

Validation of Cameroon

Report on initial data
collection

and stakeholder
consultation

Abbreviations

ASM	Artisanal and Small-Scale Mining
ATAF	African Tax Administration Forum
BEAC	Bank of Central African States (Banque des Etats de l’Afrique Centrale)
CAPAM	Support Framework for the promotion of artisanal mining (Cadre d'Appui et de Promotion de l'Artisanat Minier)
CCIMA	Chambre de Commerce, d'Industrie, des Mines et d'Artisanat du Cameroun
CdC	Chambre des Comptes de la Cour Suprême du Cameroun (Chamber of Accounts of the Supreme Court of Cameroon)
CED	Centre pour l'Environnement et le Développement
CEMAC	Central African Economic and Monetary Community (Communauté Economique et Monétaire de l’Afrique Centrale)
CNPS	The National Social Insurance Fund (Caisse Nationale de Prévoyance Sociale)
COTCO	Cameroon Oil Transportation Company
CSPH	Caisse de Stabilisation des Prix des Hydrocarbures
DGD	General Customs Directorate (Direction Générale des Douanes)
DGI	General Tax Directorate (Direction Générale des Impôts)
DGTCFM	Treasury department and the Public Accounts Directorate (Direction Générale du Trésor et de la Coopération Financière et Monétaire)
DMG	Department of Mines and Geology (Direction des Mines et de la Géologie)
EITI	Extractive Industries Transparency Initiative
FEICOM	Special Fund for Equipment and Inter Municipal Intervention (Fonds Spécial d'Équipement et d'Intervention Intercommunale)
GICAM	Groupement Inter-Patronal du Cameroun
IFAC	International Federation of Accountants
IMF	International Monetary Fund
INS	National Statistics Institute (Institut National de la Statistique)
ISA	International Standards on Auditing
MINFI	Ministry of Finance
MINMIDT	Ministry of Mines, Industry and Technological Development
MSG	Multi-stakeholder group
NCC	National Communications Council
NGO	Non-Governmental Organisation
OHADA	Organization for the Harmonization of Business Law in Africa
PRECASEM	Projet de Renforcement des Capacités dans le Secteur Minier
PSC	Production Sharing Contract
PWYP	Publish What You Pay
RELUFA	Réseau de Lutte contre la Faim
RFI	Radio France International
SCDP	Société Camerounaise des Dépôts Pétroliers
SNH	National Hydrocarbon Company (Société Nationale des Hydrocarbures)
SNI	National Investment Company (Société Nationale d’Investissement du Cameroun)
SOE	State-Owned Enterprise
SONARA	National Refining Company (Société Nationale de Raffinage)
VAT	Value-Added Tax
XAF	Central African CFA Franc
ToR	Terms of Reference
TOFE	Government Financial Operations Table (Tableau des Opérations financières de l’Etat)
USD	United States Dollars

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Executive Summary

Cameroon committed to implement the EITI in March 2005. This commitment was formalised by the letter of the Minister of Economy and Finance to the Treasury Secretary of the United Kingdom, on 1 April 2005. The MSG was created on 16 June 2005 by a Decree covering the creation, organisation and functioning of the Committee for the monitoring of EITI implementation. The EITI Board accepted Cameroon as an EITI Candidate country on 27 September 2007 and declared the country to be compliant under the EITI Rules in Abidjan on 17 October 2013. Cameroon has published EITI Reports covering fourteen fiscal years (2001-2014), publishing its ninth EITI Report (covering 2014) in December 2016. Implementation of the EITI has been consistently led at a high level by the Minister of Finance, currently Minister Alamine Ousmane Mey.

On 25 October 2016, the Board agreed that Cameroon's Validation under the 2016 EITI Standard would commence on 1 July 2017. This report presents the findings and initial assessment of the International Secretariat's data gathering and stakeholder consultations. The International Secretariat has followed the Validation Procedures¹ and applied the Validation Guide² in assessing Cameroon's progress with the EITI Standard. While the assessment has not yet been reviewed by the MSG or the independent Validator, the International Secretariat's preliminary assessment is that fourteen of the requirements of the EITI Standard have not been fully addressed. Three requirements, related to MSG governance, subnational transfers and SOE quasi-fiscal expenditures, are assessed as unmet with inadequate progress. The recommendations and suggested corrective actions identified through this process relate in particular to civil society engagement and MSG oversight, licensing and state-owned enterprises, including quasi-fiscal expenditures, financial relations with government and level of state ownership.

Overall conclusions

Cameroon has an extensive track record of reconciliation and has gradually extended EITI reporting to the oil transportation and solid minerals sectors. The EITI has had an impact in gradually enticing government agencies towards routine disclosures, evidenced by more regular publications by the national oil company, the *Société Nationale des Hydrocarbures* (SNH). The EITI has also spurred reforms in the mining sector, ranging from the launch of an online mining cadastral portal to a new Mining Code in 2016 that enshrines EITI implementation. While trust has gradually been built amongst stakeholders directly involved in EITI implementation, divisions have emerged within civil society between those directly involved in the MSG and Technical Secretariat and those outside. Public understanding of the extractive industries has clearly grown: EITI data is widely considered as credible and a significant improvement compared to what used to be publicly-available prior to 2005. However, EITI data has generated far more public debate on the mining sector than on oil and gas, despite the latter accounting for roughly 99% of government extractives revenues. EITI reporting, focused on upstream and oil transportation issues, has steered clear of contentious issues such as the structure of SNH advances to the Treasury and refined fuel subsidies related to the domestic refinery SONARA (*Société Nationale de Raffinage*).

While there has been some renewal of MSG membership over the past two years, Cameroon has not

¹ See: EITI, Validation Procedures, accessible on <https://beta.eiti.org/document/validation-procedures>.

² See: EITI, Validation Guide, accessible on <https://beta.eiti.org/document/validation-guide>.

revisited its multi-stakeholder governance architecture since the adoption of the EITI Standard. Governed by the original Decree establishing the EITI in 2005, EITI Cameroon struggles with non-codified nominations procedures, vague internal governance rules and lack of clear responsibilities of MSG members vis-à-vis their constituencies. The government's planned new Decree governing EITI implementation should serve as a basis to update the governance of EITI Cameroon. The MSG's focus on data collection has not systematically been matched with effective oversight of the technical aspects of EITI reporting nor in producing data that is particularly relevant in the local context. This has led to oversights such as the EITI Reports' lack of SNH oil sales data disaggregated by buyer or domestic gold pricing data despite government entities' willingness to publish such data. There is also little evidence that EITI Cameroon has discussed issues such as the categorisation of SNH's advances to the Treasury as budgeted expenditure, despite the significant differences in opinion between local stakeholders and international financial institutions. While EITI Cameroon has established a relatively efficient reporting mechanism in its first decade of implementation, the key to ensuring longer-term sustainability lies in embedding reporting of data required under the EITI Standard through government and company systems.

Cameroon's EITI dissemination and outreach has evolved from a focus on subnational activities and communications materials explaining the EITI process to the prioritising of trade fairs and workshops in the political and economic capitals of Yaoundé and Douala. This has been driven both by the MSG's (primarily financial) capacity constraints as well as the fluid security situation in parts of the country affected by Boko Haram. Such communications and outreach efforts have been relatively unsuccessful at generating use of EITI data other than by a handful of CSOs.

Recommendations

While the report includes recommendations for specific improvements that the MSG may wish to consider implementing, the following is a list of strategic recommendations that could help Cameroon make even greater use of the EITI as an instrument to support reforms.

1. In accordance with Requirement 1.3.a, civil society must be fully, actively and effectively engaged in the EITI process. To strengthen implementation, the civil society constituency should address the concerns regarding constituency representation, including potential conflicts of interest linked to per diems (see Requirement 1.4) and ensure more effective liaison between the CSO representatives and the broader constituency. The civil society constituency may wish to consider undertaking a capacity needs assessment and formulating actions to address capacity constraints.
2. In accordance with Requirement 1.4, the MSG should update its internal governance rules to cover all provisions of Requirement 1.4.b and publish procedures for nominating and changing MSG representatives, including the duration of mandates. In accordance with Requirement 1.4.b.vi, the MSG must clarify the practice of per diems for attending EITI meetings or other payments to MSG members to ensure that there is no conflict of interest. The MSG may wish to consider keeping public attendance records and posting MSG minutes online. The industry constituency may wish to consider establishing constituency guidelines and mechanisms to ensure coordination of mining, oil and gas companies as a constituency. The MSG may also wish to increase their engagement with Douala-based companies to ensure that their views are taken into account and that they are aware of the work of the MSG and the achievements of EITI Cameroon. The industry constituency could consider liaising with CCIMA or GICAM to ensure

that the views and interests of quarries and artisanal and small-scale mining are better represented on the MSG, considering the important public interest on this sub-sector. The civil society constituency may wish to take steps towards broad and full civil society participation. This could be achieved by adopting a constituency-wide code of conduct, which could serve as a basis to set out a process for civil society nominations to the MSG and to clarify the roles and responsibilities of CSO representatives on the MSG and the Technical Secretariat.








3. In accordance with requirement 1.5, the MSG should agree a work plan that is linked to national priorities and is revisited annually to take account of changing conditions and opportunities. Clearer links to national discussions and priorities will encourage more relevance of EITI information to popular demand and could help mobilise additional resources.
4. In accordance with Requirement 2.3, Cameroon is required to maintain a publicly available register or cadastre system(s) with timely and comprehensive information regarding each of the licenses pertaining to oil and gas companies. In the absence of a public register the MSG should ensure that dates of application and license coordinates are disclosed for all licenses held by material companies.
5. In accordance with Requirement 2.4, Cameroon should ensure that the government's policy on contract disclosure is clear and public, rather than commenting on the existence of specific contractual terms hindering the disclosure of contracts, and comment on actual practice of contract disclosure in the mining, oil and gas sectors.
6. In accordance with Requirement 2.6, Cameroon should ensure that there is a publicly-available comprehensive list of extractives companies in which the government, or any SOE, holds equity and the specific level of government ownership (and any change in the year under review). It should also work with government stakeholders to clarify the rules and practice related to the financial relationship between SOEs such as the SNH and its subsidiaries and the government as well as the existence of any loans or loan guarantees from the state or any SOE to companies operating in the mining, oil and gas sectors. The MSG may wish to integrate its approach to addressing this corrective action with (Section C) Article 23 of its July 2017 IMF extended credit facility agreement related to the SNH.
7. In accordance with Requirement 3.2, Cameroon should ensure that the production value of each mineral commodity (particularly natural gas) produced in the year(s) under review is publicly available. The MSG may also wish to explore opportunities for publishing volumes, values and pricing data in a routine manner online, drawing on data from MINMIDT, CAPAM and SNH.
8. In accordance with Requirement 4.2, Cameroon should ensure that future EITI Reports present information on volumes collected as the state's in-kind revenues, volumes sold and related revenues disaggregated by buyer for both oil, gas condensate and gold.
9. In accordance with Requirement 4.2, Cameroon should ensure that information on volumes collected as the state's in-kind revenues, volumes sold and related revenues be publicly accessible and disaggregated by buyer for both oil, gas, condensate and gold received as the state's in-kind revenue.
10. In accordance with Requirement 4.5, Cameroon must ensure that the role of SOEs, including transfers between SOEs and other government agencies, is comprehensively and publicly addressed. The MSG may wish to consider working with the Treasury and SNH to publish information on SNH's sovereign advances to other government entities in a routine manner.
11. In accordance with Requirement 5.1, Cameroon should ensure that there is a clear public indication of which extractive industry revenues, whether cash or in-kind, are recorded in the

- national budget and clarify the allocation of revenues not recorded in the national budget, providing links to relevant financial reports as applicable. The MSG may wish to explore opportunities together with the Treasury and IMF to use annual disclosures as a diagnostic tool for assessing the efficiency of SNH sovereign advances in relation to normal budgetary spending.
12. In accordance with Requirement 5.2, Cameroon should undertake a more explicit assessment of the materiality of subnational transfers prior to data collection and ensure that the specific formula for calculating transfers to individual local governments be disclosed, to support an assessment of discrepancies between budgeted and executed subnational transfers. Given the high level of public interest in this issue, the MSG may wish to consider including extractives-hosting local government (communes) in the reporting process for subnational transfers in order to reconcile these transactions.
 13. In accordance with Requirement 6.2, Cameroon should consider the existence and materiality of any quasi-fiscal expenditures undertaken by extractives SOEs and their subsidiaries, ensuring that all material quasi-fiscal expenditures are publicly disclosed.
 14. In accordance with Requirement 7.1.e, Cameroon should ensure that outreach events, whether organised by government, civil society or companies, are undertaken to spread awareness of and facilitate dialogue about the EITI Report across the country. The MSG is encouraged to pursue its work in outreach and dissemination through a communication strategy, involving all three constituencies. The MSG might wish to foster public debate on the oil and gas sector through the use of specific data points and by building on its existing networks.
 15. In accordance with Requirement 7.4.a.iii, Cameroon should ensure that the APR includes an overview of the MSG's responses to and progress made in addressing the recommendations from reconciliation and Validation. Cameroon is required to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the MSG has decided not to implement a recommendation, it is requirement that the MSG documents the rationale in the APR. In accordance with Requirement 7.4.a.iv, the MSG should include an assessment of progress with achieving the objectives set out in its work plan, including the impact and outcomes of the stated objectives. To strengthen implementation, Cameroon is also encouraged to provide a comprehensive overview of the impact of the implementation of the EITI in the APR. Cameroon might also wish to conduct a formalised impact assessment after twelve years of implementing the EITI. To strengthen implementation, Cameroon is encouraged to provide a comprehensive overview of the impact of the implementation of the EITI in the APR. Cameroon might also wish to conduct a formalised impact assessment after twelve years of implementing the EITI.

Figure 1– initial assessment card

EITI Requirements		LEVEL OF PROGRESS				
		No progress	Inadequate	Meaningful	Satisfactory	Beyond
Categories	Requirements					
MSG oversight	Government engagement (#1.1)				■	
	Industry engagement (#1.2)				■	
	Civil society engagement (#1.3)			■		
	MSG governance (#1.4)		■			
	Work plan (#1.5)			■		
Licenses and contracts	Legal framework (#2.1)				■	
	License allocations (#2.2)				■	
	License register (#2.3)			■		
	Policy on contract disclosure (#2.4)			■		
	Beneficial ownership (#2.5)	■				
	State participation (#2.6)			■		
Monitoring production	Exploration data (#3.1)				■	
	Production data (#3.2)			■		
	Export data (#3.3)					■
Revenue collection	Comprehensiveness (#4.1)				■	
	In-kind revenues (#4.2)			■		
	Barter agreements (#4.3)	■	■	■	■	■
	Transportation revenues (#4.4)				■	
	SOE transactions (#4.5)			■		
	Direct subnational payments (#4.6)	■	■	■	■	■
	Disaggregation (#4.7)				■	
	Data timeliness (#4.8)				■	
	Data quality (#4.9)				■	
Revenue allocation	Distribution of revenues (#5.1)			■		
	Subnational transfers (#5.2)		■			
	Revenue management and expenditures (#5.3)	■				
Socio-economic contribution	Mandatory social expenditures (#6.1)					■
	SOE quasi-fiscal expenditures (#6.2)		■			
	Economic contribution (#6.3)				■	
Outcomes and impact	Public debate (#7.1)			■		
	Data accessibility (#7.2)	■	■	■	■	■
	Follow up on recommendations (#7.3)				■	
	Outcomes and impact of implementation (#7.4)			■		

Legend to the assessment card

	No progress. The country has made no progress in addressing the requirement. The broader objective of the requirement is in no way fulfilled.
	Inadequate progress. The country has made inadequate progress in meeting the requirement. Significant elements of the requirement are outstanding and the broader objective of the requirement is far from being fulfilled.
	Meaningful progress. The country has made progress in meeting the requirement. Significant elements of the requirement are being implemented and the broader objective of the requirement is being fulfilled.
	Satisfactory progress. The country is compliant with the EITI requirement.
	Beyond. The country has gone beyond the requirement.
	This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.
	The MSG has demonstrated that this requirement is not applicable in the country.

Introduction

Brief recap of the sign-up phase

Cameroon committed to implement the EITI in March 2005.³ This commitment was formalised by the letter of the Minister of Economy and Finance, Abah Abah Polycarpe, to the Treasury Secretary of the United Kingdom, on 1 April 2005.⁴ The MSG, the EITI Committee, was created the same year by Decree on 16 June 2005 covering the creation, organisation and functioning of the Committee for the monitoring of EITI implementation.⁵ Cameroon was accepted by the EITI Board as an EITI Candidate country on 27 September 2007 and declared compliant under the EITI Rules at the EITI Board's meeting in Abidjan on 17 October 2013.⁶

Objectives for implementation and overall progress in implementing the work plan

The EITI Cameroon Multi-stakeholder group (MSG) has approved triannual work plans for 2012-14 (and a separate budget), 2014-2016 and 2017-19.⁷ The 2017-19 work plan reflects the main national priority of "Strengthening the transparency and governance of the extractive sectors in Cameroon". The MSG agreed on four specific objectives, including strengthening the governance of the Committee and the EITI Secretariat over the three years; strengthening the comprehensiveness and reliability of reporting of extractives payment flows in order to enable institutional and citizen control; facilitating the Validation process; and improving public accessibility of information about the EITI, as well as the analysis, ownership and use of EITI Reports. The main activities not yet completed in 2017 included equipment purchases and training activities (*see Requirement 1.5*).

History of EITI Reporting

Cameroon has published EITI Reports covering 14 fiscal years, from 2001 to 2014. The MSG published its first EITI Report covering 2001-2004 data in November 2006. A second report covering 2005 data was published in March 2007. The MSG published EITI Reports covering 2009 and 2010 in March 2013, 2011 in August 2013, 2012 in December 2014, 2013 in June 2015 and 2014 in December 2016⁸. Additional details on Cameroon's EITI Reports are provided in Annex C.

Summary of engagement by government, civil society and industry

The MSG has been chaired by the Minister of Finance, or his representative. Minister of Finance Alamine Ousmane Mey has been the Chair since 9 December 2011. The 2005 Decree designates senior (Ministerial level) government officials to seven positions on the MSG and there has been relatively consistent high-level engagement by senior officials in EITI implementation. There have been regular high-level government statements in support of the EITI.

There are two broad civil society groups that have tended to engage in EITI implementation, broadly the

³ EITI, Cameroon country page: implementation, accessed [here](#) in September 2017.

⁴ EITI Cameroon (2005), Cameroon EITI Candidature application.

⁵ Décret n° 2005/2176/PM du 16 juin 2005 accessed [here](#) in September 2017.

⁶ See: 25th Board meeting (16-17 October 2013), Minutes, Annex A. Retrieved [here](#).

⁷ See [2012-14 work plan](#) and [budget](#); [2012-14 EITI budget](#); [2014-16 EITI budget](#); [2017-19 EITI budget](#), accessed in September 2017.

⁸ See [2009 EITI Report](#); [2011 EITI Report](#); [2012 EITI Report](#); [2013 EITI Report](#) accessed in September 2017.

Publish What You Pay (PWYP) coalition and religiously-affiliated groups. The 2005 Decree included two members of Parliament, the President of the local section of Transparency International, the President of the union of journalists, and three representatives from NGOs (including from faith-based organisations) and three representatives from local government. The constituency appears to be fragmented, which hinders their capacity engage fully and actively in the EITI process. Civil society has played an important part in the dissemination of the EITI reports.

Industry's representation on the MSG has declined from six in the 2005 Decree to four in the latest MSG members list from 2017. While the MSG still counted six industry members at its 2014 refresh, the number of industry MSG members fell to four in 2017, including two in oil and gas (Addax and Perenco) and one each from the Chamber of Commerce and one from the employer's confederation, but none from mining. All oil and gas companies are based in Douala, some 250 km from the administrative capital Yaoundé, which poses a logistical challenge to their participation.

Key features of the extractive industry

Cameroon is sub-Saharan Africa's sixth-largest producer of crude oil, although its average oil production has declined from around 100,000 barrels per day in 2000 to 64,000 in 2010, before rebounding to around 75,000 by 2015.⁹ It produces two types of crude oil, the light crude blend of Kole and the heavier crude blend of Lokele.¹⁰ While still a nascent minerals producer, Cameroon ranks as the world's seventh-largest pumice and pumicite producer, accounting for roughly 4% of global output.¹¹ It also hosts smaller production of gold, diamond, sapphire (primarily artisanal-mined), as well as clay, sand, limestone and marble. While Cameroon produces smelted aluminium, it imports the raw bauxite from Guinea. Cameroon has significant potential, with much of its landmass not yet explored.¹²

Oil and gas accounted for 96% of the extractive industries' contribution to Cameroon's GDP in 2014¹³, or 7% of 2014 GDP.¹⁴ The sector accounted for 37.8% of exports¹⁵ and 41% of inward foreign direct investment in 2014.¹⁶ Holding proven reserves of 325m barrels in 2014, Cameroon's oil and gas reserves are both onshore and offshore, in the offshore Rio del Rey Basin of the Niger Delta, in the offshore and onshore Douala/Kribi-Camp basins in the West and in the onshore Logone-Birni basin in the North. Cameroon started developing its deep-water offshore recently, with the first deep-water well drilled in 2014.¹⁷ Four companies produce oil and gas in Cameroon, including Addax Petroleum, Perenco, Victoria Oil and Gas and state-owned SNH.¹⁸ Cameroon has controlled the oil-producing Bakassi peninsula since it was returned by Nigeria in 2008 and since then jointly patrolled the waters with Nigeria to curb piracy and groups of militants.¹⁹ The Chad-Cameroon pipeline, completed in 2003 and operated by a consortium of

⁹ Energy Intelligence (2016), Africa's oil and gas potential, accessed [here](#) on in September 2017.

¹⁰ The Republic of Cameroon (November 2015), Bond prospectus, accessed [here](#) on in September 2017, p.107.

¹¹ US Geological Survey (July 2017), The Mineral Industry of Cameroon 2014, accessed [here](#) on in September 2017.

¹² It has reserves of bauxite, cobalt, cassiterite, gold, granite, iron ore, lignite, nepheline syenite, nickel, rutile, pozzolanic materials, quartzite and uranium that would require significant infrastructure to be developed. *Ibid.*

¹³ AfDB (January 2017), 'African Economic Outlook: Cameroon', accessed [here](#) in September 2017.

¹⁴ EITI Cameroon (December 2016), 2014 EITI Report, accessed [here](#) in September 2017.

¹⁵ *Ibid.*

¹⁶ The Republic of Cameroon (November 2015), *op. cit.*, p.96.

¹⁷ *Ibid.*, p.108.

¹⁸ US Geological Survey (July 2017), *op. cit.*

¹⁹ The Republic of Cameroon (November 2015), *op. cit.*, p.66.

ExxonMobil, Chevron and Petronas, and the Kribi export terminal give Cameroon a potential role as regional oil transport hub. Cameroon held 5.4tn cu ft. of proven natural gas reserves in 2015. While its gas production is modest, at 7bn cu ft. in the first half of 2015, it is developing a LNG terminal project together with GDF Suez.²⁰ The plateau in oil production and slump in global oil prices has had a severe impact on the national oil company SNH, which saw its oil revenues declines some 24% between 2015 and 2016, from USD 1.06bn to USD 807.7m in a single year.²¹

The government is eager to develop the non-oil sector, including through large-scale mining projects to develop its reserves of diamonds, iron ore, bauxite, cobalt, nickel, manganese, and uranium. These plans will depend on the state's development of infrastructure linking deposits to export terminals.²² All of Cameroon's current mining production is through large-scale quarrying and small-scale mining of precious minerals like gold, diamonds and sapphire.²³ The government has constituted a special counsel to negotiate and oversee large mining projects. It has implemented a capacity-building programme in the mining sector (PRECASEM) with World Bank support.²⁴ A Decree adopted in November 2011 established a system to account for diamond production and trade in line with the Kimberley Process Certification Scheme.²⁵ In July 2017, Cameroon formally requested a three-year extended credit facility from the IMF, with a USD 666m package agreed by the IMF Executive Board on 26 July 2017.²⁶

Explanation of the Validation process

Validation is an essential feature of the EITI implementation process. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. It also addresses the impact of the EITI, the implementation of activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

The Validation process is outlined in chapter 4 of the EITI Standard.²⁷ It has four phases:

1. Preparation for Validation by the multi-stakeholder group (MSG)
2. Initial data collection and stakeholder consultation undertaken by the EITI International Secretariat.
3. Independent quality assurance by an independent Validator who reports directly the EITI Board
4. Board review.

The [Validation Guide](#) provides detailed guidance on assessing EITI Requirements, and more detailed [Validation procedures](#), including a standardised procedure for data collection and stakeholder consultation by the EITI International Secretariat and standardised terms of reference for the Validator.

The Validation Guide includes a provision that: "Where the MSG wishes that validation pays particular attention to assessing certain objectives or activities in accordance with the MSG work plan, these should be outlined upon the request of the MSG". The EITI Cameroon MSG did not request any issues for

²⁰ *Op.cit.*, p.108.

²¹ Jeune Afrique (September 2017), 'Cameroun : la face cachée de la Société nationale des hydrocarbures', accessed [here](#) in September 2017.

²² The Republic of Cameroon (November 2015), *op. cit.*, pp.109-110.

²³ KPMG (2014), Cameroon Country mining guide, accessed [here](#) in September 2017.

²⁴ The Republic of Cameroon (November 2015), *op. cit.*, pp.109-110.

²⁵ US Geological Survey (July 2017), *op. cit.*

²⁶ IMF (July 2017), Request for a three-year arrangement under the extended credit facility – press release, accessed [here](#) in September 2017.

²⁷ See also: EITI, Validation, accessible on <https://eiti.org/validation>.

particular consideration.

In accordance with the Validation procedures, the International Secretariat's work on the initial data collection and stakeholder consultation was conducted in three phases:

1. Desk Review

Prior to visiting the country, the Secretariat conducted a detailed desk review of the available documentation relating to the country's compliance with the EITI Standard, including but not limited to: The EITI work plan and other planning documents such as budgets and communication plans; The multi-stakeholder group's Terms of Reference, and minutes from multi-stakeholder group meetings; EITI Reports, and supplementary information such as summary reports and scoping studies; Communication materials; Annual progress reports; and any other information of relevance to Validation.

In accordance with the Validation procedures, the Secretariat has not taken into account actions undertaken after the commencement of Validation.

2. Country visit

A country visit took place on 2-6 October 2017. All meetings took place in Yaoundé, Cameroon. The mission met members of the MSG, the Technical Secretariat, the Permanent Secretariat, the Independent Administrator, government, industry and civil society representatives as well as independent observers. The list of stakeholders consulted is outlined in Annex D.

3. Reporting on progress against requirements

This report provides the International Secretariat initial assessment of progress against requirements in accordance with the Validation Guide. It does not include an overall assessment of compliance.

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Part I – MSG Oversight

1. Oversight of the EITI process

1.1 Overview

This section relates to stakeholder engagement and the environment for implementation of EITI in country, the governance and functioning of the multi-stakeholder group (MSG), and the EITI work plan.

1.2 Assessment

Government engagement in the EITI process (#1.1)

Documentation of progress

Public statement: The Government of the Republic of Cameroon has made repeated statements of support for EITI since its original public statement of commitment to EITI at the EITI Global Conference in London in March 2005.²⁸ This commitment was formalised by the letter of the Minister of Economy and Finance, Mr. Abah Abah Polycarpe, to the Treasury Secretary of the United Kingdom, on 1 April 2005.²⁹ The MSG, the EITI Committee, was created the same year by Decree.³⁰

Following Cameroon's designation as compliant under the EITI Rules on 17 October 2013,³¹ then-EITI Chair Clare Short was hosted in Cameroon on 22-23 May 2014 by President Paul Biya, Prime Minister Philémon Yang, Minister of Finance Alamine Ousmane Mey and Minister of Mines Ernest Gwaboubou. There, Minister of Finance Mey reaffirmed the government's commitment to EITI as a means of attracting investment.³² Minister Mey reaffirmed the government's commitment at the 6th EITI Global Conference in February 2016.³³ The regular chairing of MSG meetings by Minister Mey mean there are regular high-level government statements of support for EITI in Cameroon.

Senior lead: In line with the 2005 Decree establishing the EITI, the MSG is chaired by the Minister of Finance or his representative. Minister Mey has been the Chair since 9 December 2011.

Active engagement: The 2005 Decree designates senior (Ministerial-level) government officials to seven positions on the MSG. There has been relatively consistent high-level engagement by senior officials in EITI implementation. Minister Mey chairs MSG meetings with remarkable consistency. Analysis of MSG meeting minutes shows that Minister of Mines Ernest Gwaboubou also attends MSG meeting with some

²⁸ EITI, Cameroon country page: implementation, *op. cit.*

²⁹ EITI Cameroon (2005), Cameroon EITI Candidature application, *op. cit.*

³⁰ Decree n° 2005/2176/PM of 16 June 2005 on the creation, organisation and functioning of the Monitoring Committee for the Implementation of the EITI principles, *op. cit.*

³¹ See: 25th Board meeting (16-17 October 2013), *op. cit.*

³² EITI-Cameroon (24 May 2014), 'Under the distinguished patronage of H.E.M. President of the Republic', Cameroon celebrates its EITI Compliant Status, accessed on [here](#) in September 2017.

³³ EITI-Cameroon (13 July 2017), p.13, unpublished, provided by the National Secretariat.

frequency, alongside the Directors of Mines, of Industry and the President of the National Anti-Corruption Commission. It also shows that government representatives are actively engaged in the discussions, including commenting on work plans, scoping studies and EITI Reports. There is evidence of senior government officials taking a proactive role in the oversight of technical aspects of EITI reporting, such as when Minister Mey emphasised to reporting companies the need to correctly fill out the forms to ensure a good-quality report at a workshop on 3 November 2016³⁴. The government has also actively supported the participation of National Coordinator Agnès Solange Ondigui Onowa as EITI Board member since her appointment in February 2016. There has also been engagement from parliamentarians, both through their two-seat representation on the MSG and in the National Assembly's creation of a network dedicated to studying and commenting on EITI Reports in August 2012, comprised of ten parliamentarians and chaired by the National Assembly President.³⁵

The government has demonstrated its commitment to enshrining EITI implementation in the new Mining code that was adopted on 14 December 2016, which also covered the Kimberly principles, regulation of ASM, standardising mining conventions, and local content. The government has also implemented significant reforms, including the launch of an online mining cadastre in February 2017.³⁶ The government has been the main contributor to funding EITI implementation. Budgetary allocations for EITI are made through the Ministry of Finance's (MINFI) budget. The budget attached to the 2017-2019 work plan indicates that the government will allocate XAF 915m (USD 1.6m) to the EITI over three years.

Stakeholder views

Commitment: Stakeholders from all constituencies confirmed that there were regular and frequent high-level statements of support for EITI from senior government officials. Some stakeholders from civil society considered that government commitment somehow dropped after the first Validation in 2013, and that the government was not doing enough to engage stakeholders to fully transition to the 2016 standard. Other stakeholders from government, industry and segments of civil society believed that the level of commitment remained intact, citing the 2016 Mining Code, the new mining cadastre, and increasing disclosures from the SNH. Government representatives believed that the EITI had achieved tangible results in 12 years of implementation, notably in terms of increasing government coordination, and providing evidence to strengthen public policy making, notably at the level of the MINFI.

Senior lead: All stakeholders consulted confirmed that Minister Mey provided active and engaged senior government leadership for EITI implementation, which was considered key in ensuring timely implementation and follow-up on EITI recommendations.

Engagement: All stakeholders consulted were satisfied with the level of government engagement. They acknowledged the role played by the Minister of Finance Mey in chairing MSG meetings, in ensuring participation of all relevant government representatives at the MSG, and in making sure that government representation on the MSG is renewed on a regular basis. They highlighted that there were mechanisms for government technical coordination outside of MSG meetings. All stakeholders acknowledged that the Government of Cameroon was the only funder of EITI implementation for several years. They stated that,

³⁴ Yaoundeinfo (November 2016), 'Conciliation 2014: l'ITIE forme les dirigeants des compagnies', accessed [here](#) in September 2017.

³⁵ EITI-Cameroon (1 September 2012), 'Assemblée Nationale: un Comité de suivi de l'ITIE créé', accessed [here](#) in September 2017.

³⁶ MINMIDT, PRECASEM, accessed [here](#) in September 2017

in line with other budget cuts, government funding for the EITI had suffered from the fall of commodity prices, impacting communication, dissemination and capacity development activities the hardest. Some independent observers questioned the government's commitment to encouraging a true public debate on extractives transparency, particularly in the oil and gas sector.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. The government is fully, actively and effectively engaged in the EITI process and there are regular high-level government statements of support for the EITI. The government has appointed a lead who has the authority to coordinate actions across ministries, mobilize resources for implementation, and who has the confidence of all EITI stakeholders.

Industry engagement in the EITI process (#1.2)

Documentation of progress

Active engagement: The oil and gas industry is made up of a handful of international companies including Addax, Perenco, as well as several junior companies. The large-scale mining industry consists of quarrying, with many members organised through the Chamber of Trade, Industry, Mines and Handicraft (CCIMA). The CCIMA's statutes were set by Decree in 2001, establishing a broad private-sector association whose membership extends well beyond mining.³⁷ The only oil and gas transport company, the Cameroon Oil Transportation Company (COTCO), in which the government holds a stake, does not sit on the MSG. All oil and gas companies are based in Douala, placing a logistical burden for oil and gas industry MSG members to participate in meetings. The number of industry seats on the MSG has declined from an initial six in the original 2005 Decree to four according to the 2017 list of MSG members (both unpublished, provided by the national secretariat). The reduction in company representation on the MSG was in line with the decline in extractives companies operating in Cameroon following Geovic's abandoning of their nickel and cobalt project³⁸ and Total's sale of their exploration and production interest to Perenco³⁹. The MSG did not seek to replace these outgoing members with new representatives from industry. The oil and gas industry retained its two seats on the MSG, alongside representatives from CCIMA and the employers' federation (Groupement Inter-Patronal du Cameroun – GICAM) (*see Requirement 1.4*).

There is evidence from MSG meeting minutes of uneven participation between oil and gas companies and mining companies, with several MSG members asking for a distinction to be drawn between strong oil and gas support and weaker participation from mining companies.⁴⁰

Enabling environment: The 2005 Decree establishing the EITI provides an enabling, albeit outdated, legal environment for industry participation in the EITI. There are no legal or regulatory barriers hindering company participation in EITI reporting and there are no confidentiality provisions in Cameroon's tax

³⁷ Decree 2001/380 of 27 November 2001, accessed [here](#) in September 2017.

³⁸ Geovic mining abandons its nickel and cobalt project, accessed [here](#) in September 2017

³⁹ Total agrees to sell to Perenco its exploration and production interests, accessed [here](#) in September 2017

⁴⁰ EITI Cameroon, MSG meeting minutes 29 March 2017, unpublished, provided by the EITI Cameroon Secretariat.

code. Rather than opting for a dedicated EITI legislation, the National Assembly chose to integrate EITI requirements in the 2016 Mining Code.⁴¹

Stakeholder views

Industry representatives highlighted the lack of obstacles for industry participation in EITI implementation, other than the fact that all oil and gas companies were based in Douala, some 250 km from Yaoundé where the MSG meetings are held. Industry representatives pointed that the EITI was a platform to demonstrate their industry's social and economic contribution. They believed the EITI contributed to building trust and that it had helped enhance the public's awareness on oil and gas. Some industry representatives noted that many companies participating in EITI reporting were not familiar with the broader objectives of the EITI and with the work of the MSG. They believed that more needed to be done to sensitize these companies. They also acknowledged that industry representatives on the MSG needed to do more outreach with companies that were not directly represented.

Oil and gas industry representatives indicated that they organised quarterly coordination meetings until 2016, and that there was currently no communication and coordination for MSG industry members to discuss on EITI issues and to liaise with companies beyond the MSG. Some independent observers believed that industry appeared rather disengaged from the EITI process, beyond routine EITI reporting. While they contributed to the EITI reports, they did not take part in technical work by the Technical Secretariat and ad-hoc working groups, despite having been invited to participate (*see Requirement 1.4*).

Industry representatives indicated that they took part in dissemination and outreach activities, particularly at trade and public-sector fairs in Yaoundé, together with their government and civil society counterparts. Some independent observers considered that the industry constituency was organised around certain issues and sometimes hindered progress within the EITI, for instance in the case of contract transparency where most companies voiced their opposition openly and blocked contract transparency work on the MSG.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. There is an enabling environment for company participation in the EITI process, despite logistical challenges linked to oil and gas companies' base in Douala while EITI activities take place in Yaoundé. Companies have been playing their role in providing data, and contributing to the preparation and dissemination of EITI reports. The departure of Total in 2010 and Geovic (the only industrial mining company present in Cameroon) in 2014 had a direct impact in reducing company participation on the MSG, particularly for the mining sub-constituency.

To strengthen implementation, the MSG may wish to explore ways to better represent the interests and perspectives of the artisanal and small-scale mining sector, which are of significant public interest in Cameroon. It may wish to consider establishing constituency guidelines to ensure coordination of mining, oil and gas companies as a constituency, bridging the distance between oil and gas companies based in

⁴¹ Law N°2016/017 of 14 December 2016 on the Mining Code, accessed [here](#) in September 2017.

Douala while others are in Yaoundé.

Civil society engagement in the EITI process (#1.3)⁴²

Documentation of progress

While Cameroonian civil society has roots in the independence decade of the 1960s, it was following the end of the cold war that community-based organisations emerged focusing on social justice, natural resource management and human rights. These groups become known by raising concerns over the environmental impact of the Chad-Cameroon pipeline.⁴³ As of 2013, there were over 3000 associations categorised as not-for-profit in Cameroon.⁴⁴ The diversity of associations and NGOs covered is hidden by these aggregate figures. In a 2010 report, the Human Rights Committee raised concerns over the low number of registered NGOs related to a country the size of Cameroon.⁴⁵ Amidst this diversity, there are two broad civil society groups that have tended to engage in EITI implementation, broadly the Publish What You Pay (PWYP) coalition and religiously-affiliated groups.

Expression: The Preamble to Cameroon’s 1996 Constitution confirms individual liberties and fundamental rights, including freedom of expression, assembly and association. There is no freedom of information legislation in Cameroon enabling access to public records⁴⁶, although the law on social communication does confirm the “right to know”.⁴⁷ There have been reports of increasingly long wait times for approval for public assembly (*see below on association*).⁴⁸ CIVICUS highlights this dichotomy between a lack of constraining laws but constraints in practice in its assessment of Cameroon as “repressed”.⁴⁹ The Partnership for Development Effectiveness NGO’s 2013 report also raised concerns about the labelling of legitimate activists as ‘social agitators’⁵⁰ while the Committee to Protect Journalists has campaigned about the sentencing of Ahmed Abba to ten years of jail for “terrorist money-laundering” in April 2017. These assessments are primarily based on allegations surrounding martial-law conditions in the English-speaking part of the country and in the Northeast, rather than any expression related to extractives or public finance management issues across the country.

With regards to the extractives sector and the EITI, there is evidence of civil society making critical public statements about the EITI, such as in 2014 when PWYP Cameroon raised the spectre of suspension for

⁴² The first Validation under the EITI Standard (Azerbaijan 2016) established precedent for the Validation of requirement 1.3. The CSO protocol “operationalises” requirement 1.3. Each part of the CSO protocol speaks to specific parts of Requirement 1.3: 2.1 of the CSO protocol is intended to assess provisions 1.3(d), 1.3(e)(i), 1.3(e)(iv); 2.2 of the CSO protocol is intended to assess provisions 1.3. (b) and 1.3(c); 2.3 of the CSO protocol is intended to assess provision 1.3(e)(iii); 2.4 of the CSO protocol is intended to assess provisions 1.3.(a) and 1.3(e)(ii); 2.5 of the CSO protocol is intended to assess provision 1.3(d).

⁴³ Temngah, Joseph Nyambo (September 2008), The Legal Framework of Civil Society and Social Movements, accessed [here](#) in September 2017.

⁴⁴ Network of NGOs on Food Security and Rural Development (COSADER) (February 2014), Cameroon Report, accessed [here](#) in September 2017.

⁴⁵ UNHCR (July 2010), Consideration of reports submitted by States parties under article 40 of the Covenant, accessed [here](#) in September 2017.

⁴⁶ US Department of State (2016), *op. cit.*

⁴⁷ Freedom House (2017), Freedom of the Press: Cameroon, accessed [here](#) in September 2017.

⁴⁹ CIVICUS, Cameroon country page, accessed [here](#) on in September 2017.

late production of the EITI Report.⁵¹ The organisation Réseau de Lutte contre la Faim (RELUFA), which sits on the MSG, has been the most prolific online publisher of commentary on the extractives sector⁵² and EITI in Cameroon in particular. The NGO published detailed analyses of the 2012 EITI Report⁵³ and the impact of EITI in the mining sector.⁵⁴ The Centre for Environment and Development (CED) has also undertaken significant work in fields related to EITI.⁵⁵ There are recent examples of civil society using EITI information in critical news articles on oil and gas revenue management, as well as on tax exemptions and contract transparency⁵⁶.

Operation: The law distinguishes three types of CSOs: declared associations, authorized associations (foreign NGOs and faith-based organisations) and registered NGOs⁵⁷. In line with existing legislations⁵⁸, associations are required to register with their prefecture or sub-prefecture by depositing its statutes, bylaws, minutes of constitutive assembly and list of members. The applicant receives a receipt of deposit, pending the delivery of a “registration receipt” to successful applicants. Associations only obtain legal status upon receipt of official government recognition. After a period of three years, the declared association can apply to the Ministry of Territorial Administration for the status of NGO, which brings with it both tax incentives and the requirement to submit account statements and activity reports quarterly to the Ministry. Applications for the status of international NGO are processed by the Ministry of External Affairs.⁵⁹ There have been concerns raised by organisations such as CIVICUS over the Ministry of Territorial Administration’s power to suspend or dissolve associations deemed to “threaten public order”, without set criteria.⁶⁰

There is no evidence of any legal or regulatory obstacles affecting the ability of civil society representatives to participate in the EITI process in practice. Civil society has been able to access funds, both domestic and international, with all major international development partners operating in Cameroon.⁶¹ While registered NGOs are the only non-profits statutorily allowed to raise third-party funds, stakeholders consulted confirmed this is not applied in practice (*see stakeholder views below*).

Association: There are no reliable estimates of the number of NGOs working on extractives, governance or public finance management issues. Independent research categorises church-based NGOs as relatively strong and engaged in poverty-reduction work, self-help associations as quite strong organisations in the southern half of the country, alongside a handful of active human rights NGOs based in the capital, an anti-corruption consumer defence organisation and empowered public-sector trade unions.⁶² Established in August 2005, the PWYP Cameroon now counts 15 member organisations and focuses primarily on EITI

⁵¹ CamerounWeb (August 2014), EITI Cameroon on brink of suspension – Civil Society, accessed [here](#) in September 2017.

⁵² Centre pour l’Environnement et le Développement (June 2011), ‘L’Uranium au Cameroun’, accessed [here](#) and RELUFA, ‘Tendances émergentes dans les conflits liés à l’utilisation des terres au Cameroun’ (June 2012), accessed [here](#) in September 2017.

⁵³ RELUFA and NRG (February 2015), ‘Observations sur le rapport de conciliation ITIE 2012’, accessed [here](#) in September 2017.

⁵⁴ RELUFA and NRG (October 2014), ‘Les paiements et transferts infranationaux dans la localité de Figuil’, accessed [here](#) in September 2017.

⁵⁵ CED, Publications webpage, accessed [here](#) in September 2017.

⁵⁶ Camer.be (2017), ‘Cameroun : comment une partie du pétrole échappe aux caisses de l’Etat’, accessed [here](#) in September 2017; Hebdomadaire Ecofin, 16 janvier 2017 and 25 juillet 2016, copies provided by a journalist.

⁵⁷ Analyse du cadre réglementaire des associations, accessed [here](#) in September 2017

⁵⁸ Law 90-053 of 19 December 1990 amended by Law 99-011 of 20 July 1999.

⁵⁹ International Federation for Human Rights (February 2015), Cameroon LGBTI Report, accessed [here](#) in September 2017.

⁶⁰ CIVICUS, Cameroon: Freedom of Association, accessed [here](#) in September 2017.

⁶¹ BTI (2016), Cameroon Country Report, accessed [here](#) in September 2017.

⁶² BTI, *op. cit.*

dissemination and outreach, training of journalists, reforms in the Mining Code and monitoring subnational payments.⁶³

There is no evidence to suggest that there are any legal restrictions or limitations on NGOs in terms of their ability to associate, communicate and cooperate with other national or international NGOs. There is however evidence of delays and challenges in seeking the required advance authorisation for peaceful public protest⁶⁴, albeit not directly related to protests on EITI-related issues. There is no evidence that public assemblies related to extractives issues were ever prevented from taking place.

Engagement: Individual civil society representatives on the MSG and the Technical Secretariat appear actively engaged in the design, implementation, monitoring and evaluation of the EITI through its participation in MSG meetings and leadership in dissemination and outreach beyond the capital. There is evidence of independent civil society work on EITI beyond the activities undertaken by EITI Cameroon, particularly research by CED⁶⁵ and RELUFA, which published a detailed analysis of the 2012 EITI Report⁶⁶ and of the impact of EITI on mining sector governance.⁶⁷ The PWYP coalition issued a common CSO position paper in December 2016, including 11 main recommendations for improving EITI implementation, particularly in communication to the public and host communities.⁶⁸ Civil society's agenda focuses on the following priorities: beneficial ownership, contract transparency, improving licence allocation procedures and policies, and socio-environmental impact. Analysis of MSG meeting attendance reflects the strong and consistent engagement of civil society, with most members participating at all meetings of the MSG. Analysis of the composition of EITI Cameroon's ad hoc working groups shows that civil society is almost always the single most-represented constituency.

Access to public decision-making: There do not appear to be any barriers to civil society using EITI information to contribute to public debate and influence policy-making. There is a general scarcity of information about these issues aside from EITI Cameroon.⁶⁹ Organisations like the CED, part of PWYP Cameroon, have undertaken extensive research and advocacy in the mining, oil and gas sectors, and public financial management.⁷⁰ RELUFA has published regular reports and opinion pieces using EITI data and making proposals for extending EITI, most recently to artisanal mining.⁷¹

Stakeholder views

Expression: All civil society representatives considered that they could make critical statements in the MSG and in the media related to the EITI process and extractives issues, without fear of reprisals. Several independent observers noted however that the management of the oil and gas sector remained highly sensitive, as it was perceived as being connected to the country's highest political authorities and to national security. Some independent observers believed this led to a tendency by civil society to practice self-censorship with relation to oil and gas issues, although they also highlighted civil society's capacity

⁶³ PWYP, Cameroon country page, accessed [here](#) in September 2017.

⁶⁴ CIVICUS (April 2016), Cameroon peaceful assembly, accessed [here](#) in September 2017.

⁶⁵ CED, Publications webpage, *op. cit.*

⁶⁶ RELUFA and NRG (February 2015), *op. cit.*

⁶⁷ RELUFA and NRG (October 2014), *op. cit.*

⁶⁸ PWYP Cameroon (December 2016) 'Positionnement de la société civile relative au processus ITIE', accessed [here](#) in September 2017.

⁶⁹ US Department of State (2016), *op. cit.*

⁷⁰ PWYP Cameroon (December 2014), '14 piliers à prendre en compte dans la réforme du code minier', accessed [here](#) in September 2017.

⁷¹ RELUFA (August 2017), *op. cit.*

constraints in the areas of oil and gas as well as public finance issues. All other stakeholders believed that the absence of a strong civil society voice on oil and gas and public finance management matters was due to limited technical capacity rather than coercion or self-censorship. Other more critical CSOs and journalists maintained that there were examples of press coverage critical of government management of the oil and gas sector and provided several articles from 2015-2016 to demonstrate this freedom of expression. Stakeholders from all constituencies considered that there had been a marked impact from EITI implementation on public debate about a historically opaque sector which had gradually opened up.

Operation: All CSO representatives consulted confirmed that the current laws and rules related to establishing non-profit associations provided an enabling environment for civil society. While several CSO stakeholders confirmed that NGO founders required express authorisation from the government to establish a NGO, after having operated an association for at least three years. However, they noted that there were less than 100 registered NGOs in Cameroon compared to thousands of associations, which could freely be established. All CSOs consulted confirmed that they could freely raise funds from domestic and international sources, even if they did not have the status of NGOs.

They highlighted that there were currently no restrictions to receiving foreign funding in practice. However, some independent observers noted that CSOs focusing on governance and human rights faced obstacles in some of their activities. Several CSO representatives highlighted that the lack of funding was a major obstacle to their operations, but considered that this was linked to the lack of support of international donors rather than government-imposed constraints on their ability to fundraise.

Association: None of the civil society stakeholders consulted considered that there were curbs on their freedom to associate in relation to EITI issues. While some journalists noted the curbs on freedom of assembly in certain areas of Cameroon due to security issues, all civil society representatives confirmed that they were able to organise public assemblies on extractives issues. Stakeholders confirmed that arrests reported in the international press were in no way linked to extractives-related issues. Civil society representatives believed that CSOs ought to strengthen their coordination beyond the MSG and Technical Secretariat meetings and liaise more consistently with the broader civil society constituency. Some CSO representatives indicated that they had started to work on a code of conduct for civil society's participation in the EITI in 2014-15, which was meant to serve as a basis for future MSG nominations and broader constituency coordination, although this project was put on hold due to lack of funds.

Engagement: All CSO representatives on the MSG felt confident in their capacity and freedom to contribute to the design, implementation and monitoring of the EITI process. This included a particularly active participation in the Technical Secretariat and the ad-hoc working groups responsible with drafting and monitoring the work plan. Several CSOs based both in the capital and the extractives regions not directly represented in EITI Cameroon expressed concern that they did not feel represented on the MSG and were not regularly canvassed for their opinions nor targeted for dissemination, outreach and capacity building activities (*see Requirement 1.4*). Several CSO representatives highlighted that very few NGOs had the technical capacity to work on the oil and gas issues.

Access to public decision making: CSO representatives, particularly those directly represented on the MSG, considered that their contribution was appreciated by the government and that their views were considered, particularly in drafting the 2016 Mining Code, in the work plan and in the communication strategy. They also noted that the government acknowledged their concerns regarding the lack of

adequate representation of the civil society constituency on the MSG when the 2005 decree was published and that the government had agreed to integrate more CSO representatives in the MSG and the Technical Secretariat. While many CSO representatives believed that they had the possibility to collaborate with elected officials, at the local and national level, some independent observers however noted that the political sphere remained closed off with little accountability in policy-making. Several stakeholders however noted the gradual opening up of government entities like the SNH, noting the publication of a growing range of statistics and linking this to the impact of EITI implementation.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress in meeting this requirement. There is no evidence of any legal, regulatory or practical barriers to civil society's ability to engage in EITI nor to their ability to freely operate, communicate and cooperate with the broader constituency in relation to extractives or public finance issues. The existence of press articles critical of the government's management of the oil and gas sector help illustrate that self-censorship is not major concern. MSG meeting minutes and stakeholder consultations showed no restraints on civil society's ability to be actively engaged in the EITI. However, concerns over conflict of interest linked to per diems (see *Requirement 1.4*) appear to hamper the broader constituency's full, active and effective engagement in EITI implementation. There is limited evidence of civil society actors directly represented in EITI Cameroon (the MSG and Technical Secretariat) liaising with their broader constituency. Some stakeholders also consider that capacity constraints have hindered civil society's ability to effectively use the EITI as an instrument to support public debate and reform in these critical sectors.

In accordance with Requirement 1.3.a, civil society must be fully, actively and effectively engaged in the EITI process. To strengthen implementation, the civil society constituency may wish to consider undertaking a capacity needs assessment and formulating actions to address civil society capacity constraints, not least to unlock funding from development partners and more effectively support EITI dissemination and outreach.

MSG governance and functioning (#1.4)

Documentation of progress

MSG composition and membership: The EITI Cameroon MSG was established by Decree in 2005.⁷² The MSG is in charge of “*monitoring the implementation of the principles and measures agreed upon under the EITI*”. The MSG comprises 25 members, including seven representatives from the public sector, six from the private sector, and ten from civil society. The 2005 Decree does not describe the MSG nomination process, nor confirm each constituency's right to select its own representatives, clarify term limits or replacement procedures. Despite significant changes in MSG membership, the Decree has not been revised since 2005. According to the latest MSG members list from 2017, the MSG counts 27 members, including seven from government, four from industry and 16 from civil society. The list of MSG

⁷² Decree no. 2005/2176/PM of 16 June 2005, *op. cit.*

members was last updated in September 2017 (see Annex A).

There are plans for a new Decree governing the EITI, which had not been approved at the start of Validation (1 July 2017). The MSG started discussing revisions to the Decree at its 9 April 2015 meeting, where it noted the need to revisit the EITI's legal and institutional framework, objectives, size, nomination procedures, term limits, main activities, missions, per diem policy and definition of CSO.⁷³ The MSG agreed to set quotas for constituency representation on the MSG, including a quarter of seats for industry, 35% for CSOs and 40% for government, with nominations conducted by each constituencies.⁷⁴

Civil society representation: While the 2005 Decree set aside 10 MSG seats for civil society, the latest MSG members list (2017) lists 16 MSG members from civil society. The two parliamentarians, three local officials and Transparency International Cameroon president named in the 2005 Decree feature in the latest list of MSG members. The six seats NGOs (up from three in the Decree), religious organisations' three seats, and the Journalist Union's seat are departures from the Decree in practice. Civil society, led by PWYP Cameroon, protested the original appointment of ten civil society MSG members by Ministry of Justice officials in 2005, which led to the nomination of six additional self-appointed NGO representatives, although the Decree was never revised to take account of these changes.⁷⁵ There is no publicly accessible evidence retracing the changes in civil society membership of the MSG, nor codifying civil society's nominations procedures. The frustration of NGOs involved in the EITI over the categorisation of parliamentarians and local government officials in the civil society constituency on the MSG has continued until 2015.⁷⁶ There is no publicly-accessible description of the constituencies represented by specific civil society members of the MSG, with examples of an industry MSG member becoming a civil society MSG member upon leaving his position at his mining company in 2014 left unexplained.

Industry representation: Industry's representation on the MSG has declined from six in the 2005 Decree to four in the latest MSG members list from 2017. While the original Decree set aside MSG seats for two oil and gas companies (Total and Perenco), for two mining companies (Pecten and Geovic) and for the CCIMA and GICAM. While the MSG still counted six industry members at its 2014 refresh (three of which were appointed in 2014 and one each in 2011, 2012 and 2013), the number of industry MSG members fell to four in 2017 (see Req. 1.2). There is no publicly accessible evidence retracing or codifying industry's nominations to the MSG. However, it appears that the CCIMA and GICAM proceed to the selection of their EITI representatives from within their respective executive bureau/council.⁷⁷

Government representation: The seven seats reserved for government have remained in line with the 2005 Decree. At the MSG's refresh in 2014, three members had been appointed in 2014 and two each in 2012 and 2013. According to the 2017 list of MSG members, five government representatives were appointed in 2014 (including the Presidency, SNH, MINMIDT) and two from 2017 (Ministry of Justice and CONAC). The changes in government representation on the MSG appear to have been according to rotations in function within each entity.

⁷³ EITI Cameroon, MSG meeting minutes 9 April 2015, unpublished, provided by the EITI Cameroon Secretariat.

⁷⁴ EITI Cameroon, MSG meeting minutes 16 February 2016, unpublished, provided by the EITI Cameroon Secretariat.

⁷⁵ MSI Integrity (February 2015), Protecting the cornerstone: Assessing the Governance of Extractive Industries Transparency Initiative Multi-Stakeholder Groups, p. 40, accessed [here](#) in September 2017.

⁷⁶ MSI Integrity, *op. cit.*, p. 42.

⁷⁷ The two respective MSG members from these institutions sit on the executive board of their chamber/association. See CCIMA, Bureau Exécutif, accessed [here](#) in October 2017, and GICAM, Organisation, accessed [here](#) in October 2017.

Terms of reference: The 2005 serves as the ToR for the EITI Cameroon MSG.⁷⁸ The ToR does not define EITI Cameroon's objectives nor refer to national priorities and delineates only some of the MSG's responsibilities in line with Requirement 1.4.b.iv. Indeed, while Article 2 defines the MSG's responsibilities for approving annual work plans, appointment of the IA, EITI Reports, annual progress reports and for dissemination, the Decree does not confirm MSG members' mandate to undertake outreach to their constituencies nor responsibilities in supporting Validation.

It is unclear from public documents whether members of the ad hoc working groups are remunerated for their work, whether MSG members from all three constituencies are represented on the working groups and whether any provisions exist to prevent conflict of interest for MSG members sitting on ad hoc working groups. The ToR for the working groups and their membership is defined in emails from National Coordinator Solange Ondigui to designated working group members.

Internal governance and procedures: The 2005 Decree sets basic rules for the MSG's internal governance. The MSG is required to meet at least once per semester, with quorum reached with at least half of MSG members present and decisions adopted with a three-quarter majority of members present at the meeting. Meetings of the MSG are to be convened with at least seven days' notice, with documents for discussion circulated at least a week prior to the meeting. The MSG Chair can invite observers based on needs and capacity, at his own or any MSG member's initiative. The Decree does not confirm any MSG member's right to table an issue for discussion. The Decree does not refer to a Code of Conduct for the MSG. The CSO MSI Integrity was critical of the 2005 Decree's internal governance provisions in its 2015 review of multi-stakeholder governance arrangements in EITI implementing countries. It highlighted the Decree's lack of provisions on conflict of interest, quorum rules that did not require participation of all three constituencies and lack of clauses requiring MSG members to liaise with their constituencies as major challenges.⁷⁹

The MSG has discussed launching an audit of the EITI Cameroon accounts on several occasions.⁸⁰ The MSG discussed the results of this audit by the MINFI's Department of Budget at its 23 October 2014 meeting⁸¹, noting that the final audit report would be sent to the MSG Chair. There is no evidence to suggest that the MSG followed up on this audit's results, which are not public, although there is evidence the audit was undertaken by the Inspector General of Finance.⁸²

Decision-making: The 2005 Decree defines the MSG's decision-making as being by qualified majority, where decisions are adopted by a majority of three quarters of MSG members present. In practice, there is no evidence that the MSG has ever taken any decision by voting. There is evidence in MSG meeting minutes of industry members referring to their feeling of being over-ruled, for instance in the discussion

⁷⁸ Decree no. 2005/2176/PM of 16 June 2005, *op. cit.*

⁷⁹ MSI Integrity, *op. cit.*, p.22.

⁸⁰ Minutes of MSG meetings on 28 February 2014, 28 April 2014, 23 October 2014 and 31 May 2017, provided by the EITI Cameroon Secretariat.

⁸¹ EITI Cameroon, MSG meeting minutes 23 October 2014, unpublished, provided by the EITI Cameroon Secretariat.

⁸² Ministry of Finance, General Directorate of Budget, Letters to the EITI Cameroon Permanent Secretary on 4 June 2014, on 10 July 2015, on 18 September 2015 and on 25 November 2015, unpublished, provided by the EITI Cameroon Secretariat.

of quotas per constituency in the discussions of the draft new Decree at its 9 April 2015 meeting.⁸³

Record-keeping: The Decree states that the national secretariat is tasked with secretarial services for the MSG, but does not explicitly require MSG meeting minutes to be public. There is evidence in MSG meeting minutes that the MSG reviews and adopts minutes of the previous meeting at the start of each MSG meeting. MSG meeting minutes or MSG members lists are not available on the EITI Cameroon website. The MSG has discussed the need to make minutes available to all MSG members on several occasions⁸⁴, although there is no evidence that this point of discussion was agreed or followed up.

Capacity of the MSG: Government, industry and civil society representatives appear to have the capacity to engage in technical discussions. Minutes of MSG meetings document that the three constituencies have been engaged in technical discussions, including on issues related to reporting templates and draft EITI Reports. The MSG relies heavily on technical inputs and support from ad-hoc working groups, particularly from members of the Technical Secretariat (*see below on secretariat*). The MSG has discussed challenges to the participation of some new members at MSG meetings, with the MSG Chair noting that the silence of some MSG members was due to capacity constraints and calling for capacity development support.⁸⁵ The MSG's own pre-Validation self-assessment highlighted weaknesses in the MSG's internal governance and the capacity of stakeholders as key challenges for Cameroon's Validation under the EITI Standard.⁸⁶

The only publicly-accessible information on EITI Cameroon's practice of per diems is the 2015 report by MSI Integrity on multi-stakeholder governance. It found that MSG members received XAF 300,000 (roughly USD 620) per meetings, with additional bonuses of XAF 500,000 (roughly USD 1,000) for successful Validation and production of EITI Reports, which according to MSI created perverse incentives for timely EITI reporting.⁸⁷ The CSO found that "the per diem is well in excess of the costs of attending the meeting and represents a disproportionate amount of the income that some CSO representatives receive relative to their organization's overall operating budget."⁸⁸ The report highlighted the split in the CSO constituency between CSOs choosing to receive per diems and others refusing compensation for fear of losing their independence. This had led to several CSOs remaining on the MSG since inception and hindered CSOs' ability to work collaboratively, given concerns from some CSOs outside the MSG of their CSO MSG representatives having been co-opted by per diems.⁸⁹

Per diems: The 2005 Decree's Article 8(2) stipulates that MSG members are entitled to "session indemnities", with rates defined by the Minister of Finance. There is no reference to per diems on the EITI Cameroon website, aside from the 2005 Decree itself. The MSG discussed the issue of delays in payment of per diems and reimbursement of travel costs at its 9 April 2015 meeting, with a CSO MSG member that refusing to receive per diems and noting that the MSG was not in compliance with the Prime Ministerial

⁸³ EITI Cameroon, MSG meeting minutes 9 April 2017, unpublished, provided by the EITI Cameroon Secretariat.

⁸⁴ EITI Cameroon, MSG meeting minutes 29 March 2017, unpublished, provided by the EITI Cameroon Secretariat.

⁸⁵ EITI Cameroon, MSG meeting minutes 10 September 2015, unpublished, provided by the EITI Cameroon Secretariat.

⁸⁶ EITI Cameroon, MSG meeting minutes 29 March 2017, unpublished, provided by the EITI Cameroon Secretariat.

⁸⁷ MSI Integrity, *op. cit.*, pp.22,47.

⁸⁸ MSI Integrity, *op. cit.*, p.22.

⁸⁹ MSI Integrity, *ibid.*

circular of 2010 setting per diem rates.⁹⁰

Attendance: There are no specific provisions in the 2005 Decree related to MSG members' duty to attend MSG meetings, nor covering the appointment of alternates for MSG members. Analysis of MSG meeting attendance shows that civil society and government are the most consistent in their attendance in MSG and Technical Secretariat meetings, while industry tends to be represented by one or two oil and gas companies on the MSG and is not represented in the Technical Secretariat or most of the MSG's ad-hoc working groups.

National secretariat: The 2005 Decree establishes the national secretariat, called the Technical Secretariat, placed under the coordination of the Ministry of Economy and Finance's Secretary General and comprised of representatives of public sector, private sector and the extractive industries. The Technical Secretariat is tasked with preparing documents for the MSG, providing secretariat functions for the MSG, monitoring execution of activities and MSG decisions, preparing the MSG's work plans and annual activity reports, maintaining the MSG's records and documentation and carrying out all other missions as instructed by the MSG or its Chair. The 2005 Decree does not refer to a Permanent Secretariat or to a National Coordinator, although Minister of Finance circulars have appointed the successive National Coordinators of EITI Cameroon. In practice, the Technical Secretariat is composed of staff seconded on an ad hoc basis from government and civil society and serves as an advisory body. A smaller Permanent Secretariat provides logistical and coordination support to the Technical Secretariat and MSG. As of the start of Validation, the Permanent Secretariat counted five staff supporting the National Coordinator. The MSG has discussed recruitment of secretariat staff on several occasions, including when it agreed job descriptions for new staff⁹¹ and formed an ad hoc working group to oversee Permanent Secretariat staff recruitment in August 2015.

The MSI Integrity 2015 report noted observations from certain CSOs that the 17-member Technical secretariat was considered overworked, yet inefficient.⁹² The MSI Integrity 2015 report relayed concerns from certain CSO representatives over the allegedly excessively close proximity of the national secretariat to government, which they stated had been raised during MSG meetings.⁹³ The allegations included concerns that the secretariat was either intentionally or inadvertently inhibiting civil society's ability to actively participate in decision-making and taking decisions that advanced the interests of government over other constituencies, although MSI Integrity noted that it did not investigate these claims further.⁹⁴

Stakeholder views

MSG membership: MSG representatives highlighted that the 2005 decree formalized the membership of the MSG based on organisations, not individuals. They confirmed that each organisation sitting on the MSG decided on its own nomination procedures. All MSG and technical secretariat representatives consulted could describe the process that led them to be designated to sit on the MSG or the Technical Secretariat and confirmed the absence of external coercion in the nominations process. MSG representatives confirmed that the Minister of Finance had never rejected a nomination from the

⁹⁰ EITI Cameroon, MSG meeting minutes 9 April 2015, unpublished, provided by the EITI Cameroon Secretariat.

⁹¹ EITI Cameroon, MSG meeting minutes 28 February 2014 and 28 April 2014, unpublished, provided by the EITI Cameroon Secretariat.

⁹² MSI Integrity, *op. cit.*, p.35.

⁹³ MSI Integrity, *op. cit.*

⁹⁴ MSI Integrity, *op. cit.*

industry and civil society constituencies. They explained that nominations were based on habit and were not codified anywhere. Stakeholders confirmed that they were currently no term limits for MSG and Technical Secretariat members, therefore several members have served since 2005. Several Secretariat and MSG members highlighted the fluidity of membership of the Technical Secretariat and MSG.

Civil society representation: While CSO stakeholders claimed that MSG membership had been renewed on a regular basis and were able to describe the general process for their appointment, they agreed there was no single process for selecting all MSG members and that nominations procedures depended on the statutes of each organisation named in the 2005 Decree. Representatives from the three religious organisations explained that they were selected by their respective council of leaders. A parliamentarian explained that the two MPs sitting on the MSG represented the Anglophone/Francophone and ruling party/opposition divides in the country, with each caucus selecting its MSG member. Another CSO explained that the representative of traditional rulers was selected through an internal process, with a six-year term limit. Stakeholders explained that certain CSO members also sat on the MSG because of their title rather than as a result of a selection process, such as the President of TI Cameroon and the independent (former industry) consultant, who considered his role as mediating between CSOs and industry. Despite repeated requests for list of MSG membership changes, the International Secretariat received no information aside from three distinct MSG member lists and a selection of nominations letters.

While CSO representatives on the MSG concurred that the government did not interfere in the nomination process of their organisation, some independent observers believed that the Government's decision to determine which organisations would sit on the MSG in the 2005 Decree contributed to dividing the constituency. Civil society members of the MSG and Secretariat however considered that the inclusion of so many CSOs on the Technical Secretariat and ad hoc working groups had effectively redressed the balance. Several CSOs considered that, despite ongoing capacity constraints, civil society's ability to engage in EITI had grown over time. Stakeholders confirmed that since 2005 there had been no attempt to codify civil society nominations procedures aside from an unsuccessful attempt at establishing a Code of Conduct in 2014-15, which had been halted due to lack of funds.

Some independent observers not connected to EITI Cameroon considered the nominations procedures for civil society MSG members to be opaque, inaccessible to outside actors and, in the words of one CSO, "hermetically sealed". None of the CSOs consulted outside of EITI Cameroon (not sitting on the MSG or Technical Secretariat) considered that they were represented on the MSG. However, civil society MSG and Secretariat members considered that the current civil society representation on the MSG represented the diversity of civil society in Cameroon and that they were fulfilling their duties of representation and liaising with their broader constituencies. Yet several NGO representatives considered that professional NGOs were under-represented, as compared to faith-based organisations, the media, elected local officials and parliamentarians. There is no evidence that MSG representatives systematically canvass their constituencies ahead of EITI meetings.

Industry nominations: Some industry representatives considered that companies were under represented in the MSG compared to other constituencies, notably civil society. They regretted that there was not more participation from the mining industry in the MSG. Other industry representatives believed that the gas sector, notably Gaz du Cameroun, should be represented as they would bring new perspectives to the industry constituency given the growth in natural gas production. Several industry and Secretariat

representatives however considered that industry's MSG members were representative of the structure, including the main oil and gas producers, although they noted that the new EITI Decree planned to include COTCO to represent the oil transport sector. All stakeholders confirmed that industry had not codified its MSG member selection procedures. While oil and gas companies confirmed that their MSG members were selected given their position in each company's management, an industry representative explained that CCIMA selected its MSG member from within its executive bureau through an internal selection process, for terms of three years renewable once. Industry representatives and Secretariat staff confirmed that companies were usually invited to participate in ad hoc working groups but were constrained by time and considered that they were already actively engaging in EITI given the need for oil and gas companies to travel from Douala to Yaoundé for MSG meetings. Industry representatives not directly represented on the MSG called for more outreach to oil and gas company management in Douala to explain the value of EITI for industry.

Government nominations: Government and Secretariat stakeholders confirmed that their appointment to the MSG rotated with their function.

Capacity and ad-hoc groups: Some CSO representatives noted that the recent renewal of government representatives on the MSG had led to a slight decrease in the quality of decision-making and participation from the government constituency. They believed that capacity development and induction training for new MSG members would help to address this situation. Several CSOs considered that the MSG did not have sufficient technical capacity to oversee EITI implementation and was thus operationally dependent on the Technical Secretariat for much of its work. Stakeholders confirmed that ad hoc working groups were primarily composed of Technical Secretariat members, with participation from a few MSG members at a time. There was consensus that members of the ad hoc working groups were appointed and given ToR by the National Coordinator, under guidance from the MSG. Secretariat staff noted that they expected ad hoc working groups to be formalised in the new EITI Decree.

Internal governance: Stakeholders confirmed that, since the 2005 decree, there had been no public ToR describing the roles and responsibilities of the MSG, the Technical Secretariat or the Permanent Secretariat. Senior government officials confirmed the draft EITI Decree was at the level of the Prime Minister's Office at the time of Validation. MSG representatives were satisfied with the MSG decision making process. They believed that they had the capacity to table issues for discussion at the start of every MSG meeting. Members explained that if the MSG could not reach consensus, it would continue deliberations (or establish an ad hoc working group) until it could reach consensus. One example of a challenging MSG decision was regarding project-level disaggregation, according to several MSG members who noted that the MSG had decided to move gradually. There was consensus that the MSG had never taken a decision by vote.

Per diems: All MSG and Technical Secretariat members considered that the policy on per diems was clear because it was covered by the Prime Minister's decree on per diems for committees. While per diems currently paid for EITI implementation were higher than those practiced in the rest government committees, they would be brought down to the level of the Prime Ministerial Decree as soon as the new EITI Decree was enacted. Secretariat staff explained that while the per diems paid by EITI Cameroon used to be discretionary and informal, the Prime Ministerial Decree in 2010 had formalised per diem allowances, although EITI Cameroon had not yet fully harmonised its per diems with the Decree's rates. Secretariat staff emphasised that per diems had already been brought down from XAF 300,000

(approximately USD 620) to XAF 200,000 (approximately USD 400) due to budget constraints and the need to recruit new Permanent Secretariat staff, but explained that they would fall to XAF 150,000 (approximately USD 300) in line with the Prime Ministerial Decree as soon as the EITI Decree was implemented. One CSO representative noted that the per diem rate for MSG members was abnormally higher than that provided to Technical Secretariat and ad hoc working group members, which needed to be harmonised given the importance of their work. Several stakeholders noted that secretariat staff were entitled to receive XAF 100,000 per meeting under the Prime Ministerial Decree, although they explained that the National Coordinator did not currently receive per diems and secretariat staff received salaries rather than per diems. Members of the MSG and Technical Secretariat explained that the end of the year bonuses, which coincides with the publication of the EITI report, was not covered by the Decree. Secretariat staff explained that the bonuses to MSG members and secretariat staff after Cameroon's Validation under the EITI Rules were simply to pay for celebrations and considered that the more significant honour was the awarding of 'Chevalier de l'Ordre de la Valeur' medals for the Validation.

While the majority of MSG and Technical Secretariat members did not consider that the current practice of per diems caused a risk of conflicts of interest, several independent observers highlighted that this current practice led to co-option and lowered the quality and effectiveness of the MSG. Some independent observers argued that per diems contributed to divide the civil society constituency, with certain members accepting the per diem and others not. However, all members of the MSG and Technical Secretariat consulted emphasised that per diem rates for EITI Cameroon were lower than those in other countries in the region. Several CSOs emphasised the importance of per diem payments for NGOs that faced challenges in securing funding independently.

Technical and Permanent Secretariats: Independent observers noted that the lines were blurred between the MSG, the Technical Secretariat and the Permanent Secretariat in terms of effective oversight of EITI implementation. All stakeholders confirmed that there was no publicly-available list of Technical Secretariat members. There was consensus that the Technical Secretariat performed key functions for the MSG. Some CSO representatives believed that, given the amount of coordination required to implement EITI, there was a need to build the capacity of the Permanent Secretariat. Several stakeholders noted that none of the Permanent Secretariat staff had employment contracts. Secretariat staff noted that while EITI Cameroon planned to hire a full-time English-French translator, it had relied on members of the Technical Secretariat for translations to date.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made inadequate progress towards meeting this requirement. The statutory rules for the MSG's structure and membership are not clear and the lack of codification of nominations procedures and coordination mechanism for each constituency are a concern (*see Requirements 1.2 and 1.3*). There is little evidence that MSG members from civil society and industry seek to represent the views of their broader constituencies. There appears to be a split within the civil society constituency, with certain CSOs not directly involved in EITI Cameroon considering that civil society represented on the MSG and the Technical Secretariat have been co-opted by the government (*see Requirement 1.3*). These divisions appear to hamper the broader constituency's full, active and effective engagement in EITI implementation. There is little evidence to suggest that companies or federations represented on the MSG coordinate among themselves and engage with the broader industry constituency, particularly in the artisanal and small-scale mining sector. There also appears to be little awareness of EITI objectives beyond companies represented on the MSG. The MSG's

ToR are outdated and are not in line with Requirement 1.4.b, with significant deviations in practice. While there are no provisions for any two constituencies over-ruling the third in MSG decisions, there is no evidence of any MSG decision having been taken any other way than by consensus thus far. The lack of clarity on the payment of per diems raises questions about the integrity of the MSG's oversight that need to be addressed, particularly given stakeholder concerns over potential conflicts of interest caused by the per diems practice.

In accordance with Requirement 1.4, the MSG should update its internal governance rules to cover all provisions of Requirement 1.4.b and publish procedures for nominating and changing MSG representatives, including the duration of mandates. In accordance with Requirement 1.4.b.vi, the MSG must clarify the practice of per diems for attending EITI meetings or other payments to MSG members to ensure that there is no conflict of interest. The MSG may wish to consider keeping public attendance records and posting MSG minutes online. The industry constituency may wish to consider establishing constituency guidelines and mechanisms to ensure coordination of mining, oil and gas companies as a constituency. The MSG may also wish to increase their engagement with Douala-based companies to ensure that their views are taken into account and that they are aware of the work of the MSG and the achievements of EITI Cameroon. The industry constituency could consider liaising with CCIMA or GICAM to ensure that the views and interests of quarries and artisanal and small-scale mining are better represented on the MSG, considering the important public interest on this sub-sector. The civil society constituency may wish to take steps towards broad and full civil society participation. This could be achieved by adopting a constituency-wide code of conduct, which could serve as a basis to set out a process for civil society nominations to the MSG and to clarify the roles and responsibilities of CSO representatives on the MSG and the Technical Secretariat.

Work plan (#1.5)

Documentation of progress

The EITI Cameroon MSG has approved triannual work plans for 2012-14 (and a separate budget), 2014-2016 and 2017-19. The 2017-19 EITI work plan was approved on 31 May 2017. These documents are publicly available on the EITI Cameroon website.⁹⁵

Overall, the triennial work plan remains vague on activities related to technical aspects of EITI reporting and the implementation of recommendations from EITI Reports and Validation. There is no evidence that work plan activities are systematically revisited more often than every three years, aside from the updating of the 2014-2016 work plan for 2016 in late 2015, potentially curbing the relevancy of activities and ability to monitor costs. The 2017-19 work plan provides EITI implementation objectives aligned with EITI Principles, activities aimed at extending the scope of EITI reporting, time-bound and measurable activities, an overview of each activity's cost and activities linked to following up on EITI recommendations. However, it does not include sufficient evidence of consultations with stakeholders, evidence that the MSG has updated the work plan on an annual basis, activities aimed at addressing technical aspects of EITI reporting and activities aimed at addressing capacity constraints.

⁹⁵ See: EITI-Cameroon, Action Plans and Budgets, accessed [here](#) in September 2017.

Objective for implementation: The 2017-19 work plan's overarching objective is to "Strengthen the transparency and governance of the extractive sectors in Cameroon". It is broken down in four specific objectives:

- Strengthen the governance of the Committee and the EITI Secretariat over the three years;
- Strengthen the comprehensiveness and reliability of reporting of extractives payment flows in order to enable institutional and citizen control;
- Facilitate the Validation process;
- Improve public accessibility of information about the EITI, as well as the analysis, ownership and use of EITI Reports.

Overall, the work plan reflects the main priorities of EITI Cameroon but do not appear aligned with specific national priorities aside from the general strengthening of extractives governance. The work plan highlights that Cameroon will be undergoing Validation in 2017, partly explaining the fact that the estimated budget for 2017 alone is higher than that of the two following years combined.

Activities: The 2017-19 work plan includes a timeline for completion of each activity listed, with expected results, indicators, source for verification, responsible entity, timeline and prospective budget. However, most activities under Objective 1 "Strengthening the governance of the Committee and the national secretariat over the next three years" are not time-bound, since they refer to routine management and administrative operations. A number of other activities, such as the implementation of recommendations, of the BO roadmap or maintenance of the website, are planned over the course of all three years. Certain activities, such as "strengthening the comprehensiveness and reliability of EITI data to enable institutional and citizen control" would also warrant greater disaggregation and explanation.

Capacity constraints: The assessment of capacity constraints and how to overcome them are only briefly mentioned under activities 2.6 on beneficial ownership and 2.7 on open data. Capacity building needs for MSG members and the national secretariat are included activity 1.7 and addressed through sessions planned as activity 1.8. 'Activities related to the scope of EITI reporting'.

EITI reporting scope: The 2017-19 work plan includes activities related to opportunities for expanding EITI reporting, including in areas of environmental reporting, beneficial ownership and open data. In the ad hoc working group's accompanying note, it is stated that this work plan takes into consideration "project-level reporting, environmental reporting, contract transparency, ASM".

Legal or regulatory obstacles: On beneficial ownership and open data, the work plan mentions that a "list of obstacles" should be compiled. It does not indicate whether legal or regulatory obstacles are part of this assessment however.

Follow-up on recommendations: The national secretariat is responsible for activity 2.7 "Follow-up of recommendations from EITI Reports, the IA and the Validator". This includes organising meetings between the national secretariat at target entities to ensure that actions are taken. A more precise timeline is not available however.

Costings and funding sources: The 2017-19 work plan includes an estimated budget for each activity aside from recurrent operational costs (e.g. salaries, per diems), including XAF 580.6m (USD 1.17m) for administration and capacity building, XAF 329.5m (USD 0.67m) for improvements in EITI reporting, XAF

5m (USD 10k) for Validation and XAF 24.2m (USD 48.9k) for communications and outreach. The 2017-19 budget states at the very end that the main source of funding is the MINFI, providing XAF 915m (USD 1.85m) in 2017, XAF 351.47m (USD 711k) in 2018 and XAF 281.77m (USD 570k) in 2019. A separate line indicates that EITI Cameroon was planning to raise XAF 47.8m (USD 97k) for 2017 activities from development partners.⁹⁶

On several occasions, civil society representatives raised concerns regarding the implementation of work plan activities and follow-up on past EITI recommendations. The MSG agreed to hold a special discussion of delays in work plan implementation.⁹⁷

Stakeholder views

All stakeholders were satisfied with the level of consultation around the development of the work plan. MSG members considered that they had the possibility to add new objectives, and to integrate recommendations from EITI Reports. They highlighted that the MSG had an ad-hoc working group, with representatives from civil society, the government and the national secretariat. Members of the MSG confirmed that the work plan was usually updated every three years to reflect new priorities and to take budget constraints into consideration, although they noted that the work plan had only been updated more frequently than every three years in 2015, when the MSG updated the 2014-16 work plan for its third year of implementation. MSG members highlighted that lack of resources since 2014 represented the main obstacle to implementing the EITI work plan. They highlighted that development partners had not supported the EITI process since 2014. They noted that equipment purchases and training activities had to be cancelled in 2016-2017 due to lack of resources. Civil society representatives on the MSG and the Technical Secretariat felt confident that they had the capacity to monitor work plan implementation. The MSG considered extending the scope of EITI reporting following the adoption of the 2016 EITI Standard. The Permanent Secretariat highlighted beneficial ownership, open data and subnational transfers as on-going priorities for EITI Cameroon. While all members of the MSG and Technical Secretariat considered that there were ample consultations in the preparation of the triannual work plan, led by the ad hoc working group on the work plan, several CSOs not directly represented in EITI Cameroon stated that they were not consulted during the preparation of the work plan.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress towards meeting this requirement. The MSG maintains a triannual EITI work plan, that is fully costed and aligned with the reporting and Validation deadlines established by the EITI Board. The 2017-2019 work plan includes measurable and time-bound activities, identifies domestic and external sources of funding. However, while there is evidence of consultations in developing the triannual work plan, there is no evidence that it is updated more than every three years, aside from the exceptional annual update for 2016. In addition, while the objectives of the EITI work plan are somewhat aligned with the EITI Principles, they do not seem to sufficiently reflect national priorities for the extractive industries given their focus on the practicalities of implementation.

⁹⁶ EITI Cameroon (May 2017), 2017-19 EITI budget, *op. cit.*

⁹⁷ EITI Cameroon, MSG meeting minutes 16 June 2015, unpublished, provided by the EITI Cameroon Secretariat.

In accordance with requirement 1.5, the MSG should agree a work plan that is linked to national priorities and is revisited annually to take account of changing conditions and opportunities. Clearer links to national discussions and priorities will encourage more relevance of EITI information to popular demand and could help mobilise additional resources.

Table 1 – Summary initial assessment table: MSG oversight

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Government oversight of the EITI process (#1.1)	The government is fully, actively and effectively engaged in the EITI process and there are regular high-level statements of support for EITI. The government has appointed a lead who has the authority to coordinate actions across ministries, mobilize resources for implementation, and who has the confidence of all EITI stakeholders.	Satisfactory progress
Company engagement (#1.2)	There is an enabling environment for company participation in the EITI process, despite logistical challenges linked to oil and gas companies' base in Douala while EITI activities take place in Yaoundé. Companies have been playing their role in providing data, and contributing to the preparation and dissemination of EITI reports. The departure of Total in 2010 and Geovic (the only industrial mining company present in Cameroon) in 2014 had a direct impact in reducing company participation on the MSG, particularly for the mining sub-constituency.	Satisfactory progress
Civil society engagement (#1.3)	There is no evidence of any legal, regulatory or practical barriers to civil society's ability to engage in EITI nor to their ability to freely operate, communicate and cooperate with the broader constituency in relation to extractives or public finance issues. The existence of press articles critical of the government's management of the oil and gas sector help illustrate that self-censorship is not major concern. However, concerns over conflict of interest linked to per diems (see Requirement 1.4) appear to hamper the broader constituency's full, active and effective engagement in EITI implementation. There is limited evidence of civil society actors directly represented in EITI Cameroon (the MSG and Technical	Meaningful progress

	<p>Secretariat) liaising with their broader constituency. Some stakeholders also consider that capacity constraints have hindered civil society's ability to effectively use the EITI as an instrument to support public debate and reform in these critical sectors.</p>	
<p>MSG governance and functioning (#1.4)</p>	<p>The statutory rules for the MSG's structure and membership are not clear and the lack of codification of nominations procedures and coordination mechanism for each constituency are a concern (<i>see Requirements 1.2 and 1.3</i>). There is little evidence that MSG members from civil society and industry seek to represent the views of their broader constituencies. There appears to be a split within the civil society constituency, with certain CSOs not directly involved in EITI Cameroon considering that civil society represented on the MSG and the Technical Secretariat have been co-opted by the government (<i>see Requirement 1.3</i>). These divisions appear to hamper the broader constituency's full, active and effective engagement in EITI implementation. There is little evidence to suggest that companies or federations represented on the MSG coordinate among themselves and engage with the broader industry constituency, particularly in the artisanal and small-scale mining sector. There also appears to be little awareness of EITI objectives beyond companies represented on the MSG. The MSG's ToR are outdated and are not in line with Requirement 1.4.b, with significant deviations in practice. While there are no provisions for any two constituencies over-ruling the third in MSG decisions, there is no evidence of any MSG decision having been taken any other way than by consensus thus far. The lack of clarity on the payment of per diems raises important concerns about the integrity of the MSG's oversight that need to be addressed, particularly given stakeholder concerns over potential conflicts of interest caused</p>	<p>Inadequate progress</p>

	by the per diems practice.	
Work plan (#1.5)	The MSG maintains a triannual EITI work plan, that is fully costed and aligned with the reporting and Validation deadlines established by the EITI Board. The 2017-2019 work plan includes measurable and time-bound activities, identifies domestic and external sources of funding. However, while there is evidence of consultations in developing the triannual work plan, there is no evidence it is updated more than every three years, aside from the exceptional annual update for 2016. In addition, while the objectives of the EITI work plan are somewhat aligned with the EITI Principles, they do not seem to sufficiently reflect national priorities for the extractive industries given their focus on the practicalities of implementation.	Meaningful progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To strengthen implementation, the MSG may wish to explore ways to better represent the interests and perspectives of the artisanal and small-scale mining sector, which are of significant public interest in Cameroon. It may wish to consider establishing constituency guidelines to ensure coordination of mining, oil and gas companies as a constituency, bridging the distance between oil and gas companies based in Douala while others are in Yaoundé. 2. In accordance with Requirement 1.3.a, civil society must be fully, actively and effectively engaged in the EITI process. To strengthen implementation, the civil society constituency should address the concerns regarding constituency representation, including potential conflicts of interest linked to per diems (see Requirement 1.4) and ensure more effective liaison between the CSO representatives and the broader constituency. The civil society constituency may wish to consider undertaking a capacity needs assessment and formulating actions to address capacity constraints. 3. In accordance with Requirement 1.4, the MSG should update its internal governance rules to cover all provisions of Requirement 1.4.b and publish procedures for nominating and changing MSG representatives, including the duration of mandates. In accordance with Requirement 1.4.b.vi, the MSG must clarify the practice of per diems for attending EITI meetings or other payments to MSG members to ensure that there is no conflict of interest. The MSG may wish to consider keeping public attendance records and posting MSG minutes online. The industry constituency may wish to consider establishing constituency guidelines and mechanisms to ensure coordination of mining, oil and gas companies as a constituency. The MSG may also wish to increase their engagement with Douala-based companies to ensure that their views are taken into account and that they are aware of the work of the MSG and the achievements of EITI Cameroon. The industry constituency could consider liaising with CCIMA or GICAM to ensure that the views and interests of quarries and artisanal and small-scale mining are better 		

represented on the MSG, considering the important public interest on this sub-sector. The civil society constituency may wish to take steps towards broad and full civil society participation. This could be achieved by adopting a constituency-wide code of conduct, which could serve as a basis to set out a process for civil society nominations to the MSG and to clarify the roles and responsibilities of CSO representatives on the MSG and the Technical Secretariat.

4. In accordance with requirement 1.5, the MSG should agree a work plan that is linked to national priorities and is revisited annually to take account of changing conditions and opportunities. Clearer links to national discussions and priorities will encourage more relevance of EITI information to popular demand and could help mobilise additional resources.

Part II – EITI Disclosures

2. Award of contracts and licenses

2.1 Overview

This section provides details on the implementation of the EITI requirements related to the legal framework for the extractive sector, licensing activities, contracts, beneficial ownership and state participation.

2.2 Assessment

Legal framework (#2.1)

Documentation of progress

Legal framework: The 2014 EITI Report describes the legal and regulatory framework applicable to oil, gas and mining (pp.29-36,38),⁹⁸ including local content requirements (pp.37, 44-45). It briefly describes the legal and fiscal framework for oil and gas by listing relevant laws and regulations⁹⁹ (p.30), the new Natural Gas Code passed in 2012 and its implementing Decree enacted in 2014¹⁰⁰ (p.31). The report includes a description of relevant mining laws regulations in Cameroon¹⁰¹ (p.38).

Government agencies' roles: The roles and responsibilities of the relevant government agencies are described in the Report (pp.31-32), including the Ministry of Mines, Industry and Technological Development (MINDMIDT) and its office, the Sub-Directorate of Hydrocarbons, the National oil company (SNH) and the National Refining Company SONARA (pp.31-32), as well as CAPAM's role in overseeing the artisanal gold sector (p.39). While it is not explicitly stated that the SNH reports directly to the Presidency, this relationship is implied in the report when it explains that the Presidency "coordinates the hydrocarbons sector's activities through the SNH" (p.31). Cameroon's 2015 Eurobond prospectus confirms that SNH reports directly to the Presidency, with the relative stakes of government and operator in each concession of drilling rights allocated in the Government Decree or Ministerial Resolution.¹⁰²

Fiscal regime: The 2014 EITI Report describes the fiscal regime for the oil and gas sector, mining (pp.38-39) and artisanal and small-scale mining (ASM) (pp.41-42), listing and describing relevant payment streams (pp.21-24). The report does not refer to tax stabilisation clauses of oil and gas production-sharing contracts (PSCs) however.

Degree of fiscal devolution: All taxes and fees are collected at the central level (pp.45-46). There is no fiscal devolution in Cameroon (*see Requirement 4.6*). However, the report describes the three types of subnational transfers, two of which are linked to extractives revenues (*see Requirement 5.2*) (p.44,46-

⁹⁸ All page references in-text relate to the 2014 EITI Report: EITI Cameroon (December 2016), 2014 EITI Report, *op. cit.* Accessible [here](#).

⁹⁹ Law n°99/013 of 22 December 1999 on the Petroleum Code and General Tax Code and Oil contracts.

¹⁰⁰ Decree n°2014/3438/PM of 27 October 2014.

¹⁰¹ Mining Code promulgated by Law n°2001/001 of 16 April and its implementing Decree n°2002/648/PM of 26 March 2002.

¹⁰² The Republic of Cameroon (November 2015), *op. cit.*

47,80).

Reforms: The 2014 EITI Report includes information about reforms that are underway in the mining sector (pp.43-44) including a new decree clarifying clarification subnational transfer arrangements, a new decree governing fiscal and legal regime for ASM, and the revision of the Mining Code (pp.43-44). The report does not mention ongoing reforms in the oil and gas sectors other than a brief overview of reforms in the gas sector in 2014 (pp.30-31).

Stakeholder views

Legal and fiscal overview: There was consensus amongst members of the MSG and Technical Secretariat consulted that the 2014 EITI Report adequately and accurately described the legal environment and fiscal framework for the mining, oil and gas sectors, including in its description of the roles and responsibilities of government agencies, the degree of fiscal devolution and on-going reforms. Secretariat and MSG members highlighted their substantial input in ensuring that the final EITI Reports provided comprehensive coverage of relevant laws and taxes, albeit noting they could not summarise all aspects of relevant laws and regulations. One CSO representative highlighted the role of EITI Reports in highlighting gaps in existing regulations, noting that EITI reporting had been key to supporting reforms enacted in the new December 2016 Mining Code.

All oil and gas industry representatives consulted confirmed that oil and gas PSCs contained tax stabilisation clauses, which took precedent over any subsequent changes to the fiscal regime. Representatives confirmed that this created some fragmentation in the fiscal regime for oil and gas, since different PSCs had stabilised tax regimes at different points in time –with several contracts originally concluded in the 1980s. One oil and gas company representative not represented on the MSG explained that tax inspectors were often unaware of PSCs' tax stabilisation clauses and contractual terms, which created significant challenges in dealing with the Tax Department. He called for more analysis by EITI Cameroon of the practical application of the fiscal regime in order to resolve such inconsistencies.

Government agencies' roles: There was consensus amongst industry stakeholders consulted that all oil and gas license award decisions ultimately rested with the Office of the Presidency. Several CSOs explained that the Presidency also played a role in the allocation of mining production licenses: while the MINMIDT concluded mining conventions (contracts) with companies, it was the Presidency that took the final decision on the allocation of mining production licenses.

Reforms: Stakeholders consulted focused their comments primarily on recent and on-going reforms, highlighting the importance of the December 2016 Mining Code and plans to enact a new Petroleum Code. Several stakeholders from government, civil society and the technical secretariat highlighted the launch of the MINMIDT website and the online mining cadastre as important reforms. There was considerable interest from government and civil society stakeholders in the new Mining Code's requirements related to local content and transparency provisions linked to EITI, the Kimberley Process and beneficial ownership disclosure. Several government representatives highlighted Article 30 of the new Mining Code, which requires the transformation of the CAPAM into a full-fledged state-owned enterprise (SOE). Senior government officials confirmed that the implementing regulations for the December 2016 Mining Code were being prepared and likely to be issued in the coming months. Senior officials noted that preparations for a new Petroleum Code were ongoing, with the aim of finalising a

draft for submission to Parliament in November 2017. They confirmed that the new Petroleum Code would include EITI reporting provisions.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. The 2014 EITI Report provides an overview of the legal environment and fiscal framework for the mining, oil and gas sectors, including a description of the roles and responsibilities of relevant government entities, the level of fiscal decentralisation and an overview of recent reforms. While the 2014 EITI Report's lack of description of the impact of stabilisation clauses in PSCs on the overall oil and gas fiscal framework is a concern, the report does provide guidance on how to access the model PSC where such stabilisation clauses are included. Greater analysis of the impact of such clauses in the fragmentation of fiscal terms in the oil and gas sector would add significant value to EITI reporting.

To further strengthen implementation, Cameroon may wish to consider bolstering its analysis of the legal environment and fiscal regime in the oil and gas sector as a means of supporting public debate over proposed revisions to the Petroleum Code and implementing regulations.

License allocations (#2.2)

Documentation of progress

Awards/transfers: The report confirms that two oil and gas licenses were awarded in 2014, one through competitive tender (Ndian River II to Orion Energy) and one through a right-of-first-refusal conversion of an exploration license (Etinde to Euroil) (pp.34-35). It also notes that there were no transfers of oil and gas licenses or stakes in 2014 (p.35). In mining, the report notes that 81 new licenses were awarded in 2014 (p.40), but does not comment on whether there were any transfers of mining licenses. The lists of mining, oil and gas licenses provided in Annexes 5 and 6 confirm that no other licenses were awarded in 2014. There is no information accessible online that indicates that any other mining, oil and gas license was awarded or transferred in 2014.

Award/transfer process: The 2014 EITI Report describes two approaches for license allocation in the oil and gas sector (open tender and direct negotiations) and lists relevant provisions¹⁰³ of the Petroleum Code and its implementing Decree in 2000. The report explains that the government decides to issue licenses either through competitive bidding or through direct negotiations at its absolute discretion (pp.34-35).

The report includes a description of the statutory process for awarding and transferring mining licenses, including legal provisions for three types of permits, the awarding authority and relevant legal provisions¹⁰⁴ (pp.40-41). The report states that licenses are awarded on a first-come-first-served (First In,

¹⁰³ Article 5 of Decree n°2000/465 of 30 June 2000 Laying down detailed rules for the application of Law n°99/013 of 22 December 1999 on the Petroleum Code.

¹⁰⁴ The granting and management of permits and authorisations are governed by the Mining Code and Decree 2002/648 /PM of 26 March 2002

First Out) basis, but also refers to the MINMIDT's considering the "best technical and financial capacities" (p.41), prompting the question of whether such procedures are cumulative. The report also describes reforms in a 2014 Decree introducing a progressive bonus on capital gains from transfers of mining licenses, including the formula for calculating the value of the bonus (p.44).

Technical and financial criteria: For oil and gas, the report refers to legal dispositions¹⁰⁵, which define the technical and financial criteria for license awards in the oil and gas sector (p.34). The technical and financial criteria for the award of Ndian PSC through competitive tender are included in the link to the ToR for the bidding round included in the report (p.34).

For mining, the report confirms that technical and financial criteria are taken into account in mining license allocations and refers to relevant legal provisions¹⁰⁶, but does not provide a link to the decree (p.41). The report only lists the documents to be included in the application dossier, which include payment of relevant fees and taxes, a bank deposit in the case of exploration or production licenses and "other documents depending on the title solicited" (p.41). The relevant legislation¹⁰⁷ states that in the case of two concurrent applications with equal work programme proposals and technical and financial capacities, preference is given to the first applicant on a first-come-first-served basis.¹⁰⁸ While these legal texts were not accessible online, the International Secretariat was provided with digital copies of all relevant texts, considered publicly-accessible upon request from the MINMIDT or in the Official Gazette.

License awardee information: The 2014 EITI Report identifies the awardees of the two oil and gas licenses awarded in 2014 (ORION Energy / Heta Oil & Gas Ltd for "Ndian River II" exploration license and Euroil / SNH / Camp for "Etinde" production license) and briefly describes the process for their allocation (pp.34-35).

Annex 6 of the report provides the names of companies receiving the 81 mining licenses awarded in 2014 (pp.131-134).

Non-trivial deviations: The 2014 EITI Report does not specifically highlight any non-trivial deviations in the award of licenses in 2014. However, for oil and gas, it describes the award of the "Ndian River II" exploration license to the ORION Energy / Heta Oil & Gas Ltd consortium through an international tender by the SNH on the free blocks Ndian River, Bomana, Lungahe and Manyu, and provides a link to the tender's ToR and a list of bidders (pp.34-35). The report describes the process for awarding the 20-year (renewable 10 years) Etinde production license to the Euroil / SNH / Camp consortium, granted by Presidential Decree on 29 July 2014, but only refers to Euroil's right-of-first-refusal ("droit de priorité") for the license given its ownership of the preceding exploration license on the same block (p.35). While the report implies that the award was through direct negotiations given its reference to Euroil's right-of-first-refusal, it does not describe the detailed procedure for awarding the Etinde production license to Euroil. The report confirms that the award of the "Etinde" production license was in line with statutory right-of-

laying down the rules for the application of the Mining Code.

¹⁰⁵ Articles 2 (l, p) and 7 of Law n°99/013.

¹⁰⁶ Article 8 of Law n°2010/011 modifying the 2001 Mining Code and Article 20 of Decree n° 2014/1882/PM modifying Decree n°2002/6 48/PM that define the license allocation criteria.

¹⁰⁷ Article 8 (4) of the 2010 revision to the 2001 Mining Code.

¹⁰⁸ Law n°2010/011 modifying the 2001 Mining Code, not accessible online, provided by the EITI Cameroon Secretariat.

first-refusal procedures (p.35).

While the report does not comment on the procedures for allocating the 81 mining licenses awarded in 2014, the IA notes “N/A” with regards to deviation from statutory license allocation procedures in its index of the 2014 EITI Report’s compliance with EITI Requirements in Annex 8 (p.160).

Comprehensiveness: The report provides information on mining, oil and gas licenses awarded in 2014, but does not cover licenses awarded in years prior or subsequent to 2014.

Bidding process: There is no open-bidding process in the mining sector (p.41). The report describes the statutory oil and gas block bidding process, including the process for advertising and conducting a bidding round (p.34). The report confirms that the "Ndian River II" exploration license was awarded in 2014 to the ORION energy / Heta Oil & Gas Ltd consortium through an international competitive tender conducted by SNH covering the free blocks of Ndian River, Bomana, Lungahe and Manyu. The report provides a link to the tender’s ToR¹⁰⁹ and a list of bidders (pp.34-35).

Commentary on efficiency: The report does not provide comments on the efficiency of the license allocation process.

Stakeholder views

Oil and gas licenses: All MSG, Secretariat and government stakeholders consulted confirmed that there were only two awards of oil and gas licenses in 2014, but no transfers. Government officials emphasised that the public was always informed of both petroleum license awards and transfers on the SNH website. Civil society representatives considered that they were not aware of any further awards/transfers, but noted that Kosmos Energy had relinquished its blocks in 2013, as cited in the 2014 EITI Report. There was consensus amongst industry stakeholders consulted that all oil and gas license award decisions ultimately rested with the Office of the Presidency.

Industry stakeholders confirmed that the Euroil production license had been awarded in line with statutory award procedures. They explained that the company had previously held the exploration license on the same block and had entered in a direct negotiation with government on a first-of-right-refusal basis. Industry representatives emphasised that the speed of processing oil and gas license applications depended on the proactive approach of the applying company.

Mining licenses: Several CSO representatives noted Cameroon’s history of overlapping mining licenses and ownership claims. Stakeholders from all constituencies confirmed that mining licenses were awarded on a first-come-first-served basis. All stakeholders consulted confirmed that they considered Decrees and Laws to be publicly available upon request from MINMIDT and the Official Gazette, and the Ministry provided digital copies of the texts not otherwise available online. All government officials consulted confirmed that there had never been two concurrent applications for the same license, which meant that the first-come-first-served provisions of the 2001/2010 Mining Code had never been followed.

¹⁰⁹ SNH (January 2014), ‘ToR for the licensing of the Ndian River, Bomana, Lungahe and Manyu blocks’, accessed [here](#) in October 2017.

None of the stakeholders consulted raised any concerns over the allocation process for the 81 mining exploration license awards in 2014, despite the 2014 EITI Report's lack of highlighting of any non-trivial deviation from statutory procedures. The IA and MSG members confirmed that the IA met with MINMIDT and SNH to assess any deviations from statutory procedures, with none highlighted for 2014. However, the IA noted that it did not have access to the assessment files for each license awarded in 2014 from the MINMIDT. All stakeholders consulted, including the IA, confirmed there were no transfers of mining (or oil and gas) licenses in 2014. However, a few CSOs highlighted the history of deviations from statutory procedures, highlighting older history such as the alleged 2003 award by the Presidency of the mining production license to Geovic before the mining concession (contract) was finalised by the MINMIDT. A handful of other CSOs considered that it would be more transparent to have an open competitive tender system rather than first-come-first-served for mining license awards. While a few CSOs raised specific concerns about companies not meeting their work programme obligations, no specific concerns were expressed over the mining license award procedures themselves in 2014. Several government officials highlighted that the MINMIDT was further upgrading its mining license cadastre to enable online automated application, including the mapping of free blocks on the existing cadastre and online payment facilitation.

Several CSO and government representatives consulted considered that the main challenge in the mining sector was not large-scale industrial mining (exploration, since no production yet) and quarrying, but rather "semi-mechanised small-scale mining", attracting a considerable number of Chinese companies. There was consensus, including from the regulator (CAPAM/MINMIDT), that this was a highly mechanised and organised activity, using small-scale licenses to produce and export large quantities of gold informally. Government officials confirmed that the 518kg they reported as production in 2014 was only a part of total production, considering this mechanised use of small-scale mining licenses. There was consensus amongst stakeholders consulted that EITI reporting was only covering a segment of Cameroon's mining sector that was formalised.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The 2014 EITI Report describes the process for awarding and transferring licenses in the mining, oil and gas sectors. While its description of the statutory licensing process for mining may appear confusing (first come first served and best technical and financial criteria), all stakeholders consulted confirmed that this reflected current regulations and considered that this had never been an issue in practice (no concurrent applications). The report does not provide technical and financial criteria for licenses issued by direct negotiations in 2014 and does not highlight any non-trivial deviations from the license allocation procedures for licenses awarded in 2014. However, it is possible to access a list of the statutory technical and financial criteria from the government (upon request) and none of the stakeholders consulted raised any doubts about the way in which the mining, oil and gas licenses awarded in 2014 were granted. While it is unclear whether there were any transfers of licenses in 2014 from the report, all stakeholders consulted agreed that there were no licenses transferred in the fiscal year under review. It can thus be argued that this Requirement is met given the lack of evidence of any transfers or deviations from statutory licensing procedures in the year under review.

To strengthen implementation, Cameroon is encouraged to ensure annual disclosure of which mining, oil and gas licenses were awarded and transferred in the year(s) under review, highlighting the technical and financial requirements and any non-trivial deviations from the applicable legal and regulatory

framework governing license awards and transfers.

License registers (#2.3)

Documentation of progress

Licenses held by material companies: The 2014 EITI Report provides information on all oil and gas licenses held by material companies (pp.127-128), on all mining production licenses (p.130), mining exploration licenses awarded in 2014 (pp.131-134) and on all quarrying licenses active (pp.135-140). Information on all mining and mineral water licenses is available through Cameroon's online mining cadastre¹¹⁰. The report explains that decisions to grant permits, either by decree of the Minister of Mines or by decree of the Council of Ministers, shall be published in the Official Gazette" (p. 40).

License-holder names: The names of the license holders are included in Annexes 5 and 6 of the 2014 EITI Report (pp.127-141).

License coordinates: Annexes 5 and 6 provides the general geographical location of the licenses issued, but not the exact coordinates (pp.123-141). The report does not provide guidance on how to access coordinates for oil and gas licenses, since contracts are confidential (p.35) and the report does not provide guidance on whether decrees approving oil and gas licenses/PSCs are published in the official gazette. However, the report confirms that all mining conventions/contracts are approved by decree and published in the official gazette, which include the geographic coordinates of the license, and provides a link to the online database of gazettes (p.42). The report also provides the list of Decree numbers approving each title for mining exploration licenses (pp.131-134), but not for the four mining production licenses (p.130). The report also notes that the MSG did not communicate any progress in following up on the 2012 EITI Report's recommendation that the Cadastre Department provide access to coordinates of all licenses held by material mining, oil and gas companies (p.95). However, the online mining cadastre provides access to coordinates for all mining licenses.¹¹¹

Dates: The information on 31 oil and gas licenses includes dates of award and expiry, but no dates of application (pp.127-128). The information on the 81 mining exploration licenses does include dates of application for all but one license¹¹² as well as dates of award and expiry for all licenses (pp.131-134), but data on the four mining production licenses only includes dates of award and expiry (p.130), but not dates of application. The information on the 56 quarrying licenses includes dates of application for all but five licenses¹¹³ as well as dates of award and expiry for all quarrying licenses (pp.135-141). However, the online mining cadastre¹¹⁴ provides dates of application for all mining licenses. The five quarrying licenses for which dates of application are not provided do not appear to be held by material companies included

¹¹⁰ MINMIDT, Portail du cadastre minier au Cameroun, accessed [here](#) in September 2017.

¹¹¹ MINMIDT, Portail du cadastre minier au Cameroun, *op. cit.*

¹¹² Only one date of application (for the Batouri license held by African Aura Resources – p.133) is missing.

¹¹³ The five quarrying licenses for which no dates of application provided are: Fengu, Nomayos, Bienkok, Nfumju Mankon and Nkom-Ndamba.

¹¹⁴ MINMIDT, Portail du cadastre minier, *op. cit.*

in the scope of reporting for the 2014 EITI Report.

Commodity: The report includes information about the commodities being produced or explored for each license in Annexes 5 and 6 of the 2014 EITI Report (pp.127-141). The online mining cadastre provides the mineral commodity covered by each mining license.¹¹⁵

Licenses held by non-material companies: The 2014 EITI report includes information about licenses held by non-material companies.

Public cadastre/register: While the 2014 EITI Report does not describe SNH's management of oil and gas licenses in any detail, it describes the mining license register maintained by the Directorate of Mines, which tracks all license awards, transfers, expiries or relinquishments (p.40). The 2014 EITI Report notes that all mining license allocation decisions are published in the official gazette (pp.40,42), although it notes that public accessibility to license information remains limited since it is not available online or in open data format (p.40). Cameroon's mining cadastre¹¹⁶, based on Flexicadastre and available online since February 2017, provides access to information including license and license holder names, dates of application, award and expiry, minerals covered.

Stakeholder views

Oil and gas licenses: There was consensus from all government and industry stakeholders consulted that the MINMIDT's Hydrocarbons Sub-Directorate held the originals of all oil and gas licenses and SNH held copies. However, the IA noted that all of its requests for data were referred to SNH, which had only provided low-definition maps rather than license coordinates. Several government officials confirmed that the MINMIDT had coordinates for all oil and gas licenses and that these were included in the Decrees awarding oil and gas licenses, which were published in the official gazette. Several CSOs noted that the license coordinates were systematically included in the Environmental Impact Assessments (EIAs), which were required as part of the production license application, although these EIAs were not systematically provided to the host communities as part of public hearings, as was statutorily required. Government stakeholders consulted did not consider oil and gas license coordinates to be confidential. Several government officials noted that the MINMIDT had not considered including oil and gas licenses in the online mining cadastral portal, noting that there were instances of overlaps between certain mining licenses and oil and gas exploration (but not production) licenses.

There was some confusion about the term "dates of application", given the use of "dates de demande" in the French translation of the EITI Standard and "dates d'application" in the 2014 EITI Report. Upon clarification that dates of application referred to the date at which a company applied for a license rather than the license's date of effectiveness, several government and industry stakeholders noted that the dates of application were available (but not published) from both the MINMIDT and SNH, as well as companies concerned for most oil and gas licenses. Stakeholders expressed concern that the information for oil and gas licenses awarded in the 1980s may prove problematic to retrieve. Several MSG members confirmed this issue had not yet been discussed on the MSG. Several government and industry stakeholders expressed their intent to include dates of application for as many oil and gas licenses as

¹¹⁵ *Ibid.*

¹¹⁶ *Ibid.*

possible in future EITI reporting. Several CSOs on the MSG and Technical Secretariat noted that they did not consider dates of application to be of value for civil society, noting that there could be many explanations for differing timeframes for the processing of license applications.

Mining licenses: Stakeholders from government, civil society and the Technical Secretariat highlighted the significance of the February 2017 launch of Cameroon's online mining cadastral portal, supported by the World Bank's PRECASEM. They noted that all license information required under the EITI Standard was provided, reflecting real-time changes in the ownership of mining licenses. Several government officials highlighted the importance of the cadastre in reducing the number of overlaps between different mining licenses and conservation areas. Officials also emphasised that they were undertaking further work on the portal, including overlaying information on the beneficial ownership of mining license-holders in the cadastral portal once it became available in line with the 2016 Mining Code. Several CSOs noted their interest in strengthening citizen oversight of mining licenses, with a particular focus on semi-mechanised small-scale mining licenses, in a similar way to their citizen control of forestry licenses.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress towards meeting this requirement. The 2014 EITI Report provides, for all mining production, quarrying, oil and gas licenses active at the end of 2014 as well as mining exploration licenses awarded in 2014, the names of license-holders, dates of award and expiry as well as the commodity(ies) covered. While Cameroon's new online mining cadastral portal provides access to all information mandated under Requirement 2.3 for mining licenses, there is no publicly available register or cadastre system for the oil and gas sector. The dates of application and coordinates are not publicly accessible for the 31 oil and gas licenses active in 2014.

In accordance with Requirement 2.3, Cameroon is required to maintain a publicly available register or cadastre system(s) with timely and comprehensive information regarding each of the licenses pertaining to oil and gas companies. In the absence of a public register the MSG should ensure that dates of application and license coordinates are disclosed for all licenses held by material companies.

Contract disclosures (#2.4)

Documentation of progress

Government policy: The 2014 EITI Report clarifies the government's policy on contract disclosure in the oil and gas sector, highlighting the confidentiality provisions of all oil and gas contracts/PSCs under implementing regulations of the 1999 Petroleum Code (p.35).

However, the report does not clarify the government's policy on contract disclosure in the mining sector, noting that the Mining Code does not provide clear guidance on contract disclosure nor any confidentiality provisions (p.42). The report also explains that awards of mining production licenses are contingent on a mining concession with the state provisions (p.42).

Actual practice: The report does not comment on any oil and gas PSCs or mining contracts having been

published or available in the public domain. It provides a link to the model PSC on the SNH website¹¹⁷ (p.35). In practice, the report explains that limited information on mining licenses, such as the date of signature of the agreement, the geographical coordinates and the period of validity of the concession, are published under individual decrees in the official gazette. The report confirms that, in practice, mining conventions (contracts) are not published by MINMIDT, but that some contracts are available on certain companies' websites (such as Geovic¹¹⁸ and C&K Mining¹¹⁹) (p.43). The NRGi Resource Contracts website, maintained by NRGi, lists six mining contracts (and the model mining contract) and three oil and gas contracts (as well as a model oil and gas JVA (Joint Venture Agreement) and a model PSA (Production Sharing Agreement) from 1980 and 1995 respectively) in its repository of published Cameroon contracts.¹²⁰ The practice of non-publication of contracts in the oil and gas sector is in line with government policy, but it is unclear whether the practice of publishing some mining contracts is consistent with government policy, which remains unclear.

Accessibility: The report provides guidance on how to access the model oil and gas PSC¹²¹ and two mining contracts held by Geovic¹²² and C&K Mining¹²³. It also provides the numbers of Decrees awarding 81 mining exploration licenses active end of 2014 (pp.131-134) as well as a link to the official gazette, where the Decrees are published (pp.40,42).

Stakeholder views

Stakeholders from all constituencies confirmed that the government's policy was to not disclose contracts in the mining, oil and gas sectors given concerns that the publication of contracts would reduce the government's room for manoeuvre in future contract negotiations with new investors. Stakeholders from government and civil society explained that while the MSG had had heated debates over the issue of contract disclosure in the 2014-15 period, the debate had since died down. Several CSOs noted that civil society calls for contract transparency had been a key factor in the publication of the model PSC on the SNH website. Several government and civil society representatives considered that the publication of model contracts was sufficient to ensure adequate citizen oversight of key contract terms, since all key terms were standard. Several CSOs both part of EITI Cameroon and beyond noted that the sections of mining, oil and gas contracts of greatest relevance for civil society were clauses affecting host communities most directly, including social expenditures. Several CSOs noted the importance of the COTCO contract, given that the pipeline crossed Cameroon and had a significant impact on local communities.

All oil and gas industry and government representatives consulted confirmed that oil and gas PSCs included tax stabilization clauses to insulate investors from subsequent changes to fiscal terms. This had the impact of creating slightly different fiscal regimes for different oil and gas projects (see Requirement 2.1). The IMF has highlighted in its Article 4 consultations how the lack of publicly-available PSCs hinders

¹¹⁷ SNH, Contrat de partage de production, accessed [here](#) in October 2017.

¹¹⁸ Geovic (31 July 2002), Convention minière entre la République du Cameroun et Geovic Cameroon SA, accessed [here](#) in October 2017.

¹¹⁹ Korea Mining Inc (9 July 2010), Convention minière entre la République du Cameroun et Korea Mining Inc., accessed [here](#) in October 2017.

¹²⁰ NRGi, Resource Contracts Portal, Cameroon Page, accessed [here](#) in October 2017.

¹²¹ SNH, Contrat de partage de production, *op. cit.*

¹²² Geovic (31 July 2002), *op. cit.*

¹²³ Korea Mining Inc. (9 July 2010), *op. cit.*

its ability to refine its modelling of oil and gas fiscal revenues and thus the accuracy of its medium-term fiscal models for Cameroon.¹²⁴ A CSO representative noted that while the government had asked the IMF to undertake a review of its oil and gas fiscal regime in 2014, it had never provided the fund with copies of the oil and gas contracts, thereby hindering the ability to model fiscal terms. The representative considered that any objection to publishing fiscal terms of contracts was disingenuous, given that tax agreements should be available to the public given the impact on public finances.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress towards meeting this requirement. The 2014 EITI Report is clear on the government policy on non-disclosure of contracts in the oil and gas sector, it remains vague as regards to the mining sector, generally describing the availability of "some" mining contracts on certain companies' websites, without providing the exact number of contracts accessible to the public. Significant aspects of this requirement have been implemented but the underlining objectives have not been achieved.

In accordance with Requirement 2.4, Cameroon should ensure that the government's policy on contract disclosure is clear and public, rather than commenting on the existence of specific contractual terms hindering the disclosure of contracts, and comment on actual practice of contract disclosure in the mining, oil and gas sectors.

Beneficial ownership disclosure (#2.5)

Documentation of progress

Government policy: The 2014 EITI Report states that legal framework in Cameroon does not recognise the concept of beneficial ownership. Thus, a definition of BO was developed for the purpose of the 2014 EITI Report (p.52). Article 145 of the 2016 Mining Code requires all mining license-holders to disclose details of their beneficial ownership while Articles 141 and 142 require mining companies to comply with Cameroon's international commitments including EITI.¹²⁵ There are currently no legal or regulatory requirements for the disclosure of beneficial owners of oil and gas licenses in Cameroon.

The MSG adopted its beneficial ownership roadmap to 2020 in December 2016, with plans to establish a public beneficial ownership register by 2018.¹²⁶ The roadmap is not costed. It does not specify the institutional home for the planned public beneficial ownership register.¹²⁷ The roadmap refers to implementing regulations for the 2016 Mining Code and plans to revise petroleum regulations by April 2018. The roadmap plans for the MSG to adopt a clear definition of beneficial ownership in January 2017. The 2017 briefing states that the MSG intends to request disclosure of the beneficial owner's name, nationality, country of residence, address and birth date.¹²⁸ In his 3 February 2016 letter to Head of the

¹²⁴ See: IMF (July 2014), 'Cameroon: Questions générales', pp. 31-41, accessed [here](#) in September 2017.

¹²⁵ Law n°2016/017 of 14 December 2016, *op. cit.*

¹²⁶ EITI Cameroon, MSG meeting minutes 28 December 2016, unpublished, provided by the EITI Cameroon Secretariat.

¹²⁷ EITI Cameroon, MSG meeting minutes 28 December 2016, unpublished, provided by the EITI Cameroon Secretariat.

¹²⁸ *Ibid.*

EITI International Secretariat, Minister of Finance Mey highlighted the challenges caused by companies' 'reticence' to participate in beneficial ownership reporting in the 2012-2013 EITI Reports.¹²⁹

Actual practice: In the absence of a legal framework, the 2014 report describes the MSG's beneficial ownership definition and inclusion of beneficial ownership reporting in the templates sent out to material companies included in the 2014 EITI Report (p. 52). Of the 20 companies in the 2014 EITI report, 12 companies are either publicly listed, state-owned or a combination of both and are thus not required to disclose their beneficial owners. For listed companies, the report provides the name of the stock exchange but not the link to where further information can be obtained. As for the remaining eight companies, one company – Razel Fayat Cameroun - fully disclose its beneficial owners, three companies disclose their legal owners, and four companies did not provide any information about their ownership (pp. 102-103). In terms of information disclosed, this includes full name, nationality, year of birth and address, although it is not clear whether the residential or service address was disclosed, while the country of residence was not reported. The 2014 EITI Report does not disclose how the beneficial owners exercise their ownership, i.e. whether through shares, voting rights or other means in accordance with the definition, nor specify the types of assurances required for companies' beneficial ownership reporting, although the model beneficial ownership reporting template indicates that an attestation was requested.

Legal owners of material companies: Annex 1 of the 2014 EITI Report provides information about legal ownership for all but four¹³⁰ of the material license holders (pp.102-103).

Stakeholder views

Government policy: Several representatives from government, civil society and the Technical Secretariat highlighted the beneficial ownership provisions of the December 2016 Mining Code as a major achievement, representing the government's policy of disclosing beneficial ownership in the mining sector. Stakeholders noted that the Decree meant to implement the Mining Code was still being drafted and was due to be issued in the coming months. Senior government officials noted that it was still unclear whether beneficial ownership provisions would be included in the new Petroleum Code currently being drafted, although they expected a final draft to be finalized for submission to Parliament in November 2017 (see Requirement 2.1). There is evidence that the MINFI has closely associated the EITI Cameroon work on beneficial ownership disclosure to its broader work on tax administration with peer African regulators, as it did in March 2017 at the African Tax Administration Forum (ATAF) in Cameroon.¹³¹ Several civil society and secretariat stakeholders considered that beneficial ownership disclosure was one of EITI Cameroon's three priorities for implementation.

PEP asset disclosures: Several government representatives highlighted the provisions in Article 66 of Cameroon's Constitution, which require all public office-holders to complete asset disclosures as part of their appointment to government. However, partners such as the US Department of State have noted the lack of implementing regulations (to be issued by the Presidency) to operationalise such asset

¹²⁹ Minister of Finance (February 2016), Letter to Head of EITI International Secretariat Jonas Moberg, provided by EITI Cameroon Secretariat.

¹³⁰ Legal ownership information is not provided for Yan Chang Logone Development Co., CRAGAM, Camrail, ClimaDubai.

¹³¹ Minister of Finance (March 2017), 'Mission d'assistance technique de l'ATAF, provided by EITI Cameroon Secretariat.

disclosures.¹³²

Legal ownership: Several government officials and Technical Secretariat members noted that the MINMIDT consistently asked for the company's statutes during any license application, which meant that the government had information on all legal shareholders of companies holding mining, oil and gas licenses. There was considerable disagreement and confusion amongst different stakeholders consulted over whether information on the legal ownership of mining, oil and gas companies was accessible to the public. While several government and secretariat stakeholders considered that legal ownership information was available upon request from the commercial court ("Tribunal de première instance"), several CSOs, journalists and independent experts considered that such information was not publicly-available, citing several practical examples of individuals unsuccessfully requesting legal ownership information for specific companies. One journalist was critical of the EITI Cameroon beneficial ownership roadmap's focus on disclosing the ultimate beneficial owners, considering that information on the Board of Directors and names of actual decision-makers in any company was of greater value and relevance for investigative journalists.

BO roadmap implementation: A CSO representative highlighted the difficulties in accessing beneficial ownership information for companies operating in Cameroon's oil and gas sector, noting the lack of such information for companies like Orion Oil and Gas. Secretariat staff explained that EITI Cameroon's intention was to begin with beneficial ownership disclosure in the mining, oil and gas sectors, starting with material companies included in EITI reporting. Staff explained that there had been some delays in planning the national launch conference for the beneficial ownership work. Secretariat staff highlighted their intention to work with investigative journalists including the local affiliate of the Tax Justice Network in delivering the capacity building planned as part of the beneficial ownership roadmap. Several CSOs highlighted local journalists' work with international CSO networks on capacity building for local CSOs on the issue of beneficial ownership disclosure, although this work was just beginning.

Initial assessment

Implementing countries are not yet required to address beneficial ownership and progress with this requirement does not yet have any implications for a country's EITI status. The 2014 EITI Report clarifies the MSG's definition of beneficial ownership and the government's policy on disclosure is enshrined in EITI Cameroon's three-year beneficial ownership roadmap. The government has included beneficial ownership disclosure provisions in mining-sector legislation. However, the 2014 EITI Report does not disclose the names of four of the 20 material companies and information on legal ownership of companies in Cameroon does not appear to be publicly-accessible.

To strengthen implementation, Cameroon may wish to consider piloting beneficial ownership reporting in the forthcoming EITI reporting in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. EITI Cameroon may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory for oil and gas

¹³² US Department of State (2016), *op. cit.*

companies, as they are for mining companies.

State participation (#2.6)

Documentation of progress

Materiality: In oil and gas, the 2014 EITI Report confirms that state participation in the oil and gas sector gives rise to material revenues, with all fiscal terms set in the specific contracts between SNH and oil and gas operators (p.35). The report confirms that SNH collects and commercialises the state's in-kind revenues, transferring the proceeds net of its fees to the Treasury. It also collects royalties and bonus payments from oil and gas operators, which it then remits to the Treasury (pp.35-36).

In mining, the report confirms that the state's indirect holdings in mining companies are held by the Société Nationale d'Investissement (SNI), the state's asset manager for public interests in several sectors, including mining (p.43). The report states that the 2010 Mining Code allocates a 10% free-carry stake in all mining production companies upon the award of the production license (p.43). The state, or any SOE, can acquire up to an additional 10% stake (or 20% in total) on commercial terms. In practice, the report shows that SNI holds interests in two mining companies¹³³ while the state holds a direct interest in one company.¹³⁴ This equity stake gives rise to dividends to the state, which are set by the company's general assembly (p.43).

Financial relationship with government: In oil and gas, the 2014 EITI Report explains that the main revenues collected by SNH and transferred to the Treasury are proceeds from the sale of the state's in-kind revenues, net of SNH's fees (p.36), although SNH also collects royalties and profit tax from companies (p.35). However, the report states that the rules related to the transfer of these revenues to the national budget are not clearly defined and comments on the practice: transfers from SNH are made in local currency on the Treasury account either directly or indirectly. The direct contributions are through SNH dividends to the treasury. The "indirect contributions" are described as SNH making advance payments for government expenses, subsequently providing the receipts and justifications to the Treasury ex post, as a means of "regularisation" (p.36). The decisions on SNH's sovereign advances are not further described in the report and the process by which SNH is ordered to make advance payments on behalf of the government remains unclear based on information in the 2014 EITI Report (see Requirement 5.1). The report confirms that the accounts of SNH-Mandat, which collects revenues on behalf of the government, and SNH-Fonctionnement, which collects revenues of SNH as an operator, are audited annually separately, noting that the 2014 audited accounts are available on the SNH website (p.37). The report provides the 2014 value of dividends paid by SNH to the Treasury of XAF 4.175bn (approximately USD 8.45m), dividends of SNH Fonctionnement that were not allocated to the state budget of XAF 37.285bn (approximately USD 75.4m), and dividends from the transport of oil from COTCO of XAF 1.187bn (approximately USD 2.4m) (p.9).

In mining, the report explains that the state is allocated a 10% free-carry stake in all mining production companies upon the award of the production license and that the modalities of state participation are defined in each mining contract (p.43). State participation in the mining sector gives rise to statutory

¹³³ 20% of Geovic and 43% of Cimencam.

¹³⁴ 10% of C&K Mining.

dividends to the state, which are set by the company's general assembly (p.43). The report confirms that given the state's minority interest in mining companies (20% max) the state is not able to influence the companies' decisions related to investment or distribution of dividends (p.43). There were no declared mining company dividends paid to SNI in the 2014 EITI Report.

Government ownership: In oil and gas, the report confirms that the State holds 100% of SNH and provides SNH's interest in 19 oil and gas projects and its equity stakes in three oil and gas operators¹³⁵ and the COTCO transport company (pp.35-36). In mining, the report confirms that the state's indirect holdings in mining companies are held by the SNI, the state-owned manager of government interests in several sectors including mining (p.43). The report provides a list of three mining companies in which the state holds a stake as of end 2014, two of which are held indirectly through the SNI (2014 EITI Report, p.43).

Ownership changes: The report does not highlight any change in government ownership in mining, oil and gas companies in 2014. However, there is evidence in the list of oil and gas licenses provided in annex of one license award in which SNH-State held a 20% stake (p.127).

Loans and guarantees: The report does not provide information about loans or loan guarantees extended by the government or any SOE to mining, oil and gas companies. However, the IA's index of progress in meeting individual EITI Requirements states that the requirement to disclose changes in state participation was not applicable in 2014 (p.163).

Stakeholder views

SNI: There was consensus amongst stakeholders consulted, including from government and civil society, that although SNI was the state-owned asset management company, it could not be considered a SOE for EITI reporting purposes given that it received absolutely no revenues from its two mining stakes in 2014.

SNH subsidiaries: All stakeholders on the MSG and in the Technical Secretariat considered the 2014 EITI Report's description of the SNH, its subsidiaries and financial relations with the government accurate and comprehensive. There was a fundamental difference of opinion between those stakeholders implicated in EITI implementation (including CSOs) on the one hand and a handful of non-associated CSOs on the other. Upon extensive consultations, the MSG explained that it had not considered any of SNH's non-upstream businesses to be within the scope of EITI reporting. Indeed, while the MSG was aware that the full list of SNH's 13 subsidiaries and interests was available on its website¹³⁶, they had chosen to only include the SNH's interests in three oil and gas companies and in COTCO in its EITI Reports given their understanding of the scope of reporting. Members of the MSG and Secretariat equated materiality decisions for the financial reconciliation with limits to the scopes of disclosures on the non-financial (contextual) information such as Requirement 2.6. The IA confirmed that there had been no demand from the MSG for it to include information on SNH's non-upstream interests and that it considered such downstream and non-extractives interests as beyond the current scope of EITI reporting.

SNH financial relations: Several government officials confirmed that SNH was incorporated under the OHADA rules, meaning that its Board of Directors was sovereign in setting dividends policy, allowing it to

¹³⁵ Addax PCC, Perenco Rio Del Rey and Perenco Cameroun.

¹³⁶ SNH, Portfolio, accessed [here](#) in October 2017.

retain earnings for reinvestment and contract third-party debt (but not equity), although they emphasized that SNH did not contract loans but rather provided financing for the government. Officials also noted that the SNH was regulated under the 1999 Law on Public Enterprises, which allowed it to benefit from a letter of comfort from the MINFI as a sovereign guarantee, although there had never been the need for such a letter. Officials also noted that the 1999 Law on SOEs had been revised in July 2017, creating two types of SOEs, either commercially-operated or non-profit. While most stakeholders consulted considered the financial relations between SNH and the state to be sufficiently clear from the SNH's annual audited financial statements available on its website, several CSOs and journalists considered the financial relations between SNH's subsidiaries (including its non-extractives interests) and its parent, the government, to be opaque, questioning whether the SNH subsidiaries' dividends were included in SNH's dividends to the Treasury. One journalist considered that, while the state subsidy to SONARA was on the national budget paid through the price stabilization scheme (Caisse de Stabilisation des Prix des Hydrocarbures), the SNH had been required to make transfers to the refinery as advances in the 2014-16 period because of delays in payment of the state subsidy.

There was fundamental disagreement between stakeholders consulted over whether SNH's advance payments on behalf of government were on- or off-budget (*see Requirement 5.1*). With regards to the decision-making process for such sovereign advances, stakeholders from government, civil society and the Secretariat confirmed that the Secretary General of the Presidency was the Chair of the SNH Board and the ultimate arbiter of SNH's financial relations with the Treasury. One journalist asked what SNH was doing with its equity oil if it was diverting 60% of the state's profit oil to cover sovereign advances, as it did in 2016 according to the IMF.¹³⁷ The IA confirmed that the SNH did not retain any administration fees linked to its sovereign advances, meaning that these could not be considered a form of SNH retained earnings.

SONARA: The exclusion of the SONARA from Cameroon's EITI Reports was taken for granted by stakeholders on the MSG and Technical Secretariat, given the limits in scoping detailed above. The EITI Cameroon considered it a sovereign decision to exclude all information on the SONARA from EITI reporting. Upon discussion of whether EITI Cameroon had decided to only partially cover the midstream oil and gas sector, given the extension of EITI reporting to oil and gas transportation through COTCO, the MSG considered that the inclusion of SONARA in the scope of EITI reporting would represent a significant broadening of the scope of EITI reporting. All stakeholders consulted confirmed that the state subsidy to SONARA was on budget. Upon questioning, stakeholders in the Technical Secretariat realised the relevance of SONARA to Requirement 2.6 given SNH's equity stake in the refinery. Several government and civil society stakeholders on the MSG and Secretariat considered that the SONARA refinery was not relevant to the value chain of Cameroon's upstream oil and gas sector given that most of the crude oil used by the refinery was imported. A government official confirmed that the SONARA sourced roughly a tenth of its crude oil inputs from Cameroon's SNH, albeit confirming that the primary input for the refinery was imported from Nigeria and Equatorial Guinea. There was however significant evidence of demand for information on the SONARA and the subsidy structure for SONARA's sales to the domestic market, ranging from local press articles¹³⁸ to comments from stakeholders in government and civil

¹³⁷ IMF (July 2017), *op. cit.*

¹³⁸ See: Jeune Afrique (June 2013), 'Cameroun : la Sonara achevée par les subventions', accessed [here](#) in October 2017; AllAfrica (June 2013),

society.

While government stakeholders commented on Total's sale of its 19.7% stake in the SONARA to Perenco in 2010¹³⁹, none of the stakeholders consulted commented on the structure of the SONARA's legal shareholding. While the SONARA website lists its government ownership as 80.29%¹⁴⁰, the SNH website lists the SNH interest in SONARA as 29.91%¹⁴¹, implying that the government holds a direct interest of 50.38% (presumably through the MINFI). The IMF provides an enlightening description of the SONARA's domestic distribution agreement with fellow SNH-subsiary the Société camerounaise des dépôts pétroliers (SCDP), the storage depot and transport operator, as well as the formula for calculating subsidies to the SONARA.¹⁴²

SONARA was estimated to have built up XAF 552.7bn (approximately USD 1,1bn) in payment arrears to its crude oil suppliers as of December 2014. In February 2015, SONARA restructured its debt through a bridge loan from a consortium of banks and the prospectus explains that a share of the November 2015 Eurobond was earmarked to repay a consortium of banks for the bridge loan to SONARA, including affiliates of the Société Générale group.¹⁴³ The IMF has called the build-up of loans by national banks to the SONARA represents a systemic concern, albeit noting in December 2015 that Cameroon was preparing a USD 1.5bn Eurobond to clear SONARA arrears and finance the investment programme.¹⁴⁴ Noting that the SONARA was the largest domestic financial debtor, the IMF called to "unwind the web of cross-debts between the state, SONARA, and its commercial partners."¹⁴⁵ Cameroon's 2015 bond prospectus explains that a share of SONARA's debt is not securitised, with only XAF 165bn (approximately USD 333,7bn) in SONARA debt securitised in 2012, implying that the collateral for XAF 165bn represents a sovereign guarantee (e.g. letter of comfort from the Minister of Finance).¹⁴⁶

Government stakeholders confirmed that the state had provided loan guarantees to the SONARA refinery in the past. One government representative confirmed that the SNH currently provided no loans or guarantees to SONARA (or any other subsidiary/interest), and that any loan or guarantee to the SONARA would be direct from the state, as a letter of comfort from the Minister of Finance. Several stakeholders from all constituencies confirmed that the state had built up arrears in the payment of subsidies to the SONARA in the 2014-2015 period, prior to the sovereign XAF bond auction in 2015 and the Eurobond (USD) auction in 2016, which partly served to clear the state debt to SONARA.¹⁴⁷ Several officials confirmed that SNH sold crude to the SONARA at international prices and that there was no preferential arrangement other than the normal OHADA rules in its relation to the SOMARA refinery. All stakeholders confirmed that all state arrears to the SONARA were now cleared and that the state no longer had to pay out the subsidy with prices at current (2017 = USD50 budget projections) levels.

CAPAM: All stakeholders consulted confirmed that the CAPAM did not have its own legal entity, and

¹³⁹ 'Subvention des carburants - La Sonara paie le prix fort', accessed [here](#) in October 2017.

¹³⁹ Europétrole (November 2010), 'Total vient de finaliser un accord de principe avec Perenco pour céder sa participation dans sa filiale d'exploration-production au Cameroun', accessed [here](#) in October 2017.

¹⁴⁰ SONARA, Website, accessed on [here](#) in October 2017.

¹⁴¹ SNH, Portfolio, *op. cit.*

¹⁴² IMF (March 2016), *op. cit.*

¹⁴³ The Republic of Cameroon (November 2015), *op. cit.*

¹⁴⁴ IMF (December 2015), 2015 Article IV Consultation on Cameroon, pp. 10, 12, 14, 15, 16, 20, 35, accessed [here](#) in September 2017.

¹⁴⁵ *Ibid.*

¹⁴⁶ The Republic of Cameroon (November 2015), *Ibid.*

¹⁴⁷ The Republic of Cameroon (November 2015), *op. cit.*

represented a programme of the MINMIDT. However, several government and civil society officials highlighted the fact that Article 30 of the 2016 Mining Code required the CAPAM to become a full-fledged SOE. Several CSOs questioned the value of establishing such a “mining-sector SNH”, considering that there had already been significant reforms at CAPAM in 2014 with its change from a poverty reduction programme to a fiscal agent, with CAPAM collecting tax on the Tax Department’s (DGI) behalf. Representatives from CAPAM noted that while they received budget support for the gold, sapphire and diamond artisanal sector, it was only the gold sector that generated revenues for CAPAM, implying that gold revenues cross-subsidised their support for diamond and sapphire.

Initial assessment

The International Secretariat’s initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The 2014 EITI Report covers state participation in the upstream mining, oil and gas sectors, lists upstream state participations in 2014 and provides an overview of the financial relations, statutory and in practice, between SOEs and the government in the oil and sector. The report confirms that SNH-Mandat (State mandate) and SNH-Fonctionnement (operator) are audited separately and annually, noting that the 2014 audited accounts are available on the SNH website. The report provides a general description of SNH’s sovereign advances on behalf of government, withheld from the state’s in-kind revenues, and it provides sufficient detail on the allocation of specific expenditures to SNH (*see Requirement 5.1*). The report provides an overview of terms associated with state interests in the mining sector, but not in upstream oil and gas. The financial relationship between the SONARA, SNH and the state is not described. The 2014 EITI Report does not refer to any changes in state participation in 2014 nor to any loans or guarantees provided by the government to any extractives company (e.g. SONARA).

In accordance with Requirement 2.6, Cameroon should ensure that there is a publicly-available comprehensive list of extractives companies in which the government, or any SOE, holds equity and the specific level of government ownership (and any change in the year under review). It should also work with government stakeholders to clarify the rules and practice related to the financial relationship between SOEs such as the SNH and its subsidiaries and the government as well as the existence of any loans or loan guarantees from the state or any SOE to companies operating in the mining, oil and gas sectors. The MSG may wish to integrate its approach to addressing this corrective action with (Section C) Article 23 of its July 2017 IMF extended credit facility agreement related to the SNH.

Table 2- Summary initial assessment table: Award of contracts and licenses

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Legal framework (#2.1)	<p>The 2014 EITI Report provides an overview of the legal environment and fiscal framework for the mining, oil and gas sectors, including a description of the roles and responsibilities of relevant government entities, the level of fiscal decentralisation and an overview of reforms. The report does not describe the impact of stabilisation clauses in PSCs on the overall oil and gas fiscal framework, but provides guidance on accessing the model PSC including such stabilisation clauses.</p>	Satisfactory progress
License allocations (#2.2)	<p>The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The 2014 EITI Report describes the process for awarding and transferring licenses in the mining, oil and gas sectors. While its description of the statutory licensing process for mining may appear confusing (first come first served and best technical and financial criteria), all stakeholders consulted confirmed that this reflected current regulations and considered that this had never been an issue in practice (no concurrent applications). The report does not provide technical and financial criteria for licenses issued by direct negotiations in 2014 and does not highlight any non-trivial deviations from the license allocation procedures for licenses awarded in 2014. However, it is possible to access a list of the statutory technical and financial criteria from the government (upon request) and none of the stakeholders consulted raised any doubts about the way in which the mining, oil and gas licenses awarded in 2014 were granted. While it is unclear whether there were any transfers of licenses in 2014 from the report, all stakeholders consulted agreed that there were no licenses transferred in the fiscal year under review. It can thus be argued that this Requirement is met given the lack of evidence of any transfers</p>	Satisfactory progress

	or deviations from statutory licensing procedures in the year under review.	
License registers (#2.3)	The 2014 EITI Report provides, for all mining production, quarrying, oil and gas licenses active at the end of 2014 as well as mining exploration licenses awarded in 2014, the names of license-holders, dates of award and expiry as well as the commodities covered. While Cameroon's new mining cadastre provides access to all information mandated under Requirement 2.3 for mining licenses, dates of application and coordinates are not publicly accessible for the 31 oil and gas licenses active in 2014. The five quarrying licenses for which dates of application are not publicly accessible are not held by material companies, meaning they are not strictly mandated under Requirement 2.3.	Meaningful progress
Contract disclosures (#2.4)	The 2014 EITI Report is clear on the government policy on non-disclosure of contracts in the oil and gas sector, it remains vague as regards to the mining sector, generally describing the availability of "some" mining contracts on certain companies' websites, without providing the exact number of contracts accessible to the public.	Meaningful progress
Beneficial ownership disclosure (#2.5)	The 2014 EITI Report clarifies the MSG's definition of beneficial ownership and the government's policy on disclosure is enshrined in EITI Cameroon's beneficial ownership roadmap. The government has included beneficial ownership disclosure provisions in mining-sector legislation. However, the 2014 Report does not disclose the names of four of the 20 material companies and information on legal ownership of companies in Cameroon does not appear to be publicly-accessible.	
State-participation (#2.6)	The 2014 EITI Report covers state participation in the upstream mining, oil and gas sectors, lists upstream state participations in 2014 and provides an overview of financial relations, statutory and in practice, between SOEs and the government in the oil and gas sector, but neither in mining nor the mid- and downstream oil and gas sectors. While the report provides a general description of SNH's sovereign advances on behalf of government,	Meaningful progress

	<p>withheld from the state's in-kind revenues, it does provide sufficient detail on the allocation of specific expenditures to SNH. The report provides an overview of terms associated with state interests in the mining sector, but not in upstream oil and gas. The financial relationship between the SONARA, SNH and the state is not described. Clarifying SNH's financial relations with its subsidiaries and joint ventures is key to understanding the basis for dividend payments from the SNH Group to government. The 2014 Report does not refer to any changes in state participation nor to any loans or guarantees by the government to SONARA.</p>	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To further strengthen implementation, Cameroon may wish to consider bolstering its analysis of the legal environment and fiscal regime in the oil and gas sector as a means of supporting public debate over proposed revisions to the Petroleum Code and implementing regulations. 2. To strengthen implementation, Cameroon is encouraged to ensure annual disclosure of which mining, oil and gas licenses were awarded and transferred in the year(s) under review, highlighting the technical and financial requirements and any non-trivial deviations from the applicable legal and regulatory framework governing license awards and transfers. 3. In accordance with Requirement 2.3, Cameroon is required to maintain a publicly available register or cadastre system(s) with timely and comprehensive information regarding each of the licenses pertaining to oil and gas companies. In the absence of a public register the MSG should ensure that dates of application and license coordinates are disclosed for all licenses held by material companies. 4. In accordance with Requirement 2.4, Cameroon should ensure that the government's policy on contract disclosure is clear and public, rather than commenting on the existence of specific contractual terms hindering the disclosure of contracts, and comment on actual practice of contract disclosure in the mining, oil and gas sectors. 5. To strengthen implementation, Cameroon may wish to consider piloting beneficial ownership reporting in the forthcoming EITI reporting in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. EITI Cameroon may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory for oil and gas companies, as they are for mining companies. 6. In accordance with Requirement 2.6, Cameroon should ensure that there is a publicly-available comprehensive list of extractives companies in which the government, or any SOE, holds equity and the specific level of government ownership (and any change in the year under review). It should also work with government stakeholders to clarify the rules and practice related to the financial relationship between SOEs such as the SNH and its subsidiaries and the government as well as the existence of any loans or loan guarantees from 		

the state or any SOE to companies operating in the mining, oil and gas sectors. The MSG may wish to integrate its approach to addressing this corrective action with (Section C) Article 23 of its July 2017 IMF extended credit facility agreement related to the SNH.

3. Monitoring and production

3.1 Overview

This section provides details on the implementation of the EITI requirements related to exploration, production and exports.

3.2 Assessment

Overview of the extractive sector, including exploration activities (#3.1)

Documentation of progress

The 2014 EITI Report provides an overview of the oil and gas (pp.29-30) and mining (pp.37-38,41-44) sectors, including artisanal mining (p.43). The report describes significant exploration activities in oil and gas (p.33) and mining (pp.41-42).

Stakeholder views

There was consensus amongst stakeholders consulted from the MSG and the Technical Secretariat that the 2014 EITI Report provided an adequate overview of the mining, oil and gas sectors. Stakeholders from all constituencies confirmed that EITI Cameroon established an ad hoc working group to review the draft EITI Report every year, which ensured that the description of the extractive industries was comprehensive. Several government officials explained that the information in EITI Reports on exploration activities was sourced from MINMIDT and expressed satisfaction at the quality of coverage in the 2014 EITI Report. A government representative noted ongoing work on building a geological map of Cameroon, supported by the World Bank's PRECASEM and in collaboration with France's Bureau de Recherches Géologiques et Minières (BRGM). Several government officials noted that they did not consider EITI reporting to be significant in terms of promoting investment, although several industry representatives noted the importance of EITI information for investors.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The 2014 EITI Report provides an overview of the extractive industries, including significant exploration activities.

Production data (#3.2)

Documentation of progress

Volumes: The 2014 EITI Report provides 2014 production volumes for oil, gas and condensate, based on companies' EITI reporting. This is disaggregated by company and commodity in the report (p.18,82). The report also goes beyond the minimum requirement in reconciling oil and gas production values from companies with those of SNH (pp.18,82). Based on company reporting, the report provides the volumes of mining production for each of the six minerals produced in 2014, disaggregated by producing company (p.12). It is noted that all gold reported by CAPAM was artisanal-mined gold reported by CAPAM. The

report quotes figures from the Kimberley Process secretariat for diamond production volumes (from C&K Mining) in 2014 and 2015 (p.43)

Values: The report provides production values for oil and condensate, but not for natural gas (p.11-12). The table providing condensate production values includes a typo in the value column, which should read “XAF m” rather than simply “XAF” (p.12). With respect to mining production, the report only provides values for the production of two of the six minerals produced in 2014 (p.12). However, these four minerals are quarrying materials. While it is possible to calculate production value for sand based on information in the report, it is not possible to estimate the value of production of three minerals (clay, limestone and pozzolan).

The report provides production figures disaggregated by project for oil (p.82). Mining production is also disaggregated by mining company, but the location of the production is not shown, although this can be inferred based on the location of licensed areas provided in the report.

Stakeholder views

Oil and gas: Stakeholders consulted on the MSG and Technical Secretariat were not aware of the omission of natural gas production values in the 2014 EITI Report, prior to Validation stakeholder consultations. Several government officials confirmed that neither total natural gas production values nor the average price of natural gas were routinely published on the SNH website. Several industry and government stakeholders confirmed that the two natural gas producers, Perenco and Gaz du Cameroun, sold output at significantly different prices domestically. While Perenco sold its natural gas production to supply the Kribi gas-fired power plant at a price permanently set in its contract with SNH, stakeholders confirmed that Gaz du Cameroun sold its natural gas to commercial domestic buyers at market rates, negotiated on a case-by-case basis between two private companies. None of the industry and government stakeholders consulted voiced any objections to the idea of publishing natural gas production values and considered that this was simply an oversight in the 2014 EITI Report.

Mining: Stakeholders from all constituencies confirmed that there was no large-scale industrial mining production in Cameroon to this day. Several stakeholders questioned the availability of production value data for minerals such as clay, limestone and pozzolan, highlighting that such minerals were not sold as such and were simply used as entrants for producing other goods such as cement, in the case of limestone.

Several government officials noted the different purity grades of gold in different locations in Cameroon, highlighting that the CAPAM regularly produced maps of the different gold grades. Gold pricing is influenced by the purity of gold, which ranges between 14 and 23.8 carats. Officials noted the significant public interest in the pricing of artisanal-mined gold. They also noted the rise in the price of domestically-produced gold since the establishment of the CAPAM in 2003, noting that while part of the explanation was rising global gold prices, another key factor was the impact of CAPAM’s structuring role in the ASM field. Officials noted that CAPAM produced monthly production figures on the 15th of every subsequent month, although this information was not published online. However, they explained that there would be no objections to the monthly publication of production volumes, values and pricing for gold and were open to the idea of regularly publishing this data on the EITI Cameroon website.

Several officials confirmed that the 518kg of gold reported as national production by CAPAM in the 2014 EITI Report was only part of the overall picture, given the tendency of small-scale miners to under-report their production to CAPAM and CAPAM's lack of enforcement capacity given its status as a MINMIDT programme (pending its incorporation as a SOE under the 2016 Mining Code – *see Requirement 2.6*). However, stakeholders confirmed that the gold production figures provided by CAPAM for the 2014 EITI Report represented the official statistics on gold production. Several CSOs and journalists noted that there was no reliable source of production data from the government outside the EITI Reports.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The 2014 EITI Report provides production volumes for oil, gas, condensate and six mineral commodities produced in 2014, but does not provide production values for natural gas nor three quarrying products (used as construction materials). While quarrying materials are marginal, the lack of natural gas production values despite their availability in existing government systems (albeit not publicly-accessible) is of concern given the strategic importance of natural gas to Cameroon's energy security.

In accordance with Requirement 3.2, Cameroon should ensure that the production value of each mineral commodity (particularly natural gas) produced in the year(s) under review is publicly available. The MSG may also wish to explore opportunities for publishing volumes, values and pricing data in a routine manner online, drawing on data from MINMIDT, CAPAM and SNH.

Export data (#3.3)

Documentation of progress

On the basis of data reported by oil companies, the 2014 EITI Report provides volumes and values of oil exports disaggregated by company and in total (p.12). The report presents companies' reporting of their oil export volumes and values, by company and export market (p.83). On the basis of data reported by MINMIDT, the report provides the volumes of gold exports (84.7kg) in 2014, but not values (p.12). It is noted that gold export values were not communicated by MINMIDT, but that all gold production reported by CAPAM (518kg) was artisanal-mined (p.12).

In addition, the report includes a comparison of export figures reported through companies' EITI reporting with the IMF's export figures, with discrepancies comprehensively explained (p.72).

Stakeholder views

Stakeholders from all constituencies confirmed that the only two official mineral exports from Cameroon were oil and gold, although several government officials highlighted challenges in controlling smuggling, of gold and precious stones in particular. Stakeholders also noted the existence of informal exports, such as sand to Equatorial Guinea.

Officials explained the significant difference between the 518kg reported by CAPAM as Cameroon's gold production and the 84.7kg of exports in 2014 by the fact that CAPAM did not export, but rather levied in-kind gold payments from artisanal and small-scale miners on behalf of the government, which it sold to

the MINFI for the country's strategic gold stocks. Civil society and government representatives explained that there were over ten gold processors ("unités de fusion") in Yaoundé alone, which produced ingots of varying qualities (above 90% purity), with gold exports primarily local buying houses through Dubai. Government officials confirmed that the export price for gold differed according to the timing and contract, since they were private-to-private transactions. As for production statistics, stakeholders expressed significant scepticism at the comprehensiveness of official gold export figures given the prevalence of "semi-mechanised small-scale mining" and smuggling (*see Requirement 3.2*).

Several MINMIDT officials considered that it would be possible for the ministry to publish an average gold export price figure, despite the differing purity levels of gold exported. One government representative noted that while the CAPAM had spectrometers to estimate the purity of gold, its in-house testing lab was no longer operational. Stakeholders from all constituencies noted the popular interest in gold export prices, noting that artisanal miners were often better informed of fluctuations in global gold prices than the average citizen.

Initial assessment

The 2014 EITI Report provides export volumes for both of Cameroon's formal minerals exports (oil and gold), but only provides export values for oil, not for artisanal-mined gold. The EITI Board has previously taken the view that exports from artisanal and small-scale mining from companies not included within the scope of EITI reporting should not be taken into account in assessing compliance with this requirement. All stakeholders consulted confirmed that there was no industrial mining production in Cameroon. However, the lack of information on exports by semi-mechanised small-scale miners is a concern given the significant public attention on this issue, particularly by host communities and civil society. In light of the precedents highlighted above, the International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. There is a case for arguing that Cameroon has gone beyond the minimum requirements by providing additional information on oil export figures disaggregated by company and export market, as well as an assessment of discrepancies between extractives export figures from government and from the IMF.

To strengthen implementation, Cameroon may wish to ensure that export volumes and values for each of the minerals exported in the year(s) under review be publicly accessible, including artisanal-mined gold, given the importance of semi-mechanised small-scale mining for host communities and concerns over gold smuggling. The MSG may wish to consider using EITI reporting as a diagnostic tool to strengthen export oversight systems of the Departments of Customs and Mining and Geology, potentially linking to other initiatives such as the OECD's Responsible Supply Chains of Minerals.

Table 3- Summary initial assessment table: Monitoring and production

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Overview of the extractive sector, including exploration activities (#3.1)	The 2014 EITI Report provides an overview of the extractive industries, including significant exploration activities.	Satisfactory progress
Production data (#3.2)	The 2014 EITI Report provides production volumes for oil, gas, condensate and six mineral commodities produced in 2014, but does not provide production values for natural gas nor three quarrying products (used as construction materials). While quarrying materials are marginal, the lack of natural gas production values despite their availability in existing government systems (albeit not publicly-accessible) is of concern given the strategic importance of natural gas to Cameroon's energy security.	Meaningful progress
Export data (#3.3)	The EITI Board has previously taken the view that exports from artisanal and small-scale mining from companies not included within the scope of EITI reporting should not be taken into account in assessing compliance with this requirement. All stakeholders consulted confirmed that there was no industrial mining production in Cameroon. However, the lack of information on exports by semi-mechanised small-scale miners is a concern given the significant public attention on this issue, particularly by host communities and civil society. In light of the precedents highlighted above, the International Secretariat's initial assessment is that Cameroon has made satisfactory progress in	Satisfactory progress (Beyond)

	<p>meeting this requirement. There is a case for arguing that Cameroon has gone beyond the minimum requirements by providing additional information on oil export figures disaggregated by company and export market, as well as an assessment of discrepancies between extractives export figures from government and from the IMF.</p>	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. In accordance with Requirement 3.2, Cameroon should ensure that the production value of each mineral commodity (particularly natural gas) produced in the year(s) under review is publicly available. The MSG may also wish to explore opportunities for publishing volumes, values and pricing data in a routine manner online, drawing on data from MINMIDT, CAPAM and SNH. 2. To strengthen implementation, Cameroon may wish to ensure that export volumes and values for each of the minerals exported in the year(s) under review be publicly accessible, including artisanal-mined gold, given the importance of semi-mechanised small-scale mining for host communities and concerns over gold smuggling. The MSG may wish to consider using EITI reporting as a diagnostic tool to strengthen export oversight systems of the Departments of Customs and Mining and Geology, potentially linking to other initiatives such as the OECD's Responsible Supply Chains of Minerals. 		

4. Revenue collection

4.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue transparency, including the comprehensiveness, quality and level of detail disclosed. It also considers compliance with the EITI Requirements related to procedures for producing EITI Reports.

4.2 Assessment

Materiality (#4.1)

Documentation of progress

Materiality threshold for revenue streams: The 2014 EITI Report describes the materiality threshold for revenue streams, which includes (pp.14,22):

- All cash and in-kind payments covered by the Petroleum Code and the Mining Code;
- All “common law” payments whose aggregate value was above XAF 100m (approximately USD 202,300).
- All subnational transfers and social expenditures without materiality threshold;
- All payments from the transport of oil and gas.
- All payments between SNH and the State;
- Any other payment of more than USD100k (USD 200) or XAF55m (USD 100,000).

For quarrying license-holders whose main activity is listed as “public works”, the report explains that the MSG decided to only require them report sector-specific revenues covered by the Mining Code (. 14). The MSG’s materiality decisions resulted in the selection of 45 revenue flows for reporting, including 39 for reconciliation (pp.14,22-23), or 46 lines if including the miscellaneous “other significant payments/revenues” (pp.23-26). The list of material revenue streams includes all revenue flows listed in Requirement 4.1.b (pp.14,22-26), confirmed in the reporting templates included in Annex 4 (pp.106-122).

Descriptions of material revenue streams: The report includes descriptions of all 45 material revenue streams (pp.23-26).

Materiality threshold for companies: The report provides the MSG’s agreed materiality threshold for selecting companies, including (pp.13,26-27): all oil and gas companies that are partners on oil projects with payments of more than XAF 65m (approximately USD 131,500); all oil and gas companies operating projects regardless of the level of their payments to government; all mining and quarrying companies with total payments to government of more than XAF 65m; other material companies included in the 2013 EITI Report regardless of their payments to government (except for three companies that had stopped operations in 2014); the oil transport company COTCO, although the rationale for including this company in the scope of reporting is not explicitly stated.

Material companies: The MSG’s materiality decisions resulted in the selection of 12 oil and gas companies, including SNH, one oil transport company and seven mining companies, all of which are clearly listed in the report (pp.13,26-27).

Material company reporting: The report states that all material companies except for three submitted comprehensive reporting templates (p.15). The total payments from each of the three non-reporting companies are provided, in absolute terms and relative to total government revenues (while it is not stated that this represents extractives revenues, this appears to be a typo, confirmed independently through calculations based on data in the report¹⁴⁸) (p.15). The IA provides its assessment that the low level of these three non-reporting companies' payments means that their omissions did not affect the comprehensiveness of data in the EITI Report (p.15).

Material government entities: The report lists the three government agencies and four government entities (including SOEs) that received material revenues in 2014 (pp.14,22-23,28).

Government reporting: The report states that all material government entities reported all revenues from material and non-material companies (p.15). While the report notes the lack of disaggregation in reporting of certain subnational transfers not linked to the extractives (FEICOM), the IA included its assessment that it can "reasonably" conclude that the EITI Report covers all extractives revenues in a "satisfactory manner" (p.15). The report also compares the aggregate reconciliation results to the government's budget figures (with large unexplained discrepancies), as well as EITI export figures with the IMF's export figures (with explained discrepancies) (p.72).

Discrepancies: The 2014 EITI Report highlights net non-reconciled discrepancies of XAF 0.449bn (approximately USD 91,000), or 0.05% of total government-reported revenues post-reconciliation (p.16). The report states that final discrepancies were below the materiality threshold for "acceptable" discrepancies of 2%, agreed by the MSG (p.16). The results of reconciliation and final net unreconciled discrepancies are presented detailed by revenue flow and government entity (pp.16-18). The IA states that the reconciliation "tends to" confirm the quality and reliability of EITI reporting by the state (p.19).

Full government disclosure: The report confirms that government entities provided full unilateral disclosure of revenues from non-material companies (p.14) and provides this unilateral disclosure of revenues from non-material companies, disaggregated by revenue stream (p.79). The three revenue streams collected by CAPAM are also unilaterally disclosed (p.80).

Stakeholder views

Materiality: Government and civil society members of the MSG and Technical Secretariat emphasised the lessons learned since Cameroon's Validation under the EITI Rules, when Cameroon had been penalised for failing to undertake scoping ahead of its data collection. Stakeholders highlighted the consistent scoping that was undertaken ahead of every EITI Report under the EITI Standard and confirmed that the MSG consistently approved materiality thresholds proposed by the IA ahead of data collection for every EITI Report. While certain civil society representatives had originally questioned the need to set materiality thresholds for selecting companies and revenue streams, the MSG had always agreed materiality decisions by consensus according to all MSG members consulted. While there was extensive debate over whether the SONARA should be included in the scope of reporting, there was consensus amongst

¹⁴⁸ The 2014 EITI Report provides the value of payments from non-reporting companies as XAF 316m (p.15) and the total value of government extractives revenues as XAF 782.4bn (pp.8,10,50), from which it can be inferred that payments from non-reporting companies accounted for 0.04% of government extractives revenues. The same calculation can be done per non-reporting company based on data provided (p.15).

members of the MSG and Secretariat consulted that the refinery was not included in the scope of Cameroon's EITI implementation. Several stakeholders from all constituencies highlighted the significance of including oil transportation in the scope of EITI reporting however. All stakeholders consulted expressed satisfaction at the comprehensiveness of the financial reconciliation in the 2014 EITI Report.

Material companies: Secretariat staff emphasized that the scope of EITI reporting had gradually been extended from oil and gas production to oil and gas exploration and finally the solid minerals sector, even though Cameroon had no large-scale industrial mining production and mining revenues accounted for less than 0.5% of government extractives revenues. Industry and government stakeholders noted that several non-extractives companies had nonetheless been included in the scope of EITI reporting, citing the example of CamRail, whose focus was working with the government on rehabilitating the national railways and only held a quarrying license to supply industrial rock to its infrastructure works. Members of the MSG and Secretariat cited this in support of the MSG's decision to exclude common-law taxes paid by non-extractives quarrying companies. Several CSOs and government officers called for more information on holders of "mechanized small-scale" gold mining licenses, noting that there were challenges in overseeing the sector, including total production and exports (*see Requirements 3.2 and 3.3*). Several CSOs called for the extension of EITI reporting to the largest small-scale mining license-holders.

Material revenues: All stakeholders consulted expressed satisfaction at the scope of revenue streams reconciled in Cameroon's EITI Reports. Several government officials and CSOs highlighted the inclusion of pension contributions (Caisse Nationale de Prévoyance Sociale – CNPS) in the scope of reconciliation in the 2014 EITI Report for the first time. These stakeholders considered that such pension contributions represented payments to government rather than forms of insurance for their staff, and highlighted the fact that CNPS contributions represented the fourth largest payment by companies. Secretariat staff and MSG members highlighted the significant public demand for information on workers' rights and compliance with social contribution requirements. Secretariat staff explained that there had been a history of companies just closing their operations without provisioning for their employees.

Company reporting: Several MSG members confirmed that the MSG was regularly briefed on progress in data collection by the Technical Secretariat and the IA ahead of the draft EITI Report. Stakeholders confirmed that the Technical Secretariat was the interface in following up with companies, mandated by the MSG. Members of the MSG also noted that MINMIDT and MINFI staff could also follow up with non-reporting companies, although this had to date been informal rather than through formal letters. Several stakeholders highlighted the full reporting by the largest taxpayers, noting the low level of payments from non-reporting companies.

Government reporting: Members of the MSG confirmed that all material government entities had provided all requested information, albeit noting the constraints in disaggregation of some subnational transfers. Several government representatives noted that the timeframe for reporting was always short – of around two weeks – which was challenging for the Tax Department given its lack of centralised database and the need to rely on some hard-copy data from regional tax offices (even if the lion's share of extractives revenues was paid directly to the Large Taxpayers Office in Yaoundé). Another government representative noted that preparations for the annual EITI Report could begin after 30 September of the following year, when the budget execution report was finalised by the government.

Initial assessment

The International Secretariat's assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The MSG has agreed materiality thresholds for selecting companies and revenue streams. The 2014 EITI Report lists and describes all material companies and revenue streams, names the three non-reporting companies and assesses the materiality of their payments, which was considered insignificant. The report also provides full government reporting of all material revenues from non-material companies.

In-kind revenues (#4.2)

Documentation of progress

Materiality: In oil and gas, the 2014 EITI Report confirms that SNH collects and commercialises the state's in-kind revenues, transferring the proceeds net of its fees to the Treasury. It also collects royalties and bonus payments from oil and gas operators, which it then remits to the Treasury (pp.35-36). The report confirms the materiality of in-kind payments from oil and gas companies to SNH Mandat, collected on behalf of the state, which totalled 16.124m barrels of oil in 2014 (p.16).

In mining, the report describes 2014 legal reforms related to artisanal mining requiring CAPAM to levy Corporate Tax (IS) (2.2%) and Ad Valorem Tax (15%) from artisanal and small-scale miners, levied in-kind as a share of gross production. CAPAM also collects an additional 12.8% in-kind share of gross production as the state's share of production (pp.40-41,47). The report confirms that CAPAM collected 37,310.6 grams of gold as the state's 15% share of production, valued at XAF 690.246m (approximately USD 1,4m) (p.80). In mining, the report states that CAPAM transfers the volumes of gold collected to the Treasury and is compensated for these transfers at the relevant daily international gold reference price with a 7% discount (p.42). The report states that the Treasury transferred XAF 188.1m (approximately USD 380,500) to CAPAM in compensation for gold transferred to the Treasury in 2014 (p.81). However, this does not represent a sale to a private party, but rather an intra-government transaction.

Volumes collected: In oil and gas, the 2014 EITI Report provides total volumes of in-kind oil revenues collected by the state as its share of production and in-kind tax payments in aggregate (16.129m barrels, 53.8% of total production) (p.10) and broken down by oilfield (pp.11,82). The report provides the state's share of natural gas production volumes, in aggregate and for each of the two gas-producing fields (p.11). Finally, it provides the state's share of volumes and values of condensate produced in 2014, aggregated and for each of the two condensate-producing fields (p.12).

In mining, the report confirms that CAPAM collected 37,310.6 grams of gold as the state's 12.8% share of production (p.80).

Volumes sold: In oil and gas, the report does not appear to provide the volumes of the state's oil, gas or condensate in-kind revenue sold by SNH.

Sales proceeds: The report presents the results of reconciliation of SNH-Mandat transfers to the Treasury, including dividends, as well as SNH's direct and indirect transfers to the Treasury (pp.56,59). The reconciliation table for SNH in Annex 7 provides the detail of this reconciliation (p.142). However, the

report does not provide information on the value of sales proceeds of the state's in-kind revenues sold by SNH (prior to SNH deducting its fees from transfers to the Treasury).

Disaggregation: The report does not disaggregate SNH sales of the state's in-kind revenues by buyer.

Additional information: The report does not provide additional information on type of product sold, price, marked and sale volumes. The information on SNH's sales of the state's in-kind revenue is not reconciled with reporting from buyers.

Stakeholder views

SNH's in-kind oil revenues: All stakeholders consulted, including from the SNH, considered that it was an oversight that the 2014 EITI Report did not include volumes of the state's in-kind revenue (through SNH-Mandat) and proceed of the sales, disaggregated by cargo. SNH representatives confirmed they had provided such data to the IA and showed copies of their templates to the International Secretariat. None of the stakeholders consulted saw any concern in publishing SNH oil sales disaggregated by cargo on a timelier basis than the current two-year delay of EITI reporting, with SNH representatives noting that the company did not sell oil through term contracts, consistently selling on the spot market with 30-day settlement. The IA confirmed that the state's in-kind revenues of gas and condensate were commercialised and that the proceeds of those sales were included in aggregate in the 2014 EITI Report.

Several government and industry officials confirmed that SNH also sold Perenco's oil production, given its relatively modest size, alongside its sales of state and equity oil. Government officials noted that while the SNH website provided extensive information on the oil and gas sector, it only currently listed volumes of crude oil sold and revenues collected in aggregate, not disaggregated by buyer. The SNH website provides information on the company's sales of the government's in-kind revenues in 2015, including aggregate volumes sold and revenues collected as well as information on export destinations (by country) and average monthly prices for both SNH crude oil sales and the Brent benchmark.¹⁴⁹ One CSO representative questioned whether all SNH oil sales were through the spot market, considering that some sales appeared to be through term contracts.

Several CSOs praised the SNH for publishing information on its sales of the state's in-kind revenues routinely on its website. However, one CSO noted that the SNH website and EITI Report did not provide a comprehensive description of SNH's tendering process and the way in which international buyers are selected. The CSO also noted that information on the SNH website on its sales of the state's in-kind revenue (for 2015, not 2014) did not explain the (297,000 barrels) discrepancy between volumes collected on behalf of the state and volumes sold. While the CSO explained that this gap could represent volumes of crude oil supplied by SNH to the domestic refinery, it noted that the terms of the oil supplies to the domestic refinery should be explained.

CAPAM's in-kind gold revenue: Several stakeholders from all constituencies highlighted the reform of CAPAM in 2014 when it became a fiscal agent, collecting taxes from artisanal and small-scale miners on behalf of the Tax Department and the state's share of production. All stakeholders confirmed that the

¹⁴⁹ SNH (2016), 'Les ventes hydrocarbures SNH 2015', accessed [here](#) in October 2017.

CAPAM was not a separate legal entity from MINMIDT and that it only received in-kind revenues of gold. Several officials confirmed that while MINMIDT was statutorily allowed to export CAPAM's in-kind gold revenues, its output was always bought by the MINFI to bolster Cameroon's national gold reserves. They also confirmed that the purchase price for CAPAM-collected gold was set annually by the MINFI, although the price was to be set quarterly from 2018 onwards. Officials explained that CAPAM collected gold dust, which was first inspected jointly by MINMIDT and the MoF before being processed into ingots, stored at CAPAM pending collection by the MoF. They confirmed that aside from the use of privately-owned gold processors, the sale of CAPAM-collected gold to the MoF represented an intra-government transaction.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The 2014 EITI Report provides the volumes of the state's in-kind revenues of oil, gas, condensate and gold collected in 2014 and the proceeds of sales of the state's in-kind revenues, but does not provide information on volumes sold nor disaggregate information on the sales by buyer.

In accordance with Requirement 4.2, Cameroon should ensure that information on volumes collected as the state's in-kind revenues, volumes sold and related revenues be publicly accessible and disaggregated by buyer for both oil, gas, condensate and gold received as the state's in-kind revenue.

Barter and infrastructure transactions (#4.3)

Documentation of progress

While the full text of the report does not refer to barter or infrastructure provisions, the index of compliance against each EITI Requirement in Annex states that Requirement 4.3 is "not applicable" (p.165), albeit without additional justification. The index refers to section 3.1.4 in the report, but this section does not seem to exist. According to the 2014 inception report, the IA asked companies, the SNH and government agencies about the existence of any barter or infrastructure agreements as part of the reporting templates.¹⁵⁰

Stakeholder views

None of the stakeholders consulted considered that there were any barter or infrastructure agreements in force in the mining, oil and gas sectors. While the full text of contracts was not publicly accessible for the most part (aside from those accessible through the Resource Contracts website), several CSOs noted that they would have been aware of any such agreement given the fact that all production licenses were awarded by Decree and covered by the media.

Initial assessment

The International Secretariat's initial assessment this requirement is not applicable in Cameroon in the period under review. While the evidence for the MSG's assessment is not provided in the 2014 EITI

¹⁵⁰ EITI Cameroon (October 2016), 'Rapport ITIE Cameroun Année 2014 : Validation du Périmètre et du Formulaire de déclaration', p. 36, 40, unpublished, provided by the EITI Cameroon Secretariat.

Report, the report states that there were no barter or infrastructure provisions in force in 2014.

Transport revenues (#4.4)

Documentation of progress

The 2014 EITI Report confirms that SNH holds a 5.17% interest in COTCO (pp.36,103). The report confirms that COTCO is the only company operating in oil and gas transportation (pp.13,27) and provides a diagram of transportation-related revenue flows (p.48). The report shows that revenues from oil transport via the Chad/Cameroon pipeline operated by COTCO were material in 2014, at XAF 29.4bn (USD 59m) (p.9).

The report presents, disaggregated by month, the crude oil volumes transported by COTCO, the value of transit rights revenues in USD and XAF by unit price and actual aggregate monthly revenues (p.84). The reconciliation of payments from COTCO to the government and from COTCO to SNH are presented in aggregate (pp.57-58) and disaggregated by revenue stream (pp.60-61). The adjustments in the reconciliation of COTCO payments to government are detailed (pp.64,68), as are the net unreconciled discrepancies (p.71). The report also unilaterally discloses COTCO's payment of XAF 267m (approximately USD 540,000) directly to the DGI (p.81) and provides the reconciliation table for COTCO in annex (p.159).

Stakeholder views

Stakeholders from all constituencies highlighted the significance of including the oil transport sector in the scope of EITI reporting, highlighting the pioneering aspect of this work. Several CSOs highlighted the significance of civil society oversight of the pipeline project, noting that it marked an early example of multi-stakeholder oversight ahead of the EITI. Yet the majority of stakeholders consulted no longer considered the Chad-Cameroon pipeline to be a controversial topic, aside from a handful of CSOs who noted that the environmental impact of the pipeline, running through agricultural lands, was not adequately offset through compensation payments to host communities. There is evidence of at least one court case (in 2011) against the pipeline by a group of farmers affected by the pipeline.¹⁵¹

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. While the MSG's assessment of the materiality of transport revenues is not explicitly presented in the 2014 EITI Report, it is evident that the MSG has included transport revenues in the scope of reconciliation and the reconciliation of oil transit payments is presented in the 2014 EITI Report. Additional information on transportation arrangements, including the unit price of transit rights, is also provided.

Transactions between SOEs and government (#4.5)

Documentation of progress

In order to assess the disclosure of transactions between the SOEs and other companies in the mining, oil

¹⁵¹ CED (May 2011), 'Pipeline Tchad-Cameroun: Plainte des ONG contre COTCO', accessed [here](#) in October 2017.

and gas sectors, it is necessary to first understand the existing flows between the SOEs and the companies involved in their projects.

In oil and gas, the 2014 EITI Report confirms that SNH collects and sells the state's in-kind revenues, transferring the proceeds net of its fees to the Treasury, and collects royalties and bonus payments from oil and gas operators, then remitted to the Treasury (pp.35-36). The reporting templates in annex confirm that oil and gas companies and SNH were required to report 9 cash payment flows to SNH (proportional mining royalties, proportional production royalties, negative mining royalties, signature bonus, production bonus, additional petroleum deduction, training fees, taxes on oil and gas transport, and SNH subsidiaries' dividends) and 6 in-kind payment flows to SNH (the state's in-kind revenues of oil, gas and condensate and SNH's equity oil, gas and condensate) (p.106).

The report provides the reconciliation results for oil and gas companies' payments to SNH in-kind by company (p.54) and in cash in aggregate (pp.57-58) and disaggregated by revenue stream (pp.60-61). The detailed reconciliation results for oil and gas companies in annex provide reporting of oil and gas companies' payments to SNH disaggregated by company and revenue stream (pp.143-159).

In mining, the report confirms that the state's indirect holdings in mining companies (minimum 10% free-carry, with up to an additional 10% on commercial terms) are held by the SNI (p.43). The report confirms that SNI held stakes in two mining companies in 2014 (Geovic and Cimencam) (pp.43,103). The report confirms that dividends paid to the SNI were included in the scope of reconciliation (pp.23,107). However, the detailed reconciliation results in Annex 7 show that no company reported any payments of dividends to SNI in 2014 (pp.142-159).

In terms of transactions between government and SOEs in the oil and gas sector, the report confirms that SNH collects and sells the state's in-kind revenues, transferring the proceeds net of its fees to the Treasury, and collects royalties and bonus payments from oil and gas operators, then remitted to the Treasury (pp.35-36).

As noted above, the report describes the practice of financial relations between SNH and the government: transfers from SNH are made in local currency on the Treasury account either directly or indirectly, through SNH paying for government expenses on behalf of the Treasury, with the receipts subsequently registered with the Treasury ex post (p.36). The reporting templates in annex confirm that SNH and the Treasury were required to report transfers from SNH to the Treasury as well as SNH's dividends (p.106).

The report provides SNH's unilateral disclosure of its direct and indirect transfers and dividends transfers to the Treasury, disaggregated by revenue stream (p.9). The reconciliation results are also provided for SNH's payments to government in aggregate (pp.16,56) and disaggregated by revenue stream (pp.59-60) as well as in the reconciliation table for SNH (p.142). The reconciliation of government EITI reporting with the budget report reveal no discrepancies in SNH's transfers to the Treasury (p.72).

In mining, the report confirms that the state's indirect holdings in mining companies (minimum 10% free-carry, with up to an additional 10% on commercial terms) are held by the SNI (p.43). This equity stake gives rise to dividends to the state, which are set by the company's general assembly (p.43). However,

there is no evidence in the report of SNI reporting the dividends it paid to the Treasury in 2014.

The report does not refer to any ad-hoc transfers from SOEs to government and vice versa in 2014.

Stakeholder views

Several government officials confirmed that SNI received no revenues from its interests in the two mining companies. Government, civil society stakeholders and the IA confirmed that SNH's financial statements were audited annually and that the list of revenue streams involving SNH disclosed and reconciled in the 2014 EITI Report was comprehensive.

There was significant debate over the practice of SNH's advance payments on behalf of the government, deducted from the state's in-kind revenues (see *Requirement 5.1*). Stakeholders confirmed that SNH sovereign advances consisted of regular government spending, including both transfers to other government entities and payments to private contractors. However, the IA stated that it had reviewed the expenditures covered by the SNH on behalf of government and that these consisted primarily of payments to private companies for goods and services. The IA did not consider such transactions with other government entities to fall under "transfers of extractives SOEs" in the sense of Requirement 5.2, since it considered them budgeted expenditures rather than transfers of revenues.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The 2014 EITI Report discloses oil and gas company payments to SNH and SNH payments to the government, while confirming the lack of mining company payments to SNI. There is however insufficient information in the report to determine the value of transfers from SNH to other government entities as budgetary advances on behalf of the government. While stakeholders maintain that SNH's sovereign advances are budgeted spending, the International Secretariat understands that such advances include some transfers of funds to other government entities, albeit reputedly small. This issue is discussed further below in the assessment of quasi-fiscal expenditures (requirement 6.2).

In accordance with Requirement 4.5, Cameroon must ensure that the role of SOEs, including transfers between SOEs and other government agencies, is comprehensively and publicly addressed. The MSG may wish to consider working with the Treasury and SNH to publish information on SNH's sovereign advances to other government entities in a routine manner.

Subnational direct payments (#4.6)

Documentation of progress

The report confirms that the government operates a centralised revenue collection system through the Treasury, which has the monopoly on receiving government revenue (p.45), implying that there are no direct subnational payments in Cameroon.

Stakeholder views

Stakeholders from all constituencies confirmed that there were no direct subnational taxes or levies in

Cameroon given the single Treasury account principle.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable to Cameroon in 2014. The 2014 EITI Report confirms the centralised nature of the government's extractives revenue collection, which implies a lack of direct subnational transfers.

Level of disaggregation (#4.7)

Documentation of progress

The 2014 EITI Report confirms that all financial data was required to be reported disaggregated by revenue stream, company and government entity (p.21). The results of reconciliation are presented disaggregated first by company (pp.54-58), by revenue stream (pp.59-61) and by type of adjustment (pp.62-68). The reconciliation results in Annex 7 are presented disaggregated by company, revenue stream and government entity (pp.142-159). The final unreconciled discrepancies are provided disaggregated by company (p.69) and by revenue flow (pp.70-71). The reconciliation results are analysed by general type of revenue and company (p.73), with the largest contributors in mining, oil and gas and transport ranked by aggregate payments to government (pp.74-75), by aggregate value of revenue stream (pp.76-77) and by government entity (p.78).

The report presents some limited information disaggregated by project, such as the reconciliation of in-kind revenues (p.54). Most information is presented disaggregated by company but not by project.

Stakeholder views

Secretariat staff noted that Cameroon already produced EITI Reports disaggregated by project for oil and gas, given the separate legal entities for each project. Several industry representatives noted that it was not problematic for them to report on a per-project basis given that this was how their accounts were structured in any case. A government representative confirmed that the legal structure of the oil and gas industry meant that it was natural for it to produce data on a per-project basis since this was the same as on a per-company basis.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. The 2014 EITI Report presents reconciled financial data disaggregated by receiving government entity, by company and by revenue stream. There is partial project-by-project EITI reporting in Cameroon (oil and gas, not mining).

To strengthen implementation, Cameroon may wish to consider the extent to which it can make progress in implementing project-level EITI reporting of sector-specific levies and taxes ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá.

Data timeliness (#4.8)

Documentation of progress

The 2014 EITI Report was published in December 2016 and confirms that the reporting period was set at 1 January–31 December 2014 (p.21). The MSG published EITI Reports covering 2009 and 2010 in March 2013, 2011 in August 2013, 2012 in December 2014 and 2013 in June 2015.¹⁵²

Stakeholder views

There were few comments from stakeholders consulted on the timeliness of EITI reporting, aside from reporting entities (both government and companies) raising significant concerns over the short timeframe for data collection (two weeks) in October. A government official explained that while EITI reporting could be timelier than its current two-year time lag, the government was only able to provide data to EITI once it had concluded its budget execution report, by 30 September of the following year. The official highlighted the recent CEMAC Directive that brought this deadline forward to end of June, although this was yet to be implemented.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. Cameroon has consistently published EITI Reports within two years of the end of the fiscal period(s) covered.

To strengthen implementation, Cameroon may wish to work with key revenue collecting agencies and sector regulators to explore means of publishing EITI-required information on their normal websites to embed EITI reporting in government systems.

Data quality (#4.9)

Documentation of progress

Terms of Reference for the Independent Administrator: The MSG initially discussed the draft ToR for the 2014 and 2015 EITI Reports' IA in December 2015 and February 2016¹⁵³ and approved the ToR via circular in June 2016. The ToR for the IA were in line with the approved ToR by the Board based on the 2013 EITI Standard in force at the time (December 2015).

Appointment of the Independent Administrator (IA): The procurement of the IA for Cameroon's EITI Reports is undertaken in line with the 2004 Decree on public procurement, will all procurement functions

¹⁵² EITI Cameroon (March 2013), 2009 EITI Report, accessed [here](#) in September 2017; EITI Cameroon (March 2013), 2010 EITI Report, accessed [here](#); EITI Cameroon (August 2013), 2011 EITI Report, accessed [here](#) in September 2017; EITI Cameroon (December 2014), 2012 EITI Report, accessed [here](#) in September 2017; EITI Cameroon (June 2015), 2013 EITI Report, accessed [here](#) in September 2017.

¹⁵³ EITI Cameroon, MSG meeting minutes 14 December 2015 and 19 February 2016, unpublished, provided by the EITI Cameroon Secretariat.

undertaken by the Ministry of Public Procurement.¹⁵⁴ Moore Stephens was originally contracted to produce the 2009 and 2010 EITI Reports in September 2012, following a call for expressions of interest on 3 July 2012.¹⁵⁵ The MSG extended Moore Stephens' contract for the 2011, 2012 and 2013 EITI Reports on a direct-negotiation basis.¹⁵⁶ Following approval of the ToR for the 2014 and 2015 EITI Reports in June 2016, the MSG appointed Moore Stephens as the IA on a direct negotiations basis in September 2016, although there is no evidence the contract for the 2014 and 2015 EITI Reports was signed as of the start of Validation on 1 July 2017.

There is evidence in MSG meeting minutes that the MSG is required to submit a time table for procurement of the IA to the Ministry of Public Procurement annually before the start of the calendar year.¹⁵⁷ Procurement of the IA is required to follow international competitive tender for any contract of more than XAF 100m (approximately USD 202,000). The MSG notifies the Ministry of Public Procurement before the end of the calendar year for the subsequent year and provides an approved ToR for the IA to the Ministry, usually in March every year. The Public Procurement Commission is required to give its no-objection for evaluations of bids over XAF 100m (USD 202,000). The Ministry evaluates bids, ranks them according to technical and financial criteria, short-lists bidders, chooses the winning bid and only notifies the EITI Cameroon Secretariat and MSG when it has signed the contract with the successful bidder.

Agreement on the reporting templates: The MSG discussed the scoping study including materiality thresholds and reporting templates on 20 October 2016.¹⁵⁸ The reporting templates for the 2014 EITI Report were broadly consistent with those used for the 2013 EITI Report. Based on the approved scope of the 2014 EITI Report, the IA delivered a training workshop for reporting entities' EITI focal points in Yaoundé on 21 October 2016.

Overview of IA's work: The 2014 EITI Report provides a summary of the IA's work (pp.20-21) and confirms that the IA's work was not designed to be an audit or a limited assurance of extractives revenues, nor aimed at unveiling errors, illegal acts or other irregularities (p.19). The reconciliation mission was carried out on the basis of the International Standard on Related Services (ISRS) and its Standard 4400 on "financial information review missions based on agreed procedures" as well as the IFAC code of ethics and the ToR for the 2014 EITI Report. The 2014 EITI Report confirms that financial data received up to 26 December 2016 and contextual information received up to 27 December 2016 was taken into account (p.6). The report confirms that the MSG set a date of 11 November 2016 for the submission of certified reporting templates, with reconciliation and analysis taking place in December 2016 (p.20).

Review of audit practices: The report provides an overview of statutory audit and assurance procedures for private companies, as well as deviations in practice including delays in filing, discrepancies between OHADA and the IFRS ranking of financial audit standards. Nonetheless the Report states that "most" of the mining, oil and gas companies in the report are subsidiaries of publicly-listed multinationals with financial statements audited to ISA standards (p.51). The report states that "most" of the mining, oil and gas companies in the report are subsidiaries of publicly-listed multinationals with financial statements

¹⁵⁴ Presidential order n°004/CAB/PM of 30 December 2005 on the implementation of the Code for Public procurement contracts, accessed [here](#) in September 2017.

¹⁵⁵ EITI Cameroon (August 2013), 'Rapport de Validation: ITIE Cameroun', pp. 16-17, accessed [here](#) in October 2017.

¹⁵⁶ EITI Cameroon (June 2015), EITI Cameroon 2014 annual activity report, accessed [here](#) in October 2017.

¹⁵⁷ EITI Cameroon, MSG meeting minutes 14 December 2015, unpublished, provided by the EITI Cameroon Secretariat.

¹⁵⁸ EITI Cameroon, MSG meeting minutes 20 October 2016, unpublished, provided by the EITI Cameroon Secretariat.

audited to ISA standards (p.51). However, it also states that six of the material companies did not provide copies of their audited 2014 financial statements (p.88). The report does not provide guidance on accessing material companies' audited financial statements.

With regards to SOEs, the report explains that SNH maintains financial statements audited by local auditors. While the Chamber of Accounts (CdC) is statutorily empowered to audit SNH, the report confirms that it has not done so in practice (p.51). It is confirmed that the accounts of SNH-Mandat (State mandate) and SNH-Fonctionnement (operator) are audited separately and annually, noting that the 2014 audited accounts are available on the SNH website, with a link to the relevant webpage¹⁵⁹ (p.37). For government entities, the report describes the CdC's statutory and sovereign responsibility for auditing public and parastatal entities and confirms that all CdC reports are publicly accessible on its website including for 2014, with a link provided¹⁶⁰ (p.51). It is confirmed that the CdC's work is undertaken on the basis of its organic laws and INTOSAI standards (p.52).

Assurance methodology: The report describes the quality assurances required from companies, namely a certification letter from a high-level official and attestation from an external auditor (pp.15,21). It also describes quality assurances for reporting by government entities, namely templates signed by a "habilitated" person and certified by the CdC (pp.15,21). The report also clarifies that reporting entities were required to provide the detail of payments and revenues disaggregated by receipt (pp.20-21). The reporting templates included in Annex 4 show the revenue flows covered and assurances required (pp.106-122). The report also confirms that EITI reporting for 2014 was conducted on a cash basis (p.21) and that reconciliation was undertaken on a per-transaction basis, with supporting documentation required in the investigation of discrepancies (p.16). In addition, the report also compares aggregate reconciliation results with the government's budget execution report, with large unexplained discrepancies (p.72).

Confidentiality: The report does not refer to any provisions on the part of the IA or MSG to ensure the confidentiality of financial information pre-reconciliation.

Reconciliation coverage: The report states that the reconciliation covered 97.4% of government extractives revenues and 99.9% of extractives revenues excluding the reconciliation of SNH's equity oil (which it states is not required by the EITI Standard) (p.16). The report also states that the MSG's materiality decisions related to selecting companies aimed to provide coverage of 99% of oil and gas revenues and 55% of mining revenues (pp.26-27).

Assurance omissions: The 2014 EITI Report states that all but one of the 17 reporting companies provided the required quality assurance (p.15). The name of the non-complying reporting company is provided (CAMRAILSA) and the materiality of its payments is assessed as a share of government extractives revenues (0.01%) (pp.15,105). Annex 3 provides an overview of quality assurances provided by each of the 20 material companies (p.105).

¹⁵⁹ SNH, Detailed accounts, Fiscal years 2001-2016, accessed [here](#) in October 2017.

¹⁶⁰ Supreme Audit Institution (CdC), Annual reports 2006-2015, accessed [here](#) in October 2017.

The report states that the CdC provided a separate report on its certification that concluded that the reporting of the three material government agencies (not the four other government entities) were “regular and sincere” (p.15,19). However, a copy of the CdC’s certification opinion for government’s EITI reporting is not accessible online. One of the 2014 EITI Report’s recommendations is that, given that the CdC only submits its certification of government EITI reporting at the end of the reconciliation process, that the MSG should ensure communication of adjustments during reconciliation to the CdC in future EITI reporting (pp.85-87).

Data reliability assessment: The report states that, based on the low level of payments from the sole non-complying company, the IA concludes that the omission did not affect the reliability of data in the EITI Report (p.15). The report also states that the reconciliation “tends to” confirm the quality and reliability of EITI reporting by the state (p.19). The IA notes that, aside from minor omissions and non-compliance noted in Sections 1.4.1 and 1.4.2, whose impact is assessed as not significant, the IA did not find any elements that could put into question the comprehensiveness and reliability of extractives revenues reported by government in the EITI Report (p.19).

Sourcing of information: All non-financial information in the 2014 EITI Report appears to be clearly sourced. The report only appears to include third-party comments and opinion from the CdC, which are clearly sourced (pp.15,19,85-87).

Summary data: There is evidence that the IA prepared summary tables of EITI data, which were sent to the International Secretariat on 29 January 2017. However, there is no evidence these had yet been published either on the Cameroon EITI national website or on the Cameroon page of the global EITI website as of the start of Validation on 1 July 2017. Summary data tables (or their proxies) are publicly accessible for Cameroon’s EITI Reports covering fiscal years 2001-2013, although these are only available on the Cameroon page of the global EITI website¹⁶¹, not on the Cameroon EITI national website.

Past recommendations: The report provides an update on implementation of 19 past recommendations from the 2011-2013 EITI Reports (pp.88-99), with 12 past recommendations marked as “in process”, five as “not implemented” and two for which no progress was communicated.

Current recommendations: The report presents three recommendations from the 2014 EITI Report, including the need to publish a three-year beneficial ownership roadmap, to strengthen the management of subnational transfers, and to ensure communication of adjustments during reconciliation to the CdC in future EITI reporting, given that the CdC only submits its certification of government EITI reporting at the end of the reconciliation process (pp.19,85-87).

Stakeholder views

ToR for the IA: Several stakeholders on the MSG and Technical Secretariat explained that there had been significant delays in the drafting and approval of the ToR for the 2014 and 2015 EITI Reports. They blamed the International Secretariat for this delay, explaining that the MSG initially considered the first draft of the ToR in November 2015 before being told by the International Secretariat to wait for the updated

¹⁶¹ EITI, Cameroon country page, Revenue collection, accessed [here](#) in September 2017.

Board-approved template IA ToR in April 2016. Secretariat staff confirmed that the ToR for Cameroon's 2014-2015 EITI Reports was finally approved via circular in June 2016.

IA procurement: Several members of the MSG and Secretariat highlighted that delays in approving the new ToR had left too little time to undertake normal procurement for the 2014 and 2015 EITI Reports' IA. MSG and Secretariat members, as well as the IA, confirmed that the MSG authorised the National Coordinator to proceed with work on the 2014 EITI Report with the IA on the understanding that the situation would be regularised soon thereafter. Secretariat staff confirmed that they were acting under the reserve of the Minister of Finance as Chair of the MSG. The IA confirmed that it proceeded with work according to the MSG-approved ToR and written instructions to proceed, via email rather than formal Ministry letter. While both EITI Cameroon stakeholders consulted and the IA recognised that this represented a legal risk, they emphasised that their long track-record working with Moore Stephens and the intention to regularise the situation swiftly provided reassurances to both sides to proceed with work. Stakeholders confirmed that the situation had still not been regularised at the time of the International Secretariat's mission.

IA's work: All stakeholders consulted on the MSG expressed full confidence in the IA's professionalism. Several reporting companies and government officers praised the annual training workshops for reporting entities, and considered that these were important in building reporting entities' capacities. Several CSO members of the Secretariat and MSG praised the IA's flexibility in supporting discussions of materiality and scoping, highlighting that the inclusion of COTCO and transport in EITI reporting was pioneering. They also welcomed the IA's focus on recommendations and follow-up. Several reporting government entities considered that the IA's performance had improved over the years and that communication now flowed much better between government agencies and the IA.

Audit practices: On extractives companies' audit and assurance practices, industry and government representatives confirmed that all companies were required to be audited annually in line with OHADA requirements, with audited financial statements to be submitted to the Tax Department every year in June. There were significant differences in views regarding the public accessibility of private companies' audited financial statements. Several government and civil society members considered that these were publicly available from the Commercial Court ("Tribunal de Première Instance"), while other stakeholders considered that these were not disclosed to the public, with several journalists and CSOs providing examples of having sought the financial statements of companies, but unsuccessfully.

On government audit and assurance practices, several government and civil society representatives highlighted the split in audit functions between the Consupe and the Court of Counts (CdC). Several CSOs noted that the Consupe audits the government's authorizing services, while the CdC audits budget execution, with the Consupe answering to the Presidency without publishing its reports and the CdC nominally independent from the executive branch of government, with annual audits published on its website. Several CSOs noted that according to CEMAC Directives, Cameroon was meant to have established a Court of Accounts to replace its Chamber of Accounts by 2013. Several officials confirmed that the CdC's methodology guidance was outdated, having been published in 2006 prior to the CdC's new mandate of auditing budget execution from 2007. Several CSOs noted that the Consupe only undertook ad hoc audits on orders from the Presidency, with the circulation of Consupe reports strictly controlled (including, allegedly, from the Prime Minister).

In terms of audit practices of SOEs, several government officials confirmed that SNH-Mandat and SNH-Fonctionnement were audited separately by external auditors. While the CdC had the statutory authority to undertake financial audits of SOEs, in practice it reviewed the SNH's external audit reports and provided an opinion on its review. With regards to audits of SNH's sovereign advances (*see Requirement 5.1*), several government officials confirmed that the CdC audited the receipts and justifications provided by the SNH to Treasury as part of its routine budget execution audit. Officials confirmed that they considered such sovereign advances as being recorded in the national budget and subject to routine budget execution controls. However, several CSOs questioned whether the CdC had the capacity to audit SNH advances to international standards.

Confidentiality: Members of the MSG and Secretariat confirmed that reporting entities provided their reporting templates directly to the IA. The IA confirmed that it followed industry standards for confidential treatment of non-public information. Secretariat staff noted that, under the MSG's mandate, the Technical Secretariat followed up with companies that reported late or failed to report.

EITI data reliability: All stakeholders consulted appeared content with the quality assurances agreed for reconciled data in the 2014 EITI Report. Industry representatives did not express any views on the required quality assurances, other than noting that a letter from an external auditor represented a significant additional cost for smaller exploration companies. Several industry representatives on the MSG considered that such additional costs were part of companies' duty to support Cameroon's efforts to implement the EITI.

Stakeholders from all constituencies on the MSG expressed satisfaction at the CdC's certification of government EITI reporting. Government officials confirmed that the CdC simply applied the methodology from its organic laws¹⁶². Upon receipt of signed hard-copies of the reporting templates, the CdC reviews the reporting by transaction from each revenue-collecting government agency and undertakes a reconciliation of aggregate sums per revenue stream between reporting from collecting agencies and the Treasury's balance of public accounts (TOFE) and budget execution report. A government representative confirmed that government entities provided evidence in support of each revenue reported in the templates. While officials noted that the CdC always identified discrepancies in this work, it only investigated discrepancies above the threshold of 2% of government extractives revenues set by the MSG and only considered whether small discrepancies impacted the overall reliability of government disclosures. Officials confirmed that the President of the CdC signed the government templates and issued a report on the findings of its certification to the Minister of Finance as Chair of the MSG. This CdC certification report was subsequently published in the CdC's annual report available online¹⁶³. Officials confirmed the CdC reports also described its methodology in certifying government reporting templates.

Several officials highlighted the challenges posed by the short timeframe for the CdC to undertake its certification work, usually only around one week (in October), and the need to allocate ten CdC staff to this work every year. Yet several CdC representatives reiterated the Chamber's enthusiasm for this EITI work, considering that such certification of public accounts fit squarely in its public-sector audit and assurance mandate. Officials also confirmed that CAPAM does not have an external auditor, given its lack

¹⁶² Article 10 of the Law no. 2003/005 of 21 April 2003 on the attributions, organization and functioning of the Chambre des Comptes of the Supreme Court.

¹⁶³ Supreme Audit Institution (CdC), Publications, accessed [here](#) in October 2017.

of legal status independent of the MINMIDT, and is subject to internal controls from the Inspector General of the MINMIDT, which was responsible for signing CAPAM's EITI reporting templates.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The ToR for the IA was in line with the Board-approved template and the recruitment of the IA was approved by the MSG. There were no significant deviations from the IA's ToR in practice, and the MSG approved reporting templates for the 2014 EITI Report as part of its approval of the scoping study. The report includes a summary of the IA's review of audit and assurance procedures and practices in 2014. The MSG approved the quality assurances required from reporting entities and all but one company and all government entities provided the requested assurances for their reporting. The non-publication of the Chamber of Count's detailed findings for the 2014 EITI Report is disappointing, the International Secretariat understands these are routinely published by the CdC albeit with some delay. The report names the non-complying company and assesses the materiality of its payments to government, which is considered insignificant. On this basis, the IA concludes that the data presented in the report was comprehensive and reliable. While the summary data tables for the 2014 EITI Report had not been published as of the start of Validation (1 July 2017), there is evidence that the IA prepared summary data tables for the 2014 EITI Report and that these will be published once finalised.

To strengthen implementation, Cameroon may wish to explore ways of formalising the CdC's work on EITI reporting with a view to institutionalised this collaboration over the long term. Cameroon EITI may also wish to encourage timelier publication of CdC's certification opinion of government EITI, alongside audited financial statements of material companies. The MSG and the IA are encouraged to provide a more detailed account of audit and assurance practices of material companies and government entities, including SOEs, with a view to strengthen government and company audit and assurance systems.

Table 4- Summary initial assessment table: Revenue collection

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Comprehensiveness (#4.1)	The MSG has agreed materiality thresholds for selecting companies and revenue streams. The 2014 EITI Report lists and describes all material companies and revenue streams, names the three non-reporting companies and assesses the materiality of their payments, which was considered insignificant. The report also provides full government reporting of all material revenues from non-material companies.	Satisfactory progress
In-kind revenues (#4.2)	The 2014 EITI Report provides the volumes of the state's in-kind revenues of oil, gas, condensate and gold collected in 2014 and the proceeds of sales of the state's in-kind revenues, but does not provide information on volumes sold nor disaggregate information on the sales by buyer.	Meaningful progress
Barter and infrastructure transactions (#4.3)	While the evidence for the MSG's assessment is not provided in the 2014 EITI Report, the report states that there were no barter or infrastructure provisions in force in 2014.	Not applicable
Transport revenues (#4.4)	While the MSG's assessment of the materiality of transport revenues is not explicitly presented in the 2014 EITI Report, it is evident that the MSG has included transport revenues in the scope of reconciliation and the reconciliation of oil transit payments is presented in the 2014 EITI Report. Additional information on transportation arrangements, including the unit price of transit rights, is also provided.	Satisfactory progress

Transactions between SOEs and government (#4.5)	The 2014 EITI Report discloses oil and gas company payments to SNH and SNH payments to the government, while confirming the lack of mining company payments to SNI. There is however insufficient information in the report to determine the value of transfers from SNH to other government entities as budgetary advances on behalf of the government. While stakeholders maintain that SNH's sovereign advances are budgeted spending, the International Secretariat understands that such advances include some transfers of funds to other government entities, albeit reputedly small. This issue is discussed further below in the assessment of quasi-fiscal expenditures (requirement 6.2).	Meaningful progress
Subnational direct payments (#4.6)	The 2014 EITI Report confirms the centralised nature of the government's extractives revenue collection, which implies a lack of direct subnational transfers.	Not applicable
Level of disaggregation (#4.7)	The 2014 EITI Report presents reconciled financial data disaggregated by receiving government entity, by company and by revenue stream. There is partial project-by-project EITI reporting in Cameroon (oil and gas, not mining).	Satisfactory progress
Data timeliness (#4.8)	Cameroon has consistently published EITI Reports within two years of the end of the fiscal period(s) covered.	Satisfactory progress
Data quality (#4.9)	The MSG-approved ToR for the IA was in line with the Board-approved template and the recruitment of the IA was approved by the MSG. There were no significant deviations from the IA's ToR in practice. The MSG approved reporting templates for the 2014 EITI Report as part of its approval of the scoping study. The report includes a summary of the IA's review of audit and assurance procedures and practices in 2014. The MSG approved the quality assurances required from reporting entities and all but one company and all government entities provided the requested assurances for their reporting. While the lack of publication of the	Satisfactory progress

	<p>Chamber of Count's detailed findings for the 2014 EITI Report is disappointing, the International Secretariat understands these are routinely published by the CdC albeit with some delay. The report names the non-complying company and assesses the materiality of its payments to government, which is considered insignificant. On this basis, the IA concludes that the data presented in the report was comprehensive and reliable. While the summary data tables for the 2014 EITI Report had not been published as of the start of Validation (1 July 2017), there is evidence that the IA prepared summary data tables for the 2014 EITI Report and that these will be published once finalised.</p>	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. In accordance with Requirement 4.2, Cameroon should ensure that information on volumes collected as the state's in-kind revenues, volumes sold and related revenues be publicly accessible and disaggregated by buyer for both oil, gas, condensate and gold received as the state's in-kind revenue. 2. In accordance with Requirement 4.5, Cameroon must ensure that the role of SOEs, including transfers between SOEs and other government agencies, is comprehensively and publicly addressed. The MSG may wish to consider working with the Treasury and SNH to publish information on SNH's sovereign advances to other government entities in a routine manner. 3. To strengthen implementation, Cameroon may wish to consider the extent to which it can make progress in implementing project-level EITI reporting of sector-specific levies and taxes ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá. 4. To strengthen implementation, Cameroon may wish to work with key revenue collecting agencies and sector regulators to explore means of publishing EITI-required information on their normal websites to embed EITI reporting in government systems. 5. To strengthen implementation, Cameroon may wish to explore ways of formalising the CdC's work on EITI reporting with a view to institutionalised this collaboration over the long term. Cameroon EITI may also wish to encourage timelier publication of CdC's certification opinion of government EITI, alongside audited financial statements of material companies. The MSG and the IA are encouraged to provide a more detailed account of audit and assurance practices of material companies and government entities, including SOEs, with a view to strengthen government and company audit and assurance systems. 		

5. Revenue management and distribution

5.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue management and distribution.

5.2 Assessment

Distribution of revenues (#5.1)

Documentation of progress

The 2014 EITI Report provides the total value of revenues reported in aggregate by government entities (XAF 842.371bn, approximately USD 1,7bn) and the total government-reported revenues recorded in the budget (XAF 782.414bn, approximately USD 1,5bn) (p.8). It confirms that 93% of extractives revenues were recorded in the budget and that the payment flows not recorded in the national budget consist of social expenditures and revenues collected by SNH (p.8). The report provides diagrams of revenue flows in the oil and gas, oil transport, solid minerals and artisanal mining sectors (pp.46-48). It confirms that the government operates a centralised revenue collection system through the Treasury, which has the monopoly on receiving government revenue, with most revenue collected by three government agencies (DGTCFM, DGI and DGD) (pp.45-46). However, it highlights three exceptions to the centralised Treasury revenue-collecting system (p.46):

- The proceeds from the sale of the state's in-kind revenue, royalties and bonus payments collected by SNH on behalf of the state;
- SNH's direct payments on behalf of the state using oil proceeds;
- Artisanal gold mining payments collected by CAPAM, which are remitted, net of transfers to the Treasury, to designated agencies and departments in line with the regulations.

The second exception represents the largest share of revenues not transferred to the Treasury, at XAF 211.959bn (approximately USD 428m), or roughly a quarter (25%) of extractives revenues reported by the government in 2014 (pp.9,59). The report describes these SNH payments for certain government expenditures directly, through retained earnings from the sale of the state's in-kind revenues, with SNH executing payment on behalf of the Treasury and subsequently submitting receipts to the Treasury to be recorded in the national budget ex post (pp.24,36). Given that these SNH expenditures are recorded in the national budget ex post, the report categorises them as "indirect contributions" to the national budget. The report does not provide additional information on these SNH sovereign advances, such as the types of expenditures covered or the decision-making process for directing SNH to cover expenses.

The report describes the rules governing the management by CAPAM of the three types of revenues it collects (state's share, corporate tax and ad valorem tax (p.47). However, the report notes that neither the Treasury nor the DGI reported revenues transferred by CAPAM in 2014, which means the IA was not able to confirm the actual practice of CAPAM transfers to the government in 2014 (p.47). The report does not refer to national or international revenue classification systems, as is confirmed in the index of compliance with EITI Requirements (p.167).

Stakeholder views

Several stakeholders considered that company payments for pension contributions to CNPS were off-budget, although they recognised that this was not counted as a regular payment to government but rather as a form of insurance for employees.

SNH sovereign advances: There was considerable debate over the categorisation of SNH's advance payments for government expenditure as being recorded on the national budget. While all stakeholders agreed that the SNH spending was subsequently regularised by its provisions of receipts and justifications to the Treasury, which were controlled as part of regular budget execution, there was a fundamental disagreement over whether to consider such spending by SNH as being "on-budget". The majority of stakeholders consulted, including all members of the MSG and Technical Secretariat, considered that the ex post regularisation of such spending meant that it should be considered normal budgeted spending, particularly given that such payments covered items planned in the annual budget. However, several CSOs believed that these could not be considered normal budgetary expenditures since they did not transit through the single Treasury account. They questioned the quality of underlying evidence provided by SNH to the Treasury for such expenditures as well as the capacity of the CdC to audit such advances as part of its budget execution controls. The IMF's article IV consultations have raised concerns over the practice of executing public expenditure from both the Treasury single account and through the SNH's "advances" account, against IMF advice.¹⁶⁴

The IMF considers the practice of executing government payments through the SNH "advances" accounts as a form of "off-budget advance expenditure mechanism", which it considers as undermining fiscal discipline.¹⁶⁵ The international press has also tended to categorise SNH's "sovereignty" expenditures as outside the budgetary process.¹⁶⁶ The press has highlighted the SNH-financed USD 29m purchase of a used 767-212 plane for the Presidency in 2004¹⁶⁷ as an example of excesses of off-budget spending by the SNH. In its letter of intent for IMF extended credit facility support in July 2017, Prime Minister Philemon Yang explained that the government had routed some 60% of the state's in-kind oil and gas revenues in 2016 through SNH's advances account to respond to emergencies primarily in the field of security, which the government considers require flexible and fast expenditures through the SNH. The government affirmed that it intended to maintain these direct SNH interventions at a level "compatible with the country's security challenges."¹⁶⁸ The IA noted that while it understood the IMF's position that SNH advances were not normal budgetary expenditures, there was consensus on the MSG to consider such advances as indirect contributions to the budget on the basis that the spending was recorded in the final budget execution report as such. The IA confirmed that the SNH did not retain any administration fees linked to its sovereign advances, so these could not be considered a form of retained earnings on the part of SNH. While the IA understood that the Treasury was the entity to direct SNH to make sovereign advances, several stakeholders from all constituencies considered that such orders came from the Presidency given the Secretary General of the Presidency's position as Chair of the SNH Board.

Government officials confirmed that the CdC's audit of budget execution included the SNH sovereign

¹⁶⁴ IMF (December 2015), *op. cit.*, p. 15.

¹⁶⁵ *Ibid*, p.16, 20.

¹⁶⁶ Jeune Afrique (September 2017), *op. cit.*

¹⁶⁷ France 24 (April 2016), Abuse of power: African leaders and their flying machines, accessed [here](#) in September 2017.

¹⁶⁸ IMF (July 2017), *op. cit.*

advances, given that they were regularised before the closing of annual accounts (see Requirement 4.9). Government officials explained that SNH typically provided receipts and justifications to the Treasury for its advance payments within three months of the expenditure. All government officials considered the SNH “advances” account as simply a second Treasury account used to fund budgeted expenditure. One CSO representative considered that SNH sovereign advances should be considered on-budget since they were recorded in the TOFE and in calculations of Cameroon’s oil-dependency for its categorisation as an oil-dependent economy. While several government officials stated that they did not understand the reasons for routing budgeted spending through the SNH, they considered such spending to be recorded in the national budget. One government representative argued that the IMF did not consider SNH advances as off-budget, but rather as existing “outside the normal budgetary basis”, and considered that it was official government policy to continue such spending in line with the Prime Minister’s Letter of Intent to the IMF in July 2017.¹⁶⁹

Revenue classification: A government representative confirmed that Cameroon’s national revenue classification system was based on GFS 2001, but that the government planned to move towards the GFS 2014 standard by 2022 in line with CEMAC Directive 4 of 2011. The official confirmed that Cameroon did not operate an extractives-specific revenue classification system.

Initial assessment

Assessment of this requirement raises questions over interpretations of the EITI Standard. Provision 5.1 requires “implementing countries should indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget.” The MSG’s position is that SNH’s deductions from the state’s in-kind revenues to pay sovereign advances on behalf of the Treasury represents a form of budgetary spending, given that receipts are provided to the Treasury and such expenditures are included in the budget execution report. The 2014 EITI Report explains how extractives revenues are recorded in the national budget and the allocation of the small share of extractives revenues retained by individual government entities such as CAPAM. However, the process for deciding SNH’s sovereign advances for specific budgeted expenditure is not clearly explained in the 2014 EITI Report. The International Secretariat takes the view of other institutions like the IMF that the categorisation of SNH sovereign advances are not a normal form of budgeted expenditure and breaks with the principle of a single Treasury account. In this view, the 2014 EITI Report does not sufficiently explain the types of expenditures covered as sovereign advances by the SNH, nor the process for delineating the expenditures to be covered by the SNH. Given the materiality of SNH sovereign advances, at roughly a quarter of total government extractives revenues in 2014, the International Secretariat’s assessment is that Cameroon has made meaningful progress in meeting this requirement.

In accordance with Requirement 5.1, Cameroon should ensure that there is a clear public indication of which extractive industry revenues, whether cash or in-kind, are recorded in the national budget and clarify the allocation of revenues not recorded in the national budget, providing links to relevant financial reports as applicable. The MSG may wish to explore opportunities together with the Treasury and IMF to use annual disclosures as a diagnostic tool for assessing the efficiency of SNH sovereign advances in

¹⁶⁹ IMF (June 2017), ‘Cameroon: Letter of Intent, Memorandum of Economic Financial Policies, and Technical Memorandum of Understanding’, p. 12, accessed [here](#) in October 2017.

relation to normal budgetary spending.

Sub-national transfers (#5.2)

Documentation of progress

The 2014 EITI Report confirms that mandatory subnational transfers of extractives revenues exist in the mining sector, but not in oil and gas. It refers to the Mining Code's July 2014 implementing Decree, which requires that transfers to communes be made to the relevant municipal treasurer's account (p.44). The report describes three types of subnational transfers, only two of which are linked to extractives revenues and thus covered by Requirement 5.2. The first covers subnational transfers of ad valorem tax and extraction tax to host communes, with 10% to host communities and 15% to territorially-competent commune. The second is a subnational transfer of one quarter (25%) of the state's share (12.8%) of gold production from artisanal and small-scale miners, earmarked for host communes (pp.46-47). Although the report highlights the 10% of CAPAM-collected revenues under Corporate Tax (IS) and ad valorem tax that is earmarked to finance projects for the benefit of host communities (p.47), this does not represent a subnational transfer given that CAPAM appears to provide such projects in-kind. The report provides the general formulas for calculating the two types of extractives-related subnational transfers (p.46).

The report provides Treasury's unilateral reporting of subnational transfers (extraction tax, quarrying tax and ad valorem tax), disaggregated by subnational government and revenue flow (p.80). It presents the aggregate value of transfers of the three revenue streams according to the formula and compares this to the transfers reported by the Treasury, highlighting a significant discrepancy. Only around one third of extraction tax that should have been transferred was executed¹⁷⁰, while executed transfers of ad valorem tax was a fifth higher than what should have been transferred according to the formula¹⁷¹ (p.80). The report does not provide the value of budgeted subnational transfers according to the formula disaggregated by local government.

Finally, the report describes a third type of subnational transfers that is not linked to extractives revenues – it is a share of Corporate Tax and capital gains tax (IRCM) paid by all companies irrespective of their activity (p.47) – transferred through the Special Intervention Fund FEICOM to all 360 communes and 14 urban communes irrespective of whether they host extractives activities. These are categorised as sharing of “centimes additionnels aux communes” (CAC), with 10% of combined IS and IRCM retained by the national government, 20% for FEICOM and 70% for municipalities, districts and host communities (p.47). The report explains that companies pay taxes to the Tax Department (DGI) or Treasury, who then calculate the transfers to each subnational beneficiary, with transfers to communes and municipalities executed by the Treasury (p.46). It also notes that subnational governments receive transfers in aggregate, not disaggregated by revenue flow or company, making it impossible to track and reconcile individual subnational transfers to the beneficiaries' accounts (p.46). It also states that the DGI's reporting of subnational transfers of XAF 763m (approximately USD 1.5m) was not disaggregated between FEICOM and communes (p.15). The report presents DGI's reporting of its CAC transfers levied on the five largest

¹⁷⁰ XAF 20.24m (USD 40,938) out of a total of XAF 60.98 (USD 102,590).

¹⁷¹ XAF 60m (USD 121 359) instead of XAF 51m (USD 103 155) budgeted.

taxpayers¹⁷² (p.81).

The report does not disclose any other ad-hoc subnational transfers.

Stakeholder views

Extractives transfers: Technical Secretariat and government representatives provided a detailed description of the MSG's follow up on EITI recommendations on the lack of sufficiently disaggregated information on subnational transfers, noting that Treasury systems did not allow for the identification of revenue by taxpayer or by region of activity, with all subnational transfers deposited in a common account. The IA noted that the general formula for subnational extractives transfers as stated in the law (and the 2014 EITI Report) was not sufficient to calculate the theoretical transfers to communes according to the formula, given other variables such as population size etc. The IA explained that it had not received the detail of theoretical transfers according to the formula disaggregated by commune from the Treasury, but emphasised that the aggregate comparison of theoretical and actual transfers already highlighted the inefficiency of the system, albeit with the risk of netting out discrepancies per commune. Several representatives from government and civil society noted that subnational transfers of extractives revenues were calculated according to the place where the company paid tax (either through the Large Taxpayer Office in Yaoundé or regional tax offices). Government officials explained that while the Tax Department (DGI) had rolled out a new IT system to calculate subnational transfers, it was not integrated with the Treasury's IT platform. A government official explained that the MINFI planned to migrate to a fully computerised IT system linking the Yaoundé headquarters to regional treasury centres. Several government officials from different agencies confirmed that the Treasury was planning upgrades to its IT system to allow for real-time tracking of subnational governments' treasury and budget systems, in line with CEMAC Directives.

Many CSOs noted popular demands, particularly in the Anglophone areas where the majority of oil production takes place, for reform of this system to allow for subnational transfers to communes actually hosting extractives activity, rather than to the location of the company's office. Several CSOs praised the Decree in the forestry sector mandating the use of subnational transfers for the benefit of communities hosting timber activities. Civil society – and some government – representatives expressed sympathy for this position, noting the unfairness that extractives subnational transfers were skewed towards those urban communes like Yaoundé and Douala where they were paid, rather than to those communes actually hosting the extractives activity. While there was evidence that the issue of subnational transfers had prompted significant public debate, there is very limited evidence that any particular EITI data point contributed to this vibrant public debate.

Non-extractives transfers: All stakeholders consulted confirmed that CAC subnational transfers, including through FEICOM, were not extractives-related and were made to all communes regardless of their hosted extractives activities. Several officials noted that CAC transfers, transferred on a quarterly basis, represented the lion's share of communes' budget resources, on average 75% for communes other than urban communes such as Yaoundé and Douala. Stakeholders from all constituencies confirmed that subnational transfers were only linked to mining revenues, not to oil and gas. Representatives from FEICOM confirmed that they would have no objection to publishing their share of CAC subnational

¹⁷² SNH, COTCO, Glencore, Gaz du Cameroun and Euroil.

transfers disaggregated by commune. Several CSOs in the MSG and Secretariat highlighted the significant public demand for information on subnational transfers and noted the increasing frequency of local mayors, local councillors and civil society groups probing the value of subnational transfers and the use of these funds. Secretariat staff noted that the MSG had included CAC transfers and FEICOM transfers in the scope of EITI reporting due to strong demand, even if this went beyond the requirements of the EITI Standard. Several CSOs also asked for more information on the use of the 10% of state production withheld by CAPAM for local communities.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made inadequate progress towards meeting this requirement. The 2014 EITI Report describes statutory subnational transfers linked to extractives revenues and provides the general formula for calculating transfers. However, the calculations of the value of subnational transfers according to the formula are provided in aggregate, not disaggregated by local government unit (LGU). It is unclear why the computations are not disaggregated by LGU, while the value of actual subnational transfers in 2014 was disaggregated by LGU. Given the significance of aggregate discrepancies and the potential for aggregates to net out discrepancies at a per-commune level, the International Secretariat considers the broader objective of subnational transfer traceability as unmet.

In accordance with Requirement 5.2, Cameroon should undertake a more explicit assessment of the materiality of subnational transfers prior to data collection and ensure that the specific formula for calculating transfers to individual local governments be disclosed, to support an assessment of discrepancies between budgeted and executed subnational transfers. Given the high level of public interest in this issue, the MSG may wish to consider including extractives-hosting local government (communes) in the reporting process for subnational transfers in order to reconcile these transactions.

Additional information on revenue management and expenditures (#5.3)

Documentation of progress

The 2014 EITI Report describes extractives revenues from artisanal mining collected by CAPAM that are earmarked for specific purposes, including earmarks of parts of the state's 12.8% share of production and of the Corporate Tax (IS) and ad valorem tax (p.47). The rules for the splitting of the state's share of artisanal-mined gold production are provided, including earmarks of 5% to the Department of Mines, 2.5% to CAPAM and 2.5% to the Tax Department, with 65% to the Treasury (p.47). The report also provides the earmarks of Corporate Tax and ad valorem tax (combined), with 40% of stocked by the MINFI in-kind, 30% to CAPAM for domestic processing, 10% to CAPAM to support the operations of its collection officers, 10% for the financing of projects for host communities, and 10% to the Mechanised Artisanal Mining Oversight Committee (p.47). Other revenue earmarks described in the report represent subnational transfers (*see Requirement 5.2*).

The report includes a description of the budgetary process and the three budgetary steps, including budget preparation, approval and execution (p.45).

The report does not provide any other relevant information such as projected production, commodity

prices and revenue forecasts. The Cameroon “Open Data for Africa” website¹⁷³ provides some additional information on demographics, employment, foreign trade and revenues, albeit with a two-year delay (e.g. the 2014 revenue figures were published in February 2017).

Stakeholder views

Stakeholders did not express any views about the inclusion of additional information on pricing, revenue and budget projections in Cameroon’s EITI Reports. While several parliamentarians directly involved with EITI were consulted, none expressed more specific use of the EITI data than aggregate revenue figures.

While several government officials explained that Cameroon used GFS 2001 revenue classification for its government finances, none of the stakeholders consulted had considered using EITI reporting to disaggregate an extractives revenue line from the government’s financial accounts (TOFE).

Stakeholders from all constituencies highlighted the importance of revenue earmarks for local communes and communities (*see Requirement 5.2*). There were extensive stakeholder comments on demand for information on gold prices for different grades of Cameroonian gold however (*see Requirement 3.2*).

Initial assessment

Reporting on revenue management and expenditures is encouraged but not required by the EITI Standard and progress with this requirement will not have any implications for a country’s EITI status. It is encouraging that the MSG has made some attempt at including information on the budget-making process and revenue earmarks in the 2014 EITI Report.

To further strengthen implementation, Cameroon may wish to include additional relevant information on projected production, commodity prices and revenue forecasts to provide more contextual background to the macro-economic impact of the extractive industries in future disclosures.

¹⁷³ Open data for Africa, Cameroon website, accessed [here](#) in October 2017.

Table 5 - Summary initial assessment table: Revenue management and distribution

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Distribution of revenues (#5.1)	<p>The MSG's position is that SNH's deductions from the state's in-kind revenues to pay sovereign advances on behalf of the Treasury represents a form of budgetary spending. The 2014 EITI Report explains how extractives revenues are recorded in the national budget and the allocation of the small share of extractives revenues retained by individual government entities such as CAPAM. However, the process for deciding SNH's sovereign advances for specific budgeted expenditure is not clearly explained. The International Secretariat takes the view of other institutions like the IMF that SNH sovereign advances are not a normal form of budgeted expenditure and breaks with the principle of a single Treasury account. In this view, the 2014 EITI Report does not sufficiently explain the types of expenditures covered as sovereign advances by the SNH, nor the process for delineating the expenditures to be covered by the SNH. Given the materiality of SNH sovereign advances, at roughly a quarter of total government extractives revenues in 2014, the International Secretariat's assessment is that the broader objective of the requirement is not met.</p>	Meaningful progress
Sub-national transfers (#5.2)	<p>The 2014 EITI Report describes statutory subnational transfers linked to extractives revenues and provides the general formula for calculating transfers. However, the calculations of the value of subnational transfers according to the formula are provided in aggregate, not disaggregated by local government unit (LGU). It is unclear why the computations are not disaggregated by LGU, while the value of actual subnational transfers in 2014 was disaggregated by LGU. Given the significance of aggregate discrepancies and the potential for aggregates to net out</p>	Inadequate progress

	discrepancies at a per-commune level, the International Secretariat considers the broader objective of subnational transfer traceability as unmet.	
Information on revenue management and expenditures (#5.3)	It is encouraging that the MSG has made some attempt at including information on the budget-making process and revenue earmarks in the 2014 EITI Report.	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. In accordance with Requirement 5.1, Cameroon should ensure that there is a clear public indication of which extractive industry revenues, whether cash or in-kind, are recorded in the national budget and clarify the allocation of revenues not recorded in the national budget, providing links to relevant financial reports as applicable. The MSG may wish to explore opportunities together with the Treasury and IMF to use annual disclosures as a diagnostic tool for assessing the efficiency of SNH sovereign advances in relation to normal budgetary spending. 2. In accordance with Requirement 5.2, Cameroon should undertake a more explicit assessment of the materiality of subnational transfers prior to data collection and ensure that the specific formula for calculating transfers to individual local governments be disclosed, to support an assessment of discrepancies between budgeted and executed subnational transfers. Given the high level of public interest in this issue, the MSG may wish to consider including extractives-hosting local government (communes) in the reporting process for subnational transfers in order to reconcile these transactions. 3. To further strengthen implementation, Cameroon may wish to include additional relevant information on projected production, commodity prices and revenue forecasts to provide more contextual background to the macro-economic impact of the extractive industries in future disclosures. 		

6. Social and economic spending

6.1 Overview

This section provides details on the implementation of the EITI requirements related to social and economic spending (SOE quasi-fiscal expenditures, social expenditures and contribution of the extractive sector to the economy).

6.2 Assessment

Social expenditures (#6.1)

Documentation of progress

Mandatory social expenditures: There is no evidence of the MSG discussing a definition of mandatory social expenditures, nor categorising the different forms of mandatory social expenditures for companies in mining, oil and gas. For oil and gas, the 2014 EITI Report explains that contracts under the Petroleum Code require workforce training fees (p.37). While most oil and gas contracts do not require companies to undertake other social expenditures, the IA “understands” that certain companies such as Kosmos Energy and Dana Petroleum have social expenditure requirements in their contracts (p.37). The report states that SNH did not undertake any social or quasi-fiscal expenditures (p.37). In mining, the report describes local content provisions of the 2010 Mining Code amendments, which require local hiring, sourcing and processing of a share of production (p.44). It also states that some mining contracts also include mandatory social expenditure requirements for local communities, but does not specify how many companies’ contracts include such clauses (pp.44-45). The report presents reporting companies’ unilateral disclosure of mandatory and voluntary social expenditures, disaggregated by company and by mandatory/voluntary and cash/in-kind (p.79). Annex 9 presents the results of companies’ reporting of their mandatory social expenditures, disaggregated by project and beneficiary (pp.171-173). The report also includes a reconciliation of the workforce training fees paid by mining, oil and gas companies to government (pp.60,70,147-150).

In-kind expenditures: The aggregate reporting results show that companies did not report any mandatory social expenditures in-kind, but that five of the nine reporting companies reported some voluntary social expenditures that were provided in-kind (p.79). While three in-kind social expenditures are reported in Annex 9 (pp.171-173), their nature is not described even if their deemed value is provided, it is implied that these three expenditures (totalling XAF 8.785m, approximately USD 17,000) were voluntary, not mandatory, expenditures (pp.79,171).

Beneficiaries: Annex 9 presents the results of companies’ reporting of their mandatory and voluntary social expenditures, disaggregated by project and beneficiary (pp.171-173).

Voluntary social expenditures: The report states that some mining, oil and gas companies undertake voluntary social expenditures in the guise of corporate social responsibility (CSR), which are usually codified in the company’s CSR policy (pp.37,45). Annex 9 presents the results of companies’ reporting of their voluntary social expenditures, disaggregated by project and beneficiary (pp.171-173).

Stakeholder views

Several industry representatives confirmed that the main form of mandatory social expenditures required of mining, oil and gas companies were the USD 100,000 annual contributions to workforce training. They added that any mandatory social expenditures defined in certain contracts were marginal in comparison. They noted that most extractives companies ran their own voluntary social expenditure initiatives. While several CSO and Secretariat representatives highlighted the importance of information on social expenditures for public debate and host communities' concerns, stakeholders did not express any views on the usefulness of EITI reporting of companies' mandatory and voluntary social expenditures.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress towards meeting this requirement. The 2014 EITI Report confirms the existence of mandatory social expenditures and discloses the nature and value of mandatory social expenditures, including identifying the beneficiaries. There is a case for arguing that Cameroon has gone beyond the minimum requirements by providing additional information on discretionary social expenditures as encouraged by the EITI Standard.

To further strengthen implementation, Cameroon may wish to more clearly categorise contractual terms requiring mandatory social expenditures (beyond workforce training) from certain companies as a means of ensuring (and demonstrating) the comprehensiveness of EITI reporting of mandatory social expenditures. Given the significance of social expenditures for public debate, the MSG is encouraged to explore means of mainstreaming reporting of mandatory social expenditures through existing government and company reporting/disclosure mechanisms (e.g. websites and annual reports).

SOE quasi fiscal expenditures (#6.2)

Documentation of progress

The 2014 EITI Report comments on the practice of "indirect" transfers from SNH to the Treasury, where SNH retains oil and gas revenues to cover government expenses, with receipts subsequently registered on the national budget ex post (p.36). However, given that such expenditures are planned by the government in its budget-making process and subsequently recorded in the budget execution report, the report considers that such expenditures do not represent quasi-fiscal expenditures (*see Requirement 5.1*). The report states that SNH did not make any social expenditure or quasi-fiscal expenditures and that the accounts of both SNH-Mandat (State mandate) and SNH-Fonctionnement (operator) are audited annually (and separately), with 2014 audited accounts available on the SNH website (link provided) (p.37).

Stakeholder views

Stakeholders consulted confirmed that the MSG had not specifically discussed the issue of quasi-fiscal expenditures at any of its meetings. There was significant debate amongst stakeholders consulted – particularly members of the MSG, Secretariat and IA as well as several more critical CSOs outside EITI Cameroon – on the categorization of SNH sovereign advances as being recorded in the national budget, and thus not representing quasi-fiscal expenditures (*see Requirement 5.1*).

While most stakeholders consulted considered that none of the extractives SOEs (including SNH and

SONARA) undertook any quasi-fiscal expenditures, several more critical CSOs outside EITI Cameroon identified several areas with potential quasi-fiscal spending that were not highlighted in SNH's audited financial statements, which were considered too aggregate to be useful. For instance, several CSOs questioned the term "dépenses associatives" in SNH's disclosures, which SNH received from oil and gas companies but did not appear to transfer to the government¹⁷⁴.

All stakeholders confirmed that the refined fuel subsidy was recorded in the national budget and transferred through the Caisse de stabilisation des prix des hydrocarbures (CSPH). Several CSOs noted that there had been significant delays in payment of the state subsidy to SONARA in 2014, which they suspected had prompted the SNH to provide operational advances to the SONARA in light of its equity interest in the refinery. In March 2016, the IMF noted its inability to calculate the net budgetary charge associated with the SONARA, composed of subsidies net of taxes and dividends paid, which would require more information on arrears in state subsidy payment and arrears in SOEs' payments of taxes to government.¹⁷⁵ The IMF has called the build-up of loans by national banks to the SONARA represents a systemic concern, albeit noting in December 2015 that Cameroon was preparing a USD 1.5bn Eurobond to clear SONARA arrears and finance the investment programme.¹⁷⁶ In December 2015, the IMF noted Cameroonian authorities' view that "SONARA's large external arrears should not be counted toward the total public and publicly guaranteed debt, because they are suppliers' credit pending payment."¹⁷⁷ Several CSOs noted that while the subsidy had been halved in 2016 and the government was effectively no longer paying the subsidy due to the slump in international oil prices, the subsidy structure itself was still in place and left Cameroon exposed to the effect of any upswing in world prices on SONARA's crude oil import bill.

Initial assessment

There is insufficient information in the 2014 EITI Report to assess whether the report's own assessment that there were no quasi-fiscal expenditures in 2014 is correct and reliable. Given the lack of clarity surrounding the types of expenditures covered by SNH sovereign advances and the doubts raised under Requirement 5.1 related to the MSG's classification of this spending as budgeted spending, it is unclear whether Requirement 6.2 is applicable to Cameroon in the year under review. The MSG has considered this issue and included questions related to quasi-fiscal expenditures in the reporting templates, although there is no description in the 2014 EITI Report of the basis for concluding this Requirement as not applicable. The lack of information on the structure of fuel subsidies, the financial relationship between SNH and its subsidiaries, and the materiality of revenues withheld by the SNH to cover government expenditures supports the International Secretariat's initial assessment that Cameroon has made inadequate progress in meeting this requirement.

In accordance with Requirement 6.2, Cameroon should consider the existence and materiality of any quasi-fiscal expenditures undertaken by extractives SOEs and their subsidiaries, ensuring that all material quasi-fiscal expenditures are publicly disclosed.

¹⁷⁴ SNH, 'Statistiques 2016', accessed [here](#) in October 2017 and SNH, 'Statistiques 2017', accessed [here](#) in October 2017.

¹⁷⁵ IMF (March 2016), *op. cit.*

¹⁷⁶ IMF (December 2015), *op. cit.*, pp.10,12,14,15,16,20,35.

¹⁷⁷ IMF (December 2015), *op. cit.*, p.15.

Contribution of the extractive sector to the economy (#6.3)

Documentation of progress

Share of GDP: The 2014 EITI Report provides the extractive industries' contribution to GDP in absolute terms and relative to GDP (pp.10,50). While the report does not provide an estimate of the value of informal activity in the mining sector, it describes the artisanal mining sector and includes unilateral disclosure of artisanal and small-scale mining production from CAPAM (pp.11-12,41).

Government revenues: The report provides official government figures (INS) for the contribution, in absolute and relative terms, of oil and gas to government revenues, but not for mining (p.50). It also provides figures, in absolute and relative terms, for the contribution of mining, oil, gas and transport revenues to total government revenues, but sourced from government EITI reporting rather than a government agency like INS (pp.8,10,50). However, given the coverage of reconciliation provided in the report (see *Requirements 4.1 and 4.9*), it is possible to estimate the absolute value of total government extractives revenues.

Exports: The report provides the contribution of extractives exports as a share of total exports in absolute and relative terms, although this consists only of oil and gas, sourced from INS and EITI reporting (pp.10,12,50), not of mining exports. The report only provides volumes of gold exports, not values in either absolute terms or relative to GDP (p.12).

Employment: The report provides the contribution of extractives employment as a share of total employment in relative terms (0.14%), sourced from INS and disaggregated between oil and gas and "other extractives activities" (pp.10,51). It also provides all reporting companies' staffing numbers, disaggregated between nationals/foreign and permanent/contractual (p.104).

Location: The report provides low-definition maps of oil and gas blocks (pp.123-126) and of mining licenses (p.129). It also states that the majority (71%) of oil and gas production comes from the two Kole and Lokélé associations, at 71% and 18% respectively (p.10).

Stakeholder views

Stakeholders including the IA and MSG members confirmed that where possible the contextual information in Cameroon's EITI Reports was sourced from government agencies like the INS. Several government representatives confirmed that the Treasury did not disaggregate extractives revenues in its financial accounts and that EITI reporting from government represented the most comprehensive estimate of extractives industries' contributions to total government revenues. In terms of contribution to exports, several government officials considered that mining exports were insignificant compared to oil exports and that data on the extractives' contribution to exports in the 2014 Report was comprehensive. Government officials explained that the INS published finalised national accounts annually by the end of August. Officials confirmed that the INS website provided a breakdown of GDP, exports and employment by sector, but that it only tracked the oil and gas sector given its size, not the mining sector. However, it appears from the INS website that data is available only updated to 2013.¹⁷⁸ With regards to the size of

¹⁷⁸ Institut National de la Statistique du Cameroun, accessed [here](#) in October 2017.

informal activity in the mining sector, a government official noted that CAPAM provided support to at least 10,000 artisanal miners and that this figure under-estimated the number of informal miners.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. The 2014 EITI Report provides, in absolute and relative terms, the extractives contribution to GDP, government revenues, exports, and employment, although it only provides material companies' reporting of their staffing levels. Nonetheless, the results of material companies' reporting of their staffing numbers in absolute terms is encouraging, even if it is unlikely to provide comprehensive employment numbers in absolute terms. The report also provides an overview of the location of production and an estimate of informal activity.

To strengthen implementation, Cameroon may wish to work with the INS to ensure that comprehensive information on extractives employment is included in future disclosures.

Table 6- Summary initial assessment table: Social and economic spending

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Social expenditures (#6.1)	<p>The 2014 EITI Report confirms the existence of mandatory social expenditures and discloses the nature and value of mandatory social expenditures, including identifying the beneficiaries. There is a case for arguing that Cameroon has gone beyond the minimum requirements by providing additional information on discretionary social expenditures as encouraged by the EITI Standard.</p>	Satisfactory progress (Beyond)
SOE quasi fiscal expenditures (#6.2)	<p>There is insufficient information in the 2014 EITI Report to assess whether the report's own assessment that there were no quasi-fiscal expenditures in 2014 is correct and reliable. Given the lack of clarity surrounding the types of government expenditures covered by SNH sovereign advances and the doubts raised under Requirement 5.1 related to the MSG's classification of this spending as budgeted spending, it is unclear whether Requirement 6.2 is applicable to Cameroon in the year under review. The MSG has clearly considered this issue and included questions related to quasi-fiscal expenditures in the reporting templates, although there is no description in the 2014 EITI Report of the basis for concluding this Requirement as not applicable. The lack of information on the structure of fuel subsidies involving SONARA, the financial relationship between SNH and its subsidiaries and the materiality of revenues withheld by the SNH to cover government</p>	Inadequate progress

	expenditures supports the International Secretariat's initial assessment.	
Contribution of the extractive sector to the economy (#6.3)	The 2014 EITI Report provides, in absolute and relative terms, the extractives contribution to GDP, government revenues, exports, and employment, although it only provides material companies' reporting of their staffing levels. Nonetheless, the results of material companies' reporting of their staffing numbers in absolute terms is encouraging, even if it is unlikely to provide comprehensive employment numbers in absolute terms. The report also provides an overview of the location of production and an estimate of informal activity.	Satisfactory progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To further strengthen implementation, Cameroon may wish to more clearly categorise contractual terms requiring mandatory social expenditures (beyond workforce training) from certain companies as a means of ensuring (and demonstrating) the comprehensiveness of EITI reporting of mandatory social expenditures. Given the significance of social expenditures for public debate, the MSG is encouraged to explore means of mainstreaming reporting of mandatory social expenditures through existing government and company reporting/disclosure mechanisms (e.g. websites and annual reports). 2. In accordance with Requirement 6.2, Cameroon should consider the existence and materiality of any quasi-fiscal expenditures undertaken by extractives SOEs and their subsidiaries, ensuring that all material quasi-fiscal expenditures are publicly disclosed. 3. To strengthen implementation, Cameroon may wish to work with the INS to ensure that comprehensive information on extractives employment is included in future disclosures. 		

Part III – Outcomes and Impact

7. Outcomes and Impact

7.1 Overview

This section assesses implementation of the EITI Requirements related to the outcomes and impact of the EITI process.

7.2 Assessment

Public debate (#7.1)

Documentation of progress

Comprehensibility: The latest EITI Report is available in both national languages (French and English) on the EITI Cameroon website.¹⁷⁹ The latter provides key figures and infographics based on the 2014 EITI Report on its home page,¹⁸⁰ but does not provide access to summary data tables of Cameroon’s EITI Reports, available on the global EITI website.¹⁸¹ The MSG published simplified versions of EITI Reports in hard-copy for the years 2011-2013, comparing the data provided throughout the years.¹⁸² In 2016, the PWYP Cameroon coalition published a similar document, summarising the data provided in the 2014 EITI Report.¹⁸³ In May 2017, PWYP Cameroon issued a “Guide to read and analyse EITI Reports” for citizens.¹⁸⁴ There is no evidence that the data provided in the EITI Report is disseminated in other forms.

Dissemination and promotion: The 2017-2019 work plan includes activities to strengthen communication, including the organisation of awareness-raising and dissemination campaigns, workshops for target groups and support to stakeholders’ communication activities.¹⁸⁵ The MSG had approved an action plan for dissemination and communication activities in 2016 and the first trimester of 2017. This document highlighted five areas: activities targeting communities affected by extractive activities; those targeting students, parliamentarians, organisations fighting corruption, women groups and mayors’ associations; events such as fairs; ongoing communication, including the website; and monitoring media coverage.

There is evidence that the EITI Cameroon actively promoted and disseminated information about the EITI in the political and commercial capitals of Yaoundé and Douala in the last three areas, with participation in national events. EITI Reports were distributed and presented by members of the Permanent and

¹⁷⁹ EITI Cameroon, Reconciliation reports, accessed [here](#) in September 2017.

¹⁸⁰ EITI Cameroon, Website, *op. cit.*

¹⁸¹ EITI, Cameroon country page, *op. cit.*

¹⁸² Copies were provided by the EITI Cameroon Secretariat.

¹⁸³ PWYP Cameroon (2016), ‘Synthèse des rapports de conciliation ITIE Cameroun, 2011, 2012, 2013 et 2014, à la portée de tous’. A pdf of the Report was forwarded to the International Secretariat by PWYP Cameroon.

¹⁸⁴ PWYP Cameroon (May 2017), ‘A Guide to read and analyse EITI Reports – To help citizens have easy access to the content of EITI reports, understand and react in a rational way’, accessed [here](#) in September 2017. This publication covers the content of an EITI report and encourages citizens to be part of the public debate on revenues in the sector.

¹⁸⁵ EITI Cameroon (June 2017), *op.cit.*

Technical Secretariat during the PROMOTE fair in February 2016 and 2017, the University Games in Yaoundé in April 2016, and the SAGO fair in August 2016.¹⁸⁶ Building on its outreach to students, EITI Cameroon supported the establishment of two EITI Student Clubs in Douala.¹⁸⁷ A conference hosted by the Chair of the MSG marks the publication of each EITI reconciliation reports.¹⁸⁸ Civil society organisations regularly organise workshops on the extractive sector to a varied audience, including journalists and parliamentarians.¹⁸⁹ Members of the MSG and the Secretariat are regularly invited to events organised by companies or international partners, especially on mining-related issues.¹⁹⁰ There is little evidence however that the government and industry constituencies play an active role in promoting and disseminating EITI data beyond their participation in formal EITI activities cited above.

There is little evidence of EITI outreach activities being organised in regions and specifically targeting communities affected by extractive activities, particularly over the past two years. The 2015 MSI Integrity report found little evidence of local communities and civil society in extractives areas being aware of the EITI.¹⁹¹ The 2014 annual activity report highlights the launching of a decentralisation and broad EITI subnational dissemination campaign through the creation of EITI-affiliated clubs and groups. This was linked to an outreach event on 24-27 February 2014 targeting local communities affected by the Ndogpassi gas plant, and a pilot project with youth on the EITI process led by *Dynamique Mondiale des Jeunes* in the regions of Bertoua, Bamenda and Garoua between October 2013 and March 2014.¹⁹² There is little evidence of any subsequent structured outreach beyond the political and commercial capitals of Yaoundé and Douala since then, likely due to funding constraints and the fluid security situation in some parts of the country affected by Boko Haram. The fact that the mayors of the regions of Lomié, Abedimo and Fighil have been part of the MSG since 2014 could have contributed to more widespread promotion of EITI information.

Public accessibility: The EITI Cameroon website is available in French and in English since 2015. It lists EITI Reports, annual activity reports and work plans. It provides news articles on dissemination events and documents on the impact of the EITI implementation. It provides twenty videos, filmed up to 2014, including interviews of high-level officials and former EITI Chair Clare Short.¹⁹³ EITI Cameroon also posts information once a month on its Facebook page.¹⁹⁴ Reporting entities' websites are also key sources of information relevant to the EITI, with the SNH website containing a dedicated EITI section. Limited

¹⁸⁶ See: EITI Cameroon (February 2017), 'l'ITIE en vitrine et sous les projecteurs du 11 au 19 février 2017', accessed [here](#) in September 2017; EITI Cameroon (August 2016), '380 visiteurs au stand ITIE du SAGO', accessed [here](#) in September 2017.

¹⁸⁷ EITI Cameroon (April 2016), 'Sensibilisation des étudiants à l'ITIE au cours des jeux universitaires de Yaoundé', accessed [here](#) in October 2017.

¹⁸⁸ See: EITI Cameroon (December 2016), Rapport annuel d'avancement 2015, p. 13, accessed [here](#) in September 2017; Yaoundeinfo.com (January 2017), 'ITIE: Le Cameroun entend mettre en oeuvre les recommandations du Rapport 2014', accessed [here](#) in September 2017.

¹⁸⁹ The draft 2016 APRs provides examples, such as: *Justice et Paix* worked all year in the East on the question of a abandoned mining sites; the *Service Oecuménique pour la Paix* organised a session from 13-15 September for journalists on CSR and EITI; a workshop for parliamentarians on the results of a study on tax exemptions in the extractive sector on 29 November 2016.

¹⁹⁰ The Permanent Secretariat provided the International Secretariat with invitations sent to the EITI Cameroon for these events. Examples include a workshop organised by WWF Cameroon on ASM in the region of Bertoua in May 2017 and a dinner organised on 22 April 2015 by GICAM on the potential of the mining sector.

¹⁹¹ MSI Integrity, *op. cit.*, p. 22.

¹⁹² EITI Cameroon (June 2015), *op. cit.* The youth pilot project was financed by the World Bank and reached out to 27 young women and 61 young men. There has been no similar project since. A pdf copy of the project report was sent by the Permanent Secretariat to the International Secretariat ahead of the Validation mission.

¹⁹³ See: EITI Cameroon, Other documents, accessed [here](#) in October 2017.

EITI Cameroon, Videos, accessed [here](#) on in October 2017.

¹⁹⁴ See: EITI Cameroon, FB, accessed [here](#) in October 2017.

information is also accessible on the MINMIDT website and through the online mining cadastre portal.¹⁹⁵

Open data policy: The MSG agreed the EITI Cameroon Open Data Policy¹⁹⁶ on 29 March 2017¹⁹⁷. On access and release, the policy states that data shall be open by default, timely and comprehensive and accessible. On reuse, it states that data shall be comparable and interoperable, and encourages users to maximise the value and impact of data. The policy confirms that EITI Cameroon data is published under a CC BY Creative Commons license.¹⁹⁸ Activity 2.7 of the 2017-2019 work plan relates to the implementation of the open data policy, with XAF 4m (roughly USD 8100) allocated to it. While there are interesting visualisations accessible online of key data related to Cameroon's trade and investment¹⁹⁹, there is only evidence of visualisations of EITI Cameroon data online through the national EITI website.

Contribution to public debate: There is evidence that civil society organisations encourage debate about the extractive sector, particularly the mining sector, and the use of EITI data. Publications focus on the reform of the mining sector, revenue flows such as subnational transfers and the implementation of the EITI itself.²⁰⁰ Most publications online are in French, with limited examples of English-language coverage, for instance by PWYP Cameroon. There have recently been critical articles on oil and gas revenue management²⁰¹, as well as on tax exemptions and contract transparency (*see Requirement 1.3*).²⁰² There is however little further evidence of debate about the oil and gas sector.

There is evidence of media coverage of EITI events in the written²⁰³ and digital press,²⁰⁴ particularly around the time of the publication of EITI Reports. Most of the press coverage is in French, with few examples in English. The Permanent Secretariat provided scans of attendance lists of journalists to EITI events to the International Secretariat. Representatives from a variety of media attend, including written press, online press, radio, television and both Anglophone and Francophone outlets. The EITI Cameroon website also provides recordings of 48 radio shows discussing the EITI, most of them from 2013.²⁰⁵ Student groups organised through the two EITI Student Clubs in Douala have used EITI data in academic research.²⁰⁶ Additionally, there is evidence of use of EITI data on Cameroon by private consultancies such as Consoltia in presentations at multilateral forums.²⁰⁷ Think tanks, like the *Groupe de Recherche et d'Information sur la Paix et la Sécurité*, have also made use of EITI Cameroon data.²⁰⁸ However, there is

¹⁹⁵ See: MINMIDT, Portail du cadastre minier au Cameroun, *op. cit.*

¹⁹⁶ EITI Cameroon (March 2017), Politique de données ouvertes de l'ITIE, accessed [here](#) in September 2017.

¹⁹⁷ EITI Cameroon, MSG meeting minutes 29 March 2017, unpublished, provided by EITI Cameroon Secretariat.

¹⁹⁸ EITI Cameroon (March 2017), *op. cit.*

¹⁹⁹ See: MIT Observatory of Economic Complexity, Cameroon Exports, accessed [here](#) in September 2017.

²⁰⁰ Examples include: RELUFA and NRG (October 2014), *op. cit.*; PWYP Cameroon (December 2016), *op. cit.*; PWYP Cameroon (August 2016), 'Les Exonérations fiscales dans le secteur extractif au Cameroun', accessed [here](#) in September 2017; and the regular publication of the PWYP Coalition magazine on the extractive example. See: PYWP Cameroon (February 2015), 'défis de la gouvernance du secteur extractif au Cameroun', accessed [here](#) in October 2017; PWYP Cameroon (April 2017), 'Adoption d'un nouveau code minier au Cameroun : d'importantes innovations pour améliorer le cadre juridique de l'exercice des activités minières au Cameroun', available in hard copy.

²⁰¹ Hebdomadaire Ecofin, 16 janvier 2017, *op. cit.* A critical article was published by *L'intégration* on Monday 16 January 2017, using EITI data. It revealed that XAF 145 billion in revenues had been lost, because the percentage of total oil production destined to the State had decreased, benefitting private partners of the SNH. See: Journal l'Intégration, accessed [here](#) in October 2017

²⁰² Hebdomadaire Ecofin, 25 juillet 2016, *op. cit.*

²⁰³ The Permanent Secretariat collects press clippings in the main newspapers, including *Le Messager*, *La Nouvelle Expression*, *Le Quotidien de l'Économie*, and *Cameroun Tribune*. They were sent to the International Secretariat ahead of the Validation mission.

²⁰⁴ For example: YaoundeInfo (November 2016), *op. cit.*; Cameroon-Info (December 2016), 'Le rapport 2014 de l'Initiative pour la Transparence dans les Industries Extractives (ITIE) attendu avant janvier 2017', accessed [here](#) in September 2017.

²⁰⁵ See: EITI Cameroon, Documents audio, accessed [here](#) in September 2017.

²⁰⁶ See: EITI Cameroon, Video: l'ITIE à l'université de Douala, accessed [here](#); EITI Cameroon (June 2015), APR, *op. cit.*

²⁰⁷ Consoltia (September 2016), Strengthening development linkages from the mineral resource sector, accessed [here](#) in September 2017.

²⁰⁸ GRIP (June 2014), 'Géopolitique du pétrole dans la CEEAC : enjeu des nouvelles politiques des hydrocarbures', accessed [here](#) in September.

limited evidence of use of specific EITI data by the government and industry in Cameroon.

Stakeholder views

Comprehensibility: MSG representatives highlighted that they had been aware of the need to make EITI reports more comprehensible and accessible since the 2006-2008 EITI Report. Representatives from civil society stated that the language used in EITI Reports is accessible to only a few. Secretariat staff emphasised that the primary audience for EITI Reports were local communities and civil society.

Dissemination and promotion: There was consensus amongst Committee and Secretariat members that dissemination activities had decreased over the past two years due to insufficient funds. As a result, the MSG had sought more cost-effective means – relying more on digital communication, by using its mailing list and promoting companies and government websites, and disseminating EITI Reports through trade fairs, which garnered high public attendance and media coverage. Moreover, EITI Cameroon had approached local actors, such as the *Programme National pour le Développement Participatif*, mayors associations or FEICOM, to join their communications activities. It had also sought funding from development partners to support specific activities.

Civil society representatives stated that only the 2009 and 2010 EITI Reports had been the object of communication campaigns in local communities, using a variety of communication tools.²⁰⁹ They noted that dissemination remained one of the weaknesses of EITI Cameroon. A representative from a partner organisation confirmed that the Reports were not disseminated in a way that would subsequently spark public debate. Locally elected representatives from regions affected by extractive activities stated that they had not had access to EITI Reports and were unsure about the overall aim of the EITI Cameroon. Civil society representatives considered that communicating what the EITI's overall objective was challenging.

Accessibility: Government, civil society and Secretariat representatives highlighted that open data was one of the main priorities for EITI Cameroon, while mainstreaming was a longer-term goal. A CSO representative pointed out that the fact that a document was not available online does not mean that it is not public, while others highlighted that access to internet remained limited in many areas in Cameroon.

Contribution to public debate: There was consensus amongst members of the MSG and Secretariat that the publication of EITI Reports had contributed to public debate on the extractive sector. They described how the extractives sector used to be taboo, and that the EITI provided data not previously accessible on the mining, oil and gas sectors. Government representatives highlighted that government entities received many demands related to subnational transfers of revenues, including from elected representatives of local communities concerned by ASM. Civil society representatives confirmed that individuals from local communities were better informed and getting used to discussing numerical data. This resulted in them asking the Treasury about subnational transfers, as well as the reporting and allocation of revenues in the sector. In addition, with the inclusion of beneficial ownership data, disclosing the real identity of shareholders in the sector had also become a major topic of discussion. A civil society representative not directly represented in EITI Cameroon stated that EITI Reports were the only reliable and readily available source on volumes of mining production. However, other civil society

²⁰⁹ PWYP Cameroon (December 2016), *op. cit.*

representatives lamented the lack of details on the mining sector in EITI Reports. They pointed out that there was no mention of the owners of mining licenses for “semi-mechanised mines”, which resulted in the Reports disregarding a significant part of production.

Government representatives noted that they did not tend to use EITI data themselves, but told communities that there is such publicly-available information, encouraging them to request and use it. According to stakeholders consulted, companies operating in Cameroon tended not to make use of EITI data, other than mentioning their participation in EITI reporting to their shareholders as a sign of support for transparency. A representative of a private consulting firm on oil and gas confirmed that they found EITI more credible than data they get from their clients, and in particular use information on PSC consortium splits between different companies and production data.

On the debate about contract disclosure, several civil society representatives explained that they were mainly interested in the modalities of contracts that affected local communities. A civil society representative noted that the model oil and gas PSC had been used in CSOs research on tax exemptions in the extractive sector. However, there is little evidence that the few contracts published on NRGi’s Resource Contracts website have been used (see *Requirement 2.4*).

A civil society representative drew attention to the near-absence of debate on the oil and gas sector and considered that the government was in favour of the status quo, where civil society organisations did not have the capacity to ask the right questions and make use of EITI data to drive real accountability. This was reinforced, first, by the fragility of the press, which did not have the time to focus exclusively on this complex field, and second, by the lack of interest from communities that were not directly affected by offshore oil and gas activity. Another civil society representative not directly represented in EITI Cameroon noted that the overall debate on “extractives” concerned primarily the mining sector, in part due to the lack of capacity of civil society organisations to analyse oil and gas-related issues. A government representative also stated that journalists did not have the capacity to write about the extractive sector. The lack of interest amongst the population for the oil and gas sector was confirmed by a development partner, who contrasted it with the growing interest in ASM. Members of the MSG, including civil society, stated that there were no particular challenges on the oil and gas sector, because the SNH disclosed the necessary information. Civil society representatives explained that CSOs had rather accompanied the evolution of the more recent public debate on ASM and mining.

Initial assessment

The International Secretariat’s initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The MSG has worked towards making the EITI Reports comprehensible and accessible online. The MSG has agreed a policy on the access, release and reuse of EITI data. There is evidence that civil society organisations and the Technical and Permanent Secretariats are leading on efforts to disseminate the EITI Report and encourage public debate about the mining sector. However, lack of funding has limited outreach activities outside the capital in recent years, and there is only limited evidence of MSG attempts to promote the use of EITI data in public debate about the extractive industries. There does not appear to have been dissemination of the 2014 EITI Report beyond the capital since its publication in December 2016.

In accordance with Requirement 7.1.e, Cameroon should ensure that outreach events, whether

organised by government, civil society or companies, are undertaken to spread awareness of and facilitate dialogue about the EITI Report across the country. The MSG is encouraged to pursue its work in outreach and dissemination through a communication strategy, involving all three constituencies. The MSG might wish to foster public debate on the oil and gas sector through the use of specific data points and by building on its existing networks.

Data Accessibility (#7.2)

Documentation of progress

The EITI Cameroon Open Data Policy establishes the clear presumption of transparency for all EITI Cameroon information.²¹⁰ Summary data tables were produced for all of Cameroon's EITI Reports covering 13 fiscal years (2001-2013) in machine-readable format on the Cameroon country page on the EITI global website²¹¹ but not on the Cameroon EITI national website. Hard-copy simplified EITI summary reports are available for EITI Reports up to and including 2013, albeit not online. There is evidence that the IA prepared summary tables of EITI data in line with provision 5.2 of the ToR for the 2014 EITI Report IA, which were sent to the International Secretariat on 29 January 2017. However, these had not been published either on the EITI Cameroon website or on the Cameroon page of the global EITI website as of the start of Validation on 1 July 2017. There is no evidence of MSG discussions on the recommendations linked to EITI Requirement 5.1 on revenue classification systems or the production of summary reports.

Stakeholder views

Several government officials confirmed that Cameroon operated a national revenue classification system based on GFS-2001 standards, although the Treasury did not disaggregate revenues by taxpayer or specifically for the extractive industries. Members of the MSG consulted confirmed that the MSG had not yet discussed in detail Cameroon's revenue classification system. Secretariat staff confirmed they had prepared a summary data table for the 2014 EITI Report but noted they were still responding to International Secretariat feedback at the start of Validation, which explained why the latest tables were not yet publicly-accessible. Several government officials highlighted the routine disclosures SNH made through its website as a sign of the impact of EITI implementation on government attitudes to public disclosures and as an early effort to mainstream EITI reporting in regular government systems. Stakeholders from various government entities, including the Treasury, DGI and SNH, expressed eagerness to explore means of publishing data required under the EITI Standard in a timelier manner through regular government systems.

Initial assessment

Requirement 7.2 encourages the MSGs to make EITI reports accessible to the public in open data formats. Such efforts are encouraged but not required and should not be considered in assessing compliance with the EITI Standard. As of 1 July 2017, data from all of Cameroon's EITI Reports aside from the latest, covering 2014, is available in machine readable format through the EITI Cameroon country page of the EITI global website.

²¹⁰ EITI Cameroon (March 2017), *op. cit.*

²¹¹ EITI, Cameroon Revenue Collection, *op. cit.*

Lessons Learned and follow-up on recommendations (#7.3)

Documentation of progress

The 2014 EITI Report lists 19 recommendations from the 2011, 2012 and 2013 reconciliation reports (pp. 89-99). Recommendations aim at strengthening reporting, for example on subnational transfers, and at improving accessibility to information on the sector, for instance on websites of declaring entities. According to this list, no recommendation had been fully implemented as of December 2016. There is however evidence that the MSG regularly discusses recommendations. For instance, the MSG discussed the lack of implementation of key recommendations since 2012 with the Independent Administrator during their 28 December 2016 meeting on the 2014 EITI Report.²¹²

There is evidence that the MSG follows up on these recommendations. First, there is evidence that the MSG drafts its annual work plans based on them.²¹³ Second, the MSG created an ad-hoc working group in September 2015 to assess their implementation. The working group concluded that, out of 53 recommendations, eight had been implemented, eight had not been addressed, 22 were being implemented and that there was no clear information available on the remaining 15. Third, the Permanent Secretariat follows-up on recommendations with relevant entities through informal meetings.²¹⁴ However, some key recommendations listed in the 2014 Report, such as agreeing on contract disclosure and improving the traceability of social payments, remain to be addressed.

There is evidence of the MSG discussing and following-up on discrepancies highlighted in EITI Reports. Two ad-hoc working groups were created in June 2017 to follow-up on two recommendations: clarifying discrepancies between EITI data and TOFE data and improving reporting on subnational transfers.

There is evidence that follow-up on recommendations has led to tangible outcomes, spurring and providing input to legislative changes, such as the 2015 Finance Law and the 2016 Mining Code, and encouraging routine disclosure of extractives data online, for example through the mining cadastre.

Stakeholder views

There was consensus amongst MSG members that recommendations from Validation and reconciliation have been addressed or are in the process of being implemented. They highlighted that EITI documentation is systematically available in both national languages, that the new Mining Code and the 2015 Finance Law were testimonies of the political will of the Government to implement the EITI and that declarations forms were certified by the Supreme Audit Institution. They expressed satisfaction with the work done by ad-hoc groups in following-up with recommendations. A CSO representative estimated that 90% of recommendations were being addressed, even though the EITI Standard had been evolving fast. Government representatives noted that the investigation into data discrepancies contributed to the reorganisation and modernisation of their institutions.

²¹² EITI Cameroon, Minutes of MSG meeting 28 December 2016, unpublished, provided by EITI Cameroon Secretariat.

²¹³ EITI Cameroon, Minutes of MSG meeting 19 February 2016 and 28 February 2014, unpublished, provided by EITI Cameroon Secretariat.

²¹⁴ The International Secretariat is systematically copied in emails by the National Coordinator.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made satisfactory progress in meeting this requirement. There is evidence that recommendations are discussed at MSG meetings, that mechanisms are in place to follow-up on them, that discrepancies highlighted by EITI Reports are investigated and that the implementation of recommendations has improved EITI Reporting as well as disclosure of data on the sector.

To strengthen implementation, Cameroon is encouraged to prioritise recommendations and to adopt a formalised mechanism for their follow-up.

Outcomes and impact of implementation (#7.4)

Documentation of progress

Performance assessment: The 2016 draft APR was not approved by the MSG at the start of Cameroon's Validation. This initial assessment therefore focuses on the 2015 APR, published in December 2016.²¹⁵ The APR highlights the MSG's commitment to implement recommendations from Validation and reconciliation and to improve internal governance (pp-3-8).

Progress with EITI Requirements: Each requirement is addressed by one comment, without supporting details. The APR draws attention to the engagement of stakeholders; the inclusion of contextual information and data on SOEs in the Report; the certification of data; minimal discrepancies from reconciliation; and the dissemination of simplified versions of the 2013 EITI Report (pp.17-19).

Follow-up on recommendations: Though it states that the MSG has achieved meaningful results, the report provides insufficient information on the MSG's response to 53 recommendations. The APR does not list each recommendation and the level of progress in implementing them. It highlights that the DGI is the sole collector of mining revenues since 2015, that the number of mayors on the MSG increased to three, that beneficial ownership has been included in reporting since the 2012 EITI Report (p.19) and that capacity building activities for communities have improved the traceability of social payments (p.7).

Work plan objectives: The APR does not provide an assessment of progress with achieving the set objectives and does not include the impact and outcome of the stated objectives (pp.13-16). It does not shed light on the contributions of the industry constituency and the work of government agencies, apart from high-level commitment, and lacks detail about the efforts of civil society in reaching out to local communities. However, it highlights resolutions taken by the Committee with regards to the scope of EITI reporting (pp.5-7) and several dissemination and capacity building activities.

Strengthening impact: Listed achievements include strong stakeholder engagement, the publication of a triennial work plan reflecting consensus in the MSG, and the work produced by the ad-hoc groups. Listed challenges include insufficient follow-up of MSG on its own resolutions, the lack of outreach to partners for funds, the fact that MSG documents and the website are not systematically available in English, and

²¹⁵ In-text citations in this section on Requirement 7.4 refer to the 2015 APR: EITI Cameroon (December 2016), *op. cit.*

the absence of a mechanism for the institutionalisation of the EITI (p.21).

Two other documents prove useful to complete this partial assessment of impact. Firstly, the MSG submitted a document ahead of the 2016 Lima Conference on the impact of the EITI. It highlighted legal and institutional reforms, particularly in the mining sector, improved reporting through the disaggregation and certification of data, and increased awareness of governance challenges in the sector by stakeholders.²¹⁶ Secondly, the MSG conducted a self-assessment exercise ahead of Validation in March 2017. The ad-hoc working group in charge concluded that EITI Cameroon had made meaningful progress in terms of impact, with the need to decentralise the initiative to regions.²¹⁷

Total costs: The APR highlights that the expenses for 2015 amounted to XAF 139,809,946 (USD 250,000), when the estimated budget was XAF 606,121,982 (USD 1m). The report states that the actual expenses were significantly lower than expected, due to the sparse number of communication activities, the absence of recruitment of permanent staff at the secretariat and the decrease in MSG per diems (p.20).

Stakeholder views

All MSG and Secretariat members confirmed they had provided input to drafting APRs. Civil society representatives on the MSG noted that the APR effectively assesses annual progress based on work plan objectives. However, PWYP Cameroon deplored that the content of the APR did not allow to assess changes operated in terms of transparency in the extractive sector and did not allow to assess progress against EITI Requirements, work plan objectives and the implementation of recommendations from reconciliation and Validation.²¹⁸ There was consensus that the new Mining Code was a major achievement in the modernisation of the sector, with provisions related to the EITI and the Kimberley process. Government and civil society representatives applauded the online mining cadastre, which ensured that mining licenses did not overlap and helped with monitoring the protection of national parks. Government representatives argued that the EITI provided a forum to make initiatives such as CAPAM more visible. In addition, civil society representatives expressed that the EITI provided them with a platform to formulate claims about the extractive sector. Government representatives further highlighted that the EITI helped actors gain awareness of the riches of the Cameroonian soil.

Government representatives noted that the investigation into data discrepancies contributed to the reorganisation and modernisation of their institutions. Examples include the accounting of flows received by the Treasury and the DGI becoming the sole collector of taxes, thereby increasing the traceability of revenues. The reorganisation of public finances was deemed an attractive development for foreign investors. Civil society representatives nuanced this by stating that although revenues were more easily traceable, it did not ensure that communes received the revenues from the sector they are entitled to. Others agreed that the impact of the EITI on local communities has been limited or inexistent. While there is consensus that the implementation of the EITI has contributed to public debate on the sector, partners are divided on the assessment of impact in areas such as accountability and redistribution of revenues.

²¹⁶ EITI Cameroon (January 2016), 'Dossier pour le concours: Participation au Prix du témoignage sur l'impact de l'EITI', provided by the EITI Cameroon Secretariat. On the EITI Cameroon website, there is a section providing documentation on impact. This includes PPT presentations on how the EITI has contributed to the reform of the mining sector. See: EITI Cameroon, Impact of the EITI, accessed [here](#) in October 2017.

²¹⁷ EITI Cameroon (March 2017), 'Rapport du groupe ad-hoc d'autoévaluation', unpublished, provided by the EITI Cameroon Secretariat.

²¹⁸ PWYP Cameroon (December 2016), *op. cit.*, p. 4.

One representative noted that the new Mining Code is one of the most progressive in the CEMAC region.

Initial assessment

The International Secretariat's initial assessment is that Cameroon has made meaningful progress in meeting this requirement. The MSG has produced annual progress reports that provide a summary of activities conducted and present the strengths and weaknesses of the EITI process. While the APR alone provides a fragmented assessment of the impact of the implementation of the EITI, it can be complemented by other MSG documents. However, the APR does not allow to measure progress against meeting work plan objectives, nor does it provide a clear picture of the MSG's efforts to follow-up on recommendations from reconciliation and Validation.

In accordance with Requirement 7.4.a.iii, Cameroon should ensure that the APR includes an overview of the MSG's responses to and progress made in addressing the recommendations from reconciliation and Validation. Cameroon is required to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the MSG has decided not to implement a recommendation, it is requirement that the MSG documents the rationale in the APR. In accordance with Requirement 7.4.a.iv, the MSG should include an assessment of progress with achieving the objectives set out in its work plan, including the impact and outcomes of the stated objectives. To strengthen implementation, Cameroon is also encouraged to provide a comprehensive overview of the impact of the implementation of the EITI in the APR. Cameroon might also with to conduct a formalised impact assessment after twelve years of implementing the EITI. To strengthen implementation, Cameroon is encouraged to provide a comprehensive overview of the impact of the implementation of the EITI in the APR. Cameroon might also with to conduct a formalised impact assessment after twelve years of implementing the EITI.

Table 7 - Summary initial assessment table: Outcomes and impact

EITI provisions	Summary of main findings	Secretariat's recommendation on compliance with the EITI provisions
Public debate (#7.1)	The MSG has worked towards making the EITI Reports comprehensible and accessible online. The MSG has agreed a policy on the access, release and reuse of EITI data. There is evidence that civil society organisations and the Technical and Permanent Secretariats are leading on efforts to disseminate the EITI Report and encourage public debate about the mining sector. However, lack of funding has limited outreach activities outside the capital in recent years, and there is only limited evidence of MSG attempts to promote the use of EITI data in public debate about the extractive industries. There does not appear to have been dissemination of the 2014 EITI Report beyond the capital since its publication in December 2016.	Meaningful progress
Data accessibility (#7.2)	As of 1 July 2017, data from all of Cameroon's EITI Reports aside from the latest covering 2014, is available in machine readable format through the EITI Cameroon country page of the EITI global website.	
Lessons learned and follow up on recommendations (7.3)	There is evidence that recommendations are discussed at MSG meetings, that mechanisms are in place to follow-up on them, that discrepancies highlighted by EITI Reports are investigated and that the implementation of recommendations has improved EITI Reporting as well as disclosure of data on the sector.	Satisfactory progress
Outcomes and impact of implementation (#7.4)	The MSG has produced annual progress reports that provide a summary of activities conducted and present the strengths and weaknesses of the EITI process. While the APR alone provides a fragmented assessment of the impact of the implementation of the EITI, it can be complemented by other MSG documents. However, the APR does not allow to measure progress against meeting work plan objectives, nor does it provide a clear picture of the MSG's efforts to follow-up on recommendations from reconciliation and Validation.	Meaningful progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. In accordance with Requirement 7.1.e, Cameroon should ensure that outreach events, whether organised by government, civil society or companies, are undertaken to spread awareness of and facilitate dialogue about the EITI Report across the country. The MSG is encouraged to pursue its work in outreach and dissemination through a communication strategy, involving all 		

three constituencies. The MSG might wish to foster public debate on the oil and gas sector through the use of specific data points and by building on its existing networks.

2. To strengthen implementation, Cameroon is encouraged to prioritise recommendations and to adopt a formalised mechanism for their follow-up.
3. In accordance with Requirement 7.4.a.iii, Cameroon should ensure that the APR includes an overview of the multi-stakeholder group's responses to and progress made in addressing the recommendations from reconciliation and Validation. Cameroon is required to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the MSG has decided not to implement a recommendation, it is required that the MSG documents the rationale in the APR.
4. In accordance with Requirement 7.4.a.iv, Cameroon should include an assessment of progress with achieving the objectives set out in its work plan, including the impact and outcomes of the stated objectives.
5. To strengthen implementation, Cameroon is encouraged to provide a comprehensive overview of the impact of the implementation of the EITI in the APR. Cameroon might also wish to conduct a formalised impact assessment after twelve years of implementing the EITI.

8. Impact analysis

(not to be considered in assessing compliance with the EITI provisions)

Documentation of progress

Impact

Using Cameroon EITI stakeholders' own implementation objectives as a gauge for assessment, the impact of EITI in Cameroon has been mitigated. While trust has gradually been built amongst stakeholders directly involved in EITI implementation, clear divisions have emerged within civil society between those directly involved in the MSG and Technical Secretariat, on the one hand, and those outside. Nonetheless, public understanding of the extractive industries has clearly grown: EITI data is widely considered as credible and a significant improvement compared to what used to be publicly-available prior to 2005. However, EITI data has generated far more public debate on the mining sector than on oil and gas, despite the latter accounting for roughly 99% of government extractives revenues. Implementation has also driven tangible reforms in government and state-owned enterprises' systems. Yet, while Cameroon has benefitted from public recognition, both domestically and internationally as a result of its EITI process, there was consensus amongst all consulted that the EITI has had at best only a marginal impact on what stakeholders considered was Cameroon EITI's single greatest objective. Stakeholders expressed disappointment at the lack of evidence of any impact of EITI implementation on poverty reduction and sustainable development. There was also consensus that the EITI had not driven growth in foreign investment to its extractive industries.

Constructive engagement: Stakeholders agreed that a strong level of trust had developed between members of the three constituencies directly involved in EITI Cameroon. Indeed, the significant length of tenure of many members of the MSG and Technical Secretariat, in several cases since the inception of EITI Cameroon, had fostered understanding and confidence between civil society, industry and the government. Several civil society representatives considered that the EITI was the only multi-stakeholder forum where the government made commitments towards greater transparency. Yet extensive consultations with civil society representatives not directly represented revealed a significant trust deficit between CSOs directly represented in EITI Cameroon and those organisations that would form their natural constituency (including NGOs working on extractives issues). Several stakeholders considered that trust between CSOs that had existed prior to EITI implementation had in fact eroded, with several allegations that CSO members of the MSG and Technical Secretariat had been co-opted by EITI Cameroon's practice of per diems. The lack of regular and institutionalised turnover in MSG membership has constrained the emerging trust built by EITI implementation to those directly involved in implementation, while weakening ties with broader civil society.

Increasing public understanding: While dissemination has been hampered by funding gaps in recent years, EITI Cameroon has contributed to discussions about the extractives sector. Stakeholders considered that the oil and gas sector has been "demystified" as a result of EITI implementation. Several representatives from all three constituencies cited the same anecdote about a former head of the national oil company SNH publicly stating that the public could not understand such complex issues as oil and gas, noting that such an attitude would now be unthinkable on the part of any government official. While stakeholders referred to a change in attitude amongst oil and gas industry stakeholders, there was consensus that more public debate had been generated on issues related to mining than on oil and gas. Various

explanations were offered for this dichotomy, ranging from the offshore location of most oil and gas production to capacity constraints of civil society. Many stakeholders highlighted the significance of EITI information for supporting debate on subnational transfers, production and mining licenses. Dissemination, mainly led by civil society, has also generated discussion on artisanal and small-scale mining, although this appears more evident in the national press and urban centres of Douala and Yaoundé rather than within communities hosting mining activities. Several stakeholders at the local level deplored the lack of systematic and sustained EITI outreach to host communities, noting their perception that the EITI Had fallen short of its potential in Cameroon. Nonetheless innovative outreach to university students, through EITI Student Clubs, presents the potential of improving understanding of extractives issues amongst a key demographic in tertiary education.

Strengthening government and company systems: Stakeholders consulted emphasised the significance of the EITI process in driving reform in the mining sector, as illustrated by the revised Mining Code, the online mining cadastre and initiatives such as the artisanal mining support programme CAPAM. More broadly, stakeholders have repeatedly highlighted the role of the EITI in enhancing coordination among government entities, especially those active in public finances, and encouraging routine disclosure of data by companies. The designation of the Tax Office as the sole collector of taxes has significantly improved the traceability of extractives revenues. Several government representatives noted the improved coordination between the Ministry of Finance and the MINMIDT as a result of their interactions through EITI Cameroon. With regards to data accessibility, the website of the SNH has disclosed a growing number of key figures, including production figures and audited financial statements, even if several independent analysts considered that SNH's published information tended not to be organised and was disclosed at an irregular frequency.

International recognition: There is clear evidence that the three constituencies have used EITI implementation to garner international recognition for Cameroon. Government officials make regular and high-level statements of support for EITI and the government includes reference to its EITI implementation in fundraising tools such as its November 2015 Eurobond prospectus. National Coordinator Agnès Solange Ondigui Owona was appointed to the EITI International Board as an alternate in February 2016, for a three-year term, and became a full member in October 2017. Civil society representatives also highlight EITI in international forums, while CSO representative Dupleix Kuenzob was nominated to the PWYP International's Africa Steering Committee for a three-year term in July 2017. There is some, albeit limited, evidence of companies referring to their participation in EITI reporting in their own fundraising instruments, such as when they raise equity or debt. However, all stakeholders agreed that while stakeholders initially saw EITI implementation as a way of attracting foreign investment in Cameroon's extractive industries, there had been no impact in this area. Several stakeholders considered that EITI did not have an impact on foreign direct investment, which was considered to be more closely linked to a country's deposits and global commodity prices.

Sustainable development: There was similar scepticism about the impact of EITI on poverty alleviation, which was considered to be the priority objective of Cameroon's EITI implementation. While stakeholders were not able to explain the specific mechanism through which EITI implementation would alleviate extreme poverty aside from ensuring that extractives revenues were well accounted for within government systems, there was consensus that the impact in this area had been limited. Several government and civil society representatives however considered that this was due to dissemination and outreach activities having been limited by funding constraints in recent years.

Sustainability

Funding: The Government of Cameroon has been the main funder of the EITI for the past twelve years. Its funding for EITI has grown unevenly, from XAF 153m (USD 309,717) in 2013 to XAF 609m (USD 1.233m) in 2014, before falling to a mere XAF 9.9m (USD 20,040) in 2015. While its funding rebounded sharply to XAF 505m (USD 1.022m) in 2016, due to the cost of the IA for the 2012-2013 EITI Reports, it declined to XAF 399m (USD 807,692) in 2017 due to broader budget constraints. Despite this sign of strong government engagement, MSG members consulted lamented the decrease in funding over the past three years, albeit recognising broader budget constraints. Funding constraints have caused the delay or cancellation of several dissemination and outreach activities, which in turn has undermined the broader impact of EITI implementation.

Institutionalisation: Stakeholders consulted have repeatedly affirmed the commitment of the government, companies and civil society to improve transparency through the implementation of the EITI. The Government has taken steps to institutionalise the EITI in national law, primarily through provisions in the revised Mining Code. According to a government representative, EITI principles will also be included in the revised Petroleum Code, currently being drafted. Declaring entities in the industry and administration, such as the SNH and the MINMDT, have reorganised themselves in accordance with reporting requirements, leading to the routine disclosure of key information about the sector on their websites. In addition, despite internal governance issues, the MSG represents a useful forum for discussion between relevant stakeholders. The ongoing revision of its foundational Decree aims to strengthen the representative nature of the MSG, which remains limited for actors outside the political and economic capitals Yaoundé and Douala.

Annexes

Annex A - List of MSG and Technical Secretariat members

MSG members

Government

- M. BOLENGA Gervais, Présidence de la République (Secrétaire des Conseils Ministériels)
- M. MEKA MEKA Louis, Maxime, Service du Premier Ministre (Attaché)
- Mme MOUKOKO MBONJO, Clotilde Michèle, SNH, (Directeur Financier)
- M. MAHOUE Michel, Ministère de la justice (Directeur des Affaires Non Répressives et du Sceau)
- M. MVOGO Jean Kisito, MINMIDT (Directeur des Mines)
- M. MINDJOS MOMENY Martin Paul, MINMIDT (Directeur de l'Industrie)
- Mr FEGUE EKANI Richard, CONAC (Chef de la Division de la Prévention et de la Communication)

Industry

- M. DJEUHON Frédéric, Chambre de Commerce des Industries, des Mines et de l'Artisanat (CCIMA)
(Expert Technique, Membre de la section prestation de services)
- M. LE BLANC Arnaud, Perenco Cameroon (Directeur Général)
- M. BEAUMONT Roger, ADDAX (Président and Général Manager)
- M. BATONGUE Alain Blaise, GICAM (Secrétaire Exécutif)

Civil society

- M. Hon. OYONO Martin, Assemblée Nationale (Député)
- M. Hon. WAINACHI Nengtoh, Honorine, Assemblée Nationale (Député)
- M. KIMAKA Dieudonné, Mouvement International contre la Pauvreté en Afrique-Cameroun,
MIPACAM (PCA)
- M. NGUIFFO Samuel, Centre pour l'Environnement et le Développement (CED) (Secrétaire Exécutif)
- M. NGUINI Charles, Transparency International Cameroon (Président)
- M. KOUNG André, Conseil des Eglises Protestantes du Cameroun (CEPCA) (Secrétaire Général)
- M. KUENZOB PEDEME, Dupleix, Dynamique Mondiale des Jeunes (DMJ) (Secrétaire Exécutif)
- M. AZEBAZE DJOUAJA, Alex Gustave, Union des Journalistes du Cameroun (UJC), (Secrétaire
Financier)
- Dr. ABDOUL WAHABI MALIKI, Association Culturelle Islamique du Cameroun (ACIC)
- M. BINLA Sylvanus, MBPC (Président)
- M. BATEKY Edouard, (Consultant)
- M. NDI TANTO Richard, Ecumenical Service for Peace (SEP) (National Director)
- M. MABOUTH Isaac Justin, Service National Justice et Paix (SNJP) / CENC (Assistant Technique, Chargé
du Projet Industries Extractives)

- M. LOMIE MABIA Gérard, Commune de Lomié (Maire)
- M. ABOKO ANKI Patrick, Commune de Kombo Abedimo (Maire)
- M. SINGAÏ KANGOU Célestin, Commune de Figuil (Maire)

Technical Secretariat members

Government

- Mme ONDIGUI OWONA, Agnès Dolange, MINFI (Vice-Présidente/CTPL)
- Mme MENYENGUE Sylvia, MINFI/DGI (Chargée d'étude/CAB-DGI)
- M. KAKE KAMGA Guy Raoul, MINFI/DGI (Coordonnateur du Programme de sécurisation des recettes des mines, de l'eau et de l'énergie)
- M. KINYUY John, MINFI/DGI (Chargé d'Etude)
- M. NDOUOP NJIKAM Ibrahim, MINFI (Chef Cellule de Suivi / CTPL)
- M. NDZISHEPNGONG Kelvin NGWANG, MINMIDT (Sous-Directeur des Hydrocarbures à la Direction des Mines)
- M. MEBADA MEBADA Grégoire, MINEPAT (Secrétaire Permanent CTS)
- M. BEYECK MINKALA Luc Joël, MINFI/DGTCFM (Inspecteur des Services)
- M. BACHIROU Mohamedou, MINFI/DGTCFM (Sous-Directeur du Règlement du Budget de l'État et des Comptes)
- Mme YIJOFMEN FIENMAIN Jane, MINMIDT (Ingénieure d'Etude à la Sous-Directeur des Hydrocarbures de la Direction des Mines)
- M. OLINGA MOANTSOGA Georges Luc, MINMIDT (Sous-Directeur du Cadastre Minier à la Direction des Mines)
- M. KOUAKEP NZENGANG Clotaire, MINMIDT (En poste à la Sous-Direction des Hydrocarbures de la Direction des Mines)
- M. MIMBANG Victor Aristide, MINMIDT (Coordonnateur du CAPAM depuis octobre 2017)

Civil society

- M. NDOUMBE NKOTTO Honoré, ONG FOCARFE (Coordonnateur National)
- M. NKOUM Marcel Félix, ONG PESAF (Président)
- M. NKOLO AYISSI Ernest, ONG Groupe AGACES (Président Délégué)
- M. DONGMO Bernard, PWYP Cameroun (Secrétaire Permanent)

Annex C – Cost of EITI Reports

Year	EITI Report	Cost (XAF)	Cost in USD (exchange rate 31.10.17, approx.)
2013	2009-2010 EITI Reports	71,678,242	126,800
2014	2011 EITI Report 2009-2019 EITI Reports	90,385,213	160,000
2016	2012-2013 EITI Reports	199,422,311	353,000
2017	2014-2015 EITI Reports	182,982,855	323,800

Source: Cameroon EITI Permanent Secretariat

Annex D - List of stakeholders consulted

Government

Louis Maxime MEKA MEKA, Service du Premier Ministre
 Michel MAHOUE, directeur des Affaires non répressives et du Sceau, Ministère de la Justice
 Richard FEGUE EKANI, Comité National Anti-Corruption (CONAC)
 Bernard NGUINGNANG, expert, Institut National de la Statistique (INS)
 Derrick BIYI BUNGO, Caisse nationale de prévoyance sociale (CNPS)
 Alfred Thierry ANGOUA, Direction Générale des Impôts (DGI), Ministère des Finances (MINFI)
 Pauline A. ETOUNDI, Direction Générale des Impôts (DGI), Ministère des Finances (MINFI)
 Carole NLOBOLE, Direction Générale des Douanes (DGD), Ministère des Finances (MINFI)
 Raphael HAMADJAM, Direction Générale des Douanes (DGD), Ministère des Finances (MINFI)
 Anastasie ADA, Division Communication, Ministère des Finances (MINFI)
 Dieudonné ESSOMO, Ministère des Finances (MINFI)
 Guy Raoul KAKE KAMGA, Direction Générale des Impôts (DGI), Ministère des Finances (MINFI), membre du Secrétariat Technique ITIE Cameroun
 Mohamadou BACHIROU, Direction du Trésor (DGTCFM), Ministère des Finances (MINFI), membre du Secrétariat Technique ITIE Cameroun
 Gilbert Didier EDOA, Secrétaire General, Ministère des Finances (MINFI)
 Ibrahim NDOUOP NJIKAM, Ministère des Finances (MINFI), membre du Secrétariat Technique ITIE Cameroun
 John KINYUY, Ministère des Finances (MINFI), membre du Secrétariat Technique ITIE Cameroun
 Marie Joseph MBALLA ZANG, Division Communication, Ministère des Finances (MINFI)
 Jeannette MNANGA, Division Communication, Ministère des Finances (MINFI)
 Nathalie TIAMBOU, Division Communication, Ministère des Finances (MINFI)
 H.E. Ernest GBWABOUBOU, Ministre des Mines, de l'industrie et du Développement Technologique (MINMIDT)
 Francois SAMBA MBONO, Deputy Chief of Monitoring Unit, MINMIDT
 Kelvin NGWANG NDZISHEPNGONG, MINMIDT, membre du Secrétariat Technique ITIE Cameroun
 Clotaire KOUAKEP NZENGANG, Directeur Industrie MINMIDT, membre du Secrétariat Technique ITIE Cameroun
 Alfred FAHLOH GONDHI, Chef of Artisanal Production Unit, CAPAM
 Georges Luc OLINGA MOANTSOGA, Sous-Directeur du Cadastre Minier, MINMIDT, membre du Secrétariat Technique ITIE Cameroun
 Jean Marcel ESSOMBA, Coordonnateur, CAPAM
 Serge Hervé BOYOGUENO, Director of Mines, MINMIDT, membre du Secrétariat Technique ITIE Cameroun
 Joseph MEBENGA ETOUNDI, CAPAM
 Piegang KAPTCHOUANG, Direction des Mines et de la Géologie (DMG), MINMIDT, membre du Comité de suivi ITIE Cameroun
 Victor Aristide MIMBANG, MINMIDT, membre du Secrétariat Technique ITIE Cameroun
 Willam ZOULDE, Délégué Départemental du MINMIDT du Lom et Djerem
 Aliou ISSA, Directeur, FEICOM
 Daniel Elisé NTYE NTYE, Directeur, FEICOM
 R. LIROR, FEICOM
 Patric MEMA BIWOLE, Fonds spécial d'équipement et d'intervention intercommunale (FEICOM)
 Elie Desiré NDJOMNACK, Conseiller Maitre, Coordonnateur du Comité de Formation et de Cooperation, Chambre des Comptes de la Cour Suprême
 Philippe THEUMOUBE, Magistrat, Conseille Maitre, Chambre des Comptes de la Cour Suprême
 Pierre KAMENI, Magistrat, Conseille Maitre, Coordonnateur du Comité Rapport Annuel et Programmation, Chambre des Comptes de la Cour Suprême

Clotilde Michèle MOUKOKO MBONJO, Directeur Financier, Société Nationale des Hydrocarbures du Cameroun (SNH)

Parliament

Hon. Martin OYONO, Député à l'Assemblée Nationale et Membre du Comité de suivi ITIE Cameroun
 Hon. Nengtoh Honorine WAINACHI, Député à l'Assemblée Nationale et Membre du Comité de suivi ITIE Cameroun
 Honorable Paul DANATA, Député à l'Assemblée Nationale de Kadei

Local officials

Aboubakar Kombo, Maire de Meiganga
 Célestin SINGAÏ KANGOU, Maire de Figuil et Membre du Comité de suivi ITIE Cameroun
 Pierre DIMBA GOMBO, Maire de Batouri
 Michel MADA, Maire de Ngoura

Industry

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