



ANNUAL PROGRESS REPORT 2016



ANNUAL PROGRESS REPORT 2016

GUIDE TO ACRONYMS

AfDB	-	African Development Bank
AFROSAI	-	African Organization of Supreme Audit Institutions
APR	-	Annual Progress Report
BAN	-	Budget Advocacy Network
BO	-	Beneficial Ownership
CAC	-	Cooperate Affairs Commission
CARL	-	Centre for Accountability & Rule of Law
CDA	-	Community Agreement Development
CDHR	-	Centre for Democracy & Rule of Law
CGG	-	Campaign for Just Mining
EI	-	Extractive Industries
EITI	-	Extractive Industries Transparency Initiative
EIRT	-	Extractive Industries Revenue Taskforce
EITAP	-	Extractive Industries Technical Assistance Phase
EPA	-	Environmental Protect Agency
GDP	-	Gross Domestic Product
Giz	-	Gesellschaft fuer Internationale Zusammenarbeit
GoSL	-	Government of Sierra Leone
IA	-	Independent Administrator
IEC	-	Information Education & Communication
INTOSAI	-	International Organization of Supreme Audit Institutions
ISSAI	-	International Standards of Supreme Audit Institutions
MDA	-	Ministries Agencies & Departments
MMA	-	Mines and Minerals Act
MLGRD	-	Ministry of Local Government & Rural Development
MMMR	-	Ministry of Mines & Mineral Resources
MoU	-	Memorandum of Understanding
MP	-	Member of Parliament
MSG	-	Multi-stakeholder Group
NACE	-	National Coalition on Extractives
NMA	-	National Minerals Agency
OR	-	Online Repository
PAYE	-	Pay As You Earn
PEPs	-	Politically Exposed Persons
PD	-	Petroleum Directorate
PS	-	Permanent Secretary
RDF	-	Revenue Development Fund
SDI	-	Society for Democratic Initiatives
SLEITI	-	Sierra Leone Extractives Industries Transparency Initiative
SOEs	-	State Owned Enterprises
TISL	-	Transparency International- Sierra Leone
ToR	-	Terms of Reference
TV	-	Television
WB	-	World Bank
WOME	-	Women on Mining & Extractives

A. GENERAL ASSESSMENT OF 2016

2016 was a successful year of consolidation for SLEITI in which, in addition to the production of SLEITI Reports, we focused both on getting our house in order and making preparations for the future through a range of activities- from upgrading of our website publication of a Beneficial Ownership Roadmap and an Open Data Policy – 2016 and creation of two Whatsapp groups for SLEITI stakeholders, thus served to lay foundations for SLEITI to grow from strength to strength in the years ahead.

A YEAR OF BOTH GETTING OUR HOUSE IN ORDER AND PREPARING FOR THE FUTURE.

FIRST, GETTING OUR HOUSE IN ORDER

SLEITI Workplan (2016-2018)

A three-year workplan (2016-2018) was developed in consultation with SLEITI stakeholders including members of the multi-stakeholder group (MSG) and non members from various government entities, Civil Society, the Media and other groups to give direction to SLEITI implementation over the next three years. The overall goal of the plan was to identify and address challenges in the extractives sector in order to increase natural resources revenue transparency and so improve decision-making, reduce corruption and enhance national development. The objectives originally identified to achieve this goal were to improve coordination amongst relevant MDAs; strengthen legal and regulatory frameworks for better sector governance; extend the scope of SLEITI; enhance stakeholders' capacity and enhance SLEITI's capacity to deliver its objectives.

SLEITI could not attract enough funds to fully implement some of the planned 2016 activities and most of the envisaged 2016 activities were rolled into 2017. New developments and challenges in the sector informed the updating of the work plan which was circulated for further consultations within and beyond the MSG and endorsement by the group in 2017.

Production and dissemination of SLEITI Reports

SLEITI published both its 2013 and 2014 reports covering the mining and oil and gas sectors in 2016. In order to clear a backlog and bring SLEITI communications more up-to-date, dissemination of these reports as well as the 2012 report took place throughout the country. The production of the 2012 report was seriously affected by the Ebola outbreak, in the country, in 2014 and beyond which led the EITI Board to granted Sierra Leone an unlimited extension of the Report's production. In disseminating the above-mentioned reports, town hall meetings were held at regional level where all three reports were presented for discussions and feedback. The meetings attracted hundreds of citizens including many from mining communities, as well as stakeholders from the extractive sector. Civil Society organisations played active roles in disseminating the reports by facilitating town hall meetings in the Northern, Southern and Eastern regions of the country. The SLEITI National Secretariat led dissemination of the reports in the Western Urban and Western Rural areas around Freetown. Civil society groups, traditional leaders, religious group, students and local residents were all in attendance. Hard and soft copies of the reports were distributed throughout the dissemination exercise.

This sensitization and dissemination exercise showed that citizens are becoming more familiar with the SLEITI process. Perhaps one of the most important pieces of feedbacks from the dissemination was that the two-year time lapse in the report made the debates around governance of the sector less meaningful as the data was considered old and not a reflection of the most recent developments. On the other hand, there were some benefits to this one off presentation of SLEITI reports covering a total of three years as it allowed interesting trends in the flow of revenues in sectors to be revealed. Over the 3 years i.e. 2012- 2014, royalty was shown to be the highest contributor to total revenue from the mining sector while signature bonus brought in the highest revenue from the oil and gas sector. Radio and TV discussions formed part of the process of disseminating the reports and educating the public on the Reports findings and Recommendations and these are still ongoing.

Development of the MSG Internal Governance rules

SLEITI Internal Rules for the MSG were developed through stakeholder consultations in fulfilment of the workplan objective of enhancing SLEITI's capacity to better achieve its objectives.

Full participation of mining companies

Efforts are ongoing by the Government and CSOs to revive mining companies' participation on the MSG. Even though representation of constituencies need not be equal in number, there is a general sense that having just two companies on the MSG is unlikely to lead to the representation of the views of all companies and should therefore be improved.. The downturn in commodity prices since 2014 forced some companies to slow down or close altogether in Sierra Leone which in turn affected the participation of some companies.

Upgrading of SLEITI Website

Work was also begun on upgrading the website to make it more functional and informative. Moving forward, users will be able to obtain up-to-date information on the extractive sector in Sierra Leone and on the work of SLEITI from the site. The checklist provided by the International Secretariat in preparation for a National Secretariat's website competition in 2016 proved a highly useful guide.

Creation of a SLEITI Whatsapp Groups

Partly in order to fill a gap in digital communications and to complement the new website that is soon to be completed, two SLEITI Whatsapp Groups were created. One serves for internal communications amongst the SLEITI MSG to send out notices of meetings, update and obtain feedback from members on ongoing activities etc and the latter Group serves to educate and inform its much broader set of members, for example through circulation of mini-lessons on extractives sector issues and the sharing of relevant media articles and links.

Capacity Building Training

Twenty-six Parliamentarians received training in the EITI Standard and EITI reporting. These Parliamentarians regularly receive a fixed share of surface rent payments from large-scale mining companies operating in their constituencies. Although there is huge disparity in the amounts paid to the MPs, they were all required to report on 2014 revenues received. The training enabled the Parliamentarians to have a better understanding of their oversight role in the extractive sector and also resulted in several MPs reporting on the surface rent payments they received in 2014 for the first time. There remains room for improvement, however, not all MPs submitted supporting documents to enable certification of their templates.

SLEITI wasted no time in taking advantage of available opportunities to ensure that its wider stakeholders were brought up to speed on the 2016 Standard. Separately, members of the MSG and other also stakeholders received training on the changes to the EITI Standard at SLEITI and Civil Society workshops held during the course of the year. When SLEITI met with the Ministry of Local Government and Rural development to in April 2016 the Secretariat explained the changes to the EITI Standard. Both SLEITI MSG and non MSG stakeholders received training on the 2016 Standard at the SLEITI MSG Strategic training workshop organised by NACE and at the SLEITI workshops on 19-20 December 2016. During a training session with Parliamentarians on the 2014 report, the Secretariat took the MPs through the EITI Standard.

Strengthened coordination between SLEITI and the Ministry of Local Government & Rural Development

The national secretariat met with the Ministry of Local Government and Rural Development, including the District Councils and Chiefdoms, as part of ongoing efforts to strengthen the relationship between the two bodies. Over the past years the Ministry had not made any significant contributions towards the SLEITI process beyond reporting on a yearly basis for the EITI Reports. We wish to note that the Local Government Ministry hardly has a role to play in implementation of the recommendations as none of the recommendations targeted them. The Ministry was brought up to speed on the full scope of SLEITI's activities and of the EITI's potential and was informed that the Ministry's opinions and contributions towards SLEITI would help drive the initiative in the

right direction. The two agencies agreed to work closely together going forward.

..... AND PREPARING FOR THE FUTURE.....:

Mainstreaming of Extractive Information Transparency

Productive discussions were held during 2016 on the value of mainstreaming extractives sector transparency in Sierra Leone so that standalone SLEITI data collection and aggregation processes will be a thing of the past. But a series of tangible actions remains to be done to make real progress of Sierra Leone's mainstreaming agenda. The National Minerals Agency makes information on mining companies and non-tax revenues publicly available through its Online Repository. Tax revenues, however, are still only released by the National Revenue Authority and accessible to the public when requested the information is requested by SLEITI for its reporting. Taxpayer confidentiality rules in Sierra Leonean law are one hurdle which needs to be overcome. The MSG will continue working in 2017 to promote streamlining of processes and systems as far and as fast as possible.

Strengthening the legal and policy underpinning of the in Sierra Leone

The MSG decided to formulate a SLEITI Policy for Government that would, among other things, inform the drafting of an EITI Bill that would eventually become law and provide a firm legislative foundation for EITI in the country. On 19th December 2016, NACE led consultations on a draft Policy with the MSG and other stakeholders in attendance. The Policy was validated at the end of the meeting subject to incorporation of feedback from participants, although no immediate decision was taken to submit the Policy to Cabinet for approval. The process of formulating and discussing a draft SLEITI Policy has already proved useful in guiding SLEITI's contributions to broader policy development processes across government as those have arisen such as a recent consultations on a new draft Sierra Leone Minerals Policy, which the Mines & Mineral Resources Ministry assured the MSG will be given an opportunity to feed into.

Development of a Roadmap for Beneficial Ownership Disclosure by 2020

During the final quarter of 2016, SLEITI led the development of a roadmap to Beneficial Ownership Disclosure which was published in December 2016. The Roadmap was developed during a series of meetings of a Working Group of relevant agencies across Government, convened by SLEITI. Those involved in the process benefitted along the way from two workshops. The first was organised by the International EITI Secretariat in Abuja, Nigeria, in November 2016 and was attended by SLEITI representatives' i.e. the National Coordinator and the Admin & Finance Manager from the National Secretariat. The other was held in Freetown later in the same month where Pablo Valverde and Ines Schjolberg Marques from the International Secretariat led a two day workshop for SLEITI stakeholders to discuss Beneficial Ownership issues in general and the draft Roadmap in particular. It was well attended by representatives from the Corporate Affairs Commission, Financial Intelligence Unit, Anti-Corruption Commission, the media and members of the SLEITI Multi-stakeholder Group. Sierra Leone's final roadmap received commendation from the EITI Secretariat who would go on to support SLEITI to commission a useful piece of expert consultancy early in 2017 to inform the next steps in putting the roadmap into action.

Development of an Open Data Policy

SLEITI MSG developed an Open Data Policy in line with the EITI Standard to enable free use, and re-distribution of its data by anyone, anytime and anywhere. When fully implemented, the policy will increase the ability of third parties to further strengthen transparency and understanding of government and revenues overtime. The Policy is complementary to the Freedom of Information Act and other reforms undertaken in Sierra Leone in recent years that seeks to promote public access to timely and high-quality information in order to strengthen effective governance and democratic accountability.

Visit by the new Global EITI Chair

Finally, the new EITI Chair, Fredrik Reinfeldt and the Head of the EITI Secretariat, Jonas Moberg paid Sierra Leone a visit in August 2016 which was a highlight for SLEITI and a great opportunity to advance our transparency agenda. During their visit, they met with His Excellency President Dr. Ernest Bai Koroma, the Chief of Staff and SLEITI Champion and representatives from a range of Government Ministries, Departments and Agencies, the media and Civil Society to discuss how EITI can reinforce the Government's efforts to achieve the Agenda for Prosperity goals. The President reaffirmed his commitment to the EITI in general and the implementation of Beneficial Ownership disclosure by 2020.

B. AN ASSESSMENT OF PERFORMANCE AGAINST TARGETS AND ACTIVITIES SET OUT IN THE WORK PLAN

As stated under the general assessment of SLEITI's performance in 2016 above, a three-year work plan was developed covering 2016-2018 however, the below assessment is based on planned 2016 activities only.

- **Objective 1. Improved coordination among MDAs to achieve completeness of extractive industry revenue mapping**
- **Outcome - Complete centralised data from the extractive industry sector**

Activities:

- i) Stakeholder engagement on the reporting on the revenue streams;

Progress:

- i. **Stakeholder engagement on reporting on the revenue streams**

Recording of revenues by government agencies need to be improved upon to enable reporting that meets the EITI Standard and therefore, engagement of government entities that collect payments from extractive companies would need ongoing engagement and training for proper reporting of revenues. Structured engagements with these stakeholders are expected to take place in 2017.

- **Objective 2. Strengthen legal and regulatory frameworks for governance in the EI in Sierra Leone**

Activities:

- i. Develop SLEITI Policy
- ii. Develop SLEITI Bill and Act
- iii. Engagement at Parliamentary level
- iv. Liaise with the Attorney General's Office for production of the final policy and Bill
- v. Conduct BO ownership study
- vi. Develop roadmap for implementing Beneficial Ownership Disclosure

Progress:

- i. **Develop SLEITI Policy**
- ii. **Develop SLEITI Bill and Act**
- iii. **Engagement at Parliamentary level**
- iv. **Liaise with the Attorney General's Office for production of the final policy and Bill**

The SLEITI Policy was drafted by a consultant towards the end of the year, through a consultative process, to address the issues that characterise the operations of the SLEITI. The SLEITI MSG was keen to develop the policy to, inter alia, inform the drafting of a SLEITI Bill that would give legal backing to the SLEITI. The SLEITI Act will enable the expansion of the SLEITI scope into the forestry and fisheries sectors etc. Since its validation and submission to the SLEITI MSG, further discussions on the draft Policy has been put on hold as the MSG was requested by the World Bank to rather focus on strengthening the transparency and accountability provisions in the Minerals Policy in line with the EITI Standard and not have a standalone Policy. The SLEITI Policy is not currently on the MSG agenda implying that no progress was made towards engaging Parliamentarians and the Attorney General's office on the Policy.

- v. **Conduct BO ownership study**

This study was undertaken to assist Sierra Leone for development of a Roadmap that would lead to mandatory BO disclosure by January 2020. It was GIZ that contracted Frontier Research on behalf of the SLEITI MSG to conduct a BO study on the mining and petroleum sectors in Sierra Leone. The companies involved in this study were those that were in operation between 1 January to 30th June 2015 and the scope of the consultancy involved

establishing the ownership of the 15 to 20 most important entities in Sierra Leone's mining and oil sector in terms of payments to the Government and to present the findings in a database.

The study identified that there was limited legal grounding to request companies to disclose their beneficial owners, the NMA and Petroleum directorate which are responsible to regulate the mining and oil/gas sectors respectively did not have the capacity to collect BO information; SLEITI stakeholders required in depth knowledge around BO including its definition. Among other things, the study recommended that CAC should be engaged in all BO consultations; the NMA and PD should due diligence processes, SLEITI should raise awareness on BO disclosure as well as provide training etc.

vi. Develop roadmap for implementing Beneficial Ownership Disclosure

SLEITI led the development of a roadmap to Beneficial Ownership Disclosure which was published in December 2016. The Roadmap was developed during a series of meetings of a Working Group of relevant agencies across Government, convened by SLEITI. With support from the EITI Secretariat, Anglophone and Lusophone EITI implementing countries participate in a Beneficial Ownership workshop in Abuja, Nigeria in early November 2016. Discussions on BO disclosure and peer review of draft roadmaps were extremely useful to SLEITI.



SLEITI MSG members and partners received training on Beneficial Ownership from EITI International Secretariat

On 7-8 November 2016, Pablo Valverde and Ines Schjolberg Marques from the EITI Secretariat facilitated a second BO workshop was held in Freetown to help finalise the draft Roadmap. It was a well attended meeting and in attendance was the Chief of Staff, the SLEITI MSG and representatives from the Corporate Affairs Commission, the Financial Intelligence Unit, the Anti-Corruption Commission, the Judiciary, industry representatives, civil society bodies, the media and others. At the meeting stakeholders discussed the existing systems and practices in company disclosures in Sierra Leone, benefits and challenges of BO disclosure, the definition of BO, capacity building needs and technical/financial assistance required for the disclosure and agreed that Sierra Leone will work speedily to strengthen the current legal and institutional framework to enable BO reporting by 2020. Up to the end of the year a PEPs definition was not determined by the committee but this will be achieved as soon as possible. The BO roadmap was reviewed by stakeholders at SLEITI workshops held on 18-19 August 2016 and 19-20 December 2016. Sierra Leone's final roadmap received commendation from the EITI Secretariat who expressed interest in supporting SLEITI to commission a useful piece of expert consultancy early in 2017 to inform the next steps in putting the roadmap into action.

- **Objective 3: - Extending the Scope of SLEITI in Transparency**
- **Outcome: Improve transparency in all natural resources revenue management by introducing Agriculture, Fisheries and Forestry in SLEITI process**
Activities
 - i. **Assess and agree on revenue recording and reporting requirements and practices within the relevant MDAs to fit into the SLEITI framework**
 - ii. **Establish partnerships with relevant MDAs for transparency in their respective sectors and revenue related issues. Establish an MoU.**

Progress:

I. Assess and agree on revenue recording and reporting requirements and practices within the relevant MDAs to fit into the SLEITI framework

The Extractive Industries Revenue Taskforce of which SLEITI is a member is responsible for coordinating at technical level the work of entities involved in the extractive sector. The EIRT is still working towards the preparation of a reporting template that will be issued for completion by revenue generating MDAs on a quarterly basis. Through the template the MDAs will disclose disaggregated and detailed information on revenues generated, production and export data etc. This process would complement the annual SLEITI reporting and enable timelier and accurate reporting by MDAs.

ii. Establish partnerships with relevant MDAs for transparency in their respective sectors and revenue related issues. Establish an MoU.

This process is ongoing. Through the MSG and the EIRT the relationships between MDAs is being reinforced. Both the MSG and EIRT had proposed that MDAs should establish an MoU. The taskforce is leading this process and constantly presented and reminded its member to support the drafting and approval of the MoU, however, the parties did review the document but refused to sign it on the grounds that it will lead to conflict in some aspects of their mandate. The Ministry of Local Government & Rural Development has been reporting regularly for the EITI although generally they have not been seen as taking ownership of the SLEITI implementation. The Secretariat met with the Ministry of Local Government Officials with the districts and chiefdoms in attendance to encourage the Ministry to take up a more active role in SLEITI. The Ministry officials and the national secretariat discussed how the Ministry could serve as intermediary by coordinating the distribution of templates to the Chiefdoms and Districts to reduce costs and time of data collection on the part of the Secretariat. Up to this point staff of the Secretariat of persons engaged temporarily for distribution and collection of reporting templates would travel over hundreds of miles to support and ensure compliance by the districts and chiefdoms. Many see SLEITI reporting as a secondary activity and so have to be cajoled to report. Mr. Donald A. Gegba, PS of the Ministry assured the secretariat of a more constructive engagement on the EITI.

- **Objective 4: Enhance stakeholders' capacity**

Activity:

- i. Carry out training needs assessment for all relevant stakeholders
- ii. Training provided for the following: MSG, Parliamentarians, Councils, Traditional leaders, Security Sector including Office of National Security, MDAs, Media & the private sector including companies.
- iii. Training in specialists areas like mining, oil/gas, agriculture, forestry, fisheries and contracts etc.

Progress:

SLEITI stakeholders need training for greater contributions towards the EITI process. The training needs assessment identified under the above objective was not achieved partly due to lack of capacity and funding challenge. However, all categories of stakeholders received some form of training throughout the various

workshops organised by SLEITI and NACE.

Our trainings and interactions have helped the media to report better on SLEITI implementation. In past years many journalists would write in accurate stories after workshops or other programs but the improvements we are seeing makes training them worthwhile.

A full training needs report and manual will be developed in 2017.

Parliamentarians Trained in SLEITI Reporting

Apart from fulfilling their oversight role in the extractive sector, some members of Parliament receive 10% surface rent payment from large scale mining companies operating in their constituencies (in line with the MMA 2009 Act). Following the MSG's decision that all Parliamentarians receiving 10% are to report for the 2014 SLEITI report, the secretariat invited MPs in mining constituencies to a capacity building workshop to train them in the EITI process and in completing the 2014 reporting template. The workshop was held on Thursday 13th October 2016 with twenty six members of Parliament in attendance. At the workshop the secretariat discussed the oversight role of Parliamentarians in the extractive sector and how SLEITI could be used to improve on their role and support SLEITI implementation. A second presentation was delivered on the 2013 report and the MPs attention drawn to the recommendations and discrepancies. The National Secretariat encouraged them to follow up on the SLEITI reports recommendations and discrepancies as part of their oversight functions.



Mps and SLEITI Staff seen here after the workshop

Objective 5: improve SLEITI's capacity to better understand its objectives

Activities:

- I. Restructure the MSG
- II. Develop management and administrative manual for effective operations of the national Secretariat
- III. Recruit a Technical and Research Analyst
- IV. Provide secretariat with relevant equipment, tools and logistics
- V. Support participation in the EITI International engagement
- VI. Initiate recruitment process and recruit the IA to produce 2014 EITI Report
- VII. Conclude 2012 report production

- VIII. Prepare 2015 Annual Progress Report
- IX. Printing of the 2014 report
- X. Experience sharing and peer learning in 2 countries to improve the capacities of the MSG and staff of the Secretariat
- XI. Enhance Secretariat's staff capacity

i. Restructure the MSG

The MSG has developed its internal rules but is yet to restructure its membership. The rules suggest that a staggered approach could be adopted in changing members to prevent all old members, with institutional memory, from stepping down at same time some members fear that stepping down could potentially harm SEITI implementation.

ii. Develop management and administrative manual for effective operations of the national Secretariat

Not yet developed. This activity will be completed in 2017.

iii. Recruit a Technical and Research Analyst

Although the recruitment of a Technical and Research analyst has been approved, the position remains vacant due to the temporary ban on recruitment of public and civil servants by the Government. Prior to the moratorium, the Secretariat had gone as far as shortlisting the applicants for exams and interviews.

iv. Provide secretariat with relevant equipment, tools and logistics

Acquisition of logistical equipment by the Secretariat is ongoing.

v. Support participation in the EITI International engagement

In fulfilment of above mentioned work plan objective, 22 SLEITI stakeholders - attended the 7th EITI Global Conference in Lima, Peru in February 2016. The delegation included the Chief of Staff to His Excellency the President also Chair of the SLEITI MSG, representatives from civil society, National Minerals Agency, the National Revenue Authority, the Environmental Protection Agency, Ministry of Finance & Economic Development, Audit Service Sierra Leone, Sierra Leone Association of Journalists and SLEITI Secretariat.



The conference focused on the results from implementing the Standard, integrating the EITI into government and company systems, and informing public debate. The 2016 Standard was launched at the Conference and Sierra Leone joined other implementing countries in sharing their stories on how the EITI is being used to improve governance in the extractive sector.

The Conference provided useful insight into how countries could use the EITI to better their economies and standard of living. The presentations and discussions on different core EITI areas such as beneficial ownership disclosure, implementation of EITI recommendations, Validation, the role of MSGs and Parliamentarians and Peer learning experiences were all very rewarding. The bi-lateral meetings held are still yielding results.

vi. Implement at least 2 MSG retreats

The MSG was able to hold one of the two planned retreats on 18-19 August 2016. The retreat was organised to discuss the BO roadmap, the SLEITI internal rules, the 2016-18 workplan, the SLEITI open data policy etc. The retreat also served to explain the changes to the EITI Standard.



Fredrik and Jonas interact with CSOs and Media and posed for a group photo to climax the meeting

vii. Initiate recruitment process and recruit the IA to produce 2014 EITI Report

In 2016 the SLEITI MSG recruited Boas and Associates as Independent Administrator to produce the 2014 Report. Earlier on the MSG had approved the Terms of Reference of the assignment which indicated that report should cover the minerals and oil/gas sectors.

viii. Conclude 2012 report production

The 2012 Report which production was suspended due to the Ebola crisis neared completion in 2016 and will be published in 2017. The draft report was used during the dissemination exercise.

- xi. **Printing of hard full and summary copies of the 2012,2013 and 2014 SLEITI reports** Full and summary versions of the above reports were printed and distributed.
 - xii. **Launch of SLEITI Reports 2012,2013 and 2014 SLEITI reports**
The reports were not launched formally. The launch took place when the reports were disseminated.
 - xiii. **Prepare Annual Progress Report for 2015**
The SLEITI 2015 APR was prepared in line with the EITI Standard and distributed accordingly. It was made available on the SLEITI website.
 - xiv. **Experience sharing and peer learning in two countries to improve on the capacities of MSG and staff of the Secretariat.**
The MSG did not succeed in raising funds to embark on peer learning trips for its members and the Secretariat, however, the Lima Conference and Beneficial Ownership workshop in Abuja were good peer learning opportunities.
 - xv. **Printing of 2015 Annual Progress Reports**
The 2015 Annual Progress Report was published after consultations and feedback from stakeholders.
 - xvi. **Enhance Secretariat's Staff Capacity**
No formal training was provided for staff in 2016. However the in-house training and mentorship have been helpful.
- **Objective 6 : Mobilise support to enhance citizens ownership of the EITI Process in Sierra Leone**
 - **Outcome- Improve citizen's participation in all aspects of the EITI process to hold their government to account and increase frequency in citizen's demand for better natural resource governance.**

Activities:

- i. Production of IEC materials
- ii. Redevelop SLEITI Communications Strategy
- iii. Produce jingles in at least 3 local languages
- iv. Produce 6 news letters
- v. Communications outreach- Undertake nationwide meetings at community levels
- vi. Facilitate public debate on EITI to generate feedback to inform policy
- vii. Publication of findings and recommendations of SLEITI Reports on newspapers
- viii. Engage in radio and TV talk shows
- ix. Upgrade SLEITI website
- x. Launch SLEITI 2012, 2013 AND 2014 Reports

Progress:

Owing to the fact that the general public needs regular update about SLEITI implementation process, majority of the activities listed above are being implemented simultaneously and others are ongoing:

I. Production of IEC materials

SLEITI did produce some IEC materials to as part of its efforts in communicating the EITI and to enhance SLEITI visibility. SLEITI branded t-shirts, caps, pens and brochures were distributed throughout the year.

The SLEITI website was functional until September 2016 when the Secretariat embarked on upgrading the site to meet international standards. Hopes are high that the website will soon be completed and re launched.

ii. **Redevelop SLEITI Communications Strategy AND production of jingles in at least 3 local dialects**

Due to low level of funding re-development of the communications strategy and creation of jingles were rolled over into 2017. In spite of a new communications strategy the Secretariat still went ahead with the creation of a whatsapp groups to update stakeholders on happenings in the sector and gather feedback. These platforms allow its members to express their opinions without cohesion.



iii. **Produce SLEITI Newsletters**

None produced in 2016. This task will be accomplished in 2017.

iv. **Communications outreach- Undertake nationwide meetings at community levels**

The community outreaches undertaken in 2016 were through dissemination of SLEITI reports at regional town hall meetings. SLEITI acknowledges that more work needs to be done in terms of outreach programmes to local communities throughout the coming year.

v. **Facilitate public debates on EITI and gather feedback to inform policy**

The debates that ensued during the town hall meetings are all captured through the reports of the regional meetings held in December 2016. Visit website for full report. The radio and TV discussions surrounding the 2012, 2013, 2014 reports production contributed to the ongoing public debates on management of the extractive sector.

In 2016 SLEITI reached out to the public through radio and television to discuss SLEITI implementation and gather public opinion on governance of the sector. SLEITI's regular interaction with the Media continues to provoke debates on the management of the sector and enhance public confidence in the government's transparency measures. The media and journalists are regularly invited to SLEITI programs which help keep them abreast on ongoing reforms in the sector.

All SLEITI reports used during dissemination were not formally launched due to shortage of funds. However the various workshops, town hall meetings and dissemination efforts and radio/TV coverage and discussions on the reports had the same effect that a public launching would have had.

Feedback obtained through our dissemination efforts were shared with other stakeholders and respective government agencies.

vi. Publication of findings and recommendations of SLEITI reports on newspapers

All recommendations were sent to all SLEITI stakeholders and same will be published in different newspapers in 2017.

vii. Creation of a web-enabled outreach system

Not achieved in 2016 and rolled over into 2017

C. ASSESSMENT OF PERFORMANCE AGAINST EITI REQUIREMENTS

REQUIREMENT 1 - Oversight by Multi-stakeholder group PROGRESS

1.1 Government Engagement



President Koroma hosts EITI Board Chair and cross section of SLEITI Stakeholders

The Government is unwavering in its decision to remain a committed member of the EITI. As recently as in the latter part of 2016 when the new EITI Chair, Fredrik **Reinfeldt** and the Head of the EITI Secretariat, Jonas Moberg met with His Excellency The President during their visit to Freetown, President Koroma reaffirmed his government's commitment to the EITI and further pledged his support towards implementing the beneficial ownership disclosure requirement. The SLEITI MSG is chaired by a very senior official, the Chief of Staff in the Office of the President, Saidu Conton Sesay who is well respected and has the confidence of all stakeholders as EITI Champion. The Chief of Staff has the authority and convening power to coordinate EITI programmes across the relevant Ministries, Departments and Agencies (MDAs) and is able to mobilise resources. The Government is fully, actively and effectively engaged in the EITI process. A good number of government officials are on the MSG although one constraint is that these MDA representatives, they sometimes feel obliged to refer issues to senior colleagues back in their departments.

Apart from the Office of the Chief of Staff, other government representatives on the MSG are the Ministry of Mines and Minerals Resources, National Revenue Authority, National Minerals Agency, Ministry of Finance and Economic Development, Petroleum Directorate, Ministry of Local Government & Rural Development, Audit Service Sierra Leone, Office of National Security, Ministry of Agriculture, Forestry and Food Security, Ministry of Fisheries and Marine Resources, Environmental Protection Agency and Parliament.

1.2 Company Engagement

In terms of numbers, mining companies' representation on the MSG has been low in recent years. Rather than inviting individual companies to serve on the MSG, the group agreed that for active and effective participation on the MSG, the Chamber of Mines should appoint representatives to the MSG. The Chamber of Mines was created to represent the mining sector's interests and support the transformation of Sierra Leone's economy and the country's development with membership open to any company registered in Sierra Leone and engaged in mining and petroleum related activities. Unfortunately the Chamber itself is currently inactive. The result has been that the MSG has been left with only two mining company representatives from Shandong Steel Ltd and Sierra Rutile Ltd. The latter re-activated their membership towards the end of 2016. SLEITI is not trying to enforce equal numerical representatives on the MSG however having just two company representatives leaves their constituency poorly represented. It is hoped that the new Head of the Chamber of Mines, once selected, will be keen in supporting the SLEITI process.

Companies have freedom to engage in the EITI every attempt is made to recognise the voices of those not on the MSG. Although the oil and gas sector is part of the EITI reporting scope, there are no companies' representatives from this sector on the MSG. The MSG had met with the Petroleum Directorate in the past to request the latter to facilitate the process of getting the oil companies on board. The closure of some oil and gas exploration companies due to low prospects of finding oil presently in commercial quantities has forced many to close their offices in Freetown and the activity in the sector is thus limited. Nonetheless, efforts will be made by the MSG with support from the Directorate to bring oil and gas companies on board on the MSG.

1.3 Civil Society Engagements

Civil society is represented on the MSG by an umbrella organisation, the National Advocacy Coalition on Extractives (NACE). The organisations representing civil society under NACE are Green Scenery, the Network Movement for Justice and Development, Save the Children, Fourah Bay College and the NACE Secretariat. The news media, represented by on the MSG by the Sierra Leone Association of Journalists (SLAJ) is also considered part of civil society. The Civil Society Organisations (CSOs) on the MSG have absolute freedom to engage in the EITI process with no limits or controls imposed by Government. Any observers at MSG meetings are easily able to observe the strong voice of the group. CSOs continue to play an active role both in the development of workplans and their implementation which is testament to how critical they are to the process.

1.4 Multi-stakeholder group

SLEITI has been in existence since 2006 and the structures put in place by government to ensure proper workings of the MSG remain in place. Invitation to participate in the group is open. All constituencies on the MSG are free to nominate their own representatives without coercion. Through most of 2016 there was unequal representation on the MSG with industry under-represented but 2017 will hopefully see a breakthrough. Efforts are underway to increase participation by oil and gas companies. All government entities relevant to the sector and to the EITI process are represented on the MSG. When it comes to Civil Society constituency, the individual Civil Society groups' on the MSG are all members of the National Advocacy Coalition on Extractives. Other CSOs that are not part of NACE continue to express strong desire to join the MSG. But they have not yet been invited by the constituency to participate. Nonetheless, the National Secretariat ensures that they are invited to all SLEITI programs, where possible and kept abreast on all developments. For example, non MSG CSOs were invited to the workshop on training in the 2016 Standard, consultations on the SLEITI Policy, Beneficial Ownership training and consultation meetings, the Open Data Policy consultation etc. NACE also regularly invites them to its own workshops and training programmes.

Non-MSG CSOs that are regularly invited to SLEITI programmes:

- Women on Mining & Extractives (WOME)
- Transparency International-Sierra Leone (TISL)
- Campaign for Just Mining (CJM)
- Campaign for Good Governance (CGG)
- Association of Journalists on Mining & Extractives
- Centre for Accountability & Rule of Law (CARL)
- Society for Democratic Initiatives (SDI)
- Budget Advocacy Network (BAN)
- Very recently Centre for Democracy and Human Rights (CDHR)

The 2016 Standard makes provision for establishing the legal basis of MSGs; this was one of the reasons why the SLEITI MSG was minded to encourage the Government to pass a SLEITI Law to establish the legal basis of group. A SLEITI Policy has been drafted to inform an EITI Bill for this. Nonetheless, with SLEITI anchored to Office of the Chief of Staff and the Office of the President, SLEITI and its MSG, have for now, a firm footing in public life.

Without doubt, members of the MSG do have the capacity to carry out their duties the only challenge for some is finding a balance between the work of their institutions and the time commitments for their SLEITI responsibilities. This is evident when documents are sent out by the Secretariat for review and endorsements, there are often slow responses by some members who may find it hard to give as much time to additional SLEITI responsibilities and tasks as they would like.

Almost all outreach efforts by the MSG are channelled through the National Secretariat. Members of the MSG are nonetheless free and encouraged to undertake activities of their own that will enhance transparency and accountability. The outreaches efforts undertaken in 2016 were accomplished through the collaborative effort of the Government, companies and civil society. The regional outreaches organised during dissemination of the 2012, 2013 & 2014 reports saw different civil society organisations serving as organisers and lead facilitators.

When it comes to constituency liaison by members, Members of the government constituency liaise with their constituencies. Civil Society has been encouraged to develop its own protocol for participation on the MSG to guide stakeholders on how they liaise with constituency and on how members can be rotated and replaced. In the case of mining companies there are only two company representatives on the MSG and as above, these representatives are not representing the who Chamber of Mines, the industry body. As such it is likely that little liaison to other companies is able to be done at this point.

Members of the MSG are free to carry out their duties without acts of coercion by their counterpart constituencies. All members are free to table issues for discussions and the views of each constituency group are considered important and taken into consideration during meetings.

The MSG ensures that all SLEITI work plans are approved before publication. The group is also responsible for approving the Terms of Reference of the Independent Administrator and appointment of the latter. All SLEITI reports and Annual Progress Reports are approved by the MSG before publication. The MSG has continued to

oversee the EITI reporting process and engaged in past Validations. The next Validation will be in July 2018 and discussions on preparation for this exercise will soon commence.

Guided by the EITI Standard, the Internal Governance rules and procedures for SLEITI to guide the MSG have been drafted and are awaiting final approval. The Governance rules take into account how each constituency should be treated, the rights of members to table issues for discussion, nomination, duration, and changing of members, notice of meetings, proper meetings documentations etc. Records are kept of all meetings and approved minutes of meetings are signed and kept securely.

The MSG approved a 3 year workplan (2016-2018) that was developed through a consultative process. The overall objective of the workplan is improve governance of the extractive sector in Sierra Leone, through improving transparency and understanding of critical information.. In formulating the workplan, the MSG ensured that the objectives agreed upon - reflected National priorities and priorities of all parties to the MSG. The initial cost of implementing the plan was USD 3,507,345.86. The workplan has since been updated and stands to be approved by the MSG.

The MSG's drafting of a SLEITI Policy was predicated on the idea that a dedicated EITI Law could help remove barriers to SLEITI implementation and enshrine the EITI requirements within the framework of the law. The Policy was approved by stakeholders but is yet to be submitted to Cabinet for its approval. Ultimately, the approval of Policies and drafting of Bills is the responsibility of Government.

Identifying funding sources has been most challenging. Obtaining direct funding to SLEITI from most donors is particularly challenging. The AfDB did not directly allocate funds to SLEITI to support implementation of its workplan in 2016. Expenditures made using the ADB funds came from funds that were already deposited in SLEITI accounts since 2014 when the country was facing the Ebola crisis and therefore had to place bans on most of the activities related to the use of the funds. Public meetings, sensitization programmes, travelling around the country etc. were all restricted. GIZ has supported SLEITI tremendously in the past both financially and technically. Some of the successes SLEITI has had can be attributed to the support from GIZ and other partners. GIZ and others are not providing any direct technical or financial support to SLEITI itself at the present moment. Lack of both technical and financial support has affected the timely delivery of activities and projects. The Government is responsible for payment of staff salaries and operational costs only. Notwithstanding, Government funds were able to pay for the production of the 2014 SLEITI Report when our partners were not able to fill the gap.

The SLEITI 2016 -2018 work plan after its formulation was published on the SLEITI website and shared with relevant MDAs and individual stakeholders. Since then the plan has been updated and is awaiting approval. During the review the issues identified under requirement 1.5f applicable to the Sierra Leone context were considered, namely revenue management and expenditure, social expenditures, beneficial ownership, contracts and subnational transfers.

The work plan also took into account the reporting deadlines and the new Validation date i.e July 2018.

REQUIREMENT 2- Legal and Institutional framework, including allocation of contracts and licenses

This requirement and the remaining requirements were addressed the latest SLEITI Report – i.e the 2014 Report

2.1 Legal framework and fiscal regime

The last SLEITI report (2014) provided comprehensive information on the legal and fiscal regime governing the extractive sector i.e. the mining and oil/gas sectors. [Link to 2014 SLEITI report](#) The Independent Administrator provided an overview of all the Acts and regulations governing the sector. The Mines & Minerals Act 2009 is the main Act law regulating the sector. The 2014 report contains brief explanations on the MMA 2009 as well as the Mines & Minerals Operational Regulations of July 2013, the EPA regulations, Customs Act 2011, Finance Acts 2015 and 2016, Diamond Trading Bill, Diamond Cutting and Polishing, Special Agreement between Sierra Rutile Ltd and the GoSL Kimberley Certification Oversight and others etc. See Section 3.3 of 2014 Report.

The 2014 Report also provided an overview of the fiscal regime informing readers that the main fiscal tools in the mining sector are corporate income tax and mineral royalty which are regulated by the MMA2009 Act, the Income Tax Act 2000 and other relevant regulations and amendments. After providing an overview of the fiscal regime, a summary of the regime was provided in the form of a table. (See Section 3.3.2). The legal framework and fiscal regime governing the oil and gas sector can be found under section 3.4 of the 2014 Report. Through the report we are informed that the main legislation governing petroleum exploration and production activity in Sierra Leone is the Petroleum (Exploration and Production) Act 2011. Table 3.4.1 of Report shows a summary of the oil and gas Fiscal regime in Sierra Leone.

Ongoing reforms by the Government are discussed at meetings and recorded in the minutes.

2.2 License allocations

Section 3.5 of the 2014 Report provides information on the license regime in the mining sector. The three broad areas in the award of license are explained (i.e. Application, Validation and Approval. Under the same section information is provided on the different types of mining license.

The process of awarding mineral rights is explained under section 3.5.2 and the case of London Mining Company Ltd which license was transferred to Timis Corporation (SL) Ltd on 2 December 2014 was recounted. Transfer of mineral rights by Tonkolili mines (African Minerals Ltd) and Sierra Rutile are explained in the Report. The technical and financial criteria for the award of license are all explained in Report. The IA's commented that the mining and oil/gas licensing processes are efficient adding that the latter could be improved on. (See no's. 3.5.2 and 3.6.2.1 of the 2014 Report).

Section 3.6.1 of the 2014 Report gives an explanation on the allocation of oil and gas license and the Award of oil blocks. Table 3.6.1 gives an update of the Sierra Leone Licensing Update. The IA also included information on the first round of oil blocks award in 2003/4 to 6 companies and the 2012 licensing Round which saw the award of 9 more Petroleum blocks to different companies. One company, Lukoil relinquished its license and this was mentioned in report. Under section 3.6.1 we observe that applications for a license can also be made through a call for tenders. There was no call for tenders in 2014, however.

2.3 Register of Licenses

The 2014 SLEITI Report explains that the Government of Sierra Leone through the NMA maintains an Online Repository that provides timely and comprehensive details on companies for public consumption. The type of license held by companies, the license number, coordinates of license area, date of award of license, duration, commodity produced in case of mining companies are all available on the Online Repository. *Link to the OR is provided in the Report.* Details on the number of applications receive in 2014 for mining right licenses can be found in the Report. See Table 5.5.1 for mining license applications and status.

In the case of the oil/gas sector, the 2014 report mentioned that the Petroleum Directorate does not publish similar information on the oil and gas blocks and expressed the need to do so.

On contract disclosure, the Report did mention that the Government of Sierra Leone does not have a contract disclosure policy even though it does publish mining contracts Online. The Extractive revenue and SLEITI Bill have provisions intended to ensure contract disclosure. The SLEITI Policy and Bill are on hold for now but SLEITI has been pushing for contract publication requirements to be included in the new Minerals Policy. The Report goes further to list the twelve mining companies' contracts that were published on the NMA website.

2.5 Beneficial Ownership

No details are provided in the 2014 SLEITI Report under Beneficial Ownership as a BO register has not yet been established. Up to the time of reporting the NMA keeps information on the shareholders of companies only.

Following the SLEITI BO workshop held in November 2016 and subsequent meetings of a dedicated working group for which SLEITI served as secretariat, ongoing efforts have been made towards establishment of a BO register. Sierra Leone met the December 2016 deadline for publication of its “Beneficial Ownership Roadmap” following consultations with stakeholders across government and the MSG. SLEITI is supporting the Government of Sierra Leone to identify the legal and institutional capacity gaps to enable BO reporting and how these can be addressed in time for a register of Beneficial ownership of companies, at least in the extractive sector to be established by January 2020. Significant work towards this continued in early 2017, including a piece of expert consultancy commissioned by SLEITI and funded by the EITI Secretariat. The report from this consultancy will be a useful advocacy and guidance tool for SLEITI as it engages further with government stakeholders on implementation of the roadmap. It has already been used to inform amendments proposed by SLEITI to the Government's new draft Sierra Leone's Minerals Policy. SLEITI will also in 2017 be piloting BO disclosure by companies during the next annual SLEITI reporting process.

2.6 State Participation

Sierra Leone does not participate in the extractive industries

REQUIREMENT 3 - Exploration and Production

3.1 Exploration

Section 3.8 of the 2014 SLEITI Report provides comprehensive information on exploration companies. This section contains information on the companies undertaking significant exploration activities, the minerals they are exploring for and the exploration sites.

3.2 Production

Mining production data for the 2014 fiscal year is provided on Table 3.10.2 of the 2014 Report. The table also shows production data for the 2012 and 2013 fiscal years for comparability. A link to the data source can be found at bottom of table. Table 3.10.1 gives information on major mining companies and their operating status in 2014. The 2014 Report, used production data reported by the NMA: the same information was not requested of companies thus there was no reconciliation of production data.

3.3 Exports

Exports by some mining companies and the total value of exports of minerals exported are disclosed in the 2014 Report (i.e. US 4 1.39 billion in 2014).

REQUIREMENT 4 - Revenue Collection

4.1 Comprehensive disclosure of taxes and revenues

In promoting understanding of company payments and government receipts, to promote public debate on the management of the sector, a comprehensive disclosure of payments and revenues was made for the 2014 fiscal year in the 2014 SLEITI Report. The materiality threshold for the mining companies was set at USD \$100,000 and all oil and gas companies were asked to report. With the above threshold, 19 mining and 10 oil and gas companies reported. The revenue streams selected were considered material by the MSG based on the scoping study conducted by the IA. The threshold set for the mining sector ensured 95.28% coverage of total relevant payments used in the scoping exercise. The companies and revenue streams reported on were in agreement with what the MSG had endorsed. There were no barriers to reporting. All relevant government MDAs reported. The options considered while trying to establish the reporting threshold were documented and published. The 2014 report contained tables showing the reconciliation between companies and government data. The discrepancies were highlighted in the report and entities affected notified. All revenue streams reported on were reconciled except Pay As You Earn which was unilaterally reported on by companies.

In 2016 as in previous years, the MSG considered whether Requirements 4.2, 4.3, 4.4 and 4.5 were applicable in the case of Sierra Leone and after affirming that they were not, members safely agreed that SLEITI did not to address them.

4.2 – Sale of state's share of production or other revenues collected in-kind;

4.3 – Infrastructure provisions and barter arrangements;

4.4 – Transportation revenues;

4.5 – Transactions related to State-owned enterprises SOEs)

4.6- Sub-national Payments

In preparing the 2014 Report, the MSG agreed that all Surface rent payment, Agriculture Development Fund and Diamond Area Community Development Fund contributions paid by mining companies to District Councils and Chiefdom Administrations should be reported. Diamond mining company, Koidu Holdings, paid surface rent to the Ministry of Local Government and Rural Development, however, for onward distribution to the beneficiaries according to the sharing formula stipulated in the Mines and Minerals Act 2009.

4.7 Level of Disaggregation:

The 2014 report contains some level of disaggregated data. Reporting was done at company level, government entity and individual revenue streams. MSG is yet to agree on a definition of project level reporting to bring clarity and enable complete reporting by companies and MDAs in a disaggregated manner. Individual companies hold different licenses in some cases. The complexity in the arrangement of mining operations begs the need to agree on a definition of project level before this requirement becomes mandatory. Some payments made by parent companies for their subsidiaries were recorded and reported under the name of parent company rather than the subsidiary.

4.8 Data Timeliness:

The SLEITI MSG is now making a concerted effort to reducing the two-year gap of its reports even though the EITI allows disclosure of data that is up 2 years old. The main motivation for this came about from public feedback that the discussions on the SLEITI reports were not as meaningful due to the gap between the time the payments were made and the time they were reported on through the EITI reports. The public feared that some of the

factors including policies, legal and fiscal that influence the payment of revenues might have changed thereby making the discussions and their recommendations of limited usefulness. The MSG agrees and in 2017 will be seeking to produce a two-year report i.e 2015-2016 SLEITI Report to reduce the lead-time thereafter to one year only.

4.7.1 **Data quality and assurance**

The MSG continues to ensure that the data submitted for the SLEITI reports are certified by companies external auditors and for government agencies by the Sierra Leone Auditor general with both applying international auditing standards. The MSG and the IA agreed on all the reporting parameters i.e. the materiality threshold, which companies to report, the revenue streams to be reported etc ahead of the Report's production. The 2014 reporting templates for companies made provision for sign-offs by companies management and their external auditor and the Government 2014 templates were jointly signed off by the Senior Finance Officers in each MDAs and by the Audit Service Sierra Leone. The Audit Service of Sierra Leone is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and African Organization of Supreme Audit Institutions (AFROSAI) and applies the International Standards of Supreme Audit Institutions (ISSAI) issued by (INTOSAI) in its auditing work. Reporting companies are required to submit copies of their bank statements and audited financial statements. MDAs are also required to submit their bank statements for the reporting year. Both the MSG and IA were satisfied with the audit and assurance procedures of companies and MDAs.

The process of recruiting independent Administrators has always been robust, free and transparent to ensure that a credible IA is appointed at the end of the day. In the case of the 2014 Report the SLEITI MSG sole sourced the IA that produced the 2013 report based on the firm's track record and familiarity with the SLEITI process. After failing to secure funds from donors on time to commence with the 2014 IA's recruitment, the Chief of Staff was later able to secure funds from GoSL and obtained approval from the National Public Procurement Authority to sole source Boas & Associates in order to meet the 31st December 2016 reporting deadline.

The opinion of the 2014 IA with regards to the 2014 reconciliation and discrepancies are reflected in the report.

The 2014 ToR was based on the EITI's Standard ToR and approved by the SLEITI MSG prior to appointment of the IA. There was no deviation from the EITI Board's agreed upon procedures for EITI reports.

REQUIREMENT 5 - Revenue Allocation

5.1 Distribution of extractive industry revenues

Section 2.4 of the SLEITI 2014 Report describes how section 107 of the Constitution of Sierra Leone mandates the Minister of Finance to prepare and lay before Parliament in each financial year estimates of the revenues and expenditures of Sierra Leone for the following financial year. Visit the MoFED and the Audit Service Sierra Leone websites for more information on Sierra Leone's budget and audit processes.

Payments from mining companies are not ring-fenced. They are deposited into the Consolidated Funds and the 2014 Report informs that once these payments are lodged they lose their identity as payments from other sources are also lodged into the same account. With such practice, the allocation of extractive revenues cannot be explained as it impossible to track down extractive revenues to specific government projects. Revenues from the oil and gas sector are paid into the Petroleum Directorate account. The Ministry of Finance & Economic Development has not yet put modalities in place to enable referencing of the national revenue classification systems and international standards such as the IMF Government Finance Statistics Manual. The Ministry will build to capacity and obtain the required logistics to put the foregoing into effect.

5.2 Sub national transfers

Mining companies are mandated by law to pay surface rent to mining communities. The amount agreed upon is shared based on a sharing formula stipulated in Mines and Minerals Act 2009. The discrepancies between the amounts transferred based on the sharing formula and actual amounts received are highlighted in the SLEITI 2014 report. Surface rent is not always effected as a transfer from national to sub-national government, however, some companies pay it directly at sub-national level.

5.3 Revenue management and expenditures

No specific government expenditures can be tied to extractive revenues as the funds lose their identity after they are paid into the consolidated fund, as stated above. However, information on the country's budget and audit processes can be found under the Section 4.2 of the 2014 Report.

SLEITI's reports moving forward will have just one-year time lead-time. The quarterly revenue reporting templates whose development SLEITI has been supporting and encouraging once in full use by MDAs much more up-to-date information on revenue streams and their size. In turn, this will be both more useful in government decision making and more useful to public discourse on the extractives sector.

EITI REQUIREMENT 6 - Social and Economic Spending

6.1 Social expenditures by extractive companies

XVI of Section 138 of the Mines and Minerals Act 2009 makes provision for mining companies engaged in production to assist in the development of the communities affected by their operations to promote sustainable development, and enhance the general welfare and quality of life of the inhabitants. To effect this, the holder of a mining license, under the Act, is required to develop with its primary host community and implement a Community Development Agreement (approved by the Minister of Mines and Mineral Resources). It was only in mid-2017 however, that the first two CDAs had been finalised and approved based on a model CDA that was developed. Despite not having formal CDAs in place to date, many companies have been supporting the welfare of their communities in various ways.

For the 2014 Report, companies were asked to report on their voluntary corporate social expenditures, only three companies did report on their contributions towards their communities in the areas of health, education, infrastructure etc. The MSG had agreed not to reconcile the payments reported, as no government agency had counterpart information for these local payments without CDA framework to compare to. This will change as such social and local development payments move from predominantly voluntary to predominantly mandatory CDAs.

6.2 Quasi-fiscal expenditures

The state does not participate in the extractive industries hence the MSG did not deem it necessary to develop a reporting template for disclosure of this payment stream.

6.3 Contribution of the extractive sector to the economy:

The information required under requirement 6.3 was provided in full detail in the 2014 report in accordance with the Standard. In 2014 the extractives sector contributed 20.2% of GDP. See section 3.13 of the 2014 Report for more information.

REQUIREMENT 7 - Outcomes and impact

7.1 Public debate

The 2014 report was comprehensive and actively promoted along with the 2013 and 2012 Reports. The MSG through the Secretariat engaged all stakeholders to explain the report and gather feedback from them. The latest report is publicly accessible in both print and soft copies. The 2014 report was disseminated nationwide

and in all the regions around the country with all right stakeholders present. Outreach programmes always follow SLEITI reports including town-hall meetings, radio and television appearances, social media outputs and communications through other channels. Civil Society groups and some mining companies also created room during their workshops and or other meetings for local communities in 2016 for an update on SLEITI implementation and the findings of the 2014 Report.

7.2 Data accessibility

SLEITI 2014 Report is available online in commonly used formats. More improvement will be done in future to ensure the entirety of the Report in a format that supports copy and re-use. SLEITI stakeholders were satisfied with the language in the report. it was considered simple and easy to read. All SLEITI reports for now are in English only. However, during dissemination of the report through town hall meetings local dialects are spoken to promote understanding.

As with previous reports, summary version of the 2014 Report was produced to highlight key information. In the summary and full reports, tables and graphs were used to summarise and compare the share of each revenue stream to the total amount of revenue that was reported by the MDAs. The Revenue Development Foundation (RDF) supporting the work of the Online Repository is always willing to assist SLEITI by uploading excel tables from EITI reports onto the OR. Some of the tables in the 2014 Report were in formats that makes them unusable.

It is at the absolute of SLEITI's work to provide capacity building with CSOs to raise awareness of the EITI process and to improve understanding and encourage use of the data by the citizens, and by media on their behalf.

7.3 Discrepancies and recommendations from EITI Reports

The Technical Committee of the MSG is responsible inter alia for identifying and investigating the causes of discrepancies in the SLEITI Reports as well as overseeing implementation of recommendations in reports. With most members of the Technical Committee also serving as members of the EIRT, the latter had consented to take up the above responsibility but it is fair to say there has been insufficient commitment to fully achieve this goal. Some discrepancies are investigated and some recommendations acted upon, but consistency and urgency is sometimes lacking. Generally, the role of the taskforce is to coordinate, at technical level the work of government entities involved in extractive sector governance as well as GIZ and RDF. The EIRT is not presently bound by a Memorandum of Understanding amongst the stakeholders - involved; an effect of this is that focus and priorities can vary during the year. In 2017 EIRT members and the MSG will agree on a new approach to coordinate investigation of discrepancies found during EITI reporting and the addressing of the new and historic Report recommendations.

D. OVERVIEW OF THE MULTI-STAKEHOLDER GROUP'S RESPONSES TO THE RECOMMENDATIONS FROM RECONCILIATION

Findings/Observations & Recommendations from the 2014 report

No.	Findings/Observations	Recommendations	Update
1.	<p><i>Appropriate narration for extractive sector payments:</i></p> <p>Payments for some mining benefits were made out in the names of other affiliated legal entities i.e. subsidiary company payments bore names of parent/holding companies thereby posing aggregation challenges</p>	<p><i>To aid in assigning payments to actual mineral right holders, receipting government agencies should ensure that payments are recorded bearing rightful mineral rights holders in Sierra Leone. Undoubtedly this can assist in project level reporting.</i></p>	<p>This recommendation was noted by the National Minerals Agency but until a definition of project level reporting is determined, accurate recordings of payment against mineral rights holders will be far from reality. The MSG plans to engage the National Revenue Authority and the National Minerals Agency in particular, in the near future, to discuss agree on a uniform approach towards project level reporting.</p> <p>The payment practice of mining companies to the NRA and the method of recording revenues by the NRA, among other things, would require a lot of attention in agreeing on a definition of project level definition.</p>
2.	<p><i>RING FENCING BY MINING LEASE:</i></p> <p>Mines and Minerals Act 2009 section 155(1) provides for separate accounting for all large scale mining licenses. However section 155(4) of the Act, counters with stipulations for deductible exploration expenses in determining chargeable incomes. Provisions might protract corporate tax payments and have the tendency of reducing the realizable corporate taxes. As mining companies scale up to production phase, corporate tax payments can assume high prominence in government benefits. Again it also will grant undue advantage to existing companies with mining licenses.</p>	<p><i>The MMMR/NMA needs to formulate policies to ring fence mining leases in the country. If the MMMR considers significant tenements/concessions as green fields, then section 155(4) of NMA 2009, may be relevant and beneficial. However if it considers sizeable concessions as Brownfield for which significant corporate tax could be realized, then section 155(4) of MMA 2009, may be replaced with capitalization clauses on reconnaissance and exploration costs. Definitively some guidelines need to be developed in order to apply ring fencing for corporate tax purposes, before the expiration of initial investment recovery periods.</i></p>	<p>The MMA 2009 will be revised after the Sierra Leone's Minerals Policy is validated and approved by Cabinet. The MMMR is currently presenting the final Policy to stakeholders at regional meetings for <u>validation</u>.</p> <p>The IA's recommendation will be taken into consideration during revision of the MMA 2009.</p>

<p>3.</p>	<p>SURFACE RENT</p> <p>The Mines and Minerals Act, 2009 (MMA2009) section 35 stipulates the payment of surface rent to owners of the land: surface rents are negotiated between the landowner and the mining company.</p> <p>Secondly, some companies make payments to district councils and the MLGRD for disbursement, whilst others pay directly to chiefdoms, individuals, paramount chiefs and members of parliament. Reconciliation of payments made directly to chiefdoms and district councils oftentimes challenging.</p>	<p><i>Payment of surface rentals needs to be streamlined to ensure standardization and transparency.</i></p> <p><i>For cash payments, bodies with functional accounting units and good bookkeeping practices such as district councils are recommended as recipients. This measure will enhance transparency and accountability.</i></p>	<p>Apart from stipulating the surface rent sharing formula, the MMA 2009Act as it stands does not provide concrete procedures for payment of surface rent. NMA is yet to fully address this recommendation but a possible question could be whether the NMA/MMR want to put in place a payment procedure now or do so after the revision of the MMA2009.</p>
<p>4.</p>	<p>Diamond Area Community Development (DACDF) Fund.</p> <p>Guidelines developed by the WB for the disbursement of DACDF need to be implemented</p>	<p><i>The MMMR follow through on the implementation of guidelines to maximize benefits to host mining communities.</i></p>	<p>The MMMR agreed to consider this recommendation.</p>
<p>5.</p>	<p>Delays in disbursement of Agricultural Development Fund</p> <p>Sierra Rutile paid an amount of Le 534,190,671 towards the agricultural development fund on 25th June 2014 to the MMMR. However, the amount was disbursed in February 28th 2015.</p>	<p><i>In order to facilitate and improve upon development outcomes from extractive sector payments, disbursements to communities should done timely manner.</i></p>	<p>The MMMR responded that the delay was a one off case that is unlikely to reoccur.</p>

E. STRENGTHS AND WEAKNESSES IDENTIFIED IN THE EITI PROCESS

The EITI has been credited for driving the transparency and accountability agenda in Sierra Leone and this is positively affecting the extractive and other sectors. SLEITI and other related bodies share responsibility the country attain a number of national goals such as Pillar 2 of the Agenda for Prosperity. SLEITI continues to work towards this goal by disclosing extractive sector payments and revenues and raise public awareness on the operations of the sector such that citizens to hold Government to account for responsible governance of the country's natural resources. The Government of Sierra Leone's publicly accessible Online Repository, as well as published contracts are mark of national pride and SLEIT is working hard to build on this foundation and take mainstreamed sector transparency measures even further and with a stronger legal underpinning.

Towards the goal of raising public awareness and understanding in addition to the outreach and town hall meetings which create opportunities for the stakeholders, the public has also been given access to SLEITI reports online (www.sleiti.gov.sl) while radio and TV discussions form a further channel for SLEITI's communications to the public.

As part of the Secretariat's information, education and awareness drive, a WhatsApp group was created with the aim of reaching out to more specific user groups such as MPs, Ministers among others. It remains an active discussion group. All in all, SLEITI's multi-channel communications are another strength that we hope to sustain and continue to develop. As testament to this, one of the community beneficiaries in Kenema said "had it not been for SLEITI, such comprehensive information on mining revenues could not have been made public." SLEITI is the only body that takes comprehensive information on the extractive sector including on revenues and payments to mining communities.

SLEITI has decided to produce timelier reports to give the public current information to inform their debates on the country's natural resources governance. The next report will be a 2-year report covering 2015 and 2016 financial years which will reduce the 2-year time lapse to one year.

The recommendations of past SLEITI reports are useful in highlighting the weaknesses in extractive sector governance, revenue collection processes, loopholes in the mining laws and weaknesses of EITI implementation in Sierra Leone. the MSG has engaged relevant MDAs to encourage and support them, put into action the 2014 SLEITI Report recommendations. The issue of surface rent payment, ring fencing of corporate tax payments and the appropriate narration of extractive sector payments, and the appropriate narration of extractive sector payments which also featured amongst the 2013 recommendations are still being grappled with by the MMMR, NRA, NMA and SLEITI. The delayed implementation by MMMR of the system of Community Development Agreements for large scale mining companies operating in the sector has also hampered efforts to mandate disclosure through EITI of local developments and measures. It is hoped that the new Minerals Policy currently being finalised by the MMMR will make provisions to address some or all of these issues.

There is no proper structure in place to address discrepancies resulting from reconciling payments and revenues from the past few years. In essence, the discrepancies are left unattended. Some level of investigations were undertaken by the NRA to track down some payments that led to discrepancies but these efforts have not been documented.

Dissemination of SLEITI reports is largely centralised. The lack of regional offices to facilitate dissemination and public debates at regional levels is the main problem. Civil society and mining companies will need to do more in the area of effective outreach.

How the MSG governs itself needs more attention. The EITI process requires refreshing of MSG membership; however, most members of the MSG have served on the Group for the past 10 years without any concrete conversions or decisions on how and when to replace members. Also members that have been demonstrating lack of interest in the process through their persistent absence from meetings and all other programs are still considered active members of the group.

Lack of sustainable source of funding is a weakness that has to be addressed as soon as possible otherwise SLEITI will continue planning programs without implementing.

Staff capacity at the National Secretariat remains a further challenge and in particular, the National Coordinator would benefit from the recruitment of a technical analyst, which has been in the pipeline for some time but remains on hold due to a public sector recruitment moratorium.

F. EFFORTS MADE SO FAR TO STRENGTHEN SLEITI IMPLEMENTATION

a) MSG Participation and development of its Rules of Engagement

The MSG has developed its internal rules, in line with the EITI Standard, to improve on how the group governs itself. The rules clearly identifies the roles and responsibilities of the MSG, how representatives should be appointed and the rules for changing of members by the three constituencies: Government, Industry and Civil Society, decision-making procedures, notice of meetings and circulation of documents etc.

b) Drafting of a SLEITI Policy

A SLEITI Policy has been drafted by the SLEITI MSG to pave the way for legislating of SLEITI. The policy was developed based on perceptions that the many challenges and new developments in the extractive sector governance would not be addressed adequately in a sectoral policy such as a mining policy alone. Such areas include the role of the Government and other stakeholders in the EITI process, EITI specific issues such as governance, validation, reconciliation and materiality thresholds etc. Another perception was that a Policy would take into account the overall scope of the EITI by going beyond the mining and oil/gas sectors into the forestry and fisheries sector. The policy is expected to give direction to the main issues that characterise the operation of the SLEITI. The Policy will serve as an institutional framework to address the existing challenges, facilitate changes in the operations and management of the SLEITI, conduct monitoring and compliance with SLEITI etc.

c) Expansion of the Scope of EITI Reporting

The MSG has plans to expand the scope of the EITI reporting to cover the forestry and fisheries sector to increase transparency in the operations of these sectors and these departments already have representatives on the MSG. Due to lack of funding the scoping studies for these sectors are yet to be conducted to inform the MSG's final decision.

G. IMPACT OF SLEITI IMPLEMENTATION

It is worth noting that SLEITI has had a positive effect in many areas – extractive sector governance, revenue collection public trust etc. SLEITI is leading to increase in extractive revenues collected and reported as publication of the EITI revenues, payments and highlighting of discrepancies has led to the adoption of new payments and recording practices within MDAs to avoid underreporting by the latter.

SLEITI's demand for reporting on mandatory social expenditures by mining companies and MDAs, to shed light on direct benefits received by communities helped trigger the drafting of the Model Community Development Agreement. Up to the time the model CDA was approved, companies had not started making social expenditures because no legal ground was in place for payment of this fund to their communities.

Creation of the Beneficial Ownership Roadmap was a huge accomplishment and full BO disclosure in a few years' time will produce a BO register showing the true owners of the companies operating in the country.

The quarterly reporting templates designed by the EIRT for reporting of revenues from the extractive sector on a quarterly basis was created in response to SLEITI's demand to release timelier information for public consumption. After this template is approved by the MDAs, it will not only enhance transparency in revenue reporting but will also reduce the cost of data collection for the annual SLEITI reporting.

SLEITI's transparency agenda is contributing to the constant improvement on the online repository.

SLEITI is expected to influence all policies that have bearing on the extractive sector.

H. TOTAL COST OF IMPLEMENTATION

SLEITI Financial Report for the Period ended 31st December 2016		
Ecobank Account Number 001 013 480352 91 01		
Income	Total	Comments
Opening Bank Statement Balance 1st Jan 2016	524,366,047.38	
Release of 2016 GoSL Quarter allocations	254,490,000.00	
Deposit	2,359,043.99	Unspent funds returned by Mohamed F. Conteh from trip to Abidjan , reversal made by bank
Total Income	781,215,091.37	
Salaries	<u>916,065,864.00</u>	
EXPENDITURE		
MSG Meeting	28,624,840.00	Include DSA for two MSG members to Lima
Rent	63,700,000.00	One year office rent payment
Maintenance & Repairs done of office vehicle	12,583,100.00	
Maintenance & Repairs done of office generator	1,237,600.00	
Media coverage	1,300,000.00	
Withholding Tax	6,300,420.00	
Utilities Internet	18,362,000.00	
Utilities Website	14,250,000.00	

Utilities Electricity	4,000,000.00	
Utilities Top up Cards	15,530,000.00	
Utilities Modem	5,050,000.00	
Sundries	10,973,730.00	Fixing of office shelves, payment of cleaning items, purchase of toners for printers & copier machines
Printing of Reports	42,995,000.00	Printing of IEC materials
Fuel	11,493,750.00	
Local Travel	6,400,000.00	
International Travel	77,729,100.00	Ticket costs, Pelican tickets, Visa fees, DSA payments for SLEITI staff for international travels
Office Supplies	32,346,650.00	Purchase of office safe, office stationeries
Bank Charges	747,526.46	
Petty Cash	17,475,150.00	
Training on Reporting templates	1,780,000.00	Training done with parliamentarians
Dissemination of Reports	244,225,000.00	Launching of 2012,2014 reports, dissemination at district level including western area
TOTAL	617,103,866.46	
Balance as per Cash Book 31st Dec,2016	164,111,224.91	

I. HAS THIS ACTIVITY REPORT BEEN DISCUSSED BEYOND THE MSG?

The Secretariat shared the draft APR with all stakeholders within and outside the MSG. They included development partners, civil society groups, government officials, and media practitioners involved in reporting activities around the Extractive Industries.

J.SLEITI MSG MEETINGS ATTENDANCE RECORDS

i) Attendance Scorecard for Institutional MSG Meetings held from January 2016 - December 2016

Organisation	Jan.		Feb.	May	Aug.	Sept.		Dec.	Composition of MSG	Total
	1st Mtg (19th)	2nd (26th)	3rd (4th)	4th (12th)	5th (26th)	6th (15th)	7th (27th)	8th (13th)		
Office of the Chief of Staff			Ab				Ab	Ab	Ab	5
Audit Service, S/L	Ab					Ab	Ab			5
Parliament		Ab		Ab		Ab		Ab	Ab	3
MMMR		Ab	Ab	Ab			Ab	Ab	Ab	3
National Revenue Authority/ EIRU				Ab		Ab			Ab	5
Ministry of Finance & Economic Development		Ab						Ab		6
Petroleum Directorate	Ab								Ab	6
Environmental Protection Agency - SL			Ab	Ab		Ab				5
Ministry of Fisheries & Marine Resources	Ab	Ab	Ab	Ab			Ab	Ab	Ab	2
Ministry of Agriculture, Forestry & Food Security	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	0
National Minerals Agency / PMT						Ab				7
Office of National Security	Ab	Ab		Ab		Ab	Ab	Ab	Ab	2
Local Council Association, S/L	Ab	Ab	Ab	Ab		Ab	Ab	Ab	Ab	0
National Advocacy Coalition on Extractives										8
Sierra Leone Association of Journalists			Ab						Ab	6
Mining Companies		Ab						Ab	Ab	6

Organisation	Name	Jan.		Feb.	May	Aug.	Sept.		Dec.	Compositi on of MSG	Total
		1st Mtg (19th)	2nd (26 h)				3rd (4th)	4th (12th)			
Office of the Chief of Staff	Saidu Conton Sesay			Ab				Ab	Ab		5
	A.Aziz	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab		0
	Sinneh Kargbo	Ab					Ab	Ab	Ab		4
Audit Service, S/L	Unisa Turay	NA	NA	NA	NA	NA	NA	NA			1
	Hon. Sidie M. Tunis		Ab		Ab	Ab	Ab		Ab		3
Parliament	Umaro Conteh		Ab	Ab	Ab	NA	NA	NA	NA		1
	Martin Jimmy	NA	NA	NA	NA		Ab	Ab	Ab		2
National Revenue Authority/ EIRU	Abu B. Tarawalle				Ab		Ab		Ab		5
	Donald S. Williams	Ab			Ab		Ab		Ab		4
Ministry of Finance & Economic Development	Naim Merimeche		Ab		Ab			Ab			5
	Mohammed A. Salisu		Ab	Ab		Ab	Ab	Ab	Ab		2
Petroleum Directorate	Arnadu Mansary	Ab			Ab		Ab		Ab		4
	Ishmael Sesay	Ab	Ab	Ab		Ab		Ab	Ab		2
Environmental Protection Agency - SL	Paul A. Larrin	Ab		Ab	Ab		Ab	Ab	Ab		2
	Lovetta Juanah		Ab	Ab	Ab	Ab	Ab	Ab	Ab		1
	Veronica Koroma	NA	NA	NA	NA	NA	NA	NA			1
	Sheku M. Kaneh	NA	Ab	Ab	Ab	Ab	Ab		Ab		1

Ministry of Fisheries & Marine Resources	Patrick S. Sundifu	Ab	Ab	Ab	Ab				Ab	Ab			2
	Sahr J. Kellie	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab		0
Ministry of Agriculture, Forestry & Food Security	Peter Bangura	Ab		Ab			Ab	Ab	Ab	Ab	Ab		2
	Mohamed Sallieu Bah							Ab			Ab		6
	Konstantin Born	NA	NA	NA	NA	NA	NA	NA	NA	NA			1
Office of National Security	Isatu A. Konneh	Ab	Ab		Ab		Ab	Ab	Ab	Ab	Ab		2
	Sadiq Sila	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab		0
Local Council Association, S/L	Kadi Jumu	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab		0
	Joseph Rahall		Ab	Ab	Ab	Ab		Ab	Ab				2
	Abu Brima		Ab	Ab	Ab	Ab		Ab					4
	Cecilia Mattia		Ab		Ab			Ab					5
	Dr. Mustapha O. Thomas							Ab					7
Sierra Leone Association of Journalists	Moses Kargbo		Ab								Ab		6
	Neima Macfov		Ab								Ab		6
Mining Companies	Alusine Jalloh	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab		0
	M. Satcon Conteh	Ab	Ab			Ab	Ab	Ab	Ab	Ab	Ab		1

Key: * Ab - Absent * N/A - Not Applicable * Shaded Box- Present

Annex 1

Training and Workshops held in 2016

No.	Name of Training/workshop & Purpose	Date	Venue
1	7th EITI Global Conference: appointment of a new EITI Board Chair; and discussion on implementation of EITI requirement by implementing countries	23-25 Feb. 2016	Lima, Peru
2	SLEITI engaged officials of the MLGRD: and to improve on their engagement on the SLEITI Process.	19 th April 2016	Conference Room, Min. of Local Govt. & Rural Dev. Freetown
3	SLEITI MSG Strategic training workshop work plan, & 2016 EITI Standard.	18-19 August. 2016	Hill Valley Hotel- Freetown
4	Half-day Training for Members of Parliament fixed percentage from mining companies as surface rent trained on Reporting for SLEITI Reconciliation reports.	13 th October 2016	Admin Building, Parliament of Sierra Leone- Freetown
5	Regional Meeting on Beneficial Ownership EITI led Anglophone & Lusophone Implementing Countries Regional Workshop on BO.	1-3 November 2016	Lagos, Nigeria
6	SLEITI Policy Validation Workshop the draft SLEITI Policy.	19 th December 2016	Hill Valley Hotel- Freetown
7	SLEITI Reconciliation Reports assessment Workshop 2013, & 2014 EITI Reconciliation Reports at a one day workshop.	20 th December 2016	Hill Valley Hotel- Freetown
8	Nationwide Dissemination of EITI Reconciliation Reports 2012, 2013, 2014 EITI Reconciliation Reports to stakeholders and affected communities for debate.	28-31 December 2016	Kenema ; Makeni, Bo, and Western Rural

SLEITI SECRETARIAT

17 Charles Street, 2nd Floor, Freetown, Sierra Leone
E-mail: info@sleiti@gov.sl, Website: www.sleiti.gov.sl