

TOGOLESE REPUBLIC

Steering Committee for the
Extractive Industries Transparency Initiative

VALIDATION REPORT

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



ABSTRACT

Since Togo's accession to the EITI in 2009, the implementation of the Initiative has undergone 3 distinct phases:

Phase I: a rapid launch of the Initiative, materialised in the accession to the status of Candidate country (December 2009 – October 2010)

Phase II: a delay in the implementation of the EITI work plan (October 2010 – November 2011)

Phase III: an acceleration of the process, starting December 2011

The National Initiative has made undeniable progress, characterised by:

- A clear political will, materialised by important decisions¹
- An active involvement in civil society
- Continuous commitment of extractive companies
- Regular activity of the Steering Committee
- Numerous awareness, training and dissemination activities covering a large part of the country and addressed to a broad audience
- The drafting of 2 EITI reports covering the years 2010 and 2011

The 2011 EITI report is the result of a payments and revenues reconciliation process based on a large scope of benefit streams, of extractive companies and data certified by the independent auditors of companies. It is comprehensive, comprehensible and displays very limited discrepancies (< 0.1%²). It has been approved by the multi-stakeholder group and published on the website <http://www.itietogo.org>.

In our opinion, the progress made by the National Initiative is sufficient to recommend that the Togolese Republic should be declared a Compliant country.

¹ 1/ Arrêté interministériel n° 022/2012/MME/MEF du 10 avril 2012 « *faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat* »
2/ Arrêté interministériel n° 021/2012/MME/MEF du 10 avril 2012 « *faisant obligation aux délégations spéciales des communes et préfectures des localités minières de déclarer leurs recettes d'origine minière à l'ITIE Togo et à la Cour des comptes* »

3/ Since 2012, the contracts on mining production have disclosed 3 articles aiming to facilitate the EITI implementation

² The discrepancy is actually 0,001%



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Mr. Minister of Mines and Energy
Chairman of the Steering Committee of the
EITI
Lomé - TOGO

Paris, April 18th 2013

PRESENTATION LETTER

Mr. Chairman,

Context

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

Togo joined the EITI in 2009 and has been a Candidate country since October 2010. To assess the compliance of the country against the EITI Requirements, it was decided that Togo would provide an independent assessment of progress made in the implementation of the EITI Rules 2011 edition, to the EITI International Board before 18 April 2013.

The period subject to this validation begins on the date the country joined the EITI, and ends in February 2013³.

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

Work performed

We commenced our work in January 2013, with the analysis of the documents supporting the EITI process in Togo⁴. We have reviewed the 2010-2013 EITI work plan, the decrees, the minutes of meetings of the National Supervisory Council and the Steering Committee as well as the 2010 and 2011 EITI reports. We have also distributed the self-assessment forms to the extractive companies involved.

Furthermore, we have conducted, from 19 February 2013, a series of interviews in Lomé, with representatives of the various stakeholders including Mr. Kwesi Séléagodji Ahoomey-Zunu, Prime Minister and Chairman of the National Supervisory Council and Mr. Dammipi Noupokou, Minister of Mines and Energy ad interim, Chairman of the Steering Committee.

The full list of interviewees is presented in Section 1.1.

³ So as to enable the elaboration of the Validation report, its translation and its review by the EITI Validation Committee

⁴ The list of documents used is available in Appendix I

The Validation report

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

The Appendices contain the list of references used in this Validation report, the 2010-2013 EITI work plan, the self-assessment forms completed by the extractive companies and the payment certificate.

Judgment of the validator

Based on the work performed, we believe that the EITI in Togo has achieved compliance for all the Requirements.

Recommendations

Particular attention should be given to the progress made in some Requirements, for which recommendations are proposed in the final part of this report.

Yours sincerely,



Hugues Renaux
Partner

SUMMARY

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KEY ABBREVIATIONS USED IN THIS REPORT

State agencies

ARSE	Autorité de Réglementation du Secteur de l'Electricité
BCEAO	Banque Centrale des Etats de l'Afrique de l'Ouest
CNSS	Caisse Nationale de Sécurité Sociale
DGD	Direction Générale des Douanes
DGH	Direction Générale des Hydrocarbures
DGI	Direction Générale des Impôts
DGMG	Direction Générale des Mines et de la Géologie
DGTCP	Direction Générale du Trésor et de la Comptabilité Publique

Civil society

CAR	Comité d'Actions pour le Renouveau
EDITOGO	Société nationale des éditions du Togo
FONGTO	Fédération des ONG du Togo
LIT/Tg	Ligue des Indépendants pour la Transparence
OSC	Organisations de la Société Civile
OTM	Observatoire Togolais des Médias
PCQVP	Publiez Ce Que Vous Payez
RPT	Rassemblement du Peuple Togolais
UJIT	Union des Journalistes Indépendants du Togo
UONGTO	Union Nationale des ONG du Togo
UNSIT	Union Nationale des Syndicats Indépendants du Togo
WANEP	West Africa Network for Peacebuilding

Extractive companies

EBOMAF	Entreprise Bonkougou Mahamadou & Fils
ENCOTRA	Entreprise de Construction, de Travaux publics et d'Aménagement
ENI	Ente Nazionale Idrocarburi
POMAR	Pierres Ornementales et Marbres
SGM	Société Générale des Mines
SNCTPC	Société Nationale Chinoise des Travaux des Ponts et Chaussées
SNPT	Société Nouvelle des Phosphates du Togo
TdE	Togolaise des Eaux
WACEM	West African Cement

Others

FCFA	West African CFA francs
MFCFA	Millions of FCFA
BFCFA	Billions of FCFA
ToRs	Terms of Reference
USD	US Dollar

1 INTRODUCTION

1.1. The Validation process

- Objectives
- Process
- Stakeholders met

1.2. The extractive sector

1.3. The progress accomplished by the National Initiative

1.4. The involvement of civil society

1.5. The involvement of extractive companies

1.1. The Validation process

■ Objectives

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

■ Process

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

The main steps of an EITI Validation are:

- Multi-stakeholder group agreement to commence Validation

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

- Procurement of a validator

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

- Validation

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

The validator should also consult available documentation, including:

- The EITI work plan and other planning documents such as budgets and communication plans
- The Terms of Reference (ToR) of the multi-stakeholder group and minutes from the meetings of the multi-stakeholder group
- The EITI reports and supplementary information such as summary reports and associated communication materials
- Extractive companies self-assessment forms

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

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

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

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

■ Stakeholders met

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

National Supervisory Council

Name	Function	Organisation
<i>Government constituency</i>		
Mr. Kwesi Séléagodji Ahoomey-Zunu	Prime Minister	Prime Minister's Office
Mrs. Dedé Ahoéfa Ekoué	Minister	Ministry of Environment and Forest Resources
<i>Extractive companies constituency</i>		
Mr. Viwonou Dogbé-Tomi	Administrative and Human Resources Director	Togo Rail
Mr. Tiléna Kougnima	Managing Director p.i.	TdE

Steering Committee

Name	Function	Organisation
<i>Government constituency</i>		
Mr. Dammipi Noupokou	Minister ad interim	Ministry of Mines and Energy
Mr. Badawasso Gnaro	General Secretary	Ministry of Economy and Finances
Mr. Kossi Amegnonan	Member of Parliament	National Assembly
Mr. Kodjo Adedze	Head of Unit	DGD
Mr. Dago Yabré	Member of Parliament	National Assembly
Mr. Kokou Attisto	Head of Industry Unit	
Mr. Banimpo Gbengbertane	Head of Unit	DGMG
Mr. Picard Akapovi	Head of the Unit dedicated to forecast and conjuncture analysis	BCEAO
Mr. Fortuné Aniko	Accountant	Ministry of Trade

Name	Function	Organisation
<i>Civil society constituency</i>		
Mr. Mensah Todzro	Representative	FONGTO
Mrs. Fidèle Mandje	Representative	WANEP-Togo
Mr. Yawo Kete Klegbe	Representative	UNSIT
Mr. Basile Takpa	Representative	UONGTO
Mr. Piabalo Tchandao	Representative	EDITOGO
Mr. Komi Mawu	Representative	UJIT

Name	Function	Organisation
<i>Extractive companies constituency</i>		
Mr. Ayawa Tsakadi	Legal Advisor	BB/Eau Vitale
Mr. Anani Hemazro	Accountant	Togo Carrière
Mr. Paloukimondome Assih-Edeou	Geologist Advisor	MM Mining
Mr. Tonou Dokoe	Advisor of Managing Director	SNPT

Technical Secretariat

Name	Function	Organisation
Mr. Didier Agbemadon	National Coordinator	Technical Secretariat
Mr. Mensah Kwami Dzivenou	Head of Information and Communication Unit	Technical Secretariat
Mrs. Biféi Kombate	Head of the Unit in charge of data gathering and processing	Technical Secretariat
Mr. Sewonou Koffi Amekudzi	In charge of data gathering	Technical Secretariat

Reconciler

Nom	Fonction/titre	Organisation représentée
Karim Lourimi	Consultant	Moore Stephens

Other stakeholders

Name	Function	Organisation
<i>Government constituency</i>		
Mr. Daniel Kossi Tofio	Deputy Managing Director	DGI
Mr. Ayaovi Joseph Egloh	Tax Inspector	DGI
Mr. Danial Dija Negbane	Administrator of Finances	DGI
Mr. Dossou Amoussou	Deputy Director of the Accounting and IT Unit	DGD
Mr. Messan Edah	IT Engineer	DGD
Mr. Tchaa Kalao Kougnon	IT Engineer	DGD
Mr. Meba Siah	Head of Unit	DGH
Mr. Koffi Eza	Permanent Secretary	SP/ APBEF
Mr. Pierre Sabi	Head of Print Media	HAAC
Mr. Sanvi Pipoka	Advisor of the Deputy Director	DGI

Name	Function	Organisation
<i>Civil society constituency</i>		
Mr. Koffi Alexandre Monde	Representative	ASIPTO
Mr. Koami Elom Domegni	Representative	UJIT
Mr. Kwami Dodzi Kpondzo	Representative	Publiez Ce Que Vous Payez
Mr. Ameyo Adja	Representative	REFAMP Togo
Mrs. Claire Quenum	Representative	WILDAF Togo
Mr. Kokou Amegadze	Representative	Les Amis de la Terre
Mrs. Binta Essofa	Representative	GRADSE

Name	Function	Organisation
<i>Extractive companies constituency</i>		
Mr. Yawovi	Director	WACEM
Mr. Labodja Kpandja	Finance Controller	TdE
Mr. Attakuma Vovomele	Manager, Head of Unit	TdE
Mr. Tétévi Awoussi	Accounting Manager	SNPT-Kpémé
Mr. Mensah Peter Djreke	Finance Consultant	Clever Eau Minérale
Mr. Luca Dragonetti	General Manager	ENI Togo
Mr. Kpatcha Koumati	Accountant	ENI Togo
Mr. Wossiyou Agoro	Accountant	ENCOTRA
Mr. Mensah Gbefoudor	Accounting Manager	ENCOTRA
Mr. Pascal Roinsard	Administrative and Financial Manager	POMAR Togo
Mrs. Sandra Bimadon	Legal Assistant	POMAR Togo

Financial and technical partners

Name	Function	Organisation
Mr. Hervé Assah	Country Manager	World Bank
Mr. Yemdaogo Tougma	Economist	World Bank
Mr. Koffi Hounkpe	Risk Management specialist	World Bank
Mr. Serge Marie N'Guessan	Country Manager	BAD

1.2. The extractive sector

Togo is a country rich in ores, particularly phosphate and limestone. Their exploitation is industrial, except for gold and diamond, which are exploited exclusively at an artisanal scale.

The mining sector is regulated by the law No.96-004/PR of 26 February 1996 promulgating the Mining Code. This law was amended and supplemented in 2003 by the law No.2003-012. A new Mining Code is currently being drafted.

■ The reserves

The mining resources of Togo are mostly concentrated in:

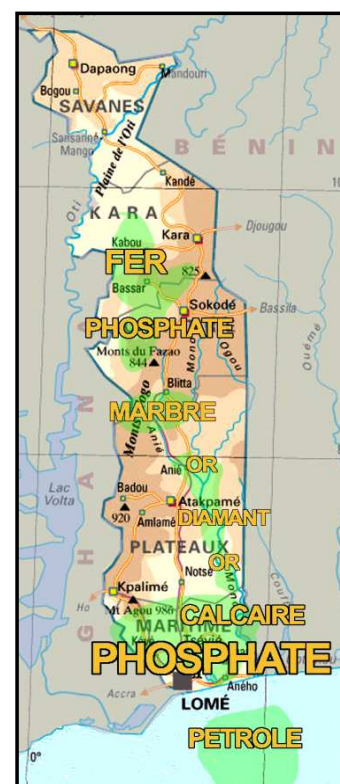
- Phosphate, for which reserves located in the coastal sedimentary basin and the region of Bassar at the heart of the country would exceed 2.3 billion tons⁵
- Limestone, for which reserves of the deposit in Tabligbo, in the South-East of the country, would amount to 325 million tons⁶
- Iron, for which resources located in the North would near 500 million tons⁷
- Gold and diamonds, for which reserves are not quantified because of the lack of industrial mines⁸
- Oil, mostly off the coasts of Togo

Togo also has proven reserves of manganese, marble and zinc as well as important water resources, due to its rich and numerous groundwaters.

■ Output

Output in 2011

Togo has known a significant development of mining exploration and production works since the 1960s. In 2011, mining production of the country mainly consisted of about 860,000 tons of phosphate⁹ (14th in the world ranking) and 1,700,000 tons of



Main extractive reserves of Togo

2011	
Phosphate (tons)	868,616
Calcaire (tons)	1,700,000

Mining output in 2011

⁵ Clarification from the Technical Secretariat of the EITI-Togo

⁶ Id.

⁷ Id.

⁸ Id.

⁹ Clarification from the Technical Secretariat of the EITI-Togo. However, the 2010 Minerals Yearbook Central African Republic, Côte d'Ivoire and Togo [advance release], USGS (February 2012) estimates the Togolese national production of phosphate at 720,000 tons in 2011

limestone¹⁰.

While the exports of gold¹¹, estimated at 13 tons¹², could seem important, they consist primarily of the sale of adjacent countries' production.

Main players

In terms of contribution to the State income, the main players in the extractive sector are: SNPT, WACEM, ENI, WAFEX, Soltrans and TdE.

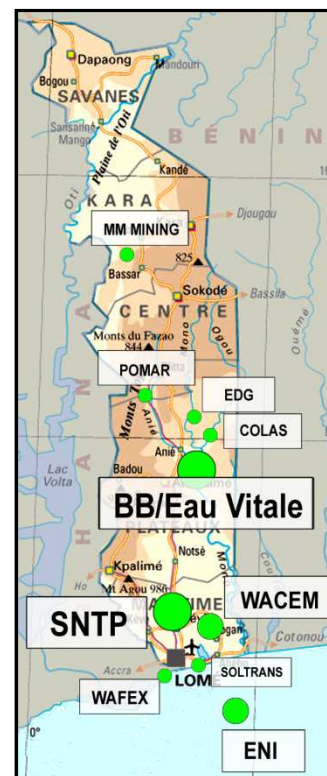
SNPT carries out most of the national phosphate output¹³.

The output of limestone is mainly obtained by WACEM with 1.2 million tons in 2011¹⁴.

The company ENI Togo started oil exploration works offshore in October 2010¹⁵.

The company WAFEX exported 10 tons of gold in 2011¹⁶, compared to the 6.1 tons of gold from the company Soltrans¹⁷.

The exploitation of groundwaters and the production of drinking water are mainly ensured by the Togolaise des Eaux (TdE).



Main extractive companies in 2011

¹⁰ 2010 Minerals Yearbook Central African Republic, Côte d'Ivoire and Togo [advance release], USGS (February 2012)

¹¹ Estimated to be 96 carats for diamond

¹² 2010 Minerals Yearbook Central African Republic, Côte d'Ivoire and Togo [advance release], USGS (February 2012)

¹³ Clarification from the Technical Secretariat of the EITI-Togo

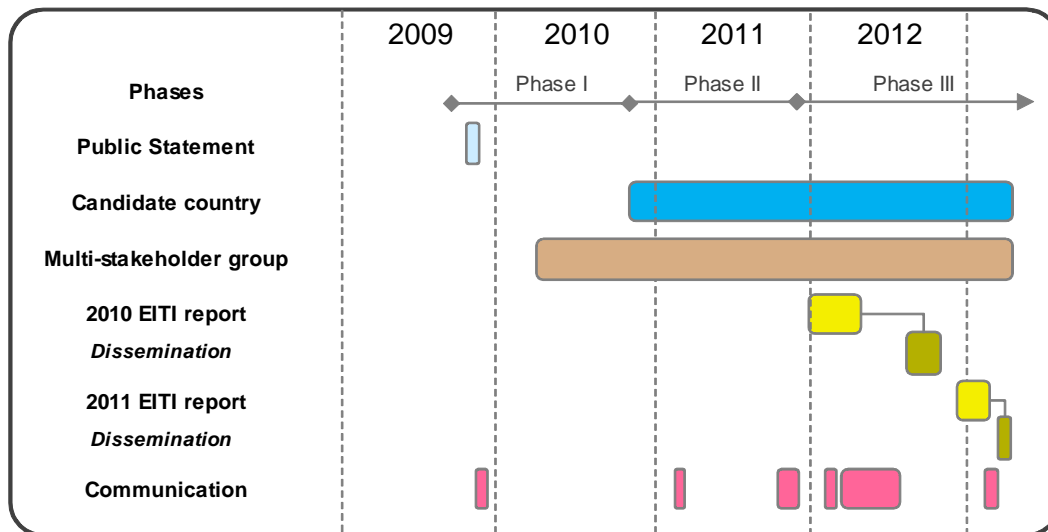
¹⁴ Clarification from the Technical Secretariat of the EITI-Togo

¹⁵ Rapport ITIE Togo 2010, Moore Stephens

¹⁶ Clarification from the Technical Secretariat of the EITI-Togo

¹⁷ Clarification from the Technical Secretariat of the EITI-Togo

1.3. The progress accomplished by the National Initiative



Chronogram of the EITI-TOGO activities (2009-2013)

Since the Togo joined the EITI in 2009, the implementation of the Initiative has counted 3 distinct phases:

Phase I: a rapid start of the Initiative, materialised by the accession to the status of Candidate country (December 2009 – October 2010)

Phase II: a delay in the implementation of the EITI work plan (October 2010 – November 2011)

Phase III: a manifest acceleration of the process (from December 2011)

Phase I: a rapid start of the Initiative, materialised by the accession to the status of Candidate country (December 2009 – October 2010)

After the official launch of the EITI-Togo on 14 December 2009, its fast implementation enabled Togo to reach the status of Candidate country in just a few months.

The National Supervisory Council, the Steering Committee and the Technical Secretariat were created on 30 March 2010. The representative bodies, appointed in the same year, are composed of representatives of civil society, State agencies and extractive companies. The multi-stakeholder group then drafts and publishes a national EITI work plan covering the period between September 2010 and April 2012.

For these reasons, Togo obtained the status of Candidate country in October 2010.

Phase II: a delay in the implementation of the EITI work plan (October 2010 – November 2011)

From October 2010, the work of the Steering Committee slowed down, delaying the implementation of the activities projected in the 2010-2012 EITI work plan. The recruitment of the reconciler was stalled for several months.

Nevertheless, the first half of 2011 is marked by the organisation of several training and awareness workshops. In August 2011, the Terms of Reference for the recruitment of the reconciler are adopted and meetings with stakeholders are held, preliminary to the data reconciliation process.

Phase III: a manifest acceleration of the process (from December 2011)

On 26 December 2011, the firm Moore Stephens was recruited to draft the 2010 EITI report, which was a milestone of the process.

The mobilisation of the stakeholders was obvious at this point: the meetings of the Committees were more frequent and their members attended capacity-building workshops. The 2010 EITI report was approved in April 2012.

Following the latter step, the dissemination phase was launched, with the official presentation of the 2010 EITI report by the Moore Stephens representative before a large audience on 12 April 2012, its publication on the Initiative website <http://www.itietogo.org> and the launch of the programme of presentation to the local communities in August 2012.

To improve the quality of the reports, a scoping study was conducted in December 2012, before the data reconciliation works of 2011.

The new Validation process was launched in January 2013, with the goal of publishing the 2011 EITI report no later than 18 April 2013.

The 2011 EITI report has been approved on 19 February 2013 by the Steering Committee and on 22 February 2013 by the National Supervisory Council. It is also available on the website of the Initiative website. Dissemination of the Report has started in March 2013.

1.4. The involvement of civil society¹⁸

An institutional architecture associating the broadened civil society

The institutional structure of the EITI in Togo includes representatives of the broadened civil society organisations: they are 2 in the National Supervisory Council (out of 16 members) and 8 in the Steering Committee (out of 25 members). The list of the broad range of civil society representatives in 2013 is presented below¹⁹:

- In the National Supervisory Council:
 - Mr. Abalo Kataroh, representative of la Ligue des Indépendants pour la Transparence (LIT/Tg)
 - Mr. Augustin Sizing, representative of l'Observatoire Togolais des Médias (OTM)
- In the Steering Committee
 - Mr. Dago Yabre, Member of Parliament and of the political party Rassemblement du Peuple Togolais (RPT)
 - Mr. Kossi Amegnonan, Member of Parliament and of the political party Comité d'Actions pour le Renouveau (CAR)
 - Mr. Mensah Todzro, representative of la Fédération des ONG du Togo (FONGTO)
 - Mr. Basile Kooloba TAKPA, representative of l'Union Nationale des ONG du Togo (UONGTO)
 - Mr. Yawo Kete Klegbe, representative of l'Union Nationale des Syndicats Indépendants du Togo (UNSI)
 - Mrs. Enongandé Abla Mandje, representative of the West Africa Network for Peacebuilding (WANEP)
 - Mr. Piabalo Tchandaou, representative of la Société Nationale des Editions du Togo (EDITOGO)
 - Mr. Dieudonné Komi Mawu, representative of l'Union des Journalistes Indépendants du Togo (UJIT)

Numerous awareness, communication and training campaigns

Since the launch of the National Initiative, numerous training or information sessions addressed to the representatives of the broadened civil society have been organised, such as:

¹⁸ See Requirements 4 and 6 for more details

¹⁹ Clarification from the Technical Secretariat of the EITI-Togo

- The information meetings held by the Technical Secretariat for civil society organisations and journalists, between 6 and 24 October 2011
- The workshop for the capacity-building of the EITI-Togo stakeholders, held in Vogan, Tabligbo and Bassar, in March 2012
- The capacity-building workshop regarding the role of civil society in the EITI, held at Lomé on 19 and 20 March 2012

Representatives of civil society, members of the National Supervisory Council and the Steering Committee, could also attend:

- The EITI Global Conference in Paris, on 2 and 3 March 2011
- The regional capacity-building workshop regarding the EITI implementation, held by the World Bank and the EITI International Secretariat from 18 May to 22 May 2011 in Lomé, Togo

Independence of action and freedom of speech

Representatives of the broadened civil society consider that they are well represented within the National Supervisory Council and the Steering Committee, two forums within which they can work confidently. Minutes of the Committee meetings lead to the conclusion that the representatives of civil society express themselves freely and that their points of view are effectively taken into account during the deliberations. Press articles²⁰ and public statements²¹ of the organisations represented in the Steering Committee regarding gold and diamond activities in Togo confirm this freedom of speech.

We observe that international organisations, such as Publiez Ce Que Vous Payez or Revenue Watch Institute, are not yet present in Togo. However, it is our understanding that several organisations of the Togolese civil society are working on matters of transparency in collaboration with the PCQVP representatives in Ghana.

1.5. The involvement of extractive companies²²

An institutional architecture favourable to the participation of extractive companies

The institutional structure of the EITI in Togo leaves room for representatives of extractive companies: they are 5 in the National Supervisory Council (out of 16 members) and 6 in the Steering Committee (out of 25 members)²³. In 2013, these representatives are:

- In the National Supervisory Council:
 - Société Nouvelle des Phosphates du Togo (SNPT), phosphate exploitation company
 - Togolaise des Eaux (TdE), groundwater plates exploitation company
 - Scantogo Mines, limestone exploitation company
 - Clever Eau Minérale, groundwater plates exploitation company
 - Togo Rail S.A., quarry exploitation company
- In the Steering Committee
 - West African Cement (WACEM), limestone exploitation company
 - Société Nouvelle des Phosphates du Togo (SNPT), phosphate exploitation company
 - Togo Carrière, quarry exploitation company

²⁰ « Les 5 recommandations pour discipliner le secteur extractif togolais », l'Union pour la patrie, n°488, 10 avril 2012, « rapport sur la transparence dans le secteur minier au Togo », Le Triangle des enjeux, n°188, 4 avril 2012

²¹ « Although the report of the Managing Director has the advantage of providing enough information on a sector that the general public don't know much about, it remains true that doubts prevail on the reliability of the disclosed figures », Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)

²² See Requirements 4 and 7 for more details

²³ Procès verbal de réunion portant nomination des Représentants des entreprises minières et extractives au sein du Conseil National de Supervision et du Comité de Pilotage de l'ITIE-Togo (4 juin 2010)

- Voltic Togo, groundwater plates exploitation company
- MM Mining S.A., iron ores exploitation company
- Brasserie BB Lomé/ Eau Vitale, groundwater plates exploitation company

Except for ENI and WAFEX, we find that the main players in the extractive sector are well represented in the two Committees.

In addition, minutes of meetings show that the representatives of extractive companies regularly attend meetings of the Committees. 25 companies participated in the data reconciliation process of 2011 and 24 filled in our self-evaluation form.

The active participation of companies' representatives in capacity-building activities

As with civil society, representatives of extractive companies attended targeted EITI awareness and capacity-building activities. More specifically:

- The capacity-building workshop of the EITI-Togo stakeholders, held in Vogan, Tabligbo and Bassar, in March 2012
- The capacity-building workshop regarding the EITI Rules in March 2012
- The capacity-building workshop for the Steering Committee and National Supervisory Council members regarding the EITI principles, held respectively on 19 and 20 March 2012 in Lomé

2 GLOBAL EVALUATION OF THE EITI IMPLEMENTATION

2.1. Our analysis of the EITI Requirements



2.2. The Validation grid

2.1. Our analysis of the EITI Requirements

Considering the results of this analysis, we consider that the EITI in Togo is compliant with all the Requirements.

2.2. The Validation grid



 Requirement met
 Requirement unmet

3 EVALUATION OF EITI REQUIREMENTS

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Requirement No.16	67
Requirement No.17	69
Requirement No.18	72
Requirement No.19	75
Requirement No.20	78

Requirement No.1

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The statement has been made by the head of State or government	Yes	1
b) The statement has been made at a formal launch event, publicised through the national media, or placed on a dedicated EITI website	Yes	1 and 2
c) The statement indicates the measures and actions the government intends to take to meet EITI Criteria	Yes	1 and 2
d) A copy of the statement has been sent to the EITI International Secretariat	Yes	

See EITI Rules, 2011 edition, p. 15

1. A public statement in December 2009

On the occasion of the national EITI process workshop launch, which took place at the Sarakawa hotel in Lomé on 14 December 2009, the Prime Minister, Mr. Gilbert Fossoun Houngho, stated *"the will of Togo to adhere to this worldwide Initiative"*²⁴.

The statement was made in the presence of members of the government, representatives of the mining sector, of civil society, development partners and the media.

2. A commitment renewed since

This will of the government was also expressed by:

- The statement of the Minister of Mines and Energy, Mr. Dammipi Noupokou, at the EITI Global Conference in Paris, on 3 March 2011, that *"the government has formally notified the President of the EITI on its intention to join the EITI"*²⁵.
- Several decrees, including the President of the Republic's decree, dated 30 March 2010, by which were *"created the National Supervisory Council, the Steering Committee and the Technical Secretariat of the EITI"*²⁶.
- The statement of the Minister of Mines and Energy, dated March 2012, on the occasion of a workshop for the training of the stakeholders in the EITI implementation, by which the Minister wished that the meeting would bring them *"practical knowledge for a good involvement in the implementation of the process"*²⁷.

■ References

N°

- 1-100 Discours d'ouverture du Premier Ministre à l'atelier de lancement officiel de l'ITIE au Togo (14 décembre 2009)

²⁴ Discours d'ouverture du Premier ministre à l'atelier de lancement officiel de l'ITIE au Togo (14 décembre 2009)

²⁵ Discours du Ministre des mines et de l'énergie à la Conférence Mondiale de l'ITIE à Paris (3 mars 2011)

²⁶ Décret n° 2010-024/PR portant « création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE » (30 mars 2010)

²⁷ Discours du Ministre des mines et de l'énergie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogan, Tabligbo et Bassar (mars 2012)

- 2-190** Décret n° 2010-024/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2011)
- 3-350** Discours du Ministre des mines et de l'énergie à la Conférence Mondiale de l'ITIE à Paris (3 mars 2011)
- 4-661** Discours du Ministre des mines et de l'énergie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogan, Tabligbo et Bassar (mars 2012)

■ Opinion of the stakeholders

Stakeholders confirm the commitment of the government to the EITI, publicly formalised and regularly renewed since then.

■ Conclusion

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

Requirement No.1 is met



Requirement No.2

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) Companies and civil society have substantively been engaged in the design, implementation, monitoring and evaluation of the EITI process	Yes	1 and 2
b) There are no more obstacles to civil society and company participation process	Yes	2
c) There is an enabling framework for civil society organisations and companies in implementation of the EITI	Yes	2
d) The government has refrained from actions which result in narrowing or restricting public debate in relation to the implementation of the EITI	Yes	1 to 4
e) Civil society and company representatives have been able to speak freely on transparency issues	Yes	3 and 4
f) Civil society and company representatives have had the right to communicate and cooperate with each other	Yes	3 and 4

See EITI Rules, 2011 edition, p. 15

1. A strong and continuous commitment of the government to work with civil society organisations and extractive companies

The government has regularly committed to work with civil society organisations and extractive companies, particularly during:

- The official EITI-Togo workshop launch of 14 December 2009, where the Prime Minister stated in his opening speech that *“the management of natural resources concerns not only the government and the mining companies, but also civil society organisations”*²⁸
- The EITI Global Conference in Paris, on 2 and 3 March 2011, where the Minister of Mines and Energy underlined that the adhesion of Togo to the EITI principles *“is a voluntary commitment that the government has undertaken to further implicate extractive industries and civil society in the management of extractive resources”*²⁹
- The organisation by the government, from 5 to 0 March 2012, of capacity-building workshops meant for State agencies, extractive industries and civil society organisations in the mining localities of Vogan, Tabligbo and Bassar with the funding of the World Bank MTFD³⁰

2. An environment that encourages the participation of civil society and extractive companies

The government created an environment favourable to the participation of civil society and companies by adopting the following texts:

- The decree No.2010-024/PR of 30 March 2010 on the *“creation, roles, members, organisation and operation of the EITI implementation bodies”*. These bodies are the National Supervisory Council, in charge of supervising the EITI drafting and implementation process, the Steering Committee, which ensures the implementation and monitoring of the EITI and the Technical Secretariat. The National Supervisory Council and the Steering Committee³¹ are formed of representatives from the government, extractive companies and civil society

²⁸ Discours d'ouverture du Premier ministre à l'atelier de lancement de l'ITIE (14 décembre 2009)

²⁹ Discours du Président du Comité de Pilotage à la Conférence Mondiale de l'ITIE à Paris (3 mars 2011)

³⁰ Discours du Ministre des Mines et de l'Energie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogan, Tabligbo et Bassar (mars 2012)

³¹ Décret n° 2010-024 du 30 mars 2010 « portant création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE »

- The joint ministerial order of 10 April 2012 “*requiring extractive companies to certify their financial statements and to report their State Budget payments to the EITI-Togo*”³²

3. Awareness-raising activities for civil society and extractive companies were undertaken

The awareness of civil society organisations and extractive companies of the EITI Rules and principles was raised through several events, such as:

- The information meetings of the Technical Secretariat with the management of extractive industries, between 20 and 23 September 2011
- The information meetings of the Technical Secretariat with civil society organisations and journalists, between 6 and 14 October 2011
- The capacity-building of the EITI-Togo stakeholders, held in Vogan, Tabligbo and Bassar, in March 2012

While Requirements No.6 and 7 allow us to detail the involvement of civil society and extractive companies for the implementation of the EITI, minutes of the National Supervisory Council and Steering Committee meetings enable us to note that representatives of both civil society and extractive companies express themselves freely and that their points of view are effectively taken into consideration in the deliberations.

4. Independence of action and freedom of speech

Representatives of the broadened civil society consider that they are well represented within the National Supervisory Council and the Steering Committee, two forums within which they can work confidently. Minutes of the Committee meetings lead us to conclude that the representatives of civil society express themselves freely and that their points of view are effectively taken into account during deliberations. Press articles³³ and public statements³⁴ of organisations seating on the Steering Committee involved in gold and diamond activities in Togo confirm this freedom of speech.

We observe that international organisations, such as Publiez Ce Que Vous Payez or Revenue Watch Institute, are not yet present in Togo. However, it is our understanding that several organisations of the Togolese civil society are working on matters of transparency in collaboration with the PCQVP representatives in Ghana.

■ References

N°

- 1-100** Discours d'ouverture du Premier Ministre à l'atelier de lancement de l'ITIE (14 décembre 2009)
- 2-190** Décret n° 2010-024/PR du 30 mars 2010 portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* »
- 3-180** Compte rendu des réunions d'information du Secrétariat Technique avec les organisations de la société civile et les journalistes (6 au 14 octobre 2011)
- 3-220** Compte rendu des réunions préliminaires à la mission du conciliateur en vue de l'élaboration du 1^{er} rapport ITIE 2010 – réunion avec les entreprises (20 au 23 septembre 2011)
- 3-550** Discours du Président du Comité de Pilotage à la Conférence Mondiale de l'ITIE à Paris (2 et 3 mars 2011)
- 4-661** Discours du Ministre des mines et de l'énergie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogan, Tabligbo et Bassar (non daté)

³² Arrêté interministériel n°022/2012/MME/MEF « *faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat* » (10 avril 2010)

³³ « *Les 5 recommandations pour discipliner le secteur extractif togolais* », l'Union pour la patrie, n°488, 10 avril 2012, « *rapport sur la transparence dans le secteur minier au Togo* », Le Triangle des enjeux, n°188, 4 avril 2012

³⁴ « *Although the report of the Managing Director has the advantage of providing enough information on a sector that the general public don't know much about, it remains true that doubts prevail on the reliability of the disclosed figures* », Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)

- 4-530** Arrêté interministériel n°022/2012/MME/MEF « *faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat* » (10 avril 2012)
- 4-640** Discours du Ministre des Mines et de l'Energie à l'ouverture de l'atelier des membres du Comité de Pilotage (19 mars 2012)

■ Opinion of the stakeholders

The EITI-Togo stakeholders we met confirm their commitment to the EITI process and the regular dialogue between the players.

■ Conclusion

The institutional environment favourable to the participation of all EITI-Togo stakeholders, the organisation of awareness-raising activities and training workshops for their benefit and their commitment to transparency lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.2 is met



Requirement No.3

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 15

1. Senior officials in charge of coordinating the implementation of the EITI since 2010

In compliance with the decree No.2010-024/PR of 30 March 2010, the implementation of the EITI is coordinated by the Prime Minister, Chairman of the National Supervisory Council, currently Mr. Kwési Séléagodji Ahoomey-Zunu (former Prime Minister, Mr. Gilbert Fossoun Hounbo, was Chairman from March 2010 to July 2012). This structure is notably in charge of defining the main political and strategic orientations of the EITI, and supervising the elaboration and the implementation of the process.

The Chairman of the National Supervisory Council is assisted in his functions by the Minister of Mines and Energy, Chairman of the Steering Committee.

From 24 January 2013, the Steering Committee has been coordinated by Mr. Dammipi Noupokou, Minister of Transportation who has been Minister of Mines and Energy ad interim. He was already Chairman of the Steering Committee from March 2010 to July 2012. His nomination was formalised by the order No.2010/024 on 30 March 2010³⁵. He was replaced by Mr. Taïrou Bagbiégué, from August 2012 to January 2013.

According to the recommendation in the Source Book, the Chairmen of the National Supervisory Council and of the Steering Committee are high officials. They “*have the power and freedom to coordinate the EITI measures*”.

In addition, members of the multi-stakeholder group that we have met in Lomé declared that they trusted the Chairmen of the National Supervisory Council and of the Steering Committee.

■ Reference

N°

2-190 Décret n° 2010-24/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2010)

³⁵ Décret n° 2010-24/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2010)

- **Opinion of the stakeholders**

Stakeholders confirm this analysis and make no specific comments.

- **Conclusion**

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

Requirement No.3 is met



Requirement No.4

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The implementation of the EITI is overseen by a multi-stakeholder group comprising appropriate stakeholders	Yes	1
b)	EITI implementation requires a decision-making process that includes all stakeholders	Yes	2
c)	Each stakeholder group had the right to appoint their own representatives	Yes	1
d)	Civil society groups involved as members of the multi-stakeholder group are independent	Yes	3
e)	Members of the multi-stakeholder group have been able to operate freely, without coercion	Yes	3
f)	Members of the multi-stakeholder group have had the capacity to carry-out their duties	Yes	Cf. Requirements 6 and 7
g) i	The multi-stakeholder group has agreed to clear public TORs and keeps written record of their discussions and decisions	Yes	2
ii	The TORs include provisions on the endorsement of the Country Work Plan and its possible revision	Yes	2
iii	The TORs include procedures for choosing an organisation to undertake the reconciliation	Yes	2
iv	The members of the multi-stakeholders group have agreed internal governance rules and procedures, including voting procedures	Yes	2
h) i	The government has ensured that senior government officials are represented on the multi-stakeholder group	Yes	1
ii	The government has ensured that the invitation to participate in the group was open and transparent	Yes	Cf. Requirements 6 and 7
iii	The government has ensured that stakeholders are adequately represented	Yes	1
iv	The government has ensured that there is a process for changing group members which does not include any suggestion of coercion	Yes	1 and 2

See EITI Rules, 2011 edition, p. 16

1. A multi-stakeholder institutional structure, composed of adequate stakeholders who have appropriate profiles and competences

The creation of a multi-stakeholder body is initiated through the decree No.2010-024/PR³⁶ of 30 March 2010 on the “*creation, roles, members and operation of the EITI implementation bodies*”. It is composed of the National Supervisory Council, the Steering Committee and the Technical Secretariat.

- The National Supervisory Council

As a multi-stakeholder group, the National Supervisory Council is composed of 16 members:

- 9 representatives of the government: the Prime Minister (Chairman of the National Supervisory Council), 6 other Ministers, the representative of the Presidency of the Republic, the Chairman of the BCEAO
- 5 representatives of the mining companies
- 1 representative of civil society organisations
- The President of the journalist associations in Togo

³⁶ Décret n° 2010-024/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l’ITIE* » (30 mars 2010)

- The Steering Committee

Article 11 of the order No.2010/021 stipulates that “*the mission of the Steering Committee consists of implementing and monitoring the EITI in Togo based on a participative approach*”.

The stakeholders represented through 25 members are:

- 10 representatives of the government: the Minister of Mines and Energy (Chairman of the Committee), the Secretary General of the Ministry of Economy and Finance, the Permanent Secretary for the Follow-up of Economic Reforms and Programmes, the General Managers of Customs, Taxes, Industry, Mines and Geology, a representative of the Ministry of Territorial Administration, Decentralisation and Local Authorities, 2 representatives of the National Assembly and a representative of the Trade Ministry
- 6 representatives of mining companies, out of which 1 is the representative of the professional group of extractive companies
- 1 representative of Togo’s Banks and Financial Institutions Professional Association
- 8 representative of broadened civil society
 - . 2 members of Parliament
 - . 4 representatives of civil society organisations
 - . 2 representatives of the media

Internal rules stipulate that “*members [who represent companies and civil society] are designated by stakeholders and appointed by order of the Minister of Mines and Energy*”³⁷.

Representatives of the extractive companies in the National Supervisory Council and the Steering Committee were appointed by consensus in the meeting of the representatives of mining companies and extractive industries on 4 June 2010³⁸. Requirement No.7 focuses more precisely on the involvement of extractive companies in the National Initiative.

Representatives of civil society in the National Supervisory Council and the Steering Committee were also appointed by consensus in the meeting of civil society’s representatives of 21 May 2010³⁹. Requirement No.6 focuses more precisely on the involvement of the representatives of civil society in the National Initiative.

2. Suitable and clearly defined ToRs

The order No.2010/024 clearly describes the missions of the National Supervisory Council and the Steering Committee:

- The National Supervisory Council

As per article 2 of the order No.2010-024/PR, the National Supervisory Council “*has the mission of:*

- *Defining the primary political and strategic orientations of the EITI*
- *Overseeing the EITI elaboration and implementation process*
- *Following up the progress of the EITI implementation*
- *Ensuring that all players participate in the EITI elaboration and implementation process*
- *Assessing the impact of the EITI implementation on sustainable development and the reduction of poverty*
- *Solving any blockages in the implementation of the EITI*”

- The Steering Committee

As per article 10 of the order No.2010-024/PR, the Steering Committee is “*in charge of:*

³⁷ Règlement intérieur du Comité de Pilotage (7 avril 2011)

³⁸ Procès verbal de réunion portant nomination des représentants des entreprises minières et extractives au sein du Conseil National de Supervision et du Comité de Pilotage de l’ITIE-Togo (4 juin 2010)

³⁹ Lettre des représentants des organisations de la société civile portant nomination des représentants de la société civile au Conseil National de Supervision et au Comité de Pilotage de l’ITIE-Togo (21 mai 2010)

- *Ensuring the availability of all data related to payments reported by extractive industries and to revenues obtained by the State from these industries to the public, in a comprehensible form*
- *Overseeing compliance of payments reported by extractive industries with receipts registered in the State books*
- *Drafting reporting templates for the data related to payments and receipts arising from extractive industries*
- *Set the time-period and content of the templates and reports to be published, in line with existing contractual and legal clauses, as well as international standards*
- *Drafting and approving the work plan for the implementation of the EITI*
- *Participating in the international EITI meetings*
- *Making recommendations on the implementation of the EITI work plan”*

In addition, the internal governance of the National Supervisory Council and the Steering Committee is regulated by articles 7 and 17, which stipulate that “*decisions [...] are adopted in a consensual manner*”⁴⁰. As per article 26, the Steering Committee, through the Technical Secretariat, will have to “*draft, in compliance with the international EITI Rules, the ToRs of the independent consultant who will be required to gather and audit, payments from extractive companies and revenues of the government*”⁴¹.

3. The members of the multi-stakeholder group act independently

Requirement No.2 confirms the free and active participation of the representative of civil society and extractive companies in meetings of the National Supervisory Council and the Steering Committee.

Moreover, we find that civil society has undertaken numerous actions independently, such as the elaboration of a survey on gold and diamond activities in Togo and the analysis of the 1st report on the EITI in Togo.

These positions show freedom of speech and independence from the other stakeholders. In addition, no occurrence from meetings or interviews we have had has enabled us to presume that representatives of civil society or extractive companies are coerced in their relations with the State agencies or government representatives.

Finally, representatives of the State have been present at debates and have actively participated in the various meetings of the Steering Committee, as confirmed by minutes of meetings.

■ References

N°

- 2-170** Procès verbal de réunion portant nomination des Représentants des entreprises minières et extractives au sein du Conseil National de Supervision et du Comité de Pilotage de l'ITIE-Togo (4 juin 2010)
- 2-180** Lettre des représentants des organisations de la société civile portant nomination des représentants de la société civile au Conseil National de Supervision et Comité de Pilotage de l'ITIE-Togo (21 mai 2010)
- 2-190** Décret n° 2010-24/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2010)
- 3-329** Règlement intérieur du Comité de Pilotage (7 avril 2011)
- 4-240** Rapport d'activités à mi-parcours du collège de la société civile (novembre 2012)
- 4-400** Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)

⁴⁰ Décret n° 2010-24/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2010)

⁴¹ Id.

■ Opinion of the stakeholders

Although extractive companies stated that dialogue around the National Initiative had been constructive, they admit that communication actions could be improved through wider media coverage of the National Initiative⁴² and through the organisation of new training and information meetings⁴³.

Representatives of broadened civil society as well as of extractive companies consider that they are well represented within the National Supervisory Council and the Steering Committee, two forums in which they can work in trust.

Representatives of civil society confirm the presence of members from ruling political parties did not have negative impact on the functioning of the multi-stakeholder group.

■ Conclusion

The adoption of an efficient institutional structure, which favours multi-stakeholder participation, the nomination of members of the National Supervisory Council and the Steering Committee with appropriate profiles and skills, as well as the independence of action they seem to enjoy lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.4 is met



⁴² Formulaire d'auto-évaluation de TdE et WACEM

⁴³ Formulaire d'auto-évaluation de ENCONTRA et Les Aigles

Requirement No.5

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 17

1. A 2010-2013 EITI work plan adopted by the Steering Committee

The 2010-2012 EITI work plan was drafted by the Technical Secretariat, analysed and approved by the Steering Committee on 2 September 2010. It was then updated and approved on 9 February 2012 so as to cover 2013. Its planned budget stands close to 1.4 MUS\$ and is available on the EITI-Togo website: <http://www.itietogo.org>.

The 2010-2013 EITI work plan has 4 main objectives:

Objectives	Planned budget (USD)
Objective 1	842,300
Objective 2	258,100
Objective 3	193,050
Objective 4	152,000
Total	1,445,450

Objectives and draft budget of the 2010-2013 EITI-Togo work plan

Each objective has its own sub-objectives and activities. Each of the 46 activities in the 2010-2013 EITI work plan has a measurable target, timetable and planned budget.

2. A dynamic, sustained implementation of 2010-2013 EITI work plan in 2012 and in the first quarter of 2013

So far, we have found that most activities have been implemented in 2012 and in the first quarter of 2013:

- **Objective 1: Identification, creation and availability of tools required for the implementation of the EITI in Togo**
 - **Sub-objective 1: creation of institutional and logistical bases of the EITI**
All activities planned have been achieved, predominantly the following:
 - . Drafting of an order to create the EITI-Togo follow-up structures (1.3)
 - . Drawing up of the 2010-2012 EITI work plan (1.5)
 - . Submission of Togo's candidacy to the EITI (1.7)
 - **Sub-objective 2: mobilisation of resources for the implementation of the EITI work plan**
All activities planned have been achieved, predominantly the following:
 - . Signature of a memorandum of understanding with the World Bank (1.12a)
 - . Organisation of a meeting with the technical and financial partners and the government of Togo (1.13a)
 - . Mobilisation of the funding from the technical and financial partners of the EITI (1.13b)
 The financial audit of the implementation process (1.14) is the only sub-objective that has not been completed yet.
 - **Sub-objective 3: elaboration of a communication strategy for the EITI**
The main activities planned have been achieved, predominantly the following:
 - . Elaboration of the communication strategy by the Technical Secretariat of the EITI-Togo (1.15b)
 - . Implementation of the communication strategy (1.15d)
 Only 2 activities have not been achieved completely, namely:
 - . Recruitment of a consultant to implement an information management system for the EITI-Togo and to build a website (1.15e)
 - . Design and adoption of an information management system for the EITI-Togo (1.15f)
- **Objective 2: Building of capacities of civil society members, local communities and State representatives, in the fields of communication and those related to extractive industry**
 - The main activities have been achieved, predominantly the following:
 - . Draft and adoption of a training programme for members of the Steering Committee, Technical Secretariat, civil society, the media and other stakeholders (2.1)
 - . Organisation of EITI workshops (2.2)
 - . Visiting mines and local communities (2.4)
 - Some activities could not be achieved:
 - . Organisation of studies and immersion in foreign countries prior to the implementation of the EITI for some EITI stakeholders, including members of civil society. This activity could not be completely achieved (25%) on account of the unavailability of destination countries (2.5)
 - . Organisation of logistics and follow-up of the training programme meant for members of EITI institutions in Togo (2.6)
- **Objective 3: Drafting, publication and dissemination of EITI-Togo reports**
 - **Sub-objective 1: Drafting, publishing and disseminating the 2010 EITI-Togo report**
All 8 activities planned have been achieved, predominantly the following:
 - . Draft and adoption of Terms of Reference for the recruitment of a reconciler in charge of data reconciliation and of drawing-up the 2010 EITI report (3.1)
 - . Adoption and publication of the 2010 EITI report (3.6)
 - . Dissemination of the 2010 EITI report (3.7)
 - **Sub-objective 2: Drafting, publication and dissemination of the 2011 EITI-Togo report**
Most of the activities have already been achieved, predominantly the following:
 - . Recruitment of a reconciler in charge of collecting and reconciling the 2011 data as well as of drawing-up the 2011 EITI report (3.9)
 - . Design of reporting templates, data collection and reconciliation as well as the drawing-up of the 2011 EITI report, by the reconciler (3.10)
 - . Adoption and publication of the 2011 EITI report (2.14) in February 2013
 The dissemination of the 2011 EITI report (3.4) is in progress.

- Objective 4: Validation of the EITI-Togo

3 out of the 4 activities planned have been achieved, predominantly the following:

- Officially starting the Validation process (4.1)
- Drafting of the Terms of Reference of the contract of the validator (4.2)
- Organisation of a RFP (Request for Proposal) for the recruitment of the validator, the contracting of the validator and the validation of the contract by the EITI International Secretariat (4.3)

The actual Validation of the EITI-Togo (4.4) is underway

This 2010-2013 EITI work plan does not include any assessment of potential capacity constraints. It does not include the definition of the EITI reporting scope either. Nevertheless, the ToRs for the reconciler, the drafting and adoption of which are stipulated in activity 3.1, include a definition of this scope⁴⁴.

3. A regular implementation of the Initiative so far, which yet deserves to be consolidated

The National Initiative received 1 MUSD in the 2011-2012 period for a 1.4 MUSD planned budget associated with the 2010-2013 EITI work plan⁴⁵.

Sources of funding and the use of these funds are presented below⁴⁶:

Year	Origin				Purpose			
	State	MTDF	BAD	Total	a	b	c	d
(in USD)								
2010	0	0	0	0	0	0	0	0
2011	143,300	274,600	224,800	642,700	67,420	48,910	143,300	383,070
2012	358,856	0	0	358,856	75,920	84,273	358,856	222,877
Total	502,156	274,600	224,800	1,001,556	143,340	133,183	502,156	NA
%	50%	27%	22%	100%	14%	13%	50%	NA

a: EITI studies and reports

b: Training and communication

c: Operating expenses

d: Available cash flow at year end

Funding of the 2011-2012 EITI-Togo

Since 2011, the Togolese government has contributed to half of all the funds received. The other half, approximately 0.5 MUSD, was received from the Multi-Donors Trust Fund (MDTF) of the World Bank and the African Development Bank. Let us emphasise the regularity of the financial contribution of the State in 2011 and 2012.

Financial resources have mainly been assigned to operating expenses (50%), training and communication actions (13%) and to the organisation of research (14%). Note that a large share of resources has remained available at the end of 2012 for the funding of future actions.

■ References

N°

3-229 Termes de Référence pour la collecte et la réconciliation des paiements des industries extractives à l'Etat et des recettes perçues par l'Etat desdites industries, pour l'année 2010 (23 août 2011)

4-459 Termes de Référence pour le recrutement d'un conciliateur pour l'année 2011 (10 mai 2012)

⁴⁴ Termes de Référence du recrutement du conciliateur pour 2010 et 2011

⁴⁵ Plan d'actions ITIE-Togo 2010-2013

⁴⁶ Clarification from the Technical Secretariat of the EITI-Togo and plan d'actions 2010-2013 avec état d'avancement des activités (24 janvier 2013)

- 4-680** Compte rendu de la 3^e réunion extraordinaire du Comité de Pilotage (8 février 2012)
5-97 Plan d'actions 2010-2013 avec état d'avancement des activités (24 janvier 2013)

■ Opinion of the stakeholders

Stakeholders met declare that they are globally satisfied with the 2010-2013 EITI work plan. Nevertheless, civil society organisations wish that *“the technical and financial means were delivered in due time to the Steering Committee to carry out activities according to schedule”*.

If the representatives of civil society regret the lack of assessment of capacity constraints, they confirm that this has not significantly affected the implementation of EITI in Togo.

■ Recommendations of the validator

R1 – Assess capacity constraints of the 2010-2013 EITI work plan

R2 – Complete the full implementation of the 2010-2013 EITI work plan

■ Conclusion

The adoption by the Steering Committee of an ambitious 2010-2013 EITI work plan and the respect of its implementation lead us to conclude that the EITI-Togo is compliant with 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

■ Evidence

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

See EITI Rules, 2011 edition, p. 19

1. An institutional architecture which associates the representatives of the broadened civil society representatives

As we were able to see in Requirements No.2 and 4, the institutional structure of the EITI in Togo includes representatives of broadened civil society organisations: 2 in the National Supervisory Council (out of 16 members) and 8 in the Steering Committee (out of 25 members). The list of the representatives of the broadened civil society in 2013 is presented below⁴⁷:

- In the National Supervisory Council:
 - Mr. Abalo Kataroh, representative of la Ligue des Indépendants pour la Transparence (LIT/Tg)
 - Mr. Augustin Sizing, representative of l'Observatoire Togolais des Médias (OTM)
- In the Steering Committee
 - Mr. Dago Yabre, Member of Parliament and of the political party Rassemblement du Peuple Togolais (RPT)
 - Mr. Kossi Amegnonan, Member of Parliament and of the political party Comité d'Actions pour le Renouveau (CAR)
 - Mr. Mensah Todzro, representative of la Fédération des ONG du Togo (FONGTO)
 - Mr. Basile Kooloba TAKPA, representative of l'Union Nationale des ONG du Togo (UONGTO)
 - Mr. Yawo Kete Klegbe, representative of l'Union Nationale des Syndicats Indépendants du Togo (UNSIIT)
 - Mrs. Enongandé Mandje, representative of the West Africa Network for Peacebuilding (WANEP)
 - Mr. Piabalo Tchando, representative of la Société Nationale des Editions du Togo (EDITOGO)
 - Mr. Dieudonné Komi Mawu, representative of l'Union des Journalistes Indépendants du Togo (UJIT)

The Members of Parliament are elected by the Togolese population. On this ground, we included the 2 Members of Parliament of the Steering Committee into the broadened civil

⁴⁷ Clarification from the Technical Secretariat of the EITI-Togo

society constituency. The members of civil society met in Lomé have further confirmed that the actions undertaken by these Members of Parliament are similar to the actions undertaken by civil society.

2. Numerous awareness, communication and training actions

Since the launch of the National Initiative, numerous training or information sessions have been organised for the representatives of the broadened civil society, such as:

- The information meetings held by the Technical Secretariat for civil society organisations and journalists, between 6 and 24 October 2011
- The capacity-building workshop of the EITI-Togo stakeholders, held in Vogan, Tabligbo and Bassar, in March 2012
- The capacity-building workshop regarding the role of civil society in the EITI, held at Lomé on 19 and 20 March 2012

Representatives of civil society, members of the National Supervisory Council and the Steering Committee, could also attend:

- The EITI Global Conference in Paris, on 2 and 3 March 2011
- The regional capacity-building workshop regarding the EITI implementation, held by the World Bank EITI International Secretariat from 18 to 22 May 2011 in Lomé, Togo

3. Independence of action and freedom of speech

We understand that all the non-governmental organisations involved in the extractive sector have been asked to take part in the multi-stakeholder group and that the seats allocation within the National Supervisory Council and the Steering Committee results from a consensus.

We observe that international organisations, such as Publiez Ce Que Vous Payez or Revenue Watch Institute, are not yet present in Togo. However, it is our understanding that several organisations of the Togolese civil society are working on matters of transparency in collaboration with the PCQVP representatives in Ghana.

Civil society representatives consider that their representativeness within the National Supervisory Council and the Steering Committee is sufficient and that they work within such contexts confidently. Minutes of Committee meetings lead to the conclusion that representatives of civil society express themselves freely and that their points of view are actually taken into account during deliberations. Press articles⁴⁸ and public statements⁴⁹ of organisations represented in the Steering Committee regarding gold and diamond activities in Togo confirm this freedom of speech.

As mentioned in paragraph 1.1, we have met various representatives of civil society organisations that were not members of bodies of the National Initiative. None of them questioned the representativeness of civil society within the National Supervisory Council or the Steering Committee.

■ References

N°

- 2-180** Lettre des représentants des organisations de la société civile portant nomination des représentants de la société civile au Conseil National de Supervision et Comité de Pilotage de l'ITIE-Togo (21 mai 2010)

⁴⁸ « Les 5 recommandations pour discipliner le secteur extractif togolais », l'Union pour la patrie, n°488, 10 avril 2012, « rapport sur la transparence dans le secteur minier au Togo », Le Triangle des enjeux, n°188, 4 avril 2012

⁴⁹ « *Although the report of the Managing Director has the advantage to provide with enough information on a sector that the general public don't know that much, it remains true that doubts remain on the reliability of the disclosed figures* », Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)

- 3-180 Compte rendu des réunions d'information du Secrétariat Technique avec les organisations de la société civile et les journalistes (du jeudi 6 au vendredi 14 octobre 2011)
- 3-280 Présentation sur le plan d'actions ITIE par le Groupe de la Banque mondiale (18 mai 2011)
- 3-350 Discours du Président du Comité de Pilotage à la Conférence Mondiale de l'ITIE à Paris (3 mars 2011)
- 4-240 Rapport d'activités à mi-parcours du collège de la société civile (novembre 2012)
- 4-400 Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)
- 4-610 Présentation : le rôle de la société civile dans l'ITIE (19 et 20 mars 2012)
- 4-661 Discours du Ministre des mines et de l'énergie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogon, Tabligbo et Bassar (non daté)
- 4-810 Articles de Presse (année 2012)

■ Opinion of the stakeholders

Civil society organisations confirm their involvement in debates of the National Supervisory Council and Steering Committee as well as in communication activities organised by the Technical Secretariat. However, they underline that dialogue regarding the National Initiative could be improved by further “*consolidating capacities of the members of civil society organisations*” and by “*strengthening communication between the stakeholders*”. Awareness-raising and communication actions are further analysed in Requirement No.18.

They also regret the numerous replacements of the members of the civil society bodies in the Steering Committee, made responsible of other duties, which “*disturbed the smooth running of the civil society organisation within the Steering Committee*”.

Finally, they wish the “*technical and financial means were delivered in due time for the Steering Committee to carry on the activities according to schedule*”.

Civil society representatives confirm that documents are adequately made available before the meetings.

■ Conclusion

The appointment of representatives of civil society in the National Supervisory Council and in the Steering Committee, their freedom of speech and participation in the training actions lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.6 is met



Requirement No.7

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The government has widely engaged with companies	Yes	1 to 4
b) i Outreach has been undertaken for the companies	Yes	3
ii Actions to address capacity constraints affecting companies have been undertaken	Yes	4

See EITI Rules, 2011 edition, p. 20

1. An institutional architecture favorable to the participation of extractive companies

As we have seen in Requirements No.2 and 4, the institutional structure of the EITI in Togo leaves room for representatives of extractive companies, who are 5 in the National Supervisory Council (out of 16 members) and 6 in the Steering Committee (out of 25 members)⁵⁰. In 2013, the representatives are:

- In the National Supervisory Council:
 - Société Nouvelle des Phosphates du Togo (SNPT), phosphate exploitation company
 - Togolaise des Eaux (TdE), groundwater exploitation company
 - Scantogo Mines, limestone exploitation company
 - Clever Eau Minérale, groundwater exploitation company
 - Togo Rail S.A., quarry exploitation company
- In the Steering Committee
 - West African Cement (WACEM), limestone exploitation company
 - Société Nouvelle des Phosphates du Togo (SNPT), phosphate exploitation company
 - Togo Carrière, quarry exploitation company
 - Voltic Togo, groundwater exploitation company
 - MM Mining S.A., iron ores exploitation company
 - Brasserie BB Lomé/ Eau Vitale, groundwater exploitation company

Except for ENI and WAFEX, we find that the main players in the extractive sector are well represented in the two Committees.

In addition, minutes of meetings show that the representatives of extractive companies regularly attend meetings of the Committees. 25 extractive companies participated in the data reconciliation process of 2011 and 24 have completed a self-evaluation form.

2. A change in the legislation to strengthen this mobilisation

In addition to the texts regulating the institutional structure of the EITI, the Togolese government has adopted a text that marks its will to involve mining companies in the National Initiative. This is done through the joint ministerial order No.022/2012/MME/MEF of 10 April

⁵⁰ Procès verbal de réunion portant nomination des Représentants des entreprises minières et extractives au sein du Conseil National de Supervision et du Comité de Pilotage de l'ITIE-Togo (4 juin 2010)

2012 “*requiring extractive companies to certify their financial statements and report their payments to the State Budget, to the EITI-Togo*”.

3. Awareness of the extractive companies by the Technical Secretariat

Note also that, in view of the 2010 and 2011 EITI reports, awareness actions for company managers were organised by the Technical Secretariat to present the EITI process as well as the approach of the reconciler on the reconciliation of the payment data⁵¹.

4. The active participation of the representatives of the extractive companies in capacity-building actions

As with civil society, representatives of extractive companies attended targeted EITI awareness and capacity-building actions. More specifically:

- The workshop for the capacity-building of the EITI-Togo stakeholders, held in Vogan, Tabligbo and Bassar, in March 2012
- The capacity-building workshop regarding the EITI Rules in March 2012
- The capacity-building workshop of the Steering Committee members regarding the EITI principles, held in Lomé on 19 March 2012

■ References

N°

- 2-170 Procès verbal de réunion portant nomination des représentants des entreprises minières et extractives au sein du Conseil National de Supervision et du Comité de Pilotage de l'ITIE-Togo (4 juin 2010)
- 3-220 Compte rendu des réunions préliminaires à la mission du conciliateur en vue de l'élaboration du 1er rapport ITIE au Togo avec les entreprises (septembre 2011)
- 3-320 Loi relative à la contribution des entreprises minières au développement local et régional (5 mai 2011)
- 4-450 Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012)
- 4-530 Arrêté interministériel n° 022/2012/MME/MEF « *faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat* » (10 avril 2012)
- 4-580 Présentation : ITIE et participation des entreprises (mars 2012)
- 4-640 Discours du Ministre des Mines et de l'Energie à l'ouverture de l'atelier des membres du Comité de Pilotage (19 mars 2012)
- 4-660 Rapport ITIE-Togo exercice 2010, Moore Stephens (mars 2012)
- 4-661 Discours du Ministre des Mines et de l'Energie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE-Togo à Vogan, Tabligbo et Bassar (non daté)
- 5-89 Rapport ITIE-Togo exercice 2011, Moore Stephens (février 2013)
Formulaires d'auto-évaluation (available in Appendix III)

■ Opinion of the stakeholders

While most companies have stated that the dialogue regarding the National Initiative had been constructive, several of them consider that communication actions should be consolidated.

Thus, some companies have underlined that larger media coverage of the National Initiative⁵² and the organisation of training and information meetings⁵³ could consolidate the dialogue around the EITI.

⁵¹ Compte rendu des réunions préliminaires à la mission du conciliateur en vue de l'élaboration du 1^{er} rapport ITIE au Togo avec les entreprises (non daté) and Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur indépendant en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012)

■ Conclusion

The adoption of a favourable institutional structure, the appointment of representatives of the main extractive companies in Togo in the National Supervisory Council and the Steering Committee, their free and regular speech and participation in training activities lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.7 is met



⁵² Formulaire d'auto-évaluation de TdE et WACEM

⁵³ Formulaire d'auto-évaluation de ENCONTRA et Les Aigles

Requirement No.8

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
Legal and regulatory obstacles to EITI implementation have been removed through :		
<i>I</i> A review of the legal framework	Yes	1
<i>II</i> A review of the regulatory framework	Yes	2
<i>III</i> An assessment of obstacles in the legal and regulatory framework	Yes	1 and 2
<i>IV</i> Proposing or enacting legal or regulatory changes designed to enable transparency	Yes	1 and 2
<i>V</i> Waivers of confidentiality clauses in contracts between the government and companies	NA	
<i>VI</i> A direct communication with companies and relevant agencies to strengthen transparency	Yes	
<i>VII</i> An agreement on Memoranda of Understanding setting out agreed transparency standards between government and companies	NA	

See EITI Rules, 2011 edition, p. 20

1. A legal and regulatory framework in line with the implementation of the EITI

During the drafting of the 2010 EITI report, the reconciler pointed out that some extractive companies had not provided detailed data on their payments to the DGD and that data provided by State agencies and extractive companies were not certified⁵⁴.

In order to address these shortcomings, two ministerial orders have been published in 2012:

- Joint ministerial order No.022/2012/MME/MEF of 10 April 2012 “*requiring extractive companies to certify their financial statements and report their payments to the State Budget to the EITI-Togo*”
- Joint ministerial order No.021/2012/MME/MEF of 10 April 2012 “*requiring the special delegations of municipalities and prefectures in mining localities to report their mining revenues to the EITI-Togo and to the Supreme Audit Institution*”

Furthermore, since 2013, the mining production contracts have incorporated 3 new articles aiming to facilitate the intervention of the reconciler of the EITI reports⁵⁵:

- Article 10 : “*To comply with the EITI principles, the company [XXX] has the annual obligation to have its financial statements certified by an independent or a sworn auditor and to fill in the declaration of its payments according to the reporting templates agreed upon by the Steering Committee of the EITI-Togo (...)*”
- Article 11 : “*If the main business of the company is not mining, the company is required to keep cost accounting records so as to be able to accurately identify its contribution to the mining sector*”
- Article 12 : “*Failure to comply with the provisions of articles 10 and 11 herein can entail the withdrawal of the permit or authorisation by decision of the Minister in charge of mines*”

We further understand that potential confidentiality clauses between the State and some extractive companies did not hamper the reconciliation process. To our knowledge, no extractive company has objected to this process.

⁵⁴ Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur en vue de l’élaboration du rapport ITIE-Togo 2011 (11 mai 2012)

⁵⁵ Extracts of the arrêtés « *portant attribution d’un permis d’exploitation* » pour les entreprises CECO BTP, SAD et Global Merchants (février 2013)

Finally, a draft Mining Code will consolidate this regulatory framework by dedicating an entire chapter to the EITI. In this new text, *“mining companies are required to comply with the proper governance principles and Requirements, namely those enacted according to the EITI norms”*⁵⁶. Moreover, according to this draft, the revenues of the extractive companies, as well as investment contracts or agreements will have to be made accessible to the public.

2. A regulated institutional framework

According to the presidential order⁵⁷ of 30 March 2010 regarding the *“creation, roles, members, organisation and operation of the EITI”*, the implementation of the EITI is regulated by the Ministry of Mines and Energy, under the monitoring of the Prime Minister. Thus, the Steering Committee is defined as being in charge of *“the implementation and follow-up of the EITI in Togo based on a participative approach, in order to guarantee optimal contribution of revenues arising from the exploitation of mineral resources to the economic development of the country and to the reduction of poverty”*⁵⁸.

3. Regular funding by the State

As presented in Requirement No.5, the funding of the EITI is marked by the regularity of the contributions of the State amounting to approximately 143,000 USD in 2011 and to 359,000 USD in 2012.

■ References

N°

- 2-190** Décret n° 2010-024/PR « portant création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE » (30 mars 2010)
- 4-450** Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012)
- 4-520** Arrêté interministériel n° 021/2012/MME/MEF « faisant obligation aux délégations spéciales des communes et préfectures des localités minières de déclarer leurs recettes d'origine minière à l'ITIE Togo et à la Cour des Comptes » (10 avril 2012)
- 4-530** Arrêté interministériel n° 022/2012/MME/MEF « faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat » (10 avril 2010)
- 5-91** Avant projet du code minier de la République togolaise (en projet)

■ Opinion of the stakeholders

Members of civil society point out the *“underestimation of some budget lines and particularly the activities linked to communication, including [those carried on for] the dissemination of the report”*.

⁵⁶ Avant Projet du code minier de la République togolaise (en projet)

⁵⁷ Décret n°2010-024/PR « portant création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE » (30 mars 2010)

⁵⁸ Décret n°2010-024/PR portant « création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE » (30 mars 2010)

■ Conclusion

The quality of the legal and regulatory framework, as well as that of the institutional architecture of the EITI, upheld through regular funding of the Initiative by the Togolese authorities, lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.8 is met



Requirement No.9

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The templates define which benefit streams are included in company and government disclosures	Yes	2
b)	The templates define a pre-defined and reasonable materiality threshold	Yes	2 and 3
c) i	The multi-stakeholder group has agreed the scope of benefit streams that companies and the government must disclose	Yes	2
ii	The multi-stakeholder group has agreed the scope of companies that will report	Yes	3
iii	The multi-stakeholder group has agreed the scope of government entities that will report	Yes	4
iv	The multi-stakeholder group has agreed the time period covered by the report	Yes	1
v	The multi-stakeholder group has agreed the degree of aggregation or disaggregation of data in the EITI report	Yes	
d)	The scope of benefit streams contains all benefit streams that are commonly recognised in the EITI report	Yes	2
e)	The multi-stakeholder group has clearly established whether payments to regional and local government entities are material	NA	
f)	The scope of benefit streams include in-kind payments, infrastructure provision and other barter-type arrangements if they play a significant role in the extractive sector	NA	2
g)	The multi-stakeholder group has adapted the reporting templates to include social payments and transfers, if they are material	Yes	2
h)	The multi-stakeholder group has explored opportunities to include additional information in the EITI report	Yes	2

See EITI Rules, 2011 edition, pp. 21-22

1. A preliminary survey for defining the scope of the 2011 EITI report

To guarantee the quality of the scope of the 2011 EITI report, the Steering Committee entrusted the reconciler with a scoping study. This study was presented in December 2012 and adopted in the Steering Committee meeting of 14 January 2013⁵⁹.

2. A highly comprehensive scope of the benefit streams

The scoping study lists 43 taxes and charges applicable to the extractive sector, grouped in 5 categories:

- Payments specific to the extractive sector
- Common law taxes and charges
- Payments to regional State agencies
- Voluntary contributions
- Sub-national payments

⁵⁹ Résolutions issues de la réunion extraordinaire du Comité de Pilotage (14 janvier 2013)

Selection of benefit streams by category

The benefit streams have been selected by category, based on the following approach:

- All the benefit streams specific to the extractive sector have been included in the scope of the EITI report

The texts and regulations⁶⁰ define 13 benefit streams specific to the extractive sector. These are:

- Advances on dividends
- Dividends
- Fixed duties
- Royalties
- Surface fees
- File processing costs
- Duty on the trade of precious stones and substances
- Payments to the Fonds Spécial d'Electrification
- Groundwater abstraction tax
- Royalty proportional to production
- Signature bonuses
- Production bonuses
- Additional oil levies

According to the 2010 EITI report, these 13 benefit streams represent 20% of the extractive sector revenues. They have all been included in the scope of the 2011 EITI report.

- The selected benefit streams cover 99.99% of the payments of common law taxes and charges.

The scoping study identifies 20 benefit streams corresponding to the common law taxes and charges.

The Steering Committee wished that 99.99% of the extractive sector revenues be taken into account for the 2011 EITI report; therefore, the reconciler excluded all the benefit streams inferior to 0.01% of the total revenues from the extractive sector presented in the 2010 EITI report, amounting to 62.7 MUS⁶¹. All benefit streams inferior to 6,270 USD⁶² have not been included in the scope of the 2011 EITI report.

- All payments to regional State agencies have been selected

All direct payments made by the extractive companies to the municipalities and prefectures of the scope have been selected and reported in the same line. These are *“the prefecture taxes applicable to extractive companies which are stipulated by the minutes of the special delegations of the prefecture councils”*

- All voluntary contributions have been selected

The scope study indicates that “all [voluntary contributions] made by extractive companies [are selected] independently of their amount”. They are reported by extractive companies only.

- Sub-national payments were reported only by the DGI.

The scoping study reveals that some benefit streams collected by the DGI are subject to retrocession by the Treasury to local authorities according to a percentage stipulated by law. These benefit streams are not complementary revenues for the sector and must not be added to the other benefit streams. They are subject to unilateral declaration by the DGI.

⁶⁰ Code minier, Code des hydrocarbures, Code des eaux et Loi relative au secteur de l'électricité

⁶¹ 29,6 BFCFA / 471 CFA/USD ≈ 62,7 MUS⁶²

⁶² 62,7 MUS⁶² x 0,01% = 6 270 USD

A scope composed of 36 benefit streams

The 36 benefit streams selected for the 2011 EITI report are:

Taxes	Nomenclature des flux
	Direction Générale des Impôts (DGI)
1	Impôt Minimum Forfaitaire (IMF)
2	Impôt sur les Sociétés (IS)
3	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)
4	Taxe professionnelle (TP)
5	Taxes Foncières (TF)
6	Impôt sur le Revenu des Personnes Physiques (IRPP) / IRTS
7	Taxes sur Salaires (TS)
8	Taxes Complémentaires sur Salaire (TCS)
9	Taxe sur la Valeur Ajoutée (TVA)
10	Taxe d'enlèvement d'ordure (TEO)
11	Retenue sur prestation de services (RSPS)
12	Prélèvement IRBIC-IRPP (Retenue à la source)
13	Retenue sur loyer (RSL)
14	Redressements fiscaux et pénalités payés à la DGI
	Direction Générale des Douanes (DGD)
15	Droit de Douane (DD-RS-PCS-PC-RI et autres)
16	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier
17	Taxe sur la commercialisation des pierres et substances précieuses
	Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)
18	Dividendes
19	Avances sur dividendes
	Direction Générale des Mines et de la Géologie (DGMG)
20	Frais d'instruction du dossier
21	Droits Fixes
22	Redevances Superficiaries
23	Redevances Minières (Royalties)
	Direction Générale des Hydrocarbures (DGH)
24	Redevance proportionnelle à la production
25	Bonus de signature
26	Bonus de production
27	Prélèvement pétrolier additionnel
	Direction de l'Environnement (DE)
28	Taxe sur la délivrance de conformité environnementale
29	Certificat de régularisation environnementale
	Direction Générale du travail et de lois Sociales (DGTLS)
30	Taxes d'autorisation d'embauche
	Autorité de réglementation du secteur de l'électricité (ARSE)
31	Paiements au Fond Spécial d'Electrification (FSE)
	Togolaise des Eaux (TdE)
32	Taxe de prélèvement d'eau dans la nappe
	Caisse Nationale de Sécurité Sociale (CNSS)
33	Cotisations sociales
	Communes et préfectures des localités minières
34	Paiements directs aux communes et aux préfectures
	Sous-total des paiements directs réconciliés
	Contributions volontaires
35	Transferts et Projets sociaux
	Sous-total des contributions volontaires
	Total Général (FCFA- USD)
	Paiements infranationaux
36	Transferts aux communes et aux préfectures des paiements recouverts par la DGI
	Total des transferts aux communes et préfectures

List of benefit streams included in the scope of the 2011 EITI report

The scoping study indicates that *“the different meetings and examinations of the legal framework governing the extractive sector did not reveal any payments in-kind, nor the provision of infrastructures or other barter agreements”*⁶³.

We find that the minimum benefit streams, as presented in the EITI Rules, are included in the selected scope or are not applicable to the Togolese extractive sector.

For these reasons, we find that the scope of benefit streams of the 2011 EITI report is highly comprehensive.

3. A comprehensive scope of extractive companies

Based on the directory of mining and oil permits for operation and research in Togo in 2011, the scoping study lists 33 potential entities grouped in 4 categories:

- Oil companies
- Production mining companies
- Exploration mining companies
- Companies trading precious stones and substances

The study points out that the subcontractors and the small-scale production companies, which only represented 0.003% of all the payments reported by the State agencies in 2010, would be excluded from the scope of reporting entities.

⁶³ Etude de cadrage pour le 2^e rapport ITIE Togo (février 2013), p. 29

Selection of extractive companies

Extractive companies were selected as follow:

- ENI, the only active oil company, was selected
 - ENI, as the only company carrying out oil exploration activities in Togo, with a participation of 5% to the total contribution of the extractive sector in 2010, was selected in the scope of the 2011 EITI report
- 19 mining companies in production have been selected
 - According to the scoping study, *“all production companies have been selected in the reconciliation scope without applying any materiality threshold”*
 - The analysis of the list⁶⁴ of production permits active in 2011 shows, nevertheless, that the companies Panafrican gold, TECH-Mines and SNCTPC were not included in the scope, although they were actually in production
 - We find that the exclusion of Panafrican and TECH-Mines is justified by their very limited activity⁶⁵
 - The case of SNCTPC, a Chinese capital company, is more complex as its tax exemptions on the extraction of construction materials in exchange for infrastructure works on the Togolese territory could be assimilated to a payment in-kind which would thus be included in the scope. We understand that this issue was not discussed by the multi-stakeholder group and that the evaluation of this exemption was not realized. However, the amount of this payment in-kind is undoubtedly not significant because of the activity of the SNCPTC, for the most part not extractive.
 - Out of the 19 mining companies in production, 10 companies exploit quarries and 4 companies exploit groundwater
- 3 mining companies in exploration have been selected
 - Only mining companies in exploration with payments in 2010 higher than the materiality threshold set at 13,895 USD⁶⁶ were included in the scope of the EITI report.
 - Companies in exploration cannot have paid significant amounts in 2011. Indeed, only taxes as signature bonuses can be significant for companies in exploration. It is our understanding, however, that the Togolese Mining Code⁶⁷ does not stipulate this kind of payment. Moreover, we find that the amount reported⁶⁸ by the main company in exploration is 60 times less than the threshold of cumulated omissions defined above⁶⁹.
 - The analysis of the list⁷⁰ of exploration permits active in 2011 confirms this selection.
 - Thus, the selection of companies in exploration seems justified.
- 2 companies trading precious stones and substances
 - The 2 companies trading precious substances were included in the scope of the 2011 EITI report. Their total taxes represents 3% of the extractive sector's entire contribution in 2010, an amount deemed significant.

For these reasons, we find that the scope of extractive companies of the 2011 EITI report is highly comprehensive.

⁶⁴ Répertoire des titres miniers d'exploitation pour l'année 2011 et répertoire des permis de recherche en 2011

⁶⁵ This analysis is confirmed by the very small amounts until declared by the State agencies (inferior to 4,300 USD)

⁶⁶ This threshold corresponds to the average of the contributions in 2010. It is equal to 6,557 MFCFA / 471 FCFA/USD ≈ 13 895USD

⁶⁷ Loi n°96-004/PR portant Code minier de la République togolaise (23 février 1996) amendé et complété par la loi 2002-012 (14 octobre 2003)

⁶⁸ Granutogo declared 26 MFCFA in 2011. Furthermore, 26 MFCFA/471 FCFA/USD ≈ 57 000 USD

⁶⁹ 3 400 000/57 000 ≈ 60

⁷⁰ Répertoire des titres miniers d'exploitation pour l'année 2011 et répertoire des permis de recherche en 2011

The 25 selected companies

Based on the approach presented above, the 25⁷¹ extractive companies selected in the reconciliation scope of the 2011 EITI report are the following:

Name	Type of business
ENI	Oil exploration
WACEM	Mining exploration
SNPT	Mining production
POMAR	Mining production
Scantogo Mines	Mining production
MM Mining	Mining production
Colas	Quarries
Etoile du Golfe	Quarries
EBOMAF	Quarries
Togo Carrière	Quarries
ENCOTRA	Quarries
Togo Rail	Quarries
Les Aigles	Quarries
SATEM sarloux	Quarries
CEMAT	Quarries
TGC. SA	Quarries
BB/Eau Vitale	Groundwater exploitation
TdE	Groundwater exploitation
VolticTogo	Groundwater exploitation
Horizon Oxygène Clever	Groundwater exploitation
Granutogo	Mining exploration
RRCC	Mining exploration
G&B AR	Mining exploration
Soltrans	Trade of precious substances
WAFEX	Trade of precious substances

List of the extractive companies in the 2011 EITI report

4. An exhaustive scope for State agencies

The scope study recommends that 10⁷² State agencies send reporting templates, the list of which is presented below:

- The Direction Générale des Impôts (DGI)
- The Direction Générale des Douanes (DGD)
- The Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)
- The Direction Générale des Mines et de la Géologie (DGMG)
- The Direction Générale des Hydrocarbures (DGH)
- The Direction de l'Environnement (DE)
- The Direction Générale du Travail et des Lois Sociales (DGTLS)
- The Autorité de réglementation du secteur de l'électricité (ARSE)

⁷¹ The payments of the 8 other companies (33 companies in the scoping study – 25 companies selected in the 2011 EITI report) has been declared unilaterally by the State

⁷² As explained in §6, the TdE had no collecting functions in 2011 and is therefore not considered as a State agency in this report.

- The Caisse Nationale de Sécurité Sociale (CNSS)
- The special delegations of the municipalities and prefectures in Lomé, Vo, Zio, Yoto, Kloto, Bassar and Lacs

All the State agencies mentioned in the 2010 EITI report, including those whose absence had been underlined (Trésor annexe Tokoin, Trésorerie Principale de Lomé Commune, commune de Lomé, Fonds Spécial d'Electrification) have been included in the 2011 EITI report.

Thus, we find that the scope of the State agencies included in the 2011 EITI report is highly comprehensive.

5. The case of companies with a minor extractive activity

Certain Togolese companies, whose main activity (> 50% of their business) is not directly related to the extractive sector, may nevertheless pay significant fiscal payments to the State. This is why these companies have been included in the scope, but only fiscal payments specific to the extractive sector were reconciled. This prevents the revenues of the extractive sector from being fictitiously increased, as was the case in the 2010 EITI report.

The 6 companies concerned by this new processing for the 2011 EITI report are the following:

- COLAS
- ENCOTRA
- Brasserie BB Lomé/Eau Vitale
- Togo Rail
- CEMAT
- Etoile du Golfe

6. The case of State-owned companies

We understand that the scope of the 2011 EITI report takes into account 2 State-owned extractive companies: SNPT and TdE. It would undoubtedly have been useful to examine the 3 functions that State-owned companies can hold in an EITI reconciliation process. Indeed, the latter can:

- Pay taxes for their extractive activity
- Collect taxes on behalf of the State as public authority
- Collect taxes on behalf of the State as associate; they can collect dividends from their equity interests in extractive companies

We understand that in 2011, SNPT and TdE did not have a collection role and that their only responsibility was to report the taxes they paid for their activity.

7. Threshold of cumulated omissions

In order to specify to which extent a payment is significant, it clearly would have been useful to define a threshold of cumulated omissions above which all the unreported payments would affect the quality of the reconciliation process. This threshold is usually calculated based on the total tax revenues, as declared by the authorities in the State Financing Table (TOFE)⁷³. A threshold of cumulated omissions between 0.5 and 1% of this total seems reasonable, in the context of Togo. Thus, for 2011, this threshold could range between 1.6 and 3.2 MDSFCFA⁷⁴, i.e. between 3 and 7 MUSD⁷⁵.

⁷³ TOFE, as disclosed in *Togo: Consultation and Sixth Review Under the Extended Credit Facility Arrangement*, International Monetary Fund (août 2011)

⁷⁴ The TOFE data disclosed a total tax revenue of about 319,8 BFCFA. On this basis: $319.8 \times 0,5\% \approx 1,6$ BFCFA and $319.8 \times 1\% \approx 3.198$ BFCFA

⁷⁵ With an exchange rate of 471,87 FCFA/USD

■ References

N°

- 1-121** Loi n° 96-004/PR portant Code minier de la République togolaise (23 février 1996) amendé et complété par la loi 2002-012 (14 octobre 2003)
- 4-660** Rapport ITIE-Togo exercice 2010, Moore Stephens (mars 2012)
- 5-89** Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)
- 5-90** Etude de cadrage pour le 2^e rapport ITIE Togo (février 2013)
- 5-94** Répertoire des permis de recherche (janvier 2013)
- 5-95** Répertoire des titres miniers d'exploitation (janvier 2013)
- 5-96** Cadastre pétrolier (janvier 2013)
- 5-100** Résolutions issues de la réunion extraordinaire du Comité de Pilotage (14 janvier 2013)

■ Opinion of the stakeholders

Stakeholders consulted seemed globally satisfied with the scope of extractive companies and payments selected to elaborate the 2010 and 2011 EITI reports. They confirm that the activity of the SNCTPC is mainly not extractive and that its potential contribution to the extractive sector is undoubtedly very limited.

Moreover, most of the extractive companies have appreciated the format of the reporting templates, which Togo Carrière describes as “*easy to understand and process*”⁷⁶. The members of civil society also noticed an improvement in the appearance of these templates compared to those sent for the 2010 EITI report.

Civil society organisations wish that other sectors related to natural resources, such as forests or the activities of the Port Autonome de Lomé, were included in the next reports.

■ Recommendations of the validator

- R3 – Add an "Other significant payments" category to the reporting templates of future reconciliation reports**
- R4 – Proceed to the evaluation of the tax exemptions of SNCTPC and to the evaluation of the proportion of its extractive activity**

■ Conclusion

According to our analysis, the multi-stakeholder group prepared the reconciliation process efficiently; it has adopted the format of the reporting templates, the scope of benefit streams and extractive companies is complete and some materiality thresholds of the 2011 EITI report are clearly defined.

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

Requirement No.9 is met



⁷⁶ Formulaire d'auto-évaluation, Togo Carrière

Requirement No.10

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 23

1. ToRs adopted and a reconciler selected

The drafting of the ToRs regarding the recruitment of the reconciler in charge of the 2010 EITI report was completed at the end of July 2011. These ToRs were approved by the members of the Steering Committee upon their 5th ordinary meeting, on 18 and 23 August 2011⁷⁷.

For the 2011 EITI report, the ToRs for the recruitment of the reconciler were approved by the Steering Committee on 10 May 2012⁷⁸. According to these ToRs, the reconciler must guarantee the quality of the scope of the 2011 EITI report, proceed to data reconciliation and draw up the 2011 EITI report according to the EITI Rules.

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

The selection process of the 2010 EITI report reconciler started with the publication of a call for a show of interest between 29 September and 19 October 2011 on the websites of the World Bank, the Presidency of the Republic, www.republicoftogo.com, the Permanent Secretariat for the reform policies and financial programmes and in the national daily newspaper.

Following this publication, 7 firms have submitted proposals. The public markets assessment commission within the Ministry of Mines and Energy, composed of 4 members, one of them part of the Technical Secretariat, submitted its conclusions on 15 December 2011. The conclusions result from the analysis of the technical and financial proposals, both communicated to the National Directorate for the Control of Public Markets and to the World Bank. This document was then presented to the Steering Committee, which was satisfied with the choice of Moore Stephens and authorised the signing of the contract for the execution of the audit mission. This decision was formalised through the decision made at the end of the 1st extraordinary meeting of the Steering Committee, on 26 December 2011.

In 2012, 5 audit firms answered the request for an expression of interest of which 3 were selected and submitted their technical and financial proposals⁷⁹. Following the assessment of

⁷⁷ Compte rendu de la 5^e réunion ordinaire du Comité de Pilotage (les 18 et 23 août 2011) and TDR du recrutement pour le conciliateur indépendant pour le rapport 2010

⁷⁸ Compte rendu de la 5^e réunion extraordinaire du Comité de Pilotage (10 mai 2012) and TDR pour le recrutement du conciliateur indépendant pour le rapport 2011

⁷⁹ Compte rendu de la 7^e réunion ordinaire du Comité de Pilotage (25 juin 2012)

the World Bank, Moore Stephens was once again recruited to elaborate the 2011 EITI report⁸⁰. Members of the Steering Committee approved the results of this evaluation commission upon its 6th extraordinary meeting of 18 October 2012⁸¹.

3. The organisation selected for the 2010 and 2011 data reconciliation is considered credible, impartial, trustworthy and technically competent

The stakeholders we have met in Lomé confirm that, in their opinion, the organisation selected to elaborate the 2010 and 2011 EITI reports is credible, impartial, trustworthy and technically competent. The self-assessment forms submitted by the extractive companies confirm this assertion.

■ References

N°

- 3-120 Compte rendu de la 1^{ere} réunion extraordinaire du Comité de Pilotage (26 décembre 2011)
- 3-229 Termes de Référence pour la collecte et la réconciliation des paiements des industries extractives à l'Etat et des recettes perçues par l'Etat desdites industries, pour l'année 2010 (23 août 2011)
- 3-230 Compte rendu de la 5^e réunion ordinaire du Comité de Pilotage (les 18 et 23 août 2011)
- 4-260 Résolutions issues de la réunion extraordinaire du Comité de Pilotage (18 octobre 2012)
- 4-270 Compte rendu de la 6^e réunion extraordinaire du Comité de Pilotage (18 octobre 2012)
- 4-360 Compte rendu de la 7^e réunion ordinaire du Comité de Pilotage (25 juin 2012)
- 4-459 Termes de Référence pour le recrutement d'un conciliateur pour l'année 2011 (10 mai 2012)
- 4-460 Compte rendu de la 5^e réunion extraordinaire du Comité de Pilotage (10 mai 2012)

■ Opinion of the stakeholders

Stakeholders met have confirmed the quality of the organisation recruited to elaborate the 2010 and 2011 EITI reports. The self-assessment forms submitted by the extractive companies confirm this assertion.

■ Conclusion

The ToRs for the recruitment of the reconciler in charge of the elaboration of the 2010 and 2011 EITI reports have been discussed within the Steering Committee and adopted by its members. The various meetings and self-assessment forms confirmed that the organisation selected for the 2010 and 2011 data reconciliation is considered credible, impartial, trustworthy and technically competent. All of these factors lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.10 is met



⁸⁰ Compte rendu de la 6^e réunion extraordinaire du Comité de Pilotage (18 octobre 2012)

⁸¹ Compte rendu de la 6^e réunion extraordinaire du Comité de Pilotage (18 octobre 2012)

Requirement No.11

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 23

1. An incomplete participation of State agencies and extractive companies in the 2010 EITI report

According to the 2010 EITI report, 5 companies out of 22 could not participate in the reconciliation process: 4 companies could not be contacted to send their reporting templates⁸² and 1 company did not communicate its reporting template⁸³.

Moreover, the reconciler of the 2010 EITI report reveals that some State agencies “*were not requested to participate in the reconciliation process although they [received] income from companies operating in the extractive sector*”⁸⁴. These State agencies were:

- The Trésorerie annexe Tokoin
- The Trésorerie Principale de Lomé Commune
- The Commune de Lomé
- The Fonds Spécial d’Electrification

2. Adoption of a legislation requiring sub-national State agencies and extractive companies to participate in the reporting process

Given the incomplete participation of State agencies and extractive companies in the 2010 EITI report, the government has published the following orders:

- Joint ministerial order No.022/2012/MME/MEF of 10 April 2012 “*requiring extractive companies to certify their financial statements and report their payments to the State to the EITI-Togo*”
- Joint ministerial order No.021/2012/MME/MEF of 10 April 2012 “*requiring the special delegations of municipalities and prefectures of mining localities to report their revenues from mining sources to the EITI-Togo and to the Supreme audit authority*”

⁸² These extractive companies are : Global Merchants, Silverhill Entreprises, Future Investment et Togo Minerals

⁸³ This refers to the EBOMAF companies

⁸⁴ Rapport ITIE-Togo 2010, Moore Stephens (mars 2012)

3. Participation of all State agencies and extractive companies in the 2011 EITI report

According to the 2011 EITI report, all State agencies and extractive companies selected in the scope of the 2011 EITI report have “submitted reporting templates according to instructions adopted by the Steering Committee”⁸⁵.

On the 33 extractive companies spotted in the scoping study:

- 25 companies have been selected to participate in the 2011 reconciliation process
- The payments of the 8 other companies have been reported unilaterally by the State

■ References

N°

- 3-210** Compte rendu des réunions préliminaires à la mission du conciliateur en vue de l'élaboration du 1er rapport ITIE au Togo avec les administrations (25 août 2011)
- 3-220** Secrétariat Technique – Compte rendu des réunions préliminaires à la mission de l'administrateur indépendant en vue de l'élaboration du 1^{er} rapport ITIE au Togo avec les sociétés (20 au 30 septembre 2011)
- 4-390** Compte rendu de la réunion du Secrétariat Technique avec les entreprises extractives et les agences gouvernementales (12 juin 2012)
- 4-520** Arrêté interministériel n° 021/2012/MME/MEF faisant obligation aux délégations spéciales des communes et préfectures des localités minières de déclarer leurs recettes d'origine minière à l'ITIE Togo et à la Cour des Comptes (10 avril 2012)
- 4-530** Arrêté interministériel n° 022/2012/MME/MEF faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat (10 avril 2010)
- 4-660** Rapport ITIE-Togo 2010, Moore Stephens (mars 2012)
- 4-740** Atelier de formation à la 1ere réconciliation ITIE-Togo (7 février 2012)
- 5-89** Rapport ITIE-Togo 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

Stakeholders confirm the reiteration of the political will of the Togolese authorities to implement the EITI.

■ Conclusion

The stated will of the authorities to involve all State agencies and extractive companies in the elaboration of the EITI reports, the clear improvement of the participation of State agencies and extractive companies in the conception of the 2011 EITI report, the coherence of the regulatory framework and the organisation of inclusive training sessions meant to guarantee the quality of the reporting process lead us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.11 is met



⁸⁵ Rapport ITIE-Togo 2011, Moore Stephens (février 2013)

Requirement No.12

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 24

1. Reminder of the methodology

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

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

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

2. Explicit legal framework and ToRs

The order of 10 April 2012 "requiring any extractive company to certify its financial statements and to report to the EITI-Togo its payments to the State"⁸⁶ facilitated the reporting process.

In addition, the ToRs of the 2011 EITI report reconciler specify that the latter will have "to verify that the figures reported by extractive industries are first endorsed and certified as compliant to the statements audited by the independent auditors"⁸⁷.

⁸⁶ Arrêté interministériel n°022/2012/MME/MEF « faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat » (10 avril 2012)

⁸⁷ Termes de Référence pour le recrutement d'un administrateur indépendant pour l'année 2011 (10 mai 2012)

Moreover, since 2013, mining contracts have included 3 new articles meant to strengthen the participation of the companies in the reporting process for the data included in the EITI reports⁸⁸:

- Article 10 : *"To comply with the EITI principles, the company [XXX] has the annual obligation to have its financial statements certified by an independent or a sworn auditor and to fill in the declaration of its payments according to the reporting templates agreed upon by the Steering Committee of the EITI-Togo (...)"*
- Article 11 : *"If the main business of the company is not mining, the company is required to keep cost accounting records so as to be able to accurately identify its contribution to the mining sector"*
- Article 12 : *"Failure to comply with the provisions of articles 10 and 11 herein can entail the withdrawal of the permit or authorisation by decision of the Minister in charge of mines"*

3. The reporting templates for the 2011 EITI report are 100% certified

The 25 companies included in the scope of the 2011 EITI report *"submitted reporting templates certified by an independent auditor, according to the instructions adopted by the Steering Committee"*⁸⁹.

■ References

N°

- 4-459 Termes de Référence pour le recrutement du conciliateur pour l'année 2011 (10 mai 2012)
- 4-530 Arrêté interministériel n° 022/2012/MME/MEF faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat (10 avril 2012)
- 5-89 Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

The stakeholders confirm the proposed analysis.

■ Conclusion

As per the 2011 EITI report, all data reported by extractive companies of the scope are based on reporting templates certified by an independent auditor, *"according to the instructions of the Steering Committee"*⁹⁰.

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

Requirement No.12 is met.



⁸⁸ Extracts of arrêté « portant attribution d'un permis d'exploitation » pour les entreprises CECO BTP, SAD and Global Merchants (février 2013)

⁸⁹ Rapport ITIE- Togo exercice 2011, p. 5, Moore Stephens (février 2013)

⁹⁰ Rapport ITIE- Togo exercice 2011, p. 5, Moore Stephens (février 2013)

Requirement No.13

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The government has taken steps to ensure that data submitted has been audited to international standards, such as:		
i	Passing legislation requiring figures to be audited to international standards	NA	
ii	Amending existing audit standards to ensure that they are to international standards, and requiring companies to operate according to these	NA	
iii	Submitting a letter of confirmation from a senior level of the government ensuring the reliability of the data disclosed	NA	
iv	Being content with the agreed way of addressing the situation, when figures submitted are not audited to international standards	Yes	4
b)	The government auditor has given an opinion on the accuracy of the government's submissions	Yes	3

See EITI Rules, 2011 edition, p. 25

1. Reminder of the methodology

As detailed in Requirement 12, it is necessary that the EITI reporting templates be certified by an independent auditor in order to strengthen the reliability of the reported data.

Thus, the ToRs for the reconciler of the 2011⁹¹ EITI report also specify that he should: “*check that the data reported by the State agencies are accompanied by a notice of compliance from the Supreme Audit Institution, attesting the reliability of the data*”⁹².

2. Data certified by an independent auditor for CNSS and ARSE

It is our understanding that “*CNSS and ARSE were able to submit reporting templates audited and certified without reserves by their independent auditors*”⁹³. This approach meets the Steering Committee's expectations and the EITI Rules.

While some State agencies have an independent auditor, most of them do not.

3. Data certified by the Supreme Audit Institution, but which bring very little information on the reliability of the reported data

The Supreme Audit Institution issued a general audit report on 13 February 2013 regarding the “*certification of the reporting templates issued by the public entities*”. This report concludes that “*the reporting templates [of public entities] examined [...], as per international audit standards [...] present transparently, in all their material aspects, the real situation of the payments made [...] by extractive companies to various public entities [...]*”.

However, it is our understanding that the works of the Supreme Audit Institution mainly consisted in comparing data reported by State agencies to the reporting templates of the extractive companies. In fact, the audit report of the Supreme Audit Institution states that “*in*

⁹¹ Rapport ITIE-Togo 2011, Moore Stephens (février 2013)

⁹² Termes de Référence pour le recrutement d'un conciliateur chargé d'élaborer un rapport ITIE pour 2010-2011 (septembre 2011), p. 5

⁹³ Rapport ITIE-Togo 2011, p. 5, Moore Stephens (février 2013)

*order to set up its opinion, the institution ... compared those against the data provided directly by the private companies concerned by the EITI*⁹⁴.

We understand therefore that the analysis made by the Supreme Audit Institution is similar to the reconciliation work that must be carried out by the reconciler. This work undertaken by the Supreme Audit Institution is not appropriate under an EITI process, as it brings only limited information on the reliability of the reported data.

4. Our controls have confirmed the quality of the information systems and of the internal procedures of the main State agencies

Taking into account the limited work undertaken by the Supreme Audit Institution, we have conducted a series of controls in order to assess the reliability of the information systems and the internal procedures of the main State agencies.

These controls have been undertaken at the DGI, the DGD and the DGTCP, thus covering 95% of the amounts reported by the State agencies that do not have an independent auditor⁹⁵.

We took note of their organisation, their information system and internal procedures. We then undertook a series of tests, listed below.

- For the DGI, which represents 51% of the disclosed amounts

The monitoring of the payments made by the 25 extractive companies included in the scope of the 2011 EITI report is centralised in the DGI offices in Lomé. The records concerning such payments are monitored by the application CIGESCO. We have extracted data from CIGESCO, covering 96% of the data reported by the DGI, and have compared them to the data reported by the DGI. We have found no anomalies.

- For the DGD, which represents 15% of the disclosed amounts

The monitoring of the payments made by the 25 extractive companies included in the 2011 scope is centralised in the DGD offices in Lomé. The records concerning such payments are monitored by the application SYDONIA++. We have made random coherence tests and compared them with the data reported by the DGD. We have found no anomalies⁹⁶.

- For the DGTCP, which represents 29% of the disclosed amounts

We have extracted some data from the information system of the DGTCP, covering 100% of their reported data and compared them to the disclosed amounts. We have found no anomalies.

§

These tests performed on 95% of the amounts reported by the State agencies enabled us to assess the quality of the information systems and the internal control of the main State agencies.

■ References

N°

- 4-459 Termes de Référence pour le recrutement du conciliateur pour l'année 2011 (10 mai 2012)
- 5-87 Rapport des travaux d'audit en vue de la certification des déclarations de recettes des entités publiques
- 5-89 Rapport ITIE-Togo 2011, Moore Stephens (février 2013)

⁹⁴ Rapport des travaux d'audit en vue de la certification des déclarations de recettes des entités publiques (12 février 2013)

⁹⁵ The declarations of the CNSS and ARSE have been attested by their independent auditor

⁹⁶ We understand that the DGD has received 85,000 USD from the company WAFEX in 2011 for its tyre importation activity. This activity is not extractive, these incomes have not been selected in the 2011 EITI report. We find this reprocessing appropriate.

■ Opinion of the stakeholders

The stakeholders confirm that the work undertaken by the Supreme Audit Institution is inappropriate in an EITI process and wish it could change its approach in future reconciliation processes.

The reconciler confirms having discussed with the Supreme Audit Institution on the inappropriate content of its methodological approach. It would undoubtedly have been useful to report these discussions in the 2011 EITI report.

We understand that the stakeholders are satisfied with the works undertaken by the validator to test the reliability of the information systems and of the internal control of the main State agencies. They consider the EITI Togo is compliant with this Requirement.

■ Recommendation of the validator

R5 – Ensure the Supreme Audit Institution changes its approach on the works to perform

■ Conclusion

The data reported by CNSS and ARSE are certified by an independent auditor according to the EITI Rules.

The work undertaken by the Supreme audit institution with regard to the reliability of the data reported by the other State agencies brings very limited information. However, our assessment of the reliability of the information system and the internal control of the main State agencies enables us to conclude that the data reported by the State agencies are reliable.

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

Requirement No.13 is met



Requirement No.14

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

■ Evidence

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

See EITI Rules, 2011 edition, p. 26

1. A comprehensive scope

As detailed in Requirement 9, we find that the scope of the extractive companies and the benefit streams selected in the 2011 EITI report is comprehensive.

2. All the extractive companies in the scope have submitted their reporting templates

According to the 2011 EITI report, *“all extractive companies selected in the scope of the 2011 EITI report have submitted reporting templates according to the instructions adopted by the Steering Committee”*⁹⁷.

3. All the reporting templates are certified by an independent auditor

As reminded in Requirement 12, *“all the companies selected in the scope, namely 25 companies, submitted reporting templates certified by an independent auditor according to the instructions adopted by the Steering Committee”*⁹⁸.

The quality of data disclosed by the companies in the scope is thus confirmed by the certification of the independent auditors.

4. Absence of discrepancies

The absence of discrepancies (the discrepancies are inferior to 0.001%⁹⁹) between the amounts reported by the extractive companies and those reported by the State agencies tends to confirm the exhaustiveness of the reported data.

5. One weakness, nevertheless

The analysis of the 2011 EITI report reveals that the contribution of the company EBOMAF to the extractive sector is overestimated by 768,000 USD in 2011. Indeed, according to the 2011 EITI report, the company EBOMAF paid taxes amounting to 769,000 USD¹⁰⁰ in 2011 to the extractive sector. This, however, is inaccurate, as the company has very limited extractive activity, close to 6%¹⁰¹; therefore, only the payments specific to the extractive sector should

⁹⁷ Rapport ITIE- Togo exercice 2011, p.5, Moore Stephens (février 2013)

⁹⁸ Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

⁹⁹ 0,2 MFCFA / 15 582 MFCFA = 0.001%

¹⁰⁰ The payments not specific to the extractive sector of EBOMAF in 2011 amount to 362,5 MFCFA whereas those specific to the extractive sector are close to 0,5 MFCFA. Consequently, we have 362,5 MFCFA / 471 FCFA/USD≈ 768 000 USD

¹⁰¹ 6,3% according to the declaration of EBOMAF General Management

have been included¹⁰², i.e. approximately 1,000 USD¹⁰³. Consequently, the payments of this company are overestimated by 768,000 USD.

We understand that this situation is due to the fact that the company EBOMAF has declared the percentage of its turnover resulting from its extractive activity only after the release of the 2011 EITI report.

Still, the appropriate action, without a doubt, would have been to proceed to restatement rather than over evaluate the payments of the extractive sector.

■ References

N°

4-120 Note de synthèse sur le Périmètre de Conciliation et la Matérialité pour l'année 2011 (décembre 2012)

5-89 Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

The stakeholders confirm this analysis and make no specific comments.

■ Recommendation of the validator

R3 – Add an "Other significant payments" category to the reporting templates of future reconciliation reports

■ Conclusion

We observe that:

- The scope of benefit streams and extractive companies is complete
- All companies included in the scope of the Report have sent their reporting templates
- All the reporting templates have been certified by an independent auditor
- The discrepancies between the amounts reported by the extractive companies and those reported by the State agencies are insignificant

While the 2011 EITI report overestimates by 768,000 USD the amounts paid by the company EBOMAF to the extractive sector, this amount is 4¹⁰⁴ times inferior to the threshold of estimated cumulated omissions and, as such, can be considered insignificant.

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

Requirement No.14 is met



¹⁰² As was done for the following companies: Brasserie BB, Togo Rail, Colas, CEMAT and l'Etoile du Golfe

¹⁰³ 0,5MFCFA / 471 FCFA/USD ≈ 1 000 USD

¹⁰⁴ 3,4 MUSD/ 768 000 USD ≈ 4

Requirement No.15

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) State agencies have made a comprehensive declaration of revenues	Yes	1-6

See EITI Rules, 2011 edition, p. 26

1. A comprehensive scope

As detailed in Requirement 9, the scope of the State agencies selected in the 2011 EITI report seems comprehensive, similar to the scope of selected extractive companies and benefit streams.

2. All the State agencies in the scope sent their reporting templates

The reconciler underlines in the 2011 EITI report that “*all administrations and government entities selected in the scope of the 2011 EITI report have submitted reporting templates according to the instructions adopted by the Steering Committee*”¹⁰⁵.

3. Data certified by the Supreme Audit Institution, but which bring very limited information on the reliability of the reported data

As indicated in Requirement 13, the works undertaken by the Supreme Audit Institution bring very limited information on the reliability of the reported data.

4. An absence of discrepancies that is not supported by the works of the Supreme Audit Institution

The absence of discrepancies (the discrepancies are inferior to 0.001%¹⁰⁶) between the amounts reported by the State agencies and those reported by extractive companies tends to show a certain exhaustiveness of the reported data.

However, the absence of discrepancies is rare in the EITI reports and this can only be the result of the reliability of the information systems and the internal control of reporting entities. While reliability of the data reported by the extractive companies is certified by the independent auditors, we found in Requirement 13 that the work of the Supreme Audit Institution does not allow for the confirmation of reliable data reported by the State agencies.

In this context, we have found necessary undertaking controls to test the quality of the information systems and the internal control systems of the main State agencies.

5. Our controls have enabled us to assess the quality of the information systems and the internal control systems of the main State agencies.

Our work concerned the DGI, the DGD and the DGTCP, thus covering 95% of the amounts reported by the State agencies that do not have an independent auditor¹⁰⁷.

¹⁰⁵ Rapport ITIE-Togo exercice 2011, p.5, Moore Stephens (février 2013)

¹⁰⁶ 0,2 MFCFA / 15 582 MFCFA = 0.001%

We took note of their organisation, their information system and internal control. We then undertook a certain number of tests, listed here below.

- For the DGI, which represents 51% of the concerned amounts

The follow-up of the payments made by the 25 extractive companies in the scope of the 2011 EITI report is centralised in the DGI offices in Lomé. The records concerning such payments are monitored by the application CIGESCO. We have extracted some data from CIGESCO, covering 96% of the data reported by the DGI, and have compared them to the data reported by the DGI. We have found no anomalies.

- For the DGD, which represents 15% of the concerned amounts

The follow-up of payments made by the 25 extractive companies in the 2011 scope is centralised in the DGD offices in Lomé. The records concerning such payments are monitored by the application SYDONIA++. We have made random coherence tests and compared them to the data reported by the DGD. We have found no anomalies¹⁰⁸.

- For the DGTCP, which represents 29% of the concerned amounts

We have extracted some data from the information system of the DGTCP, covering 100% of their reported data and compared them to the reported amounts. We have found no anomalies.

§

These tests performed on 95% of the amounts reported by the State agencies enabled us to assess the quality of the information systems and the internal control of the main State agencies.

Thus, the insignificant nature of the discrepancies noted in the 2011 EITI report is supported by the reliability of the declaration of the State agencies.

6. One weakness, nevertheless

As mentioned in Requirement 14, the analysis of the 2011 EITI report reveals that the contribution of the company EBOMAF to the extractive sector is overestimated by 768,000 USD in 2011. Indeed, according to the 2011 EITI report, the company EBOMAF paid taxes amounting to 769,000 USD¹⁰⁹ in 2011 to the extractive sector. This, however, is inaccurate, as the company has very limited extractive activity, close to 6%¹¹⁰; therefore, only the payments specific to the extractive sector should have been included¹¹¹, i.e. approximately 1,000 USD¹¹². Consequently, the payments of this company are overestimated by 768,000 USD.

We understand that this situation is due to the fact that the company EBOMAF has declared the percentage of its turnover resulting from its extractive activity only after the release of the 2011 EITI report.

Still, the appropriate action, without a doubt, would have been to proceed to restatement rather than over evaluate the payments of the extractive sector.

¹⁰⁷ The declarations of the CNSS and ARSE have been attested by their independent auditor

¹⁰⁸ We understand that the DGD has received 85,000 USD from the company WAFEX in 2011 for its tyre importation activity. This activity is not extractive, these incomes have not been selected in the 2011 EITI report. We find this reprocessing appropriate.

¹⁰⁹ The payments not specific to the extractive sector of EBOMAF in 2011 amount to 362,5 MFCFA whereas those specific to the extractive sector are close to 0,5 MFCFA. Consequently, we have 362,5 MFCFA / 471 FCFA/USD ≈ 768 000 USD

¹¹⁰ 6,3% according to the declaration of EBOMAF General Management

¹¹¹ As was done for the following companies: Brasserie BB, Togo Rail, Colas, CEMAT and l'Etoile du Golfe

¹¹² 0,5MFCFA / 471 FCFA/USD ≈ 1 000 USD

■ References

N°

- 4-660 Rapport ITIE-Togo exercice 2010, Moore Stephens (mars 2012)
- 5-89 Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

The stakeholders confirm this analysis and make no specific comments.

■ Recommendation of the validator

R3 – Add an "Other significant payments" category to the reporting templates of future reconciliation reports

■ Conclusion

We observe that:

- The scope of benefit streams, State agencies and extractive companies is comprehensive
- All State agencies in the scope have submitted their reporting templates
- The absence of discrepancies (the discrepancies are inferior to 0.001%¹¹³) between the amounts reported by the State agencies and those reported by the extractive companies is rare in the EITI reports and the work conducted by the Supreme Audit Institution is not able to support the reliability of the declarations of the State agencies
- The tests we performed on 95% of the amounts reported by the State agencies have enabled us to assess the quality of the information systems and the internal control of the main State agencies

While the 2011 EITI report has overestimated by 768,000 USD the amount received by the State agencies from the company EBOMAF, we find that this amount is 4¹¹⁴ times inferior to the threshold of estimated cumulated omissions and, as such, can be considered insignificant.

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

Requirement No.15 is met



¹¹³ $0,2 \text{ MFCFA} / 15\,582 \text{ MFCFA} = 0.001\%$

¹¹⁴ $3,4 \text{ MUSD} / 768\,000 \text{ USD} \approx 4$

Requirement No.16

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The multi-stakeholder group has made a formal approval of the EITI report	Yes	1
b) Other evidence was given (minutes etc.)	Yes	2

See EITI Rules, 2011 edition, p. 48

1. EITI reports formally approved by the stakeholders

The 2010 EITI report was formally approved by the National Supervisory Council in its meeting of 2 April 2012¹¹⁵. The 2011 EITI report was formally approved by the Steering Committee on 19 February 2013¹¹⁶.

2. Stakeholders satisfied with the work of the reconciler of the 2010 and 2011 EITI reports

The members of the Steering Committee have regularly declared themselves satisfied with the work done by the reconciler of the 2010 and 2011 EITI reports, especially on the occasion of:

- The official presentation of the 2010 EITI report of 12 April 2012, during which the Head of the Information and Communication Cell of the Technical Secretariat "*congratulated the independent reconciler for the quality of its work and the wealth of its recommendations*"¹¹⁷
- The capacity-building workshop addressed to the reporting entities in the extractive sector, on 27 December 2012, where the Minister of Mines and Energy "*expressed all his gratitude to the Moore Stephens firm ... for the quality of the report in terms of the EITI format and for the efficacy of the latter in Togo being declared compliant with the EITI principles and requirements*"¹¹⁸

The dialogue held in Lomé and the self-assessment forms sent confirm this point.

3. A few weaknesses, nevertheless

The 2011 reconciliation process presents a few weaknesses that could have surely been avoided:

- As indicated in Requirement No.14, the contribution of the company EBOMAF to the extractive sector is overestimated by 768,000 USD in the 2011 EITI report. Indeed, this company has very limited extractive activity, close to 6%¹¹⁹, and therefore only the payments specific to the extractive sector should have been selected¹²⁰. Nevertheless, this restatement was not performed
- As indicated in Requirement No.13, the work undertaken by the Supreme Audit Institution brings very limited information on the reliability of the data reported by the State agencies. Indeed, the work of the Supreme Audit Institution mainly consisted of comparing the data reported by the State agencies to the reporting templates of the extractive companies. This type of analysis is not

¹¹⁵ Décision n°001/ITIE-TOGO/Conseil National de Supervision

¹¹⁶ Procès Verbal de la 12^e Réunion ordinaire du Comité de Pilotage (19 février 2013)

¹¹⁷ Compte rendu de la Présentation officielle du Premier Rapport ITIE-Togo (12 avril 2012)

¹¹⁸ Atelier de renforcement de capacités des entités déclarantes du secteur extractif (27 décembre 2012)

¹¹⁹ 6,3% according to the declaration of EBOMAF General Management

¹²⁰ As was done for the following companies: Brasserie BB, Togo Rail, Colas, CEMAT et l'Etoile du Golfe

appropriate under an EITI process. It would have been useful that the 2011 EITI report shed light on this shortcoming with regards to the work of the Supreme Audit Institution

- In order to sharpen the focus on the exhaustiveness of the reported data, it would have been useful to add a line "*Other significant payments/revenues*" in the reporting templates

■ References

N°

- 4-150 Atelier de renforcement de capacités des entités déclarantes du secteur extractif (27 décembre 2012)
- 4-500 Compte rendu de la Présentation officielle du Premier Rapport ITIE-Togo (12 avril 2012)
- 4-510 Décision : approbation du rapport ITIE 2010, mise en œuvre de ses recommandations et poursuites des actions prévues par le Comité de Pilotage (5 avril 2012)
- 4-540 Compte rendu de la 4e réunion extraordinaire du Comité de Pilotage (5 avril 2012)
- 4-550 Décision : approbation du rapport ITIE 2010, mise en œuvre de ses recommandations et poursuites des actions prévues par le Comité de Pilotage (2 avril 2012)
- 4-570 1^{ère} réunion ordinaire du Conseil National de Supervision (2 avril 2012)

■ Opinion of the stakeholders

The stakeholders agree with our analysis of the identified weaknesses and wish they could have avoided them. Despite this, they confirm being satisfied with the work of the reconciler.

Let us restate once again that most extractive companies have appreciated the format of the reporting templates. Togo Carrière describes these forms as "*easy to understand and to process*".¹²¹ The members of civil society also noted "*an improvement in the presentation of the template for the 2nd report*".

■ Conclusion

Despite some weaknesses identified in the reconciliation process, the stakeholders declared themselves satisfied with the work of the reconciler.

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

Requirement No.16 is met



¹²¹ Formulaire d'auto-évaluation, Togo Carrière

Requirement No.17

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition	Finding	Paragraph
a) The validator documents any recommendations for remedial actions made by the reconciler and assesses the government's progress	Yes	1-4

See EITI Rules, 2011 edition, p. 48

1. The 2010 and 2011 EITI reports are comprehensive

The 2010 and 2011 EITI reports are comprehensive for the following reasons:

- They propose a synthesis of the works
- They present in a table all data reported by the State on one side and by the oil, mining and water companies, in production or exploration, on the other side
- They provide detailed tables by extractive company and by type of benefit streams
- They make recommendations

2. The 2010 EITI report identifies and analyses the discrepancies

The 2010 EITI report points out residual net discrepancies of 3.6 MUS¹²² (5.7% of the amounts reported by the State). These discrepancies arose mainly from the following declarations:

- A signature bonus of 2.1 MUS¹²³ paid by Scantogo Mines, not reported by the State
- Taxes paid to the DGD by SNPT, totalling 1.5 MUS¹²⁴, which could not be reconciled
- Taxes paid to the DGD by Brasserie BB Lomé/Eau vitale, amounting to 1.3 MUS¹²⁵, which could not be reconciled
- Taxes not reported by the company Colas for 1,2 MUS¹²⁶

Some members of the multi-stakeholder group have underlined their surprise at the payment of a signature bonus in 2010, despite the fact that the Mining code does not stipulate any.

3. The 2011 EITI report identifies insignificant discrepancies

The 2011 EITI report identifies discrepancies between data reported by the State and data reported by extractive companies. The reconciler offers a distinction between positive and negative discrepancies. The former occurs when figures reported by companies are higher than those reported by the State (around 200 US¹²⁷, which represent an insignificant percentage of the amounts reported by the extractive companies). Negative discrepancies occur when the figures reported by extractive companies are lower than those reported by the

¹²² 1,7 MDSFCFA / 471 FCFA/USD ≈ 3,6 MUS

¹²³ 990MFCFA / 471 FCFA/USD ≈ 2,1 MUS

¹²⁴ 694,3 MFCFA / 471 FCFA/USD ≈ 1,5 MUS

¹²⁵ 616,6 MFCFA / 471 FCFA/USD ≈ 1,3 MUS

¹²⁶ 571,9 MFCFA / 471 FCFA/USD ≈ 1,2 MUS

¹²⁷ 93 922 FCFA / 471 FCFA/USD ≈ 200 US

State (approximately 600 USD¹²⁸, which represent an insignificant percentage of the amounts reported by the State agencies).

As far as the small discrepancies revealed by the 2011 EITI report are concerned, it would have been useful to support the credibility of this result by checking the capacity of the main State agencies to produce high-quality reporting. The tests we have performed with respect to the quality of the internal control and the information systems of the main State agencies are detailed in Requirement No.15.

4. The 2010 and 2011 EITI reports make recommendations

We find that all recommendations made in the 2010 EITI report have been taken into account, except for the one related to the follow-up of the taxes and duties manually reported by the municipalities.

The 2011 EITI report (pages 37-38) makes the following recommendations:

- Recommendation No.1
Implement procedures and controls to enable a thorough follow-up of the customs duties charged by the DGD and to facilitate the reconciliation of payments
- Recommendation No.2
Implement a regularly updated database at the level of the EITI Steering Committee. This database will have to include all the information related to companies in the extractive sector.
- Recommendation No.3
Implement a thorough follow-up of the State's equity interests in extractive companies and the related revenues.
- Recommendation No.4
Update the information systems of the State agencies and coordinate them with the DGMG and the DGH. By doing so, it will be checked that all extractive companies with mining permits are registered with the relevant agencies.
- Recommendation No.5
Insert a distinct budget line in the table of financial operations of the State for the revenues coming from the extractive sector.
- Recommendation No.6
A different treatment for sub-national payments. The objective is to ensure a better transparency and traceability of these payments.

■ Reference

N°

5-89 Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

The stakeholders confirm that the 2010 and 2011 EITI reports are comprehensive and that they identify and analyse the discrepancies in a satisfactory manner. They confirm their wish to follow-up the completion of the last recommendation in the 2010 EITI report and to implement those in the 2011 EITI report.

¹²⁸ 281 622 FCFA / 471FCFA/USD ≈ 600 USD

■ Conclusion

The 2010 and 2011 EITI reports are comprehensive, identify and analyse all significant discrepancies and make recommendations to improve the quality of the future reconciliation processes.

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

Requirement No.17 is met



Requirement No.18

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

■ Evidence

Evidence stated in the EITI Rules, 2011 edition		Finding	Paragraph
a)	The report is publicly available in a way that is publicly accessible, comprehensive and comprehensible	Yes	2
b) i	The EITI report clearly sets out the agreed definition of "material payments and revenues"	Yes	1
ii	The EITI report lists all registered companies involved in the extractive sector exploration and production, noting which companies participated or not in the EITI reporting process	Yes	1
iii	The EITI report clearly states if any companies or government entities failed to participate in the reporting process	Yes	1
iv	The EITI report describes the steps taken by the government to ensure the reliability of the disclosed data	Yes	1
v	The EITI report describes the methodology adopted by the reconciler to identify discrepancies and to address them	Yes	1
c) i	The EITI report summarises and compares the share of each benefit stream to total revenue accruing to the respective level of government	Yes	1
ii	A list of all companies active in each extractive sector is included as an Appendix in the EITI report	Yes	1
d)	The government and the multi-stakeholder group have ensured that the EITI report was made publicly available in ways that are consistent, including by:		
i	Producing paper copies of the report, which are distributed to all stakeholders	Yes	2 and 3
ii	Making the report available online	Yes	2 and 3
iii	Ensuring that the report is comprehensive and includes recommendations	Yes	Cf. Requirement 17
iv	Ensuring that the report is written in a clear, accessible style and in appropriate languages	Yes	2 and 3
v	Ensuring that outreach events are undertaken to spread awareness of the EITI report	Yes	2 and 3
e)	The government and multi-stakeholders group have ensured that the EITI report and its findings contributes to public debate	Partial	2 and 3

See EITI Rules, 2011 edition, p. 27

1. Available, comprehensive and comprehensible 2010 and 2011 EITI reports

While under Requirement No.17 we have found that the 2010 and 2011 EITI reports were exhaustive, we now find that they are also comprehensible. For example, the 2011 EITI report includes:

- A detailed explanation of the methodology adopted for the data reconciliation, pp. 14-16
- A list of extractive companies operating in 2011, indicating whether these companies were included in the scope of the 2011 EITI report, pp. 17-18
- A clear definition of the payments selected in the EITI repertory, supplemented by the definition of the unselected benefit streams identified, pp. 19-24. A chart presenting the circulation of the various benefit streams is also available on p. 25
- A detailed presentation of the reconciliation works and the adjustments made, pp. 26-33
- An analysis of the main indicators in the covered extractive sector, pp. 35-37. With the help of tables and charts, the reconciler identifies the largest contributors to the extractive sector revenues (by activity, type of benefit streams or company).

2. A formally approved and disseminated 2010 EITI report

The 2010 EITI report was formally approved in the meeting of the Supervisory Council of 2 April 2012. It was published online on the website of the EITI-Togo <http://www.itietogo.org> and is available in French and in Ewe. The official 2010 EITI report presentation ceremony took place in Lomé, on 12 April 2012, in the presence of officials, members of the diplomatic and consular staff, representatives of national and international institutions, the various stakeholders in the Togo Initiative, civil society organisations and the national and international media¹²⁹. This manifestation was covered by the national press¹³⁰. Dissemination actions took place in numerous towns of the Togolese provinces (Lilikopé, Vogan, Hahotoé, Anfoin, Kpémé, Tabligbo, Agomé-Tomégbé) in August 2012, through awareness-raising journeys and visits to mining sites for the local communities¹³¹.

3. The 2011 EITI report has been formally approved, published, and its dissemination is in progress

The 2011 EITI report was approved in its final version by the Steering Committee in its meeting of 19 February 2013¹³² and by the National Supervisory Council on 22 February 2013. The report is also available online on the website of the National Initiative. Dissemination has started on 8 March 2013 by the administrative centers (Tsévié, Atakpamé, Sokodé, Kara and Dapaong) and have been carried on in the mining areas of Pagala, Bangéli, Lilicopé, Tabligbo, Davié, Anfoin and Kpémé.

We understand that the national debate on the 2011 and 2010 EITI reports will be solemnly launched on 18 April 2013 by the Prime Minister during a conference-debate in Agora Senghor centre, where more than 200 persons are expected.

■ References

N°

- 4-312 Communiqué de presse au sujet de la dissémination du 1^{er} rapport ITIE au Togo (non daté)
- 4-500 Compte rendu de la Présentation officielle du Premier Rapport ITIE-Togo (12 avril 2012)
- 4-570 Compte rendu de la 1^{ère} réunion ordinaire du Conseil National de Supervision (2 avril 2012)
- 4-800 Plan d'actions ITIE Togo 2010-2013
- 4-810 Articles de presse (année 2012)
- 5-89 Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)

■ Opinion of the stakeholders

The 2010 and 2011 EITI reports were approved by the Steering Committee and its stakeholders.

The members of the multi-stakeholder group are aware of the importance of immediately implementing the report dissemination and communication activities, as stipulated in the 2010-2013 EITI work plan.

Members of civil society regret, however, *“the under-estimation of certain budget lines, especially the activities related to the communication, including [those undertaken for] the dissemination of the report”*.

¹²⁹ Compte rendu de la Présentation officielle du Premier Rapport ITIE-Togo (12 avril 2012)

¹³⁰ Articles de presse (année 2012)

¹³¹ Communiqué de presse au sujet de la dissémination du 1^{er} rapport ITIE au Togo (non daté)

¹³² Procès Verbal de la 12^e Réunion ordinaire du Comité de Pilotage (19 février 2013)

- **Recommendation of the validator**

R6 – Ensure the full dissemination of the 2011 EITI report

- **Conclusion**

The 2010 and 2011 EITI reports are comprehensible, and a large number of varied communication and dissemination actions were conducted at a national scale for the 2010 EITI report and are scheduled for the 2011 EITI report. This leads us to conclude that the EITI-Togo is compliant with this Requirement.

Requirement No.18 is met



Requirement No.19

Oil, gas and mining companies must support EITI implementation

■ Findings

According to the recommendations of the Validation Guide, we have submitted self-assessment forms to the declaring extractive companies of the EITI process in the Togo. Out of the 25 extractive companies involved, 24 sent back their completed self-assessment forms. Our analysis of these forms is included below; questions and answers are presented hereafter. All self-assessment forms sent back in the context of this Validation report are available in Appendix III.

1. Extractive companies involved in a process they see as clearly progressing

Most companies have committed to “*support and cooperate with the EITI in applying the national work plans (such as defined by the multi-stakeholder group), including in complying with the government's directives regarding the EITI [...] and [...] to meet with the stakeholders*”¹³³.

They also restate their active support to the EITI by participating in the revenue reporting process, training workshops and seminars and through their presence in the Steering Committee and the National Supervisory Council.

2. Extractive companies that would like a more efficient communication around the EITI

While almost all extractive companies stated that the dialogue around the National Initiative has been constructive, they admit, nevertheless, that additional communication efforts could be made.

Thus, some companies underlined that larger media coverage of the National Initiative¹³⁴ and the organisation of more frequent training and information meetings¹³⁵ could consolidate the dialogue around the EITI.

Thus, the company ENCOTRA would like to strengthen “*awareness and organisation of training seminars*”¹³⁶, while WACEM would like to strengthen “*the dissemination of the initiative in the media*”¹³⁷.

¹³³ Formulaire d'auto-évaluation

¹³⁴ Formulaires d'auto-évaluation de TdE et WACEM

¹³⁵ Formulaires d'auto-évaluation de ENCOTRA et Les Aigles

¹³⁶ Formulaire d'auto-évaluation de ENCOTRA

¹³⁷ Formulaire d'auto-évaluation de WACEM

3. Questions asked and answers obtained

The answers given in the templates are indicated below:

	Company Name	Question Number														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Brasserie BB Lomé/Eau Vitale	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	No	Yes	Yes	NA
2	CEMAT Industrie	NA	NA	NA	NA	Yes	Yes	NA	NA	Yes	Yes	NA	NA	NA	NA	NA
3	Colas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
4	EBOMAF	Yes	NA	Yes	NA	NA	Yes	Yes	NA	No	Yes	NA	No	NA	NA	NA
5	ENCOTRA	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
6	ENI Togo	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	NA	Yes	NA
7	Etoile du Golfe	Yes	Yes	Yes	No	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	NA	NA
8	G&B African	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	NA	Yes	Yes	Yes	Yes	NA
9	Granutogo	No	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
10	Horizon Oxygène Clever Sarl	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
11	Les Aigles	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
12	MM Mining	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
13	POMAR	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	NA	Yes	NA
14	RRCC	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	NA	Yes	Yes	Yes	Yes	NA
15	SATEM sarloux	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
16	Scantogo Mines	No	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
17	SNPT	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	NA	Yes	Yes	Yes	Yes	NA
18	Soltrans	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	No	Yes	Yes	Yes	Yes	Yes	NA
19	TdE	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
20	Togo carrière	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
21	Togo Rail	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
22	Voltic	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	Yes	NA	NA	Yes	Yes	Yes	NA
23	WACEM	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA
24	WAFEX	Yes	Yes	Yes	Yes	Yes	No	No	NA	Yes	Yes	No	Yes	Yes	Yes	No

NA: Not applicable

Results of the self-assessment forms

Questions in these forms are as follows:

1. Has your company made public statements supporting the EITI process in Togo?
2. Has the dialogue on the initiative been constructive and can it be improved?
3. Has your company faced obstacles in the implementation of the EITI?
4. If yes, how could these be addressed so as to strengthen the national process?
5. Is your company satisfied with the EITI national work plan (as approved by the multi-stakeholder group)?
6. Has your company committed to support and contribute to the implementation of the EITI national work plan (as approved by the multi-stakeholder group), including abiding by government EITI-related Rules (e.g. laws and MoUs) and, where appropriate, meeting with the stakeholders?
7. Has the data your company has submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports been drawn from accounts audited to international standards?
8. Has the EITI data your company has submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports been certified by an independent auditor, according to international standards?
9. What is the name and contact of the independent auditor of your company in Togo? At a headquarters' level?
10. Have all the significant payments your company has made to the State been submitted to the organisation(s) contracted to reconcile figures and produce the EITI reports, according to the agreed-upon EITI reporting templates and schedule?
11. Has your company answered to all the requests of the organisation(s) contracted to reconcile figures and produce the EITI reports, so as to facilitate the reconciliation of declared payments and revenues, according to the EITI reporting templates?

12. *In your company's opinion, does the scope of extractive companies and benefit streams, as defined for the EITI reports in Togo, correspond to the goals of the EITI, notably in terms of materiality?*
13. *Is your company satisfied with the reporting templates submitted by the organisation(s) contracted to reconcile figures and produce the EITI reports?*
14. *Are the discrepancies identified by the organisation(s) contracted to reconcile figures and produce the EITI reports acceptable?*
15. *Is your company satisfied with the selection and the work performed by the organisation(s) contracted to reconcile figures and prepare the EITI reports?*

■ References

N°

- 8-2 Formulaire d'auto-évaluation, TdE
 - 8-3 Formulaire d'auto-évaluation, Les Aigles SARL
 - 8-26 Formulaire d'auto-évaluation, ENCOTRA
 - 8-28 Formulaire d'auto-évaluation, WACEM
- Other references available in Appendix I

■ Comments of the validator

The answers to the self-assessment forms and the interviews held in Lomé confirm that companies support the implementation of the EITI in Togo.

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

1. A dynamic multi-stakeholder group, committed to ensuring the sustainability of the Initiative

The mobilisation of the current Steering Committee and its members, their involvement in supporting the drawing-up of the 2010 and 2011 EITI reports and their regular participation in capacity-building workshops show their commitment to a consolidated implementation of the Initiative.

2. A fast consideration of most of the recommendations in the 2010 EITI report

Following the publication of the 2010 EITI report, the Steering Committee took a certain number of measures to remedy the deficiencies pointed out. The Steering Committee followed these particular recommendations:

- Recommendation No.1

To include in the scope of the 2011 EITI report¹³⁸ State agencies that although included in the scope of the 2010 EITI report, were not asked to send reporting templates (Trésor annexe Tokoin, Trésorerie principale de Limé Commune, commune de Lomé, Fonds Spécial d'Electrification)

- Recommendation No.2

Some Togolese companies, whose main activity (> 50% of their business) is not directly related to the extractive sector, nevertheless pay significant amounts to State agencies collecting the payments of the extractive sector. This is why the multi-stakeholder group decided to include in the scope of the 2011 EITI report, companies with a minor share of business in the extractive sector. For these reasons, only the benefit streams specific to the extractive sector were reconciled so as not to fictitiously increase revenues of the extractive sector.

The 6 companies involved in the 2011 EITI report are:

- . COLAS
- . ENCOTRA
- . BB/Eau Vitale
- . Togo Rail
- . CEMAT
- . Etoile du Golfe

- Recommendation No.3

To organise work meetings between State agencies and extractive companies¹³⁹ in order to stimulate the dialogue and a better understanding of various reporting means. This measure should help address the payment reporting problems, especially those regarding payments to DGD, which could not be used in the 2010 EITI report.

However, it seems that Recommendation No.4, which addressed problems of some State agencies in following-up and processing data, was partially adopted. Indeed, DGI did not disclose the taxes and charges manually reported to municipalities in 2011.

¹³⁸ Etude de cadrage pour le 2^e rapport ITIE Togo (février 2013)

¹³⁹ Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012) and Compte rendu de la réunion du Secrétariat Technique avec les entreprises extractives et les agences gouvernementales (12 juin 2012)

3. An obvious reduction of discrepancies between the 2010 EITI report and the 2011 EITI report

According to the 2011 EITI report, the discrepancies between the revenues received by State agencies and the revenues reported by extractive companies amount to approximately 400 USD (0.01% of the revenues of the extractive sector reported by the government in 2011)¹⁴⁰. The progress made between the two reports is obvious, as the 2010 EITI report indicated discrepancies of 3.4 MUS\$ (5.7% of the total revenues of the extractive sector reported by the government in 2010)¹⁴¹. This significant improvement shows that stakeholders took into account the recommendations and lessons of the 2010 EITI report.

4. A broadened scope

As mentioned in paragraph 4.3 hereinafter, we observe that the multi-stakeholder group has decided to broaden the reconciliation scope to encompass the water sector (groundwater exploitation) and the precious ores trading sector (downstream sector)

■ References

N°

- 4-390 Compte rendu de la réunion du Secrétariat Technique avec les entreprises extractives et les agences gouvernementales (12 juin 2012)
- 4-450 Compte rendu de la réunion avec les entreprises extractives en prélude à la mission du conciliateur en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012)
- 4-520 Arrêté interministériel n° 021/2012/MME/MEF « faisant obligation aux délégations spéciales des communes et préfectures des localités minières de déclarer leurs recettes d'origine minière à l'ITIE Togo et à la Cour des Comptes » (10 avril 2012)
- 4-530 Arrêté interministériel n° 022/2012/MME/MEF « faisant obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat » (10 avril 2010)
- 4-660 Rapport ITIE-Togo exercice 2010, Moore Stephens (mars 2012)
- 5-89 Rapport ITIE 2011 (février 2013)
- 5-90 Etude de cadrage pour le 2^e rapport ITIE Togo (février 2013)

■ Opinion of the stakeholders

Stakeholders confirm this analysis.

¹⁴⁰ 187 700 FCFA / 471FCFA/USD ≈ 400 USD

¹⁴¹ 1,7 MDSFCFA / 471 FCFA/USD ≈ 3,6 MUS\$

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 Togo has undeniably permitted the following achievements:

1. Formalisation of the dialogue around transparency issues

In a context where governance and transparency matters are a complex stake, the adhesion of Togo to the EITI and its Rules has opened the way for an organised dialogue amongst all stakeholders concerned by the Initiative.

The formalisation of the National Initiative through the creation of a multi-stakeholder group gathering together members of the government, civil society and extractive companies enabled the launch of a movement of consultations, dialogue and partnership on fundamental governance and transparency matters.

Indeed, the minutes of meetings of the EITI-Togo Steering Committee, of regular awareness workshops and the press articles that we have collected stand proof to the real dialogue within the institutional structure of the EITI.

We also understand that the drafting of the 2010 and 2011 EITI reports revealed some difficulties of the administration in tracking all fiscal revenues obtained from mining companies operating in Togo. Recommendations were made with respect to these difficulties, so that they may be addressed by the government.

2. A general participation of the reporting entities

All reporting entities, both State agencies and extractive companies, provided reporting templates for the reconciliation of data for the 2011 EITI report. This is mostly the result of voluntary participation, made compulsory in 2012 by the adoption of two orders:

- The ministerial order of 10 April 2012 *“on the obligation of all mining companies to report payments made to the State under the EITI”*
- The ministerial order No.021/2012/MME/MEF of 10 April 2012 *“requiring the special delegations of communes and prefectures of mining localities to report their revenues of mining origin to the EITI-Togo and the Supreme Audit Institution”*

3. Reliable and widely accessible information on the contribution of the extractive sector

The efforts made by the Togolese authorities and the Steering Committee in the EITI process has facilitated the availability of clear and reliable information regarding the extractive sector.

Indeed, information provided under the EITI is rich, diverse and, most importantly, it had never been available to such an extent before the adhesion of the country to the Initiative.

The regular organisation of awareness and popularisation¹⁴² workshops, as well as the distribution of documents on the dedicated website <http://www.itietogo.org> undoubtedly enabled, reaching citizens who had never been able to benefit from access to substantial information before.

¹⁴² See Requirements 6, 7 and 18

4.2. The sustainability of the EITI process

The Togolese government enabled the National Initiative to become structured and the stakeholders to get fully involved in the implementation of the EITI. Indeed, we find:

- The creation of a Supervisory Council and a Steering Committee, the existence and composition of which were formalised by an order
- The promulgation of 2 joint ministerial orders of 10 April 2012, which require mining companies and local State agencies to participate in the EITI
- The insertion in the new mining contracts of 3 articles compelling the mining companies to disclose their revenues to the State with certified financial statements and to be able to distinguish their contribution to the mining sector from their other payments
- The regular funding of the National Initiative
- The multiplication of the awareness and capacity-building activities in various provinces (including mining regions)
- The inclusion of EITI Principles and Requirements in the Mining Code whose adoption is pending

4.3. Beyond EITI

We underline that in addition to the upstream sector of the extractive companies concerned by the EITI Requirements and the Source Book, the multi-stakeholder group decided to expand the reconciliation scope so as to cover the water sector (exploitation of groundwaters) and the precious substances trading sector (downstream sector).

We find that the National Initiative expanded the EITI Rules regarding the following aspects:

- The expansion of the scope so as to cover companies that exploit groundwaters and trade precious substances
- The expansion of the scope so as to cover companies whose main activity (> 50% of their business) is not directly related to the extractive sector and yet pay significant amounts to State agencies for the extractive sector. This is why the multi-stakeholder group decided to include in the scope, companies with a minor share of business in the extractive sector. For these reasons, only the benefit streams specific to the extractive sector were reconciled so as not to fictitiously increase the revenues of the extractive sector.

The 6 companies concerned in the 2011 EITI report are:

- . COLAS
 - . ENCOTRA
 - . Brasserie BB Lomé/Eau Vitale
 - . Togo Rail
 - . CEMAT
 - . Etoile du Golfe
- The definition of very low materiality thresholds, which leads to reconciling benefit streams and extractive companies with very limited contributions.

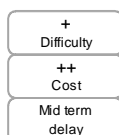
Indeed, we notice that the sum of the payments made by the 8 smallest companies contributing to the 2011 EITI report amounts to less than 0.1% of the income of the extractive sector¹⁴³.

Similarly, the sum of the amounts arising from the 7 smallest benefit streams presented in the 2011 EITI report is less than 0.1% of the income of the extractive sector¹⁴⁴.

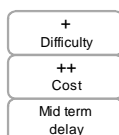
¹⁴³ The payments received from the extractive sector amounts to 15 500 MFCFA. The sum of the payments made by the 8 smallest companies contributing to the 2011 EITI Report is approximately equal to 13 MFCFA. We therefore have $13 \text{ MFCFA} / 15\,500 \text{ MFCFA} = 0,08\%$

¹⁴⁴ The payments received from the extractive sector amounts to 15 500 MFCFA. The sum of the amounts arising from the 7 smallest benefit streams presented in the 2011 EITI Report is approximately equal to 9,4 MFCFA. We therefore have $9,4 \text{ MFCFA} / 15\,500 \text{ MFCFA} = 0,06\%$

5 RECOMMENDATIONS

**Recommendation No.1***Assess capacity constraints of the 2010-2013 EITI work plan*

In accordance with the EITI Rules, there should be an assessment of the capacity constraints of the members of the multi-stakeholder group. A training program should then be defined according to the identified expectations and needs.

**Recommendation No.2***Complete the full implementation of the 2010-2013 EITI work plan*

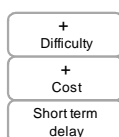
Some actions in the EITI work plan have not been implemented, including some capacity-building activities for members of the Steering Committee (2.5 and 2.6) or the dissemination of the 2011 EITI report (3.7).

We recommend the Steering Committee ensure that actions provided by the 2010-2013 EITI work plan are fully implemented and completed as soon as possible

**Recommendation No.3***Add an "Other significant payments" category to the reporting templates of future reconciliation reports*

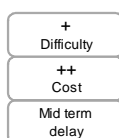
As shown in the analysis detailed in Requirements No.9, 14 and 16, it is always a complex task to ensure an exhaustive census of significant benefit streams through the declarations of payments and of revenues.

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

**Recommendation No.4***Proceed to the evaluation of the tax exemptions of SNCTPC and to the evaluation of the proportion of its extractive activity*

The SNCTPC, a Chinese capital company, is not included in the scope of the 2011 EITI report whereas it is included in the list¹⁴⁵ of the companies with active production licenses in 2011. We understand that this company benefits from tax exemptions on the extraction of construction materials in exchange for infrastructure works on the Togolese territory. This exoneration could be assimilated to a payment in-kind which would thus be included in the scope.

We recommend that the Steering Committee proceeds to the evaluation of the tax exemptions of SNCTPC and to the evaluation of the proportion of its extractive activity.

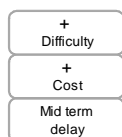
**Recommendation No.5***Ensure that the Supreme Audit Institution changes its approach on the works to perform*

The works of the Supreme Audit Institution mainly consisted in comparing data reported by State agencies to the reporting templates of the extractive companies.

¹⁴⁵ Répertoire des titres miniers d'exploitation pour l'année 2011 and Répertoire des permis de recherche (janvier 2013)

This work is similar to the reconciliation work that must be carried out by the reconciler and is not appropriate under an EITI process.

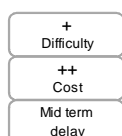
Consequently, we recommend the Supreme Audit Institution undertake audit works, or if not possible, tests to assess whether the data disclosed by the State agencies matches the data reported by the Public Treasury.



Recommendation No.6

Ensure the full dissemination of the 2011 EITI report

We recommend the Steering Committee of the EITI-Togo conducts the dissemination activities provided in the communication strategy.

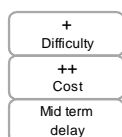


Recommendation No.7

Create an EITI database

Many actions have been undertaken as part of the implementation of the EITI in Togo since 2009. We recommend the Technical Secretariat creates 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.8

Develop a database for the extractive sector

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

Even if essential information is available on the EITI website <http://www.itietogo.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 Technical Secretariat centralise in a single database, the main legal, fiscal, social, economic and financial information on the country's extractive 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

2013

- 5-1** – **Données sectorielles** – Formulaire d'auto-évaluation, BB/Eau Vitale
- 5-2** – **Données sectorielles** – Formulaire d'auto-évaluation, Brilliant Stones
- 5-3** – **Données sectorielles** – Formulaire d'auto-évaluation, CEMAT
- 5-4** – **Données sectorielles** – Formulaire d'auto-évaluation, Colas
- 5-5** – **Données sectorielles** – Formulaire d'auto-évaluation, EBOMAF
- 5-6** – **Données sectorielles** – Formulaire d'auto-évaluation, ENCOTRA
- 5-7** – **Données sectorielles** – Formulaire d'auto-évaluation, ENI
- 5-8** – **Données sectorielles** – Formulaire d'auto-évaluation, Etoile du Golfe
- 5-9** – **Données sectorielles** – Formulaire d'auto-évaluation, G&B African Resources
- 5-10** – **Données sectorielles** – Formulaire d'auto-évaluation, Global Merchants
- 5-11** – **Données sectorielles** – Formulaire d'auto-évaluation, Horizon Oxygène Clever Sarl
- 5-12** – **Données sectorielles** – Formulaire d'auto-évaluation, Les Aigles
- 5-13** – **Données sectorielles** – Formulaire d'auto-évaluation, Panafrican G.
- 5-14** – **Données sectorielles** – Formulaire d'auto-évaluation, POMAR
- 5-15** – **Données sectorielles** – Formulaire d'auto-évaluation, RRCC
- 5-16** – **Données sectorielles** – Formulaire d'auto-évaluation, SGM
- 5-17** – **Données sectorielles** – Formulaire d'auto-évaluation, SNPT
- 5-18** – **Données sectorielles** – Formulaire d'auto-évaluation, TdE
- 5-19** – **Données sectorielles** – Formulaire d'auto-évaluation, Togo Carrière
- 5-20** – **Données sectorielles** – Formulaire d'auto-évaluation, WACEM
- 5-21** – **Données sectorielles** – Formulaire d'auto-évaluation, WAFEX
- 5-83** – **Conseil National de Supervision** – Compte rendu de la 3^e réunion ordinaire du Conseil National de Supervision (22 février 2013)
- 5-84** – **DGMG** – Arrêtés « portant attribution d'un permis d'exploitation » pour les entreprises CECO BTP, SAD et Global Merchants (février 2013)
- 5-85** – **Secrétariat Technique** – Procès Verbal de la 12^e Réunion ordinaire du Comité de Pilotage (19 février 2013)
- 5-86** – **Cour des Comptes du Togo** – Rapport d'audit général (13 février 2013)
- 5-87** – **Cour des Comptes du Togo** – Rapport des travaux d'audit en vue de la certification des déclarations de recettes des entités publiques (12 février 2013)
- 5-88** – **Secrétariat Technique** – Liste des membres du Comité de Pilotage (janvier 2013)
- 5-89** – **Rapport ITIE 2011** – Rapport ITIE- Togo exercice 2011, Moore Stephens (février 2013)
- 5-90** – **Rapport ITIE 2011** – Etude de cadrage pour le 2^e rapport ITIE Togo (février 2013)
- 5-91** – **Code Minier** – Avant Projet du code minier de la République togolaise (en projet)
- 5-92** – **FMI** – TOFE – Togo: 2011 Article IV Consultation and Sixth review under the extended credit facility arrangement (August 2011)
- 5-93** – **Rapport USGS** – 2010 Minerals Yearbook (February 2012)
- 5-94** – **Secrétariat Technique** – Répertoire des permis de recherche (janvier 2013)
- 5-95** – **Secrétariat Technique** – Répertoire des titres miniers d'exploitation (janvier 2013)
- 5-96** – **Secrétariat Technique** – Cadastre pétrolier (janvier 2013)
- 5-97** – **Plan d'actions** – Plan d'actions 2010-2013 avec état d'avancement des activités (24 janvier 2013)
- 5-98** – **Secrétariat Technique** – Le montant des financements de l'ITIE 2011-2013 (sources de financement) (24 janvier 2013)

- 5-99** – **Secrétariat Technique** – Le montant des financements de l'ITIE 2011-2013 (utilisation) (24 janvier 2013)
- 5-100** – **Comité de Pilotage** – Résolutions issues de la réunion extraordinaire du Comité de Pilotage (14 janvier 2013)
- 5-110** – **Comité de Pilotage** – Rapport de l'atelier d'auto-évaluation de la mise en œuvre du processus de l'ITIE (non daté)

2012

- 4-100** – **Conseil National de Supervision** – Compte rendu de la 2^e réunion ordinaire du CNS (28 décembre 2012)
- 4-110** – **Comité de Pilotage** – Compte rendu de la 10^e réunion ordinaire du Comité de Pilotage (24 décembre 2012)
- 4-120** – **Rapport ITIE** – Note de synthèse sur le Périmètre de Conciliation et la Matérialité pour l'année 2011 (décembre 2012)
- 4-130** – **Secrétariat Technique** – Compte rendu de l'atelier sur le remplissage du formulaire de déclaration en vue d'élaboration du rapport ITIE 2011 (27 décembre 2012)
- 4-150** – **Renforcement des capacités** – Atelier de renforcement de capacités des entités déclarantes du secteur extractif (27 décembre 2012)
- 4-170** – **Conseil National de Supervision** – Compte rendu de la réunion du premier Ministre, Président du CNS, avec les entités gouvernementales (13 décembre 2012)
- 4-179** – **Loi** portant création de l'Office Togolais des Recettes (10 décembre 2012)
- 4-180** – **Comité de Pilotage** – Compte rendu de la téléconférence du Secrétariat Technique avec le Secrétariat international sur la Validation du processus de l'ITIE au Togo (7 décembre 2012)
- 4-190** – **Société civile** – Compte rendu de la 27^e réunion du collège de la société civile (3 décembre 2012)
- 4-200** – **Renforcement des capacités** – Présentation de l'ITIE et politique sociale au Togo (non daté)
- 4-210** – **Secrétariat Technique** – Compte rendu de la réunion du conciliateur ITIE Togo avec les entités déclarantes, agences gouvernementales et sociétés, dans le cadre du début de la mission d'élaboration du rapport ITIE 2011 au Togo (30 novembre 2012)
- 4-211** – **Comité de Pilotage** – Compte rendu de la 9^e réunion ordinaire du Comité de Pilotage (29 novembre 2012)
- 4-230** – **Société civile** – Compte rendu de la 25^e réunion du Collège de la société civile (6 novembre 2012)
- 4-240** – **Société civile** – Rapport d'activités à mi-parcours du collège de la société civile (novembre 2012)
- 4-250** – **Renforcement des capacités** – Programme de renforcement des capacités des organes et parties prenantes de la mise en œuvre de l'ITIE au Togo – consolidation de la mise en œuvre (novembre 2012)
- 4-260** – **Comité de Pilotage** – Résolutions issues de la réunion extraordinaire du Comité de Pilotage (18 octobre 2012)
- 4-270** – **Comité de Pilotage** – Compte rendu de la 6^e réunion extraordinaire du Comité de Pilotage (18 octobre 2012)
- 4-280** – **Comité de Pilotage** – Compte rendu de la réunion des groupes de travail du Comité de Pilotage (les 8, 9 et 12 octobre 2012)
- 4-290** – **Comité de Pilotage** – Résolutions issues de la 8^e réunion ordinaire du Comité de Pilotage (2 octobre 2012)
- 4-300** – **Comité de Pilotage** – Compte rendu de la 8^e réunion ordinaire du Comité de Pilotage (2 octobre 2012)
- 4-310** – **Rapport ITIE** – Rapport de dissémination du 1^{er} rapport ITIE-Togo dans les chefs lieux des régions administratives et dans les localités d'exploitation minières (septembre 2012)
- 4-311** – **Secrétariat Technique** – Dissémination du 1^{er} rapport ITIE au Togo dans le cadre de la mise en œuvre du processus de l'ITIE (non daté)

- 4-312 – Communication** – Communiqué de presse au sujet de la dissémination du 1^{er} rapport ITIE au Togo (non daté)
- 4-320 – Secrétariat Technique** – Compte rendu des réunions de préparation du rapport ITIE 2011 (24, 25 et 26 juillet 2012)
- 4-330 – Société civile** – Compte rendu de la 23^e réunion du collège de la société civile (2 juillet 2012)
- 4-340 – Société civile** – Rapport d'investigation sur les activités de l'or et du diamant au Togo (juillet 2012)
- 4-350 – Société civile** – Compte rendu de la rencontre avec le Directeur Général des mines et de la géologie (28 juin 2012)
- 4-360 – Comité de Pilotage** – Compte rendu de la 7^e réunion ordinaire du Comité de Pilotage (25 juin 2012)
- 4-370 – Société civile** – Compte rendu de la rencontre avec le représentant de la BAD au Togo (22 juin 2012)
- 4-380 – Société civile** – Compte rendu de la 22^e réunion du Collège de la société civile (19 juin 2012)
- 4-390 – Secrétariat Technique** – Compte rendu de la réunion du Secrétariat Technique avec les entreprises extractives et les agences gouvernementales (12 juin 2012)
- 4-391 – Société civile** – Compte rendu de la 21^e réunion du Collège de la société civile (5 juin 2012)
- 4-400 – Société civile** – Rapport d'investigation sur les activités de l'or et du diamant au Togo (4 juin 2012)
- 4-410 – Comité de Pilotage** – Compte rendu de la réunion du collège des Industries Extractives du Comité de Pilotage (23 mai 2012)
- 4-420 – Société civile** – Compte rendu de l'examen du programme de dissémination du 1^{er} rapport ITIE Togo (22 mai 2012)
- 4-430 – Secrétariat Technique** – Compte rendu de la réunion avec les sociétés extractives en prélude à la mission de l'administrateur indépendant en vue de l'élaboration du rapport ITIE-Togo 2011 (18 mai 2012)
- 4-450 – Secrétariat Technique** – Compte rendu de la réunion avec les sociétés extractives en prélude à la mission de l'administrateur indépendant en vue de l'élaboration du rapport ITIE-Togo 2011 (11 mai 2012)
- 4-459 – Comité de Pilotage** – Termes de référence pour le recrutement d'un administrateur indépendant pour l'année 2011 (10 mai 2012)
- 4-460 – Comité de Pilotage** – Compte rendu de la 5^e réunion extraordinaire du Comité de Pilotage (10 mai 2012)
- 4-470 – Société civile** – Compte rendu de la 20^e réunion du Collège de la société civile (8 mai 2012)
- 4-500 – Comité de Pilotage** – Compte rendu de la Présentation officielle du Premier Rapport ITIE-Togo (12 Avril 2012)
- 4-510 – Comité de Pilotage** – Décision : approbation du rapport ITIE 2010, mise en œuvre de ses recommandations et poursuite des actions prévues par le Comité de Pilotage (5 avril 2012)
- 4-520 – Arrêté** interministériel n°021/2012/MME/MEF portant « *obligation aux délégations spéciales des communes et préfectures des localités minières de déclarer leurs recettes d'origine minière à l'ITIE Togo et à la Cour des Comptes* » (10 avril 2012)
- 4-530 – Arrêté** interministériel n°022/2012/MME/MEF portant « *obligation aux entreprises extractives de certifier leurs états financiers et de déclarer à l'ITIE Togo leurs paiements à l'Etat* » (10 avril 2012)
- 4-540 – Comité de Pilotage** – Compte rendu de la 4^e réunion extraordinaire du Comité de Pilotage (5 avril 2012)
- 4-550 – Conseil National de Supervision** – Décision : approbation du rapport ITIE 2010, mise en œuvre de ses recommandations et poursuite des actions prévues par le Comité de Pilotage (2 avril 2012)
- 4-560 – Société civile** – Compte rendu de la 19^e réunion du Collège de la société civile (2 avril 2012)
- 4-570 – Conseil National de Supervision** – 1^{ère} réunion ordinaire du Conseil National de Supervision (2 avril 2012)
- 4-580 – Renforcement des capacités** – Présentation : ITIE et participation des entreprises (mars 2012)

- 4-590 – Société civile** – Compte rendu de la 18^e réunion du Collège de la société civile (23 mars 2012)
- 4-600 – Renforcement des capacités** – Présentation : les étapes de la mise en œuvre de l'ITIE à l'aune des nouvelles règles (mars 2012)
- 4-610 – Renforcement des capacités** – Présentation : le rôle de la société civile dans l'ITIE (19 et 20 Mars 2012)
- 4-620 – Renforcement des capacités** – Atelier du Comité de Pilotage : aperçu sur la validation (19 mars 2012)
- 4-630 – Communication** – Allocution de Marie-Ange Kalenga durant l'atelier du CNS (20 Mars 2012)
- 4-640 – Communication** – Discours du Ministre des mines et de l'énergie à l'ouverture de l'atelier des membres du Comité de Pilotage (19 mars 2012)
- 4-650 – Société Civile** – Compte rendu de la 17^e réunion du Collège de la société civile (15 mars 2012)
- 4-660 – Rapport ITIE** – Rapport ITIE-Togo exercice 2010, Moore Stephens (mars 2012)
- 4-661 – Communication** – Discours du Ministre des mines et de l'énergie durant l'atelier de renforcement de capacités des parties prenantes de l'ITIE à Vogan, Tabligbo et Bassar (non daté)
- 4-662 – Société civile** – Compte rendu de la 16^e réunion du Collège de la société civile (21 février 2012)
- 4-663 – Société civile** – Compte rendu de la 15^e réunion du collège de la société civile (10 février 2012)
- 4-670 – Secrétariat Technique** – Compte rendu de la réunion du Secrétariat technique avec le représentant de la Banque Africaine de Développement (9 février 2012)
- 4-680 – Comité de Pilotage** – Compte rendu de la 3^e réunion extraordinaire du Comité de Pilotage (8 février 2012)
- 4-690 – Renforcement des capacités** – Compte rendu l'atelier de formation sur l'exercice de réconciliation des données de paiements des industries extractives à l'Etat et des recettes perçues de ces industries par l'Etat (7 février 2012)
- 4-710 – Secrétariat Technique** – Présentation du projet de rapport (non daté)
- 4-740 – Renforcement des capacités** – Atelier de formation à la 1^{ere} réconciliation ITIE-Togo (7 février 2012)
- 4-750 – Comité de Pilotage** – Compte rendu de la réunion extraordinaire du Comité de Pilotage (2 février 2012)
- 4-760 – Société civile** – Compte rendu de la 14^e réunion du Collège de la société civile (6 janvier 2012)
- 4-770 – Autorisation de dépenses** pour appui à l'ITIE (janvier 2012)
- 4-780 – Autorisation de dépenses** pour appui à l'ITIE (janvier 2012)
- 4-790 – Secrétariat Technique** – Récapitulatif projet de budget 2012 (non daté)
- 4-800 – Plan d'Actions** – Plan d'actions ITIE Togo 2010-2013
- 4-810 – Communication** – Articles de presse (année 2012)

2011

- 3-100 – Comité de Pilotage** – Compte rendu des activités de la Cellule « Collecte et Traitement de Données » pour l'année 2011 et perspectives 2012 (non daté)
- 3-110 – Communication** – Note d'information aux Directeurs Généraux des agences gouvernementales (non daté)
- 3-120 – Comité de Pilotage** – Compte rendu de la 1^{ere} réunion extraordinaire du Comité de Pilotage (26 décembre 2011)
- 3-130 – Société civile** – Compte rendu de la 13^e réunion du Collège de la société civile (6 décembre 2011)
- 3-131 – Secrétariat Technique** – Rapport d'évaluation des propositions techniques pour le recrutement du conciliateur du rapport 2010 (novembre 2011)

- 3-140 – Comité de Pilotage** – Compte rendu de la 6^e réunion ordinaire du Comité de Pilotage (17 et 24 novembre 2011)
- 3-150 – Société civile** – Compte rendu de la 12^e réunion du collège de la société civile (4 novembre 2011)
- 3-160 – Société civile** – Compte rendu de la 9^e réunion du Collège de la société civile (17 octobre 2011)
- 3-170 – Société civile** – Compte rendu de la 8^e réunion du Collège de la société civile (12 octobre 2011)
- 3-180 – Secrétariat Technique** – Compte rendu des Réunions d'information du Secrétariat Technique avec les organisations de la société civile et les journalistes (du jeudi 6 au vendredi 14 octobre 2011)
- 3-190 – Société civile** – Compte rendu de la 7^e réunion du Collège de la société civile (4 octobre 2011)
- 3-200 – Société Civile** – Compte rendu de la 6^e réunion du Collège de la société civile (27 septembre 2011)
- 3-210 – Secrétariat Technique** – Compte rendu des réunions préliminaires à la mission de l'administrateur indépendant en vue de l'élaboration du 1^{er} rapport ITIE au Togo avec les administrations (25 août 2011)
- 3-220 – Secrétariat Technique** – Compte rendu des réunions préliminaires à la mission de l'administrateur indépendant en vue de l'élaboration du 1^{er} rapport ITIE au Togo avec les sociétés (20 au 23 septembre 2011)
- 3-229 – Comité de Pilotage** – Termes de références pour la collecte et la réconciliation des paiements des industries extractives à l'Etat et des recettes perçues par l'Etat desdites industries, pour l'année 2010 (23 août 2011)
- 3-230 – Comité de Pilotage** – Compte rendu de la 5^e réunion ordinaire du Comité de Pilotage (les 18 et 23 août 2011)
- 3-240 – Renforcement des capacités** – Présentation : la stratégie de communication de l'ITIE-Togo (non daté)
- 3-250 – Renforcement des capacités** – Rapport concernant la stratégie de communication de l'ITIE (juillet 2011)
- 3-260 – Renforcement des capacités** – Programme de renforcement de capacités des organes et parties prenantes de la mise en œuvre de l'ITIE-Togo – Rôle et responsabilité des acteurs (juillet 2011)
- 3-270 – Renforcement des capacités** – Présentation : pays mettant en œuvre l'ITIE – cas du Niger (du 18 au 20 mai 2011)
- 3-280 – Renforcement des capacités** – Présentation sur le Plan d'Action ITIE par le Groupe de la Banque mondiale (18 mai 2011)
- 3-290 – Renforcement des capacités** – Rapport de l'atelier sur l'ITIE au niveau mondial (du 18 au 20 mai 2011)
- 3-300 – Renforcement des capacités** – Atelier sur le rôle de la société civile dans le processus ITIE (18 mai 2011)
- 3-301 – Renforcement des capacités** – Atelier sur l'élaboration d'un rapport ITIE – partie I (18 mai 2011)
- 3-310 – Renforcement des capacités** – Atelier sur l'élaboration d'un rapport ITIE – partie II (18 mai 2011)
- 3-320 – Loi** relative à la contribution des entreprises minières au développement local et régional (5 mai 2011)
- 3-329 – Comité de Pilotage** – Règlement intérieur du Comité de Pilotage (7 avril 2011)
- 3-330 – Comité de Pilotage** – Compte rendu de la 4^e réunion ordinaire du Comité de Pilotage (7 avril 2011)
- 3-340 – Secrétariat Technique** – Compte rendu de la réunion sur le Cinquième Don pour la Relance Economique et la Gouvernance (7 avril 2011)
- 3-350 – Communication** – Discours du Président du Comité de Pilotage à la Conférence Mondiale de l'ITIE à Paris (2 et 3 mars 2011)

- 3-360** – **Autorisation de virement** au profit de l'ITIE par le Ministre de l'économie et des finances (3 mars 2011)
- 3-380** – **Société civile** – Compte rendu de la 2^e réunion de la société civile au sein du Comité de Pilotage de l'ITIE (15 février 2011)
- 3-390** – **Société civile** – Procès Verbal de la 1^{ère} réunion de la société civile (9 février 2011)
- 3-400** – **Comité de Pilotage** – Compte rendu de la 3^e réunion ordinaire du Comité de Pilotage (27 Janvier 2011)
- 3-410** – **Communication** – Articles de presse (année 2011)

2010

- 2-100** – **Plan d'actions** – Plan d'actions 2010-2012 (septembre 2010)
- 2-110** – **Plan d'actions** – Plan d'actions 2010-2012 (2010)
- 2-120** – **Communication** – Lettre du Directeur de Cabinet du Président de la République concernant la représentation de la Présidence de la République au CNS (septembre 2010)
- 2-130** – **Comité de Pilotage** – Compte rendu de la 2^e réunion du Comité de Pilotage (2 septembre 2010)
- 2-140** – **Arrêté** ministériel n° 007/MME/CAB/2010 portant nomination des membres du Comité de Pilotage ITIE (non daté)
- 2-150** – **Arrêté** ministériel n°2010-035/PMRT du 9 Septembre 2010 portant nomination des membres du Conseil National de Supervision de l'ITIE
- 2-160** – **Comité de Pilotage** – Compte rendu de la 1^e réunion du Comité de Pilotage (10 août 2010)
- 2-170** – **Sociétés minières et industries extractives** – Procès verbal de réunion portant nomination des représentants des sociétés minières et extractives au sein du CNS et du Comité de Pilotage de l'ITIE-Togo (4 juin 2010)
- 2-180** – **Société Civile** – Lettre des représentants des organisations de la société civile portant nomination des Représentants de la société civile au CNS et au Comité de Pilotage de l'ITIE-Togo (21 mai 2010)
- 2-190** – **Décret** présidentiel n° 2010-024/PR portant « *création, attributions, composition, organisation et fonctionnement des organes de mise en œuvre de l'ITIE* » (30 mars 2010)
- 2-200** – **Décret** ministériel n° 2010-028/PR portant « *nomination du Coordinateur de l'ITIE* » (15 avril 2010)
- 2-210** – **Communication** – Articles de presse (année 2010)

2009

- 1-100** – **Communication** – Discours d'ouverture du Premier Ministre à l'atelier de lancement officiel de l'ITIE au Togo (14 décembre 2009)
- 1-110** – **Communication** – Rapport général du premier atelier national de lancement du processus de l'ITIE en République togolaise (14 décembre 2009)
- 1-120** – **Communication** – Articles de presse (année 2009)
- 1-121** – **Code Minier** – Loi n° 96-004/PR portant code minier de la République Togolaise (1996 et amendements 2002)

Appendix II: The 2010-2013 EITI work plan

See separate file

Appendix III: Self-assessment forms

See separate file

Appendix IV: The payment certificate



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ATTESTATION

Je soussigné Hugues Renaux, associé de CAC 75,

Atteste que les honoraires et frais de mission relatifs au processus de Validation de l'Initiative pour la Transparence des Industries Extractives (ITIE) en République togolaise ont été réglés dans leur intégralité.

Cette attestation est délivrée au Secrétariat Technique de l'ITIE-Togo pour faire valoir ce que de droit.

A Paris, le 18 avril 2013

Hugues Renaux

Associé



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