

REPUBLIC OF CONGO

Executive 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*



REPUBLIC OF CONGO

Executive Committee of the Extractive Industries Transparency Initiative

ABSTRACT

Since the accession of Congo to the EITI, the implementation of the National Initiative has been characterised by three distinct phases:

- A long accession phase, marked by difficulties (2004-2008)
- The first implementation phase, characterised by significant progress (2008-2010)
- A second implementation phase, which began in March 2011

The country has made significant progress since the development of the first Validation report in September 2010. What comes to light from the implementation of the EITI in the Republic of Congo is:

- The dialogue between the State, civil society organisations and extractive companies on transparency in the extractive industries is now established and constructive
- Information on the contribution of the extractive sector in the State budget has increased, the scope of EITI Reports has been consolidated and quality of the information available for this sector has improved, particularly in 2011, as illustrated by:
 - o A scope covering main State revenues
 - o A broad participation of companies and administrations in the reporting process
 - o A reconciliation exercise performed with data certified by companies' external auditors
 - o A reconciliation exercise performed with government data certified by the "Supreme Audit Institution"
 - o Limited discrepancies between the declarations of companies and administrations
- The commitment of the Congolese authorities to promote transparency in the extractive industries is confirmed, demonstrated by the forthcoming adoption of a transparency law

We find that the progresses made by the National Initiative are satisfactory and therefore recommend that the Republic of Congo be declared Compliant to the EITI.

To consolidate such progress and ensure the sustainability of the National Initiative, we recommend to the Executive Committee, the Congolese authorities and more generally to all stakeholders in the EITI process, to pay special attention to:

- The completion of the dissemination activities of the 2011 EITI report across the country
- The safeguarding of the quality of future reconciliation processes



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Paris, 7 December 2012

EXECUTIVE SUMMARY

Dear President,

The context

The Extractive Industries Transparency Initiative (EITI) aims the improvement of revenue transparency of the extractive sectors in resource-rich countries (oil, gas and minerals).

The Republic of Congo has joined EITI in 2004 and has been granted Candidate Country status in 2008. After publication of the first Validation report in September 2010, the Republic of Congo was able to maintain its Candidate Country status due to "*having made significant progress*". To become fully compliant, it was decided that before 9 December 2012, the Republic of Congo was to provide the EITI Board with an independent progress report of the implementation of EITI rules, 2011 edition.

The period subject to this Validation begins on the date of the country's EITI accession to Candidate status and ends in December 2012.

As an accredited validator by the EITI Board, the firm CAC 75 was selected through tender to carry out the Validation of the EITI in the Republic of Congo, according to procedures agreed with yourself and in compliance with EITI Rules, 2011 edition.

Overview of the work achieved

We began our work in early September 2012, with the analysis of documents underlying the EITI process in the Republic of Congo¹. We have particularly studied the 2011-2013 action plans, decrees, minutes of the meetings of the Executive Committee, together with the 2010 and 2011 EITI reports. We have also transmitted the self-assessment forms to companies and civil society organisations involved in the process.

Furthermore, we have conducted a series of interviews in Brazzaville, Pointe-Noire and Paris, from 17 September 2012, with representatives from the various stakeholders, including Mr Pierre OBA, Minister of Mines and Geology, Mr Florent Michel OKOKO, President of the Executive Committee and Mr Christian MOUNZEO, First Vice-President of the Executive Committee.

¹ The full list of documents used is presented in Appendix I

The full list of interviewees is presented in Section 1.1.

We understand that the 2011 EITI report was approved by the Executive Committee on 6 September 2012, and was officially presented in Pointe-Noire on 7 September 2012, in order not to hinder the Validation process, although some shortcomings raised by the MSG and by some extractive companies had not been taken into account by the reconciler.

The conclusions of our diagnostic have been shared with the Executive Committee at the end of September 2012, prior to the drafting of the Validation report. We understand that our findings were similar to the shortcomings raised by the MSG, who was waiting for a more accomplished 2011 EITI report, finally obtained in October 2012. Our conclusions are based on the last version of the 2011 EITI report, dated 18 October 2012.

The draft of this Validation report has been presented and discussed with the Executive Committee on 13 November 2012 in Brazzaville. The final version of the Validation report was approved by the Executive Committee on 7 December 2012.

The Validation report

The following Validation report consists of five parts and appendices. The first part briefly presents the Validation process, the Congolese extractive sector, the progress made by the Initiative in the Republic of Congo, as well as the engagement of civil society and extractive companies in the national process. The second part is dedicated to the overall assessment of the implementation of the EITI in the Republic of Congo. The third part analyses in detail each of the EITI Requirements. The fourth part deals with the impact, the viability of the EITI process and prospects of the initiative, nationally. The fifth and final section provides recommendations to enable the Initiative to continue its development.

The appendices contain a list of references used, the 2011-2013 EITI action plans and the self-assessment forms completed by companies.

Our analysis of the EITI Requirements

Based on the work completed, we consider that the Republic of Congo has achieved compliance with all of the EITI Requirements.

We also find that the progresses made by the National Initiative are satisfactory and therefore recommend that the Republic of Congo be declared Compliant to the EITI.

The proposed recommendations

Particular attention should be paid to monitoring the progress of some Requirements for which recommendations are made in the latter part of this report.

Comments from civil society and commitments from the Executive Committee

Comments and decisions have been proposed following our draft Validation report, so as to strengthen the National Initiative.

Representatives from civil society sitting on the Executive Committee have detailed their position on the following points²:

- Requirement No.6: representatives from civil society sitting on the multistakeholder group confirm actively supporting EITI implementation in the Republic of Congo: "*decisions on implementation are taken through consensus [...]. The various activity reports retracing these activities mention this participation*"

² Déclaration de la société civile sur les commentaires du Comité de Validation (1^{er} décembre 2012)

- Requirement No.9: “civil society has taken part [in] the examination and adoption of the scoping study, [...] [in] the elaboration of the reporting templates, [...] [in] the definition of the scope of companies and benefit streams”
- Requirement No.12: civil society is satisfied with the various certifications submitted by the State agencies and by the extractive companies
- Requirement No.16: civil society confirms that “the first version of the conciliation report has not been fully accepted by all stakeholders”. Civil society concludes: “after all of these corrections, civil society is satisfied with the work undertaken by the conciliator. However, it regrets that this corrective work has not been conducted since the first version of the report”
- Requirement No.18: “civil society confirms that following the adoption of the 18 October version of the EITI report, the Executive Committee has organised, with the support of oil companies, a formal presentation ceremony on 18 October in Pointe-Noire”

The Executive Committee has taken a number of commitments on EITI implementation in Congo so as to “ensure the sustainability of the Initiative”³. These are listed as follows:

- Finalise the establishment of the new EITI institutional structures, particularly the Technical Secretariat
- Adopt a law on transparency clearly referring to the EITI Rules and include in the contractual modalities of the extractive industries the EITI principles and criterias
- Create a database on the fiscal revenues yielded by the extractive sector
- Annually publish an EITI report, supported by a scoping study defining the materiality threshold and the scope of work. Declaration procedures for companies out of Congo and approval mechanisms of the reconciled data will be clearly defined
- Maintain communication and dissemination activities of the 2010 and 2011 EITI reports
- Pursue capacity building and advocacy activities so as to mobilise the necessary resources for the implementation of the EITI work plan

Yours faithfully,



Hugues Renaux

Partner



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³ Engagement du Comité exécutif sur la mise en œuvre de l’ITIE au Congo (4 décembre 2012)

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KEY ABBREVIATIONS USED IN THIS DOCUMENT

State agencies

DGID	Direction Générale des Impôts et Domaines
DGDDI	Direction Générale des Douanes et Droits Indirects
DGT	Direction Générale du Trésor
DGH	Direction Générale des Hydrocarbures
DGM	Direction Générale des Mines

Civil society

CEPAREC	Centre d'Echanges de Partenariat d'Appui et de Renforcement des Capacités
FNJIC	Fédération Nationale des Jeunesses et Individualités du Congo
PCQVP	Publiez Ce Que Vous Payez
RDPH	Rencontre pour la Paix et les Droits de l'Homme

Others

IAG	International Advisory Group
CORAF	Congolaise de Raffinage
CPP	Contrats de Partage de Production
Mbbls	Millions of barrels
MCFA	Millions of FCFA
MDS FCFA	Billions of FCFA
SNPC	Société Nationale des Pétroles Congolais

1 INTRODUCTION

1.1 The Validation process

- Objectives
- Process
- Stakeholders met

1.2 The extractive sector

- Important oil reserves
- A production focused on oil and gas

1.3 The progress accomplished by the National Initiative

1.4 The engagement of civil society

1.5 The engagement of the companies

1.1 The Validation process

■ Objectives

Validation is an essential step in the EITI process. It has two main functions: on the one hand it promotes dialogue and education on the scale of a country; on the other hand it protects the EITI name, by requiring all member countries to respect the same international standards.

■ Process

Validation is a process of independent evaluation, which aims to provide all stakeholders with an objective assessment of compliance, with both the Principles and Criteria of the EITI during the implementation of the initiative in a country.

According to the EITI Rules, 2011 edition, the main steps of the Validation are:

- Agreement by the multi-stakeholder group to begin Validation

The multi-stakeholder group should agree on a timetable for Validation, and on this basis, oversee the entire process.

- Selecting a validator

The Note-Directive No.2 formulates the steps and procedures of the selection process. Validation costs are the responsibility of the country implementing the Initiative (see Note-Directive No.4).

- Validation

The validator evaluates compliance with the Principles and Criteria of the EITI, by assessing the country's compliance with the EITI's twenty Requirements.

Validation is a consultative process. The validator must "*Meet the multi-stakeholder group, the organisation selected to reconcile the figures disclosed by companies and by the government and other stakeholders (including companies and civil society which are not in the multi-stakeholder group)*". The validator must also consult available documents, including:

- The EITI work plan and other planning documents, such as budgets and communication plans
- Terms of Reference (ToR) for the multi-stakeholder group and minutes of meetings of the multi-stakeholder group
- EITI reports and additional documents, such as summary reports and related communication
- Forms of companies' self-assessment

The validator then prepares a draft Validation report from which the multi-stakeholder group and the Board of Directors formulate their feedback. Through the Validation Committee, the EITI Board reviews the draft Validation report to ensure it is complete and provides an adequate basis to determine the country's compliance with the twenty EITI Requirements. The Validation Committee's comments on the draft of the EITI report must be taken into account and transcribed in the final Validation report.

The final version of the Validation report must be formally approved by the multi-stakeholder group and by the government. The country then publishes the final Validation report.

- The decision of the Board of the EITI

The EITI Board analyses the Validation report and takes a decision regarding the status of the country.

■ Stakeholders met

The series of interviews conducted during the course of Validation allowed us to meet various stakeholder representatives. We were also able to talk with Mr Karim LOURIMI, representing the firm Moore Stephens, reconciler in charge of the development of the 2010 and 2011 EITI reports.

These meetings were held in Brazzaville, Pointe-Noire and Paris, in a protected environment, enabling an open and practical dialogue with the validator.

Members of government

Name	Position	Organisation
Pierre OBA	Minister	Ministry of Mines and Geology

Consultative committee

Name	Position	Organisation
Gilbert ITOUA	Advisor to the Minister	Ministry of Mines and Geology
Georges ASSEN	President of the Executive Board	Actions pour la gouvernance et le développement communautaire

Executive committee

Name	Position	Organisation
<u>Gouvernement</u>		
Florent-Michel OKOKO	President of the Executive Committee, Advisor to the Minister of Finance	Ministry of Finance
Serge Maie Aimé NDEKO	General Director	Ministry of Hydrocarbons
Frank SIOLO	Legal and Administrative Advisor	Ministry of Transport, Ministry of Transport, Civil Aviation and Merchant Navy
Séraphin NDION	Director of Direct and Indirect Contributions, Director of Oil Taxes	Ministry of Finance
Name	Position	Organisation
<u>Civil society</u>		
Christian MOUNZEO	First Vice-president of the Executive Committee, National Coordinator	Publiez Ce Que Vous Payez Congo (PCQVP)
Eugène André OSSETE	President	Comité de liaison des ONG du Congo
Lecas ATONDI-MONMONDJO	Academic	Groupe thématique Pétrole-DSRP
Georges Aimé Brice MACKOSSO	Member	Publiez Ce Que Vous Payez Congo (PCQVP)
Désiré IWANGOU	President	Fédération nationale de la jeunesse et des Centres d'échanges et d'appui et de renforcement des capacités
Bayi SINIBANGUY-MOLLET	Member	
Name	Position	Organisation
<u>Extractive industries</u>		
Peter HARTSHORN	General Director	Chevron
Eric IWOCHWITSCH	General Director	CONGOREP
Jean Robert IPPET-LETEMBET	Deputy General Director	CONGOREP
Luca COSENTINO	General Director	ENI
Marcel KOMBO KISI	Head of the Department of Negotiations and Associations	ENI
Wulfran BOUYA-OLANDZOBO	Director of Operations	SNPC
Cyr DEMOLOUBA	Internal Auditor	SNPC
Michael HERRON	Chief Financial Officer	SOCO
Lambert MOUGANI	Deputy Chief Financial Officer	SOCO
Jean-Pierre CLEMENCON	Chief of Business Development	Total

Other stakeholders

Name	Position	Organisation
Solange SAMBATOYO	General Director	Africontacts
Katia MOUNTHAULT-TATU	Director of Institutional and Public Relations	Chevron
Angly JOHANSEN	Chief Financial Officer	Chevron
Raymond MBOUALA	Accounting Manager for Production & Reporting	Chevron
Jean-Michel MALONGA	Accounting Manager	Chevron
Rolain LOUAZA	Financial Analyst	Chevron
Jean Aymar NGUIE	Accounting Manager	Maurel & Prom
Alain BENOIT	Chief Financial Officer	Murphy
Teresa GOMA	General Director	Oryx Petroleum
Axelle BOURGOIN	Financial Controller	Prestoil Kouilou

Independent reconciler for the 2010 and 2011 EITI reports

Name	Position	Organisation
Karim Lourimi	Consultant	Moore Stephens

1.2 The extractive sector

■ Important oil reserves

Congo is endowed with important oil resources. Proven reserves amounted in 2011 to 1,900 million barrels⁴ located mainly offshore and enabling the country to maintain the current levels of production for several decades.

The country is also rich in mineral resources with proven reserves of gold, diamonds, iron, copper, lead, potash and also, bauxite. The valuation of these minerals is, to this day, poorly developed due to a lack of reliable or updated data on these reserves.

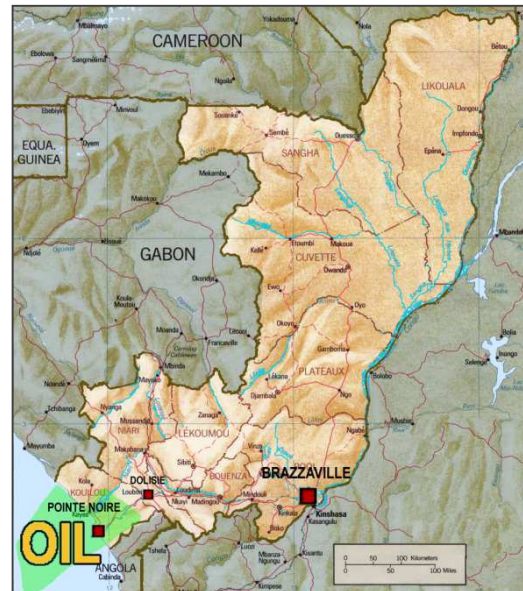
■ A production focused on oil and gas

Extractive production in the country is mainly based on the exploitation of hydrocarbons.

A significant hydrocarbon production

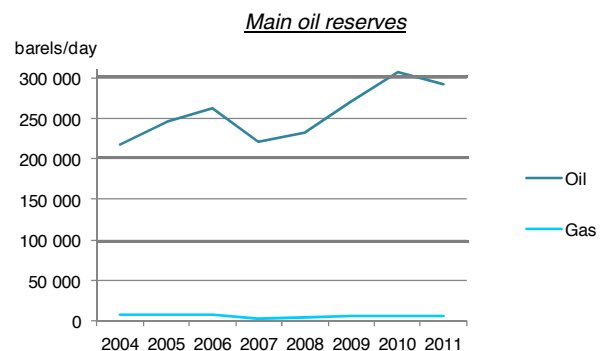
With some thirty fields in production, Congo is the 7th largest oil producer in Africa⁵. The average daily production exceeded 260,000 barrels of oil/day over the 2004-2011 period⁶. In 2011 alone, it nears 300,000 barrels/day⁷.

Two-thirds of this production comes from seven main fields: Moho Bilondo, Nkossa, Mboundi, Tchibouela, Azurite, Zatchi and Loango (see details below).



	Oil <i>barrels/day</i>	Gas <i>equivalent barrels/day</i>
2004	217 056	7 742
2005	245 998	7 581
2006	262 199	8 169
2007	220 974	2 782
2008	232 979	4 410
2009	269 829	6 673
2010	307 101	6 605
2011	291 494	7 165

Average volumes of oil and gas in Congo between 2004 and 2011



Evolution of oil and gas production in Congo between 2004 and 2011

⁴ Statistical Review of World Energy – BP (June 2012)

⁵ Statistical Review of World Energy – BP (June 2012)

⁶ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (3 September 2012), Appendix 2

⁷ Id.

Companies Total E&P-Congo and Eni-Congo account for nearly 80% of domestic oil production (respectively 60% and 20%). The other main production operators are CMS Nomeco and Congorep (Perenco Group), Murphy West Africa and Maurel & Prom-Congo.

The Société Nationale des Pétroles du Congo (SNPC), the national oil company, is a partner in four of the seven fields mentioned above. Chevron-Congo, Burren, Tullow Oil and PA Resources are partners in some of these operations.

- **Moho Bilondo⁸**

The Moho Bilondo field, located offshore from Pointe-Noire, has been in production since 2008. It is currently the most important field of Congo and represents, with a production capacity of 85,000 barrels/day, nearly 30% of the country's total production.

The rapid increase in production, reaching a peak of 90,000 barrels/day in June 2010 while its production was only of 49,000 barrels/day in 2009, is largely due to the strong growth in the total hydrocarbon production of Congo since 2010. The field operator is Moho Bilondo Total E&P-Congo, which holds 53.5% of voting rights; its partners are Chevron-Congo (31.5%) and SNPC (15%).

- **Nkossa⁹**

Nkossa is an offshore oil field located off Pointe-Noire. It is currently, and for the first time in 2011, the second field of Congo in terms of production, with more than 28,000 barrels/day produced in 2011.

The field operator is Total E&P-Congo, which holds 53.5% of voting rights; its partners are Chevron-Congo (31.5%) and SNPC (15%).

- **Mboundi¹⁰**

Located near Pointe-Noire, Mboundi field is the only onshore field currently in production in Congo. In 2011, its production amounted to nearly 27,000 barrels/day.

The field operator is Eni-Congo, which bought the exploitation rights from Zetah Maurel & Prom-Congo in 2007; its partners are Burren (37%), Tullow Oil (11%) and SNPC (6%).

- **Tchibouela¹¹**

The production of this offshore field reached approximately 17,000 barrels/day for the period 2004-2011. The operator of this field is Total E&P-Congo, which holds 65% of the rights; Eni-Congo, which holds the remaining 35%, is a partner.



Main oil fields in production in 2011

⁸ Data transmitted by the EITI Board

⁹ Id.

¹⁰ Id.

¹¹ Data transmitted by the EITI Board

- Azurite¹²

The production of the Azurite offshore field began in 2009 and rose to more than 13,800 barrels/day in 2011. The operator of this field is now Murphy West Africa, which holds 50% of the rights; partners are PA Resources (35%) and SNPC (15%).

- Zatchi¹³

The Zatchi offshore field produced an average of 16,200 barrels/day over the 2004-2011 period; production in 2011 was 13,550 barrels/day. The field operator is Eni-Congo which holds 65% of the rights; its partner Total E&P-Congo holds 35% of residual rights.

- Loango¹⁴

The production of this offshore field stood at around 12,000 barrels/day in 2011. The field operator is Total E&P-Congo which holds 65% of the rights; its partner, Eni-Congo holds the remaining 35%.

Field	Oil Production in 2011	Operator	Partners
	<i>barrels/day</i>		
Moho Bilondo	85 029	Total E&P-Congo (53,5%)	Chevron-Congo (31,5%), SNPC (15%)
Nkossa	28 431	Total E&P-Congo (53,5%)	Chevron-Congo (31,5%), SNPC (15%)
Mboundi	26 946	Eni-Congo (46%)	Burren (37%), Tullow Oil (11%), SNPC (6%)
Tchibouela	16 140	Total E&P-Congo (65%)	Eni-Congo (35%)
Azurite	13 832	Murphy West Africa (50%)	PA Resources (35%), SNPC (15%)
Zatchi	13 551	Eni-Congo (65%)	Total E&P-Congo (35%)
Loango	11 876	Total E&P-Congo (65%)	Eni-Congo (35%)
Total 7 main fields	195 805		
Others	95 689		
Production of Congo	291 494		

The 7 main fields in production in Congo

A mineral production in development

Congo has significant mineral resources. These resources constitute potential wealth, but are so far relatively scantily exploited. In 2011, Congo awarded fifty four exploration licenses to thirty one companies, and only three production permits to two companies¹⁵.

To this day, there are few reliable and updated figures available on mining production, which remains essentially at an artisanal scale. The development and production on an industrial scale could develop and entry of important mining sites is expected in the short term.

¹² Id.

¹³ Id.

¹⁴ Id.

¹⁵ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), p.9

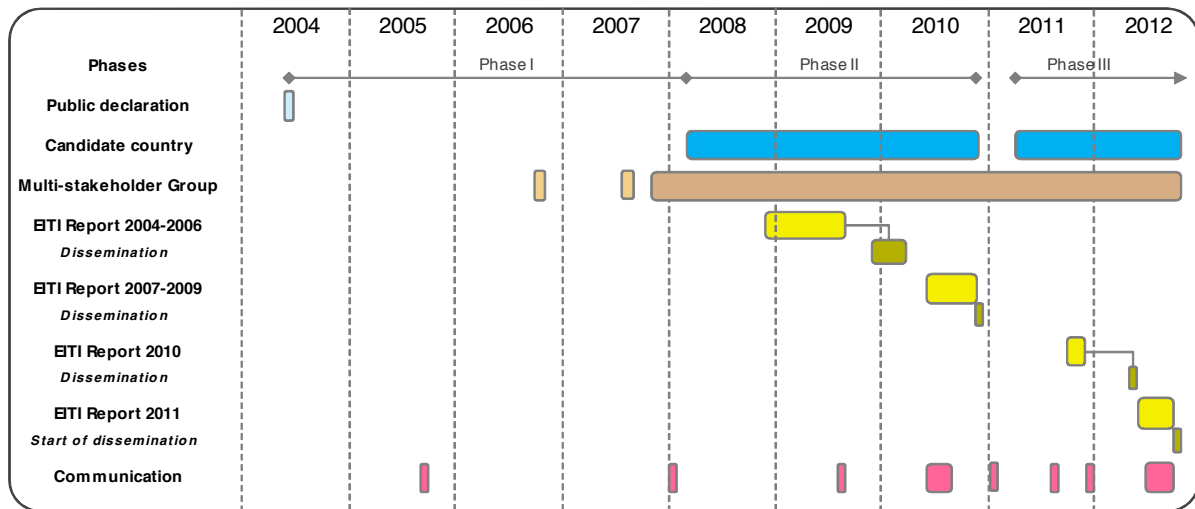
The Société de Recherche et d'Exploitation Minière (Soremi), a subsidiary of American Gerald Metals, is in the exploration phase in the fields of copper, lead and zinc.

Meanwhile, the Compagnie Minière du Chaillu, subsidiary of the Mexivada Mining Corporation of Canada, has explored the gold mines in the department of Niari since 2009.

Research activities in the field of iron began recently. The main companies currently exploring are Congo Iron, Core Mining Congo and African Iron Exploration¹⁶.

¹⁶ 2010 Minerals Yearbook Congo – USGS

1.3 The progress accomplished by the National Initiative



Chronogram of EITI implementation in Congo

Since the accession of Congo to the EITI, implementation of the National Initiative has been characterised by three distinct phases:

- Phase I: A long accession phase, marked by difficulties (2004-2008)
- Phase II: The first implementation phase, characterised by significant progress (2008-2010)
- Phase III: A second implementation phase, which began in March 2011

Phase I: A long accession phase, marked by difficulties (2004-2008)

The accession phase of the Republic of Congo to the EITI is characterised by slow progress in a context marked by difficulties encountered, as of April 2006, between the State and some civil society representatives.

The adoption, in October 2006, of two presidential decrees establishing the EITI multi-stakeholder group was a first step in easing the relations. The willingness, however, to resume a sustained dialogue did not really formalise until May 2007, with the holding of the "*Dialogue between the government of the Republic of Congo and the Congolese civil society on the Initiative for Transparency in Extractive Industries and the Kimberley Process*".

This event, organised under the auspices of the Prime Minister was held "*in a sense of partnership and openness to enhance transparency and good governance in the Republic of Congo*"¹⁷. It led to the adoption, by the government and civil society organisations of a series of commitments including one the following: "*the government and civil society commit to searching and finding consensual solutions for the implementation of the EITI*"¹⁸.

This event and the appointment of members of the multi-stakeholder group, through two new presidential decrees in August and September 2007, have enabled establishing a favourable environment for the implementation of the EITI in the Republic of Congo. They enabled the launch of the multi-stakeholder group works, and first and foremost, the adoption of an action plan in December 2007.

¹⁷ Minutes of meetings between the government of the Republic of Congo and Congolese Civil Society on EITI and the Kimberley Process (25 May 2007), p.2

¹⁸ Id., p.4

On this basis, the Republic of Congo has obtained, on 2 February 2008, during the 4th meeting of the EITI Board held in Accra, the status of Candidate Country.

Phase II: first implementation phase, characterised by significant progress (2008-2010)

This first implementation phase of the EITI has been marked, firstly, by the regular meetings of the Executive Committee, also engaged in the annual production of a critical activity report and, secondly, through a series of training activities, capacity and communication workshops which demonstrate a real dynamism of the National Initiative.

Thus, we note that a number of trainings and capacity workshops were organised for the benefit of the multi-stakeholder group, including:

- The stakeholders capacity workshop, organised on 30 April 2008, in Libreville
- The oil facilities visit in Pointe-Noire, from 8 to 11 December 2008
- The civil society capacity workshop on mechanisms of good governance in Congo, held from 17 to 21 March 2009, in Brazzaville
- The capacity workshop for members of the Executive Committee, held from 5 to 12 June 2009, in Brazzaville
- The training workshop for civil society actors, organised on 5 August 2010, in Brazzaville

Similarly, we note that several members of the Executive Committee have been able to participate in various regional and international EITI conferences, such as:

- The EITI West African conference, held on 11 and 12 September 2008, in Abuja
- The 4th EITI International conference, held from 16 to 18 February 2009, in Doha
- The CEMAC and EITI process conference: perspectives for sustainable development, held from 10 to 13 July 2010, in Bangui

In addition, communication activities have been carried out regularly throughout the country, including:

- Dissemination, as of August 2009, of the EITI Congo booklet: a springboard to the transparency of oil and mines revenues
- An awareness and information campaign on the implementation of the EITI, launched on 16 June 2010, including the creation of a dedicated website for the National Initiative: www.eiti-congo.net
- From January 2011, the dissemination of the booklet *Understand the EITI in 100 questions and answers*

The publication of the 2004-2006 EITI report in August 2009 and of the 2007-2009 EITI report in November 2010 is also noteworthy. The first Validation report, nevertheless, found the "*reconciliation work inadequately prepared and structured [which] prevented the creation of a 2004-2006 EITI report of quality*"¹⁹.

Similarly, the 14th EITI Board meeting held in Brussels on 13 and 14 December 2010 stated that "*the second EITI report is better than the first one, despite a number of shortcomings, including significant discrepancies*"²⁰. It concluded that it "*consents to designate the Congo as a Candidate country having achieved significant progress*"²¹.

On this basis, we note that the Requirements considered unreached by the EITI Board were then as follows:

- Requirement No.9, in the absence of an agreement by the multi-stakeholder group on the reporting templates
- Requirement No.10, in the light of the dissatisfaction of the multi-stakeholder group regarding the reconciliation process

¹⁹ CAC 75 Validation report (September 2010), P.5

²⁰ Minutes of the 14th EITI Board meeting, Brussels, Belgium (11 January 2011), p.9

²¹ Id.

- Requirement No.11, given the low participation of companies in the declarative process, like the SNPC
- Requirement No.12, in the absence of evidence supporting that companies' data had been audited to international standards
- Requirement No.13, due to lack of evidence supporting that government data had been audited to international standards
- Requirement No.14, given the difficulty of assessing the extent to which all significant payments and revenues had been submitted to the reconciler
- Requirement No.15, given the difficulty of assessing the extent to which all significant payments and revenues had been submitted to the reconciler
- Requirement No.16, given the dissatisfaction of the multi-stakeholder group with the work done by the reconciler
- Requirement No.17, since no reconciliation work has been undertaken with the disclosed data
- Requirement No.18, in the absence of a complete dissemination of the EITI report

Phase III: A second implementation phase, which began in March 2011

By letter dated 3 March 2011, the Minister of Mines and Geology submitted to the EITI Board an application for renewal of its Candidate status. His speech, on 3 March 2011, at the 5th EITI International Conference, confirmed this demand, noting that "*the political and financial commitment of the government of the Republic [of Congo] to support and sustain the implementation of the Initiative remains unwavering*"²².

This commitment has resulted in the recruitment, in May 2011 by the World Bank, of a mission of support to the elaboration of the 2010 EITI report and to the adoption of operating rules for the governing body of the National Initiative, so as to address the issues raised by the first Validation process.

On its 17th meeting, held in Amsterdam on 9 June 2011, the EITI Board approved "*Congo's new request for extension of the status of EITI Candidate Country. The Board of Directors sets a new Validation deadline to 9 December 2012*"²³. This decision was confirmed to Congolese authorities on 27 June 2011, through a letter signed by Ms. Clare Short, Chair of the Board of the EITI.

With this renewed status, the Executive Committee has initiated a number of new activities, first and foremost the adoption, in February 2011, of a 2011-2013 EITI action plan.

The selection of a reconciler, on the basis of the conclusion of the World Bank May 2011 mission, was quickly launched (October 2011) and the final report was made available in December 2011. The 2011 EITI report, including a scoping study, was launched in July 2012. A first version not fully accomplished was, however, approved in September 2012, in order to not hinder the Validation process. The 2011 EITI report was finalised in October 2012 (dated 18 October, 2012).

New training and capacity workshops were also conducted during this second phase of implementation, including:

- The training workshop on the 3rd EITI report, organised on 15 November 2011 in Brazzaville
- The national capacity workshop for stakeholders in the EITI process, held from 13 to 15 December 2011 in Brazzaville
- The workshop on 2011 EITI reporting templates for stakeholders, held on 17 June 2012 in Brazzaville

²² Speech by the Minister of Mines, Mining and Geology during the 5th EITI World Conference (3 March 2011)

²³ Draft of minutes of the 17th EITI Board meeting, Amsterdam, Netherlands (29 June 2011), p. 5

Similarly, the Executive Committee members were able to participate in various regional and international meetings, such as:

- The international conference on management of natural resources and wealth, held on 9 and 10 June 2011 in Johannesburg
- The regional Conference for EITI countries of the CEMAC, held from 12 to 15 March 2012 in Bangui

In addition, communication activities have regularly been carried out throughout the country, including:

- The dissemination of the 2011-2013 EITI action plan booklet presentation, as of August 2011
- The presentation ceremony of the 2010 EITI report, organised on 30 May 2012, in Brazzaville
- The large dissemination campaign in Brazzaville on the implementation of the EITI in 2012
- The presentation ceremony of the 2011 EITI report, held on 7 September 2012, in Pointe-Noire

We remind that the Executive Committee has submitted various commitments on EITI implementation in the Republic of Congo²⁴. These commitments, presented in the executive summary, illustrate the willingness of the Executive Committee and Congolese authorities to sustain the EITI and support its development.

²⁴ Engagement du Comité exécutif sur la mise en œuvre de l'ITIE au Congo (4 décembre 2012)

1.4 The engagement of civil society

An institutional architecture paving the way for an emancipated and independent Congolese civil society organisations commitment

The Congolese government has created favourable conditions for the participation of stakeholders in the EITI, by leaving plenty of room for civil society organisations through the adoption of several texts.

Accordingly, the presidential decree 2006-626 of 11 October 2006 establishing, composing and empowering the Executive Committee for the implementation of the EITI assigns seven of the twenty four seats of this instance to representatives of civil society. Civil society organisations have freely appointed the members sitting on the decision-making body, whose composition was confirmed by the presidential decree 2007-403 of 30 August 2007, appointing the members of the Executive Committee.

In addition, the presidential decree 2006-627 of 11 October 2006 establishing, composing and empowering the Advisory Committee to the Executive Committee for the implementation of the EITI assigns two of its six seats to representatives of civil society. The members of this body have, again, been appointed freely and this was formalised by the presidential decree 2007-406 of 7 September 2007, appointing the members of the Advisory Committee.

These four texts were the regulatory framework of the EITI in Congo until very recently. Indeed, the presidential decree 2012-940 of 22 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI "*repeals all previous provisions contrary, including decrees 2006-626 and 2006-627 dated 11 October 2006*". This text provides the new Executive Committee with twenty seven seats, eight of which are assigned to civil society. Civil society representatives have been nominated on 4 December 2012, through the order 611 MEFPPPI-CAB, nominating the members of the Executive Committee. The civil society members of the former Executive Committee have all been reappointed; Mr MOUNZEO has been nominated first Vice-President of the Executive Committee bureau.

References: Refer to Requirements No.2 and 6 in Part III of this report

A civil society involved and active in the implementation of the EITI

The difficulties encountered by civil society in 2006 regarding its free commitment to the EITI implementation, largely detailed in the first Validation report, were finally overcome in 2007.

We thus observe an emancipated and independent participation of civil society to the implementation of the EITI, with regular and active participation within the Executive Committee and a genuine mobilisation of its designated members. The minutes of meetings of the Executive Committee lead us to conclude that there is freedom of expression amongst the representatives of civil society and effective consideration of their views in the context of decisions taken by this instance.

We also note that the civil society organisations involved in the EITI have regularly participated in training and capacity workshops, including:

- The seminar on "Sustaining the EITI", held in Berlin from 2 to 5 May 2011
- The international conference on management of natural resources and wealth, held on 9 and 10 June 2011, in Johannesburg
- The sensitisation workshop on EITI and the economic and social rights, organised in Kinkala on 31 January 2012
- The presentation ceremony of the 4th EITI report held in Pointe-Noire on 7 September 2012

We also emphasise that civil society organisations regularly publish articles in the national press as well as press releases on their websites, as illustrated below:

- The participation, on 4 March 2011, in the drafting and adoption of the referred to Conakry declaration, promoting "*Recommendations for the improvement of community participation and mechanisms for the use of resources harvested for these communities*"
- The animation of a forum on the EITI at the International Economic Forum of the Americas, held in Montreal on 7 June 2011
- The advocacy steps conducted with donors in September 2011, to raise awareness on the challenges related to the implementation of the EITI
- The meeting on 2 February 2012, with the Bishop of Kinkala about EITI and considerations of citizens' economic and social rights
- The advocacy steps conducted with donors in February 2012, about the current "*accountability process*" in the implementation of EITI in Congo

References: Refer to Requirements No.2 and 6 in Part III of this report

1.5 The engagement of extractive companies

An institutional architecture paving the way to an emancipated and independent commitment of extractive companies operating in Congo

The Congolese government has created favourable conditions for the participation of stakeholders in the EITI, by leaving plenty of room for extractive companies through the adoption of several texts.

Accordingly, the presidential decree 2006-626 of 11 October 2006 establishing, composing and empowering the Executive Committee for the implementation of the EITI assigns six of the twenty four seats of this instance to representatives of extractive companies. The different extractive companies present in Congo have freely appointed the members sitting on the decision-making body, whose composition was confirmed by the presidential decree 2007-403 of 30 August 2007 appointing the members of the Executive Committee.

In addition, the presidential decree 2006-627 of 11 October 2006 establishing, composing and empowering the Advisory Committee to the Executive Committee for the implementation of the EITI assigns two of its six seats to representatives of extractive companies. The members of this body have, again, been appointed freely and this was formalised by the presidential decree 2007-406 of 7 September 2007 appointing the members of the Advisory Committee.

These four texts were the regulatory framework of the EITI in Congo until very recently. Indeed, the presidential decree 2012-940 of 22 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI "*repeals all previous provisions contrary, including decrees 2006-626 and 2006-627 dated 11 October 2006*". This text provides the new Executive Committee with twenty seven seats, seven of which are assigned to extractive companies. Extractive sector representatives have been nominated on 4 December 2012, through the order 611 MEFPPPI-CAB, nominating the members of the Executive Committee, on the basis of the names submitted by the extractive companies. The main companies sitting on the former Executive Committee have been reappointed, knowing that two seats have been allocated to mining companies. The representative of Eni-Congo has, on his side, been nominated second Vice-President of the Executive Committee bureau.

References: Refer to Requirements No.2 and 6 in Part III of this report

A renewed involvement of extractive companies to the National Initiative

All of the oil companies present on Congolese territory, whether public, simple operators or partners, participated in the reporting process inherent to the elaboration of the 2011 EITI report. This total commitment constitutes genuine progress with regards to the conclusions of the 2010 EITI report, which stated that "*some entities in the oil sector were not included in the reconciliation process*"²⁵, as well as in the first Validation report, which emphasised that "*the participation of companies to the reconciliation of data from 2004 to 2006 was generally low*"²⁶.

We also note that the participation of representatives of public and private extractive companies to the Executive Committee meetings are regular and active, and that, like with representatives of civil society organisations, the reports of the meetings of the Executive Committee lead us to conclude that there is freedom of expression amongst the representatives of extractive companies and effective consideration of their views in the context of decisions taken by this instance.

²⁵ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.39

²⁶ CAC 75 Validation report (September 2010), p. 37

We also note that extractive companies have been involved in several training and capacity building workshops, including:

- The national workshop for capacity of stakeholders in the EITI process, held in Brazzaville from 13 to 15 December 2011
- The training workshop on filling-in reporting templates for the preparation of the 4th EITI report, held in Brazzaville on 27 June 2012
- The presentation ceremony of the 4th EITI report, held in Pointe-Noire on 7 September 2012

Extractive companies have also engaged in various communication campaigns planned by the multi-stakeholder group, such as:

- Preparation and printing of communication materials and dissemination of the 3rd EITI report
- Preparation and printing of communication materials and dissemination of the 4th EITI report

The thirteen extractive companies included in the scope of the 2011 EITI report, public and private and physically present in the Republic of Congo, have all participated in the self-assessment process undertaken as part of the preparation of this Validation report. Their contributions corroborate interviews held in Brazzaville, Pointe-Noire and Paris, confirming that their participation to the Congolese EITI process is unconstrained, active and that relations with the government are constructive.

Finally, it is worth pointing out that the contracts linking the Congolese government and oil companies, whether of concessions or production sharing, do not subject the parties to confidentiality clauses. We also understand that these contracts are accessible to the public through publication in the official gazette.

This aspiration for transparency explains why data available in the Republic of Congo's EITI reports are fully disaggregated and why company declarations are annexed in the 2010 and 2011 EITI reports. This absence of confidentiality clauses seems to mark a commitment by the Congolese government and oil companies towards enhanced revenue transparency generated by the extractive sector.

References: Refer to Requirements No.4, 7 and 9 in Part III of this report

2 GLOBAL EVALUATION OF EITI IMPLEMENTATION

2.1 Our analysis of the EITI Requirements

2.2 The Validation grid

2.1 Our analysis of the EITI Requirements

Based on the work completed, we consider that the Republic of Congo has achieved compliance with all of the EITI Requirements.

We also find that the progresses made by the National Initiative are satisfactory and therefore recommend that the Republic of Congo be declared Compliant to the EITI.

2.2 The Validation grid



Requirement met
Requirement not fully met

3 EVALUATION OF EITI REQUIREMENTS

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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
a) Declaration has been stated by Head of State or Government	Yes
b) Public statement has been made at a formal launch event, publicized through the national media, placed on a dedicated EITI website	Yes
c) The statement indicates what measures and actions the government intends to take to meet the EITI Criteria	Yes
d) A copy of the statement has been sent to the EITI International Secretariat	Yes

See EITI Rules, 2011 edition, p. 15

A public statement issued on 10 June 2004, by the President of the Republic

The President of the Republic of Congo has formally declared his country's willingness to join the Initiative on 10 June 2004.

References: document unavailable, though its existence has been confirmed by stakeholders and by the previous Validation report

Statements of government officials regularly followed

- Statement by the Minister of Mines, Mining Industries and Geology pronounced during the 2nd EITI Conference, held in London on 17 March 2005
- Declaration by the government on the launch of consultations to implement EITI in Congo, held in Brazzaville on 10 June 2005
- Statement by the Prime Minister on the occasion of the creation of the Executive Committee, on 7 September 2006
- Mail of 8 September 2006, from the Minister of Economy, Finance and Budget to the attention of Peter Eigen, then President of the IAG, regarding Congo's participation to the 3rd EITI International Conference held in Oslo, which states: "*We want [...] to confirm the intention of our country to implement the provisions of the Transparency Initiative in Extractive Industries management*"
- Statement by the Prime Minister and the Minister of Mines, Mineral Industries and Geology during the dialogue between government and civil society organisations, organised in Brazzaville on 25 May 2007
- Mail of 14 February 2008, from the Minister of Economy, Finance and Budget Peter Eigen, then President of the Board of the EITI. This letter states: "*the government of the Republic of Congo remains firm in its commitment to implement the Initiative for Transparency in Extractive Industries*"
- Speech from the Minister of Economy, Territorial Planning and Integration during the official launch ceremony of the campaign for awareness and information on the implementation of the EITI, held in Brazzaville on 16 June 2010

References: 3-380, 5-250, 6-190, 7-260, 8-290

A reassertion by the government of its commitment to implement the Initiative since March 2011

The Congolese government has, since the holding of the 5th EITI International Conference in March 2011 in Paris, repeatedly reaffirmed its commitment to continue to implement the EITI.

- During the 5th EITI International Conference, the Minister of Mines, Mining Industries and Geology gave a speech in which he stated that the EITI "*is today for Congo an essential tool for the control of extractive industries resources, for the implementation of the objectives of good governance and as vital for meaningful dialogue between extractive companies, civil society and the government*"
- The Minister of Hydrocarbons has in turn expressed himself during the official presentation of the 3rd EITI report of the Republic of Congo in May 2012, indicating that the provision of financial information contained in the EITI reports "*Will now enable to establish a constructive and sustainable dialogue with government control entities, parliamentarians and civil society on the management of revenues from extractive industries*"
- Finally, the Prefect of Pointe-Noire has, on 7 September 2012, during the official presentation of the 4th EITI report, stated that "*this tradition [of disseminating EITI reports] which begins to perpetuate itself will inevitably lead the Republic of Congo on the path of responsible governance of the extractive industries*"

References: 1-190, 1-260, 2-370

■ References

NO.

- 1-180** **Communication** – Discours du Préfet de Pointe-Noire à la Cérémonie de présentation du 4^e rapport Exercice 2011 (Septembre 2012)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 1-260** **Comité exécutif** – Cérémonie de présentation du 3^e rapport Exercice 2010, Brazzaville (30 mai 2012)
- 2-370** **Comité exécutif** – Allocution du Ministre des Mines, des Industries minières et de la Géologie lors de la 5eme Conférence Mondiale de l'ITIE (3 mars 2011)
- 3-380** **Communication** – Allocution de M. le Président du Comité exécutif, lors de la cérémonie de lancement officiel de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 juin 2010)
- 5-250** **Comité exécutif** – Lettre d'engagement du Ministre de l'économie des finances et du budget du Congo au Président du Conseil d'administration International de l'ITIE (14 février 2008)
- 6-190** **Société Civile** – Compte rendu des travaux du dialogue entre le gouvernement de la République du Congo et la Société Civile congolaise sur l'ITIE et le Processus de Kimberley (25 mai 2007)
- 7-260** **Comité exécutif** – Lettre du Ministre de l'Economie du Congo au Président de l'IAG de l'ITIE à propos de la Conférence d'Oslo en Octobre 2006 (8 septembre 2006)
- 8-290** **Communication** – Déclaration du gouvernement sur le lancement des consultations en vue de la mise en œuvre de l'EITI au Congo (10 juin 2005)

■ Stakeholder views

Stakeholders confirmed the government's commitment, formalised publicly and regularly in the EITI process.

■ Conclusion

The government has stated and regularly confirmed its willingness to implement the EITI, which supports the conclusion of Congo's compliance to this Requirement

Requirement No.1 is met



Requirement No.2

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Companies and civil society organisations are substantively engaged in the design, monitoring and evaluation of the EITI process, contributing to public debate	Yes
b) Obstacles to civil society and company participation in the process are removed	Yes
c) An enabling framework for civil society organisations and companies participation in EITI implementation has been set	Yes
d) Civil society and company representatives can speak freely on transparency and natural resource governance issues	Yes
e) Civil society and company representatives can communicate and cooperate with each other and relevant actors	Yes

See EITI Rules, 2011 edition, p. 43

A strong and continued government commitment to work with civil society organisations and extractive companies

The government has regularly committed itself to work with civil society organisations and extractive companies; such occasions are:

- The public statement made by the President of the Republic on 10 June 2004, when the government was "committed to applying all the basic principles of the EITI initiative, by involving civil society more"
- The government participation in the round table organised by the Congo PCQVP coalition on 23 and 24 February 2005 in Pointe-Noire, on "Oil, transparency and development"
- The first anniversary of the country's accession to the Initiative on 10 June 2005, during which the Congolese government invited "all civil society organisations as well as companies operating in the Congolese extractive industries to mobilise in their respective associations or platforms to take an active part in the consultations and work to begin at the end of this month"
- The consultations on EITI held from 5 to 8 September 2005, in Brazzaville, and during which the government wanted to give "to the different stakeholders the opportunity to discuss the objectives, content, issues of this initiative as well as the different steps for its effective implementation"
- The creation, through five presidential decrees, of the EITI multi-stakeholder institutional structure
- The letter from the Minister of Finance, Budget and Public Portfolio, dated 12 April 2012, addressed to which calls all the Heads of the extractive companies operating in Congo to "kindly confirm as soon as possible your commitment to support the development of EITI"

References: 1-220, 1-330, 6-140, 6-150, 7-240, 7-250, 8-200, 8-210, 8-220, 8-230, 8-290, 8-320, 8-330

Barriers to civil society involvement removed, since the appointment of members of the Advisory Committee and the Executive Committee in 2007

We understand that, as of April 2006 and for over a year, the National Coordinator of the PCQVP Coalition Congo, Mr Christian MOUNZEO, could not participate in the implementation of the Initiative.

It seems, however, that the restrictions imposed to Mr MOUNZEO at the time (three weeks imprisonment, six months house arrest along with passport confiscation) were due to penal

State affairs independent of EITI implementation (according to the government) or due to specific inhospitable political context (according to civil society).

Mr MOUNZEO has since been able to confirm that, in the current soothed political climate, the government has demonstrated its unreserved commitment to work with civil society and companies in the EITI. This commitment is reflected in particular by:

- The organisation, in May 2007, of a dialogue between the government of the Republic of Congo and Congolese civil society on the EITI, under the patronage of the Prime Minister. The minutes of this meeting, "*a climate of partnership and openness*" and the various commitments that were agreed by participants, the first of which was "*the government of the Republic reiterates its commitment to allow civil society to operate freely*"
- The publication of the presidential decree 2007-403 appointing the members of the Executive Committee of the EITI and specifically naming Mr MOUNZEO as First Vice President of the governance structure. To this day, Mr MOUNZEO is still First Vice-President of the body.

References: 6-150, 6-180, 6-190, 6-200

An open environment for civil society and companies' participation

The Congolese government has created conditions for an open environment for civil society and companies' participation through the adoption of the following texts:

- The presidential decree 2006-626 of 11 October 2006 establishing, composing and empowering the Executive Committee for the implementation of the EITI. By this document, the Executive Committee is placed under the authority of the Ministry of Finance, with clearly identified objectives. It has twenty seats (plus four seats for its presidency), divided equally between the stakeholders whose activities "*are financed by resources from the State budget. However, the Executive Committee may use other sources of external financing*"
- The presidential decree 2006-627 of 11 October 2006 establishing, composing and empowering the Advisory Committee to the Executive Committee for the implementation of the EITI. By this decree, the Advisory Committee is under the authority of the Minister of Hydrocarbons and is provided with seven members (plus one seat for the Presidency), split equally between the stakeholders
- The presidential decree 2007-403 of 30 August 2007, appointing the members of the Executive Committee for the implementation of the EITI
- The presidential decree 2007-406 of 7 September 2007, appointing the members of the advisory committee for the implementation of the EITI
- The presidential decree 2012-940 of 22 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI. The decree states that the Committee "*is the body of representation, guidance, supervision, decision making, monitoring and evaluation of the implementation of the principles and criteria of the Initiative for transparency in the extractive industries*". This structure has twenty three seats, divided equally between stakeholders

References: 1-220, 6-140, 6-150, 7-240, 7-250

An emancipated and active participation of civil society organisations and companies in the EITI process and transparency issues

The appointment, in September 2007, of the National Coordinator of the PCQVP Coalition to First Vice President of the Executive Committee clearly marks the resumption of dialogue and of the emancipated and active participation of representatives of civil society in the EITI.

Civil society organisations involved in the EITI process have since been able to participate and contribute to many communication campaigns and capacity building activities, including:

- The West African Conference on EITI, held in Abuja on 11 and 12 September 2008
- The training seminar on EITI held in Berlin from 15 to 19 December 2008
- The 5th International Conference on EITI held in Doha from 16 to 18 February 2009
- The capacity workshop by the French Petroleum Institute (IFP), held in Brazzaville from 5 May to 12 June 2009
- The 2nd International Forum EITI held in Lubumbashi, from 1 to 14 January 2011

- The seminar on "Sustaining the EITI" held in Berlin from 2 to 5 May 2011
- The international conference on management of natural resources and wealth, held on 9 and 10 June, 2011, in Johannesburg
- The sensitisation workshop on EITI and the economic and social rights, organised in Kinkala on 31 January 2012
- The presentation ceremony of the 4th EITI report, held in Pointe-Noire on 7 September 2012

We also note that the civil society organisations involved in the EITI regularly publish articles in the national press, as well as press releases on their websites. The minutes of meetings of the Executive Committee lead us to conclude that there is freedom of expression amongst the representatives of civil society and effective consideration of their views in the context of decisions taken by this instance.

We are also seeing a free and active participation of representatives of the extractive industries to the EITI process in Congo. Let us, therefore, underline the arrangement, with members of civil society organisations, of a visit on an oil platform and a terminal at Pointe-Noire in December 2008. The visit was completed with training on oil taxation and is an example of good practice, in terms of it representing a joint event between stakeholders. Similarly, the participation of extractive companies to the completion of reporting templates in preparation of the 4th EITI report, held in Brazzaville in June 2012, confirms this commitment.

The self-assessment forms transmitted to the extractive companies for the elaboration of this report, to which all companies operating on Congolese territory responded to, suggest that their participation in the EITI process in Congo is free and active. Indeed, Total E&P-Congo refers to the commitment of its "*highest management*" right from the start of the Initiative in Congo. Murphy West Africa emphasises the "*transparent relations with authorities as asserted during public declarations*". Chevron-Congo, for its part, says it "*participates in the EITI since its launch in the country in 2005 by participating to all public events, meetings and workshops*".

Like civil society organisations, the minutes of meetings of the Executive Committee lead us to conclude that there is freedom of expression amongst the representatives of extractive companies and effective consideration of their views in the context of decisions taken by this instance.

References: 1-105, 1-170, 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-255, 1-300, 2-115, 2-230, 2-290, 2-310, 2-340, 2-350, 2-380, 2-390, 4-420, 4-430, 4-490, 5-130, 5-140, 5-150, 5-160, 5-170, 6-140

■ References

NO.

- 1-105** **Société civile** – Fiche de synthèse des activités menées par le RPDH et PWYP dans le cadre de l'ITIE de 2010 à 2012 (non daté)
- 1-170** **Comité exécutif** – Cérémonie de présentation du 4^e rapport Exercice 2011, Pointe-Noire (7 septembre 2012)
- 1-220** **Décret** 2012-940 du 20 Août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 1-255** **Comité exécutif** – Lettre d'invitation : Atelier de formation à l'attention des administrations, des sociétés extractives et des membres du comité exécutif sur le remplissage des formulaires ITIE (27 juin 2012)
- 1-330** **Comité exécutif** – Demande de confirmation aux entreprises sur leur engagement à soutenir l'ITIE par le Ministère des finances (12 avril 2012)
- 2-115** **Société civile** – Rapport descriptif annuel 2011, Coalition congolaise PCQVP (non daté)
- 2-310** **Comité exécutif** – Rapport de mission de la participation d'un délégué du Comité exécutif à la Conférence en Afrique du Sud sur le thème « Gestion des ressources et richesses naturelles » (14 juin 2011)
- 2-350** **Comité exécutif** – Ordre de mission d'un membre du Comité Consultatif pour le séminaire « Pérenniser l'ITIE » à Berlin du 2 au 5 mai 2011 (21 avril 2011)

- 2-390** **Comité exécutif** – Rapport de mission de la participation au 2eme Forum International de l'ITIE à Lubumbashi du 12 au 14 janvier 2011 (14 janvier 2011)
- 6-140** **Décret** 2007-406 du 7 septembre 2007 portant nomination des membres des comités exécutifs et consultatif
- 6-150** **Décret** 2007-403 du 30 août 2007 portant nomination des membres des comités exécutifs et consultatif
- 7-240** **Décret** 2006-626 du 11 octobre 2006 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 7-250** **Décret** 2006-627 du 11 octobre 2006 portant création, attributions et composition du Comité consultatif auprès du Comité exécutif de mise en œuvre de l'ITIE
- Others** 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-300, 2-230, 2-290, 2-340, 2-380, 4-420, 4-430, 4-490, 5-130, 5-140, 5-150, 5-160, 5-170, 6-140, 6-180, 6-190, 6-200, 7-260, 8-200, 8-210, 8-220, 8-230, 8-290, 8-320, 8-330

■ Stakeholder views

Stakeholders confirm that the difficulties encountered in 2006 by some representatives of civil society have since been widely uplifted.

They reaffirm the commitment of the Congolese government to work with the various stakeholders; civil society organisations and companies also point out that their participation in the EITI process is free and independent.

■ Conclusion

The institutional environment favourable to the participation of all stakeholders, the awareness raising campaigns, the targeted trainings and the commitment of all EITI stakeholders to transparency issues lead us to conclude that the Republic of Congo 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
a) The nomination has been publicly announced	Yes
b) The individual leading on EITI implementation should have the confidence of all stakeholders and be situated in relevant ministries or agencies	Yes
c) The appointee should have the authority and freedom to coordinate action on EITI	Yes

See EITI Rules, 2011 edition, p. 15

A senior official in charge of directing the implementation of the EITI since 2007

Implementation of the National Initiative has been steered since 2007 by Mr Florent Michel OKOKO, Hydrocarbons Advisor to the Minister of Finance. His appointment was formalised by the presidential decree 2007-403 on 30 August 2007.

In accordance with the recommendation of the EITI Source Book, the Chairman of the Executive Committee is a senior official, trusted by EITI stakeholders. His presence at the head of the National Initiative underlines the commitment of the Congolese authorities towards stability and continuity of the process.

References: 6-140, 6-150

■ References

NO.

6-140 Décret 2007-406 du 7 septembre 2007 portant nomination des membres des comités exécutifs et consultatif

6-150 Décret 2007-403 du 30 août 2007 portant nomination des membres des comités exécutifs et consultatif

■ Stakeholder views

Stakeholders confirm this analysis and make no particular comment.

■ Conclusion

The government has appointed a senior official, still in office, to lead the implementation of the EITI, enabling us to conclude that Congo is compliant with the Requirement

Requirement No.3 is met



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
a) Stakeholder assessments have been carried out	No
b) The invitation to participate in the multi-stakeholder group is open and transparent	Yes
c) The stakeholders are adequately represented	Yes
d) The stakeholders feel that they are adequately represented	Yes
e) Stakeholders feel they can operate as part of the multi-stakeholder group	Yes
f) Civil society members of the multi-stakeholder group are independent	Yes
g) Where MSG members have changed, there has been suggestion of coercion	No
h) MSG members have sufficient capacity to carry out duties	Partial*
i) The TORs give the multi-stakeholder group a say over the implementation of the EITI	Yes
j) These TORs include the endorsement of the EITI work plan	Yes
k) These TORs include the selection of an auditor to undertake audits where data submitted for reconciliation are not already based on data audited to international standards	Yes
l) These TORs include the selection of an organisation to undertake the reconciliation	Yes
m) These TORs include the oversight of other activities necessary to achieve compliance	Yes
n) These TORs include an assessment of whether senior government officials are adequately represented and participating in the work of the MSG	No

See EITI Rules, 2011 edition, p. 44

* See detailed analysis in Requirements No.5 and 6 (Validation guide)

An institutional structure promoting the multi-stakeholder nature of the EITI

Texts originally adopted by the government so as to set the institutional architecture of the Initiative all refer to the various stakeholders and promote a fair sharing of seats among the various constituencies:

- The presidential decree 2006-626 of 11 October 2006 establishing, composing and empowering the Executive Committee for the implementation of the EITI. This text divides the twenty seats allocated to this structure into four constituencies: eight seats for the State, two seats for national companies, five seats for civil society organisations and five seats for extractive companies. It also proposes to provide the Committee with a seat of President, assigned to a State representative, a seat for a first Vice-President, assigned to a representative of civil society organisations, a seat for a second Vice-President, assigned to a representative of extractive companies and a seat of Permanent Secretary, assigned to a representative of the State
- The presidential decree 2006-627 of 11 October 2006 establishing, composing and empowering the Advisory Committee to the Executive Committee for the implementation of the EITI. This text provides the Committee with seven seats: two seats for the State, one seat for national companies, two seats for civil society organisations and two seats for extractive companies. The appointment of the President of this structure is designated by members' vote

We note that for these two structures, each constituency has been able to freely appoint its members; the list was submitted to the Ministry of Economy, Finance and Budget. The exact composition of the Advisory and Executive Committees was respectively validated by the presidential decrees 2007-406 of 30 August 2007, and 2007-403 of 7 September 2007²⁷.

²⁷ See Requirement No.6 and 7 for further details

References: 6-140, 6-150, 6-180, 7-140, 7-150, 7-160, 7-220, 7-230, 7-240, 7-250, 8-130, 8-200, 8-210, 8-230, 8-240, 8-250

A modification of the institutional structure that preserves the multi-stakeholder dimension of the EITI process

The institutional architecture of the EITI in Congo has recently been modified, in order to rationalise the institutional framework and endow it with a Technical Secretariat. While the new structure has been designed to be simpler than the previous one, this modification enhances the continuity of the EITI in the Republic of Congo: the multi-stakeholder dimension of the Executive Committee has been preserved, and responsibilities of the new bodies of the EITI Congo remain globally similar.

Note that the new presidential decree 2012-940 of 20 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI "*repeals all opposing provisions, including decrees 2006-626 and 2006-627 dated 11 October 2006*". The Committee is now an "*organ of representation, guidance, supervision, decision-making, monitoring and evaluation of the implementation of the principles and criteria of the Extractive Industries Transparency Initiative*".

It also describes very clearly the responsibilities of this new body. Thus, Article 2 states that it is "*responsible, amongst other things, to approve*":

- *The action plan and budget for the implementation of the Extractive Industries Transparency Initiative*
- *The repository of data reconciliation exercises and reporting templates*
- *The choice and mandate of the reconciler*
- *Reports of the Initiative for Transparency in Extractive Industries and their method of publication*
- *The selection and terms of reference of the validator*
- *The tasks of the Technical Secretariat as well as the recruitment of staff*

The new Executive Committee disposes of an Executive Committee bureau, consisting of four seats:

- The seat of the President, allocated to the Minister of Finance
- The seat of the Executive President, allocated to a representative of the State
- The seat of the Executive Vice President, allocated to a representative of civil society organisations
- The seat of the Second Vice President, allocated to a representative of extractive companies

The new Executive Committee is also provided with a multi-stakeholder group equipped with twenty three seats, still divided into four constituencies:

- The constituency of the State, with seven seats
- The constituency of national companies, with two seats
- The constituency of civil society organisations, with seven seats
- The constituency of extractive companies, with seven seats

In addition, the Executive Committee features a Technical Secretariat, instructed to "*prepare and implement the action plan and budget of the Extractive Industries Transparency Initiative*".

Members of the Executive Committee and its office are appointed "*by order of the Minister of Finance, upon the proposal of each stakeholder, for a term of three years, renewable once*", ensuring a regular turnover among the stakeholders; the Permanent Secretary is recruited by applications and may appoint its staff. We understand that, just as with the former institutional structure, each constituency has been allowed to nominate its members sitting on the Executive Committee. The order 611 MEFPPPI-CAB nominating the members of the Executive Committee indeed formalises the new composition of the Congolese multistakeholder group.

We note that the internal and financial rules of the new Executive Committee were adopted during its 9 October 2012 meeting.

References: 1-091, 1-102, 1-103, 1-220, 5-220, 5-230, 5-300, 7-240

An Executive Committee composed of relevant stakeholders, with adequate profiles and skills

The presidential decree 2007-403 of 30 August 2007, appointing the members of the Executive Committee for the implementation of the EITI presents, for each college, the list of members appointed to sit on this governing body. The list above shows that the Executive Committee is actually staffed with representatives from appropriate structures (Prime Minister, Ministry of Hydrocarbons, Ministry of Mines, Ministry of Economy, Finance and Budget, PCQVP coalition, Thematic Group Pétrole-DSRP, Total E&P-Congo, Eni-Congo, Chevron-Congo...), since they are directly affected by extractive industries and transparency of public revenue derived from it.

We further note that the profiles of the Executive Committee members are appropriate, since the structure counts amongst others, presidential or ministerial advisers, and representatives at top management level for civil society organisations and extractive companies.

Relevance of skills and profiles selected for the new Executive Committee is the responsibility of the representatives of each stakeholder, as it was with the former institutional architecture. The designation, on 4 December 2012, of the new members of the Executive Committee through the order 611 MEFPPPI-CAB, nominating the members of the Executive Committee sustains the functioning of this entity and confirms the relevance of its members. The new Executive Committee indeed counts representatives from the Ministry of Finance, the Ministry of Mines and Geology and the Ministry of Hydrocarbons for the State constituency; representatives from Total E&P-Congo, Maurel & Prom-Congo, SNPC as well as Congo Mining for the extractive sector constituency; from CEPAREC, FNJIC or the Commission Justice et Paix for the civil society constituency.

References: 1-091, 6-150

Members of the multi-stakeholder group who intervene in complete independence

We have seen in Requirement No.2 that representatives of civil society and extractive companies sitting on the Executive Committee participated freely and actively in the National Initiative.

We find, through the various publications from organisations such as PCQVP, that civil society expresses itself without concession on the EITI process in Congo and vis-à-vis other stakeholders. We also understand that representatives of extractive companies are not constrained in their relations with both government and civil society representatives. Chevron-Congo, in referring to discussions on the National Initiative, even says in its self-evaluation form: "*There have been many improvements in communication between all parties involved. [...]*".

We further understand that representatives from the State are present and actively contribute to the meetings of the Executive Committee.

The minutes of meetings of the Executive Committee confirm this freedom of speech.

References: 1-191, 1-192, 1-193, 1-195, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-300, 2-230, 2-290, 2-340, 2-380, 3-320, 3-565, 4-500, 5-190, 8-120, 8-280

■ References

No.

- 1-097** **Arrêté** 611 MEFPPPI-CAB portant nomination des membres du Comité exécutif de mise en œuvre de l'ITIE (4 décembre 2012)
- 1-102** **Comité exécutif** – Règlement intérieur (9 octobre 2012)
- 1-220** **Décret** 2012-940 du 20 août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 6-140** **Décret** 2007-406 du 7 septembre 2007 portant nomination des membres des comités exécutifs et consultatif
- 6-150** **Décret** 2007-403 du 30 août 2007 portant nomination des membres des comités exécutifs et consultatif
- 7-240** **Décret** 2006-626 du 11 octobre 2006 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 7-250** **Décret** 2006-627 du 11 octobre 2006 portant création, attributions et composition du Comité consultatif auprès du Comité exécutif de mise en œuvre de l'ITIE
- Autres** 1-102, 1-103, 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-300, 2-230, 2-290, 2-340, 2-380, 3-320, 3-565, 4-500, 5-190, 5-220, 5-230, 5-300, 6-180, 7-140, 7-150, 7-160, 7-220, 7-230, 8-120, 8-130, 8-200, 8-210, 8-230, 8-240, 8-250, 8-280

■ Stakeholder views

Representatives of the Executive Committee support the recent simplification of the organisation, as well as the creation of a technical structure capable of supporting the multi-stakeholder group. Some representatives regretted that this reorganisation did not come sooner, in order to avoid, notably, disrupting the Validation process.

■ Recommendations from the validator

R1 - Appoint members of the Technical Secretariat as soon as possible

■ Conclusion

The adoption of an institutional structure favourable to multi-stakeholder participation, the appointment of members of the Executive Committee with appropriate profiles and appropriate skills and the confirmation of their independence of action lead us to the conclusion that Congo is compliant with the 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 costed 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
a) The EITI Work plan contains measurable targets	Yes
b) The EITI Work plan contains a timetable for implementation	Yes
c) The EITI Work plan contains an assessment of potential capacity constraints	Yes
d) The EITI Work plan contains actions to ensure the multi-stakeholder nature of EITI,	Yes
e) The EITI Work plan contains a timetable for Validation	Yes

See EITI Rules, 2011 edition, p. 44

The 2008-2011 action plan

The 2008-2010 action plan was presented in the first Validation report. For the record, it featured eighteen main actions divided into four goals. Considering the adoption of an updated action plan in 2011, after Congo obtained the renewal of its Candidate Country status, it does not seem appropriate here to detail the content of this now obsolete document.

Reference: 5-290

A 2011-2013 action plan validated in February 2011

The EITI Board has reported, during its meeting held on 13 and 14 December 2010, significant progress but also some shortcomings in the implementation of the EITI in Congo, such as:

- Requirement No.9, in the absence of an agreement by the multi-stakeholder group on the reporting templates
- Requirement No.10, in the light of the dissatisfaction of the multi-stakeholder group regarding the reconciliation process
- Requirement No.11, given the low participation of companies in the declarative process, like the SNPC
- Requirement No.12, in the absence of evidence supporting that companies' data had been audited to international standards
- Requirement No.13, due to lack of evidence supporting that government data had been audited to international standards
- Requirement No.14, given the difficulty of assessing the extent to which all significant payments and revenues had been submitted to the reconciler
- Requirement No.15, given the difficulty of assessing the extent to which all significant payments and revenues had been submitted to the reconciler
- Requirement No.16, given the dissatisfaction of the multi-stakeholder group with the work done by the reconciler
- Requirement No.17, since no reconciliation work has been undertaken with the disclosed data
- Requirement No.18, in the absence of a complete dissemination of the EITI report

On this basis, in the context of the renewed commitment of Congo to the EITI, the Executive Committee adopted a 2011-2013 action plan in February 2011. This action plan was "*designed*

to make visible all actions to be taken [...] to allow Congo to obtain its Validation in the EITI process". This action plan which is available in Appendix 2 focuses on five main axes:

- Axis 1 : Reinforcement of institutional and human capacities
Divided into three objectives and fourteen activities
- Axis 2 : Sustainability of the process
Divided into one objective and six activities
- Axis 3 : Implementation of an Information Management Strategy
Divided into one objective and one activity
- Axis 4 : Mobilisation of financial resources
Divided into three objectives and two activities
- Axis 5 : Validation Process
Divided into one objective and three activities

This action plan provides an assessment of potential capacity constraints. It is endowed with timelines, performance indicators for each activity, a budget estimate and the identification of funding sources (government and development partners).

References: 2-230, 3-620

An action plan which was updated in October 2011

The 2011-2013 action plan has been subject to many discussions within the Executive Committee. An initial version has been approved by the Executive Committee in February 2011. The version that we know today, called "*adjusted version*", has meanwhile been formally approved at the meeting on 7 October 2011. This version is based on "*the two reports reconciling data from the extractive companies and from the State covering years 2004-2006 and years 2007-2009*"²⁸. This version programs the actions necessary for the elaboration of the 3rd and 4th EITI reports.

While it has not yet been widely distributed, the 2011-2013 action plan has already been printed in distributable formats and is accessible to a wide audience. It is also available on the National Initiative website (www.itie-congo.net).

References: 2-230, 2-260, 2-270, 2-380, 3-120

²⁸ Plan d'actions réajusté 2011-2013 (Août 2011), p. 2

Regular funding, mainly financed by the Congolese government, but slightly lower than expected budget

EITI Financial resources (in FCFA)	Origin		Total	Use				
	State	IDA		a	b	c	d	e
2004-2007	0	0	0	0	0	0	0	0
2008	350 000 000	70 185 887	420 185 887	0	70 185 887	76 700 000	273 300 000	0
2009	350 000 000	194 599 488	544 599 488	0	136 052 800	133 389 713	275 156 975	0
2010	350 000 000	153 776 560	503 776 560	34 850 000	135 026 560	52 069 519	281 830 481	0
2011	350 000 000	47 500 000	397 500 000	57 431 282	47 500 000	72 462 168	220 106 550	0
2012 (until 30 June 2012)	440 000 000	0	440 000 000	34 377 521	31 428 592	105 952 000	176 959 130	91 282 757
Total	1 840 000 000	466 061 935	2 306 061 935	126 658 803	420 193 839	440 573 400	1 227 353 136	91 282 757
%	80%	20%	100%	5%	18%	19%	53%	4%

EITI Financial resources (in €)	Origin		Total	Use				
	State	IDA		a	b	c	d	e
2004-2007	0	0	0	0	0	0	0	0
2008	533 572	106 998	640 569	0	106 998	116 928	416 643	0
2009	533 572	296 665	830 237	0	207 411	203 351	419 474	0
2010	533 572	234 431	768 002	53 128	205 847	79 379	429 648	0
2011	533 572	72 413	605 985	87 553	72 413	110 468	335 550	0
2012 (until 30 June 2012)	670 776	0	670 776	52 408	47 913	161 523	269 772	139 160
Total	2 805 064	710 507	3 515 569	193 089	640 582	671 649	1 871 087	139 160
%	80%	20%	100%	5%	18%	19%	53%	4%

a : Purchase of capital assets

b : Studies and EITI Reports

c : Training and dissemination

d : Operating costs

e : Remaining

Annual financing of the EITI in Congo action plan (2004-2012)

Since obtaining Candidate Status, implementation of the Congolese EITI action plan received, on average, an annual budget of around €703,000²⁹. As shown in the table above, this budget was mostly supported by the Congolese government, which secured steady funding for the Initiative at an 80% level over this period.

More than half of these resources were allocated to operating expenses, nearly 20% for training and communication activities, 18% for studies and for the elaboration of EITI reports, and finally, around 5 % for the acquisition of equipment. It is also worth mentioning that the resources collected on 30 June 2012 were not fully consumed at that date (see column e).

We understand from the findings of the first Validation report that "all funding obtained [for the implementation of the 2008-2010 action plan] corresponds in fact to only half of the funding budgeted to the action plan". If funding is secured for the implementation of the new 2011-2012 action plan, this funding is here again lower than the expected budget, though covering nearly 60% of the budget for 2011, and over 63% for the budget for 2012.

It is noteworthy, in this regard, to highlight that the average annual contribution expected from the Congolese government amounted in the 2011-2013 action plan to nearly € 490,000 and has, in fact, exceeded € 600,000 over the 2011-2012 period. In contrast, the average annual contribution expected from donors was estimated at approximately € 560,000 when it has, in fact, not reached €40,000 over the 2011 to 2012 period.

This lack of funding for the new action plan is mainly due to contributions from donors below what was originally expected. This explains, at least partially, why some of the actions specified in the action plan have not been implemented.

References: 2-260, 2-275, 3-620

²⁹ Thus approximately 460 MFCFA

A large implementation of the action plan

The 2011-2013 action plan is subject to regular self-evaluation exercises by the Executive Committee. Our analysis of the progress of the action plan implementation is as follows:

- The following activities have been implemented:
 - Activity 1.1: Development and Adoption of texts on EITI governance in Congo
 - Activity 1.2: Organisation of Executive Committee meetings
 - Activity 1.3: Implementation of functional EITI headquarters
 - Activity 2.1: Development and adoption of an adjusted action plan
 - Activity 2.2: Development and adoption of internal regulations
 - Activity 2.3: Development and adoption of financial regulations
 - Activity 3.1: Development and adoption of ToR for the recruitment of the consultant in regards to capacity workshops
 - Activity 3.6: International travel and representation
 - Activity 3.7: Preparation of annual and semi-annual activity reports
 - Activity 4.1: Development and adoption of ToR for the recruitment of the reconciler with regards to the reconciliation of oil and mining revenues of the State for the periods 2010 and 2011
 - Activity 4.2: Recruitment and selection of the reconciler for mines and oil revenues in 2010 and 2011
 - Activity 4.3: Development and adoption of the 3rd and 4th report on the reconciliation of figures and volumes
 - Activity 6.1: Elaborating the 2011-2012 budgets
 - Activity 6.2: Mobilising financial resources for the implementation of the 2011-2012 adjusted action plan
 - Activity 7.1: Development and adoption of ToR for recruitment of the validator
 - Activity 7.2: Selection and recruitment of the validator
- Activities in progress:
 - Activity 1.4: Human resources organisation and operation, including the appointment of the new Executive Committee (implementation = 25%)
 - Activity 4.4: Publication and dissemination of EITI reports (implementation = 70%)
 - Activity 4.5: EITI awareness and dissemination campaign (implementation = 70%)
 - Activity 4.6: Development and adoption of the Transparency Act (implementation = 30%)³⁰
 - Activity 5.1: Development, adoption and implementation of the policy/strategy for managing information (implementation = 60%)
- Activities not yet undertaken:
 - Activity 3.2: Launch of the tender process for the recruitment of a capacity building consultant
 - Activity 3.3: Selection and recruitment of a capacity building consultant
 - Activity 3.4: Development and adoption of a training program for members of the EITI organs
 - Activity 3.5: Implementation of the training program for members of EITI organs and for the staff of the Technical Secretariat

References: 1-120, 1-121

³⁰ See Requirement No.8 for further details on the inclusion of the EITI in the Congolese legal framework. The latter, perfectly compatible with a rigorous implementation of the EITI, has not been subject to modifications

■ References

No.

- 1-120** **Plan d'actions** – Evaluation de la mise en œuvre du plan d'actions 2011-2012
- 1-121** **Plan d'actions** – Evaluation de la mise en œuvre du plan d'actions 2011-2012 avec pourcentages de réalisation (non daté)
- 2-230** **Comité exécutif** – Compte rendu de la session du 7 octobre concernant l'adoption du plan d'actions réajusté 2011-2013 et le choix du conciliateur pour l'exercice 2010 (7 octobre 2011)
- 2-260** **Communication** – Livret de présentation du plan d'actions ITIE Congo 2011-2013 (Août 2011)
- 2-270** **Plan d'actions** – Plan d'actions réajusté 2011-2013 (Août 2011)
- 2-275** **Plan d'actions** – Financement des actions de l'ITIE en République du Congo (non daté)
- 2-380** **Comité exécutif** – Compte rendu de la session du 18 février 2011 concernant l'adoption du plan d'actions triennal 2011-2013 (18 février 2011)
- 3-120** **Rapport de Validation** – Validation : Congo, Document du Conseil d'administration 14-4-F (29 novembre 2010)
- 3-620** **Plan d'actions** – Plan d'actions Triennal 2011-2013 (Février 2010)
- 5-290** **Plan d'actions** – Plan d'actions triennal (2008-2010) du comité exécutif ITIE de la République du Congo (Février 2008)

■ Stakeholder views

Stakeholders confirm this analysis.

Representatives of civil society organisations praise the fact that action plans are well defined, thorough and realistic. Extractive companies' representatives confirm the quality of these documents, but regret "*a late submission*"³¹ and accordingly suggest a "*long-term planning and deadlines definition at the beginning of each year*"³².

■ Recommendation from the validator

R2 - Complete the full implementation of the activities set in the action plan

■ Conclusion

While some activities have not yet been performed and others are not fully completed, we find that a significant proportion of planned actions have been implemented, leading to the conclusion that Congo is compliant with the Requirement.

Requirement No.5 is met



³¹ Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Murphy West Africa Ltd (Septembre 2012)

³² Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Chevron-Congo (Septembre 2012)

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
a) Effective outreach activities have been conducted by the MSG to wider civil society groups	Yes
b) Civil society representatives on the MSG feel they are given sufficient advance notice of meetings	Yes
c) Actions to address potential capacity constraints affecting civil society participation have been undertaken	Partial
d) The government has taken effective actions to remove obstacles affecting civil society participation	Yes
e) Civil society groups involved in the EITI as members of the MSG must be independent of government and/or the companies	Yes
f) Civil society groups involved in EITI are free to express opinions on EITI without undue restraint or coercion	Yes
g) Civil society groups involved in EITI are free to engage in wider public debates on EITI	Yes
h) Policies, practices and actions do not infringe the fundamental rights of civil society representatives involved in EITI	No

See EITI Rules, 2011 edition, p. 45

An institutional structure favourable to the participation of civil society

As observed in Requirements No.2 and 4, the institutional structure of the EITI in Congo, both the old version and the one adopted in August 2012, leave ample room for representatives of civil society. Members of the multistakeholder group have in fact been designated during a consultation organised in September 2005 among seven organisations interested in the Initiative. At the end of these consultations, five have officially declared themselves interested in joining the Executive Committee³³.

Thus, the presidential decree 2007-403 of 30 August 2007, which appoints the members of the Executive Committee, assigns six seats to representatives of civil society, occupied respectively by:

- Mr Christian MOUNZEO, PCQVP Congo coalition, seat of the First Vice-President of the Committee
- Mr André-Eugène OSSETIAN, Congolese Comité de liaison NGO
- Mr Lecas ATONDI-MOMONDJON, Theme Group Pétrole-DSRP
- Mr Brice Mackosso, PCQVP Congo coalition
- Mr Bayi SINIBANGUY-CALF, Centres d'échanges et d'appui et de renforcement des capacités
- Mr Désiré IWANGOU, FNJIC

The presidential decree 2007-406 of 7 September 2007, appointing members of the Advisory Committee for the implementation of the EITI, gives two seats to representatives of civil society, occupied respectively by:

- Mr Samuel NSIKABAKA, PCQVP Congo coalition
- Mr Bozire Clovin ASSEN-ONTSOUON, Réseau des coopératives mutuelles et groupement paysans

For the record, the presidential decree 2012-940 of 20 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI, assigns seven seats to representatives of civil society. Civil society representatives have been nominated on 4 December 2012 through the order 611 MEFPPPI-CAB, nominating the members of the

³³ Aide-mémoire de la société civile sur les consultations ITIE (13 octobre 2005)

Executive Committee on the basis of the suggestions of civil society. All the civil society members of the former Executive Committee have been reappointed; Mr MOUNZEO has been nominated first Vice-President of the Executive Committee bureau, through the presidential decree 2012-1123 of 25 October 2012, nominating members of the Executive Committee bureau.

References: 1-091, 1-097/2, 1-220, 6-140, 6-150, 8-130

Members of the multi-stakeholder group are representative of Congolese civil society

Civil society organisations, which have represented in the Executive Committee established in 2006 and overseen the implementation of the National Initiative until August 2012, are reputable and recognised structures in Congo. Their respective positioning allows them to represent within the EITI, a wide range of actors (local communities, youth, farmers, etc.) while making a technical contribution to other stakeholders (hydrocarbons, transparency, fight against corruption, etc.)

We confirm that members of the new Executive Committee and of the Executive Committee bureau are still representative of civil society since the same members have been reappointed.

References: 1-091, 7-240, 7-250

A sound use of freedom of speech

The first Validation report clearly established that civil society participation was free and independent: *"representatives of civil society are independent of government, of the private sector and seem to be free to express their opinion freely. We understand that they participate fully in the National Initiative, in particular in the preparation of documents to be submitted for debate at meetings, in the preparation of minutes of meetings, in the preparation of annual reports and in the development of communication materials"*³⁴.

Since then, we have found that their involvement in the Executive Committee is active and that designated members are mobilised. The minutes of meetings of the Executive Committee lead us to conclude that there is freedom of expression and effective consideration of their views.

We also note that the civil society organisations involved within the EITI regularly publish articles in the national press, as well as press releases on their websites, as illustrated in the advocacy actions below:

- Participation, on 4 March 2011, in the drafting and adoption of the referred to as Conakry declaration, promoting *"recommendations for improving community participation and mechanisms for the use of resources extracted in favour of these very communities"*
- Animation of a forum on the EITI at the International Economic Forum of the Americas, held in Montreal on 7 June 2011
- Steps of advocacy conducted with donors in September 2011, to raise awareness of the challenges related to the implementation of the EITI
- Meeting on 2 February 2012, with the Bishop of Kinkala about the EITI and consideration of economic and social rights of citizens
- Steps of advocacy conducted with donors in February 2012, about the current *"accountability process"* in the implementation of the EITI in Congo

References: 1-105, 1-210, 1-300, 1-380, 2-115, 2-150, 2-160, 2-170, 2-175, 2-180, 2-220, 2-230, 2-290, 2-340, 2-380

³⁴ CAC 75 Validation report (September 2010), p. 35-36

Mobilisation of civil society organisations in training activities

We observe the mobilisation of civil society organisations (whether sitting on the Executive Committee or not) in training activities and capacity building workshops, as illustrated by the participation, since 2011, of the organisations involved in the EITI in the following events:

- 3rd Workshop on Congo's reconciliation report, Brazzaville, organised on 2 November 2011
- National capacity workshop for stakeholders in the EITI process, held in Brazzaville from 13 to 15 December 2011
- Participation in the Regional Conference EITI CEMAC countries, held in Bangui from 12 to 15 March 2012

We understand that specific capacity workshops, covered by a training plan approved by the Executive Committee, should also be conducted soon.

References : 1-210, 1-300, 1-380, 2-175, 2-220, 2-230, 2-290, 2-340, 2-380

■ References

No.

- 1-091** **Arrêté** 611 MEFPPPI-CAB portant nomination des membres du Comité exécutif de mise en œuvre de l'ITIE (4 décembre 2012)
- 1-097/2** **Décret** 2012-1123 du 25 octobre 2012 portant nomination des membres du bureau du Comité exécutif de mise en œuvre de l'ITIE
- 1-105** **Société civile** – Fiche de synthèse des activités menées par le RPDH et PWYP dans le cadre de l'ITIE de 2012 à 2012 (non daté)
- 1-220** **Décret** 2012-940 du 20 Août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 1-380** **Renforcement des capacités** – Rapport Final sur la Conférence Régionale de L'ITIE des pays de la CEMAC à Bangui du 12 au 15 Mars 2012 (Mars 2012)
- 2-115** **Société civile** – Rapport descriptif annuel 2011, Coalition congolaise PCQVP (non daté)
- 2-180** **Renforcement des capacités** – Rapport de mission de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE (Décembre 2011)
- 2-220** **Renforcement des capacités** – Atelier de formation 3eme réconciliation ITIE Congo – Moore Stephens (2 novembre 2011)
- 8-130** **Société civile** – Aide-mémoire de la société civile sur les consultations ITIE (13 octobre 2005)
- Others** 1-210, 1-300, 2-150, 2-160, 2-170, 2-175, 2-230, 2-290, 2-340, 2-380, 6-140, 6-150, 7-240, 7-250

■ Stakeholder views

Stakeholders confirm this analysis and make no particular comment. Members of civil society organisations interviewed expressed open discussions and "*decisions by consensus*". They stressed their desire to improve the perception, by governmental authorities, of civil society organisations, in order to strengthen the partnership, engaged since several years now, on EITI. Lastly, they have made clear that "*civil society organisations, other than those sitting on the Executive Committee, participate in trainings, awareness raising campaigns and in the debates on the EITI reports organised by the Executive Committee. The various activity reports retracing these activities mention this participation*"³⁵.

³⁵ Déclaration de la société civile sur les commentaires du Comité de validation (1^{er} décembre 2012), p. 4

■ Conclusion

The adoption of a favourable institutional structure, the appointment of members of the Executive Committee representative of Congolese civil society organisations, freedom of speech, effective mobilisation of its representatives in awareness and training actions are factors which lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.6 is met



Requirement No.7

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Outreach activities by the MSG have been undertaken in oil, gas and mining companies	Yes
b) Actions to address capacity constraints affecting companies have been undertaken	Yes

See EITI Rules, 2011 edition, p. 46

An institutional structure favourable to the participation of extractive companies

As observed in Requirements 2 and 4, the institutional structure of the EITI in Congo, both the old version and the one adopted in August 2012, leave ample room for representatives of extractive companies.

Thus, the presidential decree 2007-403 of 30 August 2007, which appoints the members of the Executive Committee, assigns 6 seats to representatives of extractive companies, occupied respectively by:

- Mr Guy MAURICE, Total E&P-Congo, as the Second Vice-President of the Committee
- Mrs Paola GUESSARIAN, Eni-Congo
- Mr Georges Cassien MABONA, Maurel & Prom-Congo
- Mr Steven WOODRUFF, Chevron-Congo
- Mr CHATELAN, Congorep
- Mr David SOUSSA, SOCO

This decree further allocated two seats to the national oil company, Société Nationale des Pétroles du Congo (SNPC), respectively occupied by:

- Mr Cyr de MOLOUBA
- Mr Wilfrid BOUYA OLANDZOBO

The presidential decree 2007-406 of 7 September 2007, appointing members of the Advisory Committee for the implementation of the EITI, gives 2 seats to representatives of extractive companies, occupied respectively by:

- Mr Olivier VACQUIE, Total E&P-Congo
- Mr SAFOU, SOCO

It further grants a seat to SNPC (M. Bernard OKIORINA).

In reference to information presented in § 1.2 above, we find that the largest companies in terms of activity and production on Congolese territory, are effectively represented in these two decision-making bodies.

For the record, the presidential decree 2012-940 of 20 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI, assigns seven seats to representatives of extractive companies. These representatives have been nominated on 4 December 2012, through the order 611 MEFPPPI-CAB, nominating the members of the Executive Committee on the basis of the names submitted by the extractive companies. The main companies sitting on the former Executive Committee have been reappointed, knowing that two seats have been allocated to mining companies.

The new Executive Committee is now composed of:

- Mr Jean-Pascal CLEMENCON, from Total E&P-Congo
- Mrs Katia MOUNTHAULT-TATU, from Chevron-Congo
- Mr Eric IWOCHWITSCH, from Congorep
- Mr Georges Cassien MABONA, from Maurel & Prom-Congo
- Mr Olivier BECUWE, from Murphy West Africa
- Mr Florent DECKOUS, from Congo Mining
- Mr Florent LAGER, from MDP Congo

The representative from Eni-Congo, Mr Luca COSENTINO, has been nominated second Vice-President of the Executive Committee bureau, through the presidential decree 2012-1123 of 25 October 2012, nominating members of the Executive Committee bureau.

Lastly, SNPC still benefits from two seats on the Executive Committee, respectively occupied by:

- Mr Raoul OMINGA
- Mrs Nyvia Faïda AKIERA

As with the former Executive and Consultative Committees, the most important companies present on the Congolese territory, in terms of activities and production, are sitting on the new institutional structure of the EITI.

References: 1-091, 1-097/2, 1-220, 6-140, 6-150

The absence of confidentiality clauses in contracts entails greater transparency in the sector

Contracts linking the Congolese government to oil companies, whether of production sharing or concession, do not submit parties to confidentiality clauses. We also understand that these contracts are accessible to the public through publication in the official gazette.

This desire for transparency explains amongst other things why the data available in the EITI reports of the Republic of Congo are fully disintegrated and why company reports are available in the appendices of the 2010 and 2011 EITI reports. This absence of a confidentiality clause undoubtedly marks a commitment by the Congolese government and oil companies towards an enhanced revenue transparency generated by the extractive sector.

References: 1-190, 2-200

Renewed participation of extractive companies in the National Initiative

As mentioned in Requirements 2 and 4, we see a strengthening of the representatives of extractive companies' involvement since the first Validation report.

Consequently, all oil companies present on Congolese territory, whether public, simple operators or partners, have submitted reporting templates and participated in the conciliation exercise set-up within the framework of the 2011 EITI report. We point out, in this regard, that the Minister of Finance, Budget and Public Portfolio, addressed the heads of extractive companies in the Republic of Congo by mail on 12 April 2012 – on the eve of the publication of the EITI in 2010 and shortly before the launch of the 2011 EITI report – stating: "*Taking into account this Requirement [19], we kindly invite you to confirm as soon as possible, your commitment to support the implementation of the EITI, while respecting the contractual and regulatory provisions that bind us*".

We note that extractive companies, whether public or private, have also been involved in several awareness and training workshops, including:

- The national capacity workshop for the stakeholders of the EITI process, held from 13 to 15 December 2011 in Brazzaville
- The workshop on the completion of the EITI reporting templates for the preparation of the 4th EITI report, held on 27 June 2012, in Brazzaville

- The presentation ceremony of the 4th EITI report on 7 September 2012, in Pointe-Noire

They, furthermore, committed themselves to different communication actions, planned by the multi-stakeholder group, just like the preparation and printing of communication and dissemination of the 3rd and 4th EITI reports documents.

The solicited thirteen extractive companies present in the Republic of Congo, whether public or private, have participated in the self-assessment exercise undertaken as part of the development of this Validation report. Their contributions corroborate interviews held in Brazzaville, Pointe-Noire and Paris and confirm that their participation in the Congolese EITI process is free, active and that relations with the government are constructive.

The self-assessment forms transmitted to the extractive industries for the drafting of this report, to which all companies operating in Congo responded to, suggest also that their participation in the EITI process in Congo is free and active. Indeed, Total E&P-Congo refers to the commitment of its “*highest management*” right from the start of the Initiative in Congo. Murphy West Africa emphasises the “*Transparent relations with authorities as asserted during public declarations*”. Chevron-Congo, for its part, says it “*participates to the EITI since its launch in the country in 2005 by participating in all public events, meetings and workshops*”.

Like the civil society organisations, the minutes of meetings of the Executive Committee lead us to conclude the representatives of extractive companies’ freedom of expression and an effective consideration of their views in the context of decisions taken by this instance.

References: 1-140, 1-180, 1-190, 1-191, 1-192, 1-93, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-255, 1-300, 1-330, 2-175, 2-180, 2-220, 2-230, 2-290, 2-340, 3-140

A desire to integrate more companies in the scope of the 2011 EITI report

Recommendations formulated for the 2010 EITI report stated amongst other things that “*the Executive Committee has not conducted a scoping study for the actual needs of the 2010 fiscal year reconciliation. Indeed, some entities in the oil sector were not included in the reconciliation process*”.

Eager to involve all extractive companies paying significant payments to the State budget in the EITI exercise, we find that the Executive Committee has followed this recommendation as the drafting of the 2011 EITI report was actually preceded by a scoping study.

This scoping study included in the 2011 EITI report scope stipulates “*all operating oil companies [...]. On this basis, 17 companies were selected*”. On another level, given their insignificant level of contribution to the State budget and in accordance with the EITI Rules, it was only the authorities who reported payments received from 27 mining companies “*representing all companies having made in 2011 payments to the Treasury of Direction Generale des Mines*”³⁶. This inclusion, nevertheless, shows the determination of the Congolese government to bring additional light on the mining sector’s contribution in the State budget. It suggests a continuing evolution of the scope of companies for the next EITI reports.

Finally, the recent inclusion in the Executive Committee – genuine strategic and decision-making body of the Initiative – of two representatives from the mining sector confirms the willingness of the Congolese authorities to widen, gradually, the coverage of the EITI reports.

References: 1-091, 1-170, 1-190, 1-251, 1-330, 2-200

³⁶ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), p. 11

■ References

No.

- 1-091** **Arrêté** 611 MEFPPPI-CAB portant nomination des membres du Comité exécutif de mise en œuvre de l'ITIE (4 décembre 2012)
- 1-097/2** **Décret** 2011223 du 25 octobre 2012 portant nomination des membres du bureau du Comité exécutif de mise en œuvre de l'ITIE
- 1-140** **Comité exécutif** – Liste des actions des sociétés pétrolières en faveur de l'ITIE (5 octobre 2012)
- 1-170** **Comité exécutif** – Cérémonie de présentation du 4^e rapport Exercice 2011, Pointe-Noire (7 septembre 2012)
- 1-180** **Communication** – Discours du Préfet de Pointe-Noire à la Cérémonie de présentation du 4^e rapport Exercice 2011 (7 septembre 2012)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 1-220** **Décret** 2012-940 du 20 Août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 1-251** **Rapport ITIE** – Etude de cadrage pour le quatrième rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)
- 1-255** **Comité exécutif** – Lettre d'invitation : Atelier de formation à l'attention des administrations, des sociétés extractives et des membres du comité exécutif sur le remplissage des formulaires ITIE (27 juin 2012)
- 1-330** **Comité exécutif** – Demande de confirmation aux entreprises sur leur engagement à soutenir l'ITIE par le Ministère des finances (12 avril 2012)
- 2-175** **Renforcement des capacités** – Support de présentation Powerpoint : L'ITIE : Défis, bonnes pratiques et leçons apprises – Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE du 13 au 15 Décembre 2011 (13 décembre 2011)
- 2-180** **Renforcement des capacités** – Rapport de mission de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE (Décembre 2011)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)
- 2-220** **Renforcement des capacités** – Atelier de formation 3eme réconciliation ITIE Congo – Moore Stephens (2 novembre 2011)
- 3-140** **Rapport de Validation** – Rapport de Validation CAC 75 (Septembre 2010)
- Autres** 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199, 1-210, 1-300, 2-230, 2-290, 2-340, 6-140, 6-150

■ Stakeholder views

Stakeholders confirm this analysis. The companies surveyed expressed their full integration in the EITI process and constructive relations with the Congolese authorities involved in the implementation of the EITI.

■ Conclusion

The adoption of a favourable institutional structure, the appointment of members of the Executive Committee representing oil companies in Congo, free speech and efficient mobilisation of its representatives for awareness and training campaigns, are factors which lead us to conclude that the Republic of Congo 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
a) A review of the legal framework has been undertaken	No
b) A review of the regulatory framework has been undertaken	No
c) An assessment of obstacles in the legal and regulatory framework that may affect implementation of the EITI has been undertaken	No
d) Proposed or enacted legal or regulatory changes designed to enable transparency have been undertaken	Ongoing
e) Waiver of confidentiality clauses in contracts between the government and companies to permit the disclosure of revenues have been adopted	N/A
f) Direct communications with, e.g., companies, allowing greater transparency have been adopted	Yes
g) MoUs setting out agreed transparency standards and expectations between government and companies have been adopted	No

See EITI Rules, 2011 edition, p. 46

Voluntary membership and legislation on transparency in project

No law imposes adherence or implementation of the EITI to extractive companies operating on the Congolese territory. We further understand that the existing law does not prevent the rigorous implementation of the EITI in Congo and that to date, there is no regulatory or legislative obstacle hampering the National Initiative. The involvement of companies in the EITI and in the fully disaggregated reconciliation process is therefore the result of a voluntary approach in the Republic of Congo. We note, in this regard, extractive companies' renewed participation in the implementation of the Initiative, as detailed in Requirement No.7.

In this already favourable context, we understand that the Congolese authorities have decided to go further in strengthening the regulatory framework in favour of greater revenue transparency from the extractive industries and asked the Executive Committee to propose a bill in favour of such a process. This led the Executive Committee to adopt on 30 March 2012 the decision 562 establishing, organising and empowering the working group in charge of drafting a transparency bill for the management of resources yielded by the extractive industries and for fiscal responsibility and decision 561 naming the working group's permanent staff.

To our knowledge, the work of this working group is ongoing. According to its latest report, *"the working group considered it appropriate to recommend the formalisation of the institutional framework of the EITI, of the principles of good governance and more generally of the principles of transparency through better application of EITI. It then elaborated terms of reference for the recruitment of a consultant endowed with the preparation of the draft of the bill, which would be submitted for non-objection to the World Bank"*.

We understand that this work could soon lead to a legislative proposal for greater transparency in the management of extractive resources.

References: 1-140, 1-189, 1-190, 1-340, 1-370, 2-200

A clear regulatory framework of EITI Congo

The Congolese government has adopted five successive texts which establish a clear regulatory framework for the implementation of the EITI

- The presidential decree 2006-626 of 11 October 2006 establishing, composing and empowering the Executive Committee for the implementation of the EITI
- The presidential decree 2006-627 of 11 October 2006 establishing, composing and empowering the Advisory Committee to the Executive Committee for the implementation of the EITI
- The presidential decree 2007-403 of 30 August 2007 appointing the members of the Executive Committee for the implementation of the EITI
- The presidential decree 2007-406 of 7 September 2007 appointing the members of the advisory committee for the implementation of the EITI
- The presidential decree 2012-940 of 22 August 2012 establishing, composing and empowering the Executive Committee for the implementation of the EITI
- The order 611 MEFPPI-CAB, nominating the members of the Executive Committee

These texts are presented in detail in Requirement No.4 above.

References: 1-091, 1-220, 6-140, 6-150, 7-240, 7-250

Sector regulation and absence of confidentiality clause

Regulations applicable to oil companies operating in the Republic of Congo are mainly the result of the Hydrocarbons Code, as defined by the law of 23 August 1994. The terms of this text are not likely to hinder the implementation of the EITI.

It is worth pointing out that the contracts linking the Congolese government and oil companies, whether of concessions or production sharing, do not subject the parties to confidentiality clauses. We also understand that these contracts are accessible to the public through publication in the official gazette.

This aspiration for transparency explains why data available in the Republic of Congo's EITI reports are fully disaggregated and why company declarations are annexed in the 2010 and 2011 EITI reports. This absence of confidentiality clauses seems to mark a commitment by the Congolese government and oil companies towards enhanced revenue transparency generated by the extractive sector. As a matter of fact, it lifts every obstacle to the implementation of the EITI.

References: 1-190, 2-200

A steady funding of the Initiative, above the awaited amounts

Implementation of the Congolese EITI action plan received, on average, an annual budget of around € 703,000³⁷. As detailed in Requirement No.5, this budget was mostly supported by the Congolese government, which secured steady funding for the Initiative at an 80% level over this period.

In addition, the average annual contribution expected from the Congolese government amounted, in the 2011-2013 action plan, to almost € 490,000; it has, in effect, exceeded €600,000 during the 2011-2013 period, confirming the determination of Congolese authorities to effectively support the implementation of the EITI and, to a certain extent, compensate for the lack of funding awaited from certain donors for the period concerned.

We further note that the Executive Committee has handed over a list of commitments in which it states, among other points, that *"the Executive Committee and its stakeholders reaffirm their commitment to mobilise all necessary efforts to allow Congo to meet compliance with the EITI"*

³⁷ Thus approximately 460 MFCFA

*Requirements, but above all to ensure the sustainability of the National Initiative*³⁸. Furthermore, the Executive Committee is engaged in undertaking new actions to attract additional fundings, particularly through “*an awareness campaign aimed at the mobilisation of the needed resources to implement the EITI action plan*”³⁹. Moreover “*the Executive Committee confirms that the government is engaged in taking all necessary measures to reinforce the budget allocations it has*”⁴⁰.

References: 2-260, 2-275, 3-620

■ References

No.

- 1-091** **Arrêté** 611 MEFPPPI-CAB portant nomination des membres du Comité exécutif de mise en œuvre de l'ITIE (4 décembre 2012)
- 1-092** **Comité exécutif** – Engagement du Comité exécutif sur la mise en œuvre de l'ITIE au Congo (4 décembre 2012)
- 1-140** **Comité exécutif** – Liste des actions des sociétés pétrolières en faveur de l'ITIE (5 octobre 2012)
- 1-189** **Comité exécutif** – Note sur le processus relatif au projet de loi sur la transparence et la responsabilité financière (non daté)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 1-220** **Décret** 2012-940 du 20 Août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 1-340** **Comité exécutif** – Décision No.561 portant désignation des Permanents de la commission en charge de l'élaboration de la loi sur la transparence dans la gestion des ressources issues des industries extractives et la responsabilité fiscale (30 mars 2012)
- 1-370** **Comité exécutif** – Décision No.562 portant création, organisation et attributions de la commission en charge de l'élaboration de la loi sur la transparence dans la gestion des ressources issues des industries extractives et la responsabilité fiscale (30 mars 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)
- 2-260** **Communication** – Livret de présentation du plan d'actions ITIE Congo 2011-2013 (Août 2011)
- 2-275** **Plan d'actions** – Financement des actions de l'ITIE en République du Congo (non daté)
- 3-620** **Plan d'actions** – Plan d'actions Triennal 2011-2013 (Février 2010)
- Autres** 6-140, 6-150, 7-240, 7-250

■ Stakeholder views

Stakeholders confirm this analysis and make no particular comment. Some civil society representatives, while confirming that there was no obstacle to the implementation of the EITI in itself, regretted that “*the Initiative remained marginal to some*”. They would like in the long term, a normalisation of transparency, so that it “*is seen as a normal obligation*”.

³⁸ Engagement du Comité exécutif sur la mise en œuvre de l'ITIE au Congo (4 décembre 2012), p. 1

³⁹ Id.

⁴⁰ Id.

- **Recommendation from the validator**

R3 - Encourage the rapid adoption of the Transparency Act, which would usefully complement the existing EITI institutional mechanisms

- **Conclusion**

Consistency of the Congolese regulatory framework, successful implementation of the EITI, prospects of the adoption of a transparency legislation and regular funding of the initiative lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.8 is met



Requirement No.9

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Draft templates have been provided to the MSG	Yes
b) MSG minutes relate template discussions	Yes
c) Communications have been undertaken to wider stakeholders regarding the design of templates	Yes
d) Arrangement have been taken to enable stakeholders to understand the issues involved	Yes
e) A statement by the MSG enacts that they agreed the templates	Yes

See EITI Rules, 2011 edition, p. 46-47

A definition of materiality in some way imprecise

The minutes of the Executive Committee meeting of 7 October 2011, state: *"the debate has focused on the definition of materiality threshold [...]. The working group [...] was considering two hypotheses of threshold to submit to the independent reconciler:*

- *First hypothesis: a nominal threshold of 25 million FCFA*
- *Second hypothesis: a threshold corresponding to the smallest amount paid by the smallest company if the scope*

"The second hypothesis was deemed acceptable, subject to the view of the independent reconciler". However, none of the documents submitted for this Validation report allow for confirmation of the two assumptions above, nor do they clearly address the concept of materiality for the 2010 EITI report.

This observation is similar for the 2011 EITI report. Indeed:

- No minutes of the meetings of the Executive Committee can confirm that a materiality threshold has been set for the 2011 EITI report
- The scoping study in turn refers to an exclusion threshold of a revenue stream, if it is less than 0.5% of the total revenue reported by governmental authorities
- Finally, the 2011 EITI report refers, on p. 22, to a materiality threshold as described below: *"The scoping study [...] chose a materiality threshold of 50 million FCFA for the revenue streams included in the scope of the report"*⁴¹

For the sake of coherence and comprehensiveness, the definition of a single cumulative omission threshold, below which all undeclared payments would not affect the total of payments disclosed in the EITI report, would probably have been a pragmatic and effective approach to address the concept of materiality. This threshold is usually calculated on the basis of total tax revenues as reported by the authorities in the Table of Financial Operations (TOFE)⁴². A cumulative omission threshold set between 0.5 and 1% of this total would have allowed a more homogeneous materiality analysis for the 2011 EITI report.

According to our calculations, and in light of the data disclosed in the 2011 EITI report, we understand that this threshold could therefore range between 15⁴³ and 30⁴⁴ billion FCFA. If this

⁴¹ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p. 22

⁴² The EITI 2011 report refers to it p. 42, and evaluate it at 2.894 MDS FCFA

⁴³ 0,5% of 2.894 MDS FCFA = 14,5 MDS FCFA, approximated to 15 MDS FCFA

⁴⁴ 1% of 2.894 MDS FCFA = 29,0 MDS FCFA, approximated to 30 MDS FCFA

approach had been adopted from the scoping study, it would probably have helped to refocus the scope of the 2011 EITI report only on the most significant State revenues, namely the entire revenue streams falling within the hydrocarbons code, the corporate tax, the income tax and the tax on individuals.

If we find that the definition of materiality has remained somewhat imprecise, the scope of companies and benefit streams selected for the reconciliation of data for 2011 is compliant with EITI Rules⁴⁵.

References: 1-098, 2-200, 2-230

A scope of companies and benefit streams which seems incomplete for 2010

The scope of the 2010 EITI report contains twenty four oil companies⁴⁶ and twenty one benefit streams⁴⁷.

Had the list of revenue streams and taxes subject to reconciliation work been clearly detailed in the 2010 EITI report, it would probably have been worthy of a clearer perspective regarding the hydrocarbons code and the global tax code. As it stands, there is no guarantee that this list is exhaustive and actually covers all significant hydrocarbons tax codes and other taxes.

The comprehensiveness of the scope of companies is also not entirely guaranteed. Indeed, there is nothing to ensure that the twenty four companies included in the scope are the only companies that make significant payments to the State budget. No reference is made to oil or mining cadastre and no source is given to justify the list of selected companies provided in the report; in fact, the reconciler finds *"from this initial list, nine companies were not included in the scope of this reconciliation report for the following reasons:*

- *A company could not be contacted to send the reporting templates due to unavailability of its contact with the Executive Committee [...]*
- *Five companies have no legal existence following their acquisitions by other companies operating in Congo*⁴⁸.

References: 2-200

⁴⁵ See details presented hereafter

⁴⁶ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.13

⁴⁷ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.16-17

⁴⁸ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.14

Presentation of the scope approved and consolidated for the 2011 EITI report

The scope for the 2011 EITI report is based on a scoping study, available on the website of the National Initiative. It includes the following:

- Oil sector

The report selects the twenty nine revenue streams listed below:

Réf. FD	Flux de paiement
(1)	Redevance Minière Proportionnelle (RMP)
(2)	Profit-Oil (PO)
(3)	Intérêts Yanga et Sendji
(4)	Parts d'huile de la SNPC
A	Total Parts d'huile de l'Etat brut (1+2+3+4)
(5)	Prélèvement au titre de la Centrale gaz
(6)	Prélèvement au titre du projet intégré (CEC)
(7)	Autres prélèvements sur fiscalité au titre des accords commerciaux
B	Total Prélèvements sur parts d'huile de l'Etat (5+6+7)
	Total paiements en nature (A-B)
Réf. FD	Flux de paiement
(8)	Parts d'huile commercialisées (contrepartie reversée au trésor)
(9)	Parts d'huile commercialisées en contrepartie de projets d'infrastructure
	Total Parts d'huile commercialisées (en bbl) (8+9)
(13)	Versement au titre de la commercialisation de la part de l'Etat
(14)	Parts d'huile de la SNPC
	Total paiements perçus au titre de la commercialisation des parts d'huile de l'Etat (en valeur) (13+14)
Réf. FD	Flux de paiement
10	Redevance sur Auto Consommation
11	Provision pour investissements diversifiés (PID)
12	Solde de fiscalité reversé (Hors PID et Redevance sur autoconsommation)
15	Redevance superficière
16	Bonus de signature
17	Bonus de production
18	Impôts sur les sociétés
19	Taxe sur les salaires (IRPP-TF-TA-FNH)
20	Impôts retenus à la source des sous-traitants
21	Dividendes
22	Redevance informatique
23	Tarif Extérieur Commun (TEC)
24	Frais de formation
25	Recherche Cuvette
26	Redressements fiscaux/amendes et pénalités
27	Redressements Douaniers/amendes et pénalités
28	Projets sociaux (non volontaires)
29	Taxe Maritime

*List of revenue streams included in the scope of the 2011 EITI report
of the Republic of Congo*

The report also includes "all voluntary contributions made by oil companies in the development and financing of local social projects". It emphasises: "in accordance with procedures adopted by the Executive Committee, these contributions have been reported unilaterally by oil companies and have not been re-conciliated in the context of this report".⁴⁹ There are, therefore, a total of thirty revenue streams included in the scope of the 2011 EITI report.

The report selects seventeen companies listed below:

1. TOTAL (TEP CONGO)	10. TULLOW
2. ENI CONGO	11. NUEVO CONGO COMPANY
3. SNPC	12. NUEVO CONGO LIMITED
4. CONGOREP	13. PRESOIL
5. SOCIETE CHEVRON	14. MAUREL & PROM CONGO
6. BURREN	15. AOGC
7. MURPHY WEST AFRICA	16. PETROCI
8. PA RESSOURCES	17. PREVAIL
9. CMS NOMECO	

*Scope of companies in the oil sector
selected for the 2011 EITI Report of the Republic of Congo*

Note that the report mentions "the scope includes four companies (PA Resources, Tullow Oil, Petroci and Prevail) which have a partner status but have no physical presence in Congo"⁵⁰.

- Mining sector

The report does not specify the scope of revenue streams selected for the mining sector. The scoping study, however, suggests that the seven following revenue streams have been considered:

- The surface royalties and fixed fees
- The mining royalties
- The corporate tax
- The payroll tax
- Withholding tax from subcontractors
- Tax adjustments/fines and tax penalties
- Computer fees

⁴⁹ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.20

⁵⁰ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.14

It also selects the twenty seven following companies:

1. Galina	15. Kimin & Soneco
2. Natural Ressources Exploration	16. COMINCO
3. Congo Mining Ltd	17. Equamineral
4. SOREMI	18. Alector Congo
5. DMC Iron Congo	19. African Iron Ltd
6. SONECO SA	20. Congo Orion
7. Agil Congo	21. Huafeng Group Congo
8. Luyan des Mines	22. SAI Congo
9. SINO Congo Golds	23. Attrant Ressources Galon Sarl
10. NYIVE	24. SANU
11. Contrans Construction Service	25. Consult Trade
12. MPD Congo	26. Rafael
13. Themabani	27. Eni Congo
14. Sintoukola Potash	

*Scope of mining companies
selected for 2011 EITI Report of the Republic of Congo*

References: 1-098

A scope of revenue streams correctly set for the 2011 EITI report

The scope of revenue streams for the 2011 EITI report is widely described in the scoping study. It shows that, unlike in the 2010 EITI report, an exhaustive study has been conducted based on the existing regulatory framework (hydrocarbons and tax codes) and on the total revenues reported received by the Congolese government agencies.

For the oil industry, we understand that all taxes specific to the hydrocarbons code have been included in the scope of revenue streams in the 2011 EITI report; only taxes of common law for which annual contribution exceeds 50 million FCFA were selected⁵¹. This approach made it possible to go from the forty four initial revenue streams to the thirty listed above.

Regarding the mining sector, for which no company is in production phase, the seven revenue streams selected for the 2011 EITI report seem justified.

References: 1-098

A complete scope of oil companies for the 2011 EITI report

The scope of mining companies does not pose any problem, since *"all mining companies listed in the Republic of Congo have been included in the scope of the 2011 EITI report: twenty seven companies"*⁵².

The scope of oil companies has been defined on the basis of *"lists detailing all exploration and exploitation permits obtained from the DGH and DGM"*⁵³, which as is, allows for the justification of its comprehensiveness. However, only seventeen oil companies in production

⁵¹ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.17

⁵² Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.15

⁵³ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.13

were included in the scope of the report, based on the observation that they "contribute to 99.97% of revenues in that sector".

Furthermore, the companies SOCO, Perenco, CNOOC and Premier Oil were excluded due to a limited annual contribution, estimated at 699 million FCFA, and detailed as follows:

	Nom de la société	Activité	Total en KFCA	%
15	SOCO	Recherche	507 502	0,02%
19	PERENCO	Recherche	171 851	0,01%
20	CNOOC	Recherche	12 203	0,00%
21	PREMIER OIL	Recherche	8 431	0,00%
	TOTAL		699 987	0.03%

EITI Report of Congo, p. 15

Companies SOCO⁵⁴, Premier Oil⁵⁵ and CNOOC⁵⁶ have confirmed in writing not having made any significant payment to the State of Congo in 2011. It would have been useful to obtain such a confirmation from Perenco E&P. However, in light of the cumulative omission threshold set between 15 and 30 billion FCFA and in accordance with the discussions held with the multi-stakeholder group, we understand that the absence of such a confirmation cannot be significant.

As such, we find that the scope of oil and gas companies is comprehensive for 2011.

References: 1-098, 1-251, 2-200

Reporting templates provided and approved by the Executive Committee

The World in May 2011 mission had already suggested, in reference to the elaboration of the 2010 EITI report, a format for reporting templates adjusted to the profile of the declaring parties ("operator", "non-operator", "Republic"⁵⁷). The minutes of the meeting of the Executive Committee held on 7 October 2011 further stated that "the draft reporting templates presented had not raised specific comments by members. They have been adopted subject to review of their content, where appropriate, with the reconciler".

The scoping study of the 2011 EITI report, adopted by the Executive Committee, details clearly, on p. 29, the format the reporting template (to be submitted to government agencies and extractive companies), should take: "we recommend that the reporting templates and figures be submitted:

- By each company in its associate status (not operator) for oil companies;
- By each administration or public entity for each company selected in the scope of conciliation; and
- By tax and by nature of revenue stream as detailed in the reporting templates"

Reporting templates and associated documents are also available in the appendices of the 2011 EITI report.

For the sake of ensuring comprehensiveness of payments, it would probably have been useful to include in these reporting templates a line stating "Other significant payments/ revenues".

References: 1-251, 2-230, 2-320

⁵⁴ Lettre de SOCO au Comité Exécutif (3 décembre 2012), payments below 1 MD FCFA

⁵⁵ Lettre de Premier Oil au Comité Exécutif (4 décembre 2012), payments below 1 MD FCFA

⁵⁶ Lettre de CNOOC au Comité Exécutif (4 décembre 2012), payments below 1 MD FCFA

⁵⁷ Rapport de Ghislain Pastré sur l'exercice de réconciliation (Mai 2011), p. 16

The materiality threshold and the scope have been discussed within the multi-stakeholder group

In accordance with Requirement No.9 (a), the definition of the scope of companies and benefit streams has been discussed several times within the Executive Committee, particularly during the meetings organised in July and August 2011.

Stakeholders, notably the extractive companies that do not sit on the Executive Committee, have had the opportunity to suggest amendments.

The local authorities do not collect any revenues from extractive companies

We understand that in Congo, local authorities do not collect revenues from extractive companies. Furthermore, the Executive Committee has confirmed in writing⁵⁸ that “*companies in Congo do not make direct payments to local or regional State agencies. All payments made to the State or its dismemberments respect the single cash register process, via Public Treasury*”.

Absence of in-kind payments, supply in infrastructure or other barter payments

We have not been able to identify any other in-kind payments, supplies in infrastructure or barter payments than those already mentioned in the 2011 EITI report (profit-oil in-kind payments, etc.). The benefit streams relative to the commercial agreements and the disposal of oil to the CORAF, as described in the 2011 EITI report, are not regarded as EITI benefit streams.

Moreover, the Executive Committee has confirmed in writing⁵⁹ that “*barter payments such as those described in Requirement No.9 (f) of the EITI Rules do not exist in Congo*”.

Specific training with the declaring parties to fill-in the EITI reporting templates

We find that the 2010 and 2011 EITI reports were both preceded by training sessions dedicated to the filling of the reporting templates.

These training courses, held respectively on 2 November 2011 and 28 June 2012, brought together representatives of government agencies⁶⁰, public and private oil companies, both operators and partners, active in Congo. They were organised to ensure clear understanding of the reporting process, and thus ensure the quality of information contained in the templates submitted by each declaring party.

References: 1-255, 2-230

⁵⁸ Engagement du Comité Exécutif sur la mise en œuvre de l'ITIE au Congo - Comité Exécutif (4 décembre 2012), p. 2

⁵⁹ Engagement du Comité Exécutif sur la mise en œuvre de l'ITIE au Congo - Comité Exécutif (4 décembre 2012), p. 2

⁶⁰ Directions des Impôts et Domaines, des Douanes et Droits Indirects, du Trésor, des Hydrocarbures

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-251** **Rapport ITIE** – Etude de cadrage pour le quatrième rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)
- 1-255** **Comité exécutif** – Lettre d'invitation : Atelier de formation à l'attention des administrations, des sociétés extractives et des membres du comité exécutif sur le renseignement des formulaires ITIE (27 juin 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)
- 2-220** **Renforcement des capacités** – Atelier de formation 3eme réconciliation ITIE Congo – Moore Stephens (2 novembre 2011)
- 2-230** **Comité exécutif** – Compte rendu de la session du 7 octobre concernant l'adoption du plan d'actions réajusté 2011-2013 et le choix du conciliateur pour l'exercice 2010 (7 octobre 2011)
- 2-320** **Rapport ITIE** – Rapport de Ghislain Pastré sur l'exercice de réconciliation (Mai 2011)

■ Stakeholder views

Stakeholders confirm this analysis and are satisfied with the format of the reporting templates, which have been subject to debate and submitted to the approval of all stakeholders. The stakeholders further confirm their satisfaction with the scope of the report. They all wished to highlight that significant progress had been made between the 2010 and the 2011 EITI report.

Civil society members have confirmed in writing⁶¹ that “*during the 2011 reconciliation process, civil society has contributed to the various activities and decisions taken by the Executive Committee, as (i) the elaboration of the ToRs, (ii) the selection of a reconciler, (iii) the workshop on the scoping study, (iv) the review and adoption of the scoping study, (v) the elaboration of the exclusive reporting templates, (vi) the definition of the scope of companies and benefit streams, (vii) the review and adoption of the EITI final report etc*”.

Additionally, of the thirteen companies selected to submit self-assessment forms, twelve have confirmed⁶² that the “*scope of companies and payments in the oil industry seem to suit the objectives of the EITI, particularly in terms of materiality*”.

SNPC confirms that “*the scope comprises all oil companies engaged in Congo*”. Chevron-Congo said, for its part, that “*the scope of companies and payments in the oil industry seems to suit the objectives of the EITI, particularly in terms of materiality*”. Murphy West Africa also stated that “*the scope of payments covers almost⁶³ all payments made by our company. The scope of companies appears suitable*”.

Finally, regarding the reporting templates, Chevron-Congo adds that “*significant progress has been made to present clearer reporting templates to each entity*”. Murphy West Africa further states that “*the proposed new format of reporting templates is acceptable*”.

⁶¹ Déclaration de la société civile sur les commentaires du Comité de Validation - Société civile membre du Comité exécutif (4 décembre 2012), p. 2

⁶² Question No.11 of the self-assessment forms. See Requirement No. 19 for a detailed analysis

⁶³ The company is referring to “*certain benefit streams from subcontractors*”. Payments from subcontractors have not been included in the scope of the report, in compliance with the EITI Rules, 2011 edition

■ Recommendations from the validator

R4 - Be sure to add systematically "Other payments/significant income" in the reporting template to seek comprehensiveness of payments and revenues

R5 - Ensure a clear definition of materiality

■ Conclusion

The correct definition of the scope of revenue streams of the 2011 EITI report, the adopted reporting templates and the general satisfaction of the multi-stakeholder group lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.9 is met



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
a) TORs have been agreed by the MSG	Yes
b) Transparent liaison has been developed with the EITI International Secretariat and Board to identify potential reconcilers	Yes
c) Agreement by the MSG enacts the final choice of organisation	Yes

See EITI Rules, 2011 edition, p. 47

A special committee set up for the elaboration of ToR of the 2010 EITI report

A special committee has been set up mid-2010 for the 2010 reconciliation process, composed of six members of the Executive Committee, to develop the Tor of the 2010 EITI report, based on the World Bank May 2011 mission⁶⁴. The commission submitted the ToR to the Executive Committee during its 29 July 2011 meeting. The minutes of this meeting explicitly states: "after lengthy discussion [...] the participants adopted the ToR for the 2010 reconciliation process".

References: 2-290, 2-320

A specific evaluation committee set up to analyse the bids

The tender for the recruitment of a reconciler was launched on 6 September 2012. In total, three bids were received. A specific evaluation committee, composed of four representatives of the Executive Committee and led by its Chairman, met on 5 October 2011 in Brazzaville. At the end of its work, the Commission recommended the recruitment of the firm Moore Stephens for the elaboration of the 2010 EITI Report. The Executive Committee meeting held on 7 October 2011 confirmed this choice; as stated in the minutes of the meeting: "members of the EITI Committee then approved the choice of the firm Moore Stephens and asked the President to notify it".

References: 2-230, 2-240, 2-280, 2-290, 2-320

A contract renewal with the same firm for the development of the 2011 EITI report

We understand that members of the Executive Committee agreed on the renewal of the contract with the firm selected to produce the 2010 EITI Report. As stated in the minutes of the meeting of the Executive Committee held on 10 May 2012, "in view of the quality of the 2010 EITI report (at least in its presentation) and so as to save time, the Executive Committee decided to extend the contract with the firm Moore Stephens for the fiscal year 2011". We understand that the ToR are similar to those of the 2010 EITI report, except that they include the conduct of a scoping study prior to the drafting of the report. Again, no document, however, allows us to conclude that they have been approved by the multi-stakeholder group.

References: 1-300

⁶⁴ Rapport de Ghislain Pastré sur l'exercice de réconciliation (Mai 2011)

The firm selected for the 2010 and 2011 EITI report is perceived as credible, fair, trustworthy and technically competent

Discussions carried out with stakeholders in Brazzaville, Pointe-Noire and Paris, as well as the content of the self-assessment forms which have been submitted to extractive companies and civil society representatives, support the conclusion that the firm selected for the 2010 and 2011 EITI reports is perceived as credible, fair, trustworthy and technically competent by members of the multi-stakeholder group.

Of the thirteen companies selected to fill a self-assessment form, all confirm⁶⁵ that they are “satisfied with the choice [...] [of the] organisation selected to reconcile data and prepare the EITI reports”.

References: 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199

■ References

No.

- 1-300** **Comité exécutif** – Compte rendu de la réunion de concertation entre les membres du Comité exécutif et les administrations impliquées au processus ITIE (10 mai 2012)
- 2-230** **Comité exécutif** – Compte rendu de la session du 7 octobre concernant l’adoption du plan d’actions réajusté 2011-2013 et le choix du conciliateur pour l’exercice 2010 (7 octobre 2011)
- 2-240** **Comité exécutif** – Rapport d’analyse et d’évaluation technique des offres relatives à la mission d’élaboration du rapport de l’ITIE au titre de l’année 2010 (5 octobre 2011)
- 2-280** **Comité exécutif** – Termes de référence du conciliateur pour le 3eme rapport ITIE (Août 2011)
- 2-290** **Comité exécutif** – Compte rendu de la session ordinaire du 29 juillet 2011 concernant l’adoption des ToR de réconciliation pour l’exercice 2010 (29 juillet 2011)
- 2-320** **Rapport ITIE** – Rapport de Ghislain Pastré sur l’exercice de réconciliation (Mai 2011)
- Others** 1-191, 1-192, 1-193, 1-194, 1-195, 1-196, 1-197, 1-198, 1-199

■ Stakeholder views

Stakeholders confirm that the selection of the reconciler has been subject to consultations and debate within the multi-stakeholder group.

Stakeholders also confirm that the firm has demonstrated skills and have declared themselves satisfied with the work performed for the 2010 and 2011 EITI reports. Civil society organisations have particularly appreciated, in the 2011 EITI report, the clear presentation of the limits of the report and recommendations to improve future reconciliation exercises.

⁶⁵ Question No.14 of the self-assessment forms. See Requirement No. 19 for a detailed analysis

- **Recommendation from the validator**

R6 - Ensure formalisation of all important decisions of the Executive Committee in minutes of meetings

- **Conclusion**

The selection process of the firm in charge of elaborating the 2010 and 2011 EITI reports, the positive opinion of interviewed stakeholders on the firm's credibility and on the quality of its work lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.10 is met



Requirement No.11

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Introduced legislation making it mandatory to report as per the EITI has been adopted	No
b) Introduced/amended relevant regulations making it mandatory to report as per the EITI has been adopted	No
c) Negotiated agreements with companies have been adopted to ensure reporting as per the EITI	N/A
d) Where companies are not participating, the government is taking generally recognised steps	Yes

See EITI Rules, 2011 edition, p. 47

Authorities' willingness to commit all administrations to submitting a declaration

To ensure the full participation of administrations to the EITI process, the Ministry of Finance, Budget and Public Portfolio appointed an EITI focal point in each participating government agencies⁶⁶. An administrative service document dated 22 May 2012 thus specifies that these representatives "will intervene as direct responsible with the independent reconciler's teams and with the Executive EITI Committee in the preparation of reporting templates, in the monitoring and justification of data reconciliation".

A specific meeting between these various representatives and the Executive Committee has been held in Brazzaville on 10 May 2012. This meeting enabled to remind the principles of the reconciliation process and specifically, present the weaknesses identified during the elaboration of the 2010 EITI report, including "the lack of government involvement in the collection of data". The recommendations of the 2010 EITI report have subsequently been repeated to the participants, especially those relating to:

- "The obligation to enforce, those appointed responsible and their superiors' participation in training workshops to overcome potential communication problems
- The establishment of a complete EITI dossier including all supporting evidence that may assist in data reconciliation"

The minutes of this meeting finally conclude that "the participants pledged to create a working platform to assist the success of the 2011 reconciliation process".

References: 1-290, 1-300

Authorities' willingness to commit all companies to making a declaration

To ensure that all extractive companies having made significant payments to the State budget would be included in the scope of the 2011 EITI report, the Executive Committee pledged, prior to the preparation of the report, the conduct a scoping study.

This study is based on "information provided by the government"⁶⁷. It concludes that seventeen oil companies in production, which "contribute to 99.97% of revenues in that sector", had to partake in the reconciliation process inherent to the elaboration of the 2011 EITI report. This recommendation has been effectively applied to the 2011 EITI report.

⁶⁶ i.e. les Directions des Impôts et Domaines, des Douanes et Droits Indirects, du Trésor, des Hydrocarbures

⁶⁷ Scoping study for the 4th EITI report in Congo for the 2011 fiscal year – Moore Stephens (July 2012), p.25

In order to ensure the correct participation of these companies to the EITI process, we note amongst other things, that the Minister of Finance, Budget and Public Portfolio wrote on 12 April 2012 - on the eve of the 2010 EITI report publication and shortly before the launch of the 2011 EITI report - to the heads of extractive companies in the Republic of Congo that: *"taking into account this Requirement [19], please confirm as soon as possible your commitment to support the implementation of the EITI, while respecting the contractual and regulatory provisions that bind us"*.

References: 1-251, 1-330

An absence of a confidentiality clause that facilitates companies' declarations

The contracts linking the Congolese government and oil companies, whether of concessions or production sharing, do not subject the parties to confidentiality clauses. This explains why data available in the Republic of Congo's EITI reports are fully disaggregated and why company declarations are annexed in the 2010 and 2011 EITI reports.

This favourable legal environment and the shared commitment to transparency contribute to the fact that the reporting templates submitted by the companies of the hydrocarbon sector - in this case the only companies involved thus far in the EITI process in the Republic of Congo - are consistent with the EITI Criteria and with the format of reporting templates adopted by the Executive Committee.

References: 1-190, 2-200

Inclusive training to ensure the quality of the declaration process

We find that 2010 and 2011 EITI reports were both preceded by training sessions dedicated to the filling of the reporting templates.

These training courses, held respectively on 2 November 2011 and 28 June 2012, brought together representatives of government agencies⁶⁸, public and private oil companies, both operators and partners, active in Congo. They were organised to ensure clear understanding of the reporting process, and thus ensure the quality of information contained in the templates submitted by each declaring party.

References: 1-255, 2-220

■ References

NO.

- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 1-251** **Rapport ITIE** – Etude de cadrage pour le quatrième rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)
- 1-255** **Comité exécutif** – Lettre d'invitation : Atelier de formation à l'attention des administrations, des sociétés extractives et des membres du comité exécutif sur le renseignement des formulaires ITIE (27 juin 2012)
- 1-290** **Comité exécutif** – Note de désignation des délégués ITIE des administrations pour l'élaboration du rapport ITIE 2010 (22 mai 2012)
- 1-300** **Comité exécutif** – Compte rendu de la réunion de concertation entre les membres du Comité exécutif et les administrations impliquées au processus ITIE (10 mai 2012)
- 1-330** **Comité exécutif** – Demande de confirmation aux entreprises sur leur engagement à soutenir l'ITIE par le Ministère des finances (12 avril 2012)

⁶⁸ Directions des Impôts et Domaines, des Douanes et Droits Indirects, du Trésor, des Hydrocarbures

- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)
- 2-220** **Renforcement des capacités** – Atelier de formation 3eme réconciliation ITIE Congo – Moore Stephens (2 novembre 2011)

■ Stakeholder views

Stakeholders confirm this analysis and declare themselves satisfied with the scope of companies chosen. Members of civil society support the exclusion of SOCO, Perenco E&P, CNOOC and Premier Oil, due to insignificant payments to the State.

■ Conclusion

The willingness of the authorities to involve all extractive companies and government agencies in the development of the 2011 EITI report, the consistency of the regulatory framework and the organisation of inclusive trainings so as to ensure the quality of the declaration process lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.11 is met



Requirement No.12

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Government has passed legislation requiring figures to be audited to international standards	No
b) Government has amended existing audit standards to ensure that they are to international standards	No
c) Government has adopted an MoU with companies whereby they agree to submit figures audited to international standards	No
d) Companies have voluntarily committed to submit figures audited to international standards	Yes
e) The government has agreed a plan with the company that were not submitting figures audited to international standards	No
f) Where figures are not to audited standards, the MSG is content	Yes

See EITI Rules, 2011 edition, p. 47-48

Methodology reminder

The quality of an EITI report lies directly on the quality of the data disclosed in the reporting templates submitted by the companies to the reconciler. Ensuring that the companies' reporting templates are based on accounts audited to international standards does not allow guaranteeing a maximum level of reliability to the reported data.

Indeed, while the financial statements of a company can be trusted, its EITI reporting templates can be misinformed. It therefore seems necessary that companies' reporting templates be certified by their independent auditor, in order to maximise the reliability of the reported data. The certification of EITI reporting templates by an independent auditor will, indeed, help ensuring that:

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

Voluntary participation of companies in the EITI process

We highlight the absence of legislation regulating the EITI process in the Republic of Congo. The participation of companies in the 2010 and 2011 EITI reports is voluntary and results directly from the discussions held within the Executive Committee and from the awareness raising this latter might have undertaken.

References: See Requirement No.8

Reconciler's instructions requiring data certified by the independent auditor

Instructions issued by the reconciler to fill-in the reporting templates are clear and consistent with an approach aimed at improving reliability of data submitted by companies. Indeed, we can read in the 2010 and 2011 EITI reports (p. 20 and 24): "*the stakeholders are invited to send their declarations certified by a statutory auditor (external auditor) or by another designated auditor for this circumstance in the case of oil companies*".

We also note that the reporting templates provided by the reconciler in the appendices of both reports plan a "Certification Audit" which is to be completed by the independent auditor of the company, as shown in the following extract.

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

Certification d'audit

Je soussigné, auditeur externe, certifie avoir examiné la présente déclaration de l'entité déclarante et je confirme que j'ai vérifié la fiabilité et l'exactitude des

Sur la base de cet examen nous certifions que nous n'avons pas relevé d'anomalies pouvant remettre en cause la fiabilité et l'exactitude des informations

Nom _____	Adresse _____
Position _____	_____
Nom du cabinet / structure d'audit _____	Signature et cachet _____
_____	_____

Reporting template extract, 2011 EITI report

References: 1-098, 2-200

Data which is, however, partially certified in the 2010 EITI report

The 2010 EITI report clearly states: "among the sixteen companies that have submitted reporting templates, eleven have not submitted a certification by an external auditor"⁶⁹. It, therefore, recommends "taking the necessary measures to address this deficiency by raising awareness among stakeholders on the importance of this component in the EITI process and setting a reasonable deadline for certification of data"⁷⁰.

Most data has been certified in the 2011 EITI report

The 2011 EITI report, dated 18 October 2012, indicates, on p. 5, that thirteen companies out of seventeen have sent reporting templates certified by their external auditor, as shown in the following extract:

1. Toutes les sociétés pétrolières retenues dans le référentiel ITIE 2011 et ayant une existence physique et juridique au Congo ont soumis des formulaires de déclaration. En raison de la non présence physique de certaines sociétés associées au Congo, les sociétés ayant la qualité d'opérateur ont été sollicitées pour la soumission d'une déclaration en lieu et place de ces sociétés associées. On a recensé 4 sociétés concernées par ce traitement à savoir : PA Ressources, TULLOW, PETROCI et PREVAIL.
2. Toutes les sociétés ayant une existence physique et juridique au Congo, ont soumis un formulaire certifié par un auditeur externe. Ces sociétés se détaillent comme suit :

1. TOTAL (TEP CONGO)	8. AOGC
2. ENI CONGO	9. CMS NOMECCO
3. SNPC	10. NUEVO CONGO COMPANY
4. CONGOREP	11. NUEVO CONGO LIMITED
5. SOCIETE CHEVRON	12. PRESOIL
6. BURREN	13. MAUREL & PROM CONGO
7. MURPHY WEST AFRICA	
3. Pour les sociétés associées n'ayant pas de présence physique au Congo, les formulaires de déclaration soumis par les opérateurs au lieu et place des dites sociétés ont fait l'objet d'une vérification de concordance des chiffres reportés par rapport aux pourcentages de participation indiqués dans les contrats de partage de production. La production de ces sociétés représente 2,8% de la production totale reportée par les sociétés pétrolières.

Conclusions of the 2011 EITI report referring to collection of reporting templates and their certificates. EITI 2011 report version of October 18, 2012

⁶⁹ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.6

⁷⁰ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.38

"All of the oil companies included in the scope of the 2011 EITI report who also have physical and legal presence in Congo submitted reporting templates. Due to the non-physical presence of some partner companies in Congo, companies with the status of operators were asked to submit reporting templates in the stead of their partners. Four companies were concerned by this situation, namely: PA Resources, Tullow Oil, Petroci and Prevail". Then: "all companies with a physical and legal presence in Congo submitted a form certified by an external auditor"⁷¹.

We therefore understand that:

- The thirteen companies that submitted reporting templates certified by an external auditor represent a significant portion of the payments made in 2011 by oil companies
- The reporting templates relative to the payments in volume of the four non-operating companies not physically present in Congo⁷² have been filled-in by their operating partners⁷³. They have not been certified by their external auditor
- The reporting templates relative to cash payments made by the four non-operating companies not physically present in Congo⁷⁴ were partly filled-in by their operating partners, in particular for the PID. We understand that the undeclared amount would not be higher than the threshold of cumulative omissions, ranging between 15 and 30 million FCFA⁷⁵, and does affect the significance of the reconciled data.

References: 1-098, 1-101, 1-190

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-101** **Comité exécutif** – Compte rendu de la session du comité ITIE du Congo relative à la validation du rapport final (9 octobre 2012)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)

■ Stakeholder views

All of the companies that participated in the self-assessment process submitted reporting templates certified by an independent auditor. They hereby confirm the proposed analysis.

Moreover, members of civil society sitting on the Executive Committee have confirmed⁷⁶ in writing that "*the debates on certification of accounts have led to the conclusion that company accounts were audited to international standards by independent auditors. Additionally, these independent auditors have certified the reporting templates as being compliant with their audits. However, the reporting templates from State agencies have been certified by the Supreme Audit Institution*".

⁷¹ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.5

⁷² It therefore concerns companies without premises in Congo : PA Resources, Petroci, Prevail, Tullow Oil

⁷³ They represent "2.8% of total production reported by oil companies" according to the Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.5

⁷⁴ It therefore concerns companies without premises in Congo : PA Resources, Petroci, Prevail, Tullow Oil

⁷⁵ See Requirement No.9

⁷⁶ Déclaration de la société civile sur les commentaires du Comité de Validation – Société civile membre du Comité exécutif (4 décembre 2012), p. 2

■ Conclusion

The data provided by the oil companies physically present in Congo have been certified by their independent auditors. We therefore find that the vast majority of payments made in 2011 to the State by the oil companies have been certified, ensuring a satisfactory level of reliability of the 2011 EITI report. This leads us to conclude that the Republic of Congo 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
a) Government has passed a legislation requiring figures to be audited to international standards	No
b) Government has amended existing audit standards to ensure they are to international standards	No
c) Where figures submitted for reconciliation are not to audited standards, the MSG is content	Yes

See EITI Rules, 2011 edition, p. 48

Methodology reminder

As detailed in Requirement No.12, it is necessary; so as to maximise the reliability of the data disclosed by administrations, to ensure that their reporting templates are certified by an independent auditor. International best practices in this domain would require that the Supreme Audit Institution certifies each reporting template submitted in by the State.

In reality, this method is time consuming and, therefore, incompatible with the limited time given to the publication of an EITI report. A confirmation letter is requested to the highest authority responsible for the State declarations, usually the Minister in charge of Finance. This confirmation letter is to ensure that:

- The data included in the reporting templates are effectively derived from Public Accounts
- All data which needs to be included in the form EITI is, indeed, contained therein and is correct

Instructions of the reconciler requiring certified data for administrations

Instructions issued by the reconciler are clear and consistent with the approach which ensures reliability of data reported by administrations. Indeed, we find in the 2010 EITI Report (p. 20): *"the stakeholders are invited to send their declarations certified by an authority/public entity authorised to certify government and State agencies figures"*. The 2011 EITI report clearly states, on p. 24: *"the stakeholders were invited to send their declarations certified by [...] the Supreme Audit Institution for governments and State agencies"*.

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

Certification d'audit

Je soussigné, auditeur externe, certifie avoir examiné la présente déclaration de l'entité déclarante et je confirme que j'ai vérifié la fiabilité et l'exactitude des

Sur la base de cet examen nous certifions que nous n'avons pas relevé d'anomalies pouvant remettre en cause la fiabilité et l'exactitude des informations

Nom	Adresse
Position	
Nom du cabinet / structure d'audit	Signature et cachet

Reporting template extract, 2011 EITI report

We also note that the reporting templates provided by the reconciler in the appendices of both reports plan an "Audit Certification" which is to be completed by an independent auditor, as shown in the extract on p.72.

References: 1-098, 2-200

2010 data partially certified; 2011 data certified and accompanied by a confirmation letter

The 2010 EITI report stated: "*on the date of this very report, amongst administrations and State organs only the DGT has submitted an audited declaration*". The same report recommends "*taking the necessary measures to remedy this deficiency by raising awareness among stakeholders on the importance of this component in the EITI process and setting a reasonable deadline for data certification*"⁷⁷.

The 2011 EITI report confirms, however, that "*for public administration, all entities have submitted reporting templates for each certified extractive companies included in the reconciliation scope. Certification was carried out by the Supreme Audit Institution*"⁷⁸. The Executive Committee has also sent us a confirmation letter dated 20 September 2012 signed by the First President of the Supreme Audit Institution which confirms: "*in our opinion, the information [contained in the EITI reporting templates for the period from 1 January to 31 December 2011] gives in all respects a true and a consistent account across all statements made to the Court for that period*"⁷⁹.

References: 1-098, 1-149, 2-200



Confirmation letter from the President
of the Supreme Audit Institution

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-149** **Rapport ITIE** – Lettre d'affirmation des déclarations de l'Etat transmises dans le cadre du rapport ITIE 2011 (20 septembre 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)

⁷⁷ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.38

⁷⁸ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.5

⁷⁹ Certification letter for the state's declarations, in the context of the EITI 2011 report (September 20, 2012)

■ Stakeholder views

Stakeholders confirm this analysis. Some companies, however, refer to the need to consolidate the commitment of some administrations to the EITI exercise.

■ Conclusion

For the year 2011, all data from administrations has been certified by the Supreme Audit Institution and has been confirmed with a representation letter signed by its President, which leads us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.13 is met



Requirement No.14

Companies comprehensively disclose all material payments in accordance with the agreed reporting templates

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Companies have made a comprehensive declaration of payments made	Partial

See EITI Rules, 2011 edition, p. 26

The comprehensiveness of the reports' scope has been processed in Requirement No.9.

Comprehensiveness of 2010 data not guaranteed

The 2010 EITI report clearly states: "out of a total of twenty-four oil companies scheduled for reconciliation work [...] sixteen companies have submitted their reporting templates [...] one company did not provide contact information, [...] two companies have not submitted their reporting templates".

Reference: 2-200

A guarantee of a good level of comprehensiveness for 2011 declarations of payments in volumes

As processed in Requirement No.12, in 2011, payments in volumes to SNPC were reported by the operating companies and partners in Congo. Thirteen out of the seventeen declarations were certified by an independent auditor, covering more than 97% of the oil production in Congo in 2011.

We also find that the differences between the declarations of payments in volume by companies (58,600,914 barrels) and by the State (58,610,407 barrels) are not significant (9493 barrels, represents less than 0.1% of State declarations⁸⁰).

Reference: 1-098

Unconfirmed comprehensiveness for 2011 declarations of payments in cash, but potential omissions would not be significant

We understand that the reporting templates of cash payments of the four partner companies not physically present in Congo⁸¹ have not been submitted to the reconciler; we further find that the declarations of cash payments from the company Burren, present in the Republic of Congo, is zero. This company should have paid, in light of the report conducted by the World Bank in May 2011, to the least some PID, as this revenue stream is paid "directly by every partner (i.e. including non-operators)"⁸².

While Eni-Congo, as operator, has since confirmed having integrated into its declarations the PID of Tullow Oil and Burren, we are unable to confirm that the declarations of Petroci and Prevail have also been supported by their operator.

⁸⁰ These gaps are in reality under 0.02% of the state's declarations

⁸¹ Reminder: PA Resources, Petroci, Prevail, Tullow Oil

⁸² Ghislain Pastré report on the reconciliation exercise (May 2011), p.10

Nevertheless, in terms of (i) the shares held by these companies in the production sharing contracts (PSC) or concession contracts in force in Congo and payments by their partners and (ii) of the threshold of cumulative omissions, included between 15 and 30 million FCFA⁸³, we can reasonably conclude that the combination of these omissions cannot be significant.

References: 1-098, 2-320

Shipping tax declarations declared unilaterally by the extractive companies, in accordance with Requirement No.11 (b) of the EITI Rules

The Executive Committee has chosen to consider the contribution of shipping tax declarations on the basis of the sole reporting templates submitted by the extractive companies, due to their very limited amount and contribution to the State budget.

The summary table for shipping tax, declared unilaterally by companies of the scope for a total amount of 8,5 billions of FCFA⁸⁴, shows that seven companies have submitted a declaration for this revenue stream, including SNPC, Total E&P-Congo and Eni-Congo. We therefore understand that the 10 remaining companies are not concerned by this tax⁸⁵.

References: 1-098

Mining sector contribution declared unilaterally by the State agencies, in accordance with Requirement No.11 (b) of the EITI Rules

Given their weak contribution to the 2011 State budget, the Executive Committee has decided that the State of Congo would submit unilateral declarations for the payments received by mining companies.

Already, the report undertaken in May 2011 by the World Bank as part of the preparation of the 2010 EITI report, stated: "*it is recommended that the Executive Committee obtain a record of payments to the treasury in 2010 for mining and decide specifically upon excluding this sector of the reconciliation exercise*". While these recommendations have been implemented for the 2010 EITI report, they also appear relevant to the 2011 EITI report.

In fact, the scoping study led by the reconciler confirms that "*the total payment by mining companies is only 0.06% compared to payments by companies in the oil sector*". It also emphasises: "*it is to be noted that Requirement No.11-b [of the EITI Rules] plans that the EITI declaration should apply to all companies in the extractive sector and that an entity should be exempt from declarations only if it can demonstrate with a high degree of certainty that the amounts it declares would be of no importance [...]. Given the insignificant contribution of the mining sector in the extractive sector in Congo, the Executive Committee could opt for a unilateral disclosure of the combined amount of revenue of this sector collected by the public administration*".

We note that these recommendations have been acted upon since the 2011 EITI report states: "*based on the results of materiality analysis, the mining sector has been retained in the scope of the EITI report through a unilateral declaration by administrations and public entities*". In view of the amounts actually reported by public administrations (less than 900 million FCFA, meaning less than 0.1% of reported amounts received by the State in the oil sector⁸⁶), this approach seems appropriate.

References: 1-098, 1-251, 2-200, 2-320

⁸³ See Requirement No.9

⁸⁴ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.35

⁸⁵ Only "shipping" companies are concerned

⁸⁶ This figure is in fact 0.03% of figures declared by the state

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-251** **Rapport ITIE** – Etude de cadrage pour le quatrième rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)
- 2-320** **Rapport ITIE** – Rapport de Ghislain Pastré sur l'exercice de réconciliation (Mai 2011)

■ Stakeholder views

Stakeholders confirm this analysis and make no particular comment.

■ Recommendation from the validator

R7 - Ensure a clear procedure for reporting cash payments by companies not present in Congo

■ Conclusion

The quality of the reporting of payments in volumes and the very significant coverage of the declarations of cash payments for 2011 lead to the conclusion that, based on the chosen scope as presented in Requirement No.9, oil companies have declared very satisfactorily all significant payments paid to the State in 2011. Therefore, we can conclude that the Republic of Congo complies with the Requirement

Requirement No.14 is met



Requirement No.15

Government agencies comprehensively disclose all material revenues in accordance with the agreed reporting templates

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Government agencies have made a comprehensive declaration of revenues received	Partial

See EITI Rules, 2011 edition, p.26

Unconfirmed comprehensiveness of the government's 2010 reporting templates

The 2010 EITI report stated: "*the reporting templates submitted by DGT are limited to three categories of revenue streams/taxes [...] without including other revenue streams /oil taxes levied under trade agreements, bonuses, Profit-Oil and dividends. This situation did not allow us to reconcile these very revenue streams and taxes⁸⁷". It added "detailed data received from the General Customs Administration (DGD) were not usable for the purposes of reconciliation".*

References: 2-200

A certain guarantee of comprehensiveness for declarations of volumes received from the oil sector in 2011

As stated in Requirement No.13, "*all [public administrations] have submitted reporting templates for each certified extractive companies included in the scope of reconciliation". In addition, all payments received by the SNPC in 2011 were reported for the seventeen companies selected.*

We also find that the differences between declarations of payments in volumes of companies (58,600,914 barrels) and those of the State (58,610,407 barrels) are less than 0.1%⁸⁸ and can be considered irrelevant.

References: 1-098

An irrelevant contribution of the mining sector unilaterally declared by administrations

As stated in Requirement No.13, "*all [government agencies] have submitted certified reporting templates for each extractive company included in the scope of the report".*

These public administrations, which we understand are the Treasury Department, as well as the Mines Administration and the Taxation and Estates Administration, reported that they had received 873,121,000 FCFA from mining companies. This sum is not significant in relation to the total contribution of the mining sector to the Congolese State's budget; it confirms the findings of the scoping study in the 2011 EITI report.

References: 1-098, 1-251

⁸⁷ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p. 4

⁸⁸ This figure is in fact 0,02% of figures declared by the state

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-251** **Rapport ITIE** – Etude de cadrage pour le quatrième rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)

■ Stakeholder views

Civil society organisations have highlighted difficulties faced by the administrations in filling-in the reporting templates. Training and monitoring activities could be taken to overcome these difficulties.

■ Conclusion

The comprehensiveness of the declarations of payments in volumes for 2011 and the minor discrepancies observed with companies' declarations lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.15 is met



Requirement No.16

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding
a) Formal approval of the report has been taken by the MSG	Partial
b) Other evidence (minutes from MSG meetings...) has been transmitted	Yes

See EITI Rules, 2011 edition, p.48

Stakeholders satisfied with the work done by the reconciler for the 2010 EITI report

While, to our knowledge, there are no minutes of meetings from the Executive Committee formally adopting the 2010 EITI report, we understand that the amended 2010 EITI report was approved by the Executive Committee during its 22 August 2012 meeting: *"at the end of the discussion, EITI Committee members approved the amended version of the reconciliation report for the fiscal year 2010"*.

Stakeholders not fully satisfied with the work done by the reconciler for the 2011 EITI report

We understand that the 2011 EITI report was approved by the Executive Committee on 6 September 2012, and was officially presented in Pointe-Noire on 7 September 2012, in order to not hinder the process of Validation, although some shortcomings raised by the MSG⁸⁹ had not been taken into account by the reconciler.

Some companies confirm this dissatisfaction within the self-assessment forms:

- Prestoil Kouilou stresses that *"it would be appreciated that the reconciler provides explanations on adjustments made on companies' declarations"*⁹⁰
- Africa Oil & Gas notes that *"our observations have not been taken into account due, to our understanding, to delays in their electronic transmission"*⁹¹
- Chevron-Congo wished *"a copy of the final report [was] shared, which would enable the resolution of the discrepancies"*⁹²
- Murphy West Africa said for his part that *"consultation with the reconciler before final publication of the EITI report would have been appreciated"*⁹³

While most of the shortcomings raised by the MSG were finally addressed in the 2011 EITI report, dated 18 October 2012, the MSG considers that the version of 3 September 2012 could have been of better quality, and are therefore not totally satisfied with the work done by the reconciler.

References: 1-101, 1-180, 1-191, 1-192, 1-193, 1-194, 1-193, 1-197, 1-198, 1-199, 1-260

⁸⁹ The weak points are listed in the note information of the ad hoc Validation Commission called "the new version of 2011 EITI reconciliation report" (October 9, 2012)

⁹⁰ Self-assessment form – Prestoil Kouilou (September 2012), question No.14, refer to Appendix III

⁹¹ Self-assessment form – Africa Oil & Gas Corporation (September 2012), question No.13, refer to Appendix III

⁹² Self-assessment form – Chevron-Congo (September 2012), question No.14, refer to Appendix III

⁹³ Self-assessment form – Murphy West Africa (September 2012), question No.14, refer to Appendix III

A version of the 2011 EITI report, dated 3 September 2012, with significant shortcomings

The 2011 EITI report, dated 3 September 2012, presents many significant shortcomings presented below:

- The scope
 - Point 1: The concepts of significant revenue streams and materiality threshold are vague
 - Point 2: The rationale for the comprehensiveness of the scope of companies and the exclusion of four oil companies in exploration is not developed
 - Point 3: The definition of the scope is unclear, particularly with respect to the qualification of deliveries of crude oil to the CORAF refinery and of revenue streams received by the SNPC as an associate and under trade agreements
- The reconciliation exercise
 - Point 4: The reporting templates sent to companies and administrations do not include the line "Other significant payments/revenues", although it is necessary to enhance the comprehensiveness of the declarations
 - Point 5: Although they had been certified, company declarations have been adjusted by the reconciler in its presentation of figures, without the former being informed
- The 2011 EITI report from 3 September 2012
 - Point 6: The 2011 EITI report, dated 3 September 2012, is imprecise or even erroneous, in that it suggests that all companies within the scope sent a reporting template and all, but one, sent a reporting template certified by an external auditor "all oil companies included in the EITI 2011 report submitted reporting templates. [...] Amongst the seventeen (17) companies having submitted reporting templates, only the company Chevron-Congo did not submit a form certified by an external auditor"⁹⁴
In reality, four out of seventeen companies did not submit data and were, therefore, unable to certify their declarations
 - Point 7: The 2011 EITI report, dated 3 September 2012, does not explain the 4.7 Mbbls difference between the number of barrels delivered to the SNPC (55.7 Mbbls) on behalf of the State and the number barrels sold during the year by the latter (51.0 Mbbls)
 - Point 8: The 2011 EITI report of 3 September 2012, does not present a clear overview of reconciled data. The summary presented p. 5 is summarised in two lines:

(en KFCFA)	Total déclaré par les sociétés pétrolières	Montant perçu par l'Etat	Ecart positif constaté	Ecart négatif constaté	Ecart net constaté
Avant réconciliation	2 600 331 809	2 891 384 172	23 294 215	(314 346 578)	(291 052 363)
Après réconciliation	2 617 384 097	2 618 648 223	621 339	(1 885 465)	(1 264 126)

2011 EITI report summary table, 2011 EITI report, 3 September 2012 version

⁹⁴ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), § 1 and 2 p. 5

- Point 9: The total income from the reconciliation exercise⁹⁵, compared to government revenues (TOFE) on p. 35, is erroneous because it adds the income received by the SNPC as a partner (part of the SNPC oil valued⁹⁶, for 31.5 billion CFA francs, and dividends⁹⁷ for 13.3 billion CFA francs) and payments made by the SNPC to the State as a public company (dividends⁹⁸ for 6 billion FCA)

Année	Total reporté par le Gouvernement (Milliards FCFA)	Revenu Total du Gouvernement (Milliards FCFA)*	Rapport ITIE/Revenus Totaux	PNB (Milliards FCFA)**	Rapport ITIE/PNB
2011	2 627	2 894	91%	6 962	42%

(*) Source: Tableau des Opérations financières de l'Etat janv.-déc. 2011.
(**) Source: Fonds Monétaire international (FMI).

Comparison between revenues from the TOFE and revenues from the 2011 EITI report

References: 1-190

A new version of the 2011 EITI report, dated 18 October 2012, of better quality

Our conclusions are based on 2011 EITI report, dated 18 October 2012, where many of the issues raised vis-à-vis 3 September 2012 version were addressed:

- Point 2: The 2011 EITI report, dated 18 October 2012, specifies the scope's comprehensiveness and justifies the exclusion of the four oil companies in exploration

Les sociétés en exploration au nombre de quatre qui n'ont pas été inclus présentent une contribution de 699 987 KFCFA soit uniquement 0.03% du total des contributions du secteur. Le détail des contributions par société tel que reporté par les administrations publiques se présente comme suit :

Nom de la société	Activité	Total en KFCFA	%
15 SOCO	Recherche	507 502	0,02%
19 PERENCO	Recherche	171 851	0,01%
20 CNOOC	Recherche	12 203	0,00%
21 PREMIER OIL	Recherche	8 431	0,00%
TOTAL		699 987	0.03%

Justification for the exclusion of the four oil companies in exploration, EITI 2011 Report, 18 October 2012 version

- Point 3: Qualification of deliveries to the CORAF refinery is specified p. 6 (§ 7)

7. Les parts d'huile mises à la disposition de la CORAF totalisent **4,5 millions de barils** et ce telles que reportées par la SNPC et confirmées par le Ministère de l'Economie des Finances, du Plan du Portefeuille Public et de l'Intégration. La contrevaletur de ces livraisons qui n'ont pas donné lieu à un paiement en 2011 est considérée comme une dette de la SNPC vis-à-vis de l'Etat et ce selon les termes du contrat de performance conclu avec la société.

Qualification of deliveries to the CORAF refinery, EITI 2011 Report, 18 October 2012 version

⁹⁵ This 2,627.1 MDS FCFA figure corresponds to the total of the table on p.24 for an amount of 2,618.6 MDS FCFA to which shipping tax has been added, shown on p.28, for an amount of 8.5 MDS FCFA

⁹⁶ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), p. 24

⁹⁷ Id.

⁹⁸ Id.

Revenue streams related to SNPC as a partner specified p. 18 and 19

Les parts d'huile mis à la disposition de l'Etat directement (1+2+3) constituent les parts qui reviennent au Congo au titre du CPP. Ces parts sont mis à la disposition de l'Etat sur la base d'une déclaration mensuelle effectuée par les sociétés pétrolières.

Les parts d'huile mis à la disposition de la société nationale **SNPC** (4) constituent la part de Profit-Oil et de Cost-Oil lui revenant en sa qualité d'associé dans les contrats de partage de production. Ces parts sont commercialisés par la SNPC pour son propre compte et la contrepartie des dites parts est comptabilisée dans le chiffre d'affaire de la dite société. En contre partie, la SNPC reverse des dividendes à l'Etat (voir flux 21 au paragraphe 2.4.3).

Precisions on qualification of revenue streams paid to the SNPC as a partner.
EITI 2011 Report, October 18, 2012 version

The nature of trade agreements is stated p.19

Les accords commerciaux recensés lors de l'étude de cadrage sont constitués par les deux accords conclus entre la République du Congo et la Société ENI pour la réalisation des deux projets de la Central Gaz (5) et de la Centrale Electrique du Congo (CEC). Ces deux projets financés au départ par la société ENI font l'objet d'un remboursement via un prélèvement sur la fiscalité mensuelle due à la République du Congo.

Precisions on the nature of trade agreements.
EITI 2011 Report, October 18, 2012 version

- Point 5: Adjustments made by the reconciler on declarations of extractive companies and State agencies are detailed on pp. 32 to 34 of the 2011 EITI report. We understand that thirteen companies present in Congo have been invited in October 2012 to confirm in writing their agreement on amendments established by the reconciler. To this date, ten companies have sent confirmation (Total E&P-Congo, Eni-Congo, Chevron-Congo, Murphy West Africa, Prestoil Kouilou, Maurel & Prom-Congo, SNPC, Congorep, CMS Nomeco, NUEVO)
- Point 6: The 2011 EITI report of 18 October 2012, now states clearly, p. 5, that only thirteen companies sent a reporting template and a certification by an external auditor, as shown in the following extract

1. Toutes les sociétés pétrolières retenues dans le référentiel ITIE 2011 et ayant une existence physique et juridique au Congo ont soumis des formulaires de déclaration. En raison de la non présence physique de certaines sociétés associées au Congo, les sociétés ayant la qualité d'opérateur ont été sollicitées pour la soumission d'une déclaration en lieu et place de ces sociétés associées. On a recensé 4 sociétés concernées par ce traitement à savoir : PA Ressources, TULLOW, PETROCI et PREVAIL.
2. Toutes les sociétés ayant une existence physique et juridique au Congo, ont soumis un formulaire certifié par un auditeur externe. Ces sociétés se détaillent comme suit :

1. TOTAL (TEP CONGO)	8. AOGC
2. ENI CONGO	9. CMS NOMECO
3. SNPC	10. NUEVO CONGO COMPANY
4. CONGOREP	11. NUEVO CONGO LIMITED
5. SOCIETE CHEVRON	12. PRESOIL
6. BURREN	13. MAUREL & PROM CONGO
7. MURPHY WEST AFRICA	
3. Pour les sociétés associées n'ayant pas de présence physique au Congo, les formulaires de déclaration soumis par les opérateurs au lieu et place des dites sociétés ont fait l'objet d'une vérification de concordance des chiffres reportés par rapport aux pourcentages de participation indiqués dans les contrats de partage de production. La production de ces sociétés représente 2,8% de la production totale reportée par les sociétés pétrolières.

Conclusions of the 2011 EITI report referring to the collection of reporting templates and their certification.
2011 EITI Report, 18 October 2012 version

- Point 7: The 2011 EITI report of 18 October 2012, confirms, in § 7 p.6, that the 4.7 Mbbls difference between the number of barrels delivered to the SNPC (55.7 Mbbls) on behalf of the State and the number of barrels sold during the year by the latter (51.0 Mbbls) were delivered to CORAF (§ 7, p.6)

7. Les parts d'huile mises à la disposition de la CORAF totalisent **4,5 millions de barils** et ce telles que reportées par la SNPC et confirmées par le Ministère de l'Economie des Finances, du Plan du Portefeuille Public et de l'Intégration. La contrepartie de ces livraisons qui n'ont pas donné lieu à un paiement en 2011 est considérée comme une dette de la SNPC vis-à-vis de l'Etat et ce selon les termes du contrat de performance conclu avec la société.

Confirmation of the 4.5 Mbbls difference between the number of barrels delivered to the SNPC and those sold during the year by the latter, EITI 2011 Report, 18 October 2012 version

- Point 8: The 2011 EITI report of 18 October 2012 now has a clear overview of the reconciled data on p. 7 and 8 (see detailed presentation Requirement No.17).

References: 1-098, 1-101

Some points of the new version of the 2011 EITI report, dated 18 October 2012, still remain unclear

While we note that numerous shortcomings were actually corrected by the reconciler, we find, however, that several points remain unclear:

- Point 1: The concepts of significant revenue streams and materiality thresholds are vague (see comments in Requirement No.9)
- Point 4: The absence of a category "*Other significant payments/revenues*" is still noted, impeding the comprehensiveness of declarations (see comments in Requirement No.9)
- Point 9: The total income from the reconciliation exercise⁹⁹ compared to government revenues (TOFE) remains erroneous because it adds the income received by the SNPC as a partner (part of the SNPC oil valued¹⁰⁰, for 31.5 billion CFA francs, and dividends¹⁰¹ for 13.3 billion CFA francs) and payments made by the SNPC to the State as a public company (dividends¹⁰² for 6 billion FCA)

References: 1-098

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-101** **Comité exécutif** – Compte rendu de la session du comité ITIE du Congo relative à la validation du rapport final (9 octobre 2012)
- 1-104** **Comité exécutif** – Information sur la nouvelle version du rapport de conciliation ITIE 2011 (9 octobre 2012)
- 1-180** **Communication** – Discours du Préfet de Pointe-Noire à la Cérémonie de présentation du 4^e rapport Exercice 2011 (7 septembre 2012)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 1-191** **Entreprises** – Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Chevron-Congo (Septembre 2012)

⁹⁹ This 2,627.1 MDS FCFA figure corresponds to the total of the table P.24 for an amount of 2,618.6 MDS FCFA to which shipping tax has been added, shown P.28, for an amount of 8.5 MDS FCFA

¹⁰⁰ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), P.24

¹⁰¹ Id.

¹⁰² Id.

- 1-192 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Prestoil Kouilou (Septembre 2012)
- 1-193 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Total E&P-Congo (Septembre 2012)
- 1-194 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Murphy West Africa (Septembre 2012)
- 1-195 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Eni-Congo (Septembre 2012)
- 1-196 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Congorep – CMS Nomeco – Perenco E&P (Septembre 2012)
- 1-197 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Africa Oil & Gas Corporation (AOGC) (Septembre 2012)
- 1-198 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Maurel & Prom-Congo (Septembre 2012)
- 1-199 Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – SNPC (Septembre 2012)
- 1-260 Comité exécutif** – Cérémonie de présentation du 3^e rapport Exercice 2010, Brazzaville (30 mai 2012)

■ Stakeholder views

Stakeholders confirm being satisfied with the work done by the reconciler in charge of the 2010 and 2011 EITI reports. However, the MSG and some companies consider that the version of 3 September 2012 could have been of better quality and are therefore not totally satisfied with the work done by the reconciler for this second EITI report.

Some companies confirm this dissatisfaction within the self-assessment forms:

- Prestoil Kouilou stresses that *"it would be appreciated that the reconciler provides explanations on adjustments made on companies' declarations"*¹⁰³
- Africa Oil & Gas Corporation states that *"the observations we made were not taken into account because of the delays in their transmission"*¹⁰⁴
- Chevron-Congo wished *"a copy of the final report [was] shared, which would enable the resolution of the discrepancies"*¹⁰⁵
- Murphy West Africa said for his part that *"consultation with the reconciler before final publication of the EITI report would have been appreciated"*¹⁰⁶

Members of civil society sitting on the Executive Committee have indicated in writing¹⁰⁷ their position on the following issues: *"the first version of the conciliation report has not been fully accepted by all stakeholders. The Executive Committee has then transmitted observations that have led to the production of a final version of the report, which has been approved by the Committee. The debates that have allowed strengthening the 4th EITI report come down to:*

- *A more comprehensive presentation of the scope of the report, based on a scoping study as well as on the mining and petroleum register*
- *A more precise presentation of companies having submitted certified reporting templates and of the processing of their partners*
- *A clearer presentation of the benefit streams (in-kind and in cash payments) to include in the reconciliation process*
- *A more precise presentation of the benefit streams related to SNPC as a partner and as a State agency*
- *A presentation of the processing of the barrels made available by the State to the CORAF*

¹⁰³ Self-assessment form – Prestoil (September 2012), question No.14, refer to Appendix III

¹⁰⁴ Self-assessment form – Africa Oil & Gas Corporation (September 2012), question No.13, refer to Appendix III

¹⁰⁵ Self-assessment form – Chevron-Congo (September 2012), question No.14, refer to Appendix III

¹⁰⁶ Self-assessment form – Murphy West Africa (September 2012), question No.14, refer to Appendix III

¹⁰⁷ Déclaration de la société civile sur les commentaires du Comité de Validation - Société civile membre du Comité exécutif (4 décembre 2012), p. 2

- A presentation of all payments made by the partners of a given permit
- A confirmation that all reconciled data has been approved by the concerned companies
- A clearer presentation of the various recommendations of the report

After all of these corrections, civil society is satisfied with the work undertaken by the conciliator. However, it regrets that this corrective work has not been conducted since the first version of the Report”

■ Recommendations from the validator

R8 - Ensure that State revenues presented in the EITI reports do not include income received by the SNPC as a partner

■ Conclusion

We understand that the 2011 EITI report, dated 3 September 2012, was approved by the Executive Committee on 6 September 2012, and was officially presented in Pointe-Noire on 7 September 2012, in order not to hinder the Validation process, although some shortcomings, raised by the MSG and some companies, had not been taken into account by the reconciler.

While most of these shortcomings¹⁰⁸ were finally addressed in the 2011 EITI report, dated 18 October 2012, the MSG members consider that the version of 3 September 2012 could have been of better quality and therefore are not totally satisfied with the work done by the reconciler.

As well as the MSG, we consider that the September version of the 2011 EITI report presented many technical shortcomings, evidence of a work not fully completed.

However, we find that the October version of the 2011 EITI report presents genuine guarantees of quality and leads us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.16 is met



¹⁰⁸ These shortcomings are listed in the information note of the ad hoc Validation Commission called "the new version of 2011 EITI reconciliation report" (9 October 2012)

Requirement No.17

The reconciler must ensure that the EITI report is comprehensive, 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
a) MSG has formulated remedial actions in response to the reconciler's recommendations	Yes

See EITI Rules, 2011 edition, p. 26

The 2010 and 2011 EITI reports with regards to the International Secretariat Note "EITI Good Practices No.1: elaboration of an EITI report"

- Good practice No.1: "Establish a summary"

The 2010 and 2011 EITI reports both present a summary, respectively on p. 4-9 and 5-9.

The version of the 2011 EITI report from 18 October 2012 thus enables us, on p. 7 and 8, to understand the different contributions paid by the extractive sector to the State, both in regard to contributions in kind and in cash.

- Payments in kind and number of barrels sold: the reconciliation of different revenue streams paid and received in kind by companies and by the State are presented p.7

Flux de paiements perçus par l'Etat	Total déclaré par les sociétés pétrolières (a)	Total SNPC(b)	Total Sociétés pétrolières (a+b)	Etat	Ecart net
Parts d'huile de l'Etat (RMP+TO+Y/S)	53 434 153	5 901 245	59 335 398	59 344 208	(8 810)
Prélèvements/ Part d'huile de l'Etat	(3 743 540)	-	(3 743 540)	(3 743 530)	(10)
Total revenus en nature nets	49 690 613	5 901 245	55 591 858	55 600 658	(8 800)

Synthesis of the reconciliation of different revenue streams paid and received in kind by companies and by the State, 2011 EITI report, 18 October 2012 version

Flux de paiements perçus par l'Etat	Total déclaré par les sociétés pétrolières (a)	Total SNPC(b)	Total Sociétés pétrolières (a+b)	Etat	Ecart net
Parts d'huile de l'Etat Commercialisés	-	51 035 686	51 035 686	51 035 686	-
Total Parts d'huile Commercialisés	-	51 035 686	51 035 686	51 035 686	-

Synthesis of the reconciliation of barrels sold on behalf of the state, 2011 EITI report, 18 October 2012 version

The 2011 EITI report also presents the reconciliation of the different revenue streams paid and received in kind by companies and by the SNPC, p. 8

<i>Flux de paiements perçus par la SNPC</i>	Total déclaré par les sociétés pétrolières	SNPC	Ecart net
Parts bruts d'huile mis à la disposition de la SNPC	3 009 056	3 009 729	(673)
Total des revenus en nature	3 009 056	3 009 729	(673)

Synthesis of reconciliation of revenue stream paid and received in kind by companies and by the SNPC, 2011 EITI report, 18 October 2012 version

- Cash payments: the reconciliation of different revenue streams paid and received in cash by companies and by the State are presented on p. 7

<i>Flux de paiements perçus par l'Etat</i>	Total déclaré par les sociétés pétrolières (a)	Total SNPC(b)	Total Sociétés pétrolières (a+b)	Etat	Ecart net
Versement au titre de la Commercialisation de la part de l'Etat	6 219 135	2 380 601 474	2 386 820 609	2 386 755 236	65 373
Redevance sur Auto Consommation	838 223	.	838 223	838 223	.
Provision pour investissements diversifiés (PID)	38 967 801	128 108	39 095 909	39 043 926	51 983
Solde de fiscalité reversé (Hors PID et Red sur autoconsommation)	58 735 126	.	58 735 126	58 735 126	.
Redevance superficière	208 918	.	208 918	208 918	.
Bonus de signature	16 124 464	.	16 124 464	16 124 464	.
Bonus de production
Impôts sur les sociétés	36 546 695	.	36 546 695	36 546 695	.
Autres flux de paiements en numéraire	26 600 819	443 381	28 044 200	29 399 42	(1 355 222)
Dividendes	.	6 000 000	6 000 000	6 000 000	.
Total des revenus en numéraire	184 241 181	2 388 172 963	2 572 414 414	2 573 652 010	(1 237 866)

Synthesis of revenue streams paid and received in cash by the companies and by the State, 2011 EITI report, 18 October 2012 version

We note, however, with reference to detailed tables on p. 30, the line "Other streams of payments in cash", column "Total sociétés pétrolières (a+b)" do not include the "Projets sociaux (non volontaires)" for 852,524 CFA Francs, line which does not appear elsewhere in the synthesis.

The 2011 EITI report also presents the reconciliation of the different revenue streams paid and received in cash by companies and by the SNPC, p. 8

<i>Flux de paiements perçus par la SNPC</i>	Total déclaré par les sociétés pétrolières	SNPC	Ecart net
Versement au titre de la Commercialisation de la part de la SNPC	31 522 438	31 522 438	.
Dividendes Congorep	13 318 168 168	13 318 168	3 009 729
Total des revenus en numéraire	44 840 606	44 840 606	.

Synthesis of revenue streams paid and received in kind by companies and by the SNPC, 18 October 2012 version

The synthesis on p. 5-7 finally shows the revenue streams declared unilaterally by oil companies (shipping tax and voluntary contributions), as well as the revenue streams of the mining sector declared unilaterally by the State.

The amount of "3,009,729" in the "net gap" seems to be a material error.

- Good practice No.2: "Present disaggregated data for each company"

The 2010 and 2011 reports are prepared on the basis of disaggregated data, company by company.

- Good practice No.3: "Present the list of companies in the extractive sector"

The 2010 and 2011 EITI reports present, respectively on p. 13 and 11, the list of companies included in the scope of the report.

- Good practice No.4: "Establish comparisons per Compare by type of payment type"

The 2010 report does not establish comparison per payment type. The 2011 EITI report provides an analysis, however, by revenue streams and sector of activity (oil and mining).

- Good practice No.6: "Establish comparisons with other data sources"

The 2011 EITI report compares data reported in the framework of EITI exercise with the Table of Financial Operations of the State (TOFE), as used by the International Monetary Fund (IMF). However, the total income from the reconciliation exercise¹⁰⁹, compared to government revenues (TOFE) on p.35, is wrong, because it adds the income received by the SNPC as a partner (part of oil of the SNPC¹¹⁰, valued for 31.5 billion CFA francs, and dividends¹¹¹ for 13.3 billion CFA francs) and payments of the SNPC paid to the State as a public company (dividends¹¹² for 6 billion CFA francs)

Année	Total reporté par le Gouvernement (Milliards FCFA)	Revenu Total du Gouvernement (Milliards FCFA)*	Rapport ITIE/Revenus Totaux	PNB (Milliards FCFA)**	Rapport ITIE/PNB
2011	2 627	2 894	91%	6 962	42%

(*) Source: Tableau des Opérations financières de l'Etat janv.-déc. 2011.
(**) Source: Fonds Monétaire international (FMI).

Comparison between the 2011 reconciliation exercise income and the TOFE, 3 September 2012 version

References: 1-098, 1-190, 2-200

¹⁰⁹ This 2,627.1 MDS FCFA figure corresponds to the total of the table on p.24 for an amount of 2,618.6 MDS FCFA to which shipping tax has been added, shown on p.28, for an amount of 8.5 MDS FCFA

¹¹⁰ Extractive payments and revenues reconciliation report for the 2011 fiscal year – Moore Stephens (September 3, 2012), p.24

¹¹¹ Id.

¹¹² Id.

2010 and 2011 EITI reports identify gaps

The 2010 EITI report identifies all gaps, divided into 5 main categories¹¹³:

- Omission by companies
- Deferred taxes yet collected/paid outside the period of reconciliation
- Taxes considered outside the scope of reconciliation
- Shares taken in respect to trade agreements not deducted
- Share of partners reported by the operator

The 2011 EITI report also identifies all gaps, divided into 9 main categories¹¹⁴:

- Revenue streams reported by the State not supported by documentary evidence
- No basis for reconciliation
- Revenue streams reported by the company not supported by documentary evidence
- Revenue streams not reported by the extractive company
- Tax deferred by the State not confirmed by the company
- Exchange rate differences
- Details not submitted by the company
- Differences between the declaration of the State and companies
- Insignificant differences

We note that the residual discrepancies, positive or negative, from the 2011 EITI report, are of very small amounts (less than 0.1% of reported amounts).

No.	Flux de paiement	Déclarations initiales			Ajustements			Chiffres après ajustements		
		Sociétés	Etat	Différence	Sociétés	Etat	Différence	Sociétés	Etat	Différence
10	Redevance sur Auto Consommation	838 223	838 223	-	-	-	-	838 223	838 223	-
11	Provision pour investissements diversifiés (PID)	36 456 156	38 508 661	(2 052 505)	2 639 753	535 265	2 104 488	39 095 909	39 043 926	51 983
12	Solde de fiscalité reversé (Hors PID et Red sur autoconsommation)	30 830 315	58 661 338	(27 831 023)	27 904 811	73 788	27 831 023	58 735 126	58 735 126	-
13	Versement au titre de la Commercialisation de la part de l'Etat	2 402 459 505	2 659 601 650	(257 142 145)	(15 638 896)	(272 846 415)	257 207 519	2 386 820 609	2 386 755 236	65 373
14	Part d'huile de la SNPC	31 522 438	31 554 385	(31 947)	-	(31 947)	31 947	31 522 438	31 522 438	-
15	Redevance superficière	208 888	-	208 888	30	208 918	(208 888)	208 918	208 918	-
16	Bonus de signature	16 124 464	16 269 116	(144 652)	-	(144 652)	144 652	16 124 464	16 124 464	-
17	Bonus de production	-	-	-	-	-	-	-	-	-
18	Impôts sur les sociétés	33 652 700	40 714 583	(7 061 883)	2 893 995	(4 167 888)	7 061 883	36 546 695	36 546 695	-
19	Taxe sur les salaires (IRPP-TF-TA-FNH)	18 479 926	19 661 891	(1 181 965)	(257 080)	(1 419 911)	1 162 831	18 222 846	18 241 980	(19 134)
20	Impôts retenus à la source des sous-traitants	5 722 271	751 346	4 970 925	158 455	5 141 164	(4 982 709)	5 880 726	5 892 510	(11 784)
21	Dividendes	19 318 168	19 318 168	-	-	-	-	19 318 168	19 318 168	-
22	Redevance informatique	1 151 183	2 077 751	(926 568)	-	-	-	1 151 183	2 077 751	(926 568)
23	Tarif Extérieur Commun (TEC)	-	467 852	(467 852)	-	-	-	-	467 852	(467 852)
24	Frais de formation	937 461	938 448	(987)	-	-	-	937 461	938 448	(987)
25	Recherche Cuvette	-	-	-	-	-	-	-	-	-
26	Redressements fiscaux/amendes et pénalités	1 767 571	1 168 238	599 333	83 813	612 043	(528 230)	1 851 384	1 780 281	71 103
27	Redressements Douaniers/amendes et pénalités	10 018	-	10 018	(9 418)	600	(10 018)	600	600	-
28	Projets sociaux (non volontaires)	852 522	852 522	-	-	-	-	852 522	852 522	-
Total paiements en numéraires (*) (KFCFA)		2 600 331 809	2 891 384 172	(291 052 363)	17 775 463	(272 039 035)	289 814 498	2 618 107 272	2 619 345 138	(1 237 866)

(*) Hors taxe maritime

*Reconciliation table of revenue streams paid and received in cash,
EITI 2011 report, 18 October 2012 version*

References: 1-098, 1-190, 2-200

¹¹³ Final oil payments and revenues reconciliation report for the 2010 fiscal year – Moore Stephens (December 2011), p.28

¹¹⁴ Extractive payments and revenues reconciliation report for the 2011 fiscal year, Final version – Moore Stephens (October 18, 2012), p.39

2010 and 2011 EITI reports offer recommendations, some of which have been taken into account

The 2010 EITI report provides, on p.38, the following recommendations:

- Recommendation No.1: Establishment of a database containing all the information relating to companies operating in the oil sector
- Recommendation No.2: Strong encouragement that all stakeholders get involved in the work of reconciliation of revenue streams
- Recommendation No.3: Realisation of a scoping study prior to each exercise of reconciliation
- Recommendation No.4: Decision making regarding the inclusion of the shipping tax in the repository EITI
- Recommendation No.5: Decision making regarding the treatment of compensation payments
- Recommendation No.6: Development of a mapping of the various rights and taxes originating from the oil industry by recipient
- Recommendation No.7: Awareness improvement for stakeholders regarding the need to certify the reporting templates
- Recommendation No.8: Establishment of a distinction in the reporting templates of the State, between the payments by the operators and their partners

To our knowledge, only recommendations 1 and 6 have not yet been fully taken into account by the Executive Committee and the declaring parties.

As for the 2011 EITI report, it proposes, p. 43-45, the following recommendations:

- Recommendation No.1: Computerisation of revenue management by Congolese mining administrations
- Recommendation No.2: Adoption of an information system between administrations to ensure greater complementarities in the control of extractive sector revenues
- Recommendation No.3: Emission of a systematic statement of income for each payment made by extractive companies
- Recommendation No.4: Review of the legal framework governing the liquidation of customs duties
- Recommendation No.5: Computerisation of fines and penalties to ensure additional control on revenue
- Recommendation No.6: Establishment of a structure for financial monitoring of social projects carried out by the oil companies
- Recommendation No.7: Establishment of standard monthly reporting of oil taxes for all operators
- Recommendation No.8: Emission of a systematic statement of income for each payment in currency by extractive companies
- Recommendation No.9: Development of a complementary analysis of EITI reports, focused, on the one hand, on the differences between the EITI reporting and data contained in the TOFE and on the other hand, on the impact of extractive revenues over public and social expenditures

Given the short time given between the publications of the 2011 EITI report and of this Validation report, these recommendations have not been implemented yet.

References: 1-098, 2-200

■ References

No.

- 1-098** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale – Moore Stephens (18 octobre 2012)
- 1-190** **Rapport ITIE** – Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)
- 2-200** **Rapport ITIE** – Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010 – Moore Stephens (Décembre 2011)

■ Stakeholder views

Companies take note that EITI reports are complete and that "*the efforts of clarification and reconciliation made were effective*"¹¹⁵. Some companies, however, regret that some differences still remain unexplained, or even, do not understand "*the possibility of discrepancies between companies' disbursements and receipts recorded by public treasury*"¹¹⁶.

■ Conclusion

The 2011 EITI report, in its version from 18 October 2012, is complete, provides a synthesis, identifies gaps and provides recommendations, which lead us to conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.17 is met



¹¹⁵ Reporting templates for EITI companies – Total E&P-Congo (September 2012)

¹¹⁶ Reporting templates for EITI companies – Maurel & Prom-Congo (September 2012)

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
a) Paper copies of the EITI Report are available and have been distributed to a wide range of key stakeholders	Yes
b) The EITI Report is available on-line	Yes
c) The EITI Report is comprehensive and addresses recommendations	Yes
d) The EITI Report is comprehensible, written in a clear, accessible style and appropriate languages	Yes
e) Outreach events are undertaken to spread awareness of the EITI Report	Yes

See EITI Rules, 2011 edition, p.48-49

The review of the content of the 2011 EITI report presented in Requirements No.14, 15, 16 and 17 leads to the conclusion that it is complete and understandable.

An official ceremony unveiling 2010 and 2011 EITI Reports

The 2010 EITI report was publicly presented during an official ceremony, held in Brazzaville on 30 May 2012. Were invited representatives from parliament, Brazzaville elected officials, government agencies, extractive companies present in the Republic of Congo, civil society organisations, employers' organisations, trade unions, the diplomatic agencies, religious movements and the media.

During the ceremony, the Minister of Hydrocarbons confirmed: "*The findings of this EITI report should be widely disseminated and scattered throughout the country*".

The 2011 EITI report, in the 3 September version, was also presented to the public during an official ceremony held in Pointe-Noire on 7 September 2012. We understand that this decision has been taken in order to not hinder the Validation process, although some shortcomings raised by the MSG and by some extractive companies had not been taken into account by the reconciler. This official ceremony was held before representatives from parliament, Brazzaville elected officials, public administration, extractive companies present in the Republic of Congo, civil society organisations, employers' organisations, of trade unions, the diplomatic corps, religious movements and the media.

On the basis of the comments made by the Executive Committee, the reconciler has brought modifications and has submitted a new version for the 2011 EITI report on 18 October 2012. Civil society confirmed in writing¹¹⁷: "*after the adoption of the final version dated 18 October 2012, the Executive Committee, with the support of oil companies, has organised in Pointe-Noire an official presentation ceremony of the 18 October 2012 version, under the patronage of Mr Honoré PAKA, prefect of Pointe-Noire*". The document further details: "*some members of civil society active in the EITI [...] have made presentations during the dissemination sessions of the 4th EITI report organised for the media and youth associations, with the Minister of Youth and Civic Education[...]. Using the same logic, RDPH has organised a dissemination session of the 18 October 2012 version in Dolisie, in the Niari region*". In

¹¹⁷ Déclaration de la société civile sur les commentaires du Comité de validation (1^{er} décembre 2012)

addition, we note that a planning for the dissemination of the 3rd and 4th EITI report has been organised on 4 December 2012 by the Executive Committee. The first dissemination session is programmed on 10 January 2013, in the district of Kouilou.

References: 1-093, 1-150

Upstream and downstream communication campaigns for these events

We note that the official presentation ceremony of the 2010 EITI report was a topic in the national press. It also has been the subject of TV and radio announcements, which have replayed/re-enacted the event. This has also included the thorough participation of the President and First Vice-President in specific television programs on the subject.

The publication of the 2011 EITI report was accompanied by various communication campaigns, on the radio and on TV (including a special 52-minute broadcast on 12 September 2012). We understand that presentation ceremonies of these reports are planned soon in Dolisie and Owando.

An audiovisual communication and streaming radio campaign has also been launched since June 2012, broadcasting institutional commercials on EITI in French, Lingala and Kikongo. Similarly, a poster campaign promoting the EITI has been running since June 2012, both in Brazzaville and Pointe-Noire. A banners deployment campaign was also initiated in Kinkala. Finally, civil society (RPDH and PCQVP) organised a dissemination workshop and presentation of the first two reports on 15 October 2012, in Sibiti.

These communications deserved to be extended across the country. While we find that the activities were well conducted in this sense, it seems necessary to us that they be further strengthened.

References: 1-099, 1-150, 1-160, 1-170, 1-180, 1-260, 1-270

Availability on the internet

We note that the EITI 2010 and 2011 reports are available on the Initiative's website: www.itie-congo.net, along with the 2004-2006 and 2007-2009 EITI reports.

■ References

No.

- 1-093** **Communication** – Chronogramme de dissémination du 3^{ème} et 4^{ème} rapport ITIE de la République du Congo, exercices 2010-2011 (4 décembre 2012)
- 1-094** **Société civile** – *Déclaration de la société civile sur les commentaires du Comité de validation* (1^{er} décembre 2012)
- 1-099** **Société civile** – Compte-rendu de la journée d'information et de sensibilisation de Sibiti sur la transparence et les droits économiques et sociaux (15 octobre 2012)
- 1-150** **Communication** – Rapport sur l'action de communication menée au sein du Comité exécutif de l'ITIE – Agence de communication Brazzaville R.C (18 septembre 2012)
- 1-160** **Communication** – Revue de Presse relative à la Cérémonie de présentation du 4^e rapport Exercice 2011 (10-14 septembre 2012)
- 1-170** **Comité exécutif** – Cérémonie de présentation du 4^e rapport Exercice 2011, Pointe-Noire (7 septembre 2012)
- 1-180** **Communication** – Discours du Préfet de Pointe-Noire à la Cérémonie de présentation du 4^e rapport Exercice 2011 (7 septembre 2012)
- 1-260** **Comité exécutif** – Cérémonie de présentation du 3^e rapport Exercice 2010, Brazzaville (30 mai 2012)
- 1-270** **Communication** – Revue de Presse relative à la Cérémonie de présentation du 3^e rapport Exercice 2010 (30 mai 2012)

■ Stakeholder views

Stakeholders confirm this analysis. We note that some representatives of civil society organisations would like to further strengthen these communication and dissemination campaigns to citizens.

■ Recommendation from the validator

R9 - Finalise the dissemination of 2010 and 2011 EITI reports

■ Conclusion

A certain number of varied communication campaigns in several languages have been conducted by the multi-stakeholder group so as to inform and raise awareness of Congolese citizens on the conclusions of the EITI reports published to date. It seems necessary that the multi-stakeholder group continue the dissemination of the 2010 and 2011 EITI reports across the country, as it has committed to. For this reason, we conclude that the Republic of Congo is compliant with this Requirement.

Requirement No.18 is met



Requirement No.19

Oil, gas and mining companies must support EITI implementation

■ Evidence

Participation of all companies present in Congo to the self-evaluation exercise

In accordance with the EITI rules, we have conducted, within the 2011 EITI report's scope of companies present in Congo, an exercise of self-evaluation, which usefully complements the compliance assessment via the EITI Requirements evaluation.

Our self-assessment forms were established on the basis of recommendations of the Source Book. They include fifteen key issues and were sent directly by e-mail to the 13 companies in the scope of the 2011 EITI report.

On the 13 companies contacted, all have returned their reporting template, some operators responding on behalf of their partners. The questions and replies received from companies are presented hereafter.

Companies generally pleased with the EITI process in Congo, but which nevertheless wish for strengthened internal communication

All of the companies surveyed said they were "*generally satisfied*" with the EITI process in Congo, like Murphy West Africa or Chevron-Congo, which state that "*the process of implementation of the EITI has considerably improved since the first year of reconciliation*". Maurel & Prom-Congo stress that "*we have made enormous progress in the appropriation of significant concepts of EITI in the publication of figures and dissemination of the EITI concept within the population*".

While companies confirm the quality of discussions within the Executive Committee, several comments were nevertheless formulated in relation to communication, and even in relation to the organisation of dialogue between stakeholders, which could obviously be strengthened. Thus, the company Prestoil Kouilou wishes for "*more transmission between the Republic and companies*" and Chevron-Congo suggests that "*long-term planning and schedules should be listed at the beginning of each year and these dates should remain firm*".

Finally, some companies deplored a lack of communication in the context of the finalisation of the 2011 EITI report. Thus, Chevron-Congo would have liked "*a copy of the final report [having been] shared, which would have enabled to resolve discrepancies identified*". Murphy West Africa, for his part, stated that "*consultation with the firm before final publication of the EITI document would have been desirable*". Finally, Prestoil Kouilou stresses that it "*would be advisable that the reconciler provide explanations to companies regarding adjustments in the report*".

Questions and Answers

The answers obtained by the 13 companies invited to participate in the self-assessment exercise planned within the framework of this report Validation are:

Company	Question														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 SNPC	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Y/N	Yes	Yes	N/A
2 Total E&P-Congo	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
3 Eni-Congo	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
4 Burren	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
5 Africa Oil & Gas Corporation	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
6 Chevron-Congo	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
7 Congorep															
8 CMS Nomeco Company	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
9 Nuevo Congo Company															
10 Nuevo Congo Limited															
11 Murphy West Africa	Yes	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	N/A
12 Maurel & Prom-Congo	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A
13 Prestoil Kouilou	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A

Results of the self-assessment reporting templates

The questions asked in the context of these forms are as follows:

1. Did your company publicly state its support for the EITI process in this country?
2. Were discussions on the National Initiative constructive and can they be improved?
3. Have you faced obstacles in the implementation of the EITI?
If yes, what are the process improvement elements that you could suggest?
4. Are you satisfied with the work plans of the national EITI (as defined by the multi-stakeholder group)?
5. Has your company committed to support and cooperate for the implementation of national work plans of EITI (as defined by the multi-stakeholder group), including compliance with directives issued by the government in connection with EITI (e.g., laws and agreement protocols) and, if necessary, to meet with stakeholders?
6. Does data informing reporting templates sent to organisation(s) responsible for figures reconciliation and EITI reports production, come from accounts that have been independently audited to international standards?
7. Have these reporting templates given to the organisation(s) responsible for figures reconciliation and EITI reports production, undergone a certification by independent auditors according to international standards?
8. What are the names and addresses of your auditors in the Republic of Congo and at the group level?
9. Have all significant payments been disclosed to the organisation(s) responsible for figures reconciliation and EITI reports production, in accordance with EITI reporting templates and before the agreed deadline?
10. Did your company answer the questions from the organisation(s) responsible for figures reconciliation and EITI reports production, to assist in the reconciliation of company payments and government revenues in accordance with EITI reporting templates?
11. Did you find that the scope of companies and payments considered for EITI reports suited the EITI objectives, particularly in terms of materiality?
12. Is your company satisfied with the reporting templates submitted by the organisation(s) responsible for figures reconciliation and EITI reports production?
13. Do you consider the gaps identified by the organisation(s) responsible for figures reconciliation and EITI reports production acceptable?
14. Is your company satisfied with the choices and the work done by the organisation(s) responsible for figures reconciliation and EITI reports production?
15. How has your company supported the implementation of the EITI in the Congo?

■ References

No.

- 1-191** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Chevron-Congo (Septembre 2012)
- 1-192** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Prestoil Kouilou (Septembre 2012)
- 1-193** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Total E&P-Congo (Septembre 2012)
- 1-194** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Murphy West Africa (Septembre 2012)
- 1-195** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Eni-Congo (Septembre 2012)
- 1-196** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Congorep – CMS Nomeco – PerencoE&P (Septembre 2012)
- 1-197** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE –Africa Oil & Gas Corporation (AOGC) (Septembre 2012)
- 1-198** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – Maurel & Prom-Congo (Septembre 2012)
- 1-199** **Entreprises** – Formulaire d’auto-évaluation pour les entreprises de l’ITIE – SNPC (Septembre 2012)

■ Comments from the validator

With regards to interviews held in Brazzaville and Pointe-Noire with representatives of extractive companies and the answers provided in the reporting templates, we understand that the National Initiative would benefit even more, in terms of efficiency and credibility, by strengthening its internal communication for the benefit of stakeholders.

Thus, the systematic awareness campaigns aimed at companies prior to launching an EITI report - which seems to be already the case and should be pursued - the multiplication of the Executive Committee meetings during the development of an EITI report and also, the organisation of specific meetings with representatives of extractive industries within the gaps resolution phase, constitute means to answer the strong requests formulated by extractive companies taking part in the EITI process in the Republic of Congo.

It seems legitimate and very easy, both technically and logistically, to fulfil these requests.

Requirement No.20

The government and multi-stakeholder group must take steps to act on lessons learnt, address discrepancies and ensure that EITI implementation is sustainable. Implementing countries are required to submit Validation reports in accordance with the deadlines established by the Board

■ Evidence

A dynamic multi-stakeholder group, bearer of the Initiative's sustainability

The mobilisation, the regular activity of the Executive Committee, the dynamism of its members in the deployment of communication campaigns and the beginning of regular communication campaigns of EITI reports represent the many pledges of a national commitment for enhanced implementation of the EITI in the Republic of Congo.

References: See Requirements No.4, 5, 6, 7

A pragmatic consideration of recommendations from previous conciliation exercises

As detailed in Requirement No.17, a pragmatic consideration of the 2010 EITI report recommendations reveals good use made of EITI reports, in strengthening the governance of extractive resources in the Republic of Congo. Concretely, they have for some, enabled gap reduction in the 2011 EITI report, including:

- Recommendation No.2: Strong encouragement that all stakeholders get involved in the work of reconciliation of revenue streams
- Recommendation No.3: Realisation of a scoping study prior to each reconciliation exercise
- Recommendation No.7: Awareness improvement for stakeholders regarding the need to certify the reporting templates

From this perspective, there has been quick consideration at least, of recommendations most likely to consolidate efforts already undertaken by the Republic of Congo. These are formulated in the 2011 EITI report, and seem essential to us:

- Recommendation No.1: Computerisation of revenue management by Congolese mining administrations
- Recommendation No.2: Adoption of an information system between administrations to ensure greater complementarities in the control of extractive sector revenues

References: See Requirement No.17

The prospect of a transparency law's adoption that would consolidate the framework of EITI implementation in the Republic of Congo

We understand that Congolese authorities wish to strengthen the regulatory framework for greater transparency of public revenues from resource extraction. The Executive Committee of the EITI has adopted on 30 March 2012, Decision No.562 on the establishment, organization and powers of the commission in charge of drafting the transparency law, regarding management of resources arising from extractive industries and its fiscal responsibility, as well as decision No.561 naming members of this very commission.

To our knowledge, this Committee's task is ongoing. According to the latest report of the work undertaken, "*the Work Group considered it appropriate to recommend the formalization of the institutional framework of EITI principles of good governance and more generally principles of transparency through better application of EITI. It then developed terms of reference for the recruitment of the consultant in charge of producing the draft of the Act, draft submitted for non-objection to the World Bank*".

We understand that this work could soon lead to a bill which aims to strengthen transparency in the management of extractive resources. This would consolidate the implementation of the EITI in the Republic of Congo.

References: See Requirement No.8

■ **References**

Refer to Requirements No.4, 5, 6, 7, 8 and 17

■ **Stakeholder views**

Stakeholders confirm this analysis and note that the timetable adopted to submit a report Validation before 9 December 2012 was correctly scheduled.

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

Implementation of the EITI in the Republic of Congo has directly contributed the following achievements:

A constructive dialogue between stakeholders is now established

Difficulties which occurred in 2006 between some government officials and civil society organisations bear witness to the complex relationships that once existed between stakeholders over a sector deemed sensitive.

The implementation of the EITI in a soothed political climate bears witness to the commitment of all stakeholders, to work within a constructive and mutually beneficial framework. The EITI has in this climate, prompted the State, civil society organisations, and extractive companies to engage together and develop an action plan with a common agenda and mutual objectives. This shared framework has ultimately been the key to establishing a conventional and constructive dialogue between the State, civil society organisations and extractive companies.

Information on the contribution of the oil sector has been strengthened and is accessible to the greatest number of people

Information relating to the oil sector in the Republic of Congo, both in terms of production, actors, evolutionary perspective and contribution to the State budget has, since the country's accession to the EITI, benefitted from an official platform for the dissemination of accurate, reliable and quality data.

This progress, fundamental to reinforcing governance in the sector, is to be directly credited to the implementation of the EITI and efforts by the Congolese authorities, as well as the Executive Committee. In fact, the gradual strengthening of the quality of the EITI reports, allows citizens to access more reliable and higher quality data.

Also, the regular organisation of awareness and popularisation workshops in Brazzaville, as well as in the rest of the country, dissemination of documents on devoted websites (National Initiative¹¹⁸, but also of the Ministry of Finance, Budget and public portfolio website¹¹⁹) are fundamental to the continued strengthening of (i) the information available on the oil sector in the Republic of Congo and (ii) the understanding that citizens can have of this complex industry which has been hardly accessible until now.

A strengthened commitment to transparency for better governance of extractive revenues

The EITI has enabled a dialogue and the implementation of stakeholder tasks which should soon lead to the adoption of a transparency law.

Without guessing the content of this text, we understand that the working group in charge of preparing a proposal would "*recommend the formalisation of the institutional framework of the EITI principles of good governance and more generally the principles of transparency through better implementation of the EITI*". In view of these remarks, there is every reason to believe that the clear commitment of the Congolese authorities towards greater transparency of resources in this sector is a direct result of EITI implementation.

¹¹⁸ www.itie-congo.net

¹¹⁹ <http://www.mefb-cg.org/>

4.2 The sustainability of the EITI process

The dynamism of the Executive Committee and the recent renewal of its institutional base, through the adoption of the presidential decree 2013-940 of 22 August 2012, can be considered a continuation of actions undertaken within the framework of the National Initiative.

The regular publication of reconciliation reports also suggests that the EITI has been integrated by the various reporting parties as a recurrent process. Administrations, now equipped with EITI officials and extractive companies sensitised prior to the publication of the two most recent reports, suggest that the Initiative is evolving beyond a shared commitment, to a real working habit between the reporting parties. Designation of staff responsible for EITI within Extractive companies would, in our view, enhance the initiative in the long term.

Finally, the forthcoming adoption of a transparency law confirms these findings and suggests, if the EITI integrates the national regulatory framework, a real viability of the process in the Republic of Congo.

4.3 Beyond EITI

The EITI in the Republic of Congo has so far concentrated on the oil sector, currently the only extractive sector which is a significant tax provider to the State budget. The inclusion of all oil and gas companies involved in extractive projects in Congo will have to be maintained so that the EITI continues to shed light on the contribution of this sector to the country's economic and social development.

It also seems reasonable to suppose, that developing mining exploration projects ultimately become fully integrated into the reconciliation exercise; both the largest companies in exploration and companies in production. From this perspective, a pragmatic approach would suggest considering pre-eminently, in the scope of future reports, companies which contribute the most in this sector. A comprehensive approach to promoting in the near-future, the inclusion of the 27 companies in exploration to reconciliation exercises does not seem relevant at this stage.

In this context, we understand that the extension of the EITI Congo to other extractive industries, like forests, does not appear legitimate. For the time being, it seems to us preferable that the Executive Committee strengthens the quality of its reports, before extending beyond its current scope.

5 RECOMMENDATIONS

+
Difficulté
+
Coût
Court terme
Délai

Recommendation No.1

Appoint members of the Technical Secretariat as soon as possible

The Technical Secretariat established by the presidential decree of 20 August 2012 is not yet in place¹²⁰, pending the appointment of members of the new Executive Committee.

We recommend the recruitment of the Permanent Technical Secretary, immediately upon the appointment of the new Executive Committee, so that the entire team of the Technical Secretariat can begin its work as quickly as possible.

++
Difficulté
+++
Coût
Court terme
Délai

Recommendation No.2

Complete the full implementation of activities set in the action plan

Several activities planned in the EITI action plan have not been fully implemented¹²¹. These include the assessment of capacity constraints (activities 3.2 to 3.5), the establishment of a policy/strategy for information management (activity 5.1) and the development and adoption of a transparency law (activity 4.6).

We recommend that the Executive Committee ensures that actions of the EITI action plan are all fully implemented and completed as quickly as possible.

++
Difficulté
++
Coût
Moyen terme
Délai

Recommendation No.3

Encourage the rapid adoption of the Transparency Act, which would usefully complement the existing EITI institutional mechanisms

The Congolese government has adopted¹²² five presidential decrees that establish a clear regulatory framework for the implementation of the EITI (presidential decree 2006-626 of 11 October 2006, presidential decree 2006-627 of 11 October 2006, presidential decree 2007-403 of 30 August 2007, presidential decree 2007-406 of 7 September 2007 and presidential decree 2012-940 of 22 August 2012).

We recommend that the Executive Committee encourages the rapid adoption of the currently planned Transparency Act, to usefully complement the existing institutional EITI.

+
Difficulté
+
Coût
Court terme
Délai

Recommendation No.4

Be sure to add systematically "Other payments/significant income" in the reporting template to seek comprehensiveness of payments and revenues

As shown in the analysis of Requirements No.9 and 16, it is always difficult to ensure exhaustive declarations of payments and significant revenues in the EITI exercise.

We, therefore, recommend that the Executive Committee ensures the addition of a line "Other significant payments/revenues" to reporting templates of companies and administrations in future reconciliation exercises, in order to better fulfil the need for comprehensiveness.

¹²⁰ Id.

¹²¹ See Requirement No.5 for further detail

¹²² See Requirement No.8 for further detail

+
Difficulté
+
Coût
Moyen terme
Délai

Recommendation No.5

Ensure clear definition of materiality

As shown in the analysis presented in Requirement No.9, the definition of materiality, as set out in the 2010 and 2011 EITI reports of the Republic of Congo, is imprecise and does not permit a ruling on the notion of significant revenue streams.

We, therefore, recommend that the Executive Committee proceed with a specific study to define and justify the notion of significant revenue stream (especially under the TOFE, which will define a cumulative omissions threshold), and to establish a single and unique materiality threshold chosen for the analysis of residual differences.

+
Difficulté
+
Coût
Court terme
Délai

Recommendation No.6

Ensure formalisation of all important decisions of the Executive Committee in minutes of meeting

We understand that members of the Executive Committee agreed on the renewal of the terms of reference and the choice of the firm selected to develop the 2011 EITI report. While the minutes of the Executive Committee meeting of 10 May 2012, specify the agreement on the renewal of the firm's contract, no document allows us to conclude¹²³ that the terms of reference were again approved by the stakeholder group.

We recommend that the Executive Committee clearly formalises all important decisions taken at meetings.

+
Difficulté
+
Coût
Court terme
Délai

Recommendation No.7

Ensure a clear procedure for reporting cash payments of companies not present in Congo

We understand, that in the context of the 2011 EITI report development, each company was required to report cash payments made to the State. In practice, however, some companies have made declarations on behalf of their partners (such as Eni-Congo, which stated PID payments for Tullow Oil and Burren). The lack of specific guidance on the procedure for reporting cash payments for enterprises not present in Congo, leads to confusion¹²⁴.

We, therefore, recommend that the Executive Committee defines a clear procedure on the matter.

¹²³ See Requirement No.10 for further detail

¹²⁴ See Requirement No.14 for further detail

+
Difficulté
+
Coût
Court terme
Délai

Recommendation No.8

Ensure that State revenues presented in the EITI reports do not include income received by the SNPC as a partner

The total State income from the 2011 reconciliation exercise, compared to TOFE revenues (TOFE) on p.35 is erroneous¹²⁵ because it adds the income received by the SNPC as a partner (part of the SNPC oil valued and dividends) and payments from the SNPC to the State as a public company. These two significant flows are fundamentally different in nature and cannot be both treated as State income.

We, therefore, recommend that the Executive Committee ensures that in the next EITI reports, State revenues do not include income received by the SNPC as a partner.

+
Difficulté
+
+
Coût
Moyen terme
Délai

Recommendation No.9

Finalise the dissemination of the 2010 and 2011 EITI reports

Communication campaigns have been conducted since the launch of the initiative in order to familiarise the public with the EITI and membership benefits for the Republic of Congo.

These very regular communication campaigns, held throughout the country, would have undoubtedly benefitted from being accompanied by active dissemination of reports and their results, so as to promote large scale understanding of the extractive sector's contribution to the economic and social development of the Republic of Congo.

We, therefore, recommend to the Executive Committee to finalise the dissemination of the 2010 and 2011 EITI reports, as quickly as possible.

¹²⁵ See Requirement No.16 for further detail

A APPENDICES

Appendix I: References

2012

- 1-091** – **Arrêté** 611 MEFPPPI-CAB portant nomination des membres du Comité exécutif de mise en œuvre de l'ITIE (4 décembre 2012)
- 1-092** – **Comité exécutif** – *Engagement du Comité exécutif sur la mise en œuvre de l'ITIE au Congo* (4 décembre 2012)
- 1-093** – **Communication** – Chronogramme de dissémination du 3^{ème} et 4^{ème} rapport ITIE de la République du Congo, exercices 2010-2011 (4 décembre 2012)
- 1-094** – **Société civile** – *Déclaration de la société civile sur les commentaires du Comité de validation* (1^{er} décembre 2012)
- 1-095** – **Communication** – Revue de presse : Séminaire de formation et de sensibilisation, public cible : jeunes (14 novembre 2012)
- 1-096** – **Communication** – Séminaire ITIE du 14 novembre 2012 à l'attention de la jeunesse (16 novembre 2012)
- 1-097/1** – **Communication** – Séminaire ITIE du 9 novembre 2012 à l'attention des médias (10 novembre 2012)
- 1-097/2** – **Décret** n° 2011223 du 25 octobre 2012 portant nomination des membres du bureau du Comité exécutif de mise en œuvre de l'ITIE
- 1-098** – **Rapport ITIE** – *Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011, Version finale* – Moore Stephens (18 octobre 2012)
- 1-099** – **Société civile** – *Compte-rendu de la journée d'information et de sensibilisation de Sibiti sur la transparence et les droits économiques et sociaux* (15 octobre 2012)
- 1-100** – **Comité exécutif** – *Termes de référence pour le recrutement d'un consultant en renforcement des capacités* (non daté)
- 1-101** – **Comité exécutif** – *Compte rendu de la session du Comité ITIE du Congo relative à la validation du Rapport final* (9 octobre 2012)
- 1-102** – **Comité exécutif** – *Règlement intérieur* (9 octobre 2012)
- 1-103** – **Comité exécutif** – *Règlement financier* (9 octobre 2012)
- 1-104** – **Comité exécutif** – Information sur la nouvelle version du rapport de conciliation ITIE 2011 (9 octobre 2012)
- 1-105** – **Société civile** – *Fiche de synthèse des activités menées par le RPDH et PWYP dans le cadre de l'ITIE de 2012 à 2012* (non daté)
- 1-110** – **Comité exécutif** – *Budget général du Comité exécutif de l'ITIE exercices 2011, 2012 et 2013* (non daté)
- 1-120** – **Plan d'actions** – *Evaluation de la mise en œuvre du plan d'actions 2011-2012* (non daté)
- 1-121** – **Plan d'actions** – *Evaluation de la mise en œuvre du plan d'actions 2011-2012 avec pourcentages de réalisation* (non daté)
- 1-130** – **Données sectorielles** – *Répertoire des sociétés des industries extractives du Congo* (2012)
- 1-140** – **Comité exécutif** – *Liste des actions des sociétés pétrolières en faveur de l'ITIE* (5 octobre 2012)
- 1-149** – **Rapport ITIE** – *Lettre d'affirmation des déclarations de l'Etat transmises dans le cadre du Rapport ITIE 2011* (20 septembre 2012)
- 1-150** – **Communication** – *Rapport sur l'action de communication menée au sein du Comité exécutif de l'ITIE* – Agence de communication Brazzaville R.C (18 septembre 2012)
- 1-160** – **Communication** – *Revue de Presse relative à la Cérémonie de présentation du 4^e rapport Exercice 2011* (10-14 septembre 2012)

- 1-170 – Comité exécutif** – *Cérémonie de présentation du 4^e rapport Exercice 2011, Pointe Noire (7 Septembre 2012)*
- 1-180 – Communication** – *Discours du Préfet de Pointe Noire à la Cérémonie de présentation du 4^e rapport Exercice 2011 (7 septembre 2012)*
- 1-185 – Loi** 20-2012 du 3 septembre 2012 portant loi organique relative au régime financier de l'Etat
- 1-189 – Comité exécutif** – *Note sur le processus relatif au projet de loi sur la transparence et la responsabilité financière (non daté)*
- 1-190 – Rapport ITIE** – *Rapport de réconciliation des paiements et des recettes extractives au titre de l'exercice 2011 – Moore Stephens (3 septembre 2012)*
- 1-191 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Chevron-Congo (Septembre 2012)*
- 1-192 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Prestoil Kouilou (Septembre 2012)*
- 1-193 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Total E&P-Congo (Septembre 2012)*
- 1-194 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Murphy West Africa (Septembre 2012)*
- 1-195 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Eni-Congo (Septembre 2012)*
- 1-196 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Congorep-CMS Nomeco-Perecno E&P (Septembre 2012)*
- 1-197 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Africa Oil & Gas Corporation (AOGC) (Septembre 2012)*
- 1-198 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – Maurel & Prom-Congo (Septembre 2012)*
- 1-199 – Entreprises** – *Formulaire d'auto-évaluation pour les entreprises de l'ITIE – SNPC (Septembre 2012)*
- 1-200 – Comité exécutif** – *Lettre du Ministère des Finances au Président de la Cour des Comptes concernant la conformité des documents déclaratifs à la réconciliation ITIE (24 août 2012)*
- 1-210 – Comité exécutif** – *Compte rendu de la session du Comité ITIE du Congo relative au choix du validateur (22 août 2012)*
- 1-220 – Décret** 2012-940 du 20 août 2012 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 1-230 – Comité exécutif** – *Rapport d'analyse et d'évaluation technique des offres relatives à la mission du validateur du processus ITIE en République du Congo (17 août 2012)*
- 1-235 – Plan d'actions** – *Plan d'actions réajusté 2011-2013 (Août 2012)*
- 1-240 – Comité exécutif** – *Termes de référence pour le recrutement du validateur ITIE 2012 (27 juillet 2012)*
- 1-250 – Communication** – *Communication sur la campagne Grand Affichage à Brazzaville – Comité exécutif (Juillet 2012)*
- 1-251 – Rapport ITIE** – *Etude de cadrage pour le quatrième Rapport ITIE Congo Exercice 2011 – Moore Stephens (Juillet 2012)*
- 1-255 – Comité exécutif** – *Lettre d'invitation : Atelier de formation à l'attention des administrations, des sociétés extractives et des membres du Comité exécutif sur le renseignement des formulaires ITIE (27 juin 2012)*
- 1-256 – Données sectorielles** – *Classement par pays des réserves prouvées d'hydrocarbures et de la production annuelle de pétrole – BP Statistical Review (Juin 2012)*
- 1-260 – Comité exécutif** – *Cérémonie de présentation du 3^e rapport Exercice 2010, Brazzaville (30 mai 2012)*
- 1-270 – Communication** – *Revue de Presse relative à la Cérémonie de présentation du 3^e rapport Exercice 2010 (30 mai 2012)*

- 1-290 – Comité exécutif** – Note de désignation des délégués ITIE des administrations pour l'élaboration du Rapport ITIE 2010 (22 mai 2012)
- 1-300 – Comité exécutif** – Compte rendu de la réunion de concertation entre les membres du Comité exécutif et les administrations impliquées au processus ITIE (10 mai 2012)
- 1-320 – Comité exécutif** – Avis de réunion lancé par le Ministère des Finances pour un atelier dans le cadre du rapport ITIE 2011 (5 mai 2012)
- 1-325 – Comité exécutif** – Rapport d'activités annuel 2011 (mai 2012)
- 1-324 – Société civile** – Dix ans de plaidoyer et de communication (non daté)
- 1-330 – Comité exécutif** – Demande de confirmation aux entreprises sur leur engagement à soutenir l'ITIE par le Ministère des Finances (12 avril 2012)
- 1-338 – Données sectorielles** – Areas of exploration and production, Eni-Congo (31 mars 2012)
- 1-339 – Comité exécutif** – TDR du conciliateur pour la République du Congo, exercice 2011 (non daté)
- 1-340 – Comité exécutif** – Décision 561 portant désignation des Permanents de la commission en charge de l'élaboration de la loi sur la transparence dans la gestion des ressources issues des industries extractives et la responsabilité fiscale (30 mars 2012)
- 1-350 – Comité exécutif** – Décision 560 portant désignation de la commission ad hoc chargée de la mise en œuvre du processus de validation (30 mars 2012)
- 1-360 – Comité exécutif** – Décision 559 portant création, attributions et composition de la commission ad hoc chargée de la mise en œuvre du processus de la validation (30 mars 2012)
- 1-370 – Comité exécutif** – Décision 562 portant création, organisation et attributions de la commission en charge de l'élaboration de la loi sur la transparence dans la gestion des ressources issues des industries extractives et la responsabilité fiscale (30 mars 2012)
- 1-375 – Comité exécutif** – Compte rendu de la session du Comité ITIE du Congo relative à l'organisation et à la mise en place d'activités d'ici à la validation (2 mars 2012)
- 1-380 – Renforcement des capacités** – Rapport Final sur la Conférence Régionale de l'ITIE des pays de la CEMAC à Bangui du 12 au 15 Mars 2012 (Mars 2012)
- 1-390 – Comité exécutif** – Lettre du Ministère des Finances au chef du Secrétariat International de l'ITIE rappelant ses dispositions dans le travail de conciliation et confirmant sa volonté de continuer à mettre en œuvre l'ITIE (3 janvier 2012)
- 1-400 – Données sectorielles** – 2010 Minerals Yearbook Congo – USGS (Janvier 2012)

2011

- 2-110 – Communication** – Plan de communication sur la mise en œuvre de l'ITIE en République du Congo – Comité exécutif (2011)
- 2-115 – Société civile** – Rapport descriptif annuel 2011, Coalition congolaise PCQVP (non daté)
- 2-116 –** Compte rendu de la session extraordinaire du Comité ITIE du Congo relative à l'examen du Rapport de réconciliation 2010 (29 décembre 2012)
- 2-120 – Renforcement des capacités** – Liste de présence lors de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE (15 décembre 2011)
- 2-130 – Renforcement des capacités** – Liste de présence lors de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE (14 décembre 2011)
- 2-140 – Renforcement des capacités** – Liste de présence lors de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE (13 décembre 2011)
- 2-150 – Renforcement des capacités** – Support de présentation Powerpoint : Aperçu global sur la mise en œuvre de l'ITIE en Afrique Centrale – Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE du 13 au 15 décembre 2011 (13 décembre 2011)
- 2-160 – Renforcement des capacités** – Support de présentation Powerpoint : Le processus de validation et ses différentes étapes – Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE du 13 au 15 décembre 2011 (13 décembre 2011)
- 2-170 – Renforcement des capacités** – Support de présentation Powerpoint : Renforcement de la Gouvernance dans le secteur des matières premières en Afrique Centrale – Atelier national

- pour le renforcement des capacités des parties prenantes au processus ITIE du 13 au 15 décembre 2011 (13 décembre 2011)
- 2-175 – Renforcement des capacités** – *Support de présentation Powerpoint : L'ITIE : Défis, bonnes pratiques et leçons apprises* – Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE du 13 au 15 décembre 2011 (13 décembre 2011)
- 2-180 – Renforcement des capacités** – *Rapport de mission de l'Atelier national pour le renforcement des capacités des parties prenantes au processus ITIE* (Décembre 2011)
- 2-190 – Société civile** – *Rapport ITIE 2010 : synthèse et observations* (non daté)
- 2-200 – Rapport ITIE** – *Rapport final de réconciliation des paiements et des recettes pétrolières au titre de l'exercice 2010* – Moore Stephens (Décembre 2011)
- 2-210 – Communication** – *Atelier de sensibilisation et de communication sur l'ITIE* – Comité exécutif (15 novembre 2011)
- 2-220 – Renforcement des capacités** – *Atelier de formation 3eme réconciliation ITIE Congo* – Moore Stephens (2 novembre 2011)
- 2-230 – Comité exécutif** – *Compte rendu de la session du 7 octobre concernant l'adoption du plan d'actions réajusté 2011-2013 et le choix du conciliateur pour l'exercice 2010* (7 octobre 2011)
- 2-240 – Comité exécutif** – *Rapport d'analyse et d'évaluation technique des offres relatives à la mission d'élaboration du rapport de l'ITIE au titre de l'année 2010* (5 octobre 2011)
- 2-250 – Renforcement des capacités** – *Lettre de sollicitation du Ministre des Finances congolais à la Directrice des opérations de la Banque mondiale pour le Congo pour une assistance technique et financière à la mise en œuvre de l'ITIE* (22 août 2011)
- 2-251 – Comité exécutif** – *Courrier de la Banque africaine de développement confirmant l'appui à la mise en œuvre de l'ITIE en République du Congo* (22 août 2011)
- 2-260 – Communication** – *Livret de présentation du plan d'actions ITIE Congo 2011-2013* (Août 2011)
- 2-270 – Plan d'actions** – *Plan d'actions réajusté 2011-2013* (Août 2011)
- 2-275 – Plan d'actions** – *Financement des actions de l'ITIE en République du Congo* (non daté)
- 2-280 – Comité exécutif** – *Termes de référence du conciliateur pour le 3eme rapport ITIE* (Août 2011)
- 2-290 – Comité exécutif** – *Compte rendu de la session ordinaire du 29 juillet 2011 concernant l'adoption des TDR de réconciliation pour l'exercice 2010* (29 juillet 2011)
- 2-295 – Conseil d'administration** – *Projet de procès verbal de la 17^{ème} réunion du Conseil d'Administration de l'ITIE, Amsterdam, Pays-Bas* (29 juin 2011)
- 2-300 – Comité exécutif** – *Lettre de Clare Short, Présidente du Conseil d'administration de l'ITIE, au Ministre des Finances congolais, concernant le renouvellement du statut de pays candidat à l'ITIE* (27 juin 2011)
- 2-310 – Comité exécutif** – *Rapport de mission de la participation d'un délégué du Comité exécutif à la Conférence en Afrique du Sud sur le thème « Gestion des ressources et richesses naturelles »* (14 juin 2011)
- 2-320 – Rapport ITIE** – *Rapport de Ghislain Pastré sur l'exercice de réconciliation* (Mai 2011)
- 2-330 – Comité exécutif** – *Projet de règlement intérieur des Comités exécutif et consultatif* (Avril 2011)
- 2-340 – Comité exécutif** – *Compte rendu de la session du 22 avril 2011 concernant le compte-rendu de la mission de Ghislain Pastré et les termes de références du conciliateur de la 3eme conciliation* (22 avril 2011)
- 2-350 – Comité exécutif** – *Ordre de mission d'un membre du Comité consultatif pour le séminaire « Pérenniser l'ITIE » à Berlin du 2 au 5 mai 2011* (21 avril 2011)
- 2-355 – Comité exécutif** – *Rapport de mission de la 5eme Conférence mondiale de l'ITIE à Paris du 3 au 4 mars 2011* (31 mars 2011)
- 2-360 – Comité exécutif** – *Lettre de sollicitation du Ministre des Mines à la Vice-présidente de la Banque mondiale région Afrique pour une assistance financière à la mise en œuvre de l'ITIE* (3 mars 2011)
- 2-370 – Comité exécutif** – *Allocution du Ministre des Mines, des Industries minières et de la Géologie lors de la 5eme Conférence mondiale de l'ITIE* (3 mars 2011)

- 2-380 – Comité exécutif** – *Compte rendu de la session du 18 février 2011 concernant l'adoption du Plan d'actions triennal 2011-2013 (18 février 2011)*
- 2-390 – Comité exécutif** – *Rapport de mission de la participation au 2eme Forum International de l'ITIE à Lubumbashi du 12 au 14 janvier 2011 (14 janvier 2011)*
- 2-395 – Conseil d'Administration ITIE** – *Procès verbal de la 14^{ème} réunion du Conseil d'Administration de l'ITIE, Bruxelles, Belgique (11 janvier 2011)*
- 2-400 – Comité exécutif** – *Décision portant désignation des membres d'une commission chargée de l'élaboration du plan d'actions, de la communication et du financement des activités de l'ITIE (4 janvier 2011)*
- 2-410 – Communication** – *Livret « Comprendre l'ITIE en cent questions-réponses » (Janvier 2011)*
- 2-420 – Comité exécutif** – *Rapport d'activités annuel 2010 (Janvier 2011)*

2010

- 3-110 – Données sectorielles** – *Prévision pétrolières de 2005 à 2010 (non daté)*
- 3-114 – Société civile** – *La lettre de la RPDH présentant les conclusions du Rapport ITIE 2007, 2008 et 2009 (deuxième semestre 2010)*
- 3-115 – Société civile** – *Rapport descriptif annuel 2010, Coalition congolaise PCQVP (non daté)*
- 3-120 – Rapport de validation** – *Validation : Congo, Document du Conseil d'administration 14-4-F (29 novembre 2010)*
- 3-130 – Rapport ITIE** – *Rapport du conciliateur sur les recettes pétrolières de la République du Congo en 2007, 2008, 2009 – Ghelber&Gourdon (Novembre 2010)*
- 3-140 – Rapport de Validation** – *Rapport de Validation CAC 75 (Septembre 2010)*
- 3-150 – Entreprises** – *Fiche d'entretien du validateur pour l'Etat du Congo (Septembre 2010)*
- 3-160 – Entreprises** – *Formulaire d'auto-évaluation pour les représentants de la société civile de l'ITIE – Comité de liaison des ONG du Congo (Septembre 2010)*
- 3-170 – Entreprises** – *Formulaire d'auto-évaluation pour les représentants de la société civile de l'ITIE – Total E&P-Congo (Septembre 2010)*
- 3-180 – Entreprises** – *Tableau récapitulatif des compagnies pétrolières en production au Congo au sein de l'ITIE (Septembre 2010)*
- 3-190 – Entreprises** – *Analyse des paiements à l'Etat de l'opérateur Perenco E&P au cours des exercices 2004, 2005 et 2006 (Septembre 2010)*
- 3-200 – Entreprises** – *Analyse des paiements à l'Etat de l'opérateur Eni-Congo au cours des exercices 2004, 2005 et 2006 (Septembre 2010)*
- 3-210 – Comité exécutif** – *Simulation de la validation du processus ITIE en République du Congo (non daté)*
- 3-220 – Comité exécutif** – *Fiche sur les orientations du plan intermédiaire du 28 octobre au 1^{er} décembre 2010 (10 août 2010)*
- 3-230 – Comité exécutif** – *Compte rendu de la rencontre avec la commission nationale de lutte contre la corruption, la concussion, et la fraude, lors de la campagne nationale de sensibilisation et d'information sur la mise en œuvre de l'ITIE (10 août 2010)*
- 3-235 – Communication** – *Ensemble d'articles sur la campagne nationale de sensibilisation et d'information sur la mise en œuvre de l'ITIE – Site internet ITIE Congo (Août 2010)*
- 3-250 – Communication** – *Communiqué officiel du gouvernement sur l'adhésion de la République du Congo à l'ITIE (23 juillet 2010)*
- 3-270 – Communication** – *Coupe de Presse : La Nouvelle République – ITIE : Au service du développement (1^{er} Juillet 2010)*

- 3-280 – Renforcement des capacités** – Déclaration finale de l'atelier « La CEMAC et le processus ITIE – perspectives pour le développement durable » (Juillet 2010)
- 3-290 – Communication** – Coupure de presse : Bulletin quotidien – Donner au pays un statut conforme à l'initiative (30 juin 2010)
- 3-300 – Communication** – Coupure de presse : Le Fanion – ITIE : Les Congolais ont soif de se l'approprier (29 juin 2010)
- 3-310 – Communication** – Coupure de presse : La semaine africaine – La campagne nationale d'information sur l'ITIE a été lancée (22 juin 2010)
- 3-320 – Société civile** – Note de la Coalition Congolaise PCQVP sur sa participation dans la mise en place de l'ITIE (non daté)
- 3-330 – Comité exécutif** – Compte rendu de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 juin 2010)
- 3-340 – Communication** – Compte rendu de la cérémonie officielle de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 juin 2010)
- 3-350 – Communication** – Discours de Jacques Azibert, Directeur Général de Total E&P-Congo, lors de la cérémonie officielle de la campagne d'information et de sensibilisation sur la mise en œuvre de l'ITIE (16 juin 2010)
- 3-360 – Communication** – Allocution de M. Pierre MOUSSA, Ministre d'Etat et Coordonnateur du pôle économique, lors de la cérémonie de lancement officiel de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 Juin 2010)
- 3-370 – Communication** – Allocution de M. Christian Mounzeo, Coordinateur PWYP Congo et Vice-Président du Comité exécutif, lors de la cérémonie de lancement officiel de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 juin 2010)
- 3-380 – Communication** – Allocution de M. le Président du Comité exécutif, lors de la cérémonie de lancement officiel de la campagne de sensibilisation et d'information sur la mise en œuvre de l'ITIE (16 juin 2010)
- 3-390 – Communication** – Coupure de presse : Le Défi Africain – Mise en œuvre des critères de validité de l'ITIE, la république du Congo en bonne voie ! (15 juin 2010)
- 3-400 – Communication** – Programme de la cérémonie de lancement officiel de la campagne d'information et de sensibilisation sur la mise en œuvre de l'ITIE (14 juin 2010)
- 3-410 – Comité exécutif** – Mail du validateur au président du Comité exécutif pour la préparation de Phase III (11 juin 2011)
- 3-420 – Comité exécutif** – Calendrier des ateliers de formation ou conférence auxquelles des membres du Comité exécutif ont participé (non daté)
- 3-430 – Communication** – Coupure de presse : Les Dépêches de Brazzaville – Le Congo pourrait bénéficier du statut de pays conforme aux exigences (Juin 2010)
- 3-440 – Données sectorielles** – Rapports sur les procédures convenues relatives aux encaissements pétroliers sur les comptes du Trésor, période du 1^{er} octobre au 31 décembre 2009 – KPMG (30 avril 2010)
- 3-460 – Communication** – Coupure de presse : Tam-Tam D'Afrique – La coalition « Publiez ce que vous payez » appelle à vite agir (29 avril 2010)
- 3-470 – Communication** – Coupure de presse : La Semaine Africaine – Vers la validation du premier rapport sur la transparence dans les industries extractives au Congo (13 avril 2010)
- 3-510 – Comité exécutif** – Compte rendu de la session ordinaire du 9 avril 2010 concernant le processus de validation, le plan d'actions 2010 et la mise en œuvre du plan de communication (9 avril 2010)
- 3-520 – Communication** – Coupure de presse : Tam-Tam D'Afrique – Une ONG déplore la lenteur et le manque de transparence dans le pétrole (31 mars 2010)

- 3-540 – Communication** – *Coupure de presse : Talassa – Nécessité de jouer à la meilleure visibilité dans la marche de l'ITIE (30 mars 2010)*
- 3-550 – Communication** – *Coupure de presse : Le Défi Africain – Le Congo en retard sur le processus de validation (24 mars 2010)*
- 3-560 – Communication** – *Coupure de presse : Les Dépêches de Brazzaville – Les ONG exhortent les partenaires au développement à renforcer la mise en œuvre du processus (12 mars 2010)*
- 3-565 – Société civile** – *Communiqué de presse – Coalition congolaise « Publiez ce que vous payez » (9 mars 2010)*
- 3-570 – Comité exécutif** – *Compte rendu de la session extraordinaire du 5 mars 2010 concernant le rapport d'activités annuel 2009 (5 mars 2010)*
- 3-580 – Données sectorielles** – *Sub-Saharan Africa : Congo – GEPS Reports (Avril 2010)*
- 3-590 – Comité exécutif** – *Argumentaire concernant le choix du cabinet Telesmus comme Validateur (5 février 2010)*
- 3-600 – Comité exécutif** – *Compte rendu de la session extraordinaire du 5 février 2010 concernant le processus de validation, le rapport d'activités annuel et le plan de communication (5 février 2010)*
- 3-610 – Comité exécutif** – *Termes de références pour le recrutement d'un cabinet conciliateur des recettes pétroliers de la République du Congo (1^{er} février 2010)*
- 3-620 – Plan d'actions** – *Plan d'actions Triennal 2011-2013 (Février 2010)*
- 3-630 – Comité exécutif** – *Compte rendu de la session ordinaire du 29 janvier 2010 concernant le processus de validation, le rapport d'activités annuel et le plan de communication (29 janvier 2010)*
- 3-640 – Communication** – *Plan de communication du Comité exécutif de l'ITIE assorti d'un budget (Janvier 2010)*
- 3-650 – Rapport ITIE** – *Commentaires d'Anton Op de Beke sur le rapport ITIE 2004-2006 (Janvier 2010)*

2009

- 4-110 – Données sectorielles** – *Production pétrolière du Congo de 1999 à 2009 (non daté)*
- 4-110 – Données sectorielles** – *Données sectorielles pétrole Congo en 2009 (non daté)*
- 4-130 – Comité exécutif** – *Budget ITIE Congo exercice 2009 (non daté)*
- 4-140 – Comité exécutif** – *Compte rendu de la réunion extraordinaire du 23 décembre 2009 concernant le choix du validateur (23 décembre 2009)*
- 4-150 – Comité exécutif** – *Compte rendu de la session ordinaire du 7 décembre 2009 concernant le processus de validation et les TDR de la 2eme réconciliation (7 décembre 2009)*
- 4-160 – Comité exécutif** – *Aide mémoire en vue du plaidoyer pour la mobilisation des ressources susceptibles de couvrir les activités du Comité exécutif en relation avec la validation (Décembre 2009)*
- 4-170 – Comité exécutif** – *Rapport d'activités annuel 2009 (Décembre 2009)*
- 4-180 – Communication** – *Coupure de presse : La Semaine Africaine – Les journalistes sont capables de sensibiliser la société sur la problématique ITIE (13 novembre 2009)*
- 4-190 – Comité exécutif** – *Délibération n°14 du 4 Novembre 2009 portant validation du rapport de vérification sur l'inexistence des conflits d'intérêts des déclarations faites à la cour des comptes et de discipline budgétaire par les administrateurs de la SNPC (4 novembre 2009)*
- 4-200 – Comité exécutif** – *Rapport annuel 2009 du Comité consultatif (2 novembre 2009)*
- 4-210 – Comité exécutif** – *Rapport financier 2009 du Comité consultatif (novembre 2009)*

- 4-220 – Rapport ITIE** – *Projet de commentaires d'Anton Op de Beke sur le rapport ITIE 2004-2006* (Novembre 2009)
- 4-230 – Comité exécutif** – *Recrutement et cahier des charges du validateur de l'ITIE du Congo* (30 octobre 2009)
- 4-240 – Comité exécutif** – *Compte rendu de la réunion du Comité exécutif du 30 octobre 2009* (30 octobre 2009)
- 4-250 – Comité exécutif** – *Compte rendu de la session extraordinaire du 9 octobre 2009* (9 octobre 2009)
- 4-260 – Communication** – *Stratégie de communication du Comité exécutif de l'ITIE* (Octobre 2009)
- 4-270 – Données sectorielles** – *Avis de la commission nationale de lutte contre la corruption sur l'audit des états financiers de la SNPC en 2006 et 2007 réalisé par le Cabinet Constantin* (27 août 2009)
- 4-280 – Comité exécutif** – *Délibération n°012 du 26 août 2009 portant validation des rapports d'audit des états financiers 2006/2007 de la SNPC* (26 août 2009)
- 4-290 – Communication** – *Coupure de presse : Les Dépêches de Brazzaville – L'ITIE examine et adopte le rapport du conciliateur* (24 août 2009)
- 4-300 – Comité exécutif** – *Compte rendu de la réunion du Comité exécutif portant sur l'examen des termes de références de recrutement du validateur et l'adoption du calendrier de validation* (20 août 2009)
- 4-310 – Comité exécutif** – *Compte rendu de la réunion du Comité exécutif portant sur l'examen des termes de références de recrutement du validateur et l'adoption du calendrier de validation* (5 août 2009)
- 4-320 – Comité exécutif** – *Termes de référence pour le recrutement du validateur de l'ITIE au Congo* (Août 2009)
- 4-330 – Communication** – *Livret du RPDH (Rencontre pour la Paix et les Droits de l'Homme) sur l'ITIE au Congo* (Août 2009)
- 4-340 – Rapport ITIE** – *Sommaire exécutif du rapport du conciliateur sur les recettes pétrolières de la République du Congo de 2004 à 2006* (Août 2009)
- 4-350 – Rapport ITIE** – *Rapport du conciliateur sur les recettes pétrolières de la République du Congo de 2004 à 2006* (Août 2009)
- 4-355 – Rapport ITIE** – *Rapport de synthèse sur la méthodologie suivie par le conciliateur* (Août 2009)
- 4-360 – Comité exécutif** – *Compte rendu de la session ordinaire du 17 juillet 2009 portant sur la présentation du rapport du conciliateur* (17 juillet 2009)
- 4-370 – Renforcement des capacités** – *Rapport de mission du Comité exécutif effectuée du 20 au 30 juin 2009 à Berlin* (Juillet 2009)
- 4-380 – Comité exécutif** – *Compte rendu de la quatrième session du Comité exécutif du 17 juin 2009* (17 juin 2009)
- 4-390 – Comité exécutif** – *Compte rendu de la session extraordinaire du 8 juin 2009 en présence du Directeur Afrique de l'ITIE et du représentant de la Banque mondiale* (8 juin 2009)
- 4-400 – Comité exécutif** – *Compte rendu de la troisième session ordinaire du 4 mai 2009* (4 mai 2009)
- 4-410 – Données sectorielles** – *Synthèses des rapports de l'audit financier, de l'audit des comptes bancaires et de l'audit sur l'exécution du mandat de gestion pour l'exercice de 2007 – Cabinet Constantin* (30 avril 2009)
- 4-420 – Renforcement des capacités** – *Note d'information du Président du Comité exécutif au Premier Ministre congolais concernant le séminaire de renforcement des capacités des membres des Comités du 5 mai au 12 juin 2009* (28 avril 2009)
- 4-430 – Renforcement des capacités** – *Lettres d'invitation du Comité exécutif au séminaire-atelier de renforcement des capacités destinées au membres des Comités* (28 avril 2009)

- 4-440 – Comité exécutif** – *Lettre de sollicitation du Ministre de l'Economie au Président de la Banque Africaine de Développement pour un soutien financier destiné à la mise en place de l'ITIE* (21 mars 2009)
- 4-450 – Renforcement des capacités** – *Calendrier le l'Atelier national de renforcement des capacités des organisations de la société civiles aux mécanismes de la bonne gouvernance au Congo – Association pour les droits de l'homme et l'univers carcéral* (Mars 2009)
- 4-460 – Communication** – *Coupure de presse : Les Dépêches de Brazzaville – Les médias congolais sensibilisés aux missions de l'ITIE* (13 mars 2009)
- 4-470 – Comité exécutif** – *Compte rendu de la session ordinaire du 10 mars 2009 portant sur l'adoption du rapport d'activités annuel* (10 mars 2009)
- 4-480 – Comité exécutif** – *Compte rendu de la session ordinaire du 10 février 2009 portant sur le rapport provisoire du conciliateur* (10 février 2009)
- 4-490 – Comité exécutif** – *Ordre de mission de 6 membres du Comité exécutif pour leur participation à la Conférence Internationale de l'ITIE à Doha au Qatar* (10 février 2009)
- 4-500 – Société civile** – *Note de position – Coalition congolaise « Publiez ce que vous payez »* (2 février 2009)
- 4-510 – Communication** – *Invitation du Président du Comité exécutif par la Commission Diocésaine Justice et Paix à un Atelier de restitution des visites d'échange pour un renforcement du dialogue entre les parties prenantes le 6 février 2009* (19 janvier 2009)

2008

- 5-110 – Données sectorielles** – *Données sectorielles pétrole Congo 2008* (non daté)
- 5-120 – Communication** – *Communiqué de Presse ITIE au Congo : Pour un processus plus rythmé et concret* (2008)
- 5-130 – Renforcement des capacités** – *Compte rendu du séminaire de l'ITIE à Berlin : Mise en œuvre de l'ITIE, meilleures pratiques et outils* (24 décembre 2008)
- 5-140 – Communication** – *Déclaration des participants de l'atelier de formation sur la mise en œuvre de l'ITIE tenu à Berlin du 15 au 19 décembre 2008* (19 décembre 2008)
- 5-150 – Comité exécutif** – *Ordre de mission concernant le séminaire de mise en place de l'ITIE à Berlin du 15 au 19 décembre 2008* (5 décembre 2008)
- 5-160 – Données sectorielles** – *Document de restitution : Visite des installations pétrolières à Pointe Noire – Comité consultatif* (Décembre 2010)
- 5-170 – Comité exécutif** – *Rapport de mission : Conférence Ouest africaine sur l'ITIE* (14 septembre 2008)
- 5-180 – Communication** – *Invitation to West Africa EITI Conference* (4 août 2008)
- 5-190 – Société Civile** – *Note de position – Coalition congolaise « Publiez ce que vous payez »* (12 août 2008)
- 5-200 – Comité exécutif** – *Communiqué final de la 7eme session du Comité exécutif de l'ITIE en République de Congo* (10 juillet 2008)
- 5-210 – Comité exécutif** – *Compte rendu de la session du Comité ITIE du Congo* (10 juillet 2008)
- 5-215 – Communication** – *Coupure de presse : Les Dépêches de Brazzaville – Le Comité exécutif se dote de nouveaux outils* (9 mai 2008)
- 5-220 – Comité exécutif** – *Communiqué final de la 6eme session du Comité exécutif de l'ITIE en République du Congo concernant l'examen et l'adoption des Termes de référence du conciliateur* (8 mai 2008)
- 5-230 – Comité exécutif** – *Termes de référence du conciliateur pour la République du Congo* (Mai 2008)
- 5-240 – Renforcement des capacités** – *Invitation du Comité exécutif au séminaire de renforcement des capacités du 30 avril 2008 organisé par la Banque mondiale* (4 avril 2008)

- 5-245** – **Comité exécutif** – *Procès Verbal : Travaux de la première session ordinaire du Comité exécutif* (18 février 2008)
- 5-246** – **Conseil d'Administration ITIE** – *Minutes of the 4th EITI Board Meeting, Accra, Ghana* (22 February 2008)
- 5-250** – **Comité exécutif** – *Lettre d'engagement du Ministre de l'Economie, des Finances et du Budget du Congo au Président du Conseil d'Administration international de l'ITIE* (14 février 2008)
- 5-280** – **Comité exécutif** – *Mémoire du Comité exécutif fixant ses règles d'organisation et de fonctionnement* (11 février 2008)
- 5-290** – **Plan d'actions** – *Plan d'actions triennal (2008-2010) du Comité exécutif ITIE de la République du Congo* (Février 2008)
- 5-300** – **Comité exécutif** – *Termes de référence des groupes de travail* (Février 2008)
- 5-310** – **Comité exécutif** – *Compte rendu conférence de presse du 7 janvier 2008 à Brazzaville* (10 janvier 2008)
- 5-320** – **Comité exécutif** – *Procès Verbal : Travaux de la session extraordinaire du Comité exécutif du lundi 7 janvier 2008* (7 janvier 2008)
- 5-330** – **Comité exécutif** – *Séjour au Congo de M. Peter Eigen, Président du Conseil d'Administration de l'ITIE au Congo* (Janvier 2008)
- 5-340** – **Comité exécutif** – *Summary of the governance and Transparency efforts in Extractive Industries executed in the ROC* (Janvier 2008)
- 5-350** – **Plan d'actions** – *Exécution Budget Congo 2008*

2007

- 6-110** – **Données sectorielles** – *Données sectorielles Pétrole Congo 2007*
- 6-120** – **Comité exécutif** – *Compte rendu des travaux de la session du Comité exécutif du vendredi 28 décembre 2007 concernant l'examen et l'adoption du plan d'actions* (29 décembre 2007)
- 6-130** – **Comité exécutif** – *Procès verbal : Travaux de la première session du Comité exécutif du jeudi 29 novembre 2007* (30 novembre 2007)
- 6-140** – **Décret** 2007-406 du 7 septembre 2007 portant nomination des membres des Comités exécutif et consultatif
- 6-150** – **Décret** 2007-403 du 30 août 2007 portant nomination des membres des Comités exécutif et consultatif
- 6-160** – **Données sectorielles** – *Rapport sur les procédures convenues relatives au rapprochement des encaissements des revenus pétroliers de la République du Congo avec les recettes pétrolières* – KPMG (30 juin 2007)
- 6-170** – **Données sectorielles** – *Rapport de l'auditeur contractuel sur les comptes sociaux et consolidés de la SNPC au 31 décembre 2005* – KPMG (28 juin 2007)
- 6-180** – **Comité exécutif** – *Désignation des Représentants de la société civile au Comité exécutif de l'ITIE* (7 juin 2007)
- 6-190** – **Société Civile** – *Compte rendu des travaux du dialogue entre le gouvernement de la République du Congo et la Société Civile congolaise sur l'ITIE et le Processus de Kimberley* (25 mai 2007)
- 6-200** – **Société Civile** – *Désignation des représentants de la société civile aux différents Comités* (25 mai 2007)
- 6-210** – **Comité exécutif** – *Invitation au séminaire de mise en œuvre de l'ITIE à Libreville du 25 au 27 juin 2007* (15 mai 2007)

2006

- 7-110** – **Données sectorielles** – *Historiques données sectorielles pétrole Congo de 2004 à 2006* – Ministère des hydrocarbures (non daté)
- 7-120** – **Données sectorielles** – *Données sectorielles pétrole Congo 2006* (non daté)

- 7-130** – **Données sectorielles** – *Rapport sur les procédures convenues relatives au rapprochement des encaissements des revenus pétroliers de la République du Congo avec les recettes pétrolières* – KPMG (29 décembre 2006)
- 7-140** – **Comité exécutif** – *Désignation des représentants du Ministère des hydrocarbures au Comité exécutif et consultatif de l'ITIE* (14 décembre 2006)
- 7-150** – **Comité exécutif** – *Désignation des représentants du Ministère des Mines, des Industries Minières et de la Géologie au Comité exécutif et consultatif de l'ITIE* (25 novembre 2006)
- 7-160** – **Comité exécutif** – *Désignation des représentants de l'AOPC au Comité exécutif et consultatif de l'ITIE* (21 novembre 2006)
- 7-220** – **Comité exécutif** – *Désignation des représentants de la Primature au Comité exécutif et consultatif de l'ITIE* (18 novembre 2006)
- 7-230** – **Comité exécutif** – *Lettre du Premier Ministre au Ministre des Mines, des Industries Minières et de la Géologie concernant la nomination des membres des Comités exécutif et consultatif* (15 novembre 2006)
- 7-240** – **Décret** 2006-626 du 11 octobre 2006 portant création, attributions et composition du Comité exécutif de mise en œuvre de l'ITIE
- 7-250** – **Décret** 2006-627 du 11 octobre 2006 portant création, attributions et composition du Comité consultatif auprès du Comité exécutif de mise en œuvre de l'ITIE
- 7-260** – **Comité exécutif** – *Lettre du Ministre de l'Economie du Congo au Président de l'IAG de l'ITIE à propos de la Conférence d'Oslo en Octobre 2006* (8 septembre 2006)
- 7-270** – **Données sectorielles** – *Attribution des permis des entreprises pétrolières en production* (non daté)
- 7-280** – **Données sectorielles** – *Tableau de permis de recherche des entreprises pétrolières en production* (2 août 2006)
- 7-290** – **Données sectorielles** – *Rapport sur les procédures convenues relatives au rapprochement des encaissements des revenus pétroliers de la République du Congo avec les recettes pétrolières* – KPMG (30 juin 2006)
- 7-300** – **Données sectorielles** – *Rapport sur les procédures convenues relatives au rapprochement des encaissements des revenus pétroliers de la République du Congo avec les recettes pétrolières* – KPMG (17 février 2006)
- 7-310** – **Décret** 2006-32 du 26 janvier 2006 relatif à la prévention et à la résolution des conflits d'intérêts entre des administrateurs et les personnes ayant mandat de gestion dans la société nationale des pétroles du Congo

2005

- 8-110** – **Données sectorielles** – *Données sectorielles pétrole Congo 2005* (non daté)
- 8-120** – **Société civile** – *Communiqué de presse : Scandale dans la vente du pétrole* – Coalition Congolaise « Publiez ce que vous payez » (13 décembre 2005)
- 8-130** – **Société Civile** – *Aide-mémoire de la société civile sur les consultations ITIE* (13 octobre 2005)
- 8-150** – **Comité exécutif** – *Supports de Présentation Powerpoint : Consultations relatives à la mise en œuvre de l'EITI au Congo* (5 septembre 2005)
- 8-160** – **Comité exécutif** – *Supports de Présentation Powerpoint : Consignes en matière de déclaration* (5 septembre 2005)
- 8-170** – **Comité exécutif** – *Supports de Présentation Powerpoint : Les différentes étapes à franchir pour la mise en œuvre effective de l'EITI au Congo* (5 septembre 2005)
- 8-180** – **Données sectorielles** – *Rapport sur les procédures convenues relatives au rapprochement des encaissements des revenus pétroliers de la République du Congo avec les recettes pétrolières* – KPMG (30 septembre 2005)
- 8-185** – **Communication** – *Conclusions des consultations du gouvernement de la république du Congo sur l'ITIE* (23 juillet 2010)
- 8-190** – **Comité exécutif** – *Relevé de conclusions de la commission organes institutionnels de l'EITI* (5 septembre 2005)

- 8-200** – **Comité exécutif** – Désignation des représentants du Conseil Supérieur du Patronat du Congo aux consultations du Ministère de l'Economie, des Finances et du Budget sur l'ITIE (2 septembre 2005)
- 8-210** – **Comité exécutif** – Désignation des représentants du Ministère des Mines, des Industries minières et de la Géologie du Congo aux consultations du Ministère de l'Economie, des Finances et du Budget sur l'ITIE (2 septembre 2005)
- 8-220** – **Comité exécutif** – Lettre d'invitation du Ministère de l'Economie, des Finances et du Budget à l'Agence Française de Développement en République du Congo à la consultation sur l'ITIE du 5 au 8 septembre 2005 (1^{er} septembre 2005)
- 8-230** – **Société Civile** – Lettre de M. Henry Parham (31 août 2005)
- 8-240** – **Comité exécutif** – Lettre de participation du Comité de liaison des ONG du Congo à la consultation sur l'ITIE du 5 au 8 septembre 2005 (9 août 2005)
- 8-250** – **Comité exécutif** – Lettre de participation de la Ceparéc à la consultation sur l'ITIE du 5 au 8 septembre 2005 (21 juillet 2005)
- 8-270** – **Données sectorielles** – Rapport sur les procédures convenues relatives au rapprochement des encaissements pétroliers sur les comptes du Trésor – KPMG (30 juin 2005)
- 8-280** – **Société civile** – Communiqué de presse : Appel pour une mise en œuvre effective de l'EITI au Congo – Coalition Congolaise « Publiez ce que vous payez » (10 juin 2005)
- 8-290** – **Communication** – Déclaration du gouvernement sur le lancement des consultations en vue de la mise en œuvre de l'EITI au Congo (10 juin 2005)
- 8-310** – **Communication** – Coupure de Presse : Dialogue citoyen – « Les espoirs de la table ronde de Pointe Noire » (Mars 2005)
- 8-320** – **Comité exécutif** – Note d'information à l'attention du ministre de l'Economie, des Finances et du Budget à propos de la Table ronde et Conférence du 23 au 25 février 2005 organisée par la Coalition Congolaise « Publiez ce que vous Payez » (14 février 2005)
- 8-330** – **Communication** – Lettre d'invitation de la Coalition Congolaise « Publiez ce que vous payez » adressée au Ministre de l'Economie, des Finances et du Budget, à une Table ronde sur l'ITIE du 23 au 25 février 2005 (26 janvier 2005)

2004

- 9-110** – **Communication** – Coupure de presse : EITI Newsletter (Décembre 2004)
- 9-120** – **Communication** – Communiqué de presse du Ministre des Hydrocarbures, du Ministre de l'Economie, des Finances et du Budget, et du Ministre de la Communication (17 novembre 2004)
- 9-130** – **Comité exécutif** – Lettre d'information officielle du Ministre des Finances aux Directeurs Généraux des compagnies pétrolières installées au Congo sur l'adhésion de l'ITIE (10 septembre 2004)
- 9-140** – **Comité exécutif** – Note de synthèse sur l'ITIE (Juin 2004)
- 9-150** – **Données sectorielles** – Rapport sur les procédures convenues relatives aux encaissements des revenus pétroliers sur les comptes du Trésor, période du 1^{er} janvier au 31 mars 2004 – KPMG (30 juin 2004)
- 9-160** – **Comité exécutif** – Lettre d'annonce de l'adhésion du Congo à l'ITIE du Ministre de l'Economie, des Finances et du Budget au Directeur Général du FMI (10 juin 2004)
- 9-170** – **Communication** – Communiqué officiel du gouvernement sur l'adhésion de la République du Congo à l'ITIE (9 juin 2004)
- 9-180** – **Données sectorielles** – Instructions du Ministère des hydrocarbures et du Ministère de l'Economie, des Finances et du Budget au conseil d'administration de la SNPC concernant la politique de distribution des dividendes (17 mars 2004)
- 9-190** – **Données sectorielles** – Annexes au Statement 1 (Premier trimestre 2004)

1999

- 14-110** – **Décret** 99-171 du 18 septembre 1999 portant transfert des actifs, des droits et des participations détenus directement par l'Etat sur les permis et les contrats pétroliers à la société nationale des pétroles du Congo
- 14-130** – **Décret** 99-51 du 9 avril 1999 portant transfert de l'ensemble des actifs pétroliers et des droits directs et indirects détenues par la société Hydro-Congo, dans toutes les activités relatives à la recherche, à l'exploitation, au traitement et à la transformation des hydrocarbures et des substances dérivées ou connexes

1998

- 15-110** – **Décret** 98-494 du 8 décembre 1998 portant approbation des statuts de la société nationale des pétroles du Congo.
- 15-120** – **Loi** 1-98 du 23 avril 1998 portant création de la société nationale des pétroles du Congo

Appendix II: The EITI work plan 2011, 2012, 2013

See separate file

Appendix III: Company self-assessment forms

See separate file

Appendix IV: The payment certificate



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TO WHOM IT MAY CONCERN

I undersigned, Hugues Renaux, Managing Partner of CAC 75,
certify that the fees and expenses in relation to the Validation report on Extractive
Industries Transparency Initiative (EITI) in Republic of Congo have been fully paid.

Paris, 7 December 2012



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