-	-	-	-	-	-	-	
32	Droits de passage du pipeline (COTCO)		-	-	-	-	-	-	-	
33	Dividendes versés à l'Etat		-	-	-	-	-	-	-	
34	Contributions FNE		14 894 317	-	14 894 317	14 894 317	-	14 894 317	-	
35	Contributions CFC (part patronale)		22 341 542	-	22 341 542	22 341 542	-	22 341 542	-	
	<b>Total paiements</b>		<b>272 873 542</b>	<b>132 702 055</b>	<b>405 575 597</b>	<b>377 442 302</b>	<b>42 630 052</b>	<b>420 072 354</b>	<b>(14 496 757)</b>	
	<b>Paiements sociaux</b>		<b>1 922 000</b>	<b>-</b>	<b>1 922 000</b>					
41	Paiements sociaux volontaires		1 922 000	-	1 922 000					

N°	Nom de la société	IFU M 030600020220 Z			Année	2013
		Companies Initial	Ajustements	Final		
<b>Flux de Paiement en nature</b>						
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>						
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>						
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>		22 677 560	121 045 798	143 723 358	143 723 357	143 723 357
13	Redevance Minière Proportionnelle	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-
19	Frais de Formation	22 677 560	121 045 798	143 723 358	143 723 357	143 723 357
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		1 912 726 358	(131 904 558)	1 780 821 800	1 791 134 385	9 480 500
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvel	121 045 798	(121 045 798)	-	-	-
24	Redevance Superficieaire	12 241 500	-	12 241 500	2 761 000	9 480 500
25	Taxes Ad Valorem	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	1 739 502 054	-	1 739 502 054	1 739 532 054	1 739 532 054
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-
29	Droits de Douane	-	-	-	19 833 437	19 833 437
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-
34	Contributions FNE	11 673 510	-	11 673 510	11 603 158	11 603 158
35	Contributions CFC (part patronale)	28 263 496	(10 858 760)	17 404 736	17 404 736	17 404 736
<b>Total paiements</b>		1 935 403 918	(10 858 760)	1 924 545 158	1 934 857 742	9 480 500
					1 944 338 242	(19 793 084)
<b>Paiements sociaux</b>						
41	Paiements sociaux volontaires	88 558 028	-	88 558 028	-	-
42	Paiements sociaux obligatoires	88 558 028	-	88 558 028	-	-

Nom de la société		Glencore Exploration Cameroon			IFU M 040800024 299W			Année	2013
N°	Nomenclature des flux	Companies	Ajustements	Final	Gouvernement	Ajustements	Final	Différence Finale	
		Initial			Initial				
	<b>Flux de Paiement en nature</b>								
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-	-
	<b>Parts d'huile de l'Etat Commercialisées</b>	-	-	-	-	-	-	-	-
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
	<b>Transferts au Trésor Public par la SNH</b>	-	-	-	-	-	-	-	-
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
	<b>Paiements des sociétés pétrolières à la SNH</b>	-	-	-	-	-	-	-	-
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-	-
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>	1 226 914 027	(11 955 552)	1 214 958 475	1 210 654 034	5 466 789	1 216 120 823	(1 162 348)	
22	Impôts sur les sociétés (pétrolier et non pétrolier)	5 466 789	-	5 466 789	5 466 789	5 466 789	5 466 789	-	
23	Droits Fixes (y compris droits pour attribution ou renouvellement)	6 000 000	-	6 000 000	6 000 000	-	6 000 000	-	
24	Redevance Superficielle	9 329 045	-	9 329 045	9 329 045	-	9 329 045	-	
25	Taxes Ad Valorem	-	-	-	-	-	-	-	
26	Taxes à l'extraction	-	-	-	-	-	-	-	
27	Taxe Spéciale sur les Revenus (TSR)	1 123 117 497	(50 662 534)	1 072 454 963	1 072 454 963	-	1 072 454 963	-	
28	Redressements fiscaux/amendes et pénalités	50 662 534	50 662 534	50 662 534	50 662 534	-	50 662 534	-	
29	Droits de Douane	78 603 229	(11 955 552)	66 647 677	67 810 025	-	67 810 025	(1 162 348)	
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-	
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	-	
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-	
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-	
34	Contributions FNE	1 758 986	-	1 758 986	1 758 987	-	1 758 987	(1)	
35	Contributions CFC (part patronale)	2 638 481	-	2 638 481	2 638 480	-	2 638 480	1	
	<b>Total paiements</b>	1 226 914 027	(11 955 552)	1 214 958 475	1 210 654 034	5 466 789	1 216 120 823	(1 162 348)	

Nom de la société		Yang Chang Logone	IFU	M030900029332T	Année	2013	
N°	Nomenclature des flux		Companies		Gouvernement		Déférence Finale
		Initial	Ajustements	Final	Initial	Ajustements	Final
	<b>Flux de Paiement en nature</b>						
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-
	<b>Parts d'huile de l'Etat Commercialisées</b>						
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
	<b>Transferts au Trésor Public par la SNH</b>						
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-
	<b>Paiements des sociétés pétrolières à la SNH</b>	<b>85 060 000</b>	<b>(85 060 000)</b>	-	-	-	-
13	Redevance Minière Proportionnelle	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-
16	Bonus de signature	85 060 000	(85 060 000)	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-
	<b>Paiements en numéraire des sociétés extractives à l'Etat</b>	<b>382 955</b>	<b>85 060 000</b>	<b>85 442 955</b>	<b>85 449 413</b>	<b>85 449 413</b>	<b>(6 458)</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	85 060 000	85 060 000	85 060 000	-	85 060 000	-
24	Redevance Superficielle	-	-	-	-	-	-
25	Taxes Ad Valorem	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-
29	Droits de Douane	-	-	-	-	-	-
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-
34	Contributions FNE	153 185	-	153 185	155 765	-	155 765
35	Contributions CFC (part patronale)	229 770	-	229 770	233 648	-	233 648
	<b>Total paiements</b>	<b>85 442 955</b>	-	<b>85 442 955</b>	<b>85 449 413</b>	-	<b>(6 458)</b>

N°	Nom de la société	Dana Petroleum			IFU M 111 2000 44302 Y			Année	2013
		Initial	Ajustements	Final	Initial	Ajustements	Final		
<b>Flux de Paiement en nature</b>									
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>									
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>									
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>		<b>5 805 000</b>	-	<b>5 805 000</b>	-	-	-	-	<b>5 805 000</b>
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-	-
16	Bonus de signature	5 805 000	-	5 805 000	-	-	-	-	5 805 000
17	Bonus de Production	-	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>14 330 714</b>	-	<b>14 330 714</b>	-	-	-	-	<b>14 330 714</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	6 746 826	-	6 746 826	-	-	-	-	6 746 826
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-	-	-
24	Redevance Superficielle	677 250	-	677 250	-	-	-	-	677 250
25	Taxes Ad Valorem	-	-	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-	-
29	Droits de Douane	680 000	-	680 000	-	-	-	-	680 000
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-	-
34	Contributions FNE	233 699	-	233 699	-	-	-	-	233 699
35	Contributions CFC (part patronale)	584 247	-	584 247	-	-	-	-	584 247
40	Autres paiements significatifs versés à l'Etat ( sup à 100 )	5 408 692	-	5 408 692	-	-	-	-	5 408 692
<b>Total paiements</b>		<b>20 135 714</b>	-	<b>20 135 714</b>	-	-	-	-	<b>20 135 714</b>
<b>Paiements sociaux</b>		<b>31 018 010</b>	-	<b>31 018 010</b>	-	-	-	-	-
41	Paiements sociaux volontaires	-	-	-	-	-	-	-	-
42	Paiements sociaux obligatoires	31 018 010	-	31 018 010	-	-	-	-	-

N°	Nom de la société	COTCO	IFU	M089700006137L	Année	2013	Différence Finale
		Initial	Companies Ajustements	Final	Initial	Gouvernement Ajustements	
<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>							
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>							
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>							
13	Redevance Minière Proportionnelle	3 483 144 703	-	3 483 144 703	3 483 139 268	-	3 483 139 268
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-
21	Dividendes Filiales SNH	3 483 144 703	-	3 483 144 703	3 483 139 268	-	3 483 139 268
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>							
22	Impôts sur les sociétés (pétrolier et non pétrolier)	15 920 932 765	-	15 920 932 765	12 149 492 393	4 014 175 160	16 163 667 553
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-
24	Redevance Superficiale	-	-	-	-	-	-
25	Taxes Ad Valorem	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	2 262 758 711	-	2 262 758 711	2 262 357 538	-	2 262 357 538
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-
29	Droits de Douane	1 268 779 677	-	1 268 779 677	1 515 415 140	-	1 515 415 140
30	Redressements Douaniers/amendes et pénalités	3 500 000	-	3 500 000	-	-	3 500 000
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	8 182 414 162	-	8 182 414 162	4 261 921 406	3 920 492 755	8 182 414 161
33	Dividendes versés à l'Etat	-	-	-	-	-	-
34	Contributions FNE	95 130 177	-	95 130 177	95 130 177	-	95 130 177
35	Contributions CFC (part patronale)	142 593 832	-	142 593 832	142 594 331	-	142 594 331
36	Bonus progressif	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	12 607 185	-	12 607 185	8 259 880	4 347 305	12 607 185
38	Frais d'inspection et de contrôle	89 335 100	-	89 335 100	-	89 335 100	89 335 100
39	Dividendes versées à la SNI	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	-	-	-	-	-	-
<b>Total paiements</b>		<b>19 404 077 468</b>	-	<b>19 404 077 468</b>	<b>15 632 631 661</b>	<b>4 014 175 160</b>	<b>19 646 806 821</b>
<b>Paiements sociaux</b>							
41	Paiements sociaux volontaires	7 505 000	-	7 505 000	7 505 000	-	7 505 000

N°	Nom de la société	Geovic	IFU	M039500001091F	Année			2013
					Initial	Ajustements	Final	
<b>Flux de Paiement en nature</b>								
1	Parts d'huile de la SNH-Etat (Petrole)				-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)				-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)				-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)				-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)				-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)				-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>								
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)				-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)				-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)				-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>								
10	Transferts directs au Trésor Public par la SNH				-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)				-	-	-	-
12	Dividendes SNH				-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>								
13	Redevance Minière Proportionnelle				-	-	-	-
14	Redevance Proportionnelle à la Production				-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )				-	-	-	-
16	Bonus de signature				-	-	-	-
17	Bonus de Production				-	-	-	-
18	Prélèvement pétrolier additionnel				-	-	-	-
19	Frais de Formation				-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures				-	-	-	-
21	Dividendes Filiales SNH				-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>								
22	Impôts sur les sociétés (pétrolier et non pétrolier)	70 656 275	-	70 656 275	8 166 275	62 500 000	70 666 275	(10 000)
23	Droits Fixes (y compris droits pour attribution ou renouvel	62 500 000	-	62 500 000	62 500 000	62 500 000	62 500 000	-
24	Redevance Superficiarie				-	-	-	-
25	Taxes Ad Valorem				-	-	-	-
26	Taxes à l'extraction				-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)				-	-	-	-
28	Redressements fiscaux/amendes et pénalités				-	-	-	-
29	Droits de Douane				10 000	-	10 000	(10 000)
30	Redressements Douaniers/amendes et pénalités				-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production				-	-	-	-
32	Droits de passage du pipeline (COTCO)				-	-	-	-
33	Dividendes versés à l'Etat				-	-	-	-
34	Contributions FNE	3 262 510	-	3 262 510	3 262 510	-	3 262 510	-
35	Contributions CFC (part patronale)	4 893 765	-	4 893 765	4 893 765	-	4 893 765	-
<b>Total paiements</b>								
		70 656 275	-	70 656 275	8 166 275	62 500 000	70 666 275	(10 000)

N°	Nom de la société	C&K Mining			IFU	M03060002142S	Année	2013			
		Initial	Ajustements	Final				Initial	Ajustements	Final	Déférence Finale
<b>Flux de Paiement en nature</b>											
1	Parts d'huile de la SNH-Etat (Pétrole)	-	-	-				-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-				-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-				-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)	-	-	-				-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-				-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-				-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>											
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)	-	-	-				-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-				-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-				-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>											
10	Transferts directs au Trésor Public par la SNH	-	-	-				-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-				-	-	-	-
12	Dividendes SNH	-	-	-				-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>											
13	Redevance Minière Proportionnelle	-	-	-				-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-				-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-				-	-	-	-
16	Bonus de signature	-	-	-				-	-	-	-
17	Bonus de Production	-	-	-				-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-				-	-	-	-
19	Frais de Formation	-	-	-				-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-				-	-	-	-
21	Dividendes Filiales SNH	-	-	-				-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>											
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-		158 512 647	-	158 512 647	158 512 647	(158 512 647)	
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-		14 601 400	-	14 601 400	14 601 400	(14 601 400)	
24	Redevance Superficiaire	-	-	-		14 779 500	-	14 779 500	14 779 500	(14 779 500)	
25	Taxes Ad Valorem	-	-	-		95 853 490	-	95 853 490	95 853 490	(95 853 490)	
26	Taxes à l'extraction	-	-	-		-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-		-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-		-	-	-	-	-	-
29	Droits de Douane	-	-	-		33 278 257	-	33 278 257	33 278 257	(33 278 257)	
30	Redressements Douaniers/amendes et pénalités	-	-	-		-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-		-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-		-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-		-	-	-	-	-	-
34	Contributions FNE	-	-	-		-	-	-	-	-	-
35	Contributions CFC (part patronale)	-	-	-		-	-	-	-	-	-
36	Bonus progressif	-	-	-		-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-		-	-	-	-	-	-
38	Frais d'inspection et de contrôle	-	-	-		-	-	-	-	-	-
39	Dividendes versées à la SNI	-	-	-		-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	-	-	-		-	-	-	-	-	-
<b>Total paiements</b>		-	-	-		158 512 647	-	158 512 647	158 512 647	(158 512 647)	

N°	Nom de la société	ROAGLIA	IFU	P114400001443U	Année		2013
					Initial	Ajustements	
<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>							
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>							
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>							
13	Redevance Minière Proportionnelle	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>							
22	Impôts sur les sociétés (pétrolier et non pétrolier)	97 113 323	(84 409 261)	12 704 062	11 126 039	-	11 126 039
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-
24	Redevance Superficielle	1 610 234	-	1 610 234	-	-	1 610 234
25	Taxes Ad Valorem	-	3 345 213	3 345 213	3 345 213	-	3 345 213
26	Taxes à l'extraction	1 789 119	-	1 789 119	3 076 280	-	3 076 280
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-
29	Droits de Douane	1 077 043	-	1 077 043	1 286 895	-	1 286 895
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-
34	Contributions FNE	478 899	-	478 899	494 627	-	494 627
35	Contributions CFC (part patronale)	718 354	-	718 354	737 824	-	737 824
36	Bonus progressif	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-	-	-	-
38	Frais d'inspection et de contrôle	3 685 200	-	3 685 200	2 185 200	-	2 185 200
39	Dividendes versées à la SNI	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100	87 754 474	(87 754 474)	-	-	-	-
<b>Total paiements</b>							
41	Paiements sociaux volontaires	250 000	-	250 000	250 000	-	250 000
<b>Paiements sociaux</b>							

N°	Nom de la société	CAPAM	IFU	M070300039458P	Année			2013
					Companies	Gouvernement	Définition Finale	
		Initial	Ajustements	Final	Initial	Ajustements	Final	
<b>Flux de Paiement en nature</b>								
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>								
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>								
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>								
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>								
		29 213 506	(14 008 396)	15 205 110	7 408 024	-	7 408 024	7 797 086
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	-	-	-	-
24	Redevance Superficielle	-	-	-	-	-	-	-
25	Taxes Ad Valorem	11 480 000	-	11 480 000	7 408 024	-	7 408 024	4 071 976
26	Taxes à l'extraction	-	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-
29	Droits de Douane	-	-	-	-	-	-	-
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-
34	Contributions FNE	-	-	-	-	-	-	-
35	Contributions CFC (part patronale)	3 725 110	-	3 725 110	-	-	-	3 725 110
40	Autres paiements significatifs versés à l'Etat ( sup à 100 )	14 008 396	(14 008 396)	-	-	-	-	-
<b>Total paiements</b>		29 213 506	(14 008 396)	15 205 110	7 408 024	-	7 408 024	7 797 086

N°	Nom de la société	Cimencam	IFU	M066300000649C	Année		2013
					Initial	Ajustements	
<b>Flux de Paiement en nature</b>							
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Cendensat)	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>							
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>							
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>							
13	Redevance Minière Proportionnelle	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>		<b>93 812 279</b>	-	<b>93 812 279</b>	<b>10 478 113 723</b>	<b>(10 415 588 733)</b>	<b>62 524 990</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)	-	-	-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	-	-	-	1 000 000	-	1 000 000
24	Redevance Superficieaire	4 385 326	-	4 385 326	-	-	4 385 326
25	Taxes Ad Valorem	-	-	-	22 125 025	-	22 125 025
26	Taxes à l'extraction	89 426 953	-	89 426 953	36 833 365	-	36 833 365
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-
29	Droits de Douane	-	-	-	10 412 588 733	(10 412 588 733)	-
30	Redressements Douaniers/amendes et pénalités	-	-	-	3 000 000	(3 000 000)	-
31	Autres Pénalités de non exécution des programmes d'exploration/production	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-
34	Contributions FNE	-	-	-	-	-	-
35	Contributions CFC (part patronale)	-	-	-	-	-	-
36	Bonus progressif	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-	-	-	-
38	Frais d'inspection et de contrôle	-	-	-	2 566 600	-	2 566 600
39	Dividendes versées à la SNI	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)	-	-	-	-	-	-
<b>Total paiements</b>		<b>93 812 279</b>	-	<b>93 812 279</b>	<b>10 478 113 723</b>	<b>(10 415 588 733)</b>	<b>62 524 990</b>
<b>Paiements sociaux</b>							
41	Paiements sociaux volontaires	36 473 127	-	36 473 127	36 473 127	-	36 473 127

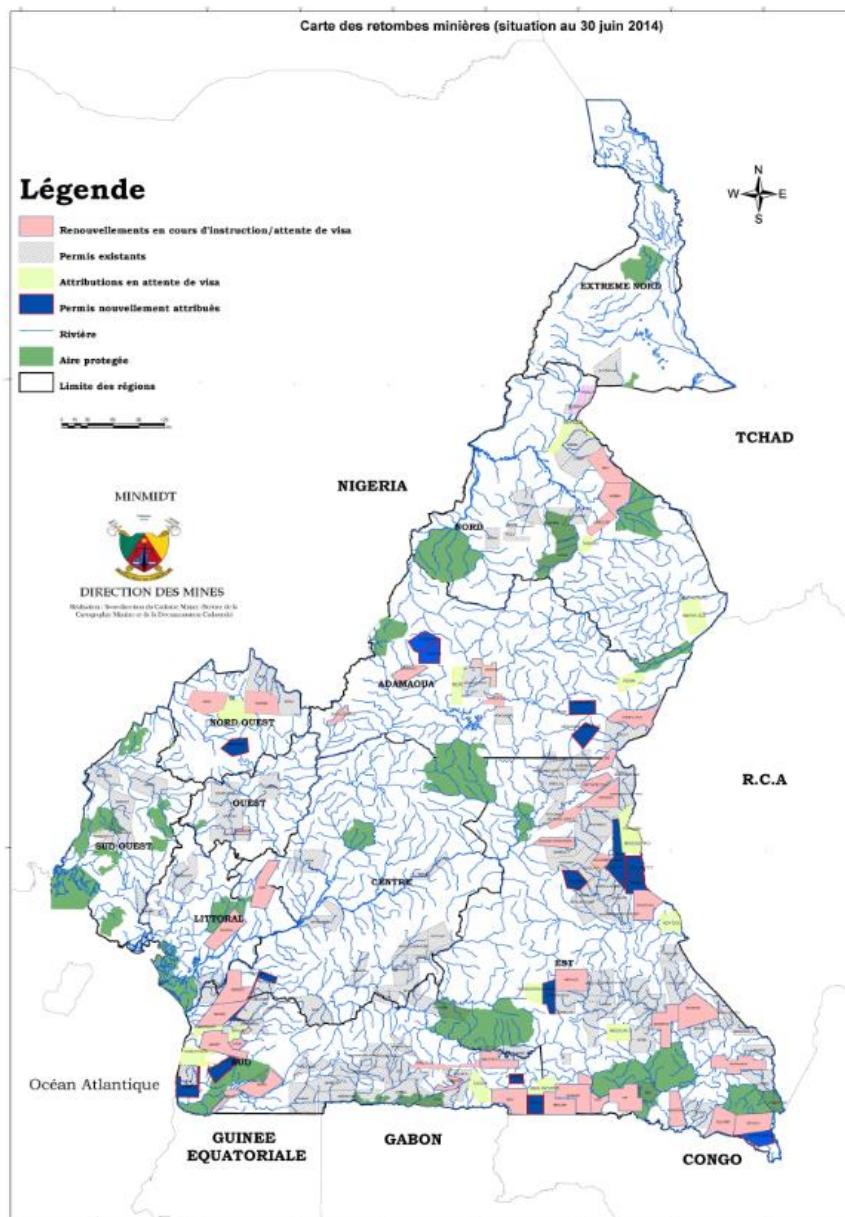
N°	Nom de la société	Razel	IFU	M077800000953N	Année			2013
					Initial	Ajustements	Final	
<b>Flux de Paiement en nature</b>								
1	Parts d'huile de la SNH-Etat (Pétrole)				-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)				-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)				-	-	-	-
4	Parts d'huile de la SNH-Associé (Pétrole)				-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)				-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)				-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>								
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Pétrole)				-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)				-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)				-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>								
10	Transferts directs au Trésor Public par la SNH				-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)				-	-	-	-
12	Dividendes SNH				-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>								
13	Redevance Minière Proportionnelle				-	-	-	-
14	Redevance Proportionnelle à la Production				-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )				-	-	-	-
16	Bonus de signature				-	-	-	-
17	Bonus de Production				-	-	-	-
18	Prélèvement pétrolier additionnel				-	-	-	-
19	Frais de Formation				-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures				-	-	-	-
21	Dividendes Filiales SNH				-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>								
		<b>71 106 703</b>	<b>7 379 389</b>	<b>78 486 092</b>	<b>2 287 898 917</b>	<b>(2 209 412 825)</b>	<b>78 486 092</b>	<b>-</b>
22	Impôts sur les sociétés (pétrolier et non pétrolier)				-	-	-	-
23	Droits Fixes (y compris droits pour attribution ou renouvellement de permis)	4 700 000		4 700 000	4 700 000	-	4 700 000	-
24	Redevance Superficielle	1 958 900	-	1 958 900		1 958 900	1 958 900	-
25	Taxes Ad Valorem	216 000	-	216 000		216 000	216 000	-
26	Taxes à l'extraction	68 931 803	2 679 389	71 611 192	37 190 290	34 420 902	71 611 192	-
27	Taxe Spéciale sur les Revenus (TSR)				-	-	-	-
28	Redressements fiscaux/amendes et pénalités				-	-	-	-
29	Droits de Douane				2 245 708 627	(2 245 708 627)	-	-
30	Redressements Douaniers/amendes et pénalités				300 000	(300 000)	-	-
31	Autres Pénalités de non exécution des programmes d'exploration/production				-	-	-	-
32	Droits de passage du pipeline (COTCO)				-	-	-	-
33	Dividendes versés à l'Etat				-	-	-	-
34	Contributions FNE				-	-	-	-
35	Contributions CFC (part patronale)				-	-	-	-
36	Bonus progressif				-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)				-	-	-	-
38	Frais d'inspection et de contrôle				-	-	-	-
39	Dividendes versées à la SNI				-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100 KUSD/55 000 KFCFA)				-	-	-	-
	<b>Total paiements</b>	<b>71 106 703</b>	<b>7 379 389</b>	<b>78 486 092</b>	<b>2 287 898 917</b>	<b>(2 209 412 825)</b>	<b>78 486 092</b>	<b>-</b>

N°	Nom de la société	CAM IRON	IFU	M040500021217C	Année			2013
					Initial	Ajustements	Final	
<b>Flux de Paiement en nature</b>								
1	Parts d'huile de la SNH-Etat (Petrole)	-	-	-	-	-	-	-
2	Parts d'huile de la SNH-Etat (Gaz)	-	-	-	-	-	-	-
3	Parts d'huile de la SNH-Etat (Condensat)	-	-	-	-	-	-	-
4	Parts d'huile de la SNH-Associé (Petrole)	-	-	-	-	-	-	-
5	Parts d'huile de la SNH-Associé (Gaz)	-	-	-	-	-	-	-
6	Parts d'huile de la SNH-Associé (Condensat)	-	-	-	-	-	-	-
<b>Parts d'huile de l'Etat Commercialisées</b>								
7	Parts d'huile SNH-ETAT commercialisées par la SNH (Petrole)	-	-	-	-	-	-	-
8	Parts d'huile SNH-ETAT commercialisées par la SNH (Gas)	-	-	-	-	-	-	-
9	Parts d'huile SNH-ETAT commercialisées par la SNH (Condensat)	-	-	-	-	-	-	-
<b>Transferts au Trésor Public par la SNH</b>								
10	Transferts directs au Trésor Public par la SNH	-	-	-	-	-	-	-
11	Transferts indirects au Trésor Public (Interventions directes SNH)	-	-	-	-	-	-	-
12	Dividendes SNH	-	-	-	-	-	-	-
<b>Paiements des sociétés pétrolières à la SNH</b>								
13	Redevance Minière Proportionnelle	-	-	-	-	-	-	-
14	Redevance Proportionnelle à la Production	-	-	-	-	-	-	-
15	Redevance Minière Négative ( à mettre en signe - )	-	-	-	-	-	-	-
16	Bonus de signature	-	-	-	-	-	-	-
17	Bonus de Production	-	-	-	-	-	-	-
18	Prélèvement pétrolier additionnel	-	-	-	-	-	-	-
19	Frais de Formation	-	-	-	-	-	-	-
20	Taxes sur les activités de transport des hydrocarbures	-	-	-	-	-	-	-
21	Dividendes Filiales SNH	-	-	-	-	-	-	-
<b>Paiements en numéraire des sociétés extractives à l'Etat</b>								
22	Impôts sur les sociétés (pétrolier et non pétrolier)	1 069 826 679	-	1 069 826 679	59 539 269	979 572 032	1 039 111 301	30 715 378
23	Droits Fixes (y compris droits pour attribution ou renouvel	1 958 500	(1 958 500)	-	-	-	-	-
24	Redevance Superficiale	-	1 958 500	1 958 500	2 443 500	-	2 443 500	(485 000)
25	Taxes Ad Valorem	-	-	-	-	-	-	-
26	Taxes à l'extraction	-	-	-	-	-	-	-
27	Taxe Spéciale sur les Revenus (TSR)	-	-	-	-	-	-	-
28	Redressements fiscaux/amendes et pénalités	-	-	-	-	-	-	-
29	Droits de Douane	31 200 378	-	31 200 378	-	-	-	31 200 378
30	Redressements Douaniers/amendes et pénalités	-	-	-	-	-	-	-
31	Autres Pénalités de non exécution des programmes d'exp	-	-	-	-	-	-	-
32	Droits de passage du pipeline (COTCO)	-	-	-	-	-	-	-
33	Dividendes versés à l'Etat	-	-	-	-	-	-	-
34	Contributions FNE	24 708 145	-	24 708 145	22 838 318	1 869 827	24 708 145	-
35	Contributions CFC (part patronale)	37 062 183	-	37 062 183	34 257 451	2 804 732	37 062 183	-
36	Bonus progressif	-	-	-	-	-	-	-
37	Impôt sur le Revenu des Capitaux mobiliers (IRCM)	-	-	-	-	-	-	-
38	Frais d'inspection et de contrôle	-	-	-	-	-	-	-
39	Dividendes versées à la SNI	-	-	-	-	-	-	-
40	Autres paiements significatifs versés à l'Etat ( sup à 100	974 897 473	-	974 897 473	974 897 473	974 897 473	974 897 473	-
<b>Total paiements</b>								
		1 069 826 679	-	1 069 826 679	59 539 269	979 572 032	1 039 111 301	30 715 378

**Annex 10 : Production and exports data declared by extractive company**

No.	Company	Unit	Material	Production in quantity 2013	Exports in quantity 2013
1	Geovic	-	-	N/A	N/A
2	C&K Mining	Diamond Gold dust	carats grams	2 141 52 882	2 141 84 892
3	ROCAGLIA	Marble Granite Gold Sapphire	m <sup>3</sup> m <sup>3</sup> kg kg	3 738 1 754 43 8	- - - -
4	CAPAM	Quarzite Sand kyanite	m <sup>3</sup> m <sup>3</sup> kg	3 950 602 220 350	- - -
5	Cimencam	Pozzolan Limistone Sand Clay	Ton Ton Ton Ton	363 655 143 463 12 898 12 107	- - - -
6	Razel	Aggregates Sandpit	m <sup>3</sup> m <sup>3</sup>	184 767 89 980	- -

## Annex 11 : Map of Mining rights



## Annex 12 : Statement of Mining titles

### Exploitation permits valid up to 30 June 2014

Holder	Address	Name of permits	N° Permit	Substances	Area. In km <sup>2</sup>	Period
ROCAGLIA	Garoua	BIDZAR	35	Marble	21 ha 82 a 22 ca	31/05/2005 - 30/05/2030
		BIOU NORD			12 ha 03 a 40 ca	
CIMENCAM	B.P. 1323 Douala	Figuil	34	Limestone	50 ha	30/09/2004 - 29/09/2029
GEOVIC	B.P. 11 555 Yaoundé	LOMIE	33	Cobalt and nickel	1 250 Km <sup>2</sup>	11/04/2003 – 10/04/2028
C & K MINING	B.P. 550 Bertoua	MOBILONG	36	Diamonds and related substances	236,25 Km <sup>2</sup>	16/12/2010 - 15/12/2035

### Research permits valid up to 30 June 2014

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
1	CAM IRON B.P. 33 059 Yaoundé	MBALAM (92)	SUNDANCE MINERALS (90%)	EAST	Iron	783,4	27/07/2012 – 26/07/2014	3 <sup>e</sup> renewal
2	CAMINCO B.P. 39 Garoua Boulai'	BETARE-OYA (94)	SOCIETE BEST CHEER International représenté par M. GUOGANG CAI (70%)	EAST	Gold, diamonds	500	06/07/2010 – 05/07/2012 (renewal on going)	2 <sup>e</sup> renewal
3	AFRICAN AURA RESOURCES SARL BP 14364 Yaoundé	BATOURI (101)	M. Gray JOHN ANTHONY (britannique, 95%)	EAST	Gold, argent, cu, pb, zn, diamonds, metals du group of platine	196	21/11/2013 – 20/11/2015	3 <sup>e</sup> renewal
4	MEGA URANIUM B.P. 14 055 Yaoundé	POLI (95)	M. OH DEUK GYUN Séoul (coréen, 70% d'actions)	NORTH	Uranium, gold and based metals	243	19/11/2013 – 18/11/2015	3 <sup>e</sup> renewal
5		LOLODORF (98)		SOUTH	Uranium, gold and based metals	121	19/11/2013 – 18/11/2015	3 <sup>e</sup> renewal
6		GOUNA (148)		NORTH	Uranium and substances associated minerals	91	09/11/2012 - 08/11/2014	2 <sup>e</sup> renewal
7		SALAKI (149)		NORTH		404	28/12/2012 - 27/12/2014	2 <sup>e</sup> renewal
8		DANKALI (163)		ADAMAOUA	Saphir	500	14/10/2011 – 13/10/2013	2 <sup>e</sup> renewal on going
9	C & K MINING INC. B.P. 550 Bertoua	LOM (162)		EAST	Gold and diamonds	376	14/10/2011 – 13/10/2013	2 e renewal on going
10		TOUNGOULI (182)		EAST	Gold, diamonds and other substance minerals	1 000	16/11/2011 – 15/11/2013	2 <sup>e</sup> renewal on going
11		WOMBOU (183)		EAST	Gold, diamonds and other substance minerals	1 000	16/11/2011 – 15/11/2013	2 <sup>e</sup> renewal on going
12		NYONG (186)	CAMEROON RUTILE RESOURCES LTD, British Virgin Islands,	CENTER	Rutile and others substance	626	27/04/2012 – 26/04/2014	Situation of the holder (Highcountry investments Limited)
13	ZAMBA MINERALS SA BP 152 YAOUNDÉ	LEMBE (187)		CENTER	Rutile and others substance	919	27/04/2012 – 26/04/2014	
14		EDEA KRIBI (250)		LITTORAL &	Rutile and others substance	1 000	03/06/2011 – 02/06/2014	

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
			représenté par M. KOUAM Marcel Léopold	SOUTH				to be clarified
15	CAMERICAN MINING B.P. 3789 Douala	MONGUELE (207)	REALFORCE MINING GROUP LIMITED (85%)	EAST	Uranium, gold and based metals	980	07/07/2010 - 06/07/2013	1st renewal on going
16		BADEKOK (208)		EAST	Uranium, gold and based metals	964,2	07/07/2010 - 06/07/2013	1st renewal on going
17		NKI (206)		EAST	Uranium, gold and based metals	991	07/07/2010 - 06/07/2013	1st renewal on going
18	CAMILUX B.P. 14 364 Yaoundé	AKONOLINGA (112)	AFRICAN AURARESOURCES (100%)	CENTER	Or, uranium, métaux base, MGP	241,6	19/11/2013 – 18/11/2015	3 <sup>e</sup> renewal
19		DJOUM III (115)		SOUTH	Or, uranium, métaux base, MGP	242,5	18/07/2011 – 17/07/2013	3 <sup>e</sup> renewal
20		NTEM (138)		SOUTH	Or, uranium, métaux base, MGP	245	26/07/2012 – 25/07/2014	2 <sup>e</sup> renewal Still valid
21	RIDGEWAY ENERGY LTD BP 14364 Yaoundé	ESSONG (134)	M. Steven James POULTON, UK	SOUTH	Uranium, gold, iron , MPG, diamonds	252	26/07/2012 – 25/07/2014	2 <sup>e</sup> renewal (Still valid)
22	CAMILUX S.A.B.P. 33057 Yaoundé	NGOYANG (144)	SAMBA SARL représenté par Mme MATAGNE FOGANG Lucienne (40% d'action), M. SUH CHEO Emmanuel (20%)	SOUTH	Iron and by-product	1 000	26/04/2012 – 26/07/2014	2 <sup>e</sup> renewal
23		NGOYANG II (221)		SOUTH	Iron, gold and related substances	657	04/02/2014 – 03/02/2017	Still valid
24		NGOYANG III (307)		SOUTH	Iron and related substances	308	16/04/2014 – 15/04/2017	Still valid
25	KOREA & CAMEROON MINING INC.B.P. 16131 Yaoundé	MBOUKOU (131)		ADAMAOUA & EAST	Gold and related substances	155	05/10/2012 – 04/10/2014	2 <sup>e</sup> renewal
26	SINOSTEEL CAM B.P. 252 Yaoundé	LOBE (154)	M. ZHENG ZHENGHAO (97,5%)	SOUTH	Iron and related substances	500	14/09/2011 – 13/09/2013	3 <sup>e</sup> renewal
27		LOBE II (319)		SOUTH	Iron and related substances	471	04/02/2014 – 03/04/2017	Still valid
28	HARVEST MINING CORPORATION SA BP 4331 Ydé	KOMBO LAKA (135)		ADAMAOUA	Gold and related substances	498	09/07/2010 – 08/07/2012	1st renewal on going
29	SADC MINERALS & MINING CAMEROON Sarl B.P 2011 Dla	SANAGA (170)	SOUTHERN AFRICAN MINERALS AND MINING GROUP représenté par M. HATTINGH, South Africa	CENTER	Rutile, quartz, related subst	493	09/07/2012 – 08/07/2014	1 <sup>er</sup> renewal Still valid
30	KISSLING EXPLORATION B.P. 5850 Yaoundé	GAROUA-SAMBE (187B)	KISSLING SWISS SWITCHES AG rép par Dr KNAPP ULRICH CHRISTOPH	EAST	Gold, diamant and related substances	800	10/04/2012 – 09/04/2014	1st renewal on going
31	RITAGOLD LEADER IN GOLD MINING BP 3789 DOUALA	NDOKAYO (216)	GEO EXPLORATION AND MINING LIMITED représenté par Mme CROCE MASSIMO (50,4%)	EAST	Gold and other substances	1 000	03/08/2010 – 02/08/2013	1st renewal on going
32	CAMEROON DIAMOND AND GOLD	YOKADOUMA (215)	Mr TOPE MOHLIE Martin	EAST	Gold and other substances	1 000	03/08/2010 – 02/08/2013	1st renewal on going

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
	MINING BP 3789 DOUALA							
33	ENTREPRISE GENERALE BATIMENTS TRAVAUX PUBLICS (EGBTP) BP 15985 YAOUNDE	MINTOM 2 (210)	M. George KYRIAKOS KAIAFAS (hellénique)	EAST & SOUTH	calcaire and related substances	731,44	27/07/2010 – 26/07/2013	1st renewal on going
34	IMPERIAL MINING AND REFINING LTD BP 4637 YDE	BANGUE (209)	JALCO ENTERPRISES représenté par M. JASON LEVY (50%)	EAST	Gold, diamonds and related substances	708	19/07/2010 – 18/07/2013	1st renewal on going
35	MINING TECH SARL BP 11268 YAOUNDE	NDJOMBI (200)	Mme. ATSA Marie	EAST	Gold, diamonds and related substances	846,4	08/07/2010 – 07/07/2013	1st renewal on going
36	G-STONES RESSOURCES SARL BP 20119 YDE	BIPINDI (222)	M. KOUAKAP NONO Gus Djibril (44%), M. YUIMO (30%)	SOUTH	Gold, cu, gemme, based metals, MGP, mo et TR.	1 000	16/09/2010 – 15/09/2013	1st renewal on going
37		AKOM 2 (223)		SOUTH	Gold, cu, gemme, based metals, MGP, mo et TR.	1 000	15/09/2010 – 14/09/2013	1st renewal on going
38		BAGANGTE (224A)		OUEST	Gold, cu, gemme, based metals, MGP, mo et TR.	178	16/09/2010 – 15/09/2013	1st renewal on going
39	COMPAGNIE MINIERE DU CAMEROUN (CMC) SA BP 11792 YDE	LELE (224B)	CMC GUERNSEY représenté par M. BRADFORD ALLAN MILLS (99,999%)	SOUTH	Iron and related substances	999,2	20/09/2010 – 19/09/2013	1st renewal on going
40		DJADOM (225)		EAST	Iron and related substances	1 000	20/09/2010 – 19/09/2013	1st renewal on going
41		DJA (226)		EAST	Iron and related substances	1 000	20/09/2010 – 19/09/2013	1st renewal on going
42	COMPAGNIE MINIERE DU CAMEROUN (CMC) SA BP 82 EDEA	BINGA (234)	CMC GUERNSEY rep par Mr BRADFORD ALLAN MILLS	SOUTH	Iron and related substances	1 000	28/10/2010 – 27/10/2013	1st renewal on going
43		SANAGA (235)		LITTORAL	Iron and related substances	1 000	28/10/2010 – 27/10/2013	1st renewal on going
44		MINKO (236)		SOUTH	Iron and related substances	1 000	28/10/2010 – 27/10/2013	1st renewal on going
45	INVEST – AFRICA PLC BP 7712 YDE	GUIWA YANGAMO (232)	M. Manfred GEMUH TUMBAN (46%), Mme Magdaline LAMANGO (33%)	EAST	Gold and other substances	500	27/10/2010 – 26/10/2013	1st renewal on going
46	BEIG3 SARL BP 11792 YDE	SONGODIBA (237)	M. KOUOKAM Emmanuel (60% des parts)	EAST	Iron and related substances	695,3	10/11/2010 – 09/11/2013	1st renewal on going
47	RESERVOIR MINERALS	BIBEMI (217)	M. Christopher SPENCER HOWARD (britannique, 90%)	NORTH	Gold and other substances	463	26/03/2014 – 25/03/2016	1 <sup>er</sup> renewal
48		SO'O (275)		CENTER	Iron and related substances	935	26/09/2011 – 25/09/2014	Still valid
49	AUCAM SARL B.P. 5407 Yaoundé	LABOUM (243)	M. BOWIE EDWARD Colin (britannique) représenté par M. PLOUFFE Christian (canadien)	NORTH	All minerals	380,03	20/06/2011 – 19/06/2014	1st renewal on going
50		BIKOULA (244)		SOUTH	All minerals	400,6	20/06/2011 – 19/06/2014	1st renewal on going
51		MANDOUM (174)		ADAMAOUA	All minerals	234,85	05/10/2012 – 04/10/2014	1 <sup>er</sup> renewal (Still valid)
52		BIRSOK (198)		ADAMAOUA	All minerals	487,7	19/03/2010 – 18/03/2013	renewal on going
53	SOCIETE BAUXITE MINING RESOURCES SA B.P. 152 YAOUNDE	BAFANG (252)	CAMEROON RUTILE RESOURCES LTD, British Virgin Islands, représenté par M.	OUEST	Bauxite and related substances	1 000	04/06/2011 – 03/06/2014	Still valid
54		FOUMBAN (253)		OUEST	bauxite and related substances	1 000	04/06/2011 – 03/06/2014	Still valid

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
55	SOCIÉTÉ COAST INVESTMENTS INTERNATIONAL	MESSENG (255)	KOUAM Marcel Léopold	CENTER	Rutile et substances connexes	493	05/07/2011 – 04/07/2014	Still valid
56	SARL – B.P. 35387 YAOUNDE	BEK (256)	SOCIETE JIANG XIN GEO-MINERAL DEV. CO. Ltd (Chine) représenté par M. Huang Xiaohai	EAST	Uranium and related substances	468	05/07/2011 – 04/07/2014	Still valid
57		BOUGMA (257)		NORTH	Gold and other substances	490	05/07/2011 – 04/07/2014	Still valid
58		NGOUNDI (258)		EAST	Gold and other substances	470,3	05/07/2011 – 04/07/2014	Still valid
59	DAEWOO INTERNATIONAL CAMEROON –	MAYO DARLE (259)	Mme LEE KYEONG SUN (coréenne)	ADAMAOUA	Tin and related substances	247	11/07/2011 – 10/07/2014	Still valid
60	B.P. 11539 YAOUNDE	LEGALGORO (325)		ADAMAOUA & EAST	Tin and related substances	498	10/06/2014 – 09/06/2017	Still valid
61		NGOURI (324)			Tin and related substances	500	10/06/2014 – 09/06/2017	Still valid
62	SLK. INVESTMENT COMPANY CAMEROON SARL BP 34310 YAOUNDÉ	BANGBEL EST (260)	M. DJOUKEN Guy	EAST	Gold and polymetallic substances	500	20/07/2011 – 19/07/2014	Still valid
63		NORD MEDJE (246)		ADAMAOUA	Gold and polymetallic substances	491	03/06/2011 – 02/11/2014	Still valid
64		NORD NTYAM (247)		ADAMAOUA & EAST	Gold and polymetallic substances	458,2	03/06/2011 – 02/11/2014	Still valid
65	KUKAMA DIAMONDS CAMEROON LTD B.P. 15277 YAOUNDÉ	LIBONGO (265)	O HARGAIN DAIBHID SEAN rep par BITOUMOU BETOLO Paul	EAST	diamonds and other mineral substances	430	11/08/2011 – 10/08/2014	Still valid
66	SOCIETE BOCOM PETROLEUM SA B.P. 12262 DOUALA.	BINKA (266)	M. BOUGNE (98,25%)	NORTH-OUEAST	Iron and related substances	745	19/08/2011 – 18/08/2014	Still valid
67		AKO (267)		NORTH-OUEAST	cassitérite, iron, rutile and related substances	1 000	19/08/2011 – 18/08/2014	Still valid
68		NTAM (268)		EAST	Gold, nickel, cobalt and related substances Iron and other substances	722,8	19/08/2011 – 18/08/2014	Still valid
69		LOMBO (269)		NORTH	Gold, platine and related substances	999,8	26/09/2011 – 25/09/2014	Still valid
70		NKAMBE (241)		NORTH-OUEAST	Iron and other substances	1 000	13/05/2011 – 12/05/2014	1 <sup>er</sup> renewal on going
71		BANI (242)		NORTH	Gold and related substances	1 000	13/05/2011 – 12/05/2014	1 <sup>er</sup> renewal on going
72		WUM (245)		NORTH OUEAST	Cassitérite, rutile, Iron, others	1 000	30/05/2011 – 29/05/2014	1st renewal on going
73		MPOUOP (213)		EAST	Gold, nickel, cobalt and related substances	983,3	03/08/2010 – 02/08/2013	1 <sup>er</sup> renewal on going
74		DIBANGO (230)		CENTER & SOUTH	Iron and related substances	1 000	15/10/2010 – 14/11/2013	1 <sup>er</sup> renewal on going
75		NIEP (231)		CENTER	Iron and related substances	1 000	15/10/2010 – 14/11/2013	1 <sup>er</sup> renewal on going
76	MOTASE & SONS COMPANY BP 382 KUMBA	NWANGALE 2 (270)	HON. CHIEF. MOTASE NGOH DAVID	SOUTH-OUEAST	Valuable gemstones, gold and others	500	31/08/2011 – 30/08/2014	Still valid
77		BAKOGO (271)		SOUTH-OUEAST	Valuable gemstones, gold and others	500	31/08/2011 – 30/08/2014	Still valid

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
78	ORIENTAL MINING SARL BP 536 YAOUNDE	GADJI (272)	M. WANG WEI (chinois, 90%)	SOUTH-OUEST	Gold, diamonds and associated substances	500	26/09/2011 – 25/09/2014	Still valid
79	DIVINE MINING BP 4404 YAOUNDE	KOM (273)	M. BIDIMA ELA Guy	SOUTH	Iron and other substances	718	26/09/2011 – 25/09/2014	
80		LIBI (274)	Alain Serge (99,8%)	SOUTH	Iron and other substances	794	26/09/2011 – 25/09/2014	Still valid
81	LUZ MINING SERVICE LTD B.P 4283 Yaoundé	EKOMEDION (276)	M. KOUANKAP NONO GUS Djibril	LITTORAL	All minerals	992	20/10/2011 – 19/10/2014	Still valid
82		OVENG (277)		SOUTH	All minerals	997	20/10/2011 – 19/10/2014	Still valid
83		AMBAM OUEST (278)		SOUTH	All minerals	990	20/10/2011 – 19/10/2014	Still valid
84		AMBAM (197)		SOUTH	Gold and other substances	999,4	19/03/2010 – 18/03/2013	1st renewal on going
85	GOLDCAM B.P 526 Edéa Tél. 95 12 79 24	SAKJE (279)		NORTH	All minerals	1 000	20/10/2011 – 19/10/2014	
86		GIDJIBA (280)		NORTH	All minerals	1 000	20/10/2011 – 19/10/2014	Still valid
87	LONGSHENG CAMEROON SA BP 30310 YAOUNDE	SANGMELIMA (283)	M. Guohua ZHANG (chinois), représenté par M. DJOUKEN Guy	SOUTH	Iron and related substances	540,99	26/10/2011 – 25/10/2014	Still valid
88		GAROUA BOULAI (284)		EAST	Gold and polymetallic substances	419,34	26/10/2011 – 25/10/2014	Still valid
89		LOBEKE EST (285)		EAST	Diamonds and related substances	190,7	26/10/2011 – 25/10/2014	Still valid
90		AYOS EST (292)		CENTER	Rutile et substances connexes	669,08	16/11/2011 – 15/11/2014	Still valid
91		BATOURI OUEST (291)		EAST	Gold and polymetallic substances	998	16/11/2011 – 15/11/2014	Still valid
92		BODOMO (293)		EAST	Gold and polymetallic substances	450	22/11/2011 – 21/11/2014	Still valid
93	CAMEROON STEEL BP 15255 YAOUNDE	BATEKA (286)	SOCIETE SCITEC SARL (99%) représenté par M. BOUKAR Joseph	EAST	Iron, Gold, uranium and others	818	09/11/2011 – 08/11/2014	Still valid
94	PREMIER CHOOSE MINERAL RESOURCES CAMEROON SA BP 34310 YAOUNDE	SANGMELIMA SUD (287)	HENG XING INTERNATIONAL COMPANY LIMITED représenté par M. DJOUKEN Guy (80% d'action)	SOUTH	Iron and related substances	417,8	16/11/2011 – 15/11/2014	Still valid
95		GAROUA BOULAI SUD (288)		EAST	Gold and polymetallic substances	428,87	16/11/2011 – 15/11/2014	Still valid
96		BATOURI EST (289)		EAST	Gold and polymetallic substances	476	16/11/2011 – 15/11/2014	Still valid
97		BANGBEL OUEST (261)		ADAMAOUA & EAST	Gold and polymetallic substances	600	22/07/2011 – 21/07/2014	Still valid
98		MVANGAN (262)		SOUTH	Iron et substances métalliques	900	22/07/2011 – 21/07/2014	Still valid
99		BANDONGWE (249)		EAST	Gold and polymetallic substances	500	03/06/2011 – 02/06/2014	Still valid
100	LIMESTONE CAMEROUN BP 15255 Yaoundé	MINTOM NORD (290)		EAST	Limestone and related substances	500	30/11/2011 – 29/11/2014	Still valid
101	FAMETAL MINING RESOURCES CAMEROON B.P. 33104 Yaoundé	AKONOLINGA NORD (294)		CENTER	Rutile and related substances	800	22/11/2011 – 21/11/2014	Still valid
102		BOULOU		EAST	Gold and polymetallic substances	991,5	13/05/2011 – 12/05/2014	1st renewal on going

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
103		MOMPWE		EAST	Gold and polymetallic substances	997,3	13/05/2011 – 12/05/2014	1st renewal on going
104	ZAMBA HOLDING BP 152 YAOUNDÉ	BAFIA (296)	CAMEROON RUTILE RESOURCES LTD, British Virgin Islands, représenté par M. KOUAM Marcel Léopold	CENTER	Rutile and related substances	1 000	28/11/2011 – 27/11/2014	Buyer situation (Highcountry investments Limited) for clarify
105		NKOLKOSSE (295)		CENTER	Rutile and related substances	1 000	28/11/2011 – 27/11/2014	
106		BOULOU (299)		CENTER & SOUTH	Rutile and related substances	826	02/12/2011 – 01/12/2014	
107	C & K MINING INC. B.P. 550 Bertoua	NGOURA (298)		EAST	Gold and other substances	403	02/12/2011 – 01/12/2014	Still valid
108	NUMALI MINING AND EXPLORATION SA BP 15447 YAOUNDE	NDOKAYO (300)	M. Charles Arthur Michael EDMUND (sud-africain, 42,5%), M. Peter Ernest CREMER (sud-africain, 42,5%)	EAST	Gold and other substances	471	05/12/2011 – 04/12/2014	Still valid
109		MARARABA NORD (301)		EAST	Gold and other substances	474	05/12/2011 – 04/12/2014	Still valid
110	XPLOR – TEC SA B.P. 1921 Yaoundé	BAMBOUTI (303)	Me Emmanuel MBIAM (92% d'action)	EAST	Gold, diamonds and related substances	1 000	08/12/2011 – 07/12/2014	Still valid
111		YANGAMO (304)		EAST	Gold, diamonds and related substances	1 000	08/12/2011 – 07/12/2014	Still valid
112	MGI PARTNERS CAMEROON S.A B.P. 35 589 Yaoundé	BEKE KETTE (309)	M. JAEJOON HAN (70% d'action)	EAST	Gold and other substances	475	04/03/2014 – 03/03/2017	Still valid
113		MAMA III (310)		EAST	Gold and other substances	419	04/03/2014 – 03/03/2017	Still valid
114	SU YANG Sarl B.P. 12111 Yaoundé	ZIMBI (311)	REN XIAIJUN	EAST	Gold and other substances	500	05/03/2014 – 04/03/2017	Still valid
115	ESTUARY MINING COMPAGNY B.P. 1117 LIMBE	MINDOUROU (315)	M. PUNGONG KINGSLEY ACHU PROMBO PUPE SIE (67%)	EAST	Iron and related substances	494	05/03/2014 – 04/03/2017	Still valid
116	TIAN YU MINING B.P 12111	KETTE (312)	M. REN XIAOJUN (chinois)	EAST	Gold and other substances	500	05/03/2014 – 04/03/2017	Still valid
117	EASTERN MINING CORPORATION (EMICO) B.P. 88 Bertoua	LELE II (320)	TATAMOT ALEOKOL Denis Olivier (97 39 52 71) (50%) et MONDJOL Alain Leon (50%)	SOUTH	Iron and related substances	434	04/02/2014 – 03/02/2016	1 <sup>er</sup> renewal
118	CLIMA DUBAI INTERNATIONAL B.P.12 Betaré-Oya	KOUBOU (330)	M. MOHAMMED A.A. RAMADAN (80% des parts, Palestine)	EAST	Gold and other substances	401	10/06/2014 – 09/06/2017	Still valid
119	ZUMER MINING INC S.A.B.P.14371 Yaoundé	BEKA ZIKI (323)	M. ESSOUMA ASSOUMOU Emile David	ADAMAOUA	Gold and other substances	500	10/06/2014 – 09/06/2017	Still valid
120	CAMEROON MEIGE MINING DEVELOPMENT COMPANY (CMMDC) LTD B.P. 87 Yaoundé	MEIGANGA SUD-OUEST (329)	M. LIU ZHONGNAN (chinois)	ADAMAOUA	Gold and other substances	495	10/06/2014 – 09/06/2017	Still valid

N°	Holder	Name of title	Owner	Region/Department	Substances	Area. In km <sup>2</sup>	Validity period	Comments
121	MONGOKELE MINING COMPANY (MMC) B.P. 15771 Douala	MOBOUSSAMBOU (328)	M. TCHOUDJA TCHOUTA Cyril	EAST	Gold, diamonds and related substances	500	06/06/2014 – 05/06/2017	Still valid
122	INTERNATIONAL MINING COMPANY LTD B.P.35638 Yaoundé	KOUMOU (318)	SOCIETE SHAANXI ZHUOCHENG INDUSTRIAL Co représenté par M. WANG ZHONG (chinois)	EAST	Gold and other substances	175	26/03/2014 – 25/03/2017	Still valid
123	RAINBOW MINING AND COMMODITIES LTDB.P.1117 Limbé	BABUNGO (317)	M. PUNGONG KINGSLEY ACHU PROMBO PUPE SIE (67% des parts)	SOUTH	Iron and related substances	484	26/03/2014 – 25/03/2017	Still valid
124	GRANULATS DU CAMEROUN (GRACAM) B.P.3582 Yaoundé	NYETE (322)	Mme MEKO épse GAKAM Victorine (25%), M. SANI Elies (15%), M. KOUOH EYOUN Maurice (15%)	SOUTH	Iron, Gold and related substances	500	26/03/2014 – 25/03/2017	Still valid
125	GREENSTONE CAMEROUN B.P. Yaoundé	COLOMINE SUD (297)	Mme JE HWANCHUL (coréenne, 30%), M. KANG WON KUN (coréen, 25%)	EAST	Gold and other substances	300	02/12/2011 – 01/12/2014	Still valid

## Annex 13: Tracking table of certified declaration forms

### ❖ Companies

N°	Company	Electronic TR receipt	Date of reception	Certified TR receipt	Date of reception
1	NHC	yes	27/03/2015	yes	17/04/2015
2	Perenco Rio Del Rey	yes	07/04/2015	yes	17/04/2015
3	Perenco Cameroun	yes	07/04/2015	yes	17/04/2015
4	Perenco Oil & Gas Cameroun	yes	07/04/2015	yes	17/04/2015
5	Addax Petroleum Cam Comapany	yes	02/04/2015	yes	17/04/2015
6	Euroil Ltd	yes	01/04/2015	yes	17/04/2015
7	Noble Energy Cameroon LTD	yes	26/03/2015	yes	17/04/2015
8	ADDAX Petroleum Cameroon Limited	yes	31/03/2015	yes	17/04/2015
9	Murphy	yes	27/03/2015	yes	17/04/2015
10	Rodeo Development LTD (Gaz du Cameroun)	yes	21/04/2015	yes	21/04/2015
11	Kosmos Energy	yes	17/04/2015	yes	16/04/2015
12	Glencore Exploration Cameroon	yes	02/04/2015	yes	17/04/2015
13	Yang Chang Logone	yes	02/04/2015	yes	17/04/2015
14	Dana Petroleum	yes	31/03/2015	yes	17/04/2015
15	COTCO	yes	02/04/2015	yes	17/04/2015
16	Geovic	yes	30/03/2015	yes	17/04/2015
17	C&K Mining	yes	04/04/2015	yes	17/04/2015
18	ROCAGLIA	yes	31/03/2015	yes	17/04/2015
19	CAPAM	yes	30/03/2015	yes	17/04/2015
20	Cimencam	yes	06/04/2015	yes	17/04/2015
21	Razel	yes	31/03/2015	yes	17/04/2015
22	CAM IRON	yes	27/03/2015	yes	17/04/2015

### ❖ Government agencies

Administration	Electronic TR receipt	Date of reception	Certified TR receipt	Date of reception
The National Hydrocarbons Company – NHC	yes	27/03/2015	yes	17/04/2015
The Ministry of Industry, Mines and Technological Development – MINMITD	yes	27/03/2015	yes	17/04/2015
The Directorate-General of Taxes – DGT	yes	30/03/2015	yes	17/04/2015
The Directorate-General of Treasury and the Financial and Monetary Cooperation – DGTFMC	yes	27/03/2015	yes	17/04/2015
The Directorate-General of Customs – DGC	yes	27/03/2015	yes	17/04/2015
The National Investment Corporation of Cameroon	yes	27/03/2015	yes	17/04/2015

## **Annex 14: Persons contacted or involved**

### Persons involved

<b>Moore Stephens LLP</b>	
Tim Woodward	Partner
Ben Toorabally	Head of office MS IFI Maghreb
Karim Lourimi	Head of Mission
Maher Ben Mbarek	Audit Senior
Hedi Zaghouani	Audit Senior
Akram Ksouri	Audit Senior
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