

# REPUBLIC OF CAMEROON

EITI Committee of the  
Extractive Industries Transparency Initiative

## VALIDATION REPORT

*This Validation report has been translated from French  
Should any doubt arise, the French version prevails*



## ABSTRACT

Since the accession of Cameroon to the EITI in 2005, the implementation of the Initiative has counted 3 distinct phases:

- Phase I: An initial, incomplete implementation phase, legitimated by the first Validation process (2005 - 2010);
- Phase II: The completion of the first Validation process (November 2010 - February 2012);
- Phase III: The renewal of the process and the realisation of obvious progress (March 2012 - July 2013).

At the end of this last phase, the National Initiative has reached a certain degree of maturity, characterised by:

- A clear political will;
- The regular activity of the EITI Committee;
- An active participation of civil society and extractive companies;
- The release of various EITI reports for the years 2001 to 2010;
- The realisation of various dissemination actions, within a large part of the country and for a broadened audience.

While the first EITI reports showed numerous weak points, the reports covering the years 2009 and 2010 are the result of a quality reconciliation process, based on a comprehensive Scope of benefit streams and extractive companies and the participation of all the companies and State agencies contemplated in the Scope. These reports are based on data rendered reliable by the external auditors and disclosed limited discrepancies<sup>1</sup>.

In this context, we consider that the progress made by the National Initiative is sufficient to recommend that the Republic of Cameroon should be declared a Compliant country.

In order to strengthen this progress and ensure the sustainability of the assets of the National Initiative, we recommend that the EITI Committee, the Cameroonian authorities and more generally all stakeholders of the process carefully take into consideration the recommendations disclosed in the fifth part of this report. Some of these actions have recently been carried out and are presented below on pages 4 and 5.

---

<sup>1</sup> The discrepancy between payments and revenues is inferior to 0.1% for the years 2009 and 2010



41, rue Guérin  
77300 Fontainebleau - France  
Tel: +33 (0)1 64 22 22 70  
Fax: +33 (0)1 64 22 49 20  
contact@cac75.fr

Mr. Chairman of the EITI Committee  
Extractive Industries Transparency  
Initiative  
Office of the Minister of Finance  
Yaoundé - Cameroon

Paris, 14 August 2013

## PRESENTATION LETTER

Dear Mr. Chairman,

### 1. Context

The Extractive Industries Transparency Initiative (EITI) aims to improve the transparency of revenues yielded from extractive activities within countries rich in oil, gas and mining resources.

Cameroon joined the EITI in 2005 and has been a Candidate country since September 2007. To assess the compliance of the country against the EITI Requirements, it was decided that Cameroon would provide an independent assessment of progress made in the implementation of the EITI Rules 2011 edition, to the EITI International Board before 15 August 2013.

The period subject to this Validation begins on the date the country joined the EITI, and ends in July 2013<sup>2</sup>.

As an accredited validator from the EITI International Board, CAC 75 has been selected to conduct the Validation process of the Initiative in Cameroon, in accordance with the procedures agreed upon with you, and in compliance with the EITI Rules, 2011 edition.

### 2. Performed work

We started our work in July 2013, by analysing the documents, which are the basis of the EITI process in Cameroon<sup>3</sup>. More particularly, we studied the EITI work plans of the period 2010 - 2014, the decrees, minutes of meetings of the EITI Committee, as well as the 2006-2008, 2009 and 2010 EITI reports. Finally, we sent the self-assessment forms to the extractive companies involved in the process.

---

<sup>2</sup> In order to enable the writing of the Validation report, its translation and enable the EITI Validation Committee to proceed to this report review

<sup>3</sup> The list of documents is presented in Appendix I

We have had a series of meetings with the representatives of the various stakeholders in Yaoundé, starting 8 July 2013. We notably met the representatives of the government, the Cameroonian civil society and extractive companies. The list of interviewees is presented in Section 1.1.

The Validation report was presented to the EITI Committee on 1 August 2013.

### 3. Validation report

This Validation report has 5 sections and Appendices. The first part briefly presents the Validation process, the Cameroonian mining sector, the progress made by the EITI in Cameroon (the EITI-Cameroon), as well as the involvement of civil society and extractive companies in the national process. The second part is dedicated to the overall assessment of the EITI implementation in Cameroon. The third part analyses in detail each of the Requirements of the EITI. The fourth part addresses the impact and sustainability of the EITI process in Cameroon, as well as the prospects for the National Initiative. The fifth and final section offers recommendations to foster the development of the Initiative.

The Appendices contain the list of references used in this Validation report, the 2012-2014 EITI work plan, the self-assessment forms completed by the extractive companies and the payment certificate.

### 4. Our analysis of the EITI Requirements

We believe that the EITI-Cameroon is compliant with all the EITI Requirements.

### 5. Recommendations

In order to strengthen the progress and ensure the sustainability of the assets of the National Initiative, particular attention should be given to the progress made in some Requirements, for which recommendations are proposed in the final part of this report.

### 6. Recent actions of the government and the EITI Committee

In order to quickly improve the quality of the National Initiative and on the basis of the first lessons of the Validation, the Cameroonian government through the EITI Committee has recently carried out the following actions:

- Ensure the presence within the EITI Committee of all members listed in the decree of 16 June 2005 (Recommendation No.1)

We note the presence of the Chairman of the CONAC, the Rev. Dr. Massi Gams and the representative of the GICAM within the EITI Committee on 30 July 2013.

We also understand that the EITI Committee intends to ask the mayors of Figuil (Northern Region) and Lomié (Eastern Region), mining regions, to join the EITI Committee.

- Appoint additional representatives of the companies to sit in the EITI Committee (Recommendation No.2)

We understand that the EITI Committee intends to ask for a representative of Yang Chang Logone (oil industry) and C&K Mining (mining) to join the EITI Committee.

- Set up the Technical Secretariat in the dedicated premises (Recommendation No.3)

We understand that the installation of the Technical Secretariat in the dedicated premises is in process and that the EITI Committee held its first meeting there on 1 August 2013.

- Translate the 2012-2014 EITI work plan to English (Recommendation No.7)

We note that the 2012-2014 EITI work plan is now available in English.

- Regularly release the EITI reports (Recommendation No.15)

We understand that the 2011 EITI draft report (pre-final) was approved by the EITI Committee on 30 July 2013 and was officially presented to the public on 31 July 2013 during a ceremony at the Hilton Hotel in which we were present.

We obtained a draft copy of the minutes of 30 July 2013's meeting and do not have a signed version of the 2011 EITI report.

The 2011 EITI draft report (pre-final) is similar to the 2009 and 2010 EITI reports but shows development within certain aspects. We note that:

- The 2011 EITI draft report (pre-final) concerns the oil and gas, oil transport and mining sectors;
- The Scope of benefit streams includes<sup>4</sup> in addition to the former Scope, the tax on the payment of dividends (410 MFCFA), the costs of inspection and control (91 MFCFA) and the tax on the sales of shares in the mining sector (nil);
- The Scope of companies subject to reconciliation is unchanged;
- DGI and DGTCFM unilaterally declared<sup>5</sup> subnational payments to the FEICOM (Fonds Spécial d'Intervention Intercommunale) for 475 MFCFA and to the municipalities for 237 MFCFA;
- Revenue received from artisanal miners and unilaterally declared<sup>6</sup> by the administrations amounts to 37 MFCFA;
- The discrepancy between payments and revenues remains very low<sup>7</sup>, less than 0.1% of the reported amounts.

Yours sincerely,



Hugues Renaux  
Partner

---

<sup>4</sup> Projet de rapport ITIE 2011 (Pré-final), Moore Stephens (juillet 2013), p. 6

<sup>5</sup> Id., p. 8

<sup>6</sup> Id., pp. 9 et 41

<sup>7</sup> Id., p. 7

# S SUMMARY

## ABSTRACT

## PRESENTATION LETTER

<b>1. INTRODUCTION .....</b>	<b>9</b>
1.1. The Validation process .....	10
1.2. The extractive sector .....	13
1.3. The progress accomplished by the National Initiative .....	15
1.4. The involvement of civil society .....	17
1.5. The involvement of extractive companies .....	19
<b>2. GLOBAL EVALUATION OF THE EITI IMPLEMENTATION</b>	<b>21</b>
2.1. Our analysis of the EITI Requirements .....	22
2.2. The Validation grid.....	23
<b>3. EVALUATION OF EITI REQUIREMENTS .....</b>	<b>24</b>
Requirement No.1 .....	25
Requirement No.2 .....	27
Requirement No.3 .....	29
Requirement No.4 .....	30
Requirement No.5 .....	36
Requirement No.6 .....	41
Requirement No.7 .....	45
Requirement No.8 .....	49
Requirement No.9 .....	52
Requirement No.10 .....	62
Requirement No.11 .....	65
Requirement No.12 .....	67

Requirement No.13 .....	70
Requirement No.14 .....	73
Requirement No.15 .....	76
Requirement No.16 .....	78
Requirement No.17 .....	80
Requirement No.18 .....	83
Requirement No.19 .....	87
Requirement No.20 .....	90
<b>4. OTHER CONSIDERATIONS.....</b>	<b>93</b>
4.1. The impact of the EITI .....	94
4.2. The sustainability of the EITI process .....	94
4.3. Beyond EITI.....	95
<b>5. RECOMMENDATIONS .....</b>	<b>96</b>
<b>6. APPENDICES .....</b>	<b>103</b>
Appendix I   References	
Appendix II   The 2012-2014 EITI work plan	
Appendix III   Self-assessment forms	
Appendix IV   The payment certificate	

## KEY ABBREVIATIONS USED IN THIS VALIDATION REPORT

### Administrations

DGI	Direction Générale des Impôts
DGTFCM	Direction Générale du Trésor et de la Coopération Financière et Monétaire

### Civil society

ACIC	Association Culturelle Islamique du Cameroun
CED	Centre pour l'Environnement et le Développement
CENC	Conférence Episcopale Nationale du Cameroun
CEPCA	Conseil des Eglises Protestantes du Cameroun
DMJ	Dynamique Mondiale des Jeunes
MIPACAM	Mouvement International de Lutte Contre la Pauvreté - Cameroun
PCQVP	Publiez Ce Que Vous Payez
SEP	Service Eucuménique pour la Paix
UJC	Union des Journalistes du Cameroun

### Extractive companies

APCL	Addax Petroleum Cameroon Company
COTCO	Cameroon Oil Transportation Company
MPCI	Mobil Producing Cameroon Inc.
SNH	Société Nationale des Hydrocarbures

### Autres

FCFA	Franc de la Communauté Financière d'Afrique
MFCFA	Millions FCFA
MDFCFA	Billions FCFA
ToRs	Terms of Reference
USD	United States of America Dollar



# 1 INTRODUCTION

## 1.1. The Validation process

- Objectives
- Process
- Stakeholders met

## 1.2. The extractive sector

## 1.3. The progress accomplished by the National Initiative

## 1.4. The involvement of civil society

## 1.5. The involvement of extractive companies

## 1.1. The Validation process

### ■ Objectives

Validation is an essential feature of the EITI process. It serves two critical functions. Firstly, it promotes dialogue and learning at the country level. Secondly, it safeguards the EITI brand by holding all the EITI implementing countries to the same global standard.

### ■ Process

The EITI is a robust, but flexible standard that is country-led and allows an implementation which is adapted to local needs and circumstances. However, the quality of implementation can only be ensured with one single Validation methodology applicable to all Candidate countries. The EITI International Board supervises Validation to ensure the quality, consistency and sustainability of the process.

The main steps of an EITI Validation are:

- Multi-stakeholder group agreement to commence Validation

The MSG must agree on when to schedule the Validation, how the process will be conducted, and who should oversee the process throughout.

- Procurement of a validator

Policy Note No.2 sets out the steps and modalities for procurement. The implementing country finances the cost of Validation (see Policy Note No.4).

- Validation

The validator assesses the adherence to the EITI Principles and Criteria by assessing compliance with the 20 EITI Requirements (see section 4.4, below). Validation is a consultative process. The validator should meet with the multi-stakeholder group, the organisation contracted to reconcile the figures disclosed by extractive companies, the government and other key stakeholders (including civil society and extractive companies not in the multi-stakeholder group).

The validator should also consult available documentation, including:

- The EITI work plan, and other planning documents such as budgets and communication plans;
- The MSG's ToRs, and minutes from MSG meetings;
- The EITI reports, and supplementary information such as summary reports and associated communication materials;
- Company forms.

The validator should produce a draft Validation report for comments by the MSG and the EITI International Board. The EITI International Board - via the Validation Committee - will review the draft Validation report to ensure that it is exhaustive and provides an adequate basis for establishing the country's compliance with the EITI Requirements. The Validation Committee's comments on the draft Validation report must be addressed in the final version of the report.

The final version of the Validation report should be formally endorsed by the multi-stakeholder group and the government. The country publishes the final Validation report.

- The EITI International Board decision

The EITI International Board will review the final Validation report and decide on the status of the country.

## ■ Stakeholders met

Meetings carried-out enabled us to meet various representatives of the stakeholders. These discussions were held in Yaoundé within a secured environment, which facilitated a constructive and free dialogue with the validator.

### EITI Committee

Name	Function	Organisation
<i><u>Representatives of government</u></i>		
Mr. Antoine Ondo	Assignment Manager	Présidence de la République
Dr. Jean Kisito Mvogo	Director of Mines	Ministère des Mines, de l'Industrie et du Développement Technologique
Dr. Michel Mahoué	Director of non-repressive Affairs and of the seal	Ministère de la Justice
Mr. Emmanuel Njonkoué	Head of Statistics Department	Direction Générale des Douanes
Mr. Eugène Ngango Ebandjo	Deputy Finance Director	SNH
Mr. Michel Mezouogue	Head of General Accounting Department	SNH
<i><u>Representatives of civil society</u></i>		
Mr. Dupleix Kuenzob Pedeme	Representative	PWYP, Dynamique Mondiale des Jeunes (DMJ)
Mr. Richard Ndi Tanto	Director	PWYP, Service Eucuménique pour la Paix (SEP)
Mr. Sylvanus Binla		
Mr. Christophe Bobiokono	Representative	Union des Journalistes (UJC)
<i><u>Representatives of extractive companies</u></i>		
Mr. Robert Mouthe	Special Advisor of the Executive Director	Perenco
Mr. Oscar Matip	Deputy Executive Director	Addax Petroleum
Mrs. Anastasia Efoua	Deputy Executive Director	Geovic Cameroon PLC

### Technical Secretariat

Name	Function	Organisation
Mrs. Solange Ondigui	Coordinator	Ministère de l'Economie et des Finances
Mrs. Sylvie Meyong	Member	Ministère de l'Economie et des Finances
Mr. Cyrille Mbara Tipane	Member	PWYP
Mr. Marcel Nkoum	Member	Secrétariat Technique
Mr. François Binzouli	Member	Ministère des Mines, de l'Industrie et du Développement Technique
Mr. Grégoire Mebada Mebada	Member	Comité Technique de Suivi des Programmes Economiques
Mr. Ibrahim Ndouop Njikam	Member	Ministère des Finances
Mr. Guy Raoul Kake Kamga	Member	Ministère des Finances

## Non-member stakeholders

Name	Function	Organisation
<i>Representatives of government</i>		
Rev. Dr. Dieudonné Massi Gams	Chairman	Comission Nationale Anti-Corruption (CONAC)
Mr. Cyrille Elono	Head of Exploitation Department	Ministère des Mines, de l'Industrie et du Développement Technique
Mr. Maurice Dikongo	Permanent Secretary	Secrétariat de Coordination et de Traitement de l'Information des Industries Extractives pour la CEMAC (SCTIIE-CEMAC)
<i>Representatives of civil society</i>		
Mr. Benjamin Bioule	Executive Director	ASSIFE
Mr. Napoléon Jaff	Coordinator	PWYP, Réseau de Lutte Contre la Faim au Cameroun (RELUFA)
Mr. Willy Foomena	Project Manager	PWYP, Réseau de Lutte Contre la Faim au Cameroun (RELUFA)
Mr. Michel Bissou	Deputy Project Manager	PWYP, Réseau de Lutte Contre la Faim au Cameroun (RELUFA)
Mr. Livinus Esambe	Director	Action for Governance of Natural Resources (AGNR)
<i>Representatives of extractive companies</i>		
Mr. Jean Marc Bidjo	Director of External Affairs	Kosmos Energy Cameroon

## Financial and technical stakeholders

Name	Function	Organisation
M. Faustin Koyasse	Senior Economist	World Bank

## Reconciler of the 2009 and 2010 EITI reports

Name	Function	Organisation
Mr. Karim Lourimi	Auditor	Moore Stephens

## 1.2. The extractive sector

Cameroon is rich in extractive resources: while the oil production is predominant, Cameroon is also a producer of bauxite, cobalt, gold and diamonds.

The oil and gas sector is regulated by law No.99/013 of 22 December 1999 on the Oil Code and its application decree No.2000/485 of 30 June 2000. The sector of oil transport is regulated by law No.96/147 of 5 August 1996. Law No.001-2001 of 16 April 2001 on the Mining Code, its application decree No.2002/648/PM of 26 March 2002 and law No.2010-011 of 29 July 2011 regulate the mining sector.

### ■ Important oil and mineral reserves

Cameroon holds important oil resources, which are concentrated mainly off the Western coast of the country, in the Rio del Rey basins, but also in the Douala and Kribi basins<sup>8</sup>.

The country also has<sup>9</sup> a subsoil rich in mining resources, particularly<sup>10</sup> bauxite, cobalt, gold, diamonds, iron and uranium, which have not been extensively exploited so far<sup>11</sup>.

Bauxite reserves are located in the North of the country, in the region of Adamaoua, and in the Southeast, around the city of Bafoussam<sup>12</sup>. Cobalt reserves are mainly located in the South-East, close to the city of Lomié<sup>13</sup>.

As for the major gold and diamond deposits discovered so far, these are concentrated around the city of Bétarié-Oya, in the East of the country<sup>14</sup>.

We understand that silviculture is an important sector of the Cameroonian economy. The country is indeed well provided with forests, and we understand that this sector generated in 2010 about 14 MDFCFA<sup>15</sup> of tax revenues.



*Extractive reserves in Cameroon*

### ■ Players of the extractive sector

#### The oil sector

Oil is an essential contributor to the economy of Cameroon and represents 50% of the country's exportations in 2010<sup>16</sup>. That same year, Cameroon produced 64,700 barrels of oil per day<sup>17</sup>. The details of the oil production is given in the table here enclosed<sup>18</sup>:

Oil production	
	(thousands barrels/day)
2007	83.2
2008	81.3
2009	76.7
2010	64.7
2011	60.4

*Daily production of oil in Cameroon between 2007 and 2011*

<sup>8</sup> Ministère des Mines, SNH, CAPAM

<sup>9</sup> 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)

<sup>10</sup> 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)

<sup>11</sup> Cameroon also produces aluminum, but with alumina imported from Guinea ((2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)). Cameroonian companies that produce aluminium are therefore not included in the Scope of the EITI reports.

<sup>12</sup> Ministère des Mines, SNH, CAPAM

<sup>13</sup> Id.

<sup>14</sup> Id.

<sup>15</sup> According to national accounts, as sent by the Technical Secretariat EITI-Cameroon

<sup>16</sup> 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)

<sup>17</sup> Id.

<sup>18</sup> Id.

In 2010, the production came from the fields of Rio del Rey, Mokoko Abana, Moudi and Ebomé, and was operated by Total E&P, Pecten and Perenco.

Concession	2010 Oil production (thousands barrels/day)	Operators	Partners
Rio del Rey	40.3	Total E&P	SNH, Pecten
Mokoko Abana	17.2	Pecten	SNH, Total E&P
Moudi	2.8	Perenco	SNH, MPCJ
Ebomé	4.4	Perenco	SNH, MPCJ
<b>Total</b>	<b>64.7</b>		

*Distribution of the Cameroonian oil production in 2010<sup>19</sup>*

The Société Nationale des Hydrocarbures (SNH), a State-owned company of Cameroon, is a partner on each of these fields<sup>20</sup>.

### The oil transport sector

Cameroon's territory is crossed by a 1,070 km pipeline which connects the Doba fields in Chad to the maritime terminal of Kribi, off the Cameroon coast. This pipeline has a delivery capacity of 250,000 barrels/day<sup>21</sup>; it is managed by the Cameroon Oil Transportation Company (COTCO), which is in charge of the 890 km-long Cameroon section, in partnership with Tchad Oil Transportation Company (TOTCO), which is in charge of the Chadian section.

### A developing mining sector

The mining reserves of Cameroon are still scarcely exploited.

Thus, the industrial mining production is essentially limited to quarrying, mostly undertaken by the companies Razel and Cimencam. In 2010, these companies produced respectively 863,000 and 610,000 tonnes of sand, limestone, pozzolan and other aggregates<sup>22</sup>.

Only two other companies had exploitation permits for other minerals in 2010<sup>23</sup>:

- Geovic, which had not yet begun the exploitation of the cobalt and nickel mines of Lomié, in the East of the country;
- C&K Mining, which has had a permit for the exploitation of diamonds and related substances since 2010 in the Mobilong mines, in the East of the country, produced 52 kg of gold in 2010.



*Players in the extractive sector in Cameroon*

<sup>19</sup> Etat de la production et du partage par opérateur et associés en 2010 (juillet 2013)  
<sup>20</sup> 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)  
<sup>21</sup> Rapport ITIE 2009, Fair Links (Octobre 2012)  
<sup>22</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 5  
<sup>23</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 5 et p. 59

## ■ Exploration of the country

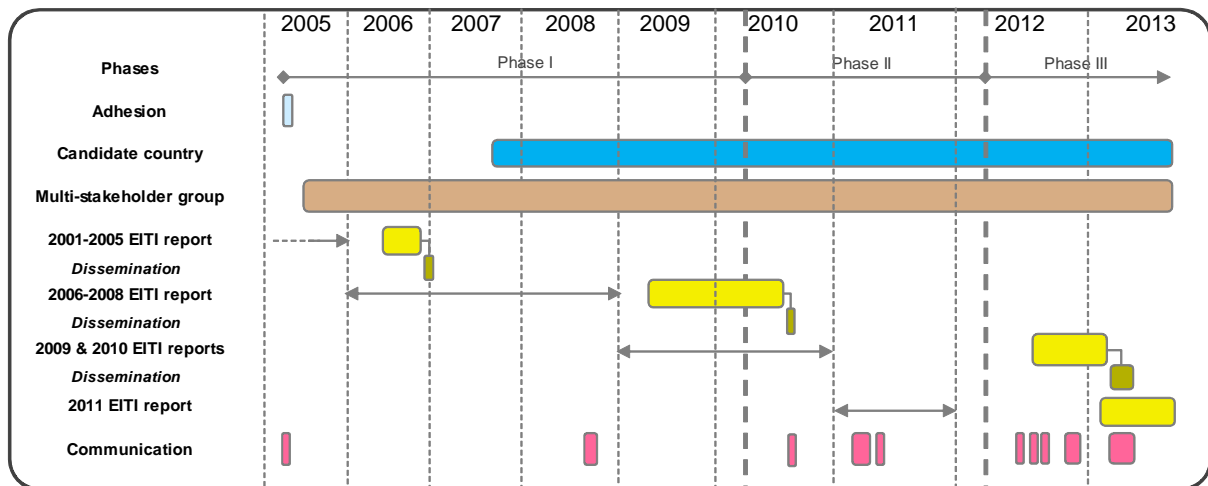
### Oil and gas exploration

There are about a dozen companies in oil exploration in Cameroon (Petronas, Addax, Euroil, Noble Energy, Glencore Exploration ...) <sup>24</sup>.

### Mining exploration

In 2010, 52 <sup>25</sup> companies were in mining exploration in Cameroon. Most of them held permits for the exploration of gold (Goldex, Boccom...), iron (Cam Iron, Compagnie minière du Cameroun, Camina...) and uranium (Mega Uranium, Caminex, ...).

## 1.3. The progress accomplished by the National Initiative



*Chronogram of the EITI-Cameroon activities (2005 - July 2013)*

Since the accession of Cameroon to the EITI in 2005, the implementation of the Initiative has counted 3 distinct phases:

- Phase I: An initial, incomplete implementation phase, legitimated by the first Validation process (2005 - 2010);
- Phase II: The completion of the first Validation process (November 2010 - February 2012);
- Phase III: The revival of the process and the realisation of obvious progress (March 2012 - July 2013).

### Phase I: An initial, incomplete implementation phase, legitimated by the first Validation process (2005 - 2010)

Cameroon manifested its interest in the EITI as early as April 2005 and in June 2005 created the EITI Committee and the Technical Secretariat; multi-stakeholder bodies in charge of the implementation of the National Initiative.

<sup>24</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 57

<sup>25</sup> Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), pp. 25-26

The EITI Committee was formed of representatives of civil society, extractive companies and State agencies. The multi-stakeholder group then drafted and published a national work plan for the years 2005 and 2006 and acquired the status of Candidate country in September 2007.

In 2006, the reconciler Hart Group was recruited to reconcile the data between 2001 and 2005; the first EITI report was published in late 2006. The firm Hart Group was also asked to reconcile the data between 2006 and 2008, which will be published in June 2010.

The delayed release of this EITI report made the release of a Validation report on 9 March 2010 impossible, and led to a request for a deadline extension.

### Phase II: The completion of the first Validation process (November 2010 - February 2012)

Although the first Validation process recorded significant progress, it was insufficient to declare the country Compliant. Indeed, the EITI International Board<sup>26</sup> gathered in October 2010 pointed out the following irregularities:

- The EITI reports are published too irregularly and with delay;
- No materiality threshold is defined in the EITI reports and no check is undertaken to verify the comprehensiveness of the payments selected in the Scope;
- No action to render the reported data more reliable has been taken;
- The discrepancies presented in the 2006-2008 EITI report were not subject to a thorough analysis;
- The EITI reports are not sufficiently made accessible to the public.

Between November 2010 and the end of 2011, the EITI Committee focused on the improvement of the various issues. On 15 February 2012, the EITI International Board thus noted the progress made in the quality of the report which nevertheless showed residual weaknesses on Requirements No.14 and 15<sup>27</sup>. Cameroon preserved its status of Candidate country and had 18 months to implement a new Validation process.

### Phase III: The revival of the process and the realisation of obvious progress (March 2012 - July 2013).

In March 2012, the EITI Committee drafted the 2012-2014 EITI work plan and approved it on 11 May 2012.

In July 2012, Cameroon recruited Moore Stephens for the 2009 and 2010 EITI reports. These reports were drafted between September 2012 to December 2012 and were presented to the public on 22 February 2013, in the presence of members of the government, of diplomatic missions, of donors and the media. These reports were also made available on the National Initiative's website <http://www.eiticameroun.org>. In April and May 2013, civil society representatives organised actions to disseminate the 2009 and 2010 EITI reports in various regions of Cameroon.

In parallel, the EITI Committee signed a new partnership with Moore Stephens for the 2011 EITI report. In June 2013, the second Validation process was launched, which must result in the publication of the Validation report no later than 15 August 2013.

---

<sup>26</sup> Décision du Conseil d'administration de l'ITIE sur la Validation du Cameroun (19 octobre 2010)

<sup>27</sup> Lettre de Clare Short au Ministre des Finances et de l'Economie concernant le statut ITIE du Cameroun (20 février 2012)



## 1.4. The involvement of civil society<sup>28</sup>

### 1. An institutional architecture associating civil society

As seen from Requirements No.2 and 4, the decree of 16 June 2005 appoints 10 representatives of civil society in the EITI Committee, out of 24 members. These members include:

- "Two members of Parliament, one of whom represents the majority, and the other comes from the opposition;
- The Chairman of the Cameroonian section of Transparency International;
- Three representatives of non-governmental organisations;
- Three representatives of decentralised territorial units;
- The Chairman of the Cameroonian Journalists' Union".

However, in July 2013, the EITI Committee counted 14 representatives of civil society. Indeed, only one representative of the decentralised territorial units (instead of 3 as intended in the decree) and 9 representatives of the non-governmental organisations (instead of 3 as intended in the decree) sit in the EITI Committee.

We could not obtain further information regarding the absence of the 2 decentralised territorial units in the EITI Committee. According to the meetings held with various members of the Technical Secretariat, we understand that the increase of the civil society constituency results from:

- The initiative of the civil society representatives that were initially not members of the EITI Committee, whose proposition to increase their number of representatives did not face much opposition from the members of the other constituencies;
- A need for important human resources to assist the Technical Secretariat.

In July 2013, the 14 representatives of civil society in the EITI Committee were:

- Mr. Hon. Aka Amua, MP;
- Mr. Hon. Abel Calvin Njocke, MP;
- Mr. Charles NGuini, representative of Transparency International and PWYP;
- Mr. Dieudonné Kimaka, representative of the Mouvement International Contre la Pauvreté en Afrique - Cameroun (MIPACAM);
- Mr. Samuel NGuiffo, representative of the Centre pour l'Environnement et le Développement (CED) and PWYP;
- Mr. André Koung A Yombi, representative of the Conseil des Eglises Protestantes du Cameroun (CEPCA);
- Mr. Dupleix Kuenzob Pedeme, representative of the Dynamique Mondiale des Jeunes (DMJ) and PWYP;
- Mr. Saly Yala Liman Maloum, representative of the Association Culturelle Islamique du Cameroun (ACIC);
- Mr. Thorsten Nilges, representative of the Service National Justice et Paix et de la Conférence Episcopale Nationale du Cameroun (CENC) and PCQVP;
- Mr. Edouard Bateky, consultant and former Deputy Executive Director of Géovic;
- Mr. Richard Ndi Tanto, representative of the Service Eucuménique pour la Paix (SEP) and PWYP;
- M. Sylvanus Binla, BASC/CENC;
- M. Prince Mosongo Njong, Mayor of Idabato city;
- M. Christophe Bobiokono, representative of the Union des Journalistes du Cameroun (UJC).

Civil society representatives were recruited based on their acknowledged experience or interests in the extractive field. We also note the presence in the EITI Committee of

<sup>28</sup> See Requirements No.4 and No.6 for further details

international organisations such as Transparency International and Publish What You Pay (PWYP).

The members of civil society come from 13 different organisations and seem to faithfully reflect the Cameroonian civil society.

## 2. Several awareness-raising, training and dissemination actions undertaken for the benefit of and by civil society in Cameroon

### Awareness-raising and training actions

Civil society representatives within the EITI Committee participated in several training and information meetings. In particular:

- A workshop on the EITI implementation in Cameroon, held in Yaoundé, on 22 and 23 September 2008;
- A forum on governance, organised by the World Bank in Yaoundé, on 14 and 15 July 2011;
- A seminar on the theme of "*capacity-building of the players in the African countries rich in natural resources in terms of management of environmental and social risks, management of revenues and development and governance*", held in Yaoundé, between 23 June and 25 July 2011;
- The 5<sup>th</sup> EITI International Conference organised in London, on 2 and 3 March 2011;
- Training on the use of the reporting template, run by Moore Stephens in Yaoundé, on 28 November 2012;
- The 2009 and 2010 EITI reports presentation workshop in April 2013.

We also noticed the participation of civil society representatives who are not members of the EITI Committee in the information meetings held by the member representatives. These meetings included:

- An EITI awareness-raising workshop for the neighbouring populations, craftsmen and operators of the mines in Betare Oya, on 18 April 2011;
- A youth awareness-raising and training seminar on the transparency of the extractive industries, organised by the organisation Dynamique Mondiale Jeune (DMJ) on 12 August 2011;
- The MPs' awareness-raising workshop, organised in Yaoundé, on 14 June 2012.

Moreover, the 2012-2014 EITI work plan stipulates a budget of 631,000 USD for the period 2012 - 2014, dedicated to building the capacities of the EITI Committee members, including civil society representatives.

### Dissemination actions

Civil society members have been highly involved in the dissemination of the 2009 and 2010 EITI reports. During April and May 2013, teams of 3 to 5 civil society representatives visited the South-Western regions, Adamaoua, the seaside, the North and the extreme North, to raise awareness of the local populations to the EITI and to disseminate the 2009 and 2010 EITI reports.

## 3. An independence of action and the freedom of speech of civil society in Cameroon

Civil society representatives who are members of the EITI Committee, belong to non-governmental organisations, territorial units and organisations representing the media in Cameroon, which are independent from the government and the extractive industries' sector.

Civil society representatives consider that their representativeness within the EITI Committee is sufficient and that they can work confidently within it:

- Except for extraordinary cases, meetings are announced with sufficient notice and documents regarding the agenda are correctly transmitted;
- The minutes of the EITI Committee meetings enable us to conclude that civil society representatives have freedom of speech and that their points of view are actually taken into account in the deliberations.

## 1.5. The involvement of extractive companies<sup>29</sup>

### 1. An institutional architecture favourable to the participation of extractive companies

As found in Requirements No.2 and 4, the institutional structure of the EITI in Cameroon leaves room for the representatives of extractive companies: according to the decree of 16 June 2005, companies in the extractive sector have 6 seats out of the 24 in the EITI Committee. These representatives are:

- *"The CEO of Total Cameroun or his representative;*
- *The CEO of Pecten Cameroun or his representative;*
- *The CEO of Perenco Cameroun or his representative;*
- *The CEO of Geovic Cameroun or his representative;*
- *The Chairman of the Chamber of Commerce, Industry, Mines and Craftsmanship;*
- *The Chairman of Groupement Interpatronal du Cameroun".*

Nevertheless, various purchases of shares have triggered the restructuring of the extractive companies' constituency within the EITI Committee. We refer to the following operations:

- The purchase of the shares of Total in the company Total E&P Cameroun in November 2010 by Perenco, already a member of the EITI Committee;
- The purchase in October 2011 by Addax of 80% of Pecten Cameroun, which becomes Addax Petroleum Cameroon Company (APCC).

In addition, in the absence of further information, we understand that the Chairman of the Groupement Interpatronal du Cameroun does not sit on the EITI Committee.

Consequently, in July 2013, the constituency of extractive companies within the EITI Committee is composed of 4 members. These include:

- Mr. Denis Clerc-Renaud, Executive Director of Perenco Cameroon;
- Mr. Roger Beaumont, Executive Director of Addax Petroleum Cameroon Company;
- Mrs. Anastasie Efoou Mbozo'o, Directrice Générale Adjointe de Geovic;
- Mr. Emmanuel Sikombe, representative of the Chamber of Commerce, Industry, Mines and Craftsmanship.

SNH, the main contributor to the revenues from the extractive sector, is present in the EITI Committee as government representative.

We note that the main private oil and mining companies in Cameroon are well represented in the EITI Committee.

### 2. Active participation of companies' representatives in the EITI work plan activities

#### Participation in the EITI Committee meetings

The minutes of the meetings show that companies' representatives regularly attend the meetings of the EITI Committee.

#### Active participation in the communication and capacity-building actions

As with civil society, extractive companies' representatives attended targeted EITI awareness-raising and capacity-building actions, both as organisers and members of the audience.

More specifically these included:

- An awareness-raising workshop for the neighbouring populations, craftsmen and operators of the mines in Betare Oya, on 18 April 2011;
- An EITI Awareness-raising workshop for extractive companies, during the preparation of the 2009-2010 reconciliation, held in Yaoundé, on 7 October 2012;

<sup>29</sup> See Requirements No.4 and 7 for further details

- A training workshop on the use of the data collection form, held in Yaoundé, on 3 December 2012.

In addition, the 2012-2014 EITI work plan granted a budget of 631,000 USD in the period 2012-2014 for the capacity-building of the EITI Committee members, who notably include representatives of extractive companies.

#### Official support declaration

Some extractive companies present in Cameroon also sent declarations to support the EITI-Cameroon. In these declarations, they *"publicly state [their] support to the EITI implementation process in Cameroon [...], [commit] to comply with all the Requirements related to the implementation of the Initiative, particularly to the actual participation in the reconciliation, in the Validation process, in the activities and funding of the multi-stakeholder group ("EITI Committee") in charge of the implementation of the EITI in Cameroon"*.

These are the main companies included in the Scope of the 2009 and 2010 EITI reports:

- SNH, national company in oil production phase;
- Perenco Cameroon, in oil production and exploration phases;
- Addax Petroleum, in oil production and exploration phases;
- Noble Energy Cameroon Ltd, in oil exploration phase;
- Euroil Ltd, in oil exploration phase;
- Yan Chang Logone Development company, in oil exploration phase;
- Geovic Cameroon Plc, holds a production license but does not yet operate.

Other extractive companies not included in the Scope of the 2009 and 2010 EITI reports have also sent an official declaration. These companies are Aucam SARL, Cameroon Alumina Ltd, SoftRock Energy Ltd, Camina SA, Invest Africa Plc, Mega Uranium and CMC Cameroon, all in mining exploration phase.

#### Participation in the reconciliation process

We note that the 22 extractive companies selected in the Scope participated in the data reconciliation process for the years 2009 and 2010.

#### Participation in the Validation process

We note that 22 companies out of 22 answered our self-assessment form.

# 2 GLOBAL EVALUATION OF THE EITI IMPLEMENTATION

## 2.1. Our analysis of the EITI Requirements



## 2.2. The Validation grid

## 2.1. Our analysis of the EITI Requirements

We consider that the EITI in the Republic of Cameroon is compliant with all the Requirements.

## 2.2. The Validation grid



 Requirement met  
 Requirement unmet

# 3 EVALUATION OF EITI REQUIREMENTS

Requirement No.1 .....	25
Requirement No.2 .....	27
Requirement No.3 .....	29
Requirement No.4 .....	30
Requirement No.5 .....	36
Requirement No.6 .....	41
Requirement No.7 .....	45
Requirement No.8 .....	49
Requirement No.9 .....	52
Requirement No.10 .....	62
Requirement No.11 .....	65
Requirement No.12 .....	67
Requirement No.13 .....	70
Requirement No.14 .....	73
Requirement No.15 .....	76
Requirement No.16 .....	78
Requirement No.17 .....	80
Requirement No.18 .....	83
Requirement No.19 .....	87
Requirement No.20 .....	90



# Requirement No.1

*The government is required to issue an unequivocal public statement of its intention to implement the EITI*

## ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The statement has been made by the head of State or government	No	1
b) The statement has been made at a formal launch event, publicised through the national media, or placed on a dedicated EITI website	No	1
c) The statement indicates the measures and actions the government intends to take to meet EITI Criteria	No	1
d) A copy of the statement has been sent to the EITI International Secretariat	NA	

See EITI Rules, 2011 edition, p. 15

### 1. A statement of adherence in April 2005

The government of Cameroon stated its will to fully commit to the EITI process at the EITI international conference in London, in March 2005. This commitment was formalised by the letter of the Minister of Economy and Finance, Mr. Abah Abah Polycarpe, to the Treasury Secretary of the United Kingdom, on 1 April 2005.

In this letter, the Minister of Economy and Finance restates *"the firm commitment [of] the government, officially made in London, to comply with the EITI principles"*<sup>30</sup>.

### 2. An involvement renewed ever since

This will of the government has also been expressed by:

- The creation of the EITI Committee, by decree of the Prime Minister, Head of Government, on 16 June 2005<sup>31</sup>;
- The regular funding of the National Initiative with the State's budget;
- The renewal by the Prime Minister of the government's commitment with respect to the EITI, on 28 June 2012<sup>32</sup>;
- The Finance Minister's opening speech at the EITI awareness workshop organised for the Supreme Audit Institution, on 4 April 2013, who on that occasion reinforced *"the sound commitment of the highest authorities of the Republic to implement the EITI"*<sup>33</sup>.

## ■ References

No.

- 8-205** Discours d'ouverture du Ministre délégué au Ministère des Finances pour l'atelier de sensibilisation de chambre des comptes sur l'ITIE (4 avril 2013)
- 7-100** Revue des activités ITIE au Cameroun en 2012 (31 décembre 2012)
- 1-150** Letter to Secretary of State at the Treasury of Her Majesty (1 April 2005)

<sup>30</sup> Letter to Secretary of State at the Treasury of Her Majesty (1 April 2005)

<sup>31</sup> Décret N°2005/2176/PM du 16 juin 2005 portant "création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE" (16 juin 2005)

<sup>32</sup> Revue des activités ITIE au Cameroun en 2012 (31 décembre 2012)

<sup>33</sup> Discours d'ouverture du Ministre délégué au Ministère des Finances pour l'atelier de sensibilisation de chambre des comptes sur l'ITIE (4 avril 2013)

- 1-146** Décret No.2005/2176/PM du 16 juin 2005 portant "*création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE*" (16 juin 2005)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders confirm the government's involvement in the EITI, publicly formalised and regularly renewed since.

## ■ Conclusion

The government stated and has regularly confirmed ever since its will to implement the EITI, which leads us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.1 is met



## Requirement No.2

*The government is required to commit to work with civil society and extractive companies on the implementation of the EITI*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) Companies and civil society have substantively been engaged in the design, implementation, monitoring and evaluation of the EITI process	Yes	1-2
b) There are no more obstacles to the civil society and company participation process	NA	1
c) There is an enabling framework for civil society organisations and companies in the implementation of the EITI	Yes	1
d) The government has refrained from actions which result in narrowing or restricting public debate in relation to the implementation of the EITI	Yes	2
e) Civil society and company representatives have been able to speak freely on transparency issues	Yes	1-2
f) Civil society and company representatives have had the right to communicate and cooperate with each other	Yes	2

*See EITI Rules, 2011 edition, p. 15*

#### 1. An environment that favours the participation of civil society and companies, consolidated by the decree of 16 June 2005

The legal and institutional framework of Cameroon presents an environment that is favourable<sup>34</sup> to the involvement of civil society organisations and companies in the EITI process.

No obstacle to the participation of civil society and companies in the EITI process has been identified. Law No.90/053 of 19 December 1990 provides freedom of association. Associations are created by simple declaration.

The ministerial decree of 16 June 2005 consolidates the legal framework and proves the government's will to work with civil society and companies. This decree guarantees wide representativeness of civil society and companies in the EITI Committee, by granting them 10 and 6 seats, respectively, out of a total of 24.

The 10 representatives of civil society include:

- *"Two members of Parliament, one of whom represents the majority, and the other who comes from the opposition;*
- *The Chairman of the Cameroon section of Transparency International;*
- *Three representatives of non-governmental organisations;*
- *Three representatives of decentralised territorial units;*
- *The Chairman of the Cameroon Journalists' Union".*

The 6 representatives of companies include:

- *"The CEO of Total Cameroun or his representative;*
- *The CEO of Pecten Cameroun or his representative;*
- *The CEO of Perenco Cameroun or his representative;*
- *The CEO of Geovic Cameroun or his representative;*

<sup>34</sup> For further details, see Requirement No.8 hereafter

- *The Chairman of the Chamber of Commerce, Industry, Mines and Craftsmanship;*
- *The Chairman of Groupement Interpatronal du Cameroun".*

## 2. Will of the government to associate all stakeholders

While Requirements No.6 and 7 allow us to analyse the mobilisation of civil society and extractive companies for the implementation of the EITI in more detail, the minutes of the EITI Committee meetings show that the representatives of both civil society and extractive companies express themselves freely and that their points of view are actually taken into consideration in the deliberations.

## ■ References

### No.

- 1-146** Décret No.2005/2176/PM du 16 juin 2005 portant "*création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE*" (16 juin 2005)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders of the EITI-Cameroon whom we met confirm their involvement in the EITI process and the regular dialogue between the players.

Civil society representatives and members of the EITI Committee stated their full involvement in the process and their satisfaction in being able to participate in the training seminars.

In addition, company representatives confirm their full involvement in the process.

## ■ Conclusion

The legal and institutional environment that favours the participation of all stakeholders of the EITI-Cameroon and their involvement in transparency issues lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.2 is met



## Requirement No.3

*The government is required to appoint a senior individual to lead on the implementation of the EITI*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The appointment of the senior individual has been publicly announced	Yes	1
b) The appointee has the confidence of all stakeholders and is situated in relevant agencies or ministries	Yes	1
c) The appointee has the authority and freedom to coordinate action on the EITI and is able to mobilise resources for country implementation	Yes	1

See EITI Rules, 2011 edition, p. 15

#### 1. A senior official in charge of coordinating the implementation of the EITI since 2005

According to the decree of 16 June 2005<sup>35</sup>, the chairmanship of the EITI Committee has been taken since 9 December 2011, by the Minister of Finance, Mr. Alamine Ousmane Mey.

The position was previously held by the Minister of Economy and Finance, Mr. Abah Abah Polycarpe, from December 2004 to September 2007 and by the Minister of Finance Mr. Lazare Essimi Menye, from September 2007 to December 2011.

The Chairman of the EITI Committee is a high official. He has the power and freedom to coordinate measures for the EITI and mobilise the necessary resources. In addition, the members of the multi-stakeholder group we met in Yaoundé declared that the Chairman of the EITI Committee had their confidence.

### ■ Reference

**No.**

**1-146** Décret No.2005/2176/PM du 16 juin 2005 portant "création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE" (16 juin 2005)

See other references in Appendix I

### ■ Opinion of the stakeholders

The stakeholders confirm this analysis and make no specific comments.

### ■ Conclusion

The government appointed a high official to coordinate the implementation of the EITI, which leads us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.3 is met



<sup>35</sup> Décret No.2005/2176/PM du 16 juin 2005 portant "création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE" (16 juin 2005)

## Requirement No.4

*The government is required to establish a multi-stakeholder group to oversee the implementation of the EITI*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The implementation of the EITI is overseen by a multi-stakeholder group comprising appropriate stakeholders	Yes	1
b)	EITI implementation requires a decision-making process that includes all stakeholders	Yes	3
c)	Each stakeholder group had the right to appoint their own representatives	Yes	1-2
d)	Civil society groups involved as members of the multi-stakeholder group are independent	Yes	4
e)	Members of the multi-stakeholder group have been able to operate freely, without coercion	Yes	4
f)	Members of the multi-stakeholder group have had the capacity to carry-out their duties	Yes	Cf. Requirements No.6 and 7
g) i	The multi-stakeholder group has agreed to clear public TORs and keeps written records of their discussions and decisions	Yes	3
ii	The TORs include provisions on the endorsement of the Country Work Plan and its possible revision	Yes	3
iii	The TORs include procedures for choosing an organisation to undertake the reconciliation	Yes	3
iv	The members of the multi-stakeholder group have agreed internal governance rules and procedures, including voting procedures	Yes	3
h) i	The government has ensured that senior government officials are represented on the multi-stakeholder group	Yes	1
ii	The government has ensured that the invitation to participate in the group was open and transparent	Yes	1
iii	The government has ensured that stakeholders are adequately represented	Yes	1
iv	The government has ensured that there is a process for changing group members which does not include any suggestion of coercion	Yes	1
v	Carry-out an assessment of the stakeholders	No	
vi	Give a juridical framework to the multi-stakeholder group	Yes	1

*See EITI Rules, 2011 edition, p. 16*

#### 1. A multi-stakeholder institutional structure, formed of adequate stakeholders who have the appropriate profiles and skills

By decree No.2005-2176/PM of 16 June 2005, the government created a multi-stakeholder group called the EITI Committee. This group is in charge of "*following-up the implementation of the principles and measures agreed upon under the EITI*". The Technical Secretariat assists the EITI Committee.

- The EITI Committee

The EITI Committee includes<sup>36</sup> 24 members distributed in 3 distinct constituencies:

- 8 representatives of the public and para-public sector;
- 10 representatives of civil society;
- 6 representatives of the extractive companies.

Nevertheless, the current composition of the EITI Committee is different from the one initially contemplated by the decree, consequently to various mergers and acquisitions detailed here below. Thus, still composed of 24 members, the EITI Committee now counts:

- 6 representatives of the public and para-public sector;
- 14 representatives of civil society;

<sup>36</sup> According to the decree of 16 June 2005

- 4 representatives of the private sector.

### Representatives of the public and para-public sector

By article 3 of the decree of 16 June 2005, the Minister of Economy and Finance is appointed Chairman of the EITI Committee and the other 7 representatives of the public and para-public sector are defined as follows:

- *"The Minister in charge of Mines or his representative;*
- *The Minister in charge of Industries or his representative;*
- *The Minister in charge of Justice or his representative;*
- *A representative of the President of the Republic;*
- *A representative of the Prime Minister's Services;*
- *The Chief Executive Officer of the Société Nationale des Hydrocarbures;*
- *The President of the Anti-Corruption Observatory".*

As a consequence to the merger of the Minister of Mines and Industries, the EITI Committee now only counts 6 representatives of the public and para-public sector.

We also note that the President of the Anti-Corruption Observatory (OLCC) is not sitting in the EITI Committee and we understand that the OLCC was actually closed in 2006, shortly after the creation of the EITI Committee.

The National Anti-Corruption Commission (CONAC), an organisation with similar responsibilities, was created in March 2007 and can probably stand for the OLCC in the EITI Committee. The President of the CONAC confirms the legitimacy of the commission to attend the EITI Committee, but was not invited to do so.

In June 2013, Mr. Alamine Ousmane Mey, Minister of Finance, is Chairman of the EITI Committee. The other representatives are all high officials and have the adequate competences to perform their roles in the EITI Committee.

### Representatives of civil society

The decree of 16 June 2005 stipulates that the multi-stakeholder group is formed of 10 civil society representatives.

- *"Two members of Parliament, one of whom represents the majority, the other of whom comes from the opposition;*
- *The Chairman of the Cameroon section of Transparency International;*
- *Three representatives of non-governmental organisations;*
- *Three representatives of decentralised territorial units;*
- *The Chairman of the Cameroonian Journalists' Union".*

However, in July 2013, the EITI Committee counts 14 representatives of the civil society. Only one representative of the decentralised territorial units (instead of 3 as intended in the decree) and 9 representatives of the non-governmental organisations (instead of 3 as intended in the decree) sit in the EITI Committee.

We could not obtain further information regarding the absence of the 2 decentralised territorial units in the EITI Committee. According to the meetings held with various members of the Technical Secretariat, we understand that the increase of the civil society constituency results from:

- The initiative of the civil society representatives that were not initially members of the EITI Committee, whose proposition to increase their number of representatives did not face opposition from the members of the other constituencies;
- A need for human means to assist the Technical Secretariat.

In July 2013, the 14 representatives of civil society in the EITI Committee are:

- Mr. Hon. Aka Amua, MP;
- Mr. Hon. Abel Calvin Njocke, MP;

- Mr. Charles NGuini, representative of Transparency International and PWYP;
- Mr. Dieudonné Kimaka, representative of the Mouvement International Contre la Pauvreté en Afrique - Cameroun (MIPACAM);
- Mr. Samuel NGuiffo, representative of the Centre pour l'Environnement et le Développement (CED) and PWYP;
- Mr. André Koung A Yombi, representative of the Conseil des Eglises Protestantes du Cameroun (CEPCA);
- Mr. Dupleix Kuenzob Pedeme, representative of the Dynamique Mondiale des Jeunes (DMJ) and PWYP;
- Mr. Saly Yala Liman Maloum, representative of the Association Culturelle Islamique du Cameroun (ACIC);
- Mr. Thorsten Nilges, representative of the Service National Justice et Paix et de la Conférence Episcopale Nationale du Cameroun (CENC) and PWYP;
- Mr. Edouard Bateky, consultant and former Deputy Executive Director of Géovic;
- Mr. Richard Ndi Tanto, representative of the Service Eucuménique pour la Paix (SEP) and PWYP;
- M. Sylvanus Binla, BASC/CENC;
- M. Prince Mosongo Njong, Mayor of Idabato city;
- M. Christophe Bobiokono, representative of the Union des Journalistes du Cameroun (UJC).

Civil society representatives were recruited based on their acknowledged experience or interests in the extractive field. We also note the presence in the EITI Committee of international organisations, such as Transparency International and Publish What You Pay (PWYP).

#### Representatives of the extractive private sector

The decree of 16 June 2005 stipulates that the 6 company representatives are:

- *"The CEO of Total Cameroun or his representative;*
- *The CEO of Pecten Cameroun or his representative;*
- *The CEO of Perenco Cameroun or his representative;*
- *The CEO of Geovic Cameroun or his representative;*
- *The Chairman of the Chamber of Commerce, Industry, Mines and Craftsmanship;*
- *The Chairman of Groupement Interpatronal du Cameroun."*

Nevertheless, various purchases of shares have triggered the restructuring of the extractive companies' constituency within the EITI Committee. We refer to the following operations:

- The purchase of the shares of Total in the company Total E&P Cameroun in November 2010 by Perenco, already a member of the EITI Committee;
- The purchase in October 2011 by Addax of 80% of Pecten Cameroun, which becomes Addax Petroleum Cameroon Company (APCC).

In addition, in the absence of further information, we understand that the Chairman of the Groupement Interpatronal du Cameroun does not sit in the EITI Committee.

Consequently, in July 2013, the constituency of extractive companies within the EITI Committee is composed of 4 members. These include:

- Mr. Denis Clerc-Renaud, Executive Director of Perenco Cameroon;
- Mr. Roger Beaumont, Executive Director of Addax Petroleum Cameroon Company;
- Mrs. Anastasie Efoua Mbozo'o, Deputy Executive Director of Geovic;
- Mr. Emmanuel Sikombe, representative of the Chamber of Commerce, Industry, Mines and Craftsmanship.



## 2. A Technical Secretariat staffed with more than 16 members

The decree of 16 June 2005 establishes a Technical Secretariat, in charge of assisting the EITI Committee. The Secretariat is coordinated by the Ministère de l'Economie et des Finances and composed of representatives of the stakeholders of the EITI Committee.

We understand that, according to this decree, the members of the Technical Secretariat are not fully dedicated but are solicited when needed by the Coordinator of the National Initiative. This also explains the solicitation of members of the EITI Committee through the creation of numerous ad hoc groups, in charge of punctual assignments. We understand that this process is complex, time-consuming, inefficient and overworks the Coordinator.

In July 2013, the members of the Technical Secretariat are:

- Representatives of the Ministère de l'Economie et des Finances
  - Mr. John Kinyuy, in charge of English translations;
  - Mr. Ibrahim Ndouop Njikam, in charge of the communication campaigns;
  - Mrs. Sylvie Meyong and Mr. Raoul Guy Kake Kamga, focal points during conciliation processes.
- Representative of the Ministère de l'Industrie, des Mines et du Développement Technologique
  - Mr. François Binzouli, Deputy Director of Hydrocarbons, in charge of technical issues.
- Représentant le Comité Technique de Suivi des Programmes Economiques
  - Mr. Grégoire Mebada Mebada, in charge of the definition of the Scope of the EITI reports.

The other members, solicited more punctually, are Mr. Bertrand Mendouga, Mr. Luc Beyeck Minkala, Mr. Mohamadou Bachirou, Mr. Cyrille Mbara Tipane, Mr. Honoré Ndoumbe Nkotto, Mr. Marcel Nkoum and Mr. Ernest Nkolo Ayissi.

Since June 2011, 2 persons have benefited from a status of permanent members within the Technical Secretariat. These are:

- Mr. Gautier Djeukam Mbouendeu, economist executive in charge of deals selections, who assists the Coordinator;
- Ms. Elisabeth Matchuenkam, an accountant.

We understand that the decision No.002328/MINEFI/CAB of 15 September 2005 which reports "*the composition of the Technical Secretariat of the [EITI] Committee [...]*" counts 15 members. However, the initial composition of the Technical Secretariat as contemplated in the decree is regularly modified according to the needs and the constraints of each stakeholder.

The function of the Coordinator has been subject to a reasoned rotation as there was only 2 Coordinators since the beginning of the National Initiative. Mr. Alfred Bagueka Assobo, second Technical Advisor in the Ministère de l'Economie et des Finances, has been Coordinator from September 2005 to August 2009. Mrs. Solange Ondigui, Deputy Chairman of the Technical Commission of Privatisation and Liquidation of the Ministère de l'Economie et des Finances, has been in charge since then.

## 3. Appropriate and clearly defined ToRs

The decree of 16 June 2005 explicitly describes the roles of the multi-stakeholder group:

- The EITI Committee

Article 2 of the decree of 16 June 2005 specifies that the EITI Committee is "*predominantly in charge of:*

- *Drafting the governmental work plan for the implementation of the EITI principles and monitoring its application;*
- *Identifying the obstacles to the implementation of the EITI principles and proposing to the government measures to eliminate such obstacles;*
- *Ensuring that the accounts of the extractive industries are audited by international audit firms;*
- *Ensuring that, at least once a year, a specialised independent firm - called "EITI administrator" - drafts a statement of reconciliation between the payments made by the extractive industries to the*

*benefit of the State, and the amounts actually entered in the books of the State, based on the above-mentioned audits of accounts;*

- *Approving and distributing the report on the extractive industries' revenues;*
- *Ensuring the publication, on the government website and in the media, of exhaustive information related to the payments and revenues received by the State from the extractive industries, as well as of the "EITI administrator's" reports on their concordance;*
- *Searching, on behalf of the government, for international technical and financial assistance useful for the sustainable implementation of the EITI principles;*
- *Participating in the international EITI meetings".*

According to Article 2:

- *"The Committee constitutes a quorum if at least half of its members are present";*
- *"The decisions of the Committee shall be taken by a majority of three quarters (3/4) of the members present."*

Based on the Decree of 2005, each organisation is free to appoint its representative. The change in the composition of these groups is not defined, promoting discussions and consensus on this matter.

- The Technical Secretariat

Article 7 of the decree of 16 June 2005 specifies that the Technical Secretariat is particularly in charge of:

- *"Examining and preparing the files to submit to the Committee, along with the Technical Committee for the Follow-up of Economic Programmes and the other administrations and bodies concerned;*
- *Providing secretariat services for the Committee;*
- *Following-up the execution of the Committee's missions and resolutions;*
- *Drafting the Committee's work plans and activity reports;*
- *Keeping the Committee's archive and documentation;*
- *Performing all other missions entrusted to the Technical Secretariat by the Committee or its Chairman".*

Moreover, the modalities for management, accounting and funding of the EITI Committee are specified in 2 manuals of procedures, dated May and August 2012<sup>37</sup>. We understand that they were not widely implemented.

#### 4. Independent members of the multi-stakeholder group

Requirement No.2 confirms the free and active participation of civil society and extractive companies' representatives in the meetings of the EITI Committee and more generally in the process.

In addition, no element or dialogue we have had entitles us to suppose that the representatives of civil society or extractive companies are coerced in their relations with the State agencies' or government's representatives.

## ■ References

**No.**

- 8-150** Annuaire des membres du Comité ITIE (25 juin 2013)
- 1-146** Décret No.2005/2176/PM du 16 juin 2005 portant "création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE" (16 juin 2005)  
See other references in Appendix I

---

<sup>37</sup> Manuel de procédures de gestion administrative, comptable et financière du Comité ITIE Cameroun (août 2012) et Organisation comptable du Comité ITIE (mai 2012)

## ■ Opinion of the stakeholders

The stakeholders consider their representativeness in the EITI Committee as pertinent and the specifications sufficiently clear.

## ■ Recommendations of the validator

- R1 - Ensure all members appointed to the EITI Committee by the decree of 16 June 2005 are present**
- R2 - Envisage the appointment of additional representatives of the companies within the EITI Committee**
- R3 - Set up the Technical Secretariat in the dedicated premises as soon as possible**
- R4 - Envisage staffing the Technical Secretariat with a limited team of full-time experts**

## ■ Conclusion

Despite the absence of 4 members (the Chairman of the Anti-Corruption Observatory, 2 representatives of the decentralised territorial units and the Chairman of the Groupement Interpatronal du Cameroun) initially intended by the decree of 16 June 2005, the adoption of an institutional structure, which favours a multi-stakeholder participation, the large presence of civil society members in the EITI Committee, the nomination of members of the EITI Committee with various profiles, as well as the independence of action which they seem to enjoy, lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.4 is met



## Requirement No.5

*The multi-stakeholder group, in consultation with key EITI stakeholders, should agree and publish a fully quantified EITI work plan, containing measurable targets and a timetable for implementation and incorporating an assessment of capacity constraints*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	A work plan has been produced and agreed with the key EITI stakeholders	Yes	1
b) i	The work plan has been made widely available	Yes	1
ii	The work plan includes measurable and time bound targets and objectives	Yes	1
iii	The work plan incorporates an assessment of any potential capacity constraints	No	2
iv	The work plan establishes the Scope of EITI reporting	Yes	2
c)	The work plan identifies domestic sources of funding	Yes	3-4
d)	The government has reviewed the legal framework to identify any potential obstacles to EITI implementation	Yes	Cf. Requirement No.8
e)	The first EITI report has been produced within 18 months	No	Cf. Requirement No.18
f)	The work plan has been updated on an annual basis	Yes	1

*See EITI Rules, 2011 edition, p. 17*

#### 1. A detailed, discussed and approved 2012-2014 EITI work plan

Work plans have been drafted for the years 2010 and 2011. However, they have been partially implemented since the National Initiative was, at that time, focused on completing the work for the first Validation process.

The 2012-2014 EITI work plan was discussed and approved on 11 May 2012<sup>38</sup>. It is available on the EITI-Cameroon website: <http://www.eiticameroon.org>.

The 2012-2014 EITI work plan has 4 main objectives:

Objectives	
Objective 1	Improve the EITI implementation by the EITI Committee
Objective 2	Regularly produce reconciliation reports
Objective 3	Ensure the systematic implementation of the communication strategy in order to meet Requirement No.18
Objective 4	Prepare the Validation exercise

#### Objectives of the 2012-2014 EITI-Cameroon work plan

Each objective has its own sub-objectives and activities. Each of the 21 activities in the 2012-2014 EITI work plan has a measurable target and a timetable. Nevertheless, it has not been translated to English.

<sup>38</sup> Compte-rendu de session du Comité ITIE (11 mai 2012)

## 2. A satisfactory level of implementation of the 2012-2014 EITI work plan

The implementation of the 2012-2014 work plan is presented here below:

- Objective 1: "*Improve the EITI implementation by the EITI Committee*"
  - Sub-objective 1: "*The commitment of the EITI Committee stakeholders to comply with the Requirements and with the Initiative Criteria has been improved and strengthened*".

Most activities have been implemented, namely:

- . Renewal of Cameroon's commitment (1.1.1);
- . Holding of the EITI Committee meetings (1.1.2);
- . Holding of capacity-building seminars (1.1.4);
- . Popularisation of the 2010-2014 work plan (1.1.6);
- . Evaluation of the work plan implementation (1.1.8);
- . Further designation of focal points (1.1.9).

The following activities have been partially implemented:

- . Participation in international events (1.1.3);
- . Visits to production sites (1.1.5).

The audit of the EITI Committee management process (1.1.7) is yet to be performed.

- Sub-objective 2: "*The EITI Committee operating framework has been improved and ensured*".

We understand that the following activities have been only partially performed, namely:

- . The implementation of the manual of administrative and accounting procedures (1.2.2);
- . Making the EITI headquarters operational (1.2.3).

The drafting of the ethical code (1.2.1) is yet to be undertaken.

- Objective 2: "*Regularly produce reconciliation reports*"

Certain activities contemplated in Objective 2 were fully performed, such as the recruitment of the consultant in charge of delimiting the Scope and the materiality thresholds (2.1.1), and the reconciliation and publication of 2009 and 2010 EITI reports (2.1.3 and 2.1.4).

The reconciliation and publication of the 2011 data is underway (2.1.3 and 2.1.4).

The systematisation of the pre-collection of data from the stakeholders in the reconciliation has not started (2.1.2).

According to Requirement No.5 (b) (iv), we note that Objective 2 of the 2012-2014 EITI action plan requires the definition of the EITI Scope and the preparation of the list of all extractive industry companies.

- Objective 3: "*Ensure the systematic implementation of the communication strategy in order to meet Requirement No. 18*"

Most activities contemplated in Objective 3 have been achieved, particularly the following:

- . The design and production of communication media (3.1.2);
- . The organisation of information and communication documents (3.1.3);
- . Animation of the website (3.1.4).

However, we find that neither the work plan, nor the website has been translated to English (3.1.2), and that the recruitment of the communication consultant has not been formalised (3.1.1).

- Objective 4: "*Prepare the Validation exercise*"

The Validation process is underway.

This work plan does not include any assessment of the potential capacity constraints, contrary to the recommendations of the EITI Rules. The implementation of this diagnosis would probably have different and more targeted actions; however we understand that its absence did not significantly affect the implementation of EITI in Cameroon.

Although the activities of the 2012 first semester were limited, we understand that they have been increased since the end of 2012 and the first quarter of 2013.

However, we note that the EITI reports are still not subject to regular publication; a point that had already been outlined in the 2010 Validation report 2010<sup>39</sup>. The Validation report stated that the 2001-2005 and 2006-2008 EITI reports had all been drafted and published with delay. Despite this, the 2009 and 2010 EITI reports were also published with delay: while the EITI

<sup>39</sup> Rapport de Validation, the IDL group (juillet 2010), pp. 14-15

Committee forecasted a publication of these reports on 20 February 2012<sup>40</sup>, it only became effective a year later.

### 3. An ambitious budget

We find that the provisional budget is not directly linked to the 2012-2014 EITI work plan which makes it more difficult to read: the budget has cost positions that do not correspond precisely to the activities of the 2012-2014 EITI work plan.

The budget nevertheless includes 21 activities, with the main ones listed as follows:

Three-year budget (2012-2014) of the EITI-Cameroon Committee	FCFA	USD
Recruitment of a reconciler	447,187,500	901,588
Fit-out works and equipment for the headquarters	394,202,331	794,763
Organisation of EITI information and awareness-raising campaigns	270,973,500	546,318
Organisation of capacity-building seminars	264,000,000	532,258
Production of communication media	171,540,000	345,847
Operating costs of the Technical Secretariat	164,700,000	332,056
Organisation and holding of ordinary and/or extraordinary meetings of the EITI Committee	140,700,000	283,669
Recruitment of the permanent personnel for the EITI headquarters	98,661,000	198,913
Regular follow-up and payment of the rental charges and other amenities of the headquarters	86,850,626	175,102
Publication of the reconciliation report	81,300,000	163,911
Other activities (< 80 MFCFA)	417,479,798	841,693
<b>Total</b>	<b>2,537,594,755</b>	<b>5,116,118</b>

The three-year budget plans a funding of 5.1 MUSD over 3 years representing 1.7 MUSD per year. The budget contemplated for the recruitment of the reconciler in charge of 4 years (2009-2012), estimated to 901 KUSD, is particularly high and undoubtedly overestimated.

This provisional budget is not yet available on the National Initiative's website <http://www.eiticameroun.org> and has not been translated to English.

### 4. A funding of the National Initiative inferior to the budget but regular and significant

The National Initiative received important financial resources to implement the activities stipulated in the various EITI work plans. Although data prior to the year 2009 are not available, we understand that the National Initiative received 3.1 MUSD<sup>41</sup> for the period between 2009 and June 2013 exclusively from the State of Cameroon.

This means an average annual amount of approximately 0.7 MUSD<sup>42</sup>, which is inferior by 60% to the budget contemplated for the period 2012-2014.

<sup>40</sup> Annexe 1 de la Note complémentaire au Conseil d'administration de l'ITIE suite à sa décision du 19 octobre 2010 concernant le statut du Cameroun (15 avril 2011)

<sup>41</sup> With an exchange rate of 496 FCFA/USD

<sup>42</sup> 3.1 MUSD / 4.5 = 0.7 MUSD

	Funding of the EITI Committee between 2009 and 2013			KFCFA	Distribution of the received funding			
	Paid directly by the State	Deposited by the State in the account of the EITI Committee	Funding received from SNH	Total received	EITI studies and reports	Operating expenses	Training and communication	Available cash flow at year end
2005-2008	ND	ND	ND	ND	ND	ND	ND	ND
année 2009	0	90.000	0	90.000	0	42.770	1.772	45.458
année 2010	481.202	100.000	5.000	586.202	481.202	104.131	46.325	2
année 2011	206.536	125.000	0	331.536	0	266.629	64.364	545
année 2012	0	305.250	0	305.250	0	92.339	75.646	137.810
année 2013	228.111	0	0	228.111	142.999	83.584	139.098	240
<b>Total</b>	<b>915.849</b>	<b>620.250</b>	<b>5.000</b>	<b>1.541.099</b>	<b>624.201</b>	<b>589.453</b>	<b>327.205</b>	<b>NA</b>
% of the received funds	59%	40%	0,3%	% of the used funds	41%	38%	21%	

NA: not available

### Funding of the EITI-Cameroon 2005-2013 (KFCFA)

	Funding of the EITI Committee between 2009 and 2013			USD	Distribution of the received funding			
	Paid directly by the State	Deposited by the State in the account of the EITI Committee	Funding received from SNH	Total received	EITI studies and reports	Operating expenses	Training and communication	Available cash flow at year end
2005-2008	ND	ND	ND	ND	ND	ND	ND	ND
année 2009	0	181.452	0	181.452	0	86.230	3.573	91.649
année 2010	970.165	201.613	10.081	1.181.859	970.165	209.942	93.397	4
année 2011	416.403	252.016	0	668.419	0	537.558	129.766	1.099
année 2012	0	615.423	0	615.423	0	186.167	152.512	277.843
année 2013	459.901	0	0	459.901	288.304	168.516	280.440	484
<b>Total</b>	<b>1.846.470</b>	<b>1.250.504</b>	<b>10.081</b>	<b>3.107.054</b>	<b>1.258.470</b>	<b>1.188.413</b>	<b>659.688</b>	<b>NA</b>
% of the received funds	59%	40%	0,3%	% of the used funds	41%	38%	21%	

NA: not available

### Funding of the EITI-Cameroon 2005-2013 (USD)

The financial resources were mainly assigned to the conducting of studies and EITI reports (41%), operating expenses (38%) and training and communication actions (21%).

Some of the expenses include:

- In 2010, 970 KUSD reported in the EITI studies and reports column were used for the recruitment of the 2006-2008 EITI report reconciler;
- In 2011, the 388 KUSD reported in the operating expenses have been used to finance Cameroon's participation the EITI-CEMAC sub-regional office operational costs;
- In 2013, the 143 KUSD reported in the EITI studies and reports column were used for the recruitment of the 2009 and 2010 EITI reports reconciler.

We understand that the EITI Committee has leased a building for the Technical Secretariat for 4 years, but the latter has not yet settled there. The financing, implementation of layout work and purchase of furniture and hardware have been long and complicated. Moreover, we understand that this goal was not a priority.

## ■ References

No.

- 7-209 Plan d'actions ITIE 2012-2014 (mai 2012)  
7-208 Compte-rendu de session du Comité ITIE (11 mai 2012)  
See other references in Appendix I

## ■ Opinion of the stakeholders

All the stakeholders declare they are overall satisfied with the EITI national work plans.

Some civil society representatives regret that the *"implementation [of the national plans] continues to suffer [...] from a rather improvised scheduling"* and underline that the compliance with the deadlines set for each activity *"is yet to be improved"*.

Although they appreciate the government's involvement which provides the totality of the funding of the National Initiative, they regret a funding inferior to the contemplated budgets.

## ■ Recommendations of the validator

**R5 - Proceed to the assessment of the capacity constraints**

**R6 - Multiply capacity-building activities in the EITI work plans**

**R7 - Translate the 2012-2014 EITI work plan to English**

**R8 - Develop a database on the Cameroonian extractive sector**

**R9 - Develop a database on the EITI in Cameroon**

**R10 - Implement all activities in the work plans without delays**

**R11 - Realise systematic yearly assessment of the level of implementation of the activities in the EITI work plan**

**R12 - Dedicate a budget to each of the activities present in the 2012-2014 EITI work plan**

**R13 - Release the budget of the 2012-2014 EITI work plan on the website of the National Initiative**

**R14 - Obtain the funding contemplated in the EITI work plans**

## ■ Conclusion

The EITI Committee adopted and published a 2012-2014 work plan that includes measurable objectives and an implementation timetable. Although the work plan does not include an evaluation of the potential capacity constraints and whilst all the actions have not yet been fully implemented and some with certain delays, the funding obtained from the State budget for more than 3.1 MUSD between 2009 and June 2013 enabled the implementation of the main actions.

All of these findings lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

The numerous recommendations made would help to quickly improve the quality of the National Initiative.

Requirement No.5 is met





## Requirement No.6

*The government is required to ensure that civil society is fully, independently, actively and effectively engaged in the process*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) Civil society has been actively engaged in the EITI implementation	Yes	1-3
b) Effective outreach activities have been undertaken with citizens, civil society groups and/or coalitions	Yes	2
c) Civil society representatives think they have been provided advance notice of meetings of the multi-stakeholder group	Yes	3
d) Due consideration has been paid to addressing potential capacity constraints affecting civil society participation	Yes	2
e) The government has taken effective actions to remove obstacles affecting civil society participation	NA	
f) Civil society groups involved in the EITI are independent of government and/or companies	Yes	3
g) Civil society groups have been free to express their opinions about the EITI	Yes	3
h) Civil society groups involved in the EITI have been free to engage in wider public debates on the EITI and capture contributions from other elements	Yes	2-3
i) The fundamental rights of civil society have been respected	Yes	3

See EITI Rules, 2011 edition, p. 19

#### 1. An institutional architecture associating civil society

As seen in Requirements No.2 and 4, the decree of 16 June 2005 appoints 10 representatives of civil society in the EITI Committee, out of 24 members. These members include:

- *"Two members of Parliament, one of whom represents the majority, and the other who comes from the opposition;*
- *The Chairman of the Cameroonian section of Transparency International;*
- *Three representatives of non-governmental organisations;*
- *Three representatives of decentralised territorial units;*
- *The Chairman of the Cameroonian Journalists' Union".*

However, in July 2013, the EITI Committee counted 14 representatives of the civil society. Indeed, only one representative of the decentralised territorial units (instead of 3 as intended in the decree) and 9 representatives of the non-governmental organisations (instead of 3 as intended in the decree) sit in the EITI Committee.

We could not obtain further information regarding the absence of the 2 decentralised territorial units in the EITI Committee. According to the meetings held with various members of the Technical Secretariat, we understand that the increase of the civil society constituency results from:

- The initiative of the civil society representatives that were not initially members of the EITI Committee, whose proposition to increase their number of representatives did not face much opposition from the members of the other constituencies;
- A need for important human resources to assist the Technical Secretariat.

In July 2013, the representatives of civil society in the EITI Committee include:

- Mr. Hon. Aka Amua, MP;
- Mr. Hon. Abel Calvin Njocke, MP;
- Mr. Charles NGuini, representative of Transparency International and PWYP;

- Mr. Dieudonné Kimaka, representative of the Mouvement International Contre la Pauvreté en Afrique - Cameroun (MIPACAM);
- Mr. Samuel NGuiffo, representative of the Centre pour l'Environnement et le Développement (CED) and PWYP;
- Mr. André Koung A Yombi, representative of the Conseil des Eglises Protestantes du Cameroun (CEPCA);
- Mr. Dupleix Kuenzob Pedeme, representative of the Dynamique Mondiale des Jeunes (DMJ) and PWYP;
- Mr. Saly Yala Liman Maloum, representative of the Association Culturelle Islamique du Cameroun (ACIC);
- Mr. Thorsten Nilges, representative of the Service National Justice et Paix et de la Conférence Episcopale Nationale du Cameroun (CENC) and PWYP;
- Mr. Edouard Bateky, consultant and former Deputy Executive Director of Géovic;
- Mr. Richard Ndi Tanto, representative of the Service Eucuménique pour la Paix (SEP) and PWYP;
- M. Sylvanus Binla, BASC/CENC;
- M. Prince Mosongo Njong, Mayor of Idabato city;
- M. Christophe Bobiokono, representative of the Union des Journalistes du Cameroun (UJC).

Civil society representatives were recruited based on their acknowledged experience or interest in the extractive field. We also note the presence in the EITI Committee of international organisations, such as Transparency International and Publish What You Pay (PWYP).

The members of civil society come from 13 different organisations and seem to faithfully reflect the Cameroonian civil society.

## 2. Several awareness-raising, training and dissemination actions undertaken for the benefit of and by civil society in Cameroon

### Awareness-raising and training actions

Civil society representatives within the EITI Committee participated in several training and information meetings. In particular:

- A workshop on the EITI implementation in Cameroon, held in Yaoundé, on 22 and 23 September 2008<sup>43</sup>;
- A forum on governance, organised by the World Bank in Yaoundé, on 14 and 15 July 2011<sup>44</sup>;
- A seminar on the theme of "*capacity-building of the players in the African countries rich in natural resources in terms of management of environmental and social risks, management of revenues and development, and governance*", held in Yaoundé, between 23 June and 25 July 2011<sup>45</sup>;
- The 5<sup>th</sup> EITI International Conference organised in London, on 2 and 3 March 2011<sup>46</sup>;
- Training in the use of the reporting template, run by Moore Stephens in Yaoundé, on 28 November 2012<sup>47</sup>;
- The 2009 and 2010 EITI reports presentation workshop in April 2013<sup>48</sup>.

We also noticed the participation of civil society representatives who are not members of the EITI Committee in the information meetings held by the member representatives. These meetings included:

- An EITI awareness-raising workshop for the neighbouring populations, craftsmen and operators of the mines in Betare Oya, on 18 April 2011<sup>49</sup>;

<sup>43</sup> Compte rendu des journées de réflexion sur la mise en œuvre de l'ITIE au Cameroun à Yaoundé (22 et 23 septembre 2008)

<sup>44</sup> Bilan des activités du Comité ITIE (20 juillet 2011)

<sup>45</sup> Id.

<sup>46</sup> Communiqué sur la conférence internationale de l'ITIE (2 mars 2011)

<sup>47</sup> Communiqué - atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)

<sup>48</sup> Bilan des activités du Comité ITIE (13 mars 2013)

- An youth awareness-raising and training seminar on the transparency of the extractive industries, organised by the organisation Dynamique Mondiale Jeune (DMJ) on 12 August 2011<sup>50</sup>;
- The MPs' awareness-raising workshop, organised in Yaoundé, on 14 June 2012<sup>51</sup>.

Moreover, the 2012-2014 EITI work plan<sup>52</sup> stipulates a budget of 631 000 USD<sup>53</sup> for the period 2012 - 2014, dedicated to building the capacities of the EITI Committee members, including civil society representatives.

### Dissemination actions

Civil society members have been highly involved in the dissemination of the 2009 and 2010 EITI reports. During April and May<sup>54</sup> 2013, teams of 3 to 5 civil society representatives visited the South-Western regions, Adamaoua, the seaside, the North, and the extreme North, to raise awareness of the local populations to the EITI and to disseminate the 2009 and 2010 EITI reports.

### 3. An independence of action and the freedom of speech of civil society in Cameroon

Law No.90/053 of 19 December 1990 generates the freedom of association.

Civil society representatives and members of the EITI Committee belong to non-governmental organisations, territorial units and organisations representing the media in Cameroon, which are independent from the government and the extractive industries' sector.

Civil society representatives consider that their representativeness within the EITI Committee is sufficient and that they can work confidently within it:

- Except for extraordinary cases, meetings are announced with sufficient notice and documents regarding the agenda are correctly transmitted;
- The minutes of the EITI Committee meetings enable us to conclude that civil society representatives have freedom of speech and that their points of view are actually taken into account in the deliberations.

We also note the freedom of action and speech of representatives of civil society outside the EITI Committee, including frequent appearances in the media and the publication by the Cameroonian coalition Publish What You Pay of a periodical magazine named *En Toute Transparence*.

The broad representation of civil society in the Committee is undoubtedly a strong guarantee of the government to involve the civil society in transparency issues.

---

<sup>49</sup> Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)

<sup>50</sup> Bilan des activités du Comité ITIE (26 septembre 2011)

<sup>51</sup> Programme de l'atelier de sensibilisation des parlementaires - Yaoundé (14 juin 2012)

<sup>52</sup> Plan d'actions 2012-2014 (non daté)

<sup>53</sup> Equivalent to 313 MFCFA, with an exchange rate of 496 FCFA/USD

<sup>54</sup> Compte rendu de mission - campagne de communication ITIE - région Sur Ouest (5 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Adamaoua (11 mai 2013), Compte rendu de mission - campagne de communication ITIE - région littorale (15 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Nord (7 juin 2013) et Compte rendu de mission - campagne de communication ITIE - région Extrême Nord (24 juin 2013)

## ■ References

**No.**

- 8-195** Bilan des activités du Comité ITIE (13 mars 2013)
- 7-120** Communiqué - atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)
- 6-150** Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)
- 6-115** Bilan des activités du Comité ITIE (26 septembre 2011)  
See other references in Appendix I

## ■ Opinion of the stakeholders

Civil society organisations confirm their involvement in the EITI Committee's debates and in communication activities.

They however underline that the dialogue on the National Initiative could be improved through "*A more thorough capacity-building of the members of the EITI Committee*", "*an intensification of the [proximity] communication campaign on EITI*" and through "*more meetings of the EITI Committee and more explanations and information forums with various stakeholders*".

## ■ Recommendation of the validator

**R1 - Ensure all members appointed to the EITI Committee by the decree of 16 June 2005 are present**

## ■ Conclusion

The appointment of civil society representatives in the EITI Committee, their regular and free speech and their participation in the capacity-building actions lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.6 is met



## Requirement No.7

*The government is required to engage extractive companies in the implementation of the EITI*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The government has widely engaged with companies	Yes	1-2
b) i Outreach has been undertaken for the companies	Yes	2
ii Actions to address capacity constraints affecting companies have been undertaken	Yes	2

See EITI Rules, 2011 edition, p. 20

#### 1. An institutional architecture favourable to the participation of extractive companies

As found in Requirements No.2 and 4, the institutional structure of the EITI in Cameroon leaves room for the representatives of extractive companies: according to the decree of 16 June 2005, companies in the extractive sector have 6 seats out of the 24 in the EITI Committee. These representatives include:

- "The CEO of Total Cameroun or his representative;
- The CEO of Pecten Cameroun or his representative;
- The CEO of Perenco Cameroun or his representative;
- The CEO of Geovic Cameroun or his representative;
- The Chairman of the Chamber of Commerce, Industry, Mines and Craftsmanship;
- The Chairman of Groupement Interpatronal du Cameroun".

Nevertheless, various purchases of shares have triggered the restructuring of the extractive companies' constituency within the EITI Committee. We refer to the following operations:

- The purchase of the shares of Total in the company Total E&P Cameroun in November 2010 by Perenco, already a member of the EITI Committee;
- The purchase in October 2011 by Addax of 80% of Pecten Cameroun, which becomes Addax Petroleum Cameroon Company (APCC).

In addition, in the absence of further information, we understand that the Chairman of the Groupement Interpatronal du Cameroun does not sit in the EITI Committee.

Consequently, in July 2013, the constituency of extractive companies within the EITI Committee is composed of 4 members. These include:

- Mr. Denis Clerc-Renaud, Executive Director of Perenco Cameroon;
- Mr. Roger Beaumont, Executive Director of Addax Petroleum Cameroon Company;
- Mrs. Anastasie Efoua Mbozo'o, Directrice Générale Adjointe de Geovic;
- Mr. Emmanuel Sikombe, representative of the Chamber of Commerce, Industry, Mines and Craftsmanship.

SNH, the main contributor to the revenues from the extractive sector, is present in the EITI Committee as government representative.

We note that the main private oil and mining companies in Cameroon are well represented in the EITI Committee.

## 2. Active participation of companies' representatives in the EITI work plan activities

### Participation in the EITI Committee meetings

The minutes of the meetings show that companies' representatives regularly attend the meetings of the EITI Committee.

### Active participation in the communication and capacity-building actions

Similarly with civil society, extractive companies' representatives attended targeted EITI awareness-raising and capacity-building actions, both as organisers and members of the audience. More specifically these included:

- An awareness-raising workshop for the neighbouring populations, craftsmen and operators of the mines in Betare Oya, on 18 April 2011<sup>55</sup>;
- An EITI awareness-raising workshop for extractive companies, during the preparation of the 2009-2010 reconciliation, held in Yaoundé, on 7 October 2012<sup>56</sup>;
- A training workshop on the use of the data collection form, held in Yaoundé, on 3 December 2012<sup>57</sup>.

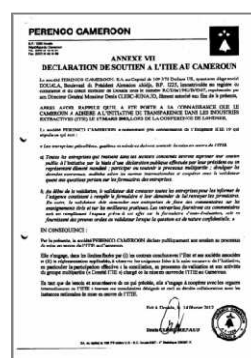
Besides, the 2012-2014 EITI work plan<sup>58</sup> granted a budget of 631 000 USD<sup>59</sup> in the period 2012-2014 for the capacity-building of the EITI Committee members, who notably include representatives of extractive companies.

### Official support declaration

Some extractive companies present in Cameroon also sent declarations to support the EITI-Cameroon. In these declarations, they *"publicly state [their] support to the EITI implementation process in Cameroon [...], [commit] to comply with all the Requirements related to the implementation of the Initiative, particularly to the actual participation in the reconciliation, in the Validation process, in the activities and funding of the multi-stakeholder group ("EITI Committee") in charge of the implementation of the EITI in Cameroon"*.

Below are the main companies included in the Scope of the 2009 and 2010 EITI reports:

- SNH, national company in oil production phase;
- Perenco Cameroon, in oil production and exploration phases;
- Addax Petroleum, in oil production and exploration phases;
- Noble Energy Cameroon Ltd, in oil exploration phase;
- Euroil Ltd, in oil exploration phase;
- Yan Chang Logone Development company, in oil exploration phase;
- Geovic Cameroon Plc, holds a production license but does not yet operate.



*Declarations of Addax, SNH and Perenco*

<sup>55</sup> Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)

<sup>56</sup> Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)

<sup>57</sup> Atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)

<sup>58</sup> Plan d'actions 2012-2014 (mai 2012)

<sup>59</sup> 313 MFCFA, with an exchange rate of 496 FCFA/USD

Other extractive companies not included in the Scope of the 2009 and 2010 EITI reports have also sent an official declaration. These companies are Aucam SARL, Cameroon Alumina Ltd, SoftRock Energy Ltd, Camina SA, Invest Africa Plc, Mega Uranium, and CMC Cameroon, all in mining exploration phase.

#### Participation in the reconciliation process

We note that the 22 extractive companies selected in the Scope participated in the data reconciliation process for the years 2009 and 2010.

#### Participation in the Validation process

We note that 22 companies out of 22 answered our self-assessment form.

## ■ References

### No.

- 7-130 Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)
  - 7-120 Atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)
  - 6-150 Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)
- See other references in Appendix I

## ■ Opinion of the stakeholders

Although most of the companies stated that the dialogue on the National Initiative has been constructive, some consider it necessary to continue to strengthen the awareness towards the extractive companies.

Some companies consider their participation could be strengthened by "*increasing the communication in English*"<sup>60</sup> or by increasing the delays given to answer to the different requests<sup>61</sup>.

## ■ Recommendations of the validator

- R1 - Ensure all members appointed to the EITI Committee by the decree of 16 June 2005 are present**
- R2 - Envisage the appointment of additional representatives of the companies within the EITI Committee**

---

<sup>60</sup> Self-assessment form, Noble Energy

<sup>61</sup> Self-assessment forms, Addax, Noble Energy, Cimencam, Euroil

## ■ Conclusion

Despite the absence of one representative of the companies as a consequence of the purchase of Total E&P Cameroun by Perenco and the absence, for no reason, of the Chairman of the Groupement Interpatronal du Cameroun, the adoption of a favourable institutional structure, the appointment in the EITI Committee of representatives of the main extractive companies in Cameroon, their free and regular speech and their participation in the reconciliation and Validation processes lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.7 is met





## Requirement No.8

*The government is required to remove obstacles to the implementation of the EITI*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
Legal and regulatory obstacles to the EITI implementation have been removed through :		
<i>i</i> A review of the legal framework	Yes	1
<i>ii</i> A review of the regulatory framework	Yes	1
<i>iii</i> An assessment of obstacles in the legal and regulatory framework	Yes	1
<i>iv</i> Proposing or enacting legal or regulatory changes designed to enable transparency	Yes	1
<i>v</i> Waivers of confidentiality clauses in contracts between the government and companies	NA	1
<i>vi</i> A direct communication with companies and relevant agencies to strengthen transparency	Yes	1
<i>vii</i> An agreement on Memoranda of Understanding setting out agreed transparency standards between government and companies	Yes	1

*See EITI Rules, 2011 edition, p. 20*

#### 1. A juridical framework favourable to the National Initiative

##### The oil sector

The regulation applicable to oil companies operating in Cameroon is mainly the result of the Oil Code based on law No.99-013 of 22 December 1999, implemented by decree No.2000/465 of 30 June 2000.

##### The oil transport sector

The law of 5 August 1996 No.96/147 establishes the legal regime of the oil transport pipeline from foreign countries and regulates the oil transport sector in Cameroon.

##### The mining sector

The regulation of the mining sector is based on the Mining Code, which is based on law No.001 of 16 April 2001, implemented by decree No.2002/648/PM of 26 March 2002. It was amended by law No.2010-011 of 29 July 2011.

##### All sectors

Beyond these general texts, special conditions are stipulated in a concession contract for oil companies, in special agreements between the foreign country and Cameroon for the oil transport and in a convention for mining companies.

Although these texts hold no mention of the EITI, the generalised participation of extractive companies in the 2009 and 2010 data reconciliation process enables us to conclude that they contain no obstacles to the proper operation of the National Initiative.

We understand that the government made the choice not to disclose oil contracts to ensure the competition for the future calls for tender. We also understand that the potential confidentiality clauses between the State and certain extractive companies did not prevent the declaration and reconciliation exercises. To our knowledge, no company opposed this approach and we understand that the reconciler of the 2009 and 2010 EITI reports signed confidentiality clauses for that purpose.

We understand that most of the EITI Committee members only have a very limited knowledge of the tax modalities applied to oil contracts in Cameroon. It would undoubtedly be useful to define limited modalities enabling a better knowledge of the main mechanisms.

We understand that a law is being drafted, with the following objectives:

- Specify the modalities of access for an ad hoc group, representing the 3 stakeholders of the EITI Committee, to the oil contract specific modalities;
- Obtain sustainable funding of the National Initiative;
- Make compulsory the companies' participation in the reconciliation process;
- Transpose all or part of the Dodd-Frank Act.

## 2. A clear institutional framework

In Cameroon, the implementation of the EITI is supervised by the Ministère de l'Economie et des Finances. Decree No.2005/2176/PM of 16 June 2005 is the founding text of the National Initiative, through which the managing multi-stakeholder bodies were created.

## 3. Some weak points persist

### A funding inferior to the budget but sufficient to implement the key activities

We note a regular funding of the National Initiative, exclusively by the State budget, amounting to approximately 0.7 MUSD per year between 2009 and June 2013.

We note that this funding is inferior to the budget planned in the 2012-2014 EITI work plan, which forecasts 1.7 MUSD per year. However, we acknowledge that the funding allowed the implementation of the key activities.

We understand that a law is being drafted to ensure a sustainable funding of the National Initiative.

### A Technical Secretariat that is not set up in dedicated premises

Although the EITI Committee has rendered premises available to the Technical Secretariat and has dedicated a budget to fund their rent, they are still unoccupied. Indeed, the Coordinator and the 2 permanent members of the Technical Secretariat fulfil most of their work from the Ministry of Finance, where the Coordinator carries-out her main occupation, as Deputy Chairman of the Privatisation and Liquidation Technical Commission. The EITI Committee meetings are held in a room made available by the Ministry of Finance.

This is not an insurmountable obstacle, however this situation does not enable the optimal functioning of the Technical Secretariat, which must benefit from its own funding and gather its staff in a specified building.

## ■ References

### No.

- 8-210** Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013)
- 8-208** Rapport ITIE - Rapport ITIE 2009, Moore Stephens (mars 2013)
- 8-207** Rapport ITIE - Rapport ITIE 2010, Moore Stephens (mars 2013)
- 1-146** Décret N°2005/2176/PM du 16 juin 2005 portant "*création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE*" (16 juin 2005)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The representatives of the multi-stakeholder group confirm that the legal and institutional frameworks enable the implementation of the EITI in Cameroon and that all the significant obstacles have been removed.

## ■ Recommendations of the Validator

**R3 - Set up the Technical Secretariat in the dedicated premises as soon as possible**

**R4 - Envisage staffing the Technical Secretariat with a limited team of full-time experts**

**R14 - Obtain the funding contemplated in the EITI work plans**

**R16 - Draft a law on EITI as soon as possible**

## ■ Conclusion

Despite the persistence of certain weak points linked to financial constraints and to the lack of efficiency in the Technical Secretariat functioning, the institutional and legal framework that favours the implementation of the EITI and the removal of the obstacles lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.8 is met



## Requirement No.9

*The multi-stakeholder group is required to agree on a definition of materiality and the reporting templates*

### ■ Evidence

	Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a)	The templates define which benefit streams are included in company and government disclosures	Yes	1-5
b)	The templates define a pre-defined and reasonable materiality threshold	Yes	1-5
c) i	The multi-stakeholder group has agreed the Scope of benefit streams that companies and the government must disclose	Yes	3-5
ii	The multi-stakeholder group has agreed the Scope of companies that will report	Yes	6
iii	The multi-stakeholder group has agreed the Scope of government entities that will report	Yes	7
iv	The multi-stakeholder group has agreed the time period covered by the report	Yes	1-2
v	The multi-stakeholder group has agreed the degree of aggregation or disaggregation of data in the EITI report	Yes	1-2
d)	The Scope of benefit streams contains all benefit streams that are commonly recognised in the EITI report	Yes	3-5
e)	The multi-stakeholder group has clearly established whether payments to regional and local government entities are material	Yes	3-5
f)	The Scope of benefit streams include in-kind payments, infrastructure provision and other barter-type arrangements if they play a significant role in the extractive sector	Yes	3-5
g)	The multi-stakeholder group has adapted the reporting templates to include social payments and transfers, if they are material	Yes	3-5
h)	The multi-stakeholder group has explored opportunities to include additional information in the EITI report	Yes	3-5

*See EITI Rules, 2011 edition, p. 21-22*

#### 1. A Scope and reporting templates defined by a scoping study

As a conclusion to the 2010 Validation process, the EITI International Board<sup>62</sup> was dissatisfied with the absence of "a clear definition of materiality" and the lack of comprehensiveness of the benefit streams of the 2006-2008 EITI report.

The 2009 and 2010 EITI reports demonstrate significant progress. A scoping study now clarifies the Scope of benefit streams and extractive companies included in the 2009 and 2010 EITI reports based on "a materiality threshold of 0.01% of the extractive sector's total revenues, such as inputted in the national balance of the Treasury account"<sup>63</sup>. The scoping study also describes the reporting templates.

#### 2. A Scope and reporting templates approved by the multi-stakeholder group

Although we are not aware of any minutes of meetings formally approving the Scope of the 2009 and 2010 EITI reports and the reporting templates, each stakeholder confirmed that it was subject to discussions within the EITI Committee. The self-assessment forms and the meetings with the MSG held in Yaoundé confirm this point.

<sup>62</sup> Décision du Conseil d'administration de l'ITIE sur la Validation du Cameroun (19 octobre 2010)

<sup>63</sup> Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 13

### 3. A comprehensive Scope of benefit streams of the oil and gas sector

The multi-stakeholder group chose to include in the 2009 and 2010 EITI reports all the benefit streams specific to the oil and gas sector (in-kind and in cash), common law<sup>64</sup> taxes amounting to more than 100,000 USD<sup>65</sup> per year and social contributions. This materiality threshold corresponds to *"0.01% of the extractive sector's total revenues, such as inputted in the national balance of the Treasury account"*<sup>66</sup>.

In order to be exhaustive, oil companies were also invited to voluntarily report the other payments, the overall annual amount of which would exceed 100,000 USD<sup>67</sup>.

We understand that the reconciler of the 2009 and 2010 EITI reports signed a confidentiality letter to access the oil contracts' tax conditions and verify the Scope's comprehensiveness.

#### The particular case of SNH, State-owned company

The State-owned company SNH, carries-out various functions depending on its appellations "SNH-mandate" or "SNH-operating".

The SNH-mandate undertakes 2 functions:

- It owns rights on behalf of the State in oil fields and is in charge of selling the corresponding oil production;
- It collects taxes.

The SNH-operating holds rights on behalf of the State in oil fields and shares in oil companies. The SNH-operating undertakes 3 tasks:

- It collects taxes in cash for the State;
- It collects dividends from its shares;
- It pays taxes.

Both entering and exiting significant benefit streams from SNH-mandate and SNH-operating have been selected in the Scope.

#### A large Scope of benefit streams of the oil and gas sector whose comprehensiveness is guaranteed by reporting other significant payments

We were able to verify that all the benefit streams of the Oil Code<sup>68</sup>, specific to the concession agreements, were included in the Scope of the 2009 and 2010 EITI reports.

We could also compare this list with studies on the extractive sector such as GEPS<sup>69</sup>.

Regarding the EITI Rules, 2011 edition, we note that:

- For Requirement No.9d.

The multi-stakeholder group included in the 2009 and 2010 EITI reports all the benefit streams specific to the oil and gas sector (in cash and in-kind), as well as the significant common law<sup>70</sup> taxes.

- For Requirement No.9d i and ii.

It concerns the oil rights of the SNH-mandate, the oil rights of the SNH-operating, the oil rights sold by the SNH-mandate, the direct and indirect transfers to the Treasury.

<sup>64</sup> These taxes are: the corporate taxes, the special tax on revenues, customs duty, CFC contribution and NEF contribution

<sup>65</sup> 50 MFCFA with an exchange rate of 496 FCFA / USD

<sup>66</sup> Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 13

<sup>67</sup> 50 MFCFA, with an exchange rate of 496 FCFA / USD

<sup>68</sup> Loi No.99-013 du 22 décembre 1999, Titre 6, Chapitres 1 et 2

<sup>69</sup> GEPS reports - Cameroon (May 2013) and 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)

<sup>70</sup> These taxes are: the corporate taxes, the special tax on revenues, customs duty, CFC contribution and NEF contribution

- For Requirement No.9d iii.  
It concerns corporate taxes.
- For Requirement No.9d iv.  
It concerns the proportional mining royalty, the negative proportional mining royalty and the land royalties.
- For Requirement No.9d v.  
It concerns the dividends received by the SNH and the dividends paid to the State by the SNH or the extractive companies.
- For Requirement No.9d vi.  
It concerns signature bonus and production bonus.
- For Requirement No.9d viii.  
It concerns the "other significant revenues". The multi-stakeholder group selected the special tax on revenues and the tax penalties.

Amongst the indirect optional taxes, the multi-stakeholder group excluded the VAT but chose to include the customs duty.

For the sake of completeness and according to their significance, it is sometimes necessary to include the flows related to taxes related to dividend payments, taxes related to sales of rights, taxes related to sales of shares and income from sales of assets owned directly or indirectly by the State. These types of taxation are not clearly addressed in the EITI report. Our analysis is as follows:

- o Taxes related to the payment of dividends.

The taxation related to the payment of dividends are not included in the Scope of 2009 and 2010 EITI reports whereas Total, Perenco, Pecten, COTCO and SNH have paid approximately 14 MFCFA of dividends in 2010.

We understand that there is a tax on dividend payments named IRCM since the law of 20 December 2002. However, concession contracts exempt the oil companies of IRCM except for SNH. Therefore, only the SNH is liable for this tax among these companies.

We note that the SNH declared 151 MFCFA of IRCM in 2010 under the caption "*other significant payments*".

- o Taxes related to the sales of rights.

*In the oil sector.*

The transfer tax is due on the sale of oil rights according to the Oil Code. We understand that the flat taxes, included in 2009 and 2010 EITI reports, include the transfer tax.

We understand that no transfer tax has been paid in 2010<sup>71</sup>.

*In the mining sector.*

The progressive bonus is due on the sale of mineral rights according to the law of 29 July 2010. However, we understand that the corresponding decree was set in 2011 therefore this tax was not due in 2010.

- o Taxes related to the sales of shares.

The corporate income tax is commonly due on capital gains resulting from the sales of shares but the sales of oil and mineral shares are not subject to a specific tax in 2010.

- o Income from sales of assets owned directly or indirectly by the State.

We understand that no significant sale of assets was made directly or indirectly by the State in 2010. This point was confirmed in writing by the Ministry of Finance.

#### Conclusion for Requirement No.9d viii:

We note that:

- All companies are exempt from the tax related to dividend payments except SNH which declared 151 MFCFA of IRCM in 2010 under the caption "*other significant payments*";
- The oil transfer tax was declared in 2010 within the flat taxes caption;
- There was no taxation on the sale of mineral rights in 2010;
- There was no taxation on the sale of shares in 2010.

<sup>71</sup> 60 MFCFA de droits de mutation ont été payés à la DGI en janvier 2011

Furthermore, we understand that no significant sale of assets was made directly or indirectly by the State in 2010.

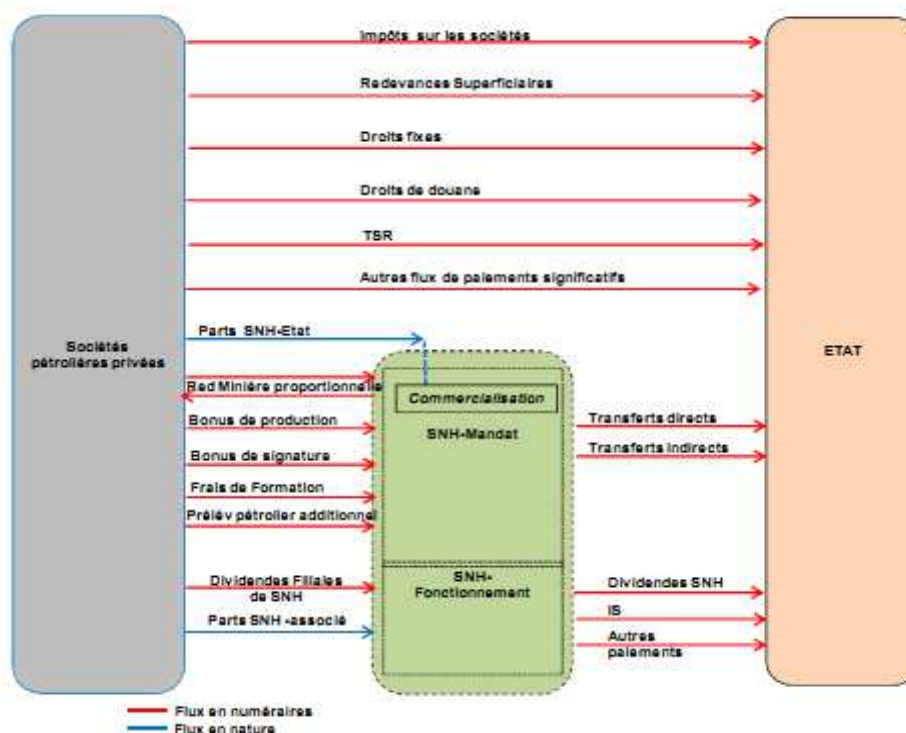
The analysis in Requirement No.9d viii has thus not demonstrated the absence of significant flow.

As part of an improving implementation, it would be useful to consider integrating the IRCM, progressive bonus and sales of assets held by the State in the future Scope of reconciliation.

- For Requirement No.9e  
The multi-stakeholder group excluded subnational payments, estimated at about 65 MFCFA<sup>72</sup> by the reconciler, as insignificant. Though it exceeds the materiality threshold, we understand that this flow is well below the threshold of cumulated omissions presented below.
- For Requirement No.9f  
According to the scoping study, no "in-kind payments, infrastructure provision and other barter-type arrangements" exist in the oil and gas sector in Cameroon. We did not find proof to question this analysis.
- For Requirement No.9g  
Social payments have been included in the 2009 and 2010 EITI reports.

### Benefit streams included in the oil and gas sector

The 16 benefit streams selected for the oil and gas sector are listed below:



Graph abstracted from the scoping study for the 2009 and 2010 EITI reports, presenting the benefit streams included in the Scope of the oil and gas sector (p. 31)

⇒ The Scope of benefit streams is extensive and companies were asked to declare other significant payments over USD 100,000, to ensure the comprehensiveness of the Scope. As part of an improved implementation, it would be useful to consider integrating the IRCM, progressive bonus and sales of assets held by the State in the future Scope of reconciliation.

<sup>72</sup> Rapport ITIE 2010, Moore Stephens (mars 2013), p. 25

#### 4. A comprehensive Scope of benefit streams in the oil transport sector

The multi-stakeholder group chose to include in the 2009 and 2010 EITI reports all the benefit streams paid to the State by the only company in the oil transport sector, i.e. COTCO. These benefit streams are the corporate tax, the special tax on revenues, the customs duty, the pipeline transit fees, the dividends paid to the State and the FEF and CFC contributions.

In order to be exhaustive, COTCO was also invited to voluntarily report the other benefit streams, the overall annual amount of which would exceed 100,000 USD<sup>73</sup>.

While we were able to verify that all the benefit streams included in the Scope of the 2009 and 2010 EITI reports are present in the law No.96/147 of the 5 August 1996<sup>74</sup>, we observe the absence of:

- The flat fees due for the delivery, the renewal or the transfer of an Authorisation of Transport by Pipeline (Article 44);
- A land royalty for the occupation of fields made available to the entity (Article 47).

We understand that the agreement signed by COTCO exempts these two taxes. It will be useful to disclose this exclusion in the next scoping study.

⇒ The Scope of benefit streams of the oil transportation sector is comprehensive.

#### 5. An comprehensive Scope of the benefit streams of the mining sector

The multi-stakeholder group chose to include in the 2009 and 2010 EITI reports all the benefit streams specific to the mining sector and taxes of common law when the annual amount is over 100,000 USD<sup>75</sup>. This threshold corresponds to "*0.01% of the extractive sector's total revenues, such as inputted in the national balance of the Treasury account*"<sup>76</sup>.

In order to be exhaustive, mining companies were also invited to voluntarily report the other payments, the overall annual amount of which would exceed 100,000 USD<sup>77</sup>.

We were able to verify that all the taxes and fees presented in the Mining Code<sup>78</sup> were included in the Scope of the 2009 and 2010 EITI reports.

---

<sup>73</sup> 50 MFCFA with an exchange rate of 496 FCFA / USD

<sup>74</sup> Loi N°96/147 portant régime du transport par pipeline des hydrocarbures en provenance de pays tiers (5 août 1996)

<sup>75</sup> Soit 50 MFCFA, avec un taux de change de 496 FCFA / USD

<sup>76</sup> Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 13

<sup>77</sup> 50 MFCFA with an exchange rate of 496 FCFA / USD

<sup>78</sup> Loi N°001 du 16 avril 2001 portant code minier (16 avril 2001), Titre 6, Chapitre 2



The 7 benefit streams selected for the mining sector are:



*Graph abstracted from the scoping study for the 2009 and 2010 EITI reports, presenting the benefit streams included in the Scope of the mining sector (p. 31)*

⇒ The Scope of benefit streams of the mining sector is comprehensive.

## 6. A comprehensive Scope of companies

### A comprehensive Scope of oil and gas companies

According to the EITI Committee's recommendations, the reconciler indicates that "all the oil companies in Cameroon [being in exploitation phase, in exploration phase, operators, partners, having a physical presence in Cameroon or not] have been included in the Scope of reconciliation, i.e. 17 companies"<sup>79</sup>.

However, the list established by the Ministry of Industry, Mines and Technological Development<sup>80</sup> has 19 oil companies and not 17. Tullow, a partner in the Ngosso field, and Trophy a partner in the Etinde field, are not included in the Scope of the 2010 EITI report. Further analysis shows that in 2008 Euroil acquired the rights of Trophy and that same year Pronodar acquired the rights of Tullow. In 2010, Euroil (operator) and Pronodar (partner) still respectively held the rights of Trophy and Tullow. The number of companies listed in Cameroon in 2010 is therefore 18 (not 19 as Euroil is already in the Scope) and not 17 (as Pronodar is not in the Scope).

We understand that Euroil declared payments on the Etinde field for 2010, and if Pronodar is not in the Scope, this omission has no effect because:

- Pronodar has no office in Cameroon;
- The operators are responsible for reporting payments on behalf of the partners which have no office in Cameroon;
- Addax Petroleum Cameroon Ltd., the operator of the Ngosso field, declared payments on behalf of Pronodar for 2010.

⇒ The Scope of oil companies amounts to 18 companies and not 17 in 2010 as Pronodar (a partner that has no office in Cameroon) is not included in the Scope. However, Addax

<sup>79</sup> Rapport ITIE 2009, Moore Stephens (mars 2013), p. 17 et Rapport ITIE 2010, Moore Stephens (mars 2013), p. 18

<sup>80</sup> Liste des permis pétroliers d'exploitation et d'exploration et récapitulatif de la production pétrolière en 2010, 2011 et 2012 (5 juillet 2013)

Petroleum Cameroon Ltd., the operator of the Ngosso field, declared payments on behalf of Pronodar for 2010. Therefore, the Scope of the declaring companies is comprehensive.

It would be useful to consider integrating all partners that have no office in Cameroon in the future Scope of reconciliation.

#### A comprehensive Scope of oil transport companies

COTCO, the only company in the oil transport sector in Cameroon, was selected in the Scope of the 2009 and 2010 EITI reports.

⇒ The Scope of the companies in the oil transport sector is comprehensive.

#### A comprehensive Scope of mining sector companies

The EITI Committee identified 92 companies in the mining sector in Cameroon in 2009 and 2010. Out of these 92 companies, 2 hold mining permits, 38 quarrying permits and 52 exploration permits.

Only 4 companies that have a production licence and whose contribution in 2009 or 2010 exceeded 100,000 USD, were selected in the Scope of the 2009 and 2010 EITI reports: 2 are in mining production phase and 2 are in quarrying production phase. Revenues from the other companies were unilaterally reported by the State agencies in the 2009 and 2010 EITI reports.

Moreover, companies in exploration cannot have paid significant amounts in 2009 and 2010. Indeed, only signature bonus taxes can be significant for companies in exploration phase. However, the Mining Code<sup>81</sup> does not stipulate this kind of payment.

Besides, all the companies that appear in the list drawn up by the Ministry of Industry, Mines and Technological Development<sup>82</sup> and surveys of the extractive sector<sup>83</sup> are present in the Scope of 2009 and 2010 EITI reports.

We understand from the meetings held in Yaoundé with the members of the EITI Committee that the trading offices do not pay significant taxes. Their exclusion from the Scope is therefore justified.

⇒ The Scope of companies in the mining sector is comprehensive.

#### The Scope of the rights, public companies and shares owned by the State is comprehensive

Regarding the importance of the stakes observed in other countries implementing the EITI, it is necessary to disclose the comprehensive list of assets directly or indirectly owned by the State in the extractive sector.

We note that the Technical Secretariat does not have that complete and updated list. However, in 2010:

- The list of rights held by the State on oil contracts is complete<sup>84</sup>;
- SNH is the only public company in the upstream oil sector and there is no public company in the mining sector;
- The State owned shares in the upstream oil sector, directly or indirectly<sup>85</sup>, only from companies included in the Scope;
- The State held in the oil transport sector participation in COTCO;
- The State owned shares in the mining sector, directly or indirectly<sup>86</sup>, only from companies included in the Scope.

<sup>81</sup> Loi N°001 du 16 avril 2001 portant code minier (16 avril 2001)

<sup>82</sup> Liste des permis miniers d'exploitation et d'exploration en 2012 (5 juillet 2013)

<sup>83</sup> 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)

<sup>84</sup> Au regard de la liste exhaustive des contrats pétroliers en 2009 et 2010, délivrée par le Ministre de l'Industrie, des Mines et du développement Technologique, qui présente les pourcentages de participation associé à chaque contrat

<sup>85</sup> Par la SNH, la Société Nationale des Investissements ou le Ministère des Finances

⇒ We understand that the public company and all the shares held directly or indirectly by the State are included in the Scope of the 2010 EITI report. The Ministry of Finance has confirmed the comprehensiveness of this list in writing. Our discussions with the reconciler of 2009 and 2010 EITI reports confirm this point.

It would be useful for the Technical Secretariat to proceed to a regular and comprehensive follow-up of the shares held by the State in the extractive sector.

### The selected companies

The list of the 22 companies selected for reconciliation purposes for the 2009 and 2010 EITI reports is:

Company	Status	Activity	Company	Status	Activity	Company	Status	Activity			
<b>Oil and gas sector</b>											
1	SNH-Fonctionnement	State-owned company	Production	7	Euroil Ltd	Private company	Exploration	13	Glencore Exploration Cameroon	Private company	Exploration
2	Total E&P Cameroun	Private company	Production	8	Noble Energy Cameroon Ltd	Private company	Exploration	14	Yan Chang Logone	Private company	Exploration
3	Perenco Cameroun	Private company	Production	9	Perenco Oil & Gas Cameroun	Private company	Exploration	15	RSM	Private company	Exploration
4	Pecten Cameroon Company	Private company	Production	10	Murphy	Private company	Exploration	16	AFEX	Private company	Exploration
5	Mobil Producing Cameroon Inc	Private company	Production	11	Rodeo Development Ltd	Private company	Exploration	17	Petronas	Private company	Exploration
6	Addax Petroleum Cam Ltd	Private company	Exploration	12	Kosmos Energy	Private company	Exploration				
<b>Oil transport sector</b>											
1	COTCO	State-owned company	Transport								
<b>Mining sector</b>											
1	Geovic	Private company	Holds a production license but does not yet operate [Cobalt and nickel]	3	Cimencam	Private company	Quarrying				
2	Razel	Private company	Quarrying	4	C&K Mining	Private company	Production [Diamonds and related substances]				

#### List of the companies included in the Scope of the 2009 and 2010 EITI reports

⇒ The Scope of mining companies, oil transport companies and shares owned by the State is comprehensive.

For the oil and gas sector, Pronodar (a partner that has no office in Cameroon) is not included in the Scope. However, Addax Petroleum Cameroon Ltd., the operator of the Ngosso field, declared payments on behalf of Pronodar for 2010. Therefore, the Scope of oil and gas declaring companies is comprehensive for the 2009 and 2010 EITI reports.

## 7. A comprehensive Scope of State agencies

### Oil and gas sector

For the 2009 and 2010 EITI reports, the State agencies that collected the payments from companies in the oil and gas sector are:

- The Direction Générale des Impôts;
- The Direction Générale du Trésor et de la Coopération Financière et Monétaire (DGTCFM);
- The Direction Générale des Douanes;
- The Direction des Mines et de la Géologie<sup>87</sup>;
- The Société Nationale des Hydrocarbures.

<sup>86</sup> Id.

<sup>87</sup> La Direction des Mines et de la Géologie is in charge of keeping records of the payments in-kind received.

## The mining sector

For the 2009 and 2010 EITI reports, the State agencies that collected the payments from mining companies are:

- The Direction Générale des Impôts;
- The Direction Générale du Trésor et de la Coopération Financière et Monétaire (DGTCFM);
- The Direction Générale des Douanes;
- The Direction des Mines et de la Géologie<sup>88</sup>.

We found no issue that would make us question the exhaustiveness of the State agencies selected for the 2009 and 2010 EITI reports.

⇒ The Scope of the State agencies is comprehensive.

## 8. Threshold of cumulated omissions

In order to specify to which extent a payment is significant, it would have clearly been useful to define a threshold of cumulated omissions above which all the unreported payments would affect the quality of the reconciliation process. This threshold is usually calculated based on the total tax revenues, as declared by the authorities in the Tableau des Opérations Financières de l'Etat (TOFE)<sup>89</sup>. A threshold of cumulated omissions between 0.5 and 1% of this total seems reasonable, in the context of Cameroon. For 2010, this threshold could range between 15 and 30 MUSD<sup>90</sup>.

We understand that the multi-stakeholder group shares our analysis of the threshold of cumulated omissions.

## ■ References

### No.

- 8-210** Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013)
  - 1-170** Loi N°99-013 du 22 décembre 1999 portant Code pétrolier (22 décembre 1999)
  - 1-160** Loi N°001 du 16 avril 2001 portant code minier (16 avril 2001)
- See other references in Appendix I

## ■ Opinion of the stakeholders

The interviewed stakeholders are satisfied with the Scope of the extractive companies and benefit streams selected for the 2009 and 2010 EITI reports. The reporting templates have been appreciated. Members of civil society find them "*exhaustive and easy to understand*" and some companies, such as RAZEL, find them "*simple to use*".

The reconciler of the 2009 and 2010 EITI reports confirms the comprehensiveness of the Scope of benefit streams and companies.

## ■ Recommendations of the validator

### R17 - Consider enlarging the Scope of benefit streams of future EITI reports

<sup>88</sup> Id.

<sup>89</sup> TOFE as in the rapport de Consultations de 2012 au titre de l'article IV, FMI (août 2012)

<sup>90</sup> Data from TOFE disclose tax revenues around 1,375 MDSFCFA. On this basis:  $1,375 \times 0.5\% \approx 6.8$  MDFCFA and  $1,375 \text{ MDFCFA} \times 1\% \approx 13.7$  MDFCFA rounded up to 7 MDFCFA and 14 MDFCFA, i.e. 14 and 28 MUSD with an exchange rate of 496 FCFA/USD, rounded up to 15 MUSD and 30 MUSD.

**R18 - Ensure the comprehensiveness of the Scope of companies in future EITI reports**

**R19 - Proceed to a regular and comprehensive follow-up of the shares held by the State**

## ■ Conclusion

The multi-stakeholder group ordered a scoping study which defined the materiality thresholds and the reporting templates.

The Scope of benefit streams is comprehensive and companies were asked to declare other significant payments over 100,000 USD.

The Scope of mining companies, oil transport companies, public companies<sup>91</sup> and shares owned by the State<sup>92</sup> is comprehensive. For the oil and gas sector, Pronodar (a partner that has no office in Cameroon) is not included in the Scope. However, Addax Petroleum Cameroon Ltd., the operator of the Ngosso field, declared payments on behalf of Pronodar for 2010. Therefore, we consider that the Scope of oil and gas declaring companies is comprehensive.

On this basis, we consider that the EITI-Cameroon is compliant with this Requirement.

Requirement No.9 is met



<sup>91</sup> Confirmée par écrit par le Ministère des Finances

<sup>92</sup> Id.

## Requirement No.10

*The organisation appointed to produce the EITI Reconciliation report must be perceived by the multi-stakeholder group as credible, trustworthy and technically competent*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
<i>i</i> A reconciler has been appointed to reconcile the disclosed company and government figures, and to produce the final report	Yes	1-2
<i>ii</i> The reconciler is perceived by stakeholders to be credible, impartial, trustworthy and technically capable	Yes	3
<i>iii</i> The multi-stakeholder group has agreed the ToRs for the reconciler and has overseen the selection process for the reconciler	Yes	1-2

See EITI Rules, 2011 edition, p. 23

#### 1. ToRs discussed and approved by the multi-stakeholder group

The ToRs for the recruitment of the 2009 and 2010 EITI reports' reconciler were discussed and then approved by the EITI Committee in January 2012. They are presented in the notice of the restricted international call for tenders of 14 August 2012<sup>93</sup>. Although we have no knowledge of any minutes of the EITI Committee meetings formally approving these ToRs, the stakeholders confirmed these points during the meetings we had in Yaoundé in Phase II of our assignment.

According to these ToRs, the reconciler must define the reporting templates and the materiality thresholds, proceed to the collection and reconciliation of all the revenues reported by the companies in the Scope and by the State agencies, and publish the results in a report.

We understand that these ToRs were also used to define the works of the reconciler of the 2011 EITI report.

#### 2. A recruitment process supervised by the multi-stakeholder group

The process of selection of the 2009 and 2010 EITI reports' reconciler started on 3 July 2012, with the publication of a call for expression of interest in the national newspaper (Cameroon Tribune) and in the *Journal des marchés publics et de l'Agence de Régulations des marchés publics* (ARMP)<sup>94</sup>. An ad hoc Committee was created to supervise the recruitment process. It was formed of 9 members, namely: 3 civil society representatives in the EITI Committee, 5 government representatives and the economist manager in charge of awarding the contracts within the Technical Secretariat<sup>95</sup>. 9 firms expressed their interest<sup>96</sup>. They were evaluated by

<sup>93</sup> Avis d'appel d'offres international restreint No.000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)

<sup>94</sup> Bilan des activités du Comité ITIE (31 juillet 2012)

<sup>95</sup> Note de service No.00000244/MINFI/ITIE/C/2012 portant désignation des membres du Comité ad hoc chargé de l'évaluation des manifestations d'intérêt reçue dans le cadre de la conciliation des flux financiers et des volumes relatifs à l'exploration et à l'exploitation des hydrocarbures et des mines solides pour les exercices 2009 et 2010 (19 juillet 2012)

<sup>96</sup> Procès verbal de réunion du Comité ITIE (23 juillet 2012)

this ad hoc Committee on 23 July 2012. On 24 July 2012, 3 firms were short-listed<sup>97</sup>: Moore Stephens, Hart Group and Fair Links.

A notice of a restricted international call for tenders was addressed to these 3 firms on 14 August 2012. The 3 technical and financial proposals received were evaluated by a sub-commission on 13 September 2012. This sub-commission, formed of 4 members, 2 of whom were representatives of the Ministère des Marchés Publics and 2 of whom were representatives of the Ministère de l'Economie et des Finances, proposed Moore Stephens<sup>98</sup> to draft the 2009 and 2010 EITI reports. We understand that this choice was approved by the multi-stakeholder group.

For the 2011 EITI report, we understand that a process of call for tenders had been started in March 2013, but then abandoned due to the excessively tight deadlines. The contract with Moore Stephens was therefore renewed.

### 3. A credible and trustworthy firm

The members of the multi-stakeholder group we met in Yaoundé confirm that, in their opinion, the firm selected to draft the 2009, 2010 and 2011 EITI reports is credible, impartial, trustworthy and technically competent. The self-assessment forms sent to us by companies confirm this analysis.

## ■ References

### No.

- 7-193** Recrutement d'un cabinet chargé de procéder à la conciliation des flux financiers et des volumes relatifs à l'exploration et à l'exploitation des hydrocarbures et des mines solides pour les exercices 2009 et 2010 (24 juillet 2012)
- 7-191** Avis d'appel d'offres international restreint N°000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)
- 7-182** Compte-rendu de session du Comité ITIE (12 septembre 2012)
- 7-181** Rapport d'analyse des offres techniques suite à l'appel d'offres international restreint N°00048/AOIR/MINFI/CPM/2012 (13 septembre 2012)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders we met in Yaoundé confirm that the firm selected to draft the 2009, 2010 and 2011 EITI reports is credible, impartial, trustworthy and technically competent. The self-assessment forms sent to us by companies confirm this analysis.

## ■ Recommendation of the validator

### R20 - Ensure the formal approval of the important decisions of the EITI Committee

<sup>97</sup> Recrutement d'un cabinet chargé de procéder à la conciliation des flux financiers et des volumes relatifs à l'exploration et à l'exploitation des hydrocarbures et des mines solides pour les exercices 2009 et 2010 (24 juillet 2012)

<sup>98</sup> Rapport d'analyse des offres techniques suite à l'appel d'offres international restreint N°00048/AOIR/MINFI/CPM/2012 (13 septembre 2012)

## ■ Conclusion

The ToRs for the recruitment of the reconciler in charge of drafting the 2009, 2010 and 2011 EITI reports were discussed within the EITI Committee and adopted by its members. The various meetings and self-assessment forms also confirmed that the firm selected for the reconciliation of the 2009, 2010 and 2011 data was considered as credible, impartial, trustworthy and technically competent.

All of these findings lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.10 is met





# Requirement No.11

*The government is required to ensure that all relevant extractive companies and government entities report*

## ■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	Companies have reported payments to the government, according to agreed templates	Yes	2
b)	The reporting process applied to all companies, except justified exemptions	Yes	2
c)	One of the following measures has been implemented:		
i)	A legislation makes it mandatory that companies report	No	
ii)	A relevant regulation makes it mandatory that companies report	No	
iii)	Agreements have been negotiated with all companies to ensure reporting as per the EITI Criteria	No	
iv)	Recognised steps have been taken to ensure that companies report	Yes	1-2
d)	The government has ensured that all government entities that receive material payments participate in the reporting process	Yes	3
e)	The multi-stakeholders group has considered automated on-line disclosure	Yes	Cf. Requirement N°5

*See EITI Rules, 2011 edition, p. 23*

### 1. The will of the government to involve the stakeholders in the 2009 and 2010 EITI reports

As a consequence to the recommendations of the EITI International Board, we understand that awareness-raising activities have been carried-out by the EITI Committee to involve the reporting entities and to encourage their participation in the data reconciliation processes. It concerns notably the following meetings:

- An awareness-raising workshop for the neighbouring populations, craftsmen and operators of the mines in Betare Oya, on 18 April 2011<sup>99</sup>;
- An EITI awareness-raising workshop for extractive companies, during the preparation of the 2009-2010 reconciliation, held in Yaoundé, on 7 October 2012<sup>100</sup>;
- A training workshop on the use of the data collection form, held in Yaoundé, on 3 December 2012<sup>101</sup>.

### 2. The participation of all the companies included in the Scope of the 2009 and 2010 EITI reports

For years 2006 to 2008, 11 of the 20 companies included in the Scope did not report their payments.

The effort made by the government and the multi-stakeholder group seem to have been fruitful given the participation of all the companies to the reconciliation process of the data disclosed in the 2009 and 2010 EITI reports.

According to these reports, 22 companies out of 22 have indeed sent their reporting templates<sup>102</sup>.

<sup>99</sup> Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)

<sup>100</sup> Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)

<sup>101</sup> Atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)

<sup>102</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 4

### 3. The participation of all the State agencies in the 2009 and 2010 EITI reports

We could verify that all the State agencies have participated in the reconciliation process for the data disclosed in the 2009 and 2010 EITI reports. This notably concerns:

- The Direction Générale des Impôts;
- The Direction Générale du Trésor et de la Coopération Financière et Monétaire;
- The Direction Générale des Douanes;
- The Direction des Mines et de la Géologie;
- The Société Nationale des Hydrocarbures.

## ■ References

**No.**

- 7-150** Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)
- 7-120** Communiqué - atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)
- 6-150** Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)  
See other references in Appendix I

## ■ Opinion of the stakeholders

All stakeholders confirm the clear improvement of the participation level of the public and private actors in the National Initiative and are pleased to point out the involvement of all companies and State agencies in the Scope in the 2009 and 2010 reconciliation process.

## ■ Conclusion

We observe:

- The will of the government to involve all stakeholders through awareness-raising activities;
- The global participation of the companies and State agencies of the Scope in the elaboration of the 2009 and 2010 EITI reports.

On this basis, we consider that the EITI-Cameroon is compliant with this Requirement.

Requirement No.11 is met



## Requirement No.12

*The government is required to ensure that extractive companies' reports are based on accounts audited to international standards*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
<b>a)</b> The government has taken steps to ensure that data submitted by companies has been audited to international standards, such as:		
<b>i</b> Passing legislation requiring figures to be audited to international standards	Yes	1
<b>ii</b> Amending existing audit standards to ensure that they are to international standards, and requiring companies to operate according to these	Yes	1
<b>iii</b> Agreeing a MoU with all companies whereby companies agree to ensure that submitted figures are audited to international standards	NA	1
<b>iv</b> Companies voluntary commitment to submit figures audited to international standards	Yes	2-3
<b>v</b> Agreeing a plan with companies which does not submit figures based on accounts audited to international standards	NA	2-3
<b>vi</b> Being content with the agreed way of addressing figures which are not to audited standards	NA	
<b>b)</b> Companies have obtained from their external auditor an opinion that the information they submit is consistent with their audited financial statements	Yes	3

See EITI Rules, 2011 edition, p. 24

### 1. Reminder of the methodology

The quality of an EITI report fully relies on the quality of the data disclosed in the reporting templates. Making sure that the reporting templates submitted by extractive companies are based on accounts audited to international standards does not guarantee, however, the full reliability of the disclosed data.

Indeed, if the financial statements of an extractive company can be reliable, the EITI reporting templates can be misinformed. Therefore, in order to maximise the reliability of the disclosed data, it is necessary that the extractive companies' declarations be attested by an external auditor. Such a procedure indeed guarantees that:

- The data disclosed in the reporting templates are effectively drawn from the company's accounts (audited according to international standards);
- All the data that should be included in the EITI reporting template is effectively and correctly disclosed.

### 2. Explicit instructions from the multi-stakeholder group to obtain reliable EITI data

The ToRs of the reconciler of the 2009 and 2010 EITI reports state that the latter will have to "ensure the data collected from the stakeholders are previously subject to audit processes, in compliance with international standards, for anonymous companies (cf. Requirement No.12, EITI Rules - 2011 edition)"<sup>103</sup>.

Besides, to confirm the data received from companies is reliable, the reconciler will have to "ensure that companies' reporting templates are signed by the highest managers and indicate the counters (DGI, DGTCFM, SNH) to which the payments have been made; these reporting templates must be accompanied, as proof, of photocopies of receipts of all material payments

<sup>103</sup> Avis d'appel d'offres international restraint N°000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)

made by these companies (notice of bank debit, Swift, receipt of payment delivered by the DGI/DGTFCM or other)"<sup>104</sup>.

### 3. All the reporting templates of the companies in the Scope of the 2009 and 2010 EITI reports have been attested by an external auditor

We could verify that the reporting templates are signed by a manager of the company, attested by the external auditor and that all reporting templates disclose the following statement:

*"I undersigned [name of the external auditor], have examined the foregoing EITI reporting template of the reporting entity and can confirm that I have tested the completeness and accuracy of the extraction of the payments data included on the reporting template from the accounting records of the entity.*

*We have performed the verification in accordance with International Standards on Auditing and with audit standards applicable in Cameroon.*

*Based on the examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a true and fair summary of the payments made and prepared in accordance with the template instructions".*

The external auditor of the companies COTCO and Pecten Cameroon nevertheless questioned the reliability of the customs duty reported for the reasons presented in Requirement No.14. This limitation has no consequence since it concerns a benefit stream that only represents 0.7%<sup>105</sup> of the total amounts reported by the companies and is 3.8<sup>106</sup> times inferior to the threshold of cumulated omissions calculated in Requirement No.9.

Consequently, the reporting templates sent by the companies included in the Scope of the 2009 and 2010 EITI reports have indeed been attested by the external auditors.

## ■ References

**No.**

- 8-208** Rapport ITIE 2009, Moore Stephens (mars 2013)
- 8-207** Rapport ITIE 2010, Moore Stephens (mars 2013)
- 7-191** Avis d'appel d'offres international restreint No.000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders confirm the data sent by the companies selected in the Scope have been attested by an external auditor and approve this progress, conditions necessary for a quality reconciliation process.

The reconciler of the 2009 and 2010 EITI reports confirms that all companies have submitted data attested by an external auditor.

<sup>104</sup> Avis d'appel d'offres international restreint N°000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)

<sup>105</sup> 3,940 MFCFA / 554,908 MFCFA = 0.7%

<sup>106</sup> 7.9 MUSD / 30 MUSD = 3.8

## ■ Conclusion

All the companies selected in the Scope of the 2009 and 2010 EITI reports have had their reporting templates attested by an external auditor, in compliance with the EITI Committee's instructions. The limitation of an external auditor regarding customs duty could not raise doubt towards this Requirement as they are not significant.

This leads us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.12 is met



## Requirement No.13

*The government is required to ensure that government reports are based on accounts audited to international standards*

### ■ Evidence

	Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a)	The government has taken steps to ensure that data submitted has been audited to international standards, such as:		
i	Passing legislation requiring figures to be audited to international standards	Yes	1
ii	Amending existing audit standards to ensure that they are to international standards, and requiring companies to operate according to these	Yes	1
iii	Submitting a letter of confirmation from a senior level of the government ensuring the reliability of the data disclosed	Yes	2
iv	Being content with the agreed way of addressing the situation, when figures submitted are not audited to international standards	NA	
b)	The government auditor has given an opinion on the accuracy of the government's submissions	Yes	2-4

*See EITI Rules, 2011 edition, p. 25*

#### 1. Reminder of the methodology

As detailed in Requirement No.12, it is necessary that the EITI reporting templates of the State agencies be audited to international standards. However, the compliance with this indicator is complex because, while there are acknowledged standards for the audit of public accounts<sup>107</sup>, the States are not organised for such procedures, the costs of which are particularly high.

In this context, the multi-stakeholder group nevertheless implemented the following process to ensure the data reported is reliable:

- The signature of the reporting templates by the Management of the State agency;
- The attestation of the reporting templates by the Supreme Audit Institution and the external auditor of the SNH.

#### 2. Reporting templates signed by the Management of the State agencies and attested by an external auditor

We understand that the reporting templates of the State agencies have been signed by the competent authorities and that "*with regards to the Government Agencies, all submitted reporting templates were certified by the Audit Bench for each extractive company selected for the reconciliation*"<sup>108</sup>.

#### 3. Data certified by the Supreme Audit Institution

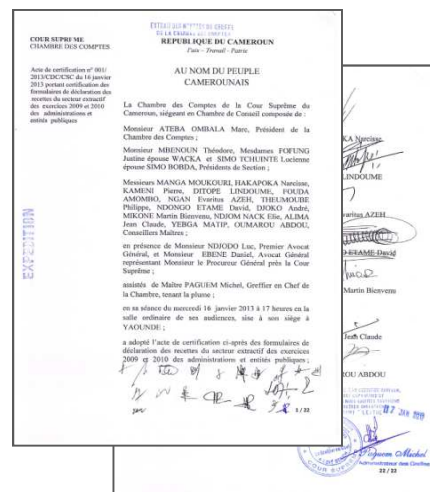
In the end of 2012, the Supreme Audit Institution was asked to assess the reliability of the data disclosed by the State agencies.

<sup>107</sup> The International Organisation of the Supreme Audit Institution (INTOSAI) promotes the application of the International Standards of Supreme Audit Institutions (ISSAI). These standards are based upon the referential of the International Standards on Accounting (ISA), used by the legal auditor of the companies

<sup>108</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 15

According to the "acte de Certification N°001/2013/CDC/CSC du 16 janvier 2013 portant certification des formulaires de déclarations des recettes du secteur extractif des exercices 2009 et 2010 des administrations et entités publiques", the Supreme Audit Institution performed various verifications and notably those following:

- "The comparison [...] of the details of payments disclosed by the different bodies (DGI, DGD, SNH and other) with those produced by the Senior Management of the Treasury, of the Coopération Financière et Monétaire (DGTCFM);
- [The comparison] of the figures in the reporting templates of the DGTCFM, the DGI and the DGD [...] [with] data from the total of the national accounts for the years 2009 and 2010 that were used for the elaboration of the regulations for these years".



**Acte de Certification  
 N°001/2013/CDC/CSC Chambre  
 des Comptes**

Moreover, this document shows on pp. 9-10 the amount of pipeline transit fees paid by COTCO. This work is particularly interesting since it highlights the change of the collecting body. Thus:

- From January 2010 to July 2010, pipeline transit fees were collected by the DGI;
- From August 2010 to December 2010, pipeline transit fees were collected by the DGD.

This information had moreover been used by the reconciler in the 2010 EITI report on p. 37: he therefore corrected the initial discrepancy between the pipeline transit fees reported by COTCO and the DGD.

According to these different works, the Supreme Audit Institution has "attest[ed] that the data from the forty (40) reporting templates of the revenues of the Direction Générale des Impôts, of the twelve (12) reporting templates of the Direction Générale du Trésor, de la Coopération Financière et Monétaire and the forty four (44) reporting templates of the Direction Générale des douanes for the years 2009 and 2010 are faithful and comprehensive"<sup>109</sup>.

Given the works undertaken and the opinion pronounced by the Supreme Audit Institution, the data reported by the DGI, the DGD and the DGTCFM appear reliable.

**4. The reporting templates of the SNH, collecting body, attested by its external auditor**

In addition to the signature of its General Administrator, the SNH sent data attested without reserve by its external auditor for the years 2009 and 2010.

The reconciler of the 2009 and 2010 EITI reports confirms that all collecting bodies have submitted data attested by an external auditor.

<sup>109</sup> Acte de Certification N°001/2013/CDC/CSC du 16 janvier 2013 portant certification des formulaires de déclarations des recettes du secteur extractif des exercices 2009 et 2010 des administrations et entités publiques (16 janvier 2013), p. 21

## ■ References

**No.**

- 8-240** Acte de Certification N°001/2013/CDC/CSC du 16 janvier 2013 portant certification des formulaires de déclarations des recettes du secteur extractif des exercices 2009 et 2010 des administrations et entités publiques (16 janvier 2013)
- 8-208** Rapport ITIE 2009, Moore Stephens (mars 2013)
- 8-207** Rapport ITIE 2010, Moore Stephens (mars 2013)
- 7-191** Avis d'appel d'offres international restreint N°000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)  
See other references in Appendix I

## ■ Opinion of the stakeholders

Stakeholders have declared themselves satisfied with the process selected to render the data reported by the State agencies and appreciate the work performed by the Supreme Audit Institution in short delays.

## ■ Conclusion

In compliance with the EITI Committee, the reliability of the reporting templates of the State agencies has been confirmed by:

- The signature of the reporting templates by the Management of the State agencies;
- Coherence checks undertaken by the Supreme Audit Institution on the reporting templates of the DGI, the DGTCFM and the DGD;
- The attestation of the reporting templates of the SNH by its external auditor.

This leads us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.13 is met





## Requirement No.14

*Extractive companies exhaustively disclose all material payments in accordance with the agreed reporting templates*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) Companies have made a comprehensive declaration of payments	Yes	1-5

*See EITI Rules, 2011 edition, p. 26*

#### 1. Comprehensive Scope

As detailed in Requirement No.9, the Scope of benefit streams and extractive companies included in the 2009 and 2010 EITI reports is comprehensive.

#### 2. The participation of all the companies in the Scope in the data reconciliation process

As detailed in Requirement No.11, all the companies in the Scope have participated. Consequently, all the reporting of the companies in the Scope has been released.

#### 3. Data reported by the companies in the Scope have been attested by an external auditor

As detailed in Requirement No.12 and according to the EITI Committee's recommendations, all the companies in the Scope have had their reporting templates attested by an external auditor<sup>110</sup>.

On these bases, the quality of the data reported by the companies is confirmed.

#### 4. The corrections of the amounts reported justified

We could verify the justification given for the main corrections performed by the reconciler on the reporting templates of the companies for 2010. This concerned notably the reporting templates of SNH-operating, Total E&P Cameroun, Perenco Cameroon SA, Pecten Cameroun Company and Mobil Producing Cameroon Limited Inc.

#### 5. Non-significant residual discrepancies

The 2009 and 2010 EITI reports present on p. 7 discrepancies of 2 MUSD<sup>111</sup> and 1.6 MUSD<sup>112</sup> respectively between the revenues reported by the extractive companies and those reported by the State agencies. They are mainly composed of the discrepancies on customs duty and are negative<sup>113</sup>, which signifies that the companies have reported less than the State agencies.

These discrepancies are nevertheless not considered significant by the reconciler<sup>114</sup>. We agree with this analysis. For 2009, the discrepancy amounts to 0.17%<sup>115</sup> of the amounts reported by the State agencies and is 15 times inferior to the threshold of cumulated omissions

<sup>110</sup> Rappports ITIE 2009 et 2010, Moore Stephens (mars 2013)

<sup>111</sup> 999 MFCFA / 496 USD/FCFA = 2 MUSD

<sup>112</sup> 797 MFCFA / 496 USD/FCFA = 1.6 MUSD

<sup>113</sup> The amounts of positive discrepancies are not significant

<sup>114</sup> Rappports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 8

<sup>115</sup> 999 MFCFA / 573,300 MFCFA = 0.17%

calculated at Requirement No.9<sup>116</sup>. For 2010, the discrepancy amounts to 0.15%<sup>117</sup> of the amounts reported by the State agencies and is 19 times inferior to the threshold of cumulated omissions calculated at Requirement No.9<sup>118</sup>.

We understand that the multi-stakeholder group shares this analysis.

## 6. The process of monitoring and reporting the customs duty still refinable

In Cameroon, freight forwarders - entities importing goods - support the settlement of customs duty on behalf of the companies. They fill out a form, indicate the beneficiary company and collect a receipt from the DGD as proof of payment. They then charge their work and the amount of customs duty to the company.

We understand that some oil companies book the overall invoice's amount and do not identify the customs duty in a separate account. Thus, companies reported fewer customs duties than the DGD respectively 2.1 MUSD<sup>119</sup> and 1.6 MUSD<sup>120</sup> in 2009 and 2010.

The quality of the data reconciliation process in 2009 and 2010, however, is not questioned, because these discrepancies are not significant. They represent approximately 0.15%<sup>121</sup> of reported amounts and are 19 times lower than the threshold of cumulated omissions calculated at Requirement No.9<sup>122</sup>.

## ■ References

### No.

8-208 Rapport ITIE 2009, Moore Stephens (mars 2013)

8-207 Rapport ITIE 2010, Moore Stephens (mars 2013)

See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders and the reconciler of the 2009 and 2010 EITI reports confirm that the companies in the Scope reported all the significant payments contemplated in the Scope of the 2009 and 2010 EITI reports.

## ■ Recommendation of the validator

### R21 - Ensure the improvement of the customs duty follow-up

<sup>116</sup> 30 MUSD / 2 MUSD ≈ 15

<sup>117</sup> 797 MFCFA / 513,500 MFCFA = 0.15%

<sup>118</sup> 30 MUSD / 1.6MUSD ≈ 19

<sup>119</sup> 1,038 MFCFA / 496 USD/FCFA = 2.1 MUSD

<sup>120</sup> 810 MFCFA / 496 USD/FCFA = 1.6 MUSD

<sup>121</sup> 797 MFCFA / 513 500 MFCFA = 0,15%

<sup>122</sup> 30 MUSD / 1,6 MUSD ≈ 19

## ■ Conclusion

We observe that:

- The Scope of benefit streams and extractive companies is comprehensive;
- All the companies in the Scope have sent their reporting templates;
- The amounts reported by the companies of the Scope have been attested by an external auditor;
- The corrections performed by the reconciler on the amounts reported have been justified;
- The small amounts of residual discrepancies do not question the exhaustiveness of the companies' reporting templates.

These points lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.14 is met



# Requirement No.15

*State agencies exhaustively disclose all material revenues in accordance with the agreed reporting templates*

## ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) State agencies have made a comprehensive declaration of revenues	Yes	1-5

*See EITI Rules, 2011 edition, p. 26*

### 1. Comprehensive Scope

As detailed in Requirement No.9, the Scope of benefit streams and extractive companies included in the 2009 and 2010 EITI reports is comprehensive.

### 2. The participation of all the State agencies to the data reconciliation process

According to the 2009 and 2010 EITI reports, all State agencies in the Scope have "submitted their reports in accordance with the template approved by the EITI Committee"<sup>123</sup>.

### 3. Data reported by the State agencies have been attested by an external auditor

As detailed in Requirement No.13, the reporting templates of the State agencies have been signed by their Manager and attested by the Supreme Audit Institution.

The data reported by the SNH have been attested by the external auditor.

### 4. The corrections of the amounts reported have been justified

We could verify the justification given for the main corrections performed by the reconciler on the reporting templates of the State agencies for 2010. This concerned notably the reporting templates of the DGD for the pipeline transit fees: reported until July 2010 by the DGI and from August 2010 by the DGD.

Moreover, "in accordance with the reporting instructions, payments related to common taxes, including customs duty, should not be declared by Cimencam and Razel for which mining activity is not important"<sup>124</sup>. As DGD reported<sup>125</sup> customs duty payments for these two companies for 12.5 MFCFA and 2.8 MFCFA, these amounts have been cancelled by the reconciler. This correction is justified and complies with the reporting instructions.

### 5. Non-significant residual discrepancies

The 2009 and 2010 EITI reports present on p. 7 discrepancies of 2 MUS\$<sup>126</sup> and 1.6 MUS\$<sup>127</sup> respectively between the revenues reported by the extractive companies and those reported by the State agencies. They are mainly composed of the discrepancies on customs duty and

<sup>123</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 4

<sup>124</sup> Rapports ITIE 2010, Moore Stephens (mars 2013), p. 36

<sup>125</sup> Les entreprises Cimencam et Razel n'ont pas déclaré de droits de douane

<sup>126</sup> 999 MFCFA / 496 USD/FCFA = 2 MUS\$

<sup>127</sup> 797 MFCFA / 496 USD/FCFA = 1.6 MUS\$

are negative<sup>128</sup>, which signifies that the State agencies have reported more than the companies.

These discrepancies are nevertheless not considered significant by the reconciler<sup>129</sup>. We agree with this analysis. For 2009, the discrepancy amounts to 0.17%<sup>130</sup> of the amounts reported by the State agencies and is 15 times inferior to the threshold of cumulated omissions calculated at Requirement No.9<sup>131</sup>. For 2010, the discrepancy amounts to 0.15%<sup>132</sup> of the amounts reported by the State agencies and is 19 times inferior to the threshold of cumulated omissions calculated at Requirement No.9<sup>133</sup>.

We understand that the multi-stakeholder group shares this analysis.

## ■ References

**No.**

- 8-208** Rapport ITIE 2009, Moore Stephens (mars 2013)
  - 8-207** Rapport ITIE 2010, Moore Stephens (mars 2013)
- See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders confirm this analysis and do not express particular comments.

The stakeholders and the reconciler of the 2009 and 2010 EITI reports confirm that the State agencies reported all the significant payments contemplated in the Scope of the 2009 and 2010 EITI reports.

## ■ Conclusion

We observe that:

- The Scope of benefit streams and extractive companies is comprehensive;
- All the State agencies in the Scope have sent their reporting templates;
- The amounts reported by the State agencies have been attested by an external auditor;
- The corrections made by the reconciler on the amounts reported are justified;
- The small amount of residual discrepancies does not question the exhaustiveness of the reporting made by the State agencies.

These points lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.15 is met



<sup>128</sup> The amount of positive discrepancies is not significant

<sup>129</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 8

<sup>130</sup>  $999 \text{ MFCFA} / 573,300 \text{ MFCFA} = 0.17\%$

<sup>131</sup>  $30 \text{ MUSD} / 2 \text{ MUSD} \approx 15$

<sup>132</sup>  $797 \text{ MFCFA} / 513,500 \text{ MFCFA} = 0.15\%$

<sup>133</sup>  $30 \text{ MUSD} / 1.6 \text{ MUSD} \approx 19$

## Requirement No.16

*The multi-stakeholder group must be content that the organisation contracted to reconcile the extractive companies and government figures did so satisfactorily*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The multi-stakeholder group has made a formal approval of the EITI report	Yes	1
b) Other evidence was given (minutes etc.)	NA	

See EITI Rules, 2011 edition, p. 48

#### 1. 2009 and 2010 EITI reports formally approved by the stakeholders

The 2009 and 2010 EITI reports were formally approved by the EITI Committee on 21 February 2013<sup>134</sup>.

#### 2. Stakeholders not satisfied with the work of the reconciler of the 2006-2008 EITI report

The stakeholders are not satisfied with the work performed by the reconciler of the 2006-2008 EITI report and regret especially: the unexpected subcontracting of some of the works, the poor knowledge of the sector specificities, the limited presence and availability of the team, the insufficient communication and the difficulties encountered in correcting the errors in the proposed EITI draft report. They, therefore, did not wish to continue working with the same firm.

#### 3. Stakeholders satisfied with the work of the reconciler of the 2009 and 2010 EITI reports

The opinions expressed in the self-assessment forms are positive with respect to the work of Moore Stephens. Civil society members thus acknowledged an "*approach [...] full of pedagogy*". Moreover, most of the companies in the Scope declared themselves "*satisfied with the choice of, and the work of the organisation in charge of reconciling the numbers and of drafting the [2009 and 2010] EITI reports*"<sup>135</sup>.

All the stakeholders have appreciated the reporting templates, considered by civil society representatives to be "*exhaustive and easy to understand*". The members of the extractive companies' constituency share this opinion and also appreciated "*the training seminar on how to fill in the templates*"<sup>136</sup>.

The discussions that took place in Yaoundé with the representatives of civil society, companies and the government confirm their satisfaction.

<sup>134</sup> Compte-rendu de session du Comité ITIE (21 février 2013)

<sup>135</sup> Formulaire d'auto-évaluations

<sup>136</sup> Formulaire d'auto-évaluation, Razel Cameroun

## ■ References

**No.**

**8-222** Compte-rendu de session du Comité ITIE (21 février 2013)

See self-assessment forms in Appendix III

## ■ Conclusion

Regarding the opinions expressed in the self-assessment forms and the discussions held in Yaoundé, all the stakeholders declared themselves satisfied with the work provided by the reconciler of 2009 and 2010 EITI reports.

All of these findings lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.16 is met



## Requirement No.17

*The reconciler must ensure that the EITI report is exhaustive, identifies all discrepancies, where possible explains those discrepancies, and where necessary makes recommendations for remedial actions to be taken*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The validator documents any recommendations for remedial actions made by the reconciler and assesses the government's progress	Yes	1-5

*See EITI Rules, 2011 edition, p. 48*

#### 1. The 2009 and 2010 EITI reports are exhaustive

The 2009 and 2010 EITI reports are exhaustive. Indeed:

- They propose a synthesis;
- They present in a table all the data reported by the State agencies, by the national company and by the companies in the oil and gas and mining sector;
- They provide tables that streamline the various discrepancies;
- They make recommendations.

#### 2. The 2009 and 2010 EITI reports reveal insignificant discrepancies

The EITI International Board recommended in 2010 that the *"Committee [EITI] agree on a process to resolve discrepancies identified in the 2006-2008 EITI report and the resolution of this issue in the 2009 EITI Report"*.

As detailed in Requirements No.14 and 15, the 2009 and 2010 EITI reports present on page 7 discrepancies of 2 MUSD<sup>137</sup> and 1.6 MUSD<sup>138</sup>, respectively, between the revenues reported by extractive companies and those reported by the State agencies. According to the 2009 and 2010 EITI reports<sup>139</sup>, this discrepancy mainly results from 2 issues:

- *"Payments to the DGD [...]. These unreconciled differences arose as a result of the non-submission of receipts details as requested in the reporting instructions";*
- *"Part of the customs duty declared by COTCO was not reported on the basis of receipts. As a result, [the reconciler was] unable to reconcile the amounts reported by COTCO with those reported by the DGD".*

These discrepancies are not deemed significant by the reconciler<sup>140</sup>. We agree with this analysis as for 2009, the discrepancy represents 0.17%<sup>141</sup> of the amounts reported by the State agencies and is 15 times smaller than the threshold of cumulated omissions, calculated at Requirement No.9<sup>142</sup>.

<sup>137</sup> 999 MFCFA / 496 USD/FCFA = 2 MUSD

<sup>138</sup> 797 MFCFA / 496 USD/FCFA = 1.6 MUSD

<sup>139</sup> Rapport ITIE 2009, Moore Stephens (mars 2013) p. 42 et Rapport ITIE 2010, Moore Stephens (mars 2013), p. 44

<sup>140</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 8

<sup>141</sup> 999 MFCFA / 573,300 MFCFA = 0.17%

<sup>142</sup> 30 MUSD / 2 MUSD ≈ 15



For 2010, the discrepancy amounts to 0.15%<sup>143</sup> of the amounts reported by the State agencies and is 19 times smaller than the threshold of cumulated omissions, calculated at Requirement No.9<sup>144</sup>.

### 3. Consideration of most recommendations in the 2006-2008 EITI report

Following the publication of the 2006-2008 EITI report, the EITI Committee took a certain number of measures to remedy some of the deficiencies pointed out.

We understand that the actions proposed in the following Recommendations have been implemented:

- Recommendation No.1: Identify the focal points of the various companies and State agencies;
- Recommendation No.3: Generalise the use of the reporting templates adopted by the EITI Committee to all the stakeholders;
- Recommendations No.4 and 11: Recognise the data reported based on cash-based accounting;
- Recommendation No.5: Fill in the reported data in the payment / receipt currency;
- Recommendation No.7: Define a materiality threshold;
- Recommendations No.6 and 10: Obtain data audited and attested by an external auditor.

However, we continue to notice a delay in the data reconciliation process (Recommendation No.2) for the years 2009 and 2010 and in the publication of the EITI reports (Recommendation No.8). In addition, the automation of the reporting templates under the preparation of the EITI reports (Recommendation No.9) has not started yet.

### 4. The 2009 and 2010 EITI reports make recommendations

The 2009 and 2010 EITI reports make the following recommendations on pages 45-47 and 45-49 respectively:

- Recommendation No.1: Strengthen the control of the extractive revenues at the level of DGI;
- Recommendation No.2: Systematically issue receipts;
- Recommendation No.3: Automate the management of extractive revenues;
- Recommendation No.4: Ensure a better transparency and traceability of subnational payments;
- Recommendation No.5: Consolidate the control at the level of DMG;
- Recommendation No.6: Record the customs duty based on receipts for payments by extractive companies.

### 5. The 2009 and 2010 EITI reports include weaknesses

The 2009 and 2010 EITI reports include the following weaknesses:

- The 2009 and 2010 show inconsistencies:
  - The reconciler repeatedly refers to the "2009 EITI report" instead of the "2010 EITI report"; page 4 of the 2010 EITI report;
  - The reconciler states on page 51 of the 2009 and 2010 EITI reports that "all extractive companies submitted reporting templates attested by an external auditor / independent auditor, except for C&K Mining", while on page 5, it claims that "all extractive companies submitted a reporting template attested by an external auditor". We understand that all extractive companies have submitted a reporting template attested by an external auditor for the years 2009 and 2010.

<sup>143</sup> 797 MFCFA / 513,500 MFCFA = 0.15%

<sup>144</sup> 30 MUSD / 1.6MUSD ≈ 19

- The revenues from the mining sector presented in the 2009 and 2010 EITI reports are overestimated
- On page 45 of the 2010 EITI report, the reconciler states that the revenues from the mining sector amount to 11.1 MDFCFA. The revenues disclosed for the 4 mining companies selected in the Scope amount to 0.4 MDFCFA (p. 29) and those of the other mining companies reported unilaterally by the State entities amount to 10.7 MDFCFA (p. 41).
- The analysis of the reconciliation of these 4 companies reveals that the customs duty has been cancelled from the amounts initially reported by the State entities for the 2 quarrying companies. This operation is in accordance with the instructions of the EITI Committee and is justified considering that their extractive activity is secondary. However, the revenues from the mining sector in 2010 reported unilaterally by the State agencies encompass the customs duty paid by the quarrying companies, which has not been restated by the reconciler and triggers an overestimation of the mining revenues.

These observations can also be made for the 2009 EITI report.

## ■ References

**No.**

**8-208** Rapport ITIE 2009, Moore Stephens (mars 2013)

**8-207** Rapport ITIE 2010, Moore Stephens (mars 2013)

See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders confirm that the 2009 and 2010 EITI reports are comprehensive and that their identification and analysis of the discrepancies are relevant. They confirm their wish to implement the recommendations made in the 2009 and 2010 EITI reports such as:

- The creation of a simplified receipt form for COTCO (Recommendation No.2);
- Automation of the issuance of receipts at the DGI (Recommendation No.3);
- The monitoring by the DGI of subnational transfers fee per beneficiary (Recommendation No.4);
- Strengthening Human Resources at the DMG (Recommendation No.5);
- Asking companies to carry-out a more precise monitoring of the customs duty (Recommendation No.6).

## ■ Conclusion

The 2009 and 2010 EITI reports are exhaustive, identify and analyse all the significant discrepancies, were drafted based on a coherent and adapted methodology and make recommendations to improve the quality of the future reconciliation processes.

All of these findings lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.17 is met



## Requirement No.18

*The government and multi-stakeholder group must ensure that the EITI report is comprehensible and publicly accessible in such a way as to encourage that its findings contribute to public debate*

### ■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The report is publicly available in a way that is publicly accessible, comprehensive and comprehensible	Yes	1, 3, 5
b) i	The EITI report clearly sets out the agreed definition of "material payments and revenues"	Yes	1
ii	The EITI report lists all registered companies involved in the extractive sector exploration and production, noting which companies participated or not in the EITI reporting process	Yes	1
iii	The EITI report clearly states if any companies or government entities failed to participate in the reporting process	Yes	1
iv	The EITI report describes the steps taken by the government to ensure the reliability of the disclosed data	Yes	1
v	The EITI report describes the methodology adopted by the reconciler to identify discrepancies and to address them	Yes	1
c) i	The EITI report summarises and compares the share of each benefit stream to the total revenue accruing to the respective level of government	Yes	1
ii	A list of all companies active in each extractive sector is included as an Appendix in the EITI report	Yes	1
d)	The government and the multi-stakeholder group have ensured that the EITI report was made publicly available in ways that are consistent, including by:		
i	Producing paper copies of the report, which are distributed to all stakeholders	Yes	3-5
ii	Making the report available online	Yes	5
iii	Ensuring that the report is comprehensive and includes recommendations	Yes	Cf. Requirement No.17
iv	Ensuring that the report is written in a clear, accessible style and in appropriate languages	Yes	1
v	Ensuring that outreach events are undertaken to spread awareness of the EITI report	Yes	3
e)	The government and multi-stakeholders group have ensured that the EITI report and its findings contribute to public debate	Yes	5

*See EITI Rules, 2011 edition, p. 27*

### 1. Comprehensible 2009 and 2010 EITI reports

Requirement No.17 enabled us to conclude that the 2009 and 2010 EITI reports were comprehensive. They are also comprehensible. For example, the 2009 and 2010 EITI reports include:

- A definition of the different materiality criteria, a list and a clear definition of the selected benefit streams and charts presenting the circulation of such benefit streams are presented on pages 12-13, 17-19 and 22-23.
- A presentation of the steps taken to ensure that the reported data have been made reliable, pages 20-26 and 21-27.
- A detailed explanation of the methodology adopted for the data reconciliation, page 15.
- The list of extractive companies

The 2009 and 2010 EITI reports present the list of companies included in the Scope, on pages 17-18 and 18-19.

- Disaggregated data company by company

We find that the results of the reconciliation of the 2009 and 2010 EITI reports are presented in a disaggregated manner, by benefit stream and by company, as instructed by the multi-stakeholder group.

- A detailed presentation of the reconciliation works, as well as an analysis of the various discrepancies, pages 27-39 and 32-41.

- Comparisons by type of payments

The 2009 and 2010 EITI reports propose an analysis by benefit stream, by business sector (oil and gas sector, oil transport sector and mining sector) and by extractive company, on pages 43-44 and 45-46.

- Comparisons with other data sources

The 2009 and 2010 EITI reports compare the data reported under the EITI process against the Tableau des Opérations Financières de l'Etat, as used by the BEAC, as well as against the data on the GDP of Cameroon according to the annual report of the Franc zone, which was published by the Bank of France in 2010, on pages 44 and 46.

- A synthetic report

The 2009 and 2010 EITI reports include a synthesis, pages 4 to 8. This synthesis enables the understanding of the various contributions paid by the extractive sector to the State for the oil and gas sector (in cash or in volume), the oil sector, and for the mining sector, as well as the associated production volumes.

## 2. Limited communication actions until the end of 2012

We understand that the communication and awareness-raising actions directed to the population were limited for a long time, because of the lack of reliable data.

Thus, a PWYP study<sup>145</sup> of November 2012 reporting the interviews of the population in mining and oil exploitation areas states that *"merely 9% of the respondents have preliminary knowledge of the EITI"* and that 3% *"have already seen an EITI report"*.

## 3. An obvious improvement of the communication around the National Initiative at the end of 2012

We noticed that communication actions undertaken by the members of the EITI Committee on the National Initiative have been multiplied from the end of 2012, in line with the 2012-2014 EITI work plan.

Thus, we note the participation of the members of the EITI Committee or of the Technical Secretariat in the following programmes, with regard to the EITI<sup>146</sup>:

- The participation of Mr. Hubert Ngonguissop in the TV programme *"Scènes de Presse"* on CRTV Télé channel on 28 October 2012, in order to explain the advantages of the EITI, of the reconciliation process and the interest of training;
- The participation of Mr. Cyrile Mbara Typane in the radio programme *"Electora"* on Radio Magic FM station on 23 February 2013;
- The participation of Mr. Robert Mouthe in the programme *"Canal Presse"* on the TV channel Canal 2 International on 10 March 2013.

The members of the EITI Committee also took part in the following communication actions<sup>147</sup>:

- The EITI awareness-raising workshop for the Supreme Audit Institution, which took place in Yaoundé, on 4 April 2013;
- Presenting a stand with the communication materials of the EITI-Cameroon at the 6<sup>th</sup> EITI International Conference, which was held in Sydney, between 22 and 24 May 2013;

<sup>145</sup> Rapport sur les connaissances, perception, besoins et attentes des populations riveraines des sites d'exploitation par rapport à l'ITIE et à l'exploitation des ressources extractives (novembre 2012), pp. 20-21

<sup>146</sup> Activités de communication réalisées pour le compte du plan d'actions ITIE 2012-2014 (12 juillet 2013)

<sup>147</sup> Id.

- Presenting a stand with the communication materials of the EITI-Cameroon at the Cameroon International Mining Conference, which was held in Yaoundé, between 29 and 31 May 2013.

#### 4. Delayed publishing of the EITI reports

We find that the EITI reports were not regularly published. Indeed, the 2001-2005 and 2006-2008 EITI reports were drafted and published with delay. Similarly, the 2009 and 2010 EITI reports were also published with delay: while the EITI Committee forecasted a publication of these reports on 20 February 2012<sup>148</sup>, they were actually published a year later.

#### 5. Formally approved and disseminated 2009 and 2010 EITI reports, which stimulated public debate

The 2009 and 2010 EITI reports were approved by the EITI Committee on 21 February 2013<sup>149</sup>. These reports were published online, on the EITI-Cameroon website <http://www.eiticameroon.org> and emails were sent to the stakeholders of the EITI Committee to grant them access to the electronic version of the reports<sup>150</sup>. The official presentation ceremony of the 2009 and 2010 EITI reports took place in Yaoundé on 22 February 2013, in the presence of the various stakeholders of the EITI Committee, of journalists, partners in the development and representatives of diplomatic missions<sup>151</sup>.

This manifestation was covered in the national media, and a CD/DVD-Rom presenting the 2009 and 2010 EITI reports is available at the Technical Secretariat in Yaoundé<sup>152</sup>. Dissemination actions took place in various cities in the provinces of Cameroon (Nord, Extrême-Nord, Littorale, Adamaoua, Sud-Ouest) under the form of awareness-raising travel initiatives to the benefit of the local communities in May and June 2013<sup>153</sup>.

## ■ References

### No.

- 8-222** Compte-rendu de session du Comité ITIE (22 février 2013)
- 8-172** Compte rendu de mission - campagne de communication ITIE - région Nord (7 juin 2013)
- 8-155** Compte rendu de mission - campagne de communication ITIE - région Extrême Nord (24 juin 2013)
- 8-145** Auto-évaluation de la conformité à l'Exigence No.18 (3 juillet 2013)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The representatives of the multi-stakeholder group confirm that 2009 and 2010 EITI reports are comprehensible. They confirm that the imperfections of the first EITI reports did not contribute to their large distribution, unlike the 2009 and 2010 EITI reports, which were largely distributed during the second quarter of 2013.

<sup>148</sup> Annexe 1 de la Note complémentaire au Conseil d'administration de l'ITIE suite à sa décision du 19 octobre 2010 concernant le statut du Cameroun (15 avril 2011)

<sup>149</sup> Compte-rendu de session du Comité ITIE (21 février 2013)

<sup>150</sup> Auto-évaluation de la conformité à l'Exigence No.18 (3 juillet 2013)

<sup>151</sup> Id.

<sup>152</sup> Id.

<sup>153</sup> Compte rendu de mission - campagne de communication ITIE - région Sur Ouest (5 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Adamaoua (11 mai 2013), Compte rendu de mission - campagne de communication ITIE - région littorale (15 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Nord (7 juin 2013) et Compte rendu de mission - campagne de communication ITIE - région Extrême Nord (24 juin 2013)

While most companies see progress in communication, they recognize that much remains to be done. COTCO notes that *"information on oil and mining revenues declared by the companies [could be made] more accessible, particularly for the local population"*<sup>154</sup>.

## ■ Recommendation of the Validator

### R15 - Regularly release the EITI reports

## ■ Conclusion

The 2009 and 2010 EITI reports are comprehensible.

While the communication and awareness actions addressed to the population were limited for a long time, the net improvement of the 2009 and 2010 EITI reports enabled an important number of communication and dissemination actions to be undertaken countrywide in 2013. All of these findings lead us to conclude that the EITI-Cameroon is compliant with this Requirement.

Requirement No.18 is met



<sup>154</sup> Formulaire d'auto-évaluation, COTCO

# Requirement No.19

*Oil, gas and mining companies must support the EITI implementation*

## ■ Findings

According to the recommendations of the Validation Guide, we have submitted self-assessment forms (*in French and English*) to the reporting extractive companies of the EITI process in Cameroon.

Out of the 22 extractive companies of the Scope of the 2009 and 2010 EITI reports, 22 companies sent back their completed self-assessment forms<sup>156</sup>.

Our analysis of these forms is included below; questions and answers are presented hereafter in the table. All self-assessment forms sent back in the context of this Validation report are available in Appendix III.

### 1. Extractive companies involved in a process they see as clearly progressing

Most companies have made a commitment to "*support and cooperate with the EITI in applying the national work plans (such as defined by the multi-stakeholder group), including by complying with the government's directives regarding the EITI [...] and [...] to meet with the stakeholders*"<sup>157</sup>.

They also restate their active support of the EITI through their participation in the reporting process, in the training workshops and seminars and by their attendance within the EITI Committee meetings.

### 2. Extractive companies that would like more efficient communication around the EITI

While almost all companies stated that the dialogue around the National Initiative had been constructive, they admitted, nevertheless, that additional communication efforts could be made.

Thus, certain companies underlined that a larger number of communication actions in English<sup>158</sup>, the continuation of the public awareness actions<sup>159</sup> and more frequent meetings<sup>160</sup> could consolidate the dialogue around the EITI.

We also understand that companies' participation in the events organised around the National Initiative could be strengthened by avoiding excessively tight deadlines<sup>161</sup>.

### 3. Official support declarations

As detailed in Requirement No.7, some extractive companies present in Cameroon also sent declarations of support of the EITI-Cameroon. In these declarations, they "*publicly state [their] support to the EITI implementation process in Cameroon [...], [commit] to comply with all the Requirements related to the implementation of the Initiative, particularly to the actual participation in the reconciliation, in the Validation process, in the activities and funding of the multi-stakeholder group ("EITI Committee") in charge of the implementation of the EITI in Cameroon*".

<sup>156</sup> Perenco Oil & Gas filled in a self-assessment form for Total E&P Cameroun and Perenco Cameroun, Addax Petroleum Cameroon answered for Pecten, Noble Energy answered for Petronas, Rodeo Development answered to RSM and Glencore Exploration answered to AFEX.

<sup>157</sup> Formulaire d'auto-évaluation, Question No.5

<sup>158</sup> Formulaire d'auto-évaluation, Noble Energy

<sup>159</sup> Formulaire d'auto-évaluation, Euroil Ltd

<sup>160</sup> Formulaire d'auto-évaluation, Yang Chang Logone

<sup>161</sup> Formulaire d'auto-évaluation, Glencore Exploration Cameroon

The main companies included in the Scope of the 2009 and 2010 EITI reports are:

- SNH, national company in oil production phase;
- Perenco Cameroon, in oil production and exploration phases;
- Addax Petroleum, in oil production and exploration phases;
- Noble Energy Cameroon Ltd, in oil exploration phase;
- Euroil Ltd, in oil exploration phase;
- Yan Chang Logone Development company, in oil exploration phase;
- Geovic Cameroon Plc, holds a production license but does not yet operate.

Other extractive companies not included in the Scope of the 2009 and 2010 EITI reports have also sent an official declaration of support. These companies are Aucam SARL, Cameroon Alumina Ltd, SoftRock Energy Ltd, Camina SA, Invest Africa Plc, Mega Uranium and CMC Cameroon, all in mining exploration phase.

#### 4. Questions asked and answers obtained

The answers given in the self-assessment forms are indicated here below:

Company name	Question number														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 SNH	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
2 Total E&P Cameroun	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
3 Perenco Cameroun	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
4 Perenco Oil & Gas Cameroun	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
5 Pecten Cameroon Company	Yes	Yes	No	No	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
6 Mobil Producing Cameroon Inc	NA	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
7 Addax Petroleum Cam Ltd	Yes	Yes	No	No	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
8 Euroil Ltd	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
9 Noble Energy Cameroon Ltd	No	Yes	Yes	Yes	Yes	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
10 Murphy (Sterling Cameroon Ltd)	No	Yes	No	NA	NA	Yes	No	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
11 Rodeo Development Ltd	No	Yes	NA	NA	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
12 Kosmos Energy	No	Yes	Yes	NA	Yes	Yes	Yes	NA	Yes	Yes	NA	Yes	Yes	NA	NA
13 Glencore Exploration Cameroon	NA	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	NA	Yes	NA
14 Yan Chang Logone	No	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
15 RSM	No	Yes	NA	NA	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
16 AFEX	NA	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	NA	Yes	NA
17 Petronas	No	Yes	Yes	Yes	Yes	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
18 COTCO	NA	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
19 Geovic	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
20 Razel	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
21 Cimencam	Yes	NA	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
22 C&K Mining	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	NA	Yes	NA	Yes	NA

NA : Not applicable

Questions in these forms are as follows:

1. Has your company made public statements supporting the EITI process in Cameroon?
2. Has the dialogue on the initiative been constructive and can it be improved?
3. Has your company faced obstacles in the implementation of the EITI? If yes, how could these be addressed so as to strengthen the national process?
4. Is your company satisfied with the EITI national work plan (as approved by the multi-stakeholder group)?
5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related Rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?
6. Has the data your company submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports been drawn from accounts audited to international standards?



7. *Has the EITI data your company submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports been certified by an independent auditor, according to international standards?*
8. *What is the name and contact of the independent auditor of your company in Cameroon? At a headquarters' level?*
9. *Have all the significant payments your company made to the State been submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports, according to the agreed-upon EITI reporting templates and schedule?*
10. *Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce the EITI reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?*
11. *In your company's opinion, does the Scope of extractive companies and benefit streams, as defined for the EITI reports in Cameroon, correspond to the goals of the EITI, notably in terms of materiality?*
12. *Is your company satisfied with the reporting templates submitted by the organisation(s) contracted to reconcile figures and produce the EITI reports?*
13. *Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce the EITI reports acceptable?*
14. *Is your company satisfied with the selection and the work performed by the organisation(s) contracted to reconcile figures and prepare the EITI reports?*
15. *How has your company supported the EITI implementation in Cameroon?*

## ■ References

Self-assessment forms are presented in Appendix III.

## ■ Comments of the validator

The answers to the self-assessment forms and the dialogue held in Yaoundé confirm that companies support and actively participate in the implementation of the EITI in Cameroon.

## Requirement No.20

*The government and multi-stakeholder group must take steps to act on lessons learnt, address discrepancies and ensure that the EITI implementation is sustainable. Implementing countries are required to submit Validation reports in accordance with the deadlines established by the Board*

### ■ Findings

#### 1. A dynamic multi-stakeholder group, committed to ensure the sustainability of the Initiative

The mobilisation of the current EITI Committee and its members, their involvement in supporting the draw-up of the 2009 and 2010 EITI reports and their regular participation in the communication actions show their commitment to a consolidated implementation of the Initiative.

#### 2. Consideration of the recommendations in the 2010 Validation report

Following the publication of the Validation report in November 2010, numerous actions have been recently undertaken in order to apply the recommendations made therein. We note the implementation of the following actions:

- **Recommendation No.3**

The reporting templates have been simplified for the 2009 and 2010 reconciliation processes, as a result of the discussions between the reconciler and the EITI Committee.

- **Recommendation No.5**

The 2012-2014 EITI work plan has been made available to the public. The work plan is also available on the website of the National Initiative: <http://eiticameroun.org>.

- **Recommendation No.19**

With regards to the various minutes of the EITI Committee meetings and the discussions we had in Yaoundé, the EITI Committee meetings are regularly organised and with reasonable frequency.

- **Recommendation No.23**

As detailed in Requirement No.9, a Scope far more broadened has been defined to select the companies that took part in the 2009 and 2010 reconciliation processes.

- **Recommendation No.24**

Training and awareness actions were organised for the reporting entities, in order to improve the data reporting process. Thus, the reporting entities were able to take part in the following actions:

- An awareness-raising workshop for the mines sector in Betare Oya, on 18 April 2011<sup>162</sup>;
- An EITI awareness-raising workshop for the extractive companies, during the preparation of the 2009-2010 reconciliation process, held in Yaoundé, on 7 October 2012<sup>163</sup>;
- Training in the use of the data collection form, held in Yaoundé, on 3 December 2012<sup>164</sup>.

- **Recommendation No.33**

The government has continued its efforts to strengthen the participation and comprehensiveness of the EITI reconciliation process by the governmental entities which were stakeholders in the EITI, through awareness-raising actions<sup>165</sup>.

<sup>162</sup> Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)

<sup>163</sup> Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)

<sup>164</sup> Atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)

<sup>165</sup> Sensibilisation à l'ITIE de la chambre des comptes - Yaoundé (4 et 5 avril 2013)

- [Recommendation No.34](#)

The information available on the National Initiative website <http://eitcameroon.org> has been updated more regularly.

### 3. Consideration of most of the EITI International Board recommendations

Following the publication of the EITI Validation report in 2010, the International Board made recommendations to improve the implementation of the EITI in Cameroon<sup>166</sup>. We note the implementation of the following actions:

- [Recommendation No.2](#)

A materiality threshold was defined for 2009 and 2010. Indeed, the scoping study for the 2009 and 2010 EITI reports proposed for the selection of benefit streams "a materiality threshold of 0.01% of the total revenues of the extractive sector, such as recorded in the national balance of the Treasury account".<sup>167</sup>

- [Recommendation No.3](#)

Progress also seems to have been made towards rendering the reported data more reliable. Thus, the 2009 and 2010 reports show<sup>168</sup> that all the companies in the Scope submitted a reporting template certified by an external auditor. Moreover, the State agencies sent templates certified by the Supreme Audit Institution.

- [Recommendation No.4](#)

Solutions were contemplated to improve the quality of the data and to analyse the discrepancies identified in the EITI reports. Consequently, the residual discrepancies in the 2009 and 2010 EITI reports are now very limited.

- [Recommendation No.5](#)

Net improvements can be seen in the release and dissemination of the EITI reports, another weak point revealed by the EITI International Board in 2010. The following actions were notably taken:

- The presentation of the 2009 and 2010 EITI reports before a large audience, on 22 February 2013<sup>169</sup>;
- The dissemination of the 2009 and 2010 EITI reports in various regions of Cameroon primarily by members of civil society in April and May<sup>170</sup> 2013.

However, we find that the EITI reports are still not regularly published (Recommendation No.1). Thus, the latest report showed that the 2001-2005 and 2006-2008 EITI reports had all been drafted and published with delay. Despite this, the 2009 and 2010 EITI reports were also published with delay: although the EITI Committee forecasted a publication of these reports on 20 February 2012<sup>171</sup>, they were only published a year later.

### 4. A clear reduction of the discrepancies between the 2006-2008 EITI report and the 2009 and 2010 EITI reports

According to the 2009 and 2010 EITI reports, the discrepancies between the revenues reported by extractive companies and the revenues received by the State agencies amount to 2 MUSD<sup>172</sup> and to 1.6 MUSD<sup>173</sup>, respectively. These represent 0.2%<sup>174</sup> and 0.1%<sup>175</sup> of the amounts reported by the State agencies in 2009 and 2010 respectively.

<sup>166</sup> Décision du Conseil d'administration de l'ITIE sur la Validation du Cameroun (19 octobre 2010)

<sup>167</sup> Etude de cadrage - rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 13

<sup>168</sup> Rapports ITIE 2009 et 2010, Moore Stephens (mars 2013), p. 5

<sup>169</sup> Programme de la cérémonie de publication des rapports ITIE 20109-2010 (22 février 2013)

<sup>170</sup> Compte rendu de mission - campagne de communication ITIE - région Sur Ouest (5 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Adamaoua (11 mai 2013), Compte rendu de mission - campagne de communication ITIE - région littorale (15 mai 2013), Compte rendu de mission - campagne de communication ITIE - région Nord (7 juin 2013) et Compte rendu de mission - campagne de communication ITIE - région Extrême Nord (24 juin 2013)

<sup>171</sup> Annexe 1 de la Note complémentaire au Conseil d'administration de l'ITIE suite à sa décision du 19 octobre 2010 concernant le statut du Cameroun (15 avril 2011)

<sup>172</sup> 999 MFCFA / 496 USD/FCFA = 2 MUSD

<sup>173</sup> 797 MFCFA / 496 USD/FCFA = 1.6 MUSD

<sup>174</sup> 999 MFCFA / 573,300 MFCFA = 0.17%, rounded to 0.2%

<sup>175</sup> 797 MFCFA / 513 500 MFCFA = 0,15%, rounded to 0,1%

The progress made between the two reports are obvious, as the 2006-2008 EITI report indicated discrepancies amounting to 28 MUSD in 2006 (16% of the total revenues of the extractive sector, reported by the government in 2006)<sup>176</sup>, 27 MUSD in 2007 (13% of the total revenues of the extractive sector, reported by the government)<sup>177</sup> and 59 MUSD in 2008 (18% of the total revenues of the extractive sector, reported by the government)<sup>178</sup>. This significant improvement shows that the stakeholders took into account the recommendations and lessons of the 2006-2008 EITI report.

## ■ References

**No.**

- 8-208** Rapport ITIE 2009, Moore Stephens (mars 2013)
- 8-207** Rapport ITIE 2010, Moore Stephens (mars 2013)
- 8-200** Sensibilisation à l'ITIE de la chambre des comptes - Yaoundé (4 et 5 avril 2013)
- 5-90** Décision du Conseil d'administration de l'ITIE sur la Validation du Cameroun (19 octobre 2010)  
See other references in Appendix I

## ■ Opinion of the stakeholders

The stakeholders confirm their involvement and the importance of implementing the recommendations for the consolidation of the National Initiative.

---

<sup>176</sup> 28 / 181 ≈ 16%

<sup>177</sup> 27 / 217 ≈ 13%

<sup>178</sup> 59 / 321 ≈ 18%

# 4 OTHER CONSIDERATIONS

**4.1. The impact of the EITI**

**4.2. The sustainability of the EITI process**

**4.3. Beyond EITI**

## 4.1. The impact of the EITI

The implementation of the EITI in Cameroon has undeniably permitted the following achievements:

### Formalisation of the dialogue on transparency issues

The adhesion of Cameroon to the EITI and its Rules has opened the way for an organised dialogue amongst all the stakeholders concerned by the Initiative, in a context where the governance and transparency matters are a complex stake.

The formalisation of the National Initiative by the creation of a multi-stakeholder group gathering together members of the government, civil society and extractive companies enabled the launch of a movement of agreement, dialogue and partnership on fundamental governance and transparency matters.

Indeed, the minutes of the meetings of the EITI Committee, of the awareness-raising workshops organised and the press articles that we have collected stand as proof to the dialogue within the institutional structure of the EITI.

We also understand that the drafting of the 2006-2008, 2009, and 2010 EITI reports revealed some difficulties with the administration in tracking all the fiscal revenues obtained from the companies in the oil and gas sector and from the mines operating in Cameroon. Recommendations were made with respect to these difficulties, so that they may be treated by the government.

### A large participation of the reporting entities

All the reporting entities provided reporting templates for the reconciliation of the data of the 2009 and 2010 EITI reports. This result reveals a voluntary participation of companies, but one which was stimulated by awareness-raising and training actions.

### Reliable and widely accessible information on the extractive sector

The efforts made by the Cameroonian authorities and the EITI Committee in the EITI process facilitated the availability of clear and reliable information regarding the extractive sector.

Indeed, the information provided under the EITI is rich, diverse and, most importantly, it had never been available to such an extent before the country's adhesion to the Initiative.

The organisation of awareness-raising and popularisation<sup>179</sup> workshops, as well as the distribution of documents on the dedicated website <http://www.eiticameroon.org> permitted without a doubt the reaching of citizens who had never before been able to benefit from such a considerable amount of information.

## 4.2. The sustainability of the EITI process

The government of Cameroon enabled the National Initiative to become structured and the stakeholders to get fully involved in the implementation of the EITI. Indeed, we find:

- The creation of an EITI Committee the existence and composition of which were formalised by decree;
- The regular funding of the National Initiative by the State budget, although it was lower than the budgets contemplated in the EITI work plans;
- Awareness-raising and capacity-building activities in the various provinces, by including the producing regions in the dialogue.

We understand that a law is being drafted, with the following objectives:

<sup>179</sup> See Requirements No.6, 7 and 18

- Specify the modalities of access for an ad hoc group, representing the 3 stakeholders of the EITI Committee, to the oil contract modalities;
- Obtain sustainable funding of the National Initiative;
- Make compulsory the companies' participation in the reconciliation process;
- Transpose all or part of the Dodd-Frank Act.

This law would undoubtedly enable the sustainability of the National Initiative to strengthen.

### 4.3. Beyond EITI

We observe that the National Initiative has gone beyond the EITI Rules with regards to the following points:

- The integration of the oil transport sector in the Scope of the 2009 and 2010 EITI reports;
- The transmission by the main companies' contributors of the sector of a letter of support to the National Initiative;
- The attestation by an external auditor of all the reporting form of the 2009 and 2010 reports;
- The creation of a group of MPs within the National Assembly dedicated to the National Initiative implementation.

# 5 RECOMMENDATIONS





### Recommendation No.1

*Ensure all members appointed to the EITI Committee by the decree of 16 June 2005 are present*

We observe that the EITI Committee lacks some members, regarding the decree of 16 June 2005, which details the composition of the EITI Committee. Indeed, we notice the absence of the following persons, yet appointed by this decree:

- The Chairman of the Observatory Anti-Corruption in Cameroon, as a representative of the government;
- 2 representatives of the decentralised territorial units, as representatives of civil society;
- The Chairman of the Groupement Interpatronal du Cameroun, as representative of extractive companies.

We therefore recommend the EITI Committee ensure all members appointed by the decree of 16 June 2005 are present, to strengthen the representativeness of each stakeholder.



### Recommendation No.2

*Envisage the appointment of additional representatives of the companies within the EITI Committee*

Since Perenco purchased Total's assets in Cameroon and since the Chairman of the Groupement Interpatronal du Cameroun does not sit in the EITI Committee, the representatives of the extractive companies are no more than 4, although the decree of the 16 June appointed 6 of them.

Given the number of the representatives of the other stakeholders (there are 6 representatives of government and 14 of civil society), we recommend the appointment of additional representatives of the companies within the EITI Committee, to ensure their representativeness and involvement in the National Initiative.



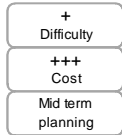
### Recommendation No.3

*Set up the Technical Secretariat in the dedicated premises as soon as possible*

The EITI Committee has rendered premises available to the Technical Secretariat and has dedicated a budget to fund their rent; however, in July 2013 they have been unoccupied for 4 years. Indeed, the Coordinator and the 2 permanent members of the Technical Secretariat fulfil most of their works from the Ministère des Finances, where the Coordinator carries-out her main occupation as Deputy Chairman of the Privatisation and Liquidation Technical Commission.

This situation does not enable the optimal functioning of the Technical Secretariat, which must benefit from its own resources and gather its staff in a specified building.

We understand that the EITI Committee will soon be able to hold meetings in that building, we thus recommend to set up the Technical Secretariat in the dedicated premises as soon as possible.



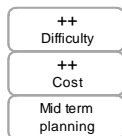
#### Recommendation No.4

*Envisage staffing the Technical Secretariat with a limited team of full-time experts*

We observe that only 2 persons are full-time employees of the Technical Secretariat: one person assists the Coordinator of the National Initiative, the other is in charge of accounting. The 14 members of the Technical Secretariat are representatives of various entities acting in the extractive sector (representatives of the Ministère des Finances, representatives of the Ministère de l'Industrie, des Mines et du Développement Technologique, representatives of civil society...) and are solicited when necessary by the Coordinator of the National Initiative. This explains the creation of numerous ad hoc groups at the EITI Committee level, in charge of punctual assignments. We understand that this process is complex, time-consuming, inefficient and overworks the Coordinator.

Besides, we observe that the Coordinator cannot dedicate all of their time to the National Initiative; the Coordinator holds a position with high levels of responsibility, as Deputy Chairman of the Privatisation and Liquidation Technical Commission (CTPL) of the Ministère des Finances.

In the context of an EITI regulation which grows increasingly demanding, we recommend staffing the Technical Secretariat with a team of full-time experts and envisage making the Coordinator position a full-time role.



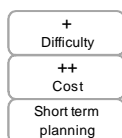
#### Recommendation No.5

*Proceed to the assessment of the capacity constraints*

The EITI implementation requires basic knowledge in fields as different as tax systems, laws, accounting, oil and mining operations and EITI Rules.

Thus, in accordance with the recommendations in the Validation Guide, it would be necessary to assess the capacity constraints of the stakeholders, and first of all the members of the EITI Committee and the Technical Secretariat.

This assessment of the skills would enable the identification of the assets and the weak points of the stakeholders as well as the design of targeted training.



#### Recommendation No.6

*Multiply capacity-building activities in the EITI work plans*

Given the limited number of capacity-building activities targeting the EITI members in the EITI work plan and given the request expressed by the stakeholders, we recommend multiplying the capacity-building activities in the future EITI work plans.

Indeed, it is important for the right implementation of the National Initiative that the members of the EITI Committee and Technical Secretariat have knowledge of the Cameroonian extractive sector, of the related tax and legal modalities and of the best practices for elaborated EITI reports.

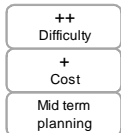


### Recommendation No.7

#### *Translate the 2012-2014 EITI work plan to English*

The 2012-2014 EITI work plan has been redacted in French, but has not been translated to English. This presents an issue as Cameroon is officially bilingual and some members of the multi-stakeholder group are English speakers. The unavailability of an English version of the 2012-2014 EITI work plan limits the extent of spread and awareness of the National Initiative.

We recommend the EITI Committee have the 2012-2014 EITI work plan translated to English.



### Recommendation No.8

#### *Develop a database on the Cameroonian extractive sector*

The extractive sector in Cameroon is rich and diversified and quality information from various actors (State, private and public companies, civil society, international bodies, etc) is available.

Nevertheless, although the National Initiative disposes of some data on the sector, they are not exhaustive and are not organised in a structured database with easy access.

Even if essential information is available on the National Initiative website (<http://www.eiticameroun.org>), this information is incomplete and does not allow a clear vision of the sector and of its contribution to national development.

We therefore recommend the EITI Committee centralises in a single database, the main legal, fiscal, social, economic and financial information on the country's oil and gas sectors. This database would include:

- The laws, as well as the fiscal and social legislation in force, with copies of the complete texts of laws;
- The economic and financial information on major companies of the EITI scope (financial statements, websites, addresses, contacts).

This database could be complemented by similar documents from other extractive countries, as benchmarks. The EITI stakeholders and the wider public would have free access to this database.



### Recommendation No.9

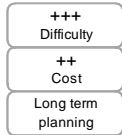
#### *Develop a database on the EITI in Cameroon*

Many actions have been undertaken as part of the implementation of the EITI in Cameroon since 2005 and the Technical Secretariat disposes of numerous documents.

The lack of a systematic monitoring does not, however, allow any inventory, promotion or use of these documents, thus limiting their public exposure.

We therefore recommend the Technical Secretariat develop an EITI database to centralise all the existing materials underlying the National Initiative since its inception (membership, decrees, minutes of the EITI Committee meetings, presentations to national and international seminars, workshops, awareness-raising activities, dissemination, etc.).

This database could be complemented by similar documents from other implementing countries, serving as benchmarks (reports including reconciliation and Validation, best practices, testimonies on experiences notably). This database would, of course, be freely accessible to stakeholders and the public.



### Recommendation No.10

*Implement all activities in the work plans without delays*

We observe the National Initiative had difficulties implementing the activities contemplated in the work plans.

Although the situation was subject to obvious improvements since February 2012, numerous activities initially planned in the 2012-2014 EITI work plan have not yet been implemented, or very partially. Those activities which remain to be carried-out include the implementation of the manual of administrative and accounting procedures (1.2.2), the drafting of the ethical code (1.2.1), making the EITI headquarters operational (1.2.3) and the translation of the website to English (3.1.2).

We recommend the EITI Committee ensure the implementation of all activities in the work plans without delays.



### Recommendation No.11

*Realise systematic yearly assessment of the level of implementation of the activities in the EITI work plan*

A yearly assessment of the level of implementation of the activities in the work plan would enable the EITI Committee to identify the potential delays and difficulties faced when implementing some activities. Financial, technical and human means could be used to solve these problems and as quickly as possible to avoid piled up delays.

We therefore recommend the EITI Committee systematise a yearly assessment of the level of implementation of the EITI work plan.



### Recommendation No.12

*Dedicate a budget to each of the activities present in the 2012-2014 EITI work plan*

The 2012-2014 EITI work plan does not present a budget associated to each of the activities disclosed. The budget details indeed appear in a separated document entitled "triennial budget" which covered the years 2012 to 2014. Although this document is comprehensive and detailed, it is not systematically split according to the activities contemplated in the EITI work plan. This does not enable a simple and accurate assessment of each of the contemplated activities.

We therefore recommend dedicating a budget to each of the activities present in the 2012-2014 EITI work plan.



### Recommendation No.13

*Release the budget of the 2012-2014 EITI work plan on the website of the National Initiative*

We observe the budget in the 2012-2014 EITI work plan, entitled "triennial budget", is not available on the website of the National Initiative, <http://www.eiticameroun.org>. Its availability is therefore limited, as is its exposure to a broadened audience.

We therefore recommend that the budget of the 2012-2014 EITI work plan is released on the website of the National Initiative so as to enable exposure to a broadened audience.

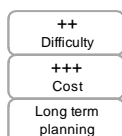


### Recommendation No.14

#### Obtain the funding contemplated in the EITI work plans

As detailed in Requirement No.4, we observe the regular funding of the National Initiative, with 0.7 MUSD received by year from 2009 to 2013, it remains 60% lower than the budget contemplated in the 2012-2014 EITI work plan. Indeed, the latter forecasts costs of 1.7 MUSD per year. However, the implementation of the activities contemplated in the EITI work plans relies on the availability of the budgeted funding.

We recommend the EITI Committee obtain the funding contemplated in the EITI work plans.

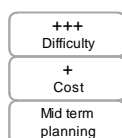


### Recommendation No.15

#### Regularly release the EITI reports

We observe the EITI reports are not regularly published, a weak point that had already been pointed out in the 2010 Validation report<sup>180</sup>. Indeed, the latter stated that the 2001-2005 and 2006-2008 EITI reports had all been drafted and published with delay. We notice the publication of the 2009 and 2010 reports has also been delayed: thus, although the EITI Committee forecasted a release of these reports on 20 February 2012, it has been effective only one year later<sup>181</sup>.

We therefore recommend the EITI Committee regularly publishes the EITI reports.



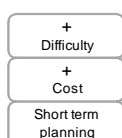
### Recommendation No.16

#### Draft a law on EITI as soon as possible

Although the government established a regulatory framework favourable to the EITI by issuing the decree No.2005/2176/PM of 16 June 2005, which bears "*creation, organization and functioning of the following-up Committee of the EITI implementation*", we understand that the government wishes for a strengthened National Initiative and that a law is being drafted to meet the following objectives:

- Define the conditions required to access the tax clauses in the contracts for an ad hoc group representing the 3 stakeholders members of the EITI Committee;
- Render the participation of the companies to the reconciliation process compulsory;
- Transpose the Dodd-Frank Act;
- Ensure sustainable funding for the National Initiative.

We recommend the EITI Committee drafts the law on EITI as soon as possible.



### Recommendation No.17

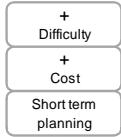
#### Consider enlarging the Scope of benefit streams of future EITI reports

As detailed in Requirement No.9 and as part of an improved implementation, we recommend the EITI Committee consider integrating the IRCM<sup>182</sup>, the progressive bonus and sales of assets held by the State in the future Scope of reconciliation.

<sup>180</sup> Rapport de Validation, the IDL group (juillet 2010), pp. 14-15

<sup>181</sup> Annexe 1 de la Note complémentaire au Conseil d'administration de l'ITIE suite à sa décision du 19 octobre 2010 concernant le statut du Cameroun (15 avril 2011)

<sup>182</sup> En 2010, l'IRCM a été déclaré dans la rubrique des autres paiements significatifs



### Recommendation No.18

*Ensure the comprehensiveness of the Scope of companies in future EITI reports*

As detailed in Requirement No.9, Pronodar is not included in the Scope of the 2009 and 2010 EITI reports.

The absence of Pronodar (a partner that has no office in Cameroon) is not an issue as Addax Petroleum Cameroon Ltd., the operator of the Ngosso field, declared payments on behalf of Pronodar, however, we recommend the EITI Committee ensure the comprehensiveness of the Scope of companies.

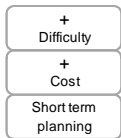


### Recommendation No.19

*Proceed to a regular and comprehensive follow-up of the shares held by the State*

As detailed in Requirement No.9, the Technical Secretariat does not have a complete and updated list of the shares held directly or indirectly by the State.

Therefore, we recommend the EITI Committee proceed to a regular and comprehensive follow-up of the shares held by the State.

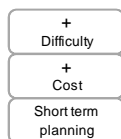


### Recommendation No.20

*Ensure the formal approval of the important decisions of the EITI Committee*

We observe that numerous important decisions of the EITI Committee (approval of the EITI work plans, approval of the ToRs of the reconcilers of the EITI reports, approval of the scoping studies of the EITI reports...) are not formally approved in resolutions or minutes of meetings of the EITI Committee.

We recommend the EITI Committee formally approve the important decisions of the EITI Committee.



### Recommendation No.21

*Ensure the improvement of the customs duty follow-up*

As detailed in Requirement No.14, some oil companies book the overall amount of the freight forwarders' invoice and do not identify the customs duty in a separate account. They therefore are not able to declare this tax.

To strengthen the future reconciliation process, we recommend the EITI Committee ask companies to obtain a copy of the tax receipt from the freight forwarders and book the customs duty paid.

# A APPENDICES

## Appendix I: References

### 2013

- 8-1** - **Données sectorielles** - Formulaire d'auto-évaluation de SNH
- 8-2** - **Données sectorielles** - Formulaire d'auto-évaluation de Perenco Oil & Gas Cameroun
- 8-3** - **Données sectorielles** - Formulaire d'auto-évaluation de Mobil Producing Cameroon Inc
- 8-4** - **Données sectorielles** - Formulaire d'auto-évaluation de Addax Petroleum Cameroun Ltd
- 8-5** - **Données sectorielles** - Formulaire d'auto-évaluation de Euroil Ltd
- 8-6** - **Données sectorielles** - Formulaire d'auto-évaluation de Noble Energy Cameroon Ltd
- 8-7** - **Données sectorielles** - Formulaire d'auto-évaluation de Murphy
- 8-8** - **Données sectorielles** - Formulaire d'auto-évaluation de Rodeo Development Ltd
- 8-9** - **Données sectorielles** - Formulaire d'auto-évaluation de Kosmos Energy
- 8-10** - **Données sectorielles** - Formulaire d'auto-évaluation de Glencore Exploration
- 8-11** - **Données sectorielles** - Formulaire d'auto-évaluation de Yan Chang Logone
- 8-12** - **Données sectorielles** - Formulaire d'auto-évaluation de COTCO
- 8-13** - **Données sectorielles** - Formulaire d'auto-évaluation de Geovic
- 8-14** - **Données sectorielles** - Formulaire d'auto-évaluation de Razel
- 8-15** - **Données sectorielles** - Formulaire d'auto-évaluation de Cimencam
- 8-16** - **Données sectorielles** - Formulaire d'auto-évaluation de C&K Mining
- 8-100** - **Rapport ITIE** - Rapport ITIE 2011, Moore Stephens (juillet 2013)
- 8-110** - **Communication** - Activités de Communication réalisées pour le compte du plan d'actions ITIE 2012-2014 (12 juillet 2013)
- 8-120** - **Données sectorielles** - Liste des permis miniers d'exploitation et d'exploration en 2010 (5 juillet 2013)
- 8-125** - **Données sectorielles** - Liste des permis miniers d'exploitation et d'exploration en 2012 (5 juillet 2013)
- 8-130** - **Données sectorielles** - Liste des permis pétroliers d'exploitation et d'exploration et récapitulatif de la production pétrolière en 2010, 2011 et 2012 (5 juillet 2013)
- 8-140** - **Données sectorielles** - Etat de la production et du partage par opérateur et associés en 2010 (juillet 2013)
- 8-145** - **Comité ITIE** - Auto-évaluation de la conformité à l'exigence ITIE 18 (3 juillet 2013)
- 8-150** - **Comité ITIE** - Annuaire des membres du Comité ITIE (25 juin 2013)
- 8-155** - **Renforcement de capacités** - Compte rendu de mission - campagne de communication ITIE - région Extrême Nord (24 juin 2013)
- 8-157** - **Comité ITIE** - Compte rendu de session du Comité ITIE (15 juin 2013)
- 8-160** - **Renforcement de capacités** - Atelier de formation - Yaoundé (13 juin 2013)
- 8-165** - **Rapport ITIE** - Etude de cadrage - rapport ITIE 2011 (juin 2013)
- 8-170** - **Comité ITIE** - Contacts des entreprises retenues pour la conciliation du rapport ITIE 2011 (13 juin 2013)
- 8-171** - **Comité ITIE** - Résolutions du Comité ITIE (12 juin 2013)
- 8-172** - **Renforcement de capacités** - Compte rendu de mission - campagne de communication ITIE - région Nord (7 juin 2013)
- 8-173** - **Comité ITIE** - Note de synthèse - Groupe ad hoc chargé de l'examen du niveau de réalisation du plan d'actions du Comité ITIE (15 mai 2013)
- 8-174** - **Données sectorielles** - GEPS reports - Cameroon (May 2013)
- 8-175** - **Renforcement de capacités** - Compte rendu de mission - campagne de communication ITIE - région littorale (15 mai 2013)



- 8-177 - Renforcement de capacités** - Compte rendu de mission - campagne de communication ITIE - région Adamaoua (11 mai 2013)
- 8-180 - Communiqué** - Visite à Yaoundé de Mrs Tim Bittiger et Bady Balde du Secrétariat International (6 mai 2013)
- 8-185 - Renforcement de capacités** - Compte rendu de mission - campagne de communication ITIE - région Sur Ouest (5 mai 2013)
- 8-190 - Communication** - Présentation du rapport ITIE 2009-2010 à la Chambre des Comptes - Yaoundé (5 avril 2013)
- 8-195 - Comité ITIE** - Bilan des activités du Comité ITIE (13 mars 2013)
- 8-200 - Renforcement de capacités** - Sensibilisation à l'ITIE de la chambre des comptes - Yaoundé (4 et 5 avril 2013)
- 8-205 - Renforcement de capacités** - Discours d'ouverture du Ministre délégué au Ministère des Finances pour l'atelier de sensibilisation de chambre des comptes sur l'ITIE (4 avril 2013)
- 8-207 - Rapport ITIE** - Rapport ITIE 2010, Moore Stephens (mars 2013)
- 8-208 - Rapport ITIE** - Rapport ITIE 2009, Moore Stephens (mars 2013)
- 8-210 - Rapport ITIE** - Etude de cadrage - rapport ITIE 2009-2010, Moore Stephens (mars 2013)
- 8-220 - Rapport ITIE** - Présentation du rapport ITIE 2009-2010 par Moore Stephens (22 février 2013)
- 8-222 - Comité ITIE** - Compte-rendu de session du Comité ITIE (22 février 2013)
- 8-223 - Rapport ITIE** - Programme de la cérémonie de publication des rapports ITIE 2009-2010 (22 février 2013)
- 8-225 - Comité ITIE** - Compte-rendu de session du Comité ITIE (13 février 2013)
- 8-230 - Données sectorielles** - 2011 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (February 2013)
- 8-240 - Chambre des Comptes** - Acte de Certification No.001/2013/CDC/CSC du 16 janvier 2013 portant certification des formulaires de déclarations des recettes du secteur extractif des exercices 2009 et 2010 des administrations et entités publiques (16 janvier 2013)

## 2012

- 7-100 - Comité ITIE** - Revue des activités ITIE au Cameroun en 2012 (31 décembre 2012)
- 7-110 - Comité ITIE** - Bilan des activités du Comité ITIE (12 décembre 2012)
- 7-120 - Communication** - Communiqué - atelier de formation à l'utilisation du formulaire de collecte de données (3 décembre 2012)
- 7-125 - Renforcement de capacités** - Discours d'ouverture du Ministre des Finances de l'atelier de formation des dirigeants et points focaux des administrations et entreprises extractives sur le remplissage des formulaires de déclaration (28 novembre 2012)
- 7-130 - Comité ITIE** - Compte-rendu de session du Comité ITIE (14 novembre 2012)
- 7-140 - Communication** - Communiqué - réunion de préparation du démarrage de la conciliation des exercices 2009-2010 (8 novembre 2012)
- 7-145 - PCQVP** - Rapport sur les connaissances, perception, besoins et attentes des populations riveraines des sites d'exploitation par rapport à l'ITIE et à l'exploitation des ressources extractives (novembre 2012)
- 7-150 - Renforcement de capacités** - Discours d'ouverture du Ministre délégué au Ministère des finances - Yaoundé (17 octobre 2012)
- 7-155 - Comité ITIE** - Compte-rendu de session du Comité ITIE (10 octobre 2012)
- 7-160 - Communication** - Communiqué N°00036/MINMIDT/MINFI/COMITE ITIE du 3 octobre 2012 portant "*invitation des entreprises extractives à l'atelier de sensibilisation à l'ITIE dans le cadre de la préparation de la conciliation 2009-2010*" (3 octobre 2012)
- 7-180 - Communication** - Communiqué - état d'avancement du processus de recrutement du conciliateur des exercices 2009 et 2010 (14 septembre 2012)
- 7-181 - Comité ITIE** - Rapport d'analyse des offres techniques suite à l'appel d'offres international restreint N°00048/AOIR/MINFI/CPM/2012 (13 septembre 2012)
- 7-182 - Comité ITIE** - Compte-rendu de session du Comité ITIE (12 septembre 2012)

- 7-185** - **Comité ITIE** - Note N°002 portant désignation des membres de la Sous-Commission d'Analyse (SCA) à l'issue de l'ouverture des plis relative à l'Appel d'Offres International Restreint N°00048/AOIR/MINFI/CPM/2012 (11 septembre 2012)
- 7-186** - **Comité ITIE** - Manuel de procédures de gestion administrative, comptable et financière du Comité ITIE Cameroun (août 2012)
- 7-187** - **TOFE** - TOFE comme présenté dans le rapport de Consultations de 2012 au titre de l'article IV (août 2012)
- 7-190** - **Décision N°2012/15/04 AN/CAB/PAN** portant "*constitution et désignation d'un comité de suivi des recommandations issues de l'atelier de sensibilisation des parlementaires sur l'ITIE*" (30 août 2012)
- 7-191** - **Comité ITIE** - Avis d'appel d'offres international restreint N°000048/AOIR/MINFI/ITIE/CPM/2012 (14 août 2012)
- 7-192** - **Comité ITIE** - Bilan des activités du Comité ITIE (31 juillet 2012)
- 7-193** - **Comité ITIE** - Recrutement d'un cabinet chargé de procéder à la conciliation des flux financiers et des volumes relatifs à l'exploration et à l'exploitation des hydrocarbures et des mines solides pour les exercices 2009 et 2010 (24 juillet 2012)
- 7-194** - **Comité ITIE** - Procès verbal de réunion du Comité ITIE (23 juillet 2012)
- 7-195** - **Comité ITIE** - Note de service N°00000244/MINFI/ITIE/C/2012 portant désignation des membres du Comité ad hoc chargé de l'évaluation des manifestations d'intérêt reçue dans le cadre de la conciliation des flux financiers et des volumes relatifs à l'exploration et à l'exploitation des hydrocarbures et des mines solides pour les exercices 2009 et 2010 (19 juillet 2012)
- 7-196** - **Comité ITIE** - Résolutions du Comité ITIE (12 juillet 2012)
- 7-197** - **Secrétariat International** - Lettre de M. Philémon Yang à Mme. Clare Short renouvelant l'engagement du gouvernement camerounais à l'ITIE (28 juin 2012)
- 7-200** - **Assemblée Nationale** - Recommandations issues de l'atelier de sensibilisation des parlementaires sur l'ITIE (14 juin 2012)
- 7-205** - **Renforcement de capacités** - Programme de l'atelier de sensibilisation des parlementaires - Yaoundé (14 juin 2012)
- 7-207** - **Données sectorielles** - 2010 Minerals Yearbook Cameroon and Cape Verde [advance release], USGS (June 2012)
- 7-208** - **Comité ITIE** - Compte-rendu de session du Comité ITIE (11 mai 2012)
- 7-209** - **Plan d'actions** - Plan d'actions ITIE 2012-2014 (mai 2012)
- 7-210** - **Communication** - Déclaration de renouvellement de l'engagement des organisations de la société civile dans le processus EITI au Cameroun (11 mai 2012)
- 7-211** - **Comité ITIE** - Bilan des activités du Comité ITIE (11 mai 2012)
- 7-212** - **Comité ITIE** - Résolutions du Comité ITIE (11 mai 2012)
- 7-213** - **Comité ITIE** - Organisation comptable du Comité ITIE (mai 2012)
- 7-215** - **Secrétariat International ITIE** - Lettre de Clare Short au Ministre des Finances et de l'Economie concernant le statut ITIE du Cameroun (20 février 2012)
- 7-220** - **Comité ITIE** - Compte rendu de réunion du Comité ITIE et résolutions (15 février 2012)
- 7-222** - **Comité ITIE** - Compte rendu de réunion du Comité ITIE (10 janvier 2012)
- 7-225** - **Comité ITIE** - Bilan des activités du Comité ITIE (mi janvier 2012)
- 7-227** - **Comité ITIE** - Relevé des résolutions du Comité ITIE (10 janvier 2012)
- 7-240** - **Plan d'actions** - Chronogramme des activités du Comité ITIE Cameroun pour l'année 2012 (non daté)

## 2011

- 6-100** - **Communication** - Communiqué - nomination gouvernementale (13 décembre 2011)
- 6-110** - **Communication** - Communiqué - nomination gouvernementale (13 décembre 2011)
- 6-112** - **Secrétariat international ITIE** - Lettre du Secrétariat International au Ministre des Finances sur le statut du Cameroun (1 décembre 2011)

- 6-114** - **Secrétariat international ITIE** - Examen des mesures correctives de l'ITIE Cameroun par le Secrétariat International de l'ITIE (6 septembre 2011)
- 6-115** - **Comité ITIE** - Bilan des activités du Comité ITIE (26 septembre 2011)
- 6-116** - **Comité ITIE** - Compte-rendu de réunion du Comité ITIE et résolutions (1 septembre 2011)
- 6-117** - **Comité ITIE** - Compte-rendu de réunion du Comité ITIE (26 août 2011)
- 6-118** - **Comité ITIE** - Relevé des résolutions du Comité ITIE (24 août 2011)
- 6-120** - **Communication** - Communiqué - Poursuite du processus de Validation ITIE (22 août 2011)
- 6-125** - **Comité ITIE** - Bilan des activités du Comité ITIE (20 juillet 2011)
- 6-130** - **Communication** - Communiqué - état d'avancement du processus de Validation ITIE au Cameroun (10 juin 2011)
- 6-140** - **Comité ITIE** - Bilan des activités du Comité ITIE (mai 2011)
- 6-145** - **Comité ITIE** - Compte-rendu de session du Comité ITIE (27 avril 2011)
- 6-150** - **Renforcement des capacités** - Discours de M. Etsil à l'ouverture de l'atelier de sensibilisation à l'ITIE des populations riveraines, des artisans et opérateurs de la filière minière de Betare Oya (18 avril 2011)
- 6-155** - **Comité ITIE** - Note complémentaire au Conseil d'administration de l'ITIE suite à sa décision du 19 octobre 2010 concernant le statut du Cameroun (15 avril 2011)
- 6-160** - **Communication** - Communiqué sur la conférence internationale de l'ITIE (2 mars 2011)
- 6-170** - **Plan d'actions** - Plan d'actions 2011-2013 (non daté)

## 2010

- 5-85** - **Secrétariat international ITIE** - Lettre de Peter Eigen au Ministre des Finances concernant la décision du Conseil d'Administration de l'ITIE sur le statut du Cameroun (25 octobre 2010)
- 5-90** - **Secrétariat international ITIE** - Décision du Conseil d'administration de l'ITIE sur la Validation du Cameroun (19 octobre 2010)
- 5-100** - **Renforcement de capacités** - Présentation- le mécanisme de réconciliation (15 septembre 2010)
- 5-110** - **Renforcement de capacités** - Présentation - la communication de l'ITIE - Yaoundé (15 septembre 2010)
- 5-120** - **Rapport ITIE** - Rapport ITIE 2006-2008, Hart Group (juillet 2010)
- 5-130** - **Rapport de Validation** - Rapport de Validation, the IDL group (juillet 2010)
- 5-160** - **Secrétariat international ITIE** - Lettre de Peter Eigen au Président de la République (29 avril 2010)
- 5-170** - **Secrétariat international ITIE** - Lettre de Peter Eigen au Ministre des Finances concernant l'échéance de Validation du 9 mars 2010 (18 février 2010)

## 1999 - 2005

- 1-120** - **Plan d'actions** - Plan d'actions ITIE 2010 du Comité ITIE Cameroun (non daté)
- 1-125** - **Secrétariat International ITIE** - Notes relatives aux bonnes pratiques ITIE : efficacité des communications ITIE (décembre 2009)
- 1-130** - **Renforcement de capacités** - Compte rendu des journées de réflexion sur la mise en œuvre de l'ITIE au Cameroun à Yaoundé (22 et 23 septembre 2008)
- 1-140** - **Plan d'actions** - Programme d'activités annuel du Comité ITIE Cameroun - exercice 2007 (non daté)
- 1-143** - **Communication** - Stratégie de communication du Comité de Suivi de l'ITIE (2006)
- 1-145** - **Décision N°002328 MINEFI/CAB** du 25 septembre 2005 portant "*constatation de la composition du Secrétariat Technique du Comité de suivi de mise en œuvre des principes de l'ITIE*" (25 septembre 2005)
- 1-146** - **Décret N°2005/2176/PM** du 16 juin 2005 portant "*création, organisation et fonctionnement du comité de suivi de la mise en œuvre de l'ITIE*" (16 juin 2005)
- 1-150** - **Communication** - Letter to Secretary of State at the Treasury of Her Majesty (1 April 2005)

- 1-153** - **Plan d'actions** - Plan d'actions ITIE 2005-2006 (non daté)
- 1-155** - **Code minier** - Décret N°2002/648/PM fixant les modalités d'application de la loi portant code pétrolier (26 mars 2002)
- 1-160** - **Code minier** - Loi N°001 du 16 avril 2001 portant code minier (16 avril 2001)
- 1-165** - **Code pétrolier** - Décret d'application N°2000/465 (30 juin 2000)
- 1-170** - **Code pétrolier** - Loi N°99-013 du 22 décembre 1999 portant Code pétrolier (22 décembre 1999)
- 1-180** - **Loi N°96/147** portant régime du transport par pipeline des hydrocarbures en provenance de pays tiers (5 août 1996)

## Appendix II: The 2012-2014 EITI work plan

*See separate file*

## Appendix III: Self-assessment forms

*See separate file*

## Appendix IV: Certificate of payment



Tél. +33 (0)1 64 22 22 70  
Fax. +33 (0)1 64 22 49 20  
contact@cac75.fr

### ATTESTATION

Je soussigné Hugues Renaux, associé de CAC 75,

Atteste que les honoraires et frais de mission relatifs au processus de Validation de l'Initiative pour la Transparence des Industries Extractives (ITIE) en République du Cameroun ont été réglés dans leur intégralité.

Cette attestation est délivrée au Comité ITIE pour faire valoir ce que de droit.

A Paris, août 2013

Hugues Renaux  
Associé



Tél. +33 (0)1 64 22 22 70 Fax +33 (0)1 64 22 49 20  
SARL 41, RUE GUÉRIN 77300 FONTAINEBLEAU  
RCS MONTREUIL 493 283 576 SIRET 493 283 576 00012  
APE 741C TVA INTRACOMMUNAUTAIRE FR19 493 283 576

Société de Commissaires aux Comptes membre de la Compagnie Régionale de Paris - Ile de France  
Société d'Expertise Comptable inscrite au Tableau de l'Ordre de la Région Paris - Ile de France  
Société à responsabilité limitée au capital de € 7 500 - Siège social : 41, rue Guérin - 77300 Fontainebleau  
Siret : 493 283 576 00012 - Tva intracommunautaire FR19 493 283 576

# CAC 75 ✓

Audit and Consulting firm

41, rue Guérin

77300 Fontainebleau - France

Tel: +33 (0)1 64 22 22 70

Fax: +33 (0)1 64 22 49 20

[contact@cac75.fr](mailto:contact@cac75.fr)

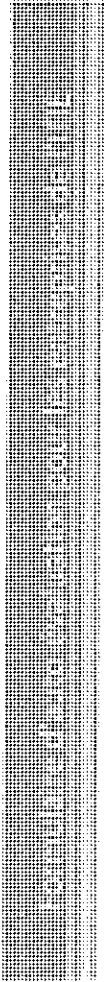




## Appendix III: Self-assessment forms

The following companies have sent their self-assessment forms:

- SNH
- Perenco ; Total E&P Cameroon ; Perenco Cameroun
- Addax ; Pecten
- Mobil Producing Cameroon Inc.
- Euroil Ltd
- Noble Energy Cameroon Ltd ; Petronas
- Murphy
- Rodeo Development ; RSM
- Kosmos Energy
- Glencore Exploration ; AFEX
- Yan Chang Logone
- COTCO
- Geovic
- Razel
- Cimencam
- C&K Mining



NOM DE VOTRE ENTREPRISE :

SOCIÉTÉ NATIONALE DES HYDROCARBURES

PAYS :

Cameroun

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ?

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ?

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournis à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun: Cameroun Audit Conseil (CAC)  
BP 443 DOUALA

9. Tous les paiements significatifs ont-ils été divulgués à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires

**Formulaire d'auto-évaluation pour les entreprises de l'IITIE**

NOM DE VOTRE ENTREPRISE :

RENCO CAMEROON - RIO DEL REY - OIL & GAS

PAYS :

Cameroon

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus IITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ? Lettre d'engagement

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ?

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'IITIE ?

Oui  Non  N/A

Commentaires: Intégrer les contraintes internes des entreprises dans la programmation et l'organisation des timings des fournitures de données pendant la période de conciliation.

4. Etes-vous satisfait des plans de travail nationaux de l'IITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'IITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'IITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires: Dans le strict respect des engagements contractuels entre les sociétés d'extraction et l'État

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITIE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITIE ?

Oui  Non  N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'IITIE au Cameroun ?

Commentaires: En participant activement aux rencontres IITIE Cameroun, en fournissant dans les délais impartis toutes les informations et données nécessaires pour un bon déroulement de la mise en œuvre de l'IITIE Cameroun.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom : Monsieur Etienne NGANGO EBANDJO

Fonction : Directeur Financier Adjoint

Signature : 

Tampon : 

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante :

[iitie.cameroon@cac75.fr](mailto:iitie.cameroon@cac75.fr)

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournies à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun DELONTE BP 5993 DOUALA Tel 33 42 55 59  
Au niveau Groupe

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires: Avec un léger retard. Le point focal étant en congé.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

Commentaires: La présence assez régulière du Directeur Général de PERENCO en personne.

#### Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

RAS

Nom : MOUTHE AMBASSA Robert

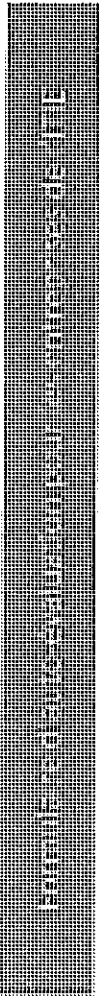
Fonction : General Manager Advisor

Signature :

Tampon :



Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : [itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)



NOM DE VOTRE ENTREPRISE :

**ADDAX PETROLEUM CAMEROON COMPANY**

PAYS :

**Cameroon**

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ? -Signature de la Lettre d'Engagement au processus ITIE par les dirigeants de ADDAX Petroleum Cameroon Company. -Désignation de d'un membre au Comité et d'un point focal pour le processus ITIE.

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ?

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires: Les Formulaires de Déclarations 2009, 2010 et 2011 ont été requis dans des délais assez justes, nous espérons que les prochaines conciliations se feront dans un meilleur timing.

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournis à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun: PricewaterhouseCoopers  
Au niveau Groupe: Deloitte

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires



NOM DE VOTRE ENTREPRISE :

MPCI

PAYS :

Cameroun

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus IITE au Cameroun ?

Oui  Non  N/A

De quelle manière ?

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

En rendant l'information sur les revenus pétroliers et miniers déclarés par les entreprises extra-dives plus accessible, notamment pour les populations concernées.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'IITE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

RAS

4. Etes-vous satisfait des plans de travail nationaux de l'IITE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

RAS

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'IITE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'IITE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

RAS

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires: Les écarts sont très faibles (en valeur) et extrêmement faible en %.

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports IITE ?

Oui  Non  N/A

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'IITE au Cameroun ?

Commentaires: -Participation aux réunions du comité et ainsi qu'à tous les ateliers de formation. - Dépot des formulaires de Déclarations dûment signés et Certifiés par un auditeur externe au conciliateur pour les exercices 2009,2010 et 2011.

**Autres commentaires**

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Suite QUESTION 15. - Participation à la Journée de lancement de la campagne sur l'IITE dans la Région du Littoral, tenue à la maison du parti de Douala. -Une communication en interne sur la question de l'IITE au Cameroun a été faite au sein des entreprises ADDAX.

Nom : Roger Beaumont  
 Fonction : Président Directeur  
 Signature :   
 Tampon :

Le questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante :

[iite-cameroun@cac75.fr](mailto:iite-cameroun@cac75.fr)

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Les comptes de notre entreprise sont audités chaque année par notre Commissaire aux Comptes; il s'agit d'une obligation légale.

7. Ces mêmes formulaires de déclaration, fournis à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Les formulaires de déclaration préparés par notre entreprise ont été certifiés par notre Commissaire aux Comptes (PwC).

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Cameroun: PwC BP 5669 Douala - Groupe: PwC, Houston USA.

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Les instructions qui nous ont été communiquées par le Conciliateur ont été respectées par notre entreprise et les formulaires de déclaration lui ont été transmis dans les délais.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Notre entreprise a toujours bien collaboré avec le Conciliateur tout au long du processus (échanges de mail, entretiens téléphoniques, etc.).

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

RAS

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Les formulaires de déclaration préparés par le Conciliateur étaient faciles à comprendre et à remplir.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

RAS

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

RAS

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

En collaborant en permanence avec le Conciliateur et le Comité ITIE.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Norm :  
Fonction :  
Signature :  
Tampon :

Christian G. LENOBLE



Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante :  
[itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)

**EITI COMPANY SELF-ASSESSMENT FORM**

COMPANY:

Frubert Ltd

COUNTRY:

Cameroon

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?

Yes  No  N/A

If yes, how?  
We submitted a signed letter and are pro-active and properly reactive in all endeavours.

2. Has the dialogue on the initiative been constructive and can it be improved?

Yes  No  N/A

If yes, how?  
Require more awareness to the general public

3. Has your company faced obstacles in the implementation of the EITI?

Yes  No  N/A

If yes, how could these be addressed so as to strengthen the national process?  
Comments: The timescale for submitting the report was too short.

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)

Yes  No  N/A

Comments

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?

Yes  No  N/A

Comments  
We attend all meetings.

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?

Yes  No  N/A

Comments

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?

Yes  No  N/A

Comments

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?

In Cameroon: At a headquarters' level: Frubert Tally (Frugue Audit Conseil)

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?

Yes  No  N/A

Comments

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

Yes  No  N/A

Comments

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?

Yes  No  N/A

Comments  
Based on our advantage point and what we are paying to.





COMPANY: Noble Energy Cameroon Limited  
 COUNTRY: Cameroon

12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A

Comments: IT is easy to use.

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?  
 Yes  No  N/A

Comments:

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A


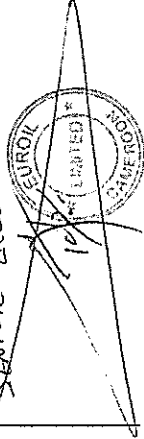
Comments:

15. How has your company supported EITI implementation in Cameroon?  
 Comments: We have attended all meetings and provided information support when needed.

**Other comments**

Any further comment should be detailed below:

Forbid is keen on transparency and is happy that the "stake" has left the process and will stay on the forefront.

Name : MBIAKAP TABETAND  
 Function : SENIOR EXECUTIVE MANAGER  
 Signature :   
 Stamp : 

Please return this assessment form directly to CAC 75 to the following address:  
[itie.cameroon@cac75.fr](mailto:itie.cameroon@cac75.fr)

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?  
 Yes  No  N/A

If yes, how?

2. Has the dialogue on the initiative been constructive and can it be improved?  
 Yes  No  N/A

If yes, how? It would be helpful to increase the amount of communication in English, versus just French (email, letters, etc.). This would reduce the time to translate and increase the focus on the task at hand.

3. Has your company faced obstacles in the implementation of the EITI?  
 If yes, how could these be addressed so as to strengthen the national process?  
 Yes  No  N/A

Comments: Increasing the time available to respond to requests would be helpful.

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)  
 Yes  No  N/A

Comments:

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MBUs) and, where appropriate, meeting with the stakeholders?  
 Yes  No  N/A

Comments:

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?

Yes  No  N/A

Comments: Although not audited within Cameroon, our accounts are audited periodically by our partners and our internal audit group.

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?

Yes  No  N/A

Comments

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?

PWC (Douala) - Mr. W. Ngwa

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?

Yes  No  N/A

Comments

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

Yes  No  N/A

Comments

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?

Yes  No  N/A

Comments

12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

Comments

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?

Yes  No  N/A

Comments

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

Comments

15. How has your company supported EITI implementation in Cameroon?

Comments: We have been supportive through achieving all time lines, supplying all requested information, answering all requests promptly and coordinating with the company producing the EITI reports.

Other comments

Any further comment should be detailed below:

Name : Ken L Beebe

Function :

Signature :

Stamp :

SENIOR INTERNATIONAL FINANCE MANAGER



Please return this assessment form directly to CAC75 to the following address: [ite-cameroun@cac75.fr](mailto:ite-cameroun@cac75.fr)



COMPANY:

Sterling Cameroon Limited

COUNTRY:

Cameroon

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?

Yes  No  N/A

If yes, how?

2. Has the dialogue on the Initiative been constructive and can it be improved?

Yes  No  N/A

The dialogue has been clear and all of the requirements well communicated.

3. Has your company faced obstacles in the implementation of the EITI?  
if yes, how could these be addressed so as to strengthen the national process?

Yes  No  N/A

We have been compliant in other territories for some time and are familiar with the rules.

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)

Yes  No  N/A

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?

Yes  No  N/A

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?

Yes  No  N/A

BDO (London) as part of the consolidated Group audit.

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?

Yes  No  N/A

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?

Deloitte & Touche Afrique Centrale  
8th floor CNPS building Bonanjo  
POBox : 5393 Douala, Cameroon

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?

Yes  No  N/A

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

Yes  No  N/A

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?

Yes  No  N/A

12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?

Yes  No  N/A

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

15. How has your company supported EITI implementation in Cameroon?

Representatives have attended working groups where a adequate notice has been given.

**Other comments**

Any further comment should be detailed below:

Notice of impending deadlines and working group events has been extremely short. In order for maximum benefit to be derived from such activities longer notice allowing the best qualified individuals to attend would be more preferable.

Name : Andrew Smith - Group Financial Controller

Function :

Signature :

Stamp :



Please return this assessment form directly to CAC 75 to the following address:  
[itie.cameroon@cac75.fr](mailto:itie.cameroon@cac75.fr)

NOM DE VOTRE ENTREPRISE :

RODEO DEVELOPMENT LTD

PAYS :

Cameroon

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ?

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Large diffusion.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournies à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun  
Au niveau Groupe : Deloitte & Touche

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

ces écarts sont généralement justifiés

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

Commentaires

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom :

Fonction :

Signature :

Tampon :

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : [itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)

**EITI COMPANY SELF-ASSESSMENT FORM**

COMPANY:

KOSMOS ENERGY CAMEROON, HC

COUNTRY:

Cameroon

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?

Yes  No  N/A

If Yes, how?

2. Has the dialogue on the Initiative been constructive and can it be improved?

Yes  No  N/A

More involvement of Companies by giving the suitable information at the suitable time.

3. Has your company faced obstacles in the implementation of the EITI?

Yes  No  N/A

Clarification of Declarations: Since this engages subsequent costs for the Company, it should not be an obligation to have CPA Certification. Any External Auditor and/or Certified Tax Auditor, as far as Taxes are concerned, should be able to certify.

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)

Yes  No  N/A

No Comments

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?

Yes  No  N/A

Our Company internationally and locally supports the EITI and commits itself to comply with all EITI programs.

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?

Yes  No  N/A

No Comments

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?

Yes  No  N/A

KPMG Afrique Centrale

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?

In Cameroon

KPMG Afrique Centrale

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?

Yes  No  N/A

No Comments

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

Yes  No  N/A

Comments

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?

Yes  No  N/A

No Comments

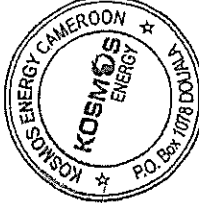
12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A  
 Should be updated with new Tax environment.

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?  
 Yes  No  N/A  
 No Comments

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A  
 No Comments

15. How has your company supported EITI implementation in Cameroon?  
 Our Company internationally and locally supports the EITI and commits itself to comply with all EITI programs in Cameroon.

Other comments  
 Any further comment should be detailed below:  
 No further Comments.

Name :  
 Function :  
 Signature : *Chris Hallingsworth*  
 Stamp :   
 Chris Hallingsworth  
 Administration and Finance Director

Please return this assessment form directly to CAC 75 to the following address:  
[itc.cameroun@cac75.it](mailto:itc.cameroun@cac75.it)

COMPANY:

GLENGORE EXPLORATION CAMEROON LTD.

COUNTRY:

Cameroon

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?  
 Yes  No  N/A

If yes, how?

2. Has the dialogue on the Initiative been constructive and can it be improved?  
 Yes  No  N/A

If yes, how? THROUGH VARIOUS TRAININGS AND/OR SEMINARS WITH DOCUMENTED INFORMATION, YES IMPROVEMENT IS REQUIRED WITH REGARDS TO EVENT TIMINGS WHICH ARE GENERALLY OF SHORT NOTICE PERIODS.

3. Has your company faced obstacles in the implementation of the EITI?  
 If yes, how could these be addressed so as to strengthen the national process?

Yes  No  N/A

Comments: AVAILABILITY OF CERTAIN FEES PAID OUT SUCH AS THE CUSTOMS DUTY FEES WHICH ARE PAID ON DIFFERENT ITEMS AND AT DIFFERENT TIMES.

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)

Yes  No  N/A

Comments

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?

Yes  No  N/A

Comments: WE HAVE FULLY PARTICIPATED IN THE PREVIOUS CONCILIATION REPORT GATHERING FOR YEAR 2009, 2010 AND 2011.

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?  
 Yes  No  N/A

Comments: GLENCORE BEING AN INTERNATIONAL ORGANISATION DOES OPERATES AT SUCH LEVELS.

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?  
 Yes  No  N/A

Comments: WE ARE COMFORTABLE WITH THE AUDITOR AND HAVE USED SAME AGENT FOR THE CERTIFICATION OF OUR CONCILIATION REPORTS

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?  
 In Cameroon: GAP CONSULTING  
 At a headquarters' level:

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?  
 Yes  No  N/A

Comments

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?  
 Yes  No  N/A

Comments

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?  
 Yes  No  N/A

Comments: I WOULD IMAGINE SO AS THE EITI RECONCILER DOES DRAW UP THE LIST OF PARTICIPANTS

12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A

Comments: QUITE EXPLICIT

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?  
 Yes  No  N/A

Comments

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?  
 Yes  No  N/A

Comments: ALL SEEM OKAY.

15. How has your company supported EITI implementation in Cameroon?  
 Comments YES, IN PARTICIPATING FULLY AND AS PER AVAILABILITY.

Other comments

Any further comment should be detailed below:

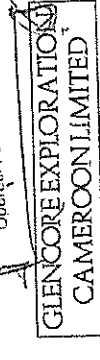
N/A

Name : JOAN LIMUNGA N'DOH

Function :

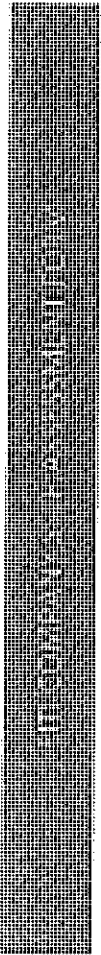
Signature :

Stamp :

*Joan Limunga N'doh*  
 Operations Co-ordinator  


Please return this assessment form directly to CAC 75 to the following address:  
[itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)





COMPANY:

Yan Chang Logone Development company Di

COUNTRY:

Cameroon

Please tick the appropriate box for each question

1. Has your company made public statements supporting the EITI process in Cameroon?

Yes  No  N/A

If yes, how?

2. Has the dialogue on the initiative been constructive and can it be improved?

Yes  No  N/A

If yes, how? By holding frequent meetings and sensitization of the public

3. Has your company faced obstacles in the implementation of the EITI?

Yes  No  N/A

If yes, how could these be addressed so as to strengthen the national process?

Comments

4. Is your company satisfied with the EITI national work plan? (as approved by the multi-stakeholder group)

Yes  No  N/A

Comments (if ok)

5. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?

Yes  No  N/A

Comments

6. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been drawn from accounts audited to international standards?

Yes  No  N/A

Comments

7. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports been certified by an independent auditor, according to international standards?

Yes  No  N/A

Comments

8. What are the name and contact of the independent auditor of your company in Cameroon? At the headquarters' level?

In Cameroon  
Mr Herbe  
At a headquarters' level

9. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce EITI Reports, according to the agreed-upon EITI reporting templates and schedule?

Yes  No  N/A

Comments

10. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce EITI Reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

Yes  No  N/A

Comments

11. In your company's opinion, does the scope of companies and benefit streams as defined for the EITI Reports in Cameroon correspond to the goals of the EITI, notably in terms of materiality?

Yes  No  N/A

Comments

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?  
En prenant part à toutes les réunions organisées par le comité ITIE

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom :

Fonction :

Signature :

Tampon :

Mme KONLACK GERMAINE CATHERINE EPE NGATTE

COMPTABLE



Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : [iti@cameroun.cac75.fr](mailto:iti@cameroun.cac75.fr)

NOM DE VOTRE ENTREPRISE :

CAMEROUN OIL TRANSPORTATION COMPAN

PAYS :

Cameroun

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ?

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

En rendant l'information sur les revenus pétroliers et miniers déclarés par les entreprises extractives plus accessible, notamment pour les populations concernées.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?  
Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

RAS

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

RAS

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

RAS

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Les comptes de notre entreprise sont audités chaque année par notre Commissaire aux Comptes; il s'agit d'une obligation légale.

7. Ces mêmes formulaires de déclaration, fournis à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Les formulaires de déclaration préparés par notre entreprise ont été certifiés par notre Commissaire aux Comptes (PwC).

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Cameroun: PwC BP 5688 Douala - Groupe: PwC, Houston USA.

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Les instructions qui nous ont été communiquées par le Conciliateur ont été respectées par notre entreprise et les formulaires de déclaration lui ont été transmis dans les délais.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Notre entreprise a toujours bien collaboré avec le Conciliateur tout au long du processus (échanges de mail, entretiens téléphoniques, etc.).

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

RAS

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Les formulaires de déclaration préparés par le Conciliateur étaient faciles à comprendre et à remplir.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

RAS

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

RAS

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

En collaborant en permanence avec le Conciliateur et le Comité ITIE.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom : Christian G. LENOBLE  
 Fonction :  
 Signature :  
 Tampon :



Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante :  
[itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)



NOM DE VOTRE ENTREPRISE :

RAZEL FAYAT CAMEROUN

PAYS :

Cameroun

12. Is your company satisfied with the EITI reporting templates submitted by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

Comments

13. Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce EITI Reports acceptable?

Yes  No  N/A

Comments

14. Is your company satisfied with the selection and work performed by the organisation(s) contracted to reconcile figures and produce EITI Reports?

Yes  No  N/A

Comments: very satisfied

15. How has your company supported EITI implementation in Cameroon?

Comments: Geovic is fully involved as member of the EITI committee by attending all meetings, workshops, etc. by participating in many ad hoc committees set up for specific assignments.

**Other comments**

Any further comment should be detailed below:

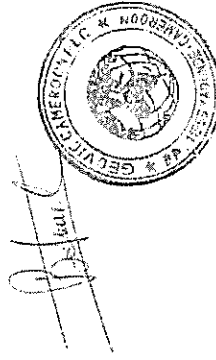
My thinking is that we have made much progress since last year than during all the previous years, we should now struggle to improve by meeting the deadlines and communicating more

Name : Mrs EFOUA MBROZOO ANASTASIE, Deputy General Manager, Geovic Cameroon Plc

Function :

Signature :

Stamp :



Please return this assessment form directly to CAC 75 to the following address:  
[itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ? Nous avons honoré toutes les convocations transmises par le secrétariat technique ITIE et le conciliateur dès exercices 2009, 2010 et 2011

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ? Il nous semble important de bien délimiter le périmètre des revenus soumis au processus ITIE pour les groupes multilatéraux dont l'activité extractive est secondaire et de s'intéresser aux autres entreprises du secteur

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Oui  Non  N/A

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?  
Commentaires: Notre système d'information comptable nous permet d'extraire facilement données sollicitées par l'ITIE

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournis à(auX) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun Cabinet AXYS, 22 20 69 80

Groupe: FB AUDIT

9. Tous les paiements significatifs ont-ils été divulgués à(auX) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions des(l) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires: En termes d'entreprise, la plupart des entreprises du secteur évoluent dans l'illégalité et ne déclarent pas la totalité de leurs revenus, ce qui favorise leur exclusion du périmètre de conciliation.

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires: Ils sont simples d'utilisation et les séminaires de formation sur leur remplissage y ont contribué grandement.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires: Nous avons systématiquement apporté les justificatifs à chaque fois qu'un écart a été porté à notre attention.

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires: Nous avons été associés à presque toutes les étapes du processus et la communication a été très fluide entre le conciliateur et notre entreprise.

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

Commentaires: Nous avons pleinement coopéré avec le conciliateur et le secrétariat technique ITIE CAMEROUN en participant à toutes les activités où nous avons été invités et en nous conformant à toutes les exigences du processus.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Notre entreprise affronte une concurrence déloyale face à des concurrents qui ne déclarent pas leurs revenus et taxes, notamment la TVA cotisée de 19,25% du chiffre d'affaires qui est très irrégulièrement reversée et fait perdre des milliards à l'administration fiscale camerounaise. En outre, des contrôles sévères sur les quantités d'explosifs utilisés par rapport au CA TTC déclaré devraient être diligentés sur chaque exploitation commerciale. Ces pratiques intèrennent l'ITIE qui pèment la transparence.

Nom : Philippe GUERIN, Directeur Administratif et Financier

Fonction : DAF

Signature :

Tampon :

RAZEL CAMEROUN  
B.P. 11806 Yaoundé  
Tél: 22 22 03 66 / 22 22 07 80  
Fax: 22 22 23 88

Ce questionnaire est à retourner ~~directement~~ à CAC 75 à l'adresse e-mail suivante : [itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)



NOM DE VOTRE ENTREPRISE :

CIMENCAM

PAYS :

Cameroun

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière? *SIGNATURE PAR LE DIRECTEUR GÉNÉRAL DE LA DÉCLARATION DE SOUTIEN À L'ITIE AU CAMEROUN AU DÉBUT FÉVRIER 2012*

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ?

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires *Des délais de 2017 ont été dépassés. Les délais ont été allongés et les coûts ont été réduits.*

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

Commentaires *Confère déclaration de soutien signée par le directeur général.*

6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A

Commentaires

*avec les comptes bancaires*

7. Ces mêmes formulaires de déclaration, fournies à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A

Commentaires

*Rapport annuel des comptes aux comptes.*

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun

Au niveau du Groupe

*DELTOITE AFRIQUE CENTRALE*

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A

Commentaires

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A

Commentaires *peu que issus des cransments des declarations.*

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE au Cameroun ?

Commentaires *En reportant promptement à toutes les sollicitations du comité.*


Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom : *Jean Marie BITSO GO*

Fonction : *RESPONSABLE COMPABILITE & TAXES*

Signature : *[Signature]*

Tampon : 

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : [itie-cameroun@cac75.fr](mailto:itie-cameroun@cac75.fr)



PAGE :

C&K MINING INCORPORATION SA

Cameroun

CAC 75 ✓

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE au Cameroun ?

Oui  Non  N/A

De quelle manière ? *By telling our suppliers and others like holders about the importance of ITIE to the mining sector in Cameroon*

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui  Non  N/A

Si oui, par quels moyens ? *The discussions have been very constructive in that we have been able to benefit from the experience of other nations like Congo and DRC on the importance of ITIE on foreign investment.*

3. Avez-vous du faire face à des obstacles dans la mise en œuvre de l'ITIE ? Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui  Non  N/A

Commentaires *The major barrier was that the time frame is usually very short and the are difficulties especially if the person in charge of some particular information is absent. I think continuous communication about the date line is the solution.*

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui  Non  N/A

Commentaires *I am very satisfied especially when it comes to awareness. I was surprise to see a flyer of EITI as a sticker in a taxi. This is a positive sign to show that they are really making the public to be aware of the initiative.*

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui  Non  N/A

We are very ready to support the ITIE initiative and the Cameroun government in this initiative. This is because being admitted in this initiative will also give our enterprise some credibility in front of foreign investors and foreign banks.



6. Les données utilisées pour renseigner les formulaires de déclaration à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui  Non  N/A  
 Commentaries: The data filled in the templates were extracted from our audited financial statements. This explains why our chartered accountants did not hesitate to certify the filled templates because the data are fair and fair.

7. Ces mêmes formulaires de déclaration, fournies à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui  Non  N/A  
 Commentaries: The data filled in the templates have been certified by a CIMAAC registered chartered accountant in accordance with the international auditing standards.

8. Quels sont les noms et adresses de vos auditeurs au Cameroun et au niveau du groupe ?

Au Cameroun : CAMECOON AUDIT CONSEIL, BP 644 Douala, tel: 33 43 01 71  
 cameroon@camcoonline.com

9. Tous les paiements significatifs ont-ils été divulgués à (aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui  Non  N/A  
 Commentaries: All the data in the templates concerning data was handed to the person in charge of reconciliation at the due date.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du Gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui  Non  N/A  
 Commentaries: We responded to all the questions from the person in charge of reconciliation to ease his reconciliation work.

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui  Non  N/A  
 Commentaries: With respect to the number of mining companies in Cameroon, I think that we have chosen the sample size that gave a fair view.

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui  Non  N/A  
 Commentaries: The templates are very professional and detailed. It really meet the objectives because it included all items of payments and was very easy to use.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui  Non  N/A  
 Commentaries: We cannot really affirm that they differences are acceptable because we did the best we could following the payment receipts we have but the difference must comes from the other party.

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?



Oui  Non  N/A  
 Commentaries: We are really satisfied with their work because they tried to clarify us at each given time about the differences that occur in the figures.

15. Comment votre entreprise a-t-elle soutenu la mise en oeuvre de l'ITIE au Cameroun ?

Commentaries: By attending all the workshops, accept to participating in the reconciliation as well as facilitating the work of EITI officials, by providing them with all the information they need within the due time.

**Autres commentaires**

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après. Thank you too very much and it is our utmost desire to see Cameroon being admitted into this prestigious initiative.

Nom : MBI PAULIS TATAH  
 Fonction : ACCOUSTIC CONSULTING, TECHNICAL POINT  
 Signature :   
 Tampon : 

Ce questionnaire est à retourner directement à l'adresse e-mail suivante : [itie.cameroun@cac75.fr](mailto:itie.cameroun@cac75.fr)