

REPUBLIC OF GUINEA

EITI Steering Committee

VALIDATION REPORT

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



REPUBLIC OF GUINEA

EITI Steering Committee

ABSTRACT

The government of the Republic of Guinea has supported and implemented the EITI since 2005.

Since it joined the Initiative, the EITI in Guinea has passed through three distinct phases:

- An initial phase, registering rapid progress (2005-2008)
- A voluntary suspension phase, induced by social and political unrest (2009-2010)
- A recovery phase, initiated in March 2011

Despite this contrasting implementation, the progress made by the National Initiative is undeniable, and characterized by:

- A full engagement of companies
- An active participation of civil society
- A regular activity of the Steering Committee
- An EITI scope of reports covering the government's main extractive revenues
- The elaboration of six EITI reports covering the years 2005 to 2010
- The dissemination of the 2005 EITI report

The National Initiative must continue its progress to achieve compliance, drawing specific attention to:

- The mobilisation of sustained funding allowing the regular monitoring of the EITI work plans
- The quality of the reconciliation process (exhaustiveness of EITI declarations and data certified by independent auditors)
- The full implementation of the EITI work plan, including the dissemination of the EITI reports



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Mr. Guillaume Curtis
President of the Steering Committee
EITI Guinea
Conakry
Guinea

Paris, 31 August 2012

EXECUTIVE SUMMARY

Dear President,

The context

The Extractive Industries Transparency Initiative (EITI) aims to improve the transparency of public revenues yielded by the extractive companies in resource-rich countries (oil, gas and mining).

Guinea joined the EITI in 2005 and accessed candidate status in 2007. To become compliant to the EITI, Guinea must provide to the EITI Board, before the 31 August 2012, an independent assessment on progress made in the implementation of the EITI Rules, 2011 edition.

The period subject to this Validation begins on the date of accession to the EITI and ends at the end of July 2012, so as to allow the Validation Committee to conduct a full review of the draft report.

As an accredited validator by the EITI Board, the firm CAC 75 has been selected by tender to conduct the Validation assessment of the EITI in Guinea, according to the procedures agreed with you and in accordance with the EITI Rules, 2011 edition.

Overview of work achieved

We began our work in June 2012, by analysing the documents underlying the EITI process. In particular, we have studied the action plans covering the 2007-2013 period, the Decrees and laws, the minutes of the Supervisory Council and the Steering Committee meetings, as well as the EITI reports produced to date. We have also transmitted the self-evaluation forms to the companies included in the scope of the EITI reports.

In addition, we have conducted a series of meetings in Conakry with representatives of various stakeholders, including Mr. Mohamed Lamine Fofana, Minister of Mines and Geology and member of the Supervisory Council, and with Mr. Guillaume Curtis, Secretary General of the Ministry of Mines and Geology and Chairman of the Steering Committee.

The full list of the stakeholders met is presented in section 1.1.

The draft Validation report was presented and discussed with the Steering Committee in Conakry on the 30 July 2012. The final Validation report was approved by the Steering Committee on the 30 August 2012.

The Validation report

This Validation report presents five sections and appendices. The first section briefly presents the Validation process, the extractive sector of Guinea, the progress made by the National Initiative, the engagement of civil society and companies. The second section is dedicated to the global evaluation of EITI implementation in Guinea. The third section evaluates the twenty EITI Requirements. The fourth section addresses other considerations, such as the impact of the EITI, the sustainability of the EITI process and the specific steps taken. The fifth and final section addresses recommendations to improve the quality of the National Initiative.

The appendices contain the list of references used, the 2011-2013 EITI work plan, the self-evaluation forms filled in by the companies and the payment certificate.

Our analysis of the EITI Requirements

Based on the work completed, we believe that the EITI in Guinea has achieved compliance for the following Requirements:

Requirement n°1	Requirement n°5	Requirement n°10
Requirement n°2	Requirement n°6	Requirement n°11
Requirement n°3	Requirement n°7	Requirement n°16
Requirement n°4	Requirement n°8	Requirement n°17

We consider however that, at the end of the period subject to this Validation, the EITI in Guinea has not achieved compliance for the following requirements:

Requirement n°9	Requirement n°13	Requirement n°15
Requirement n°12	Requirement n°14	Requirement n°18

The proposed recommendations

Particular attention should be paid to monitoring the progress of certain Requirements for which recommendations are made in the last section of this report.

Recent decisions and actions of the multi-stakeholder group

In order to strengthen the quality of the National Initiative and on the basis of the first lessons learnt from the Validation process, the multi-stakeholder group has decided, since our intervention, to implement some recommendations as highlighted in Part VI of this report.

These actions will significantly improve the quality of the EITIG process and are likely to address some of the weaknesses identified.

These recent decisions and actions, which have been carried out after our mission and issuance of the Validation report, are presented below.

- *Recent actions of the multi-stakeholder group*

Recent actions of the multi-stakeholder group are depicted below:

- The 2011-2012-2013 EITI work plan is now available on the website of the National Initiative www.itie-guinee.org
- The 2007, 2008, 2009 and 2010 EITI reports are now available on the website of the National Initiative.
- The "simplified version" of the 2007-2010 EITI reports is now available on the website of the National Initiative.

- EITI reports covering the years 2006-2010 have been disseminated in mining regions and local communities from the 16-23 August 2012. Information meetings were held in four cities (Dinguiraye, Siguiiri, Kouroussa and Beyla) and three companies (SMD, SAG and SEMAFO). A radio program has been programmed on the 19 August 2012 at Siguiiri. These actions have been carried out by the Executive Secretariat of the EITIG, in collaboration with Publish What You Pay Guinea, the Chamber of Mines and the Ministry of Communication.
 - The Ministry in charge of the Budget has granted¹ the EITIG with a 510.000.000 GNF budget (78.500 USD²) for the first half of 2012.
 - The Conseil National des Organisations de la Société Civile Guinéenne has designated M. Alpha Abdoulaye Diallo, National Coordinator of the Réseau Afrique Jeunesse de Guinée, as a member of the Steering Committee, representing Organisations de Promotion des Jeunes.
- *2007-2010 EITI reports*

The Steering Committee received in August 2012 the final version (Final Version) of the 2007-2010 EITI reports. The conclusions and findings are similar to the Pre-Final Version (5 July 2012) used for our Validation works, except for the two following points:

1. Certified reporting templates from companies

The independent reconciler indicates on page 6, paragraph 2³, that "*Of the seven (7) companies that have submitted reporting templates, three (3) were not certified by their external auditor. These are: 1. CBG; 2. SMD and 3. SEMAFO*".

We understand that CBK, SAG, as well as Rio Tinto and Rusal Friguia have now submitted reporting templates certified by their external auditor.

2. Certified reporting templates from government agencies

The independent reconciler indicates, on page 6, paragraph 3⁴, that "*regarding government agencies identified to submit EITI reporting templates:*

- *The CNSS has submitted certified reporting templates by its independent auditor;*
- *The DNT and DNPEIP have submitted reporting templates approved by the Minister of Economy and Finance;*
- *The BNE has submitted reporting templates approved by the Minister of Mines and Geology, and*
- *The DNI and DGD have submitted reporting templates approved by the Minister in charge of the Budget. "*

Yours faithfully,



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Hugues Renaux

Partner

¹ Arrêté N126/MDB/SGG du 24 juillet 2012

² Exchange rate : 6.500 GNF/USD

³ Rapport ITIE 2010 (final), Moore Stephens (août 2012), page 6 point 2

⁴ Rapport ITIE 2010 (final), Moore Stephens (août 2012), page 6 point 3

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KEY ABBREVIATIONS USED IN THIS DOCUMENT

Government agencies

ANAIM	Agence Nationale d'Aménagement des Infrastructures Minières
BCRG	Banque Centrale de la République de Guinée
BNE	Bureau Nationale d'Expertise
CNSS	Caisse Nationale de Sécurité Sociale
DNPEIP	Direction Nationale du Patrimoine de l'Etat et des Investissements Privés
DGD	Direction Générale des Douanes
DNI	Direction Nationale des Impôts
DNT	Direction Nationale du Trésor

Civil Society

AGEPI	Association Guinéenne des Editeurs de la Presse Indépendante
ARDEBA	Association des Ressortissants de Baraka pour le Développement
CECIDE	Centre du Commerce International pour le Développement
CNOSC	Conseil National des Organisations de la Société Civile
CODDH	Coordination des Organisations Guinéennes de Défense des Droits Humains

Companies

CBG	Compagnie des Bauxites de Guinée
CBK	Compagnie des Bauxites de Kindia
SAG	Société Ashanti Goldfields
SEMAFO	Société d'Exploitation Minière d'Afrique de l'Ouest
SMD	Société Minière de Dinguiraye

Others

GNF	Guinean Francs
EITIG	Extractive Industries Transparency Initiative in Guinea
VAT	Value Added Tax
ToR	Terms of reference
USD	US Dollars

1 INTRODUCTION

1.1 The Validation process

- Objectives
- Process
- Work done
- Stakeholders met

1.2 The extractive sector

- Reserves
- Industrial and artisanal production
- Exploration and development activities, focused on iron ore

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 feature of the EITI process. It serves two critical functions. First, it promotes dialogue and learning at the country level. Second, it safeguards the EITI brand by holding all EITI implementing countries to the same global standard.

■ Process

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

The main steps of an EITI Validation are:

- Multi-stakeholder group agreement to commence Validation

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

- Procurement of a validator

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

- Validation

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

The validator should also consult available documentation, including:

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

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

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

- The EITI Board analyses the report and decides on the status of the country

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

■ Work done

We began our work in June 2012, by analysing the documents underlying the EITI process. In particular, we have studied the action plans covering the period 2007-2013, the Decrees and laws, the minutes of the Supervisory Council and the Steering Committee meetings, as well as the EITI reports produced to date. We have also transmitted the forms of self-assessment to the companies included in the scope of the EITI reports.

In addition, we have conducted a series of meetings in Conakry with representatives of various stakeholders, including Mr. Mohamed Lamine Fofana, Minister of Mines and Geology and member of the Supervisory Council, and with Mr. Guillaume Curtis, Secretary General of the Ministry of Mines and Geology and Chairman of the Steering Committee.

The full list of the stakeholders met is presented below.

The draft Validation report was presented and discussed with the Steering Committee in Conakry on the 30 July 2012. The final Validation report was approved by the Steering Committee on the 30 August 2012.

■ Stakeholders met

The series of talks held in Conakry has allowed us to meet different stakeholders serving on the Supervisory Council and on the Steering Committee. We also met, among others, Mr. Mamadou Diaby, Executive Secretary of the EITIG, Mr. Mamadou Alpha Diallo, Project Manager at the GIZ and Mr. Karim Lourimi, representing the EITI independent reconciler for the 2007, 2008, 2009 and 2010 EITI reports, following the formal submission of these reports to the Guinean authorities on the 6 July 2012, at the Novotel in Conakry.

These meetings were held in Conakry in a protected environment, allowing a free dialogue with the validator.

Supervision Council

Name	Position held	Organisation
Mohamed Lamine FOFANA	Minister	Ministère des Mines et de la Géologie
Ibrahima Sory CISSOKO	President	Organisation Nationale Société Civile

Steering Committee

Name	Position held	Organisation
<i>Representing State Agencies</i>		
Guillaume CURTIS (Président)	Secretary General	Ministère des Mines et de la Géologie
Mamadou Saïdou DIALLO	Former Secretary General	Ministère de l'Energie et de l'Environnement
Sidiki KABA	Director for Risks	Banque Centrale de République de Guinée
Mohamed François FALCONE	Executive Secretary	Agence nationale de Lutte contre la Corruption

Name	Position held	Organisation
<i>Representing Companies</i>		
Thierno Aliou BALDE	Director of Fleet	Compagnie des Bauxites de Guinée
Ousmane BAH	Legal Superintendent	Société Ashanti Goldfields
Jean-Eduard SAGNO	Director of Exterior Relations and Communications	Chambre des Mines

Name	Position held	Organisation
<i>Representing Civil Society</i>		
Ibrahima Sory CISSOKO	President	Conseil National Organisation Société Civile Guinée
Mamadou Taran DIALLO	President	Publiez Ce Que Vous Payez
Aboubacar Akoumba DIALLO	Director of Publication	Presse privée - AGEPI, l'Aurore
Kabinet CISSE	Executive Director	Centre du Commerce International pour le Développement
Mamadou Bailo DIALLO		Ordre National des Ingénieurs Géologues et Mineurs

Executive Secretariat

Name	Position held	Organisation
Mamadou DIABY	Executive Secretary	Secrétariat Exécutif
Abdoulaye SOUMAH	Director for Procurement	Secrétariat Exécutif
Sékou Amadou DRAME	Accounting Consultant	Secrétariat Exécutif

Donors

Name	Position held	Organisation
Chérif DIALLO	Consultant	World Bank
Mamadou Alpha DIALLO	Country Project Manager	GIZ

Independent reconciler for the EITI reports 2007, 2008, 2009 et 2010

Name	Position held	Organisation
Karim LOURIMI	Consultant	Moore Stephens

Other Stakeholders

Name	Position held	Organisation
Sid Mohamed NABE	First Executive Secretary	Secrétariat Exécutif de l'ITIE
Mamadou Lamarana DIALLO	Consultant	Indépendant

1.2 The extractive sector

■ Reserves

Guinea is a rich mining country, still underexploited and for which current production and exploration activities are focused on four main minerals:

- Bauxite, whose current reserves are estimated at 30 billion tons, about two thirds of the world's known to date⁵. At the current annual levels of extraction, these reserves represent 16 centuries of production. The bulk of these reserves are in Basse and Moyenne Guinée⁶

- Iron ore, whose reserves exceed 3 billion tons, currently concentrated in Guinée Forestière²

- Gold, with reserves of several hundred tons identified to date, mainly operated in Haute Guinée²

- Diamonds, whose reserves, operated at an artisanal scale, amount to 30 million carats⁷, concentrated primarily in Guinée Forestière²



Mining reserves

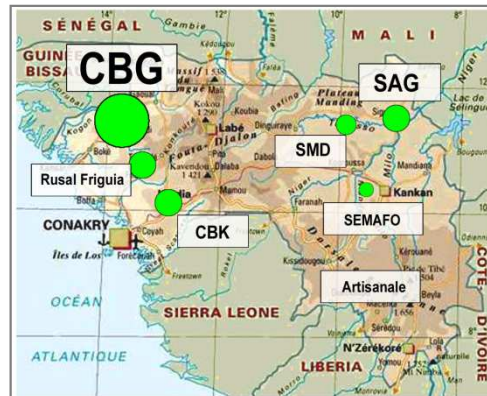
■ Industrial and artisanal production

The industrial and artisanal production for the main minerals mined in Guinea in 2010 is as follows⁸ :

Company	Bauxite (tons)	Gold (kg)	Diamonds (carats)
CBG	13 400 000		
CBK	2 944 550		
Rusal Friguia	nc		
SAG		9 054	
SMD		6 093	
SEMAFO		842	
Exploitation Artisanale		1 412 *	374 000
Total	16 344 550	17 401	374 000

nc: non available

* Official data available for 2005 only



Mining production

⁵ Présentation de la République de Guinée, Centre de Promotion et de Développement Miniers (CPDM), www.itie-guinee.org

⁶ Symposium Mines Guinée 2011, www.smguinee.com

⁷ www.minesdeguinee.com

⁸ Statistiques minières (2001-2010), Bureau des études, Ministère des Mines et de la Géologie

■ Exploration and development activities, focused on iron ore

Major mining companies have entered exploration and development phases since 2010, notably:

- Vale SA, which acquired in April 2010 51% share of a production project on the iron mine of Simandou (blocks 1 and 2). Vale anticipates starting production in 2012, for an average annual extraction close to 50 million tons by 2020. To export this production, Vale plans to restore an existing railway⁹.

- Rio Tinto, which has signed, in April 2011, an agreement with the Guinean government paving the way for the exploitation, expected as early as 2015, of an iron mine with an annual production capacity of 95 million tons, also on the Simandou site (blocks 3 and 4). This project involves the construction of a railway of 650 km and a deep water port in the south of Conakry¹⁰.

- Bellzone Mining plc, in exploration phase on the site of Kalia. This company hopes to start production as early as 2014, at an annual rate of around 20 million tons, reaching 50 million tons in 2018. This project also plans the construction of a railway and a port¹¹.



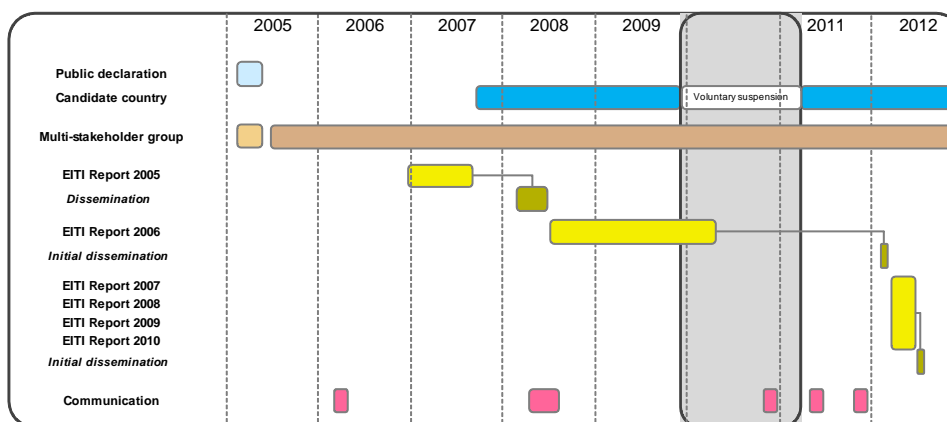
Exploration and development

⁹ www.vale.com

¹⁰ www.riotinto.com

¹¹ www.bellzone.com.au

1.3 The progress accomplished by the National Initiative



*Chronogram of activities of the EITI
Guinea*

The government of the Republic of Guinea has supported and implemented the EITI since 2005.

Since it joined the Initiative, the EITI in Guinea has passed through three distinct phases:

- An initial phase, registering rapid progress (2005-2008)
- A voluntary suspension phase, induced by social and political unrest (2009-2010)
- A recovery phase, initiated in March 2011

An initial phase, registering rapid progress (2005-2008)

The initial quality of the implementation of the National Initiative has enabled, during its first years, the rapid reaching of many EITI Criteria.

A Provisional Committee was created in 2005 and initiated the implementation of the EITI work plan, through outreach and capacity building activities. A reconciler has been appointed to elaborate the first EITI report, covering the revenues of 2005. This report was published and disseminated in 2008.

On this basis, the country obtained Candidate status in September 2007. To mark its entry into the Initiative, the Minister of Finance, Mr. Madikaba Camara, attended the fifth meeting of the EITI Board held in Madrid on the 27 May 2008, representing the Francophone countries with Gabon.

During this period, civil society has benefited from regional training seminars (capacity building workshop for civil society from West and Central Africa in December 2005 in Kribi; capacity building workshop for Francophone African countries in June 2007 in Libreville; training seminar on the EITI in December 2008 in Berlin) and participated in various international meetings on the EITI (3rd EITI Global Conference in October 2006 in Oslo, 4th EITI Global Conference in February 2009 in Doha) and took an active part in the national process.

A voluntary suspension phase, induced by social and political unrest (2009-2010)

The period of social and political unrest experienced by Guinea in 2009 complicated the regular monitoring of EITI activities. The process was stalled and the progress of the National

Initiative slowed down. Finally, Guinea voluntarily suspended its participation to the EITI from December 2009 to March 2011.

Over this period, and despite the withdrawal of financial support from certain donors, the government continued to support, politically and financially, the National Initiative, allowing regular meetings of the Steering Committee, the elaboration of the 2006 EITI report and the creation of the EITI in Guinea (EITIG) website.

A recovery phase, initiated in March 2011

The lifting of the voluntary suspension in March 2011 was marked by the participation of a Guinean delegation, led by the Minister of Mines and Geology, Mr. Mohamed Lamine Fofana, to the fifth EITI Global Conference held in Paris in March 2011. The National Initiative was then actively revived by the new government with the support of the EITI International Secretariat. The participation of Peter Eigen, then president of the EITI Board, to the Guinea Mining Symposium in May 2011 held in Conakry, gave a strong signal to the return of the country into the Initiative.

A new action plan has been approved and a communication strategy has been defined. The 2007, 2008, 2009 and 2010 EITI reports have been initiated in April 2012 and completed, within short delays, for an official presentation to the Guinean authorities on the 6 July 2012.

Regional workshops for members of civil society, among others, were held in May 2011 (Kinshasa) and in June 2012 (Dakar).

1.4 The engagement of civil society

Civil society benefits from a favourable institutional environment, encouraging its active participation in the EITIG. It indeed counts:

- A seat on the Supervisory Council, occupied by the President of the Organisations de la Société Civile
- Ten seats on the Steering Committee, held by representatives of various well-known organisations (trade unions, media, national association of accountants...)

The minutes of the Steering Committee meetings confirm the regular and active participation of civil society organisations. As stated in the Rules of the EITIG, the decisions "*are taken by absolute majority*", to the "*relative majority*" if no agreement has emerged from the first ballot. The meetings of the validator with civil society representatives confirm a freedom of expression during the debates held with the Steering Committee.

We also note that civil society members of EITIG are particularly committed to the promotion of the initiative across the country and abroad, and engaged in communication activities on transparency issues in the mining sector in Guinea, as the following examples illustrate:

- Participation, during late 2011, in the *Caravan "Communicating EITI"* stemmed from the communication strategy of the Steering Committee; dissemination, in 2008, of the 2005 EITI report across the country, alongside representatives of mining companies
- Contributions to various workshops on the implementation of EITIG, such as the workshop "*The Mining Code and the EITI*", organised in 2011
- Public declarations, also available on the internet, to denounce certain situations deemed critical in the mining sector of Guinea or fears relating to the delays for the Validation process of EITIG
- Participation of certain members of the PWYP coalition in several international meetings, such as the Francophone coalition meeting (Dakar, 2012) or the 5th EITI Global Conference (Paris, March 2011)

Reference: see Requirement No.6

1.5 The engagement of the companies

Mining companies benefit, for their contribution to the implementation in the EITI, from:

- A seat on the Supervisory Council, occupied by the representative of the Chambre des Mines
- Three seats on the Steering Committee, held by the representative of the Chambre des Mines and representatives of mining companies operating in Guinea

The Guinean government has also adopted two texts marking its commitment to a sustained engagement of the extractive companies in the EITIG:

- The Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the State under the Extractive Industries Transparency Initiative in Guinea (EITIG)
- The new Mining Code of the Republic of Guinea, dated September 2011 and compelling, in Articles 122 and 155, mining companies to respect the commitments of Guinea to the EITI

The minutes of the Steering Committee meetings confirm the regular and active participation of companies.

The 2007, 2008, 2009 and 2010 EITI reports show a participation of all mining companies selected by the Steering Committee for the reconciliation process. They have not argued confidentiality provisions in this exercise and did not object to the publication of disaggregated data, disclosing the annual fiscal contribution per company per benefit stream.

We also find that mining companies are active in promoting the EITI and in strengthening sector governance, evidenced by various actions taken alone or alongside other EITI stakeholders:

- Participation in and facilitation of the Guinea Mining Symposium, held in May 2011 in Conakry, which was attended among others by representatives of mining companies, of universities and think tanks, and of the EITI Board, including its Chairman Peter Eigen
- Contribution to the dissemination of the 2005 EITI report, held across the country in 2008, along with representatives of civil society

Finally, of the seven companies asked to participate in the self-evaluation procedure promoted by the Validation process (see Requirement No.19), only two did not submit a completed form. The different contributions confirm an overall satisfaction with the EITIG. Not without its critics however, recommendations have been identified as necessary to consolidate the global implementation of the National Initiative. These have included "*enhanced communication*", "*more regular funding*" and "*improvement of the quality*" of the declarative process.

Reference: See Requirements No. 7 and 9

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 done, we believe that the EITI in Guinea has achieved compliance for the following Requirements:

Requirement n°1	Requirement n°5	Requirement n°10
Requirement n°2	Requirement n°6	Requirement n°11
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We consider however that, at the end of the period subject to this Validation, the EITI in Guinea has not achieved compliance for the following requirements:

Requirement n°9	Requirement n°13	Requirement n°15
Requirement n°12	Requirement n°14	Requirement n°18

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

2.2 The Validation grid



Requirement is met

Requirement in unmet

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

■ Findings

The Guinean Prime Minister stated publicly, on the 27 April 2005, at the opening of a workshop on the EITI: "*The Initiative, which Guinea fully supports, is part of the government's priorities in terms of improving governance and fighting against corruption*"¹².

Present at this time were government officials, civil servants and representatives from the private sector, civil society, donor agencies and diplomatic missions.

This commitment was renewed on the 11 November 2010 by the Prime Minister, in a letter addressed to the Chairman of the EITI Board for the cancellation of the voluntary suspension of Guinea. This request was further reiterated on the 3 February 2011, in a letter from the Minister of Mines and Geology to the Chairman of the EITI Board.

From an institutional standpoint, this commitment is also reflected in the adoption of the following laws:

- Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the Government under the Extractive Industries Transparency Initiative in Guinea (EITIG)
- Ministerial Decree of the April 24 2012, appointing the composition of the Steering Committee
- Presidential Decree of the 3 February 2012, establishing powers and organisation of the EITIG
- Presidential Decree of the 7 September 2011, appointing executives in the Ministry of Mines and Geology, and appointing the Permanent Secretary of the EITIG
- Ministerial Decrees of the 20 June 2005 and 30 December 2005, establishing and appointing of members of the Steering Committee of the EITIG

■ References

- | | |
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| <i>n°</i> | 2012 |
| 2-150 | Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (EITIG), Ministère des Mines et de la Géologie (29 mai 2012) |
| 2-160 | Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012) |
| 2-165 | Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012) |
| | 2011 |
| 2-245 | Décret D/2011/254/PRG/SGG portant nomination de cadres au Ministère des Mines et de la Géologie, Présidence de la République (7 septembre 2011) : Nomination du Secrétaire Permanent de l'EITIG, M. Mamadou DIABY |
| 2-250 | Courrier de confirmation de la demande de levée de la suspension volontaire de la Guinée à l'ITIE, Ministre des Mines et de la Géologie (3 février 2011) |
| | 2010 |
| 2-355 | Courrier de demande pour la levée de la suspension volontaire de la Guinée à l'ITIE, Premier Ministre (11 novembre 2010) |
| | 2005 |
| 2-850 | Arrêté n° XXX/MMG/SGG portant nomination des membres du Comité de Pilotage permanent sur |

¹² Discours d'adhésion à l'ITIE par le Premier Ministre lors de l'ouverture d'un atelier sur l'ITIE, Premier Ministre (27 avril 2005), page 2

l'EITIG, Ministère des Mines et de la Géologie (30 décembre 2005)

- 2-855** Arrêté n°2858/MMG/SGG/2005 portant création et nomination des membres du Comité permanent de Pilotage de l'EITIG, Ministère des Mines et de la Géologie (20 juin 2005)
- 2-857** Discours d'adhésion à l'ITIE par le Premier Ministre lors de l'ouverture d'un atelier sur l'ITIE, Premier Ministre (27 avril 2005)

■ Stakeholder views

Stakeholders confirm the commitment of the government of Guinea to the EITI process. Some representatives of civil society, however, have expressed the need for a more regular communication, from the highest authorities, in favour of the National Initiative.

■ Recommendation from the validator

R1 - Reassert regularly the government's support to the EITI

■ Conclusion

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

■ Findings

A strong and continued engagement from the government to work with companies and civil society

The public declaration of the Prime Minister in April 2005 in favour of the implementation of the EITI refers to the involvement of *"mining companies themselves, civil society, donors and government in a spirit of constructive partnership"*¹³.

Similarly, the creation of a multi-stakeholder Provisional Committee, as early as of May 2005 to *"make recommendations to the Minister of Mines and to the Minister of Finance on the composition, profiles and mandate of the Steering Committee"*¹⁴ confirms the government's willingness to engage in a dialogue process with various extractive companies and civil society organisations.

On this basis, the adoption of a legislation establishing and structuring the two main bodies in charge of coordinating and ensuring the implementation of the EITI confirms the government's willingness to work together with representatives of mining companies and civil society:

- Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the State under the Extractive Industries Transparency Initiative in Guinea (EITIG)
- Ministerial Decree of the 24 April 2012, appointing the composition of the Steering Committee

References n° 2-160, 2-165, 2-650, 2-655, 2-855, 2-857, 2-860, 3-855

A favourable environment for the participation of mining companies and civil society

Beyond this multi-stakeholder institutional framework, Guinea has adopted, at the end of 2011, a new Mining Code which enhances the roles of extractive companies and of civil society in the strengthening of the governance of the mining sector.

Thus, by Article 122, this Code compels mining operators to comply *"with the international commitments made by the government which are applicable to their activities, in order to improve the governance of the mining sector, in particular the commitments relating to [...] the Extractive Industries Transparency Initiative (EITI)"*¹⁵.

In Article 155, the same Code invites *"any person or entity with a mining title, providing an application for a mining title, negotiating mineral rights with the Ministry of Mines or any other organ of the government of Guinea [...] to sign with the Minister responsible for mines a code of conduct specifying at least [...] its commitment to the twelve principles of the Extractive Industries Transparency Initiative (EITI)"*¹⁶.

Finally, the adoption of a Ministerial Decree on the 29 May 2012, on compulsory EITI reporting for all mining companies, encourages the active participation of mining companies operating in Guinea in the EITI process.

¹³ Discours d'adhésion à l'ITIE par le Premier Ministre lors de l'ouverture d'un atelier sur l'ITIE, Premier Ministre (27 avril 2005), page 2

¹⁴ Décision n°0007XX/MMG/CAB/2005 portant création d'un Comité Provisoire de réflexion sur la mise en place de l'ITIEG, Ministère des Mines et de la Géologie (avril 2005) : mandat et composition de ce Comité, page 2

¹⁵ Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

¹⁶ Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

References n° 2-150, 2-240

An active and free participation of mining companies and civil society in the National Initiative and transparency issues

The minutes of the meetings of the Steering Committee confirm the regular and active participation of representatives of mining companies and civil society in this decision-making body. As stated in the Rules of the EITIG, the decisions "are taken by absolute majority", to the "relative majority" if no agreement has emerged from the first ballot.

Similarly, reports of the various forums organised on the implementation of the EITIG and the strengthening of the sector's governance show the active participation and free expression of these stakeholders. We note, for example:

- The contribution of mining companies to a mission mandated by the Steering Committee in April 2006, in which meetings with CEOs of major mining companies in Guinea have been organised to introduce them to the EITI process, its challenges and to the role of mining companies in the collection of EITI data
- The participation of the PWYP Guinea members in the creation of the regional PWYP coalition during a workshop organised in 2006 in Kribi (Cameroon)
- The commitment of the national PWYP coalition in 2008, to the dissemination of the EITI report 2005 in different provinces of Guinea, along with extractive companies that presented their activities in these regions
- The organisation, in 2011, of three national workshops on the theme "The Mining Code and the EITI"

References Procès verbaux des réunions du Comité de Pilotage de l'ITIEG et n° 2-665, 3-155, 3-227, 3-330, 3-750, 5-220, 5-240, 6-100

■ References

Procès Verbaux des réunions du Comité de Pilotage de l'ITIEG du 22 juin 2012, 5 juin 2012, 4 mai 2012, 3 mai 2012, 15 février 2012, 10 novembre 2011, 15 juillet 2011, 19 avril 2011, 17 février 2011, 16 décembre 2010, 4 novembre 2010, 4 février 2010, 26 novembre 2009, 5 novembre 2009, 29 octobre 2009, 30 juillet 2009, 7 mai 2009, 22 décembre 2008, 12 novembre 2008, 21 novembre 2007, 15 novembre 2007, 17 octobre 2007, 14 juillet 2005

n° [2012](#)

2-150 Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (ITIEG), Ministère des Mines et de la Géologie (29 mai 2012)

2-160 Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012)

2-165 Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)

3-155 Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012)

6-100 Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012)

[2011](#)

2-240 Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

3-227 Etat des lieux de la Validation du processus ITIE en Guinée (Rapport d'atelier), Boubacar Barry pour la GIZ (mai 2011)

5-220 Rapport de Mission de la Caravane « Communiquer ITIE » (5-11 décembre 2011), Abdoulaye Soumah, Ibrahima Ahmed Barry, Aboubacar Akoumba Diallo, Jean Edouard Sagno (décembre 2005)

5-240 Planning Symposium Mines Guinée, (non sourcé) (9 au 11 mai 2011)

[2010 and previous](#)

2-650 Décision n°047/ITIEG, Comité de Pilotage de l'ITIEG (31 décembre 2007) : réorganisation des organes de l'ITIEG et nominations des membres des Commissions opérationnelles.

- 2-655** Décision n°035/ITIEG, Comité de Pilotage de l'ITIEG (18 octobre 2007) : autorisation de la publication du Rapport ITIE 2005 (KPMG)
- 2-665** Décision n°0016/ITIE/CP/SE/2007 portant désignation des membres du Comité de Pilotage dans les comités opérationnels de l'ITIEG, Comité de pilotage de l'ITIEG (28 mars 2007)
- 2-855** Arrêté n°2858/MMG/SGG/2005 portant création et nomination des membres du Comité permanent de Pilotage de l'ITIEG, Ministère des Mines et de la Géologie (20 juin 2005)
- 2-857** Discours d'adhésion à l'ITIE par le Premier Ministre lors de l'ouverture d'un atelier sur l'ITIE, Premier Ministre (27 avril 2005)
- 2-860** Décision n°0007XX/MMG/CAB/2005 portant création d'un Comité Provisoire de réflexion sur la mise en place de l'ITIEG, Ministère des Mines et de la Géologie (avril 2005) : mandat et composition de ce Comité
- 3-330** Synthèse de l'atelier de Validation des formulaires de déclaration et de présentation du rapport de Conciliation 2006 du Cabinet Deloitte, (non sourcé) (1er avril 2010)
- 3-750** Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006) : Sensibilisation et enjeux de communication pour l'ITIEG auprès des entreprises minières
- 3-855** Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005) : Recommandations sur le mandat, les profils et la composition du futur Comité de Pilotage de l'ITIEG

■ Stakeholder views

Representatives from civil society and from companies on the Steering Committee have confirmed their full involvement in the process, their regular participation to the Steering Committee meetings and their satisfaction on being able to freely communicate and collaborate on issues of transparency.

■ Recommendation from the validator

R2 - Ensure that each organisation appoints a representative on the Steering Committee

■ Conclusion

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

■ Findings

The Presidency of the Supervision Council, "*supreme body of the EITI Guinea*"¹⁷, is entrusted to the Guinean Prime Minister, Mr. Mohamed Said Fofana, as confirmed by the Presidential Decree of February 2012, establishing powers and organisation of the EITI in Guinea.

The Presidency of the Steering Committee, "*structure for dialogue and exchange [...] responsible for the implementation of the guidelines set by the Supervisory Council*"¹⁸, is entrusted to the Secretary General of the Ministry of Mines and Geology, occupied respectively by:

- Mr. Diallo Alimou (2005-2006)
- Mr. Abdoul Karim Sylla (2007-2008)
- Dr. Aboubacar Koly Kourouma (2008-2010)
- Mr. William Curtis (since 2010)

Note that the Chairman of the Steering Committee is assisted in his duties by a Vice-President, the Secretary General of the Ministry in charge of the Budget (currently Mr. Dabo Sanoussy).

The Chairmen of the Supervisory Council and of the Steering Committee have the authority and responsibility to coordinate the necessary measures to implement the EITI and to mobilise the necessary resources for this purpose.

■ References

- n°* [2012](#)
- 2-160** Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012)
- 2-165** Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)
- [2007 and previous](#)
- 2-650** Décision n°047/EITIG, Comité de Pilotage de l'EITIG (31 décembre 2007) : réorganisation des organes de l'EITIG et nominations des membres des Commissions opérationnelles
- 2-720** Arrêté A/2858/MMG/SGG/2005 du 20 juin 2005 portant création et nomination des membres du Comité permanent de Pilotage de l'EITIG, Journal Officiel (février 2006)
- 2-855** Arrêté n°2858/MMG/SGG/2005 portant création et nomination des membres du Comité permanent de Pilotage de l'EITIG, Ministère des Mines et de la Géologie (20 juin 2005)
- 2-860** Décision n°0007XX/MMG/CAB/2005 portant création d'un Comité Provisoire de réflexion sur la mise en place de l'EITIG, Ministère des Mines et de la Géologie (avril 2005)

¹⁷ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 3

¹⁸ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 3

■ Stakeholder views

The stakeholders confirm this analysis and make no particular comment.

■ Conclusion

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

■ Findings

A multi-stakeholder structure

The institutional structure of the EITI in Guinea finds its origin in the Provisional Committee, composed of thirteen members and set following the declaration of the Prime Minister on the 27 April 2005. This multi-stakeholder structure counts:

- Seven seats for the public sector (shared between the Ministries of Mines and Geology, Economy and Finance, Territorial Administration and Decentralisation)
- Three seats for the mining companies (represented by the Chamber of Mines, Compagnie des Bauxites de Guinée, Société Ashanti Goldfields)
- Three seats for civil society (represented mainly by the CECIDE)

Today, the institutional structure of the EITI respects this multi-stakeholder spirit, as set by the Presidential Decree of the 3 February 2012, establishing powers and organisation of the EITI in the Republic of Guinea.

Thus, the Supervisory Council is composed, beyond its Chairman the Prime Minister, of five members divided into three bodies:

- The public sector, which has three seats held by the Minister of Mines and Geology, the Minister of Economy and Finance and the Secretary General of the Ministry of Mines and Geology, as rapporteur
- The mining sector, which has a seat occupied by the President of the Chambre des Mines
- The civil society, which has a seat occupied by the President of the Conseil National des Organisations de la Société Civile

Similarly, the Steering Committee is composed, beyond its President and Vice-President, of twenty-two members divided into four bodies:

- The public sector, which has five seats held by representatives of the Prime Minister, the Central Bank, the l'Agence Nationale de Lutte contre la Corruption, the Ministry of Territorial Administration and Decentralisation, the Ministry of Communication
- The republican institutions, which have four seats held by representatives of the National Assembly, the Economic and Social Council and the Accounting Chamber
- The mining sector, with three seats held by representatives of the Chambre des Mines, a mining company in exploration and a mining company in production phase
- The civil society, which has ten seats held by representatives of unions, of the national PWYP coalition, the press, organisations for youth development, Ordre National des Experts Comptables, Ordre National des Avocats, Association Nationale des Elus Locaux, Conseil National des Organisations de la Société Civile, organisations promoting women's rights, Ordre des Ingénieurs des Mines et de la Géologie

Note that the national PWYP coalition and the Conseil National des Organisations de la Société Civile are both civil society organisations involved in extractive industries transparency issues.

The CECIDE, the CODDH, ARDEBA, in association with Global Rights, for their part, are active in extractive sector human rights issues.

Note that to date, two members of the Steering Committee have not yet been appointed by their respective institutions (representatives from Organisations de Promotion des Jeunes and from Association Nationale des Elus Locaux).

Finally, the Executive Secretariat "*in charge of animating, coordinating and monitoring EITI activities in Guinea*"¹⁹ counts four staffs. The Executive Secretary is a civil servant.

References n° 2-160, 2-165, 2-245, 2-650, 2-750, 2-850, 2-855, 2-860, 3-855

A multi-stakeholder group composed of relevant stakeholders, with appropriate profiles and skills

In its recommendations to the Minister of Mines, the Provisional Committee indicated: "*it is important that the Committee's composition reflects a balance between government and other parties and that the retained approach to work is a consensus approach, in a spirit of complementarity and multidisciplinary*"²⁰.

The composition of the Supervisory Council and of the Steering Committee, as presented above, shows that the government of Guinea has respected these recommendations and endowed these two structures with the appropriate representatives according to the mandate of these structures (Ministry of Mines and Geology, Ministry of Economy and Finance, Chamber of Mines, PWYP Coalition, Chartered Accountants...).

In addition, the Provisional Committee proposed in its recommendations high-level "*personal and institutional competent profiles*"²¹, with priority given to economists as well as financial, legal and tax experts, "*taking also into account the moral probity of those selected*"²².

We note that the Supervisory Council, on the one hand, is composed of representatives of ministerial and directional level and that the Steering Committee, on the other hand, is composed of ministerial advisers and, for mining companies and civil society, of representatives of executive level.

Furthermore, the Steering Committee met more than thirty times since 2005, with a sustained frequency since 2011. We additionally note the regular participation of high-level representatives of the State of Guinea to the Committee's meetings.

References n° 2-160, 2-165, 2-720, 2-850, 2-855, 3-855

A civil society independent from the government and private sector

The different founding texts of the institutional architecture of the EITIG show that an important place has been given to the voices of civil society, which has ten seats – of the twenty-two allocated to its members – on the Steering Committee. The minutes of the Steering Committee meetings suggest that these representatives speak freely, without any constraint, vis-à-vis government officials or mining companies.

Several specific activities of the existing EITI work plans have also been assigned to civil society, which have fully respected and carried out these activities.

References Procès Verbaux des réunions du Comité de Pilotage de l'EITIG et n° 4-150, 6-100

Appropriate ToRs

The ToRs of the various bodies of the EITIG are described in the Presidential Decree of the 3 February 2012, establishing powers and organisation of the EITI in Guinea. This Decree stipulates that the EITIG is "*responsible for designing, developing and implementing*

¹⁹ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 4

²⁰ Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005), page 3

²¹ Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005), page 3

²² Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005), page 3

government policy on transparency in the extractive industries, in accordance with national laws and principles and guidelines of the EITI ²³.

It also sets the various functions of the operational and directional bodies of the EITIG, which have responsibility for:

- "Ensuring the collection, reconciliation, auditing and publication of all statistical data on payments made by mining companies and revenues received by the State"
- "Recruiting consultants and auditors for the reconciliation of financial flows"
- "Developing a communication strategy and information on the process and its effects"
- "Ensuring capacity building for all stakeholders"²⁴

The Supervisory Council is responsible for "setting the strategic guidelines, reviewing the progress of work, approving the action plan and budget and resolving any difficulties"²⁵.

The Steering Committee is the "body coordinating dialogue between the various stakeholders ... in charge of the implementation of the strategic guidelines as defined by the Supervisory Council. It is also responsible for the technical process of the EITI in Guinea".

The ToRs are completed by the Rules of the EITIG, adopted on the 7 May 2012. Beyond the articulation of the various structures that make up the EITIG, these Rules provide the implementation of the EITI work plan and a communication strategy relating thereto.

References n° 2-165, 3-155

■ References

Procès Verbaux des réunions du Comité de Pilotage de l'ITIEG du 22 juin 2012, 5 juin 2012, 4 mai 2012, 3 mai 2012, 15 février 2012, 10 novembre 2011, 15 juillet 2011, 19 avril 2011, 17 février 2011, 16 décembre 2010, 4 novembre 2010, 4 février 2010, 26 novembre 2009, 5 novembre 2009, 29 octobre 2009, 30 juillet 2009, 7 mai 2009, 22 décembre 2008, 12 novembre 2008, 21 novembre 2007, 15 novembre 2007, 17 octobre 2007, 14 juillet 2005

n° [2012](#)

2-160 Arrêté N°2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012).

2-165 Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012).

2-245 Décret D/2011/254/PRG/SGG portant nomination de cadres au Ministère des Mines et de la Géologie, Présidence de la République (7 septembre 2011) : Nomination du Secrétaire Permanent de l'ITIEG, M. Mamadou DIABY.

3-155 Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012).

4-150 Plan d'actions 2011, 2012 et 2013 de l'ITIE Guinée, Comité de Pilotage (mars 2012).

6-100 Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012).

[2007 and previous](#)

2-650 Décision n°047/ITIEG, Comité de Pilotage de l'ITIEG (31 décembre 2007) : réorganisation des organes de l'ITIEG et nominations des membres des Commissions opérationnelles.

2-720 Arrêté A/2858/MMG/SGG/2005 du 20 juin 2005 portant création et nomination des membres du comité permanent de pilotage de l'ITIEG, Journal Officiel (février 2006).

2-750 Décision n°064/ITIEG/CP/SE/06 portant nomination des membres du Secrétariat Exécutif de l'ITIEG, Comité de Pilotage de l'ITIEG (29 novembre 2006).

²³ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 2

²⁴ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 2

²⁵ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 3

- 2-850** Arrêté n° XXX/MMG/SGG portant nomination des membres du Comité de Pilotage permanent sur l'ITIEG, Ministère des Mines et de la Géologie (30 décembre 2005).
- 2-855** Arrêté n°2858/MMG/SGG/2005 portant création et nomination des membres du Comité permanent de Pilotage de l'ITIEG, Ministère des Mines et de la Géologie (20 juin 2005).
- 2-860** Décision n°0007XX/MMG/CAB/2005 portant création d'un Comité Provisoire de réflexion sur la mise en place de l'ITIEG, Ministère des Mines et de la Géologie (avril 2005) : mandat et composition de ce Comité.
- 3-855** Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005) : Recommandations sur le mandat, les profils et la composition du futur Comité de Pilotage de l'ITIEG.

■ Stakeholder views

Stakeholders confirm the regular activity of the Steering Committee, the national representativeness of the various stakeholders involved in the extractive sector and the compliance of their mandate in light of the EITI objectives.

Stakeholders nevertheless regret the limited activity of the Supervisory Council, which was held only twice in six years (2006 and 2012).

They also deplore the lack of physical and financial resources available to the Executive Secretariat, which prevents ensuring all necessary tasks to the operational monitoring of the National Initiative.

■ Recommendations from the validator

R3 - Ensure regular meetings of the Supervisory Council

R4 - Reinforce human, material and financial resources of the Executive Secretariat

■ Conclusion

On the basis of the documents obtained and discussions held with the different stakeholders, we find that a multi-stakeholder group has been created and provided with the appropriate stakeholders and with appropriate TORs:

- The EITIG bodies exist since 2005 and have been enshrined in law by the Presidential Decree of 3 February 2012
- Civil society and mining companies have a seat each, of the five composing the Supervisory Council
- Civil society and mining companies have respectively ten²⁶ and three seats, of the twenty four²⁷ composing the Steering Committee

²⁶ The delays in the nomination of the representatives of the Organisation de Promotion des Jeunes and of the Association Nationale des Elus Locaux on the Steering Committee does not question the EITI process in Guinea, as it is ensured by the eight other nominated members of civil society

²⁷ The number of representatives of mining companies on the Steering Committee (three out of twenty-four) does not question their representativeness and participation in the National Initiative. Indeed, there are few active mining companies in Guinea (seven under the Scope of the last EITI report), two of which sit on the Steering Committee: SAG and SBG. The third representative, the Chamber of Mines, stands for all the mining companies in Guinea. In addition, the presence of the mining companies on the Supervisory Council is similar to that of the civil society (a chair out of the five)

- The Steering Committee meets regularly, in the presence of senior government officials
- The TORs of the various EITIG bodies are described in the Presidential Decree of 3 February 2012, establishing powers and organisation of the EITIG. They allow the National Initiative to implement the EITI Rules

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

■ Findings

Three EITI detailed work plans, with targets and timescales for implementation and Validation

The Steering Committee has developed a 2007-2008 EITI work plan, allowing Guinea to access candidate status. This action plan has been completed by the 2008-2009-2010 EITI work plan, then by the 2011-2012-2013 EITI work plan, presented in Appendix II.

The 2007-2008 EITI work plan outlines 41 activities grouped into 6 main actions, as follows:

- Capacity building and communication
- Statistics and audit
- Validation process of the EITIG
- Missions abroad
- Rules of the EITIG
- Procedures manual

The 2008-2009-2010 EITI work plan, with a budget of USD 1.109.851, presents 76 activities grouped into 6 main actions, as follows:

- Capacity building and communication (USD 296.550)
- Collection of data, reconciliation and auditing (USD 475.741)
- Amendment of the EITI Rules (no budget)
- Update of the procedures manual (USD 4.000)
- Audit of financial statements (USD 40.000)
- Project management (USD 293,560)

The 2011-2012-2013 EITI work plan, with a budget of USD 1.398.380, includes 43 activities grouped into five objectives, as follows:

- Validation of the EITI process (USD 125.000)
- Production of reconciliation reports (USD 377.100)
- Communication and dissemination of reports (USD 219.000)
- Capacity building (USD 225.200)
- Project management (USD 452.080)

These three EITI work plans all have measurable objectives.

References n° 3-240, 4-150, 4-250, 4-350

Some of these work plans have been approved by the Steering Committee and published

The 2007-2008 EITI work plan has not, to our knowledge, been formally approved by the Steering Committee. It has, however, been published in the press.

The 2008-2009-2010 EITI work plan has not, to our knowledge, been formally approved by the Steering Committee. We are not able to confirm that it has been published.

The 2011-2012-2013 EITI work plan has been formally approved during the Steering Committee meeting held on the 15 February 2012. At that same meeting, a publication of this

document in the press has been requested. The 2011-2012-2013 EITI work plan is, however, not available on the EITIG website.

References n° 3-170

These work plans are incomplete

Contrary to what is suggested in the EITI Rules, these three work plans do not include the following:

- No assessment of potential capacity constraints
- Absence of definition of the scope of the EITI reports
This question has, however, been raised by the Steering Committee during the reconciliation works
- Lack of measures to ensure the multi-stakeholder nature of the National Initiative
We note that these last measures might have been left out of the various work plans as Guinea has developed a strong institutional framework, ensuring the multi-stakeholder nature of the National Initiative

References n° 3-170, 4-150, 4-250

Funding of the EITIG is weak, equivalent to a quarter of the needed budgets

The National Initiative has received, on average, USD 100.000 per year²⁸ while the budgets of the EITI work plans were scheduling annual resources of USD 420.000²⁹. The National Initiative therefore received only a quarter of the funding needed for the satisfactory implementation of its work plans.

In total, since 2006, approximately USD 600.000³⁰ have been transferred to the EITIG, distributed as follows:

Financial resources of the EITIG	Source			USD	Use			
	State	IDA	GIZ		a	b	c	d
Year 2006	43 891			43 891	19 231		15 377	9 284
Year 2007	34 910	97 525		132 435	18 078	54 033	13 871	46 453
Year 2008	5 716	50 300		56 016	77	2 775	30 689	22 475
Year 2009	66 380	20 239	1 366	87 985	4 952	26 982	11 347	44 704
Year 2010 (<i>voluntary suspension</i>)	53 229		5 000	58 229	5 525	9 516	6 528	36 660
Year 2011	109 662		78 633	188 295	16 346	42 595	51 372	77 982
End May 2012	20 198	14 292		34 490	4 292		15 636	14 562
Total	333 986	182 356	84 999	601 340	68 501	135 900	144 819	252 120
%	56%	30%	14%	100%	11%	23%	24%	42%

a: acquisition of capital assets

b: studies and EITI reports

c: training and communication activities

d: operating costs

Financial resources of the EITIG

On all of these resources, the government's contribution totalled 56%, the International Development Association's (IDA, World Bank) 30% and that of the GIZ 14 %. During the period of voluntary suspension, the government and the GIZ continued to fund the National Initiative, unlike the other donors, who have suspended their contribution to the EITIG.

Of these global resources, 42% were spent on operating costs (USD 252.120), 24% on training and communication activities (USD 144.819), 23% on studies and on the elaboration of the 2005 and 2006 EITI reports (USD 136.900) and 11% on the acquisition of capital assets (USD 68.501).

²⁸ (USD 601.330 – USD 24.490)/6 = USD 96.140

²⁹ (USD 1.109.851 + 1.398.380)/6 = USD 418.038

³⁰ Exchange rate 1USD = 6.500 GNF

We find that the financial resources allocated to the EITIG have been structurally insufficient, be it before, during or after the socio-political crisis, causing significant delays in the implementation of the EITI work plans.

References n° 4-150, 4-250, 4-350

An accordingly incomplete implementation of the EITI work plans

The 2008-2009-2010 EITI work plan projected the publication of the 2005, 2006, 2007 and 2008 EITI reports and the conduct of the Validation process. The period of social and political unrest experienced by Guinea in 2008 and 2009 has complicated the implementation and monitoring of these activities. In fact, the government of Guinea has resolved to request the voluntary suspension of its Candidate status, which took effect in December 2009.

Until this suspension was lifted in March 2011, the national process slowed down, still registering interesting activities such as:

- The launch of the 2006 EITI report
- The creation of the EITIG website
- The approval³¹ of the 2011-2012-2013 EITI work plan by the Steering Committee

Since the lifting of the suspension, many actions have been implemented:

- The institutional architecture and implementation of the EITIG have been strengthened by the adoption of a new legislation (Presidential Decree appointing executives in the Ministry of Mines and Geology, Presidential Decree establishing and organising the EITI in the Republic of Guinea, Ministerial Decree appointing the composition of the Steering Committee of the EITI)
- The Steering Committee has met regularly
- The Executive Secretariat has been able to conduct a number of activities, at a steady pace
- The 2007, 2008, 2009 and 2010 EITI reports have been prepared and officially submitted to the Guinean authorities
- A communication strategy has been established
- Several awareness and capacity building activities have been carried out

In contrast:

- Many other advocacy, capacity building and communication activities have been not achieved
- The 2006, 2007, 2008, 2009 and 2010 EITI reports have not yet been disseminated
- The evaluation of capacity constraints has not yet been accomplished

References Procès Verbaux des réunions du Comité de Pilotage de l'EITIG et n° 1-110, 1-210, 1-310, 1-410, 1-420, 1-500, 1-600, 1-610, 1-620, 2-160, 2-165, 2-245, 2-455, 2-460, 3-330

■ References

Procès Verbaux des réunions du Comité de Pilotage de l'EITIG du 22 juin 2012, 5 juin 2012, 4 mai 2012, 3 mai 2012, 15 février 2012, 10 novembre 2011, 15 juillet 2011, 19 avril 2011, 17 février 2011, 16 décembre 2010, 4 novembre 2010, 4 février 2010, 26 novembre 2009, 5 novembre 2009, 29 octobre 2009, 30 juillet 2009, 7 mai 2009, 22 décembre 2008, 12 novembre 2008, 21 novembre 2007, 15 novembre 2007, 17 octobre 2007, 14 juillet 2005

n° [2012](#)

1-110 Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010

1-210 Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009

³¹ A new version of this work plan will be approved in February 2012

- 1-310** Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410** Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 1-420** Rapport ITIE 2007 (projet), Moore Stephens (mai 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 2-160** Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012)
- 2-165** Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)
- 3-170** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (15 février 2012)
- 4-150** Plan d'actions 2011, 2012 et 2013 de l'ITIE Guinée, Comité de Pilotage (mars 2012)
2011
- 2-245** Décret D/2011/254/PRG/SGG portant nomination de cadres au Ministère des Mines et de la Géologie, Présidence de la République (7 septembre 2011) : Nomination du Secrétaire Permanent de l'EITIG, M. Mamadou DIABY
- 3-240** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (17 février 2011)
2010
- 3-330** Synthèse de l'atelier de Validation des formulaires de déclaration et de présentation du rapport de Conciliation 2006 du Cabinet Deloitte, (non sourcé) (1^{er} avril 2010)
2009 and previous
- 1-500** Rapport ITIE 2006, Deloitte (27 mars 2009) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières et des revenus perçus par les administrations, en République de Guinée pour l'année 2006
- 1-600** Rapport ITIE 2005 (résumé), KPMG (31 juillet 2007) : Résumé exécutif sur les procédures relatives aux flux de paiements effectués par les entreprises minières, et aux revenus perçus par les administrations, en République de Guinée pour l'année 2005
- 1-610** Rapport ITIE 2005 (recommandations), KPMG (31 juillet 2007) : Recommandations sur le processus ITIE, les procédures de reporting et réconciliation, la communication des informations ITIE
- 1-620** Rapport ITIE 2005, KPMG (31 juillet 2007) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières, et les revenus perçus par les administrations, en République de Guinée pour l'année 2005
- 2-455** Confirmation de la suspension volontaire de la Guinée, Bureau du Président de l'ITIE (18 décembre 2009)
- 2-460** Prise en compte de la demande de suspension volontaire de la Guinée à l'ITIE, Bureau du Président de l'ITIE (3 décembre 2009).
- 4-250** Plan d'actions actualisé 2008-2009-2010, Comité de Pilotage de l'EITIG (31 juillet 2009)
- 4-350** Plan d'actions 2007-2008 actualisé, Comité de Pilotage de l'EITIG (15 novembre 2007)

■ Stakeholder views

The EITI stakeholders confirm having been consulted by the Steering Committee for the elaboration of the various EITI work plans. They confirm that even if not recorded in the minutes of the meetings, the two previous EITI work plans had been approved by the Steering Committee.

Stakeholders confirm that social and political unrest has caused a delay in the implementation of EITI in Guinea over the period starting December 2009 to March 2011. They regret that the funding provided for the implementation of the EITI work plans could not be obtained, allowing only a partial implementation of actions.

■ Recommendations from the validator

- R5 - Ensure that all major decisions of the Steering Committee are formally approved
- R6 - Ensure an extensive communication of the constitutive documents of the National Initiative
- R7 - Ensure and sustain the funding of the National Initiative
- R8 - Complete the full implementation of the EITI work plan

■ Conclusion

On the basis of the documents obtained and discussions held with EITI stakeholders, we find that the various EITI work plans contain measurable objectives, a timetable for implementation and for Validation. They have all been discussed within the Steering Committee. Some have been formally approved; others have been published in the press.

We note that the strong institutional framework guarantees the multi-stakeholder nature of the National Initiative; the absence of a formal assessment of potential capacity constraints cannot, exclusively, undermine the compliance of this Requirement.

Requirement No.5 is met



Requirement No.6

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

■ Findings

An institutional structure that offers an important platform to civil society

Civil society has a seat on the Supervisory Council and ten out of twenty two – excluding President and Vice President – on the Steering Committee.

The seat on the Supervisory Council is occupied by Mr. Ibrahima Sory Cissoko. Since some institutions have not yet sent the names of their representatives to the Steering Committee, all the seats in this decision-making body are not yet allocated. We note, that still, the ten seats are occupied by:

- Mr. Mamadou Mansare of the CNTG, representing unions
- Mr. Mamadou Taran Diallo, representing the national PWYP coalition
- Mr. Abubakar Akoumba Diallo of l'AGEPI and l'Aurore, representing the press
- Representative of the organisations for youth development
- Mr. Bashir Toure, representing the Ordre National des Experts Comptables
- Mr. Mohamed Mounir, representing the Ordre National des Avocats
- Representative of the Association Nationale des Elus Locaux
- Mr. Ibrahima Sory Cissoko, representing the Conseil National des Organisations Nationales de la Société Civile
- Mrs. Aminatou Camara, representing the organisations promoting women's rights
- Mr. Mamadou Bailo Diallo, representing the Ordre des Ingénieurs des Mines et de la Géologie

References n° 2-160, 2-165

Designated members representing the Guinean civil society

Organisations of civil society represented on the Supervisory Council and on the Steering Committee are well-known established structures in Guinea. Their fields of activity are varied, giving to the Steering Committee a range of specialties (including media and advocacy, accounting, union, mines and geology...) and a substantial contribution of complementary skills.

Note that the national PWYP coalition and the Conseil National des Organisations de la Société Civile are both civil society organisations involved in extractive industries transparency issues. The CECIDE, the CODDH and ARDEBA, in association with Global Rights are, for their part, active on extractive industries human rights issues.

Active participation and free members of civil society

The minutes of the Steering Committee meetings confirm the regular and active participation of civil society organisations in the Steering Committee. As stated in its Rules, the decisions "*are taken by absolute majority*", to the "*relative majority*" if no agreement has emerged from the first ballot³².

Representatives of civil society on the Supervisory Council and Steering Committee work for well-known and established non-governmental organisations, trade unions and professional

³² Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012), article 13

associations in Guinea. They are obviously independent from government and extractive companies' pressure and express their opinion freely.

We also find that civil society members on the Steering Committee are active and free to express themselves through various activities, such as:

- Their contributions to numerous workshops on the implementation of the EITIG, like the workshop "*The Mining Code and EITI*", organised in 2011 by the PWYP coalition
- The participation of some members of the PWYP coalition to several international meetings, such as the Francophone PWYP coalition meeting (Dakar, 2012) or the 5th EITI Global Conference (Paris, March 2011)
- Finally, joint statements of civil society organisations, including the PWYP coalition, published on the Internet to denounce certain situations deemed critical in the mining sector in Guinea or the fears of the coalition on the set deadlines for the Validation

We have not found nor have been informed of the existence of legal institutional barriers to the involvement of civil society in the EITIG and its different organs.

Lastly, we note that the lack of financial resources allocated to the EITIG, as presented in Requirement No.5 above, has hindered the realisation of all training and capacity building activities for civil society, as programmed in the EITI action plans.

References Procès Verbaux des réunions du Comité de Pilotage de l'EITIG et n° 3-155, 6-100, 6-110

Continued involvement of members of civil society in advocacy

PWYP coalition and its affiliates have conducted regular outreach activities across the country, including:

- Mid-2012, the publication of a statement expressing, among other things, the fears of the coalition on the set deadlines for the Validation
- End of 2011, the participation in the *Caravan "Communicate EITI"*, stemmed from the communication strategy of the Steering Committee, organising in the mining provinces of Boke, Fria and Kindia, workshops to raise awareness of the contributions of the mining companies to the national budget
- During 2011, the organisation of three national workshops themed "*The Mining Code and the EITI*", aimed towards actors of civil society
- In 2008, the dissemination of the 2005 EITI report, via the organisation of nine workshops across the country, for representatives of civil society, government and local governments. Representatives of mining companies also contributed to these workshops alongside civil society organisations

References n° 5-220, 6-100, 6-110

■ References

Procès Verbaux des réunions du Comité de Pilotage de l'EITIG du 22 juin 2012, 5 juin 2012, 4 mai 2012, 3 mai 2012, 15 février 2012, 10 novembre 2011, 15 juillet 2011, 19 avril 2011, 17 février 2011, 16 décembre 2010, 4 novembre 2010, 4 février 2010, 26 novembre 2009, 5 novembre 2009, 29 octobre 2009, 30 juillet 2009, 7 mai 2009, 22 décembre 2008, 12 novembre 2008, 21 novembre 2007, 15 novembre 2007, 17 octobre 2007, 14 juillet 2005

n° [2012](#)

2-160 Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012)

2-165 Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)

3-155 Règlement intérieur des organes de l'EITIG, Comité de Pilotage de l'EITIG (7 mai 2012)

6-100 *Synthèse des activités réalisées par PCQVP Guinée*, Publiez Ce Que Vous Payez Guinée (7 juillet 2012)

6-110 Déclaration de la coalition PCQVPG, PCQVPG (5 juillet 2012) : expression des doutes, interrogations

et inquiétudes sur la transparence en Guinée

2011

- 5-220** Rapport de Mission de la Caravane « Communiquer ITIE » (5-11 décembre 2011), Abdoulaye Soumah, Ibrahima Ahmed Barry, Aboubacar Akoumba Diallo, Jean Edouard Sagnon (décembre 2005)

■ Stakeholder views

The stakeholders confirm this analysis. Representatives of civil society have expressed satisfaction concerning the expression of their views and their involvement in the process.

Some representatives, however, have noted that the minutes of the Steering Committee meeting should not be limited to decisions but should also make explicit the content of the debates.

■ Recommendation from the validator

R9 - Enrich the minutes of the Steering Committee meetings with the content of the debates

■ Conclusion

Requirement No.6 is met



Requirement No.7

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

Findings

Seven major mining companies selected for the EITIG

The extractive sector of Guinea, as presented in paragraph 1.2 above, focuses to date on the industrial extraction of bauxite and gold. The extraction of these minerals is provided by six companies, which have been included in the scope of the 2007, 2008, 2009 and 2010 EITI reports:

- Compagnie des Bauxites de Guinée (CBG)
- Compagnie des Bauxites de Kindia (CBK)
- Rusal Friguia
- Société Ashanti Goldfields (SAG)
- Société Minière de Dinguiraye (SMD)
- Société d'Exploitation Minière d'Afrique de l'Ouest (SEMAFO)

Rio Tinto has been included in the scope of the 2010 report, due to its exploration and development activities in the iron sector.

References n° 1-110, 1-210, 1-310, 1-410

A good representation of companies on the Supervisory Council and Steering Committee

Mining companies have one seat out of five on the Supervisory Council and three seats out of twenty two – excluding the President and the Vice-President – on the Steering Committee.

The seat on the Supervisory Council is occupied by Mr. Mamadi Youla. The three seats on the Steering Committee are held by:

- Mr. Jean-Edouard Sagno, representing the Chambre des Mines
- Mr. Ousmane Bah, representing SAG
- Mr. Aliou Thierno Balde, representing CBG

References n° 2-160, 2-165

Strong decisions of the government to involve the extractive companies in the EITI process

Beyond the laws governing the institutional structure of the EITIG, the Guinean government adopted two texts marking its willingness to involve the mining companies in the National Initiative:

- The Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the State under the Extractive Industries Transparency Initiative in Guinea (EITIG)
- The new Mining Code of the Republic of Guinea, dated September 2011, and submitting mining companies, in Articles 122 and 155, to respect the commitments of Guinea in the EITI

References n° 2-150, 2-240



Ministerial Decree of the 29 May 2012

An outreach mission devoted to the CEOs of major mining companies

In April 2006, a mission has been mandated by the Steering Committee to meet with the CEOs of the major mining companies operating in Guinea, so as to introduce them to the EITI process, its challenges and the role of mining companies in the collection of the EITI data. This awareness campaign is particularly interesting because it is quite rare in EITI implementing countries.

The report provided reveals the value of this approach, since the "*CEOs of mining companies were not well informed on the issues of the EITI*". It further notes that "*the reaction was very positive [...] and things are looking good*"³³.

References n° 3-750

An active participation of the mining companies in the National Initiative

The minutes of the Steering Committee meetings confirm the regular and active participation of the mining companies. As stated in its Rules, the decisions "*are taken by absolute majority*", to the "*relative majority*" if no agreement has emerged from the first ballot³⁴.

We also find that mining companies are active in promoting the EITI and strengthening the governance of the mining sector, evidenced by various actions taken alone or with other EITI stakeholders:

- Participation in and facilitation of the Guinea Mining Symposium, held in May 2011 in Conakry, which was attended among others by representatives of mining companies, universities, think tanks and of the EITI Board, including its Chairman Peter Eigen
- Contribution to the dissemination of the 2005 EITI report, held across the country in 2008 along with representatives of civil society

The 2007, 2008, 2009 and 2010 EITI reports confirm the participation of all the mining companies selected by the Steering Committee to the reconciliation process. They have not argued confidentiality provisions in this exercise and did not object to the publication of disaggregated data, disclosing the annual fiscal contribution per company per benefit stream.

Finally, of the seven companies asked to contribute to the self-evaluation procedure promoted by the Validation process (see Requirement No.19), only two did not submit a completed form. We understand through these forms that companies can freely express their views on the EITIG.

References Procès Verbaux des réunions du Comité de Pilotage de l'EITIG et n° 1-110, 3-155, 5-240, 6-100, 7-010, 7-020, 7-030, 7-040, 7-050

■ References

Procès Verbaux des réunions du Comité de Pilotage de l'ITIEG du 22 juin 2012, 5 juin 2012, 4 mai 2012, 3 mai 2012, 15 février 2012, 10 novembre 2011, 15 juillet 2011, 19 avril 2011, 17 février 2011, 16 décembre 2010, 4 novembre 2010, 4 février 2010, 26 novembre 2009, 5 novembre 2009, 29 octobre 2009, 30 juillet 2009, 7 mai 2009, 22 décembre 2008, 12 novembre 2008, 21 novembre 2007, 15 novembre 2007, 17 octobre 2007, 14 juillet 2005

n° [2012](#)

1-110 Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010

1-210 Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009

³³ Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006), page 1

³⁴ Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012), article 13

- 1-310** Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410** Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 2-150** Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (ITIEG), Ministère des Mines et de la Géologie (29 mai 2012)
- 2-160** Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012)
- 2-165** Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)
- 3-155** Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012)
- 6-100** Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012)
- 7-010** Formulaire d'auto-évaluation de l'entreprise CBG, CBG (juillet 2012)
- 7-020** Formulaire d'auto-évaluation de l'entreprise CBK, CBK (juillet 2012)
- 7-030** Formulaire d'auto-évaluation de l'entreprise SAG, SAG (juillet 2012)
- 7-040** Formulaire d'auto-évaluation de l'entreprise SMD, SMD (juillet 2012)
- 7-050** Formulaire d'auto-évaluation de l'entreprise SEMAFO, SEMAFO (juillet 2012)
- 2011**
- 2-240** Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)
- 5-240** Planning Symposium Mines Guinée, (non sourcé) (9 au 11 mai 2011) : Descriptif des conférences et des intervenants invités
- 2006**
- 3-750** Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006)

■ Stakeholder views

Stakeholders confirm this analysis and make no particular comment.

The content of the self-assessment forms reflect the active participation of companies in the EITIG and a free speech on its shortcomings.

■ Conclusion

Requirement No.7 is met



Requirement No.8

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

■ Findings

A National Initiative enshrined in law

The implementation of the National Initiative is governed by the Ministry of Mines and Geology, under the supervision of the Prime Minister, pursuant to the Presidential Decree of the 3 February 2012 establishing powers and organisation of the EITIG. This Decree clearly states that the EITIG is "responsible for designing, developing and implementing government policy on transparency in the extractive industries"³⁵.

References n° 2-165

A mining sector regulation favourable to the EITI, reinforced by the new Mining Code in 2011

Regulation applicable to the mining companies operating in Guinea is carried by the new Mining Code of the Republic of Guinea, adopted in September 2011.

By Article 122, this Code compels the mining companies to comply "with international commitments made by the government and applicable to their activities to improve governance in the mining sector, particularly those relating to [...] the Extractive Industries Transparency Initiative (EITI)"³⁶.

In Article 155, the same Code invites "any person or entity with a mining title, providing an application for a mining title, negotiating mineral rights with the Ministry of Mines or any other organ of the government of Guinea [...] to sign with the Minister responsible for mines a code of conduct specifying at least [...] its commitment to the twelve principles of the Extractive Industries Transparency Initiative (EITI)"³⁷.

References n° 2-240

A participation of companies, initially voluntary, being compulsory since May 2012

The government adopted a Ministerial Decree on the 29 May 2012, submitting all mining companies to disclose the payments made to the State under the EITIG. According to this text, mining companies are now "required to report quarterly on the template designed for this purpose all payments made to the government in various forms" and to "facilitate the work of the reconciler in the collection, reconciliation and audit for the production of the annual report of the EITI in Guinea"³⁸.

References n° 2-150, 2-165

³⁵ Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012), page 2

³⁶ Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

³⁷ Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

³⁸ Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (ITIEG), Ministère des Mines et de la Géologie (29 mai 2012), article 1er et article 5

A supported funding of the National Initiative, however much weaker than scheduled

The National Initiative has received, on average since 2006, an annual funding of USD 100.000³⁹, while the budgets supporting the EITI work plans were scheduling an annual contribution of approximately USD 420.000⁴⁰.

We understand that the contribution of the government over this period stood at 56%, against 30% for the International Development Association (IDA, World Bank) and 14% for the GIZ. Unlike the main donors, except for the GIZ, the government continued to fund the National Initiative during the voluntary suspension period (2008-2009).

References n° 4-150, 4-250, 4-350

■ References

n° 2012

2-150 Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (EITIG), Ministère des Mines et de la Géologie (29 mai 2012)

2-165 Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)

2011

2-240 Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

4-150 Plan d'actions 2011, 2012 et 2013 de l'ITIE Guinée, Comité de Pilotage (mars 2012)

2009 and previous

4-250 Plan d'actions actualisé 2008-2009-2010, Comité de Pilotage de l'EITIG (31 juillet 2009)

4-350 *Plan d'actions 2007-2008 actualisé*, Comité de Pilotage de l'EITIG (15 novembre 2007)

■ Stakeholder views

Representatives of civil society appreciate seeing the National Initiative enshrined in law and the participation of mining companies in the EITIG compulsory.

Stakeholders, however, consider that the financial resources of the National Initiative are too limited and require the government to ensure proper funding for the EITI work plans.

They also regret the poor material, as well as the human and financial conditions of the Executive Secretariat, impeding the structure to conduct the necessary tasks for the monitoring of the National Initiative.

■ Recommendation from the validator

R4 - Reinforce human, material and financial resources of the Executive Secretariat

R7 - Ensure and sustain the funding of the National Initiative

³⁹ See Requirement No.5

⁴⁰ See Requirement No.5

■ Conclusion

Based on the various documents obtained and discussions held with the EITI stakeholders, we find that the government has made strong decisions to allow the implementation and sustainability of EITI in Guinea:

- The regulation of the National Initiative is enshrined in law (Presidential Decree of 3 February 2012)
- The implementation of the EITI is supported by the new 2011 Mining Code (by its Articles 122 and 155)
- The participation of mining companies is required by the Ministerial Decree of 29 May 2012

Finally, we note that if the funding of the National Initiative has been much lower than the expected budgets, the government is the largest contributor to the EITIG (56% of the National Initiative depends on the state budget).

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

■ Findings

The ToRs of the EITI reports discussed, but not formally approved, by the Steering Committee

The ToRs for the 2007, 2008, 2009 and 2010 EITI reports have been discussed during several Steering Committee meetings. They have, however, not been formally approved by the latter⁴¹.

Beyond the period covered by the reports, these ToRs specify:

- The companies included in the scope of the reports (CBG, CBK, Rusal Friguia, SAG, SMD, SEMAFO and Rio Tinto⁴²)
- The government agencies included in the scope of the reports (BNE, BCRG, CNSS, DGD, DNI, DNPEIP and TSD)
- The benefit streams included in the scope of the reports:

Réf	Nomenclature des flux
	Paielements directs
1	Avances et Prêts
2	Loyer sur les infrastructures
3	Impôt sur les bénéfices
4	Retenues sur salaires (RTS, VF & TA)
5	TVA
6	Taxes minière (Bauxite & Alumine)
7	Dividendes de l'Etat
8	Taxe à l'exportation (Or & Diamant)
9	Droits de Douane
10	Taxes d'enregistrement sur les importations
11	Cotisations CNSS
	Sous-total des paiements directs
	Autres contributions
12	Contribution au développement local
13	Taxes sur le Chiffre d'Affaires - TCA (0.4%)
14	Impôts locaux (Patente, CFU, Redevance superficière)
15	Projets sociaux
16	Autres contributions volontaires
	Sous-total des autres contributions
	Total Général

*Benefit stream selected for the scope of the
2007-2010 EITI reports*

EITI report 2010, page 53

- The materiality threshold in terms of "margin for errors", both for payments in USD and GNF

The ToRs do not specify, however, the requested degree of aggregation or disaggregation of the data.

We further note that the analysis of the scope and of the materiality threshold used for these reports have been completed, soon after, by a study conducted by the Working Commission of the Steering Committee, in June 2012. This Commission:

- Confirms that the payments from exploration companies must not be included in the 2007, 2008, 2009 and 2010 EITI reports, given the very small financial contributions of these companies for the concerned years

⁴¹ This analysis is also valid for the 2005 and 2006 EITI reports

⁴² Rio Tinto only for the 2010 EITI report

- Suggests including in future reports companies of "global importance", such as Rio Tinto, Vale and Bellzone

References n° 1-130, 3-140

Disaggregated reporting templates, prepared by the Steering Committee and completed by the independent reconciler

EITI reporting templates have been prepared by the Steering Committee for the 2007, 2008, 2009 and 2010 EITI reports⁴³. These reporting templates have been revised and completed by the independent reconciler. They allow a disaggregated reporting of payments by date, necessary for a detailed reconciliation. These reporting templates have not, however, been formally approved by the Steering Committee.

References n° 1-110, 1-210, 1-310, 1-410

The exhaustiveness of the scope selected for the EITI reports is not guaranteed

The exhaustiveness of the scope of companies used for the 2007, 2008, 2009 and 2010 EITI reports is not fully established.

Thus, if seven companies have been selected for these reports (six companies in production and one company in exploration/development phase, only for 2010), there is no evidence that all the companies having paid, or having been able to pay, significant payments to the government have been considered.

The study produced by the Working Commission of the Steering Committee is only partial. To ensure the completeness of this scope, it would have been necessary to demonstrate that no other significant company has been operating in Guinea, with regards to the Mining register⁴⁴ and that no company in exploration or development has paid any Signature bonus⁴⁵ for the 2007-2010 period.

The exhaustiveness of the scope of revenues used for the 2007, 2008, 2009 and 2010 EITI reports is not guaranteed either.

The selection of revenues presented in the ToRs for the 2007, 2008, 2009 and 2010 EITI reports would probably have earned a clearer perspective with the Mining Code and the General Tax Code. As it stands, we are not certain that all of the significant taxes figuring in the Mining Code have actually been included into the scope of the 2007, 2008, 2009 and 2010 EITI reports.

In this respect, the reconciler of the 2007-2010 reports indicates: "*some fiscal contributions applicable to the extractive sector have not been included in the scope of the reports (withholding taxes/non-wage income tax and taxes on income securities)*"⁴⁶.

In addition, the census of operations called "barter payments/contracts" has been envisaged, as noted in the minutes of the Steering Committee meetings held on the 15 February 2012 and on the 4 May 2012. However, these operations have not been selected for the reconciliation of data for the 2007-2010 EITI reports, without a clear rationale being presented and officially approved by the Steering Committee.

The Steering Committee has, however, during its meeting on the 5 June 2012 "[recommended] that the Commission [...] review the problem of barter contracts and make a report to the Steering Committee"⁴⁷. This point has not been given any action to date.

⁴³ This analysis is also valid for the 2005 and 2006 reports

⁴⁴ Or any equivalent reliable list

⁴⁵ Or any equivalent tax

⁴⁶ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 36, point 2

⁴⁷ Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (5 juin 2012), page 4

References n° 1-110, 1-130, 1-210, 1-310, 1-410, 3-150, 3-160, 3-170

An unclear materiality threshold

The materiality threshold is defined in the ToRs as *"the acceptable margin of error recommended"*. It was set at *"USD 100.000 for payments made in dollars and MFG 100⁴⁸ for payments made in Guinean francs⁴⁹"*.

No document helps understanding how this threshold has been defined, nor justifies the amounts chosen. The distinction between the definition of an exhaustive scope for the EITI reports (identifying companies and benefit streams in order to consider the most significant contributions of the extractive sector to the State budget) and of the materiality of the data presented in the reports (identification of inaccuracies and significant discrepancies in the reconciliation process), is unclear.

As it stands, the completeness of the reconciliation process conducted for the years 2007, 2008, 2009 and 2010 can, therefore, not be guaranteed.

In addition, there is no reference to the materiality of discrepancies, which would have allowed determining a threshold above which the discrepancies between government and companies' declarations are considered significant.

References n° 1-110, 1-130, 1-210, 1-310, 1-410, 3-140

■ References

n° 2012

- 1-110** Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
- 1-210** Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012)
- 1-310** Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410** Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 3-140** Le périmètre et le seuil de matérialité ITIE pour les exercices 2007, 2008, 2009 et 2010, Commission de Travail (juin 2012)
- 3-150** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (5 juin 2012)
- 3-160** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (4 mai 2012)
- 3-170** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (15 février 2012)

2011 and previous

- 1-130** TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'EITIG (non daté)

■ Stakeholder views

Stakeholders confirm that the definition of the EITI scopes and reporting templates have been freely discussed within the Steering Committee. They confirm that the analysis of the materiality threshold has been raised belatedly, in June 2012, as part of a Work

⁴⁸ MGF 100 corresponds to USD 15.000

⁴⁹ TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'ITIEG (non daté), page 4

Commission⁵⁰ and without providing any clear rationale. They also confirm that the issue of aggregation or disaggregation of data has not been addressed.

Civil society regrets that "barter payments/contracts" have not been included in the scope of the 2007, 2008, 2009 and 2010 EITI reports.

They support the need to conduct a study on the definition of the scope of future EITI reports (companies, government agencies and benefit streams) and on the materiality thresholds.

■ Recommendations from the validator

R9 - Enrich the minutes of the Steering Committee meetings with the content of the debates

R10 - Coordinate a study to justify the materiality threshold(s) of future reconciliation reports

R11 - Coordinate a study to justify the scope of companies and benefit streams selected for future reconciliation reports

R12 - Add an "Other significant payments" category to the reporting templates of future reconciliation reports

■ Conclusion

Based on the various documents obtained and discussions held with the EITI stakeholders, we note the following shortcomings relative to the reconciliation process:

- The grounds for determining the materiality threshold are not established (e.g. there is no connection with the total revenues received from the extractive sector)
- The exhaustiveness of the scope of benefit streams selected for the EITI reports is not proven (e.g. there is no connection with the Mining Code and the General Tax Code, no rationale for excluding "barter payments/contracts" and no "Other significant payments " category included in the reporting templates)
- The exhaustiveness of the scope of companies selected for the EITI reports is not proven (e.g. there is no connection with the Mining register and no justification of non-payment for Signature bonuses⁵¹ for the period)
- The degree of aggregation or disaggregation of the EITI reports is not specified
- The ToRs of the independent reconciler have not been formally approved
- The final reporting templates have not been formally approved

Requirement No.9 is unmet



⁵⁰ Le périmètre et le seuil de matérialité ITIE pour les exercices 2007, 2008, 2009 et 2010, Commission de Travail (juin 2012)

⁵¹ Or any equivalent tax

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

■ Findings

The appointment of an independent reconciler in charge of producing the 2007, 2008, 2009 and 2010 EITI reports has been led by the Steering Committee, which launched on the 22 September 2011, a request for an expression of interest published in the national press and on the World Bank website.

The fourteen proposals obtained were analysed by the Commission for Procurement, composed of a member of the Steering Committee and three members of the Executive Secretariat. Six firms have been shortlisted and received notice of no objection from the World Bank on 2 December 2011.

Five firms have submitted a technical and a financial proposal. Technical proposals have been reviewed by an Evaluation Committee, composed of a representative for public procurement from the Ministry of Economy and Finance, a member of the Steering Committee and three members of the Executive Secretariat.. Only four firms have scored above 75 points for their technical proposal. The analysis of the technical proposals has received notice of no objection from the World Bank on 20 February 2012.

Opening of the financial proposals took place on 22 February 2012, in the presence of three representatives of the firms and of an Evaluation Committee, composed of a representative for public procurement from the Ministry of Economy and Finance, a member of the Steering Committee and three members of the Executive Secretariat.

Upon completion of this tender, the firm Moore Stephens, having the best score, has been selected.

This selection has not been formally approved by the Steering Committee.

■ References

n°

- 1-121** Procès verbal de négociation du contrat pour la mission de conciliation 2007-2010, Comité de négociation (9 mars 2012)
- 1-122** Formulaire IVA - Evaluation financière pour la mission de conciliation 2007-2010, Comité d'évaluation (non daté)
- 1-123** Avis de non objection de la Banque mondiale sur l'évaluation des offres techniques pour la mission de conciliation 2007-2010, M. Boubacar Bocoum, Chargé de Projet (20 février 2012)
- 1-123/1** Rapport d'évaluation technique des consultants - Collecte, réconciliation et audit des flux des paiements effectués par les entreprises minières et les revenus perçus par les administrations au cours des exercices 2007, 2008, 2009 et 2010, Comité d'évaluation (janvier 2012)
- 1-124** E-mail, avis de non objection de la Banque mondiale de la liste restreinte pour la mission de conciliation 2007-2010, M. Boubacar Bocoum (2 décembre 2011)
- 1-125** Procès verbal de sélection de la liste restreinte pour la mission de conciliation 2007-2010, Comité de Pilotage de l'EITIG (non daté)

■ Stakeholder views

Stakeholders attest the quality of the appointment of the independent reconciler. They confirm that there has been a consensus on the final choice, even though this decision has not been formally recorded in the minutes of the meeting.

■ Recommendation from the validator

R5 - Ensure that all major decisions of the Steering Committee are formally approved

■ Conclusion

Requirement No.10 is met



Requirement No.11

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

■ Findings

A participation of companies, initially voluntary, being compulsory since May 2012

In April 2006, a mission has been mandated by the Steering Committee to meet with the CEOs of the major mining companies in Guinea to introduce them to the EITI process, its challenges and the role of mining companies in the collection of EITI data.

The report provided reveals the value of this approach, since the "*CEOs of mining companies were not well informed on the issues of the EITI*". It further notes that "*the reaction was very positive [...] and things are looking good*"⁵².

The Guinean government has since decided to enclose the participation of mining companies to the EITI process, including the disclosure process, into the national legislation:

- The Mining Code, adopted in September 2011, compels with its Articles 122 and 155, mining operators to comply with the EITI commitments taken by the Guinean government
- The Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the State under the Extractive Industries Transparency Initiative in Guinea (EITIG)

References n° 2-150, 2-165, 2-240, 3-750

A compulsory participation for the government agencies being asked to join the EITI process

Guinean law places government agencies under the authority of the State, and therefore compels them to disclose their data according to the EITI instructions and processes.

If some State declarations have revealed incomplete⁵³, analysis of the 2007-2010 EITI reports show that government agencies, receiving significant revenues from the mining sector, and which have been asked to contribute to the EITI process, have indeed disclosed their data.

■ References

n° 2012

2-150 Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (EITIG), Ministère des Mines et de la Géologie (29 mai 2012)

2-165 Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012)

2011 and previous

2-240 Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

3-750 Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006)

⁵² Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006), page 1

⁵³ Cf. Requirement No. 15

■ Stakeholder views

Stakeholders confirm this analysis and the willingness of companies and government agencies to rapidly disclose the requested information.

■ Recommendation from the validator

R13 - Continue to raise EITI awareness of companies and government agencies

■ Conclusion

Based on the various documents obtained and discussions held with the EITI stakeholders, we find that:

- Participation of companies, initially voluntary, has been made compulsory with the Ministerial Decree of 29 May 2012
- Participation of government agencies is compulsory, as placed under the authority of the State, and government agencies have effectively participated in the EITI process⁵⁴

Requirement No.11 is met



⁵⁴ Cf. Requirement No.15 for the analysis of the State declarations

Requirement No.12

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

■ Findings

A largely voluntary participation of companies

The reconciliation work for the years 2005-2011 has been conducted according to the voluntary participation of mining companies and on the basis of the discussions held among the Steering Committee.

A recent national legislation calling on companies to regularly produce audited accounts

The Mining Code, in Article 187, states: *"the holder of a mining or quarry license shall keep, in Guinea, an accounting according to SYSCOA, shall certify annually its balance sheet and operating accounts by a certified auditor in Guinea and shall communicate its financial statements every year-end to the Minister of Mines and to the Minister responsible for finance on or before the 30 April of the next year"*⁵⁵.

The Ministerial Decree of the 29 May 2012, compelling all mining companies to disclose payments made to the government under the EITIG, stipulates in its Article 4: *"at the end of each accounting period, mining companies are required to supply the Executive Secretariat of the EITIG with a copy of their financial statements certified by their auditors"*⁵⁶.

Forms of self-assessment filled in by companies confirm this point.

References n° 2-150, 2-240

Instructions for reconciliation asking for certified EITI reporting templates

The EITI reconciliation process requires the EITI reporting templates of a company, beyond its accounts, to be audited and certified by its external auditors⁵⁷. The company's reporting templates can indeed be misinformed even though its financial statements are reliable. The instructions for reconciliation for the 2007, 2008, 2009 and 2010 reports are very clear on this point: *"Every reporting template must be certified by an external auditor"*⁵⁸.

⁵⁵ Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

⁵⁶ Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (ITIEG), Ministère des Mines et de la Géologie (29 mai 2012), article 4

⁵⁷ Suggested action No.18 of the EITI Source Book

⁵⁸ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 53

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 données de paiements/recettes incluses dans la présente déclaration et atteste qu'elles sont conformes aux données comptables de l'entité.	
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 divulguées dans la présente déclaration.	
Nom _____	Adresse _____
Position _____	_____
Nom du cabinet / structure d'audit _____	Signature et cachet _____

*Extract from the EITI reporting templates
designed for the 2007, 2008, 2009 and 2010 reports*

EITI reporting templates still not certified for most companies

According to the 2007, 2008, 2009 and 2010 EITI reports received to date, of the seven companies selected for the reports "only CBK has submitted declarations certified by an external auditor"⁵⁹. Note that the SAG has sent a certification letter signed by its external auditor after the EITI reports have been handed to the Guinean authorities.

References n° 1-110, 1-120, 1-210, 1-310, 1-410

■ References

n° 2012

- 1-110** Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
- 1-120** Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012)
- 1-210** Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009
- 1-310** Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410** Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 2-150** Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (EITIG), Ministère des Mines et de la Géologie (29 mai 2012)

2011

- 2-240** Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011)

■ Stakeholder views

Companies have confirmed not being opposed to having their EITI reporting templates certified by their external auditor and willing to produce the relevant documents. Most companies have indicated being unable to carry out such work for the 2007-2010 EITI

⁵⁹ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 37 point 5

reports because of the difficulty of producing data over four years within such short timeframes, and during a very busy period of closing of annual accounts.

The Steering Committee considers that obtaining such evidence is an important guarantee for the reliability and credibility of the Guinean EITI process.

■ Recommendations from the validator

R14 - Ensure in future reconciliation reports that the EITI reporting templates submitted by companies have been certified by their external auditors

■ Conclusion

Based on the documents obtained and discussions held with the EITI stakeholders, we understand that the companies' reporting templates used for the EITI reports have not been certified by their external auditors. Indeed, only two companies provided certified reporting templates by their external auditors for these reports. This is contrary to what had been requested by the instructions⁶⁰.

Requirement No.12 is unmet



⁶⁰ And the Suggested Action 18 of the EITI Source Book

Requirement No.13

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

■ Findings

An inactive State audit institution

In Guinea, legislation empowers the Accounting Chamber the authority to control government accounts.

However, according to the minutes of the Steering Committee meeting of the 5 June 2012, *"the representative of the President of the Accounts Chamber at the Supreme Court has shared the enormous difficulties faced by his institution. There has been no administrative and management accounts deposited since 2004"*⁶¹.

References n° 3-150

Instructions for reconciliation asking for certified EITI reporting templates

The instructions for the 2007, 2008, 2009 and 2010 reports clearly states: *"Every reporting template must be certified by an external auditor"* and adds *"for government agencies, this auditor can be a public authority/entity capable of certifying the data disclosed by the administration"*⁶².

References n°1-120

Uncertified EITI reporting templates

The 2007, 2008, 2009 and 2010 EITI reports clearly affirm that *"no government agency has been able to submit this confirmation letter"*⁶³.

The minutes of the meeting of the Steering Committee of the 5 June 2012 records: *"The discussions focused on the possibility to attest the mining revenues reported by the government agencies [...] by the Ministry of Finance or by the Ministry delegated to Budget"*⁶⁴. To our knowledge, the Steering Committee has not yet adopted a clear position on this issue.

References n°1-110, 1-210, 1-310, 1-410, 3-150

■ References

n° 2012

1-110 Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010

1-120 Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012)

1-210 Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009

⁶¹ Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (5 juin 2012), page 3

⁶² Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012), page 5

⁶³ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 5 point 3

⁶⁴ Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (5 juin 2012), page 3

- 1-310** Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410** Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 3-150** Procès Verbal de la réunion du CP de l'EITIG, Comité de Pilotage de l'EITIG (5 juin 2012)

■ Stakeholder views

The Steering Committee confirms this analysis and the difficulties in addressing this issue.

Members of the Steering Committee have indicated that actions were currently being conducted to confirm as soon as possible the data disclosed by the government for the years 2007 to 2010 by one or several authorities, including the Ministry of Finance, Ministry delegated to Budget and Department of Mines and Geology.

■ Recommendation from the validator

R15 - Ensure in future reconciliation reports that the EITI reporting templates submitted by government agencies are certified by an independent auditor

■ Conclusion

Based on the documents obtained and discussions held with the EITI stakeholders, we understand that the State's reporting templates used for the EITI reports have not been certified by an independent auditor. This is contrary to what had been requested by the instructions⁶⁵.

Requirement No.13 is unmet



⁶⁵ And the Suggested Action 18 of the EITI Source Book,

Requirement No.14

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

Findings

Doubts on the exhaustiveness of the scope defined in the ToRs for the 2007, 2008, 2009 and 2010 EITI reports are presented in the Requirement No.9. Based on these observations, comments on the completeness of the disclosure of payments are presented below.

§

The seven companies included in the scope of the 2007, 2008, 2009 and 2010 EITI reports have all submitted their declarations; reconciliation with government declarations has revealed the following significant discrepancies⁶⁶:

Résultats des travaux				
Détail par société de l'écart résiduel (en K GNF)				
Société	2007	2008	2009	2010
CBG	15 617 191	(909 983)	52 178 525	1 985 653
CBK	(44 237)	97	3 683 656	836 055
Rusal Friguia	(6 654 932)	(10 887 605)	(948 431)	(2 126 594)
SAG	(4 731 661)	(2 541 701)	(24 295 860)	(1 731 944)
SMD	6 543 541	16 161 254	14 254 549	(3 120 215)
SEMAFO	(813 960)	(900 414)	4 468 396	8 131 721
Rio Tinto	na	na	na	8 387 530
BNE	(6 993 825)	(9 979 042)	(2 795 093)	(3 458 545)
BCRG	(2 600 084)	(2 186 156)	(1 936 731)	(4 593 525)
Total	322 034	(11 243 550)	44 609 012	338 830

Discrepancies between government and companies' declarations

Summary of the EITI reports 2007-2010, page 11

References n° 1-110, 1-210, 1-310, 1-410

Incomplete disclosure from certain companies

If the seven companies of the scope of the 2007, 2008, 2009 and 2010 EITI reports took part in the reconciliation process, some of their EITI reporting templates are incomplete.

Thus, according to the 2010 EITI report⁶⁷, "some payments [have been] disclosed by the government but have not been confirmed by [...] SAG and SMD". These omissions amount to GNF 10.067.295.621 (approximately USD 1.744.000⁶⁸), detailed as follows:

⁶⁶ Largely exceeding the 100.000 USD threshold defined by the Steering Committee

⁶⁷ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note b

⁶⁸ Exchange rate used for 2010 declarations: 1 USD = 5.773 GNF, as used in the 2010 EITI report

Flux de paiement	Société	Date	Montant (GNF)	Références reportés par l'Etat
Droits de Douane	SMD	-	(2 633 705 486)	Plusieurs Quittance
Taxe à l'exportation (Or & Diamant)	SMD	-	(986 714 396)	Plusieurs Quittances
Impôt sur les bénéfices	SMD	20/07/2010	(111 430 275)	Quittance: 200810831
Droits de Douane	SAG	-	(57 713 521)	Plusieurs quittances
Dividendes de l'ETAT	SAG	24/12/2010	(4 552 275 225)	Avis 25003601
Droits de Douane	SAG	-	(1 725 456 718)	Plusieurs quittances
TOTAL			(10 067 295 621)	

Payments not disclosed by mining companies

EITI report 2010, page 31

According to the 2009 EITI report, unreported amounts have been identified for SAG, totalling GNF 27.064.085.050⁶⁹ (approximately USD 5.671.000⁷⁰).

References n° 1-110

Declaring parties targeted in the ToRs but excluded from the data collection

Despite the ToRs⁷¹ for the independent reconciler adopted by the Steering Committee, the Comptoirs d'Achat du Diamant and the Bureaux Agréés d'Exportation have not been included in the scope of the 2007, 2008, 2009 and 2010 EITI reports.

These parties have therefore not declared having paid revenues to the State⁷², which has yet declared receiving revenues from these two entities and for 2010:

- GNF 4.593.525.413 (approximately USD 707.000) for diamond
- GNF 3.458.544.775 (approximately USD 532.000) for gold

References n° 1-110, 1-130, 1-210

Aggregated declarations impeding the reconciliation process

According to the "Limitations in the reconciliation process" listed in the 2010 EITI report:

- "Payments made by some mining companies to the DGD have been disclosed on the basis of liquidations and not on a cash basis or cash receipts as asked in the reporting instructions"⁷³. The lack of detailed data has not allowed the reconciliation of data reported by SEMAFO, CBG and CBK, for an amount of GNF 3.349.514.579⁷⁴ (approximately USD 580.173).
- "Two private sector companies Rusal Friguia and Rio Tinto have submitted reporting templates. However, these forms do not detail the payments made, in accordance with the reporting instructions. The lack of detailed reporting does not allow us to reconcile such payments and to analyse the discrepancies"⁷⁵. This difficulty amounts to GNF 25.874.463.980⁷⁶ (approximately USD 4.000.000) for Rusal Friguia and to GNF 22.532.201.394⁷⁷ (USD 3.500.000) for Rio Tinto.

References n° 1-110

⁶⁹ Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012), page 31 note b

⁷⁰ Exchange rate used for 2009 declarations: 1 USD = 4.772 GNF, as used in the 2009 EITI report

⁷¹ TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'ITIEG (non daté), page 4 paragraphe 3.2

⁷² Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note e

⁷³ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 4 (i)

⁷⁴ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30 note a

⁷⁵ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 4 (iii)

⁷⁶ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 46

⁷⁷ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 52

Completeness of companies in question

According to the 2010 EITI report, page 5 (vii), "We have found during the reconciliation process for payments from Rio Tinto that there were discrepancies between payments reported in the EITI reporting templates, amounting to USD 4 million, and payments reported in the report "Taxes Paid in 2010" published on the Group's website, which amount to USD 38 million. We asked for explanations concerning these discrepancies. We have not yet received any response from the management of the company. This situation does not allow us to ensure the completeness of the data disclosed in the EITI reporting templates of the concerned company"⁷⁸.

References n° 1-110, 1-120, 1-210, 1-310, 1-410

■ References

n° 2012

- 1-110 Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
- 1-120 Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012)
- 1-130 TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'EITIG (non daté)
- 1-210 Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009
- 1-310 Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410 Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007

■ Stakeholder views

The Steering Committee confirms this analysis but considers that these difficulties are mainly the result of the very limited time given for the reconciliation process, in order to meet the Validation deadline. It has, nevertheless, decided to meet soon so as to define the remedial actions to undertake during the next reconciliation reports.

Moreover, stakeholders point out that since the formal submission of the EITI reports, Rusal Friguia and Rio Tinto have sent disaggregated reporting templates to the reconciler and that SAG has sent a confirmation letter signed by its external auditor.

■ Recommendation from the validator

R16 - Ensure that sufficient time has been provided for the reconciliation process

⁷⁸ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 5 (vii)

■ Conclusion

Based on the documents obtained and on the discussions held with the EITI stakeholders, we understand that the companies did not disclose, for the elaboration of the 2007-2010 EITI reports, all the significant payments made to the State⁷⁹:

- Some EITI declarations are incomplete (e.g. lack of reporting from SAG in 2009 amounting to USD 5.671.000⁸⁰)
- Several organisations provided in the ToRs of the reports have been excluded from the reconciliation process (e. g. Comptoirs d'Achat du Diamant in 2010, creating a discrepancy of USD 707.000⁸¹ and the Bureaux Agréés d'Exportation, for approximately USD 532.000⁸²)
- Some reporting templates have been presented in an aggregated format, impeding reconciliation of data on a disaggregated basis (e.g. in 2010, SEMAFO, CBG and CBK, for USD 580.173⁸³, Rusal Friguia for approximately USD 4.000.000⁸⁴ and Rio Tinto for close to USD 3.500.000⁸⁵)

Requirement No.14 is unmet



⁷⁹ Largely exceeding the 100.000 USD threshold defined by the Steering Committee

⁸⁰ Exchange rate used for 2009 declarations: 1 USD = 4.772 GNF, as used in the 2009 EITI report

⁸¹ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note e

⁸² Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note e

⁸³ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note a

⁸⁴ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 46

⁸⁵ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 52

Requirement No.15

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

Findings

Doubts on the completeness of the scope defined in the ToRs for the 2007, 2008, 2009 and 2010 EITI reports are presented in the Requirement No. 9. Based on these observations, comments on the completeness of the disclosure of revenues from government agencies are presented below.

§

Data reconciliation for 2007, 2008, 2009 and 2010, as transmitted by government agencies and mining companies, revealed the following significant⁸⁶ discrepancies:

Résultats des travaux				
Détail par société de l'écart résiduel (en K GNF)				
Société	2007	2008	2009	2010
CBG	15 617 191	(909 983)	52 178 525	1 985 653
CBK	(44 237)	97	3 683 656	836 055
Rusal Friguia	(6 654 932)	(10 887 605)	(948 431)	(2 126 594)
SAG	(4 731 661)	(2 541 701)	(24 295 860)	(1 731 944)
SMD	6 543 541	16 161 254	14 254 549	(3 120 215)
SEMAFO	(813 960)	(900 414)	4 468 396	8 131 721
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BNE	(6 993 825)	(9 979 042)	(2 795 093)	(3 458 545)
BCRG	(2 600 084)	(2 186 156)	(1 936 731)	(4 593 525)
Total	322 034	(11 243 550)	44 609 012	338 830

*Discrepancies between government and companies declarations
Summary of the EITI reports 2007-2010, page 11*

References n° 1-110, 1-210, 1-310, 1-410

Incomplete reporting from certain government agencies

According to the independent reconciler, some payments have been disclosed by companies but have not been declared by government agencies.

In 2010, SEMAFO has indeed declared VAT payments for GNF 8.353.890.244⁸⁷ (approximately USD 1.447.000), that have not been declared by the State.

⁸⁶ Largely exceeding the 100.000 USD threshold defined by the Steering Committee

⁸⁷ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30 note d

In 2009⁸⁸, several firms report having paid income tax and withholding tax on wages that the government has not reported receiving, for a total amount of GNF 58.487.689.790 (approximately USD 12.256.000), as presented below:

(d) Flux de paiements non reportés par l'Etat

Il s'agit de flux de paiements reportés par les sociétés et non confirmés par les Administrations concernées par ces paiements. Les flux de paiement non confirmés concernent principalement la CBG, CBK et Semafo dont les montants les plus importants se présentent dans le tableau ci-après:

Flux de paiement	Société	Date	Montant (GNF)	Montant (USD)
Impôt sur les bénéfices	CBG	10/06/2009	14 156 600 703	3 000 000
Impôt sur les bénéfices	CBG	10/07/2009	37 821 282 415	8 000 000
Retenues sur salaires (RTS, VF & TA)	CBK	N/A	298 014 199	N/A
Retenues sur salaires (RTS, VF & TA)	CBK	N/A	1 737 867 504	N/A
TVA	SEMAFO	N/A	4 473 924 969	N/A
TOTAL			58 487 689 790	

*Payments not declared by the State
EITI Report 2009, page 32*

References n° 1-110, 1-130, 1-210

Government agencies targeted in the ToRs but excluded from the data collection

Contrary to what can be read in the ToRs⁸⁹ for the independent reconciler adopted by the Steering Committee, the "decentralised agencies (gouvernorats, prefectures, communes and CRD)" as well as the ANAIM, have not been included in the scope of the 2007, 2008, 2009 and 2010 EITI reports.

Indeed, the 2010 EITI report notes⁹⁰: "The reporting templates prepared by the DNI did not include the manual payments received from the communes. This has led to revealing discrepancies with the data declared by the companies and has not permitted to reconcile the concerned payments and analyse these discrepancies".

The same report adds⁹¹: "This concerns the 'income tax' and the 'local taxes' disclosed by the mining companies as payments to communes and municipalities. The latter not being included in the scope of the reports, we have not been able to proceed to a reconciliation for these revenues".

In 2010, the amounts not reported by the municipalities are estimated at GNF 7.563.763.202⁹² (approximately USD 1.310.000).

References n° 1-110, 1-120, 1-130, 1-210

The completeness of the reporting templates submitted by the government agencies in question

We have seen in Requirement No.14 that the completeness of the companies' reporting templates was not guaranteed. This raises, therefore, uncertainty as to the completeness of

⁸⁸ Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012), page 32 note d

⁸⁹ TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'ITIEG (non daté), page 4 paragraphe 3.3

⁹⁰ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 4 note ii

⁹¹ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 31 note c

⁹² Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30, note c

the reporting templates submitted by the government agencies, as they have been utilized in the reconciliation process.

References n°1-110

■ References

n°	2012
1-110	Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
1-120	Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012)
1-130	TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'EITIG (non daté)
1-210	Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009
1-310	Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
1-410	Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007

■ Stakeholder views

The Steering Committee confirms this analysis but considers that these difficulties are mainly the result of the very limited time given for the reconciliation process, in order to meet the Validation deadline. It has, nevertheless, decided to meet soon so as to define the remedial actions to undertake during the next reconciliation reports.

■ Recommendation from the validator

R16 - Ensure that sufficient time has been provided for the reconciliation process

■ Conclusion

Based on the various documents obtained and discussions held with the representative of the EITI independent reconciler as well as with the EITI stakeholders, we find that the government did not disclose, for the elaboration of the 2007-2010 EITI reports, all significant revenues⁹³. Indeed:

- Some EITI declarations are incomplete (e.g. in 2009, the DNI did not disclose revenues declared by CBG, SBK and SEMAFO, for a total amount of USD 12.256.000⁹⁴; in 2010, the DNI did not disclose revenues declared by SEMAFO, for a total amount of USD 1.447.000⁹⁵)

⁹³ Largely exceeding the 100.000 USD threshold defined by the Steering Committee

⁹⁴ Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012), page 32 note d

⁹⁵ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30 note d

- Several government agencies provided in the ToRs have not been included into the data collection and the reconciliation process (e.g. municipalities in 2010, for an amount of USD 1.310.000⁹⁶, as well as the ANAIM)

Requirement No.15 is unmet



⁹⁶ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30 note c

Requirement No.16

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

■ Findings

A rapid production of the 2007, 2008, 2009 and 2010 EITI reports

The reconciliation process for 2007, 2008, 2009 and 2010 began on the 2 April 2012.

The reconciler specifies in his "*Findings and Recommendations*"⁹⁷ that "*the launch of the process for achieving the reconciliation process for the years 2007 to 2010 was delayed in comparison with the publication deadlines recommended by the EITI International Secretariat*".

He also adds: "*This situation has resulted in:*

- *Difficulties from the various stakeholders in the preparation of the information needed for the work of reconciliation. Indeed, reconciliation has been carried out in 2012 when the requested information drew back to 2007;*
- *Limitation of the reconciliation process and investigations because of the delayed data transmission, resulting in several unjustified discrepancies*⁹⁸

The four EITI reports have, nonetheless, been submitted to the Steering Committee and presented formally during a public ceremony on the 6 July 2012, three months after the launch of the work.

The 6 July 2012 version of the 2007-2011 EITI reports is named "Pre-Final Version". However, according to the representative of the independent reconciler, the Final Version of the report should not differ significantly, as no additional work has been envisaged before the signature of the document (attesting its definitive version).

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EITI report 2010

⁹⁷ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 36 point 1

⁹⁸ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 36 point 1

These reports present the scope (companies, government agencies and benefit streams), the methodological approach, the reconciliation tables of payments disclosed by companies, and revenues disclosed by the government on the basis of disaggregated data and residual discrepancies.

References n° 1-110, 1-210, 1-310, 1-410

Comments of the Steering Committee not taken into account in the current version of the reports ("Pre-Final Version")

The Audit and Statistics Commission examined the reports and presented its findings to the Steering Committee in June 2012⁹⁹. Some recommendations have ultimately not been considered by the independent reconciler, as listed below:

- Do not offset positive and negative discrepancies

"The Commission requested a separated consolidation for positive and negative discrepancies"¹⁰⁰.

5. A la fin des travaux de réconciliation, la somme des écarts définitifs des flux de paiement s'élève à **338 829 760 GNF**. Ces écarts se détaillent comme suit :

	Total déclaré par les sociétés extractives (GNF)	Montant perçu par l'Etat (GNF)	Ecart constaté (GNF)	%
Total des paiements déclarés	1 262 152 554 513	1 261 813 724 753	338 829 760	0,03%

Global discrepancies

EITI report 2010, page 6 note 5

Indeed, it is not reasonable suggesting that the overall discrepancy between State and companies' declarations amount to 0.03%, unless taking the risk of making the reader believe that the government and the companies declarations are similar, while in fact, as indicated in the table below, the positive discrepancies amount to GNF 27.016.715.935 (approximately USD 4.700.000) and the negative discrepancies amount to GNF 26.677.886.175 (approximately USD 4.600.000). These discrepancies can in no way compensate, as they correspond to different companies and revenues.

Société	Sociétés	Etat	Chiffres après ajustements (GNF)		Différence
			Différence positive	Différence négative	
CBG	551 006 768 937	552 992 422 353	431 967 431	(2 417 620 847)	(1985653416)
CBK	28 777 693 338	27 941 637 866	981 048 597	(144 993 125)	836 055 472
Rusal Friguia	25 874 463 980	28 001 058 012	3 431 997 117	(5 558 591 149)	(2 126 594 032)
SAG	510 084 905 459	511 816 849 713	4 687 978 424	(6 419 922 678)	(1 731 944 254)
SMD	99 553 332 989	102 673 547 796	611 635 350	(3 731 850 157)	(3 120 214 807)
SEMAFO	24 371 233 728	16 239 513 066	8 484 558 693	(352 838 031)	8 131 720 662
Rio Tinto	22 484 156 082	14 096 625 759	8 387 530 323	-	8 387 530 323
BNE	-	3 458 544 775	-	(3 458 544 775)	(3 458 544 775)
BCRG	-	4 593 525 413	-	(4 593 525 413)	(4 593 525 413)
Total	1 262 152 554 513	1 261 813 724 753	27 016 715 935	(26 677 886 175)	338 829 760

Positive and negative discrepancies

EITI report 2010, page 6 note 5

- Present data in other currencies

"One of the findings of the Commission is that all the data in the reports are in GNF. As such, it requires the evaluation of these amounts [also] in foreign currency"¹⁰¹. However, the 2007, 2008, 2009 and 2010 EITI final reports only show tables filled in GNF.

⁹⁹ Procès Verbal de la Commission Audit et Statistique du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (20 juin 2012)

¹⁰⁰ Procès Verbal de la Commission Audit et Statistique du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (20 juin 2012), page 2

References n° 1-110, 1-210, 1-310, 1-410, 3-143

■ References

n° [2012](#)

- 1-110 *Rapport ITIE 2010 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
- 1-210 *Rapport ITIE 2009 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009
- 1-310 *Rapport ITIE 2008 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
- 1-410 *Rapport ITIE 2007 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
- 3-143 Procès Verbal de la Commission Audit et Statistique du CP de l'EITIG, Comité de Pilotage de l'EITIG (20 juin 2012)

■ Stakeholder views

Some stakeholders have complained about their difficulties in understanding all of the text, which was sometimes difficult to read as a probable consequence of the limited time allowed to reviewing the documents. This weakness leads to an overall altered quality of the 2007, 2008, 2009 and 2010 EITI reports.

If the 2007, 2008, 2009 and 2010 EITI final reports have not been formally approved by the Steering Committee, and if the remaining discrepancies (and the offset between positive and negative discrepancies) are seen as unacceptable to many members, the Steering Committee declared itself globally satisfied with the work done by the independent reconciler.

■ Comments and recommendations from the validator

Imprecise working standards

The reconciler says: "*Our mission of reconciliation was made under the ISRS standards (International Standard on Related Services) and more specifically on the standard No. 4400 on the "engagement to perform agreed upon procedures regarding financial information"*¹⁰². It would have been adequate to also comply with the ISRS standard No. 4410 on the "*engagement to compile financial information*"¹⁰³ in order to avoid the inaccuracies in the treatment of positive and negative discrepancies.

Responsibility of the reconciler in the justification of the scope and materiality threshold

The ambiguity in the justification of the scope and materiality threshold as presented in Requirement No.9 leads to limitations on the quality of the data presented in the 2007, 2008, 2009 and 2010 EITI reports. In this context, and according to ISRS No. 4410, it is the responsibility of the independent reconciler to ensure the quality of these two criteria and to make additional analysis when necessary.

¹⁰¹ Procès Verbal de la Commission Audit et Statistique du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (20 juin 2012), page 2

¹⁰² Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 20

¹⁰³ Compilation engagements, ISRS 4410 (revised)

Indeed, Article 29¹⁰⁴ indicates that the reconciler should define the concept of materiality of their work and, in Article 32¹⁰⁵, indicates that when the reconciler discovers that the data provided by the client is incomplete, inadequate or unsatisfactory, they must bring it to the attention of their client for this to be corrected.

It was thus, to our understanding, the responsibility of the independent reconciler of the 2007, 2008, 2009 and 2010 EITI reports to warn the Steering Committee of the inaccuracies of the scope and materiality threshold proposed for the 2007-2010 reports.

R17 - Ensure that the reconciliation process does not offset positive and negative discrepancies

R18 - Ensure that the independent reconciler verifies the accuracy of the scope and materiality threshold set by the Steering Committee

■ Conclusion

Based on the various documents obtained and discussions held with the EITI stakeholders, we find that, if certain weaknesses raised by the Steering Committee have not been taken into account in the current “Pre-Final Version” of the 2007-2010 reports, the large majority of the stakeholders consider that the mission of the independent reconciler – reconciling data for four years in such short delays – was complex and therefore declares itself satisfied¹⁰⁶ with the work achieved.

Requirement No.16 is met



¹⁰⁴ ISRS 4410 - 29. The practitioner shall compile the financial information using the records, documents, explanations and other information, including significant judgments, provided by management

¹⁰⁵ ISRS 4410 - 32. If, in the course of the compilation engagement, the practitioner becomes aware that the records, documents, explanations or other information, including significant judgments, provided by management for the compilation engagement are incomplete, inaccurate or otherwise unsatisfactory, the practitioner shall bring that to the attention of management and request the additional or corrected information

¹⁰⁶ Late July 2012, the Steering Committee has not yet formally approved the 2007-2010 EITI reports

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

■ Findings

The 2007, 2008, 2009 and 2010 EITI reports are presented and analysed in Requirements No. 14, 15 and 16.

The 2007, 2008, 2009 and 2010 EITI reports with regards to the Note of the EITI International Secretariat "Good Practices of the EITI 1: How to improve EITI reports"

- Good Practice 1: Report summary

A summary presents the 2007-2010 EITI reports in nineteen pages.

- Good Practice 2: Disaggregated company-by-company reporting

The 2007-2010 EITI reports are based on disaggregated data for each company.

- Good Practice 3: Companies' lists

The 2007-2010 EITI reports present the six mining companies included in the scope. There is no information on other companies in the country.

- Good Practice 4: Comparison of payments types

The 2007-2010 EITI reports compare the fiscal contribution of each company included in the scope.

- Good Practice 6: Comparison with other published revenue data

The 2007-2010 EITI reports compare the extractive revenues with the other fiscal revenues of the State.

The 2007, 2008, 2009 and 2010 EITI reports identify the discrepancies

The remaining discrepancies are presented in six main categories¹⁰⁷:

- "No basis for reconciliation"
- "Net deferred payment by the government not confirmed by extractive companies"
- "Reporting template not sent by the government"
- "Deferred taxes by extractive companies unconfirmed by documented evidence"
- "Reporting template not sent by the company"
- "Insignificant discrepancies "

References n°1-110, 1-210, 1-310, 1-410

¹⁰⁷ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), page 30

The table is as follows:

Sociétés	Ecartés résiduels	Origine des Ecartés résiduels (GNF)					Ecartés non significatifs
		Absence de base de réconciliation (a)	Flux de paiements reportés par l'Etat non confirmé par les sociétés extractives (b)	Formulaire de déclaration non envoyé par l'Etat (c)	Taxes reportées par les sociétés extractives non confirmées par des pièces justificatives (d)	Formulaire de déclaration non envoyé par la société (e)	
RIO TINTO	8 387 530 323	8 087 841 962	0	299 688 361			
SEMAFO	8 131 720 662	46 538 009	(352 838 031)	84 130 440	8 353 890 244		
Exploitation Artisanale du Diamant (BNE)	(3 458 544 775)	0	0			(3 458 544 775)	
SMD	(3 120 214 807)	0	(3 731 850 157)	611 635 340			10
Exploitation Artisanale d'Or (BCRG)	(4 593 525 413)	0	0			(4 593 525 413)	
Rusal Friguia	(2 126 594 032)	(3 479 281 585)	0	1 352 687 553			
CBG	(1 985 653 416)	(2 417 620 847)	0	431 952 950			14 481
SAG	(1 731 944 254)	0	(6 335 445 464)	4 687 978 424			(64 477 214)
CBK	836 055 472	885 355 723	(144 993 125)	95 690 134			2 740
Total	338 829 760	3 122 833 262	(10 565 126 777)	7 563 763 202	8 353 890 244	(8 052 070 188)	(84 459 983)

2010 EITI Report page 30

2005, 2006, 2007, 2008, 2009 and 2010 EITI reports submit recommendations, some of which have been taken into account

- 2005 EITI report

This report proposes eighteen recommendations, of which the following have been taken into account:

- Improved reporting templates
- Disclosure of voluntary contributions
- Review of the Mining Code
- Creation of dissemination materials

Other recommendations have, however, not been put into practice:

- Withdrawal of the Supervisory Council and of the Steering Committee in favour of a single authority
- Systematic certification of the State and companies' reporting templates
- Regular publication of data
- Creation of a database

- 2006 EITI report

The 2006 EITI Report proposed:

- Improved reporting templates
- Enforcement of the data collection
- Improved justification and traceability of data
- Systematic reporting in two currencies

We can consider, that, under the current EITIG process, the first three recommendations have been followed by the National Initiative.

- 2007, 2008, 2009 and 2010 EITI reports

The 2007, 2008, 2009 and 2010 EITI reports present nine recommendations¹⁰⁸:

- "Delay in achieving reconciliation of cash flows"
- "Expanding the scope of the EITI reports"
- "Problems of payments to the DGD"
- "Insufficient data monitoring by government agencies"
- "No submission of certified statements"
- "Delay in the submission of reporting templates"

¹⁰⁸ Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012), pages 36-39

- "Absence of evidence of payments"
- "Absence of a database of companies operating in the mining sector"
- "Treatment of financial transactions with mining companies"

References n° 1-110, 1-210, 1-310, 1-410, 1-500, 1-610

■ References

n° [2012](#)

1-110 *Rapport ITIE 2010 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010

1-210 *Rapport ITIE 2009 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009

1-310 *Rapport ITIE 2008 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008

1-410 *Rapport ITIE 2007 (pré-final)*, Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007

[2009](#)

1-500 *Rapport ITIE 2006*, Deloitte (27 mars 2009) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières et des revenus perçus par les administrations, en République de Guinée pour l'année 2006

[2007](#)

1-610 *Rapport ITIE 2005 (recommandations)*, KPMG (31 juillet 2007) : Recommandations sur le processus ITIE, les procédures de reporting et réconciliation, la communication des informations ITIE

■ Stakeholder views

The large majority of stakeholders consider that the 2007-2010 EITI reports are comprehensive, that they identify the discrepancies and share recommendations in order to reduce discrepancies and strengthen the process for future reconciliation reports. They consider that the discrepancies revealed in the last four reports are very important but are largely a consequence of the short time allowed for the process.

The Steering Committee confirms its willingness to meet soon in order to define the recommendations to implement for the next reconciliation process.

■ Recommendation from the validator

R16 - Ensure that sufficient time has been provided for the reconciliation process

■ Conclusion

Based on the various documents obtained and discussions held with the Steering Committee, we find that the large majority of stakeholders consider that the 2007-2010 EITI reports are comprehensive, that they identify the discrepancies and share recommendations in order to reduce discrepancies and strengthen the process for future reconciliation reports.

Requirement No. 17 is met



Requirement No.18

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

Findings

The 2007, 2008, 2009 and 2010 EITI reports are presented and analysed in Requirements No. 14, 15, 16 and 17.

Comparative analysis of the six reports prepared by the EITIG

Our analysis of the six EITI reports, according to Requirement No. 18 of the 2011 EITI Rules, is as follows:

	EITI reports					
	2005	2006	2007	2008	2009	2010
a) The EITI report is published in paper copies and distributed to a wide range of stakeholders	Yes	No	No	No	No	No
b) The EITI report is published on the website of the National Initiative	Yes	Yes	No	No	No	No
c) The EITI report is comprehensive	Yes	Yes	Yes	Yes	Yes	Yes
d) The EITI report addresses recommendations for improvements	Yes	Yes	Yes	Yes	Yes	Yes
e) The report is written in a clear, accessible style and in appropriate languages	Yes	Yes	Yes	Yes	Yes	Yes
f) Outreach events have been organised by government, civil society or companies to spread awareness on EITI report	Yes	No	No	No	No	No
g) Briefings for government officials and parliamentarians have been organised on the EITI report's findings	Yes	No	No	No	No	No
h) Information meetings have been held in local communities on the EITI report's findings	Yes	No	No	No	No	No
i) Journalists and academics have been sensitised on the report's findings	Yes	No	No	No	No	No

Analysis grid of the six EITI reports

Since joining the Initiative, the Steering Committee commissioned six EITI reports. To date, only the 2005 EITI report has been widely disseminated:

- Official presentation has been given on the 14 April 2008
- Dissemination workshops have been organised by the Executive Secretariat and various stakeholders in Conakry
- Dissemination workshops by the PWYP coalition have been set in eight mining regions from April to June 2008
- The final report has been made available on the EITIG website



Extract of the EITIG website

The 2006 EITI report was officially presented on the 1 April 2010 and is available on the EITIG website. It has not, however, been widely disseminated.

The 2007, 2008, 2009 and 2010 EITI reports were officially presented on the 6 July 2012. They are not yet available on the EITIG website and have not, to date, been widely circulated.

■ References

n°	2012
1-110	Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010
1-210	Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009
1-310	Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008
1-410	Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007
1-600	Synthèse des activités réalisée par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012)
	<i>2010 and previous</i>
1-500	Rapport ITIE 2006, Deloitte (27 mars 2009) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières et des revenus perçus par les administrations, en République de Guinée pour l'année 2006
1-620	<i>Rapport ITIE 2005</i> , KPMG (31 juillet 2007) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières, et les revenus perçus par les administrations, en République de Guinée pour l'année 2005
3-330	Synthèse de l'atelier de Validation des formulaires de déclaration et de présentation du rapport de Conciliation 2006 du Cabinet Deloitte, (non sourcé) (1 ^{er} avril 2010)

■ Stakeholder views

Stakeholders confirm the analysis presented above and regret the delays incurred for the production and dissemination of the different EITI reports. They noted that this delay is the result of a complicated socio-political situation that led to the voluntary suspension of the EITIG from December 2009 to March 2011.

■ Recommendations of the validator

R19 - Ensure the full dissemination of the 2006, 2007, 2008, 2009 and 2010 EITI reports

R20 - Develop an EITI database

R21 - Develop a mining database

■ Conclusion

Based on the documents obtained and discussions held with the EITI stakeholders, we understand that only the 2005 EITI report has been widely disseminated, without being publicly debated. To date (late July 2012), the 2006, 2007, 2008, 2009 and 2010 EITI reports have not been widely disseminated.

Requirement No.18 is unmet



Requirement No.19

Oil, gas and mining companies must support EITI implementation

■ Findings

The involvement of the mining companies in the EITIG is described in Requirements No.2 and 7.

Participation of five mining companies in the self-assessment assignment

In accordance with the new EITI Rules, we conducted a self-assessment assignment with the companies included in the scope of the 2007-2010 EITI reports, in order to complete the Validation approach.

Our self-assessment forms have been designed on the basis of the recommendations of the EITI Source Book. They include 14 key questions and are available in French and English. They were sent directly by email to the seven companies of the scope of the 2007-2010 EITI reports.

Of the seven companies contacted, two have not returned any form (Rusal Friguia and Rio Tinto). The questions and answers submitted by the companies are provided below.

Companies are satisfied by the overall process, which still deserves to be consolidated

Our analysis is based on the content of the self-evaluation forms received, as well as on interviews conducted in Conakry.

We note global satisfaction with the overall process, which still deserves to be consolidated.

Thus, many companies emphasise the need to multiply communication and outreach activities, either through the distribution of work plans or through the publication of EITI reports, which must be more regular. Communication for the EITI stakeholders seems also necessary: while the use of a bigger "*firmness of the State vis-à-vis government agencies*"¹⁰⁹ and "*mining companies late in the disclosure of their payments*"¹¹⁰ has been mentioned, we also note that the companies would appreciate being better informed on the EITIG proceedings. Some indeed regret the lack of information during the data collection process ("*we do not have any materiality threshold*"¹¹¹, "*withholding tax on unearned income does not seem to be clearly identified*"¹¹²) while others would prefer a "*better dissemination and explanation of the action plans and strategies*"¹¹³ or have access to a "*full timetable of activities*"¹¹⁴ of the EITIG to "*work with the Steering Committee*"¹¹⁵.

Furthermore, if companies believe having faced few obstacles in the implementation of the EITI, some have otherwise stressed that the lack of funding delayed the overall process. Others referred to logistical difficulties, highlighting an unsuitable format of reporting templates, impeding payment by payment declarations ("*reporting templates are not adapted to the disclosure of payments for various taxes according to the 12 months*"¹¹⁶) or problems

¹⁰⁹ Formulaire d'auto-évaluation de l'entreprise CBG, question n°2

¹¹⁰ Formulaire d'auto-évaluation de l'entreprise CBG, question n°2

¹¹¹ Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°11

¹¹² Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°11

¹¹³ Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°2

¹¹⁴ Formulaire d'auto-évaluation de l'entreprise SAG, question n°5

¹¹⁵ Formulaire d'auto-évaluation de l'entreprise SAG, question n°5

¹¹⁶ Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°12

in attending meetings "on the 5th of month N, while financial managers and accountants are busy during the first week of month N, in closing accounts of month N-1"¹¹⁷.

Regarding the quality of the EITI process, all companies have confirmed having based their reporting templates on audited accounts to international standards, produced by their external auditor, respectively:

- KPMG / CK
- SAIC
- Inter fiduciary audit Guinea
- FFA Ernst & Young
- PWC Guinea

They also confirm, with the exception of CBK, failing to have their declarations certified by their external auditor. Participating companies confirm being able to having their EITI reporting template certified by their external auditor as soon as the next reconciliation process commences, yet only if they are given sufficient time to do so.

At last, the majority of companies consider the discrepancies revealed by the reconciliation process too significant, and that they "are not clarified", or "inconsistent with the labels or descriptions recorded"¹¹⁸. Companies obviously believe that these remaining significant discrepancies affect the overall quality of the EITI process.

Questions asked and answers submitted

Name of company	Question No.														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CBG	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	N/A
CBK	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
SAG	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A
SMD	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
SEMAFO	Yes	Yes	Yes	N/A	N/A	Yes	No	Yes	Yes	Yes	No	No	No	No	N/A

N/A: non applicable

Answers submitted in the self-evaluation forms

The questions in the forms of self-evaluation are:

1. Has your company publicly declared its support to the EITI process in this country?
2. Has the dialogue about the initiative been constructive and can it be improved?
3. Has your company been confronted with obstacles during the implementation of the EITI?
If yes, can you suggest elements of the process that can be improved?
4. Is your company satisfied with the national EITI work plans (as defined by the multi-stakeholder group)?
5. Has your company committed to support and cooperate with the implementation of the national EITI work plan (as agreed by the multi-stakeholder group), including abiding government EITI-related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?
6. Was the data that your company used to fill the reporting templates submitted to the organisation contracted to reconcile figures and produce the EITI reports taken from accounts independently audited according to international standards?
7. Were the reporting templates that your company submitted to the organisation contracted to reconcile figures and produce the EITI reports certified by your auditors according to international standards as well?
8. What are the names and addresses of the auditors of your company: in Guinea? At a headquarter level?
9. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI reports as per the agreed EITI reporting templates and timelines?

¹¹⁷ Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°14

¹¹⁸ Formulaire d'auto-évaluation de l'entreprise SEMAFO, question n°13

10. *Has your company responded to queries from the organisation contracted to reconcile the figures and produce the EITI reports in order to assist the reconciliation of the declarations submitted by your company and by the State of Guinea, in accordance with EITI reporting templates?*
11. *In your opinion, is the scope of companies and benefit streams selected for the EITI reports compliant with the EITI aims, notably in terms of materiality?*
12. *Is your company satisfied with the reporting templates provided by the organisation contracted to reconcile the figures and produce the EITI reports?*
13. *In your opinion, are the discrepancies identified by the organisation contracted to reconcile the figures and to prepare the EITI reports acceptable?*
14. *Is your company satisfied with the selection and the work conducted by the organisation contracted to reconcile the figures and prepare the EITI reports?*
15. *How did your company support EITIG implementation?*

■ References

<i>n°</i>	<i>2012</i>
7-010	Formulaire d'auto-évaluation de l'entreprise CBG, CBG (juillet 2012)
7-020	Formulaire d'auto-évaluation de l'entreprise CBK, CBK (juillet 2012)
7-030	Formulaire d'auto-évaluation de l'entreprise SAG, SAG (juillet 2012)
7-040	Formulaire d'auto-évaluation de l'entreprise SMD, SMD (juillet 2012)
7-050	Formulaire d'auto-évaluation de l'entreprise SEMAFO, SEMAFO (juillet 2012)

■ Comments from the validator

Three main comments seem to emerge from the analysis of these forms, which in fact corroborate the recommendations proposed through the analysis of the EITI Requirements:

- Strengthen the global communication of the National Initiative, both towards EITI stakeholders and the wider public
- Support the funding of the EITIG, which should be regular and sustainable
- Ensure that the EITI reporting templates of both declaring parties (State and companies) are certified by an independent auditor for the next reconciliation reports, in order to strengthen the overall quality of the national process

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

■ Findings

A Steering Committee whose dynamism reflects the ownership of the Initiative

The mobilisation of the Steering Committee and of its members, as much as their involvement in supporting the production of the 2007, 2008, 2009 and 2010 EITI reports, clearly demonstrates their commitment to an enhanced implementation of the National Initiative.

The timely preparation of the 2007, 2008, 2009 and 2010 EITI reports has allowed maintaining the Validation process within the 31 August 2012 deadline.

A pragmatic consideration of recommendations, which will need to be consolidated to sustain the National Initiative

Pragmatic consideration, as detailed in Requirement No.17, of recommendations submitted in the various EITI reports to the Steering Committee, not the least the revision of the Mining Code to include two articles on the EITI, reinforces our first point.

In any event, the consideration of the most emblematic recommendations of the last four EITI reports, such as the need to obtain certified reporting templates by an independent external auditor, will determine the capacity of Guinea to sustain an EITI process at the highest standards in this domain.

A favourable institutional structure, necessary but not sufficient for the sustainability of the EITIG

The Guinean government has provided, to date, all the institutional resources, as discussed in Requirements No. 2 and 4, to strengthen the National Initiative and to encourage the EITI stakeholders to be fully engaged in the implementation of the EITI. This is necessary but not sufficient, however, for the sustainability of the EITIG.

The full sustainability of the EITIG will indeed only be assured if both the Supervisory Council and the Steering Committee regularly meet on a long-term basis, if the implementation of the EITI work plan is closely monitored and if the National Initiative is regularly and sufficiently funded.

■ References

See Requirements No. 2, 4, 9, 16 and 17.

■ Stakeholders views

Stakeholders confirm their willingness to meet soon to define remedial actions to undertake in order to strengthen the National Initiative.

4 OTHER CONSIDERATIONS

4.1 The impact of the EITI

4.2 The sustainability of the EITI process

4.3 Beyond EITI

4.1 The impact of the EITI

The implementation of the EITI in Guinea, improvable as we have seen, has already directly contributed the following achievements:

Enhanced dialogue between stakeholders

The EITIG brought together various players who had previously never interacted together. The institution of a regular dialogue between parties with different, and sometimes contradictory, concerns is a step forward in strengthening the governance of the mining sector, directly induced by the implementation of the EITI.

By corollary, this dialogue has given a formal platform to civil society in Guinea, who now have a legitimate forum to discuss, alongside private actors, accountability issues with the State and the use made of extractive revenues by the government.

The identification of weaknesses in the management of public revenues

We understand that the elaboration of the six EITI reports has enabled highlighting some weaknesses in the monitoring of the fiscal contributions received from the mining companies operating in Guinea. These difficulties have been addressed through recommendations for the administration. The EITI, in this respect, will only have a positive impact if these recommendations are effectively implemented by the parties concerned.

A more reliable and accessible information on the mining sector's fiscal contribution

The Guinean government has welcomed the role played by the EITI in enhancing the quality of the financial information transmitted by the mining companies. This information is now, however, only partially available and accessible to the public. It has been subject to some dissemination, allowing only certain citizens to better understand the contribution of the mining sector to the economic and social development of the country.

It therefore seems necessary to publish in close delays the 2006, 2007, 2008, 2009 and 2010 EITI reports, and make them easily accessible. The dissemination activities, both before and after the publication of the reports, are inherent to the very purpose of EITI reports and will contribute to enhancing the impact of the Initiative nationally.

4.2 The sustainability of the EITI process

The Guinean government has provided, to date, all the institutional means for the National Initiative to strengthen and for the different stakeholders to be fully engaged in the implementation of the EITI. We note:

- A Supervisory Council and a Steering Committee, whose existence and composition are enshrined in law
- A Mining Code that compels, in two separate articles, extractive companies operating in Guinea to meet the commitments taken by the government to the EITI
- A law that requires mining companies to participate in the EITI reporting

Once all the institutions will have appointed their representatives on the Steering Committee, all the institutional ingredients will be combined to ensure the regular implementation of the EITI in Guinea since, as we have seen, civil society and mining companies are actively involved in this process.

The full viability of the EITIG cannot, however, be fully achieved without a genuine regularity, in the long term, of meetings of the decision-making bodies, both of the Supervisory Council and Steering Committee. This consistency is necessary for the close monitoring of the

implementation of the EITI work plan, a more diligent funding of the planned activities and, by making the Initiative a habit among all stakeholders, a more timely production of reconciliation reports.

Taking into account the most emblematic recommendations of the last four EITI reports, such as the need to obtain certified reporting templates by an independent external auditor, will determine the capacity of Guinea to sustain an EITI process at the highest standards in this domain.

4.3 Beyond EITI

The development of EITI reports in Guinea has, to date, been confined to a relatively conventional coverage, as the Steering Committee has not endeavoured broadening the scope of the reports to upstream/downstream operations or to other sectors. This orthodoxy is mainly due to the economic characteristics of Guinea and to the current predominance of mining revenues to the annual State budget.

We note, however, a certain interest, even some ambition, to integrate systematically the local revenues to the reconciliation process. In fact, transparency on incomes received by the various regional collectors (e.g. municipalities) is legitimate as long as they collect taxes from extractive companies.

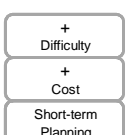
Expanding the scope of EITI reports to regional revenue collection would allow the coverage of the EITI reports to strengthen, while meeting one of the main shortcomings of the National Initiative to date, namely the sharp disconnection of the National Initiative with the local dimension.

5 RECOMMENDATIONS

**Recommendation No.1***Reassert regularly the government's support to the EITI*

As a proof of the Guinean government's desire to pursue the implementation of the EITI, we recommend the Supervisory Council and the Steering Committee to encourage the highest State levels to reassert regularly their support to the Initiative.

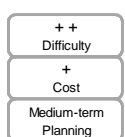
For example, a declaration by the President of the Republic or the Prime Minister stating its support to the EITIG might usefully be published on the front page of the website of the National Initiative www.itie-guinee.org

**Recommendation No.2***Ensure that each organisation appoints a representative on the Steering Committee*

Some institutions have not yet sent the names of their representatives to the Steering Committee, notably:

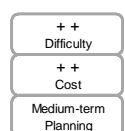
- The representative of the organisations for youth development
- The representative of the Association Nationale des Elus Locaux

We suggest contacting these institutions to request that they appoint their representative on the Steering Committee as soon as possible.

**Recommendation No.3***Ensure regular meetings of the Supervisory Council*

The Supervisory Council was held twice in six years (2006 and 2012), while the texts provide for an annual meeting.

We therefore recommend ensuring regular meetings of the Supervisory Council.

**Recommendation No.4***Reinforce human, material and financial resources of the Executive Secretariat*

The human, material and financial resources of the Executive Secretariat are limited and do not allow the full realisation of the tasks it is entrusted with. For several months, the Executive Secretariat has been located in two distinct sites several kilometres apart, with limited material and human resources.

We recommend bringing together the whole team on the same site, recruiting additional human and material resources and allocating the sufficient financial resources to allow the Executive Secretariat to conduct its programmed activities.

+ Difficulty
+ Cost
Short-term Planning

Recommendation No.5

Ensure that all major decisions of the Steering Committee are formally approved

The analysis of the minutes of the meetings of the Steering Committee show that many important decisions for the EITIG are not formally documented, such as the approval of the EITI work plan (e.g. 2008-2009 EITI work plan), the approval of the ToRs and of a reconciler (e.g. 2005 EITI report, 2006 EITI report, 2007-2010 EITI reports), the approval of the reporting templates (e.g. 2005 EITI report, 2006 EITI report) and the approval of the final versions of the EITI reports (e.g. 2005 EITI report, 2007-2010 EITI reports).

We therefore recommend ensuring that the minutes of the meetings of the Steering Committee formally record the important decisions taken in session.

++ Difficulty
++ Cost
Medium-term Planning

Recommendation No.6

Ensure an extensive communication of the constitutive documents of the National Initiative

Contrary to what is stated by the EITI Rules, only the 2005 EITI report, the communication strategy and, to a lesser extent, the 2007-2008 EITI work plan appear to have been widely disseminated (enterprises, institutions, people, press, radio, academics, politicians, etc.).

We therefore recommend the Steering Committee ensure that the constitutive documents of the National Initiative, such as the EITI reports (2006-2010), work plans and reporting templates, have been extensively disseminated, starting with the posting of these documents on the EITIG website.

+++ Difficulty
+++ Cost
Medium-term Planning

Recommendation No.7

Ensure and sustain the funding of the National Initiative

Since joining the EITI, the funding of the National Initiative has been limited and allowed only a partial implementation of the action plans. Only a quarter of the planned resources were indeed received by the EITIG.

We therefore recommend the Supervisory Council and Steering Committee ensure that the necessary budgets to carry out the EITI work plans are received in full and without delay.

++ Difficulty
+++ Cost
Short-term Planning

Recommendation No.8

Complete the full implementation of the EITI work plan

Many actions under the EITI work plans have not been implemented, including the assessment of capacity constraints, the publication of the 2011-2013 EITI work plan, the dissemination of the 2006, 2007, 2008, 2009 and 2010 EITI reports, the awareness raising campaign as well as the capacity building and communication activities.

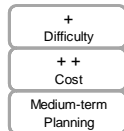
We recommend the Steering Committee ensure that actions provided by the EITI work plan are fully implemented and completed.

**Recommendation No.9**

Enrich the minutes of the Steering Committee meetings with the content of the debates

The minutes of the Steering Committee meetings do not present the content of the debates, which impedes understanding the viewpoint of each stakeholder.

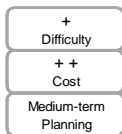
We therefore recommend the Steering Committee detail the minutes of the meetings with the content of the debates.

**Recommendation No.10**

Coordinate a study to justify the materiality threshold(s) of future reconciliation reports

The materiality threshold is defined in the ToRs as "*the acceptable margin of error recommended*". It was set at "*USD 100.000 for payments made in dollars and MFG 100 for payments made in Guinean francs*"¹¹⁹. No document provides an understanding of how this threshold has been defined, nor justifies the amounts chosen.

We recommend the Steering Committee coordinate a specific study to define and justify the materiality threshold adopted for the benefit streams (notably with regards to the Governments Financial Operations Table) and the materiality threshold chosen for the analysis of the remaining discrepancies.

**Recommendation No.11**

Coordinate a study to justify the scope of companies and benefit streams selected for future reconciliation reports

The exhaustiveness of the scope of companies and benefit streams of the 2007, 2008, 2009 and 2010 EITI reports has not been demonstrated.

We therefore recommend the Steering Committee coordinate a study defining and justifying the scope of companies and of benefit streams, which should be adjusted, if necessary, before each new reconciliation process. Such a study would allow demonstrating:

- The completeness of the list of companies in production, with regards to the mining register¹²⁰
- The absence of signature bonuses⁴³ from companies in an exploration or development phase
- The exhaustiveness of the list of selected benefit streams, through a clearer perspective of the Mining Code and General Tax Code

In addition, the census of operation called "barter payments/contracts" could possibly be systematically included in the future EITI reporting templates, in order to clarify the debate.

**Recommendation No.12**

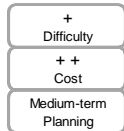
Add an "Other significant payments" category to the reporting templates of future reconciliation reports

As shown in the analysis detailed in Requirements No.9 and 16, it is a complex task to ensure an exhaustive census of significant benefit streams through the declarations of payments and of revenues.

¹¹⁹ MGF 100 corresponds to USD 15.000

¹²⁰ Or equivalent

We therefore recommend the Steering Committee add an "Other significant payments" category to the reporting templates of companies and of government agencies in future reconciliation processes, in order to enhance the coverage of the EITI reports.

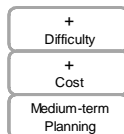


Recommendation No.13

Continue to raise EITI awareness of companies and government agencies

If companies and governments included in the EITI scope are actively involved in the reconciliation process, the ownership of the EITI reporting templates, EITI work plan and Rules of the EITIG could be strengthened.

We therefore recommend the Steering Committee continue to raise awareness of companies and government agencies on EITI reporting templates, EITI work plan and Rules of the EITIG, through the organisation or regular workshops and the dissemination of information via newsletters and emails.



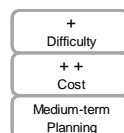
Recommendation No.14

Ensure in future reconciliation reports that the EITI reporting templates submitted by companies have been certified by their external auditors

We find that companies selected in the scope of the last four reports have their financial statements audited by their external auditor. However, only two companies out of seven have submitted EITI reporting templates certified by their external auditor.

We therefore recommend the Steering Committee ensure that all companies included in the EITI scope submit EITI reporting templates certified by their external auditors in future reconciliation reports, in accordance with the Suggested action No.18 of the EITI Source Book.

We understand that the companies are not opposed to such a process.

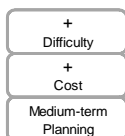


Recommendation No.15

Ensure in future reconciliation reports that the EITI reporting templates submitted by government agencies are certified by an independent auditor

We understand that the Accounting Chamber, the State's audit institution, is not currently capable of certifying the quality of the data provided by the government agencies.

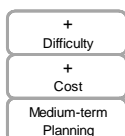
We recommend the Steering Committee ensure that all the reporting templates received from the government agencies are certified by an independent auditor or, at least attested through a letter of representation from line ministries (Ministry of Economy and Ministry of Budget).

**Recommendation No.16**

Ensure that sufficient time has been provided for the reconciliation process

Due to time constraints related to Validation deadlines, the reconciliation process is not fully satisfactory (changes in the scope of the report, partial data declarations and incomplete analysis of discrepancies).

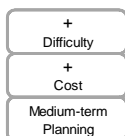
We therefore recommend the Steering Committee ensure that the deadlines provided for the production of EITI reports will allow a qualitative reconciliation process.

**Recommendation No.17**

Ensure that the reconciliation process does not offset positive and negative discrepancies

2007-2010 EITI reports present remaining discrepancies that look insignificant since positive discrepancies have been offset with negative discrepancies.

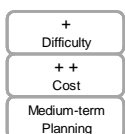
These discrepancies correspond to different companies and benefit streams. We therefore recommend the Steering Committee ensure that EITI reports do not present, in their final reconciliation tables, aggregated data where significant positive and negative discrepancies have been offset.

**Recommendation n°18**

Ensure that the independent reconciler verifies the accuracy of the scope and materiality threshold set by the Steering Committee

Reconciliation of data from the years 2007 to 2010 was conducted on the basis of a partial justification for the scope and materiality threshold, thus limiting the quality of the reports.

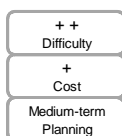
We therefore recommend the Steering Committee ensure that the reconciler verifies the accuracy of the scope and materiality threshold as defined by the Steering Committee.

**Recommendation No.19**

Ensure the full dissemination of the 2006, 2007, 2008, 2009 and 2010 EITI reports

The full 2006, 2007, 2008, 2009 and 2010 EITI reports have not, to date, been made available to the public.

We recommend the Steering Committee make these reports available on the EITIG website and to conduct the dissemination activities provided in the communication strategy.



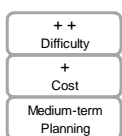
Recommendation No.20

Develop an EITI database

Many actions have been undertaken as part of the implementation of the EITI in Guinea since 2005. The lack of a systematic monitoring does not, however, allow any promotion, comparison or renewal of activities if necessary.

We therefore recommend the Executive Secretariat develop an EITI database to centralise all of the existing materials underlying the National Initiative since its inception (membership, Decrees, minutes of the Steering Committee, meetings, presentations to national and international seminars, etc.).

This database could be complemented by similar documents from other implementing countries, serving as benchmarks (reports including reconciliation and Validation). This database would, of course, be freely accessible to stakeholders and to the public.



Recommendation No.21

Develop a mining database

The National Initiative does not have a database gathering legal, fiscal, social, economic and financial information on the Guinean mining sector for EITI stakeholders and the wider public.

Even if essential information is available on the EITIG website (www.itie-guinee.org), this information is incomplete and does not allow a clear vision of the sector and of its contribution to national development.

We therefore recommend the Executive Secretariat centralise in a single database, the main legal, fiscal, social, economic and financial information on the country's mining sector. This database would include:

- The laws, as well as the fiscal and social legislation in force, with copies of the complete texts of laws
- The economic and financial information on major companies of the EITI scope (financial statements, websites, addresses, contacts)

This database could be complemented by similar documents from other extractive countries. The EITI stakeholders and the wider public would have free access to this database.

A APPENDICES

APPENDIX I: REFERENCES

1. EITI reports

2012

- **1-105** - Présentation des rapports de réconciliation ITIE Guinée 2007, 2008, 2009 et 2010, Moore Stephens (juillet 2012).
- **1-110** - Rapport ITIE 2010 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2010.
- **1-120** - Instructions du conciliateur pour la préparation des formulaires de déclarations, Moore Stephens (5 avril 2012).
- **1-121** - Procès verbal de négociation du contrat pour la mission de conciliation 2007-2010, Comité de négociation (9 mars 2012)
- **1-122** - Formulaire IVA - Evaluation financière pour la mission de conciliation 2007-2010, Comité d'évaluation (non daté)
- **1-123** - Avis de non objection de la Banque mondiale sur l'évaluation des offres techniques pour la mission de conciliation 2007-2010, M. Boubacar Bocoum, Chargé de Projet (20 février 2012)
- **1-123/1** - Rapport d'évaluation technique des consultants - Collecte, réconciliation et audit des flux des paiements effectués par les entreprises minières et les revenus perçus par les administrations au cours des exercices 2007, 2008, 2009 et 2010, Comité d'évaluation (janvier 2012)
- **1-124** - E-mail, avis de non objection de la Banque mondiale de la liste restreinte pour la mission de conciliation 2007-2010, M. Boubacar Bocoum (2 décembre 2011)
- **1-125** - Procès verbal de sélection de la liste restreinte pour la mission de conciliation 2007-2010, Comité de Pilotage de l'ITIEG (non daté).
- **1-130** - TdR pour la collecte, la réconciliation et l'audit de l'ITIE Guinée (exercices 2007, 2008, 2009 et 2010), Comité de Pilotage de l'ITIEG (non daté).
- **1-210** - Rapport ITIE 2009 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2009.
- **1-310** - Rapport ITIE 2008 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008.
- **1-410** - Rapport ITIE 2007 (pré-final), Moore Stephens (juillet 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2007.
- **1-420** - Rapport ITIE 2007 (projet), Moore Stephens (mai 2012) : Rapport sur la collecte, la réconciliation et l'audit des flux de paiements et des recettes minières de République de Guinée, pour l'exercice 2008.

2009

- **1-500** - Rapport ITIE 2006, Deloitte (27 mars 2009) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières et des revenus perçus par les administrations, en République de Guinée pour l'année 2006.

2007

- **1-600** - Rapport ITIE 2005 (résumé), KMPG (31 juillet 2007) : Résumé exécutif sur les procédures relatives aux flux de paiements effectués par les entreprises minières, et aux revenus perçus par les administrations, en République de Guinée pour l'année 2005.
- **1-610** - Rapport ITIE 2005 (recommandations), KPMG (31 juillet 2007) : Recommandations sur le processus ITIE, les procédures de reporting et réconciliation, la communication des informations ITIE.
- **1-620** - Rapport ITIE 2005, KPMG (31 juillet 2007) : Rapport sur les procédures relatives aux flux de paiements effectués par les entreprises minières, et les revenus perçus par les administrations, en République de Guinée pour l'année 2005.

2. Decrees and laws

2012

- **2-150** - Arrêté A/2012/5154/MMG/SGG portant obligation à toutes les entreprises minières de déclarer les paiements effectués à l'Etat dans le cadre de l'Initiative pour la Transparence dans les Industries Extractives en Guinée (ITIEG), Ministère des Mines et de la Géologie (29 mai 2012).
- **2-160** - Arrêté N°/2012/3854/MMG/SGG/CAB portant composition du Comité de Pilotage de l'ITIE, Ministère des Mines et de la Géologie (24 avril 2012).
- **2-165** - Décret D/2012/014/PRG/SGG portant création, attributions et organisation de l'ITIE en République de Guinée, Présidence de la République (3 février 2012).

2011

- **2-240** - Code minier de la République de Guinée, Ministère des Mines et de la Géologie (9 septembre 2011).
- **2-245** - Décret D/2011/254/PRG/SGG portant nomination de cadres au Ministère des Mines et de la Géologie, Présidence de la République (7 septembre 2011) : Nomination du Secrétaire Permanent de l'ITIEG, M. Mamadou DIABY.
- **2-247** - Levée de la suspension volontaire du statut de candidat à l'ITIE, Secrétariat International de l'ITIE (18 mars 2011).
- **2-250** - Courrier de confirmation de la demande de levée de la suspension volontaire de la Guinée à l'ITIE, Ministre des Mines et de la Géologie (3 février 2011).

2010

- **2-355** - Courrier de demande pour la levée de la suspension volontaire de la Guinée à l'ITIE, Premier Ministre (11 novembre 2010).
- **2-360** - Mail relatif aux démarches vers la levée de la suspension de l'ITIE Guinée, de M. Tim Bittiger à M. Mamadou Diaby (13 octobre 2010).

2009

- **2-455** - Confirmation de la suspension volontaire de la Guinée, Bureau du Président de l'ITIE (18 décembre 2009).
- **2-460** - Prise en compte de la demande de suspension volontaire de la Guinée à l'ITIE, Bureau du Président de l'ITIE (3 décembre 2009).

2007

- **2-650** - Décision n°047/ITIEG, Comité de Pilotage de l'ITIEG (31 décembre 2007) : réorganisation des organes de l'ITIEG et nominations des membres des Commissions opérationnelles.

- **2-655** - Décision n°035/ITIEG, Comité de Pilotage de l'ITIEG (18 octobre 2007) : autorisation de la publication du Rapport ITIE 2005 (KPMG).
- **2-660** - Convention Minière entre la République de Guinée et [Société Minière], République de Guinée (version corrigée du 20 août 2007).
- **2-665** - Décision n°0016/ITIE/CP/SE/2007 portant désignation des membres du Comité de Pilotage dans les comités opérationnels de l'ITIEG, Comité de pilotage de l'ITIEG (28 mars 2007).

2006

- **2-720** - Arrêté A/2858/MMG/SGG/2005 du 20 juin 2005 portant création et nomination des membres du comité permanent de pilotage de l'ITIEG, Journal Officiel (février 2006).
- **2-750** - Décision n°064/ITIEG/CP/SE/06 portant nomination des membres du secrétariat exécutif de l'ITIEG, Comité de Pilotage de l'ITIEG (29 novembre 2006).

2005

- **2-850** - Arrêté n° XXX/MMG/SGG portant nomination des membres du Comité de Pilotage permanent sur l'ITIEG, Ministère des Mines et de la Géologie (30 décembre 2005).
- **2-855** - Arrêté n°2858/MMG/SGG/2005 portant création et nomination des membres du Comité permanent de Pilotage de l'ITIEG, Ministère des Mines et de la Géologie (20 juin 2005).
- **2-857** - Discours d'adhésion à l'ITIE par le Premier Ministre lors de l'ouverture d'un atelier sur l'ITIE, Premier Ministre (27 avril 2005).
- **2-860** - Décision n°0007XX/MMG/CAB/2005 portant création d'un Comité Provisoire de réflexion sur la mise en place de l'ITIEG, Ministère des Mines et de la Géologie (avril 2005) : mandat et composition de ce Comité.

Autres dates

- **2-950** - Projet de Loi anticorruption, Conseil National de la Transition (non daté).
- **2-955** - Termes de Références pour la revue des contrats miniers en République de Guinée (non sourcé, non daté).
- **2-960** - Code minier/Mining Code de la République de Guinée 1995, République de Guinée (30 juin 1995) : Version traduite du Code minier de Guinée.

3. Minutes of meetings, commissions, studies

2012

- **3-140** - Le périmètre et le seuil de matérialité ITIE pour les exercices 2007, 2008, 2009 et 2010, Commission de Travail (juin 2012).
- **3-142** - Procès Verbal de la réunion CP de l'ITIEG du 22 juin 2012, Comité de Pilotage de l'ITIEG (22 juin 2012).
- **3-143** - Procès Verbal de la Commission Audit et Statistique du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (20 juin 2012).
- **3-145** - TdR pour l'identification des obstacles potentiels dans la mise en œuvre de l'ITIEG, (non sourcé, non daté).
- **3-148** - Procès Verbal de la Commission Audit et Statistique du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (15 juin 2012).
- **3-150** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (5 juin 2012).

- **3-155** - Règlement intérieur des organes de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2012).
- **3-160** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (4 mai 2012).
- **3-165** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (3 mai 2012).
- **3-167** - Rapport de situation de l'ITIEG avant la Validation (Rapport dit EMMA), Emma Irwin au nom de la Banque mondiale (3 avril 2012) : analyse des obstacles.
- **3-168** - Procès Verbal de la réunion du Conseil de Supervision du 21 mars 2012, Conseil de Supervision (21 mars 2012)
- **3-170** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (15 février 2012) : Ordre du jour : (i) Approbation du Cahier des Charges du validateur ; (ii) Examen et approbation du plan d'action 2011, 2012 et 2013 ; (iii) Organisation de la cérémonie de publication du Rapport ITIEG 2006 ; (iv) Procédure de recrutement du Consultant chargé de la Collecte (2007, 2008, 2009 et 2010) (v) Mise en place de la commission d'évaluation pour la Validation et (vi) Divers.
- **3-171** - Résumé des appuis de la Coopération allemande à la mise en œuvre de l'ITIE en Guinée, Ministère des Mines et de la Géologie (15 février 2012).

2011

- **3-220** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (10 novembre 2011) : Ordre du jour : (i) Validation de la stratégie de Communication de l'ITIE-Guinée ; (ii) Etat actuel du processus ITIE et (iii) Divers.
- **3-225** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (15 juillet 2011) : Ordre du jour : (i) Examen du Projet de Décret sur l'ITIE Guinée ; (ii) Composition du Comité de Pilotage, du Cahier des Charges du validateur et du Projet de Règlement Intérieur.
- **3-227** - Etat des lieux de la Validation du processus ITIE en Guinée (Rapport d'atelier), Boubacar Barry pour la GIZ (mai 2011) : présentation d'une feuille de route pour la Validation de l'ITIE en Guinée.
- **3-230** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (19 avril 2011) : Ordre du jour : (i) Validation du Cahier des Charges du validateur ; (ii) Examen du projet de décret sur l'ITIE ; (iii) Divers.
- **3-235** - Compte rendu de la réunion entre la GIZ et le Secrétariat Exécutif de l'ITIEG, Secrétariat Exécutif de l'ITIEG (4 avril 2011).
- **3-237** - Les enjeux de la gouvernance du secteur minier en Guinée, Mamadou Chérif Diallo, Ahmédou Tall, Lanceï Traoré pour la Coopération Guinée Allemagne (mars 2011).
- **3-240** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (17 février 2011).

2010

- **3-320** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (16 décembre 2010).
- **3-325** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (4 novembre 2010).
- **3-330** - Synthèse de l'atelier de Validation des formulaires de déclaration et de présentation du rapport de Conciliation 2006 du Cabinet Deloitte, (non sourcé) (1^{er} avril 2010).
- **3-335** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (4 février 2010).

- **3-340** - Procès Verbal de la commission statistique et audit, Comité de Pilotage de l'ITIEG (28 janvier 2010).

2009

- **3-420** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (26 novembre 2009).
- **3-425** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (5 novembre 2009).
- **3-430** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (29 octobre 2009).
- **3-435** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (30 juillet 2009).
- **3-440** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (7 mai 2009).

2008

- **3-520** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (22 décembre 2008) : établissement de la liste restreinte de cabinets sélectionnés pour élaborer le rapport ITIE 2006.
- **3-525** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (12 novembre 2008).
- **3-550** - Rapport de la commission, Commission pour un meilleur fonctionnement de l'ITIEG (2008).

2007

- **3-620** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (21 novembre 2007).
- **3-625** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (15 novembre 2007).
- **3-630** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (17 octobre 2007).
- **3-635** - Conclusions de la réunion du Comité Statistiques, Comité Statistiques (25 avril 2007) : Manifestation d'intérêt, échéancier pour la réconciliation en Guinée pour l'exercice 2006, modalités de paiement.

2006

- **3-750** - Mission de présentation de l'ITIE aux DG des entreprises minières (10-18 avril 2006), Gilles Duruflé (avril 2006) : Sensibilisation et enjeux de communication pour l'ITIEG auprès des entreprises minières.
- **3-760** - Procès Verbal de la réunion du Conseil de Supervision du 22 mars 2006, Conseil de Supervision (22 mars 2006)

2005

- **3-850** - Procès Verbal de la réunion du CP de l'ITIEG, Comité de Pilotage de l'ITIEG (14 juillet 2005).
- **3-855** - Recommandation du Comité Provisoire de Pilotage de l'ITIEG, Comité Provisoire de Pilotage de l'ITIEG (5 mai 2005) : Recommandations sur le mandat, les profils et la composition du futur Comité de Pilotage de l'ITIEG.

4. Work plan and financial data

2012

- **4-80** - Tableau de financement par bailleur, par année et par nature de dépenses, Secrétariat Exécutif (juillet 2012) : Synthèse des ressources financières de l'ITIEG.
- **4-150** - Plan d'actions 2011, 2012 et 2013 de l'ITIE Guinée, Comité de Pilotage (mars 2012).
- **4-250** - Plan d'actions actualisé 2008-2009-2010, Comité de Pilotage de l'ITIEG (31 juillet 2009).
- **4-350** - Plan d'actions 2007-2008 actualisé, Comité de Pilotage de l'ITIEG (15 novembre 2007)

5. Workshops, communication, capacity building

2012

- **5-150** - ITIE Guinée – Qui sommes nous ?, Site web de l'ITIE Guinée www.itieg.org : présentation ITIEG.

2011

- **5-220** - Rapport de Mission de la Caravane « Communiquer ITIE » (5-11 décembre 2011), Abdoulaye Soumah, Ibrahima Ahmed Barry, Aboubacar Akoumba Diallo, Jean Edouard Sagno (décembre 2005) : Ateliers sur les sites miniers de Boké, Fria et Kindia pour sensibiliser aux paiements effectués par les industries extractives.
- **5-225** - Discours du Président du Comité de Pilotage de l'ITIEG pour le lancement de la stratégie de communication de l'ITIEG à travers une caravane, Président du CP de l'ITIEG (5 décembre 2011).
- **5-230** - Stratégie de communication de l'ITIE en Guinée, GIZ (octobre 2011).
- **5-235** - Atelier de présentation du projet transitoire « SFF Gouvernance Minière, Guinée », Boubacar Barry pour la Coopération Guinée-Allemagne, (29 juillet 2011) : Atelier de présentation de la feuille de route pour la Validation.
- **5-240** - Planning Symposium Mines Guinée, (non sourcé) (9 au 11 mai 2011) : Descriptif des conférences et des intervenants invités.
- **5-245** - ITIE – Créer la confiance et rendre compte, Tim Bittiger, Directeur Régional pour l'Afrique Francophone (10 mai 2011) : Rappels sur le processus ITIE.
- **5-250** - Aperçu des modifications apportées aux règles de l'ITIE, Tim Bittiger, Directeur Régional pour l'Afrique Francophone (10 mai 2011).
- **5-255** - Better resource governance to benefit all (speech of Peter Eigen at the Guinea Mining Symposium 2011), Pr. Peter Eigen (6 mai 2011) : une meilleure gouvernance des ressources au bénéfice de tous.
- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Participation des membres PCQVPG à la 5^{ème} Conférence Internationale de l'ITIE à Paris, France (mars 2011).

2010

- **5-330** - L'ITIE en Guinée, (non sourcé) (octobre 2010) : Présentation du cadre de l'ITIE en Guinée, principes, dispositif institutionnel, les réalisations, les résultats, les recommandations

2009

- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Participation des membres de PCQVPG à la 4^{ème} Conférence Internationale de l'ITIE à Doha, Qatar (2009).

2008

- **5-520** - Rapport synthèse des ateliers sur l'ITIE dans les régions minières, Abdoulaye Soumah (26 mai 2008) : vulgarisation du processus ITIE et divulgation du rapport ITIE 2005 (322 participants au total).
- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Participation des membres de PCQVPG à un atelier de renforcement des capacités à Berlin, Allemagne (décembre 2008).
- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Atelier de dissémination des rapports ITIE 2005 à Conakry et sur 8 sites miniers d'avril à juin 2008.

2007

- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Participation des membres de PCQVPG à un atelier de renforcement des capacités à Libreville, Gabon (juin 2007).
- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Rencontre des membres de PCQVPG avec le Ministre des Mines (mai 2007).
- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Participation des membres de PCQVPG à un atelier de renforcement des capacités à Limbé, Cameroun (mars 2007).

6. Civil society

2012

- **6-100** - Synthèse des activités réalisées par PCQVP Guinée, Publiez Ce Que Vous Payez Guinée (7 juillet 2012) : Ateliers dissémination à Conakry + 8 sites miniers en avril, mai et juin 2008.
- **6-110** - Déclaration de la coalition PCQVPG, PCQVPG (5 juillet 2012) : expression des doutes, interrogations et inquiétudes sur la transparence en Guinée.
- **6-120** - Contribution des sociétés minières au développement communautaire, Dr. Sid Mohamed Nabe, Abdoulaye Soumah (non daté).

2010

- **6-130** - Mémoire sur les effets des opérations de la société minière de Dingiraye, CECIDE (12 octobre 2010).
- **6-140** - Dégradation de la situation des droits de l'Homme en République de Guinée, Rapport conjoint des organisations de la société civile à l'examen périodique universel du Conseil des Droits de l'Homme des Nations Unies, CODDH et CECIDE (mai 2010)

7. Mining sector and companies

2012

- **7-010** - Formulaire d'auto-évaluation de l'entreprise CBG, CBG (juillet 2012)
- **7-020** - Formulaire d'auto-évaluation de l'entreprise CBK, CBK (juillet 2012)

- **7-030** - Formulaire d'auto-évaluation de l'entreprise SAG, SAG (juillet 2012)
- **7-040** - Formulaire d'auto-évaluation de l'entreprise SMD, SMD (juillet 2012)
- **7-050** - Formulaire d'auto-évaluation de l'entreprise SEMAFO, SEMAFO (juillet 2012)

2011

- **7-100** - The Mineral Industry of Guinea, 2010 Minerals Yearbook, Guinea, Yadira Soto-Viruet (September 2011).
- **7-102** - Extraits du site Symposium Mines Guinée (localisation des gisements de minerais), Symposium Mines Guinée (mai 2011).
- **7-103** - Le projet Simandou, Rio Tinto (non daté, estimé à 2011), www.riotinto.com
- **7-104** - Press release : Rio Tinto and Government of Guinea sign enw agreement for Simandou iron ore project, Rio Tinto (22 April 2011), www.riotinto.com

2010 et antérieur

- **7-105** - Carte d'implantation des sociétés minières, (non sourcé, non daté).
- **7-106** - Bellzone – Kalia Iron Project, Bellzone (mai 2010), www.bellzone.com.au
- **7-107** - Liste des entreprises actives dans le domaine des industries extractives (2005-2006),(non sourcé, non daté) : Entreprises du périmètre du rapport ITIE 2007.
- **7-108** - Statistiques minières 2001-2010, Ministère des Mines et de la Géologie (non daté) : Production par société et par minerais.
- **7-110** - Présentation de la République de Guinée, Ministère des Mines et de la Géologie, (non daté) : Présentation du secteur minier avec carte.
- **7-205** - Carte des titres miniers en activité au 15/06/2003, Ministère des Mines, de la Géologie et de l'Environnement (15 juin 2003).
- **7-210** - Guinea : diamond deposits and occurrences, Ministère des Mines, de la Géologie et de l'Environnement (non daté) : Carte minière – Diamants.
- **7-300** - Revue de la Chambre des Mines de Guinée, Chambre des Mines de Guinée (2009) : Liste des entreprises minières.

APPENDIX II: THE EITI WORK PLAN 2011, 2012, 2013

2011, 2012, 2013 EITI work plan of Guinea

OBJECTIFS	Réf	ACTIONS A MENER	ECHEANCE	RESULTATS ATTENDUS/ INDICATEURS	RESPONSABLE	FINANCEMENT				BUDGET USD
						IDA	BAD	GIZ	BND	
Passer avec succès l'étape de la validation	1	Validation du Processus ITIE	Août 2012			-	-	-	125.000	125.000
	1.1	Recrutement du validateur	Mai 2012	Validateur recruté	CP/SE/Validateur				125.000	125.000
	1.2	Début de la mission du validateur	Mai 2012	Mission lancée	CP/SE/Validateur					
	1.3	Production du rapport provisoire de validation	Juin 2012	Transmission du rapport aux parties prenantes	CP/SE/Validateur					
	1.4	Production du rapport final de validation	Juillet 2012	Publication du rapport final	CP/SE					
Elaborer et publier les rapports de réconciliation	2	Production et publication des rapports de réconciliation				223.800	120.000	-	33.300	377.100
	2.1	Production du rapport final 2006	Juin 2011	Rapport final disponible	CP/SE/Conciliateur	3.800			28.200	32.000
	2.2	Publication du rapport 2006	Mars 2012	Rapport publié/Cérémonie de publication	CP/SE				5.100	5.100
	2.3	Elaboration des Rapports 2007, 2008, 2009 et 2010				220.000				220.000

2.3.1	• Recrutement du conciliateur	Mars 2012	Conciliateur recruté	CP/SE/Conciliateur					
2.3.2	• Début de la mission du conciliateur	Avril 2012	Mission lancée	CP/SE/Conciliateur					
2.3.3	• Production du rapport provisoire du conciliateur	Mai 2012	Rapport disponible et transmis aux parties prenantes	CP/SE/Conciliateur					
2.3.4	• Production et publication du rapport final du conciliateur	Juin 2012	Rapport final publié/Cérémonie de publication	CP/SE/Conciliateur					
2.4	Elaboration des rapports 2011, 2012					120.000			120.000
2.4.1	• Recrutement du conciliateur	Octobre 2012	Conciliateur recruté	CP/SE/Conciliateur					
2.4.2	• Début de la mission du conciliateur ...	Novembre 2012	Mission lancée	CP/SE/Conciliateur					
2.4.3	• Production du rapport provisoire du conciliateur	Décembre 2012, Juillet 2013	Rapport disponible et transmis aux parties prenantes	CP/SE/Conciliateur					
2.4.4	• Production du rapport final du conciliateur	Février 2013 Oct . 2013	Rapport final publié/ Cérémonie de publication	CP/SE/Conciliateur					

Elaborer et poursuivre la mise en œuvre de la stratégie de Communication	3	Communication et diffusion des rapports				40.000	50.000	85.000	44.000	219.000
	3.1	Confection des supports publicitaires ITIE	Février 2011	Supports disponibles	CP/SE/GIZ			5.000		5.000
	3.2	Elaboration de la stratégie de communication	Octobre 2011	Etude disponible	CP/SE/GIZ			30.000		30.000
	3.3	Campagne sensibilisation Processus ITIE dans les zones minières	Décembre 2011	Campagne réalisée	CP/SE/GIZ			25.000		25.000
	3.4	Création et hébergement site WEB	Octobre 2011	Site créé, accessible et fonctionnel	CP/SE/GIZ			25.000		25.000
	3.5	Diffusion du rapport 2006 à un large public	A partir de Mars 2012	Rapport diffusé à un large public	CP/SE	30.000			22.000	52.000
	3.5.1	• Organisation de six (6) émissions radio/TV	Mars à Mai 2012	Emissions réalisées/supports disponibles	CP/SE					
	3.5.2	• Insertions publicitaires dans les journaux, sites WEB	Mars 2012	Publicité réalisée dans au moins 3 journaux et 2 sites WEB	CP/SE					
	3.5.3	• Confection supports de communication (dépliants, sacs, affiches, T-shirts+casquettes, Kakemono, etc...)	Mars 2012	Supports disponibles pour la communication à Conakry et dans les régions minières	CP/SE					
3.5.4	• Campagne de diffusion et de	Mars à Mai	Missions réalisées	CP/SE						

		communication dans les 8 régions minières (Boké, Fria, Téliélé, Kindia, Sigui, Dinguiraye, Kouroussa, Kérouané)	2012	dans les zones minières spécifiées						
3.6		Diffusion des rapports 2007, 2008, 2009 et 2010	A partir de juin 2012	Rapport diffusé à un large public	CP/SE	10.000	25.000		12.000	47.000
3.6.1		• Organisation émissions radio/TV	Juillet 2012	Emissions réalisées/supports disponibles	CP/SE					
3.6.2		• Insertions publicitaires dans les journaux et sites WEB	Juillet 2012	Publicité réalisée dans au moins 3 journaux et 2 sites WEB	CP/SE					
3.6.3		• Campagne de diffusion et de communication dans les régions minières (Boké, Fria, Kindia, Sigui, Dinguiraye, Kouroussa)	A partir de Juillet 2012	Missions réalisées dans les zones minières spécifiées	CP/SE					
3.7		Diffusion des rapports 2011 et 2012	A partir de Mars 2013	Rapport diffusé à un large public	CP/SE		25.000		10.000	35.000
3.7.1		• Organisation émissions radio/TV	Mars 2013	Emissions réalisées/supports disponibles	CP/SE					
3.7.2		• Insertions publicitaires dans les journaux et sites WEB	Mars 2013	Publicité réalisée dans au moins 3 journaux et 2 sites	CP/SE					

				WEB						
	3.7.3	<ul style="list-style-type: none"> Confection supports de communication (dépliants, sacs, affiches, T-shirts+casquettes, Kakemono, etc...) 	Mars 2012	Supports disponibles pour la communication à Conakry et dans les régions minières	CP/SE					
	3.7.4	<ul style="list-style-type: none"> Campagne de diffusion et de communication dans les régions minières (Boké, Fria, Kindia, Siguiri, Dinguiraye, Kouroussa) 	Avril 2013	Missions réalisées dans les zones minières spécifiées	CP/SE					
Assurer aux parties prenantes la maîtrise du processus ITIE	4	Renforcement des capacités				17.000	198.200		10.000	225.200
	4.1	Organisation ateliers Processus ITIE en faveur des membres du CP	Mars 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE		5.000		5.000	10.000
	4.2	Sociétés minières/Administrations,	Avril 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE		5.000		5.000	10.000
	4.3	société civile & syndicats	Avril 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE		5.000			5.000
	4.4	Institutions Républicaines	Mai 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE		5.000			5.000
	4.5	Gouvernement et G8	Mai 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE	5.000				5.000

	4.6	Organisation ateliers sur la fiscalité minière et le développement communautaire	Juin 2012	Tenue effective de l'atelier avec fiches d'évaluation	CP/SE		15.000			15.000
	4.7	Amélioration des capacités du CP et du SE	A partir de juillet 2012	Voyages d'études (3) Missions (4) et formations à l'étranger (4) réalisées	CP/SE	12.000	119.200			131.200
	4.8	Analyse des capacités des CRD des zones minières	A partir de Février 2013	Etude disponible avec des recommandations pour l'EITIG	CP/SE/Consultant		44.000			44.000
Améliorer le fonctionnement du SE et du CP	5	Fonctionnement				53.350	137.910	-	260.820	452.080
	5.1	Mobilisation du Budget de l'ETAT	Au début de chaque année	Budget disponible / Inscription dans la loi des Finances	CP/SE	-	-	-	-	-
	5.2	Assurer la tenue régulière des réunions des organes de l'ITIE	Tenue régulière des réunions des organes de l'ITIE	PV des réunions disponibles	CP/SE	1.600	-	-	53.320	54.920
	5.3	Assurer le fonctionnement normal du Secrétariat	Quotidienne	Rapports d'activités trimestriels disponibles	SE	33.250	71.910	-	163.500	268.660
	5.4	Actualisation du manuel de procédures	Juin 2012	SE/Consultant		-	7.000	-		7.000
	5.5	Elaboration des états financiers 2010, 2011, 2012	Mai 2011, 2012, 2013	Etats financiers transmis à l'auditeur	SE		44.000		32.000	76.000
	5.6	Audit des états	Juin 2011,	Audit transmis au	SE/Auditeur	18.500	15.000	-	12.000	45.500

		financiers 2010, 2011, 2012	2012, 2013	Gvmt, IDA ou BAD selon le cas						
		TOTAL GENERAL				334.150	506.110	85.000	473.120	1.398.380

APPENDIX III: COMPANY SELF-EVALUATION FORMS

File attached

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 Guinea have been fully paid.

Paris, 31 August 2012

Hugues Renaux
Partner

Société de Commissaires aux Comptes membre de la Compagnie Régionale de Paris - Ile de France
Société d'Expertise Comptable inscrite au Tableau de l'Ordre de la Région Paris - Ile de France
Société à responsabilité limitée au capital de € 7 500 - Siège social : 41, rue Guérin - 77300 Fontainebleau
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CAC 75 ✓

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Fax : +33 (0)1 64 22 49 20

contact@cac75.fr



Formulaire d'auto-évaluation pour les entreprises de l'ITIE

NOM DE VOTRE ENTREPRISE :
SOCIETE MINIERE DE DINGIRAYE
SMD - SA

PAYS :
Guinée

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE dans ce pays ?
 Oui Non N/A

De quelle manière ?

2. Les échanges autour de l'initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?
 Oui Non N/A

Si oui, par quels moyens ? *Supports documentaires*
Echanges Téléphoniques, présence physique.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?
 Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?
 Oui Non N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?
 Oui Non N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?
 Oui Non N/A



[Handwritten signature]

6. Les données utilisées pour renseigner les formulaires de déclaration à(auX) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui Non N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournies à(auX) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui Non N/A

Commentaires

8. Quels sont les noms et adresses de vos auditeurs en Guinée et au niveau du groupe ?

Oui Non N/A

En Guinée **FFA ERNST AND YOUNG BP 4762 TEL: 30 41 21 82**
Au niveau Groupe **KPMG INC 1226 schoeman st TEL: 27 12 431 1300**
HATFIELD 0083 south AFRICA

9. Tous les paiements significatifs ont-ils été divulgués à(auX) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui Non N/A

Commentaires

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui Non N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui Non N/A

Commentaires



12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui Non N/A

Commentaires

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE en Guinée ?

Commentaires *Par la mise à disposition des documents demandés et tous les renseignements disponibles.*

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom :

NASRU LAEV Ramazan

Fonction :

Directeur Général

Signature :

—

Tampon :

—

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : itie@cac75.fr



Formulaire d'auto-évaluation pour les entreprises de l'ITIE

NOM DE VOTRE ENTREPRISE :

Société AngloGold Ashanti de Guinée (SAG)

PAYS :

Guinée

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE dans ce pays ?

Oui Non N/A

De quelle manière ? Fourniture d'informations (2005,2006,..... 2010); assistance financière pour le fonctionnement ITIEG, participation aux diverses activités organisée par ITIEG.

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui Non N/A

Si oui, par quels moyens ? plus de vulgarisation autour de l'importance de l'ITIE

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?

Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui Non N/A

Commentaires: La collecte des informations, l'adoption d'un format standard, le remplissage semestriel des formulaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui Non N/A

Commentaires

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui Non N/A

Commentaires Nous sommes disposés à coopérer et à travailler avec le groupe multipartite,seulement nous sollicitons si possible que l'ITIEG nous fournisse à l'avance le programme de rencontres annuel et un chronogramme complet des activités.

6. Les données utilisées pour renseigner les formulaires de déclaration à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui Non N/A

Commentaires: Nous pouvons fournir nos états financiers certifiés par les commissaires aux comptes pour les années concernées.

7. Ces mêmes formulaires de déclaration, fournies à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui Non N/A

Commentaires: le délai de soumission nous a pas permis de faire valider les formulaires par nos auditeurs.

8. Quels sont les noms et adresses de vos auditeurs en Guinée et au niveau du groupe ?

Oui Non N/A

En Guinée : Fidu Inter Audit Guinée (Seydiuba CONTE) Au niveau Groupe : Ernst &

9. Tous les paiements significatifs ont-ils été divulgués à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui Non N/A

Commentaires Nous avons respecter les délais de soumission des formulaires.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui Non N/A

Commentaires: cependant, la capacité de la boîte email du conciliateur ne pouvait plus contenir les documents demandés a cause du volume des fichiers.

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui Non N/A

Commentaires RAS

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires: nous apprécions réellement le fichier

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui Non N/A

Commentaires: ils n'ont pas reçu toutes le justifications

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE en Guinée ?

Commentaires par une contribution, materielle, financière et technique.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

[Empty box for additional comments]

Nom : DIANE HASSANE COMPTABLE SENIOR MANAGEMENT SAG.
Fonction :
Signature : 
Tampon : 

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : itie@cac75.fr



NOM DE VOTRE ENTREPRISE :

COMPAGNIE DES BAUXITES DE GUINEE

PAYS :

Guinée

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE dans ce pays ?

Oui Non N/A

De quelle manière ? LA CBG EST REPRESENTEE AU COMITE DE PILOTAGE DE L'ITIE ET APORTE DES CONTRIBUTIONS MATERIELLES AU PROCESSUS.

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui Non N/A

Si oui, par quels moyens ? UNE + GRANDE FERMETE DE L'ETAT VIS A VIS DES ADMINISTRATIONS QUI NE SONT PAS ENCORE A JOUR DANS LA COLLECTE ET LA JUSTIFICATION DES REVENUS. LE MMG DOIT OBLIGE LES SOCIETES MINIERES DU PERIMETRE QUI SONT EN RETARD

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?
Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui Non N/A

Commentaires LE MANQUE DE FINANCEMENT DU PROCESSUS A OCCASIONNE UN RETARD DANS LE LANCEMENT EN 2011

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui Non N/A

Commentaires ILS PEUVENT AVANCER + RAPIDEMENT SI LES MOYENS SONT DISPONIBLES.

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui Non N/A

Commentaires LA CBG PARTICIPE AUX REUNIONS (COMITE DE PILOTAGE, DE TRAVAIL, ETC)

6. Les données utilisées pour renseigner les formulaires de déclaration à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui Non N/A

Commentaires LES DONNES FOURNIES PROVIENNENT DES ETATS FINANCIERS DE LA SOCIETE QUI SONT AUDITES ET CERTIFIES PAR LE CABINET PWC (PRICE WATERHOUS COOPERS) JUSQU'EN 2009 ET KPMG DEPUIS 2010.

7. Ces mêmes formulaires de déclaration, fournies à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui Non N/A

Commentaires LES FORMULAIRES NE SONT PAS ENCORE CERTIFIES PAR UN AUDITEUR INDEPENDANT.

8. Quels sont les noms et adresses de vos auditeurs en Guinée et au niveau du groupe ?

Oui Non N/A

En Guinée REPRESENTATION DE KPMG/CK.
Au niveau Groupe LE CABINET D'AUDIT KPMG

9. Tous les paiements significatifs ont-ils été divulgués à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui Non N/A

Commentaires LES FORMULAIRES DE DECLARATION ONT ETE SOUMIS POUR 2006,2007, 2008, 2009 ET 2010 AU CABINET D'AUDIT MOORE STEPHENS EN CHARGE DE LA RECONCILIATION.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui Non N/A

Commentaires D'UNE MANIERE GENERALE, TOUTES LES QUESTIONS ONT ETE REPONDUES. RESTE LA CERTIFICATION DES DONNEES FOURNIES DANS LES FORMULAIRES DE DECLARATION.

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui Non N/A

Commentaires MAIS, IL Y'A DES SOCIETES IMPORTANTES TELLES QUE RTA (RIO TINTO) QUI ONT ETE EXCLUES DU PERIMETRE CERTAINES ANNEES AFIN DE PERMETTRE UN SEUIL DE MATERIALITE + ACCEPTABLE.

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires IL Y'A DES ECARTS IMPORTANTS QUI NE SONT PAS CLARIFIES.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui Non N/A

Commentaires

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE en Guinée ?

Commentaires NOMINATION D'UN REPRESENTANT AU CP; PARTICIPATION ACTIVE AUX REUNIONS DU COMITE DE PILOTAGE ET DE TRAVAIL; CONTRIBUTION FINANCIERE; RECEPTION DE CARAVANE DANS LE CADRE DE LA COMMUNICATION; ETC.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom

:

Thierno Aliou BALDE; DIRECTEUR DE LA FLOTTE CBG;

Fonction

:

Signature

:

Tampon

:



Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : itie@cac75.fr

Formulaire d'auto-évaluation pour les entreprises de l'ITIE

NOM DE VOTRE ENTREPRISE :

SEMAFO

PAYS :

Guinée

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE dans ce pays ?

Oui Non N/A

De quelle manière ? Nous avons adhéré dès le départ au projet ITIE Guinée et réaffirmé à chaque fois que cela était nécessaire notre soutien à l'initiative.

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui Non N/A

Si oui, par quels moyens ? Meilleure communication, débats publics mieux fournis, élargir la diffusion des rapports, meilleures diffusion et explication des plans d'actions et stratégies.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?
Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui Non N/A

Commentaires : les tableaux de détails étant moins adaptés, il fallait faire nos propres tableaux afin de répondre aux objectifs de centralisation par devise, par impôts/taxes et par mois.

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui Non N/A

Commentaires : Nous n'avons pas participé à ces plans de travail nationaux sur l'ITIE et donc nous ne pouvons pas noter notre sentiment de satisfaction.

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui Non N/A

Commentaires Nous n'avons pas participé à ces plans de travail nationaux sur l'ITIE et donc nous ne pensons pas pouvoir exprimer un quelconque soutien et coopération de notre entreprise à ces plans nationaux ITIE.

6. Les données utilisées pour renseigner les formulaires de déclaration à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui Non N/A

Commentaires

7. Ces mêmes formulaires de déclaration, fournies à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui Non N/A

Commentaires : Pas encore

8. Quels sont les noms et adresses de vos auditeurs en Guinée et au niveau du groupe ?

Oui Non N/A

En Guinée : PWC Guinée 5e Etage Immeuble Eti Bull ckry
Au niveau Groupe: PWC

9. Tous les paiements significatifs ont-ils été divulgués à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui Non N/A

Commentaires : Oui pour les chiffres et non pour delai car suite a la suspension de nos opérations,les employés avaient été mis en chômage technique momentané et donc nous étions privés de nos collaborateurs qui permettaient de faire ces travaux.

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui Non N/A

Commentaires

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui Non N/A

Commentaires : Vu que nous n'avons pas eu de seuil de matérialité, nous ne pouvons pas juger de cette matérialité. la taxe Retenue sur les revenus non salariaux ne nous semble pas etre clairement dientifié dans le détail joint.

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires: Le tableau des détails de paiement directs n'est pas adapté pour renseigner les paiements de plusieurs impôts et taxes en fonction des 12 mois.

13. Les écarts identifiés par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui Non N/A

Commentaires: les écarts dégagés sont incohérents avec les libellés ou description inscrits devant les montants objet des écarts.

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires : Sur le plan travail, on ne peut pas fixer la date de l'atelier le 5 du mois N alors que les responsables financiers et comptables sont occupés pendant la première semaine du mois N aux clôtures des comptes du mois N-1.

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE en Guinée ?

Commentaires: notre société s'est impliquée dans toute les étapes du processus de l'ITIE Guinée à chaque fois que notre contribution était sollicitée. Nous avons fournis documents, justificatifs et tout renseignement demandés.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

Nom : BORÉ Daniel et BASS Boubacar respectivement Controleur Financier et Comptable au bureau de Conakry.

Fonction :

Signature :

Tampon :

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : itie@cac75.fr

Formulaire d'auto-évaluation pour les entreprises de l'ITIE

NOM DE VOTRE ENTREPRISE :

Compagnie des Bauxites de Kindia (CBK.SA)

PAYS :

Guinée

Insérer une coche pour chaque question ci-dessous

1. Votre entreprise a-t-elle publiquement déclaré son soutien au processus ITIE dans ce pays ?

Oui Non N/A

De quelle manière ? En communiquant les informations régulières sur tous les impôts et taxes payés à l'Etat et aux collectivités locales.

2. Les échanges autour de l'Initiative nationale ont-ils été constructifs et peuvent-ils être améliorés ?

Oui Non N/A

Si oui, par quels moyens ? En publiant régulièrement (une fois par an), si possible le rapport de l'ITIE pour une grande transparence sur les contributions des miniers aux charges de l'Etat.

3. Avez-vous dû faire face à des obstacles dans la mise en œuvre de l'ITIE ?
Si oui, quels sont les éléments d'amélioration du processus que vous pourriez suggérer ?

Oui Non N/A

Commentaires

4. Etes-vous satisfait des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite) ?

Oui Non N/A

Commentaires: Avec la seule réserve que le retard de publication des rapports pose problème. Si le rapport de 2007 est rendu public en 2012, quelle correction peut on apporter.

5. Votre entreprise s'est-elle engagée à soutenir et coopérer dans la mise en œuvre des plans de travail nationaux de l'ITIE (tel que définis par le Groupe multipartite), y compris le respect des directives prises par le gouvernement en rapport avec l'ITIE (par exemple, lois et protocoles d'accord) et, le cas échéant, à se réunir avec les parties prenantes ?

Oui Non N/A

Commentaires: Cela se prouve par l'engagement de la CBK dans la communication à temps opportun de toutes données sollicitées par votre cabinet.

6. Les données utilisées pour renseigner les formulaires de déclaration à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE proviennent-elles de comptes ayant fait l'objet d'un audit indépendant selon les normes internationales ?

Oui Non N/A

Commentaires: Les données communiquées par notre société proviennent toujours des Etats Financiers certifiés par notre Commissaire aux comptes

7. Ces mêmes formulaires de déclaration, fournis à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE, ont-ils fait l'objet d'une attestation par vos auditeurs indépendants selon les normes internationales ?

Oui Non N/A

Commentaires: Les tableaux sur les données de 2007 à 2010 ont été attestés par la Société d'Audit International et de Conseil (SAIC)

8. Quels sont les noms et adresses de vos auditeurs en Guinée et au niveau du groupe ?

Oui Non N/A

En Guinée: SAIC Immeuble GUINNEE PRESSING Email: saic2006@yahoo.fr Conakry
Au niveau Groupe: KPMG - Abidjan -

9. Tous les paiements significatifs ont-ils été divulgués à(aux) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE conformément aux formulaires de déclaration de l'ITIE et dans les délais convenus ?

Oui Non N/A

Commentaires: Jusqu'au dernier passage pour les exercices 2007-2008-2009 et 2010

10. Votre entreprise a-t-elle répondu aux questions de(s) l'organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE afin d'aider le rapprochement des paiements de l'entreprise et des recettes du gouvernement, conformément aux formulaires de déclaration de l'ITIE ?

Oui Non N/A

Commentaires: Confère lettres de transmission N° 0123/CBK/DEX/12 du 23 Avril 2012 et N° 0139/CBK/DEX/12 du 30 Avril 2012

11. Le périmètre des entreprises et des paiements retenus pour les Rapports ITIE vous paraissent-ils convenir aux objectifs de l'ITIE, et notamment en termes de matérialité ?

Oui Non N/A

Commentaires: Si déjà ce qui est demandé par ITIEG est régulièrement publié, des améliorations pourront intervenir après.

12. Votre entreprise est-elle satisfaite des formulaires de déclaration présentés par l'/(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires: Nous n'avons pas encore rencontré de difficultés pour les remplir.

13. Les écarts identifiés par l'/(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE vous paraissent-ils acceptables ?

Oui Non N/A

Commentaires: Ils sont acceptables s'ils existent, mais sont directement rapprochés avec le validateur pour les corriger réciproquement. cas des données de 2007 à 2010 rapprochées dans nos locaux avec le validateur.

14. Votre entreprise est-elle satisfaite du choix et du travail réalisé par l'/(les) organisation(s) chargée(s) de rapprocher les chiffres et de préparer les Rapports ITIE ?

Oui Non N/A

Commentaires: Pour la méthode de travail mise en place en désignant un cadre comme point focal dans l'entreprise qui est permanentement en contact avec ITIEG chaque fois que le besoin se présente.

15. Comment votre entreprise a-t-elle soutenu la mise en œuvre de l'ITIE en Guinée ?

Commentaires: Depuis la mise en œuvre de l'ITIE en Guinée la CBK a toujours satisfait avec promptitude les demandes de données formulées.

Autres commentaires

Le cas échéant, merci de bien vouloir fournir d'autres commentaires dans le cadre ci-après :

PAS

Nom : FEDORENKOV Stanislav

Fonction : DIRECTEUR FINANCIER

Signature : 

Tampon : 

Ce questionnaire est à retourner directement à CAC 75 à l'adresse e-mail suivante : itie@cac75.fr