


ITIE-RDC REPORT

FINANCIAL YEARS 2020-2021


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ABBREVIATIONS

Acronym	Meaning
US$	*United States dollar*
AECP	*Permanent quarrying*
AFE	*State Financial Agency*
ARPC	*Autorisation de Recherche des Produits de Carrières*
Bbl	*Barrel*
BCC	*Central Bank of Congo*
CAMI	*Mining Cadastre*
CDF	*Franc Congolais (Congolese Democratic Franc)*
CE	*Executive Committee*
CEEC	*Centre Assessment, Expertise and Certification*
CGEA	*French Atomic Energy Commission*
PPC	*Production Sharing Contract*
COREF	*Public Finance Reform Steering Committee*
CTCPM	*Technical Unit for Coordination and Mining Planning*
CTR	*Technical Committee for Reform Monitoring and Evaluation*
CUP	*Quarry in the public interest*
DGDA	*Directorate General of Customs and Excise*
DGI	*General Tax Directorate*
DGRAD	*Directorate General of Administrative, Judicial, State and Shareholding Revenue*
DPSB	*Budget Preparation and Monitoring Department*
DRHKAT	*Haut-Katanga Provincial Revenue Department*
DRLU	*Lualaba Provincial Revenue Department*
DRP	*Provincial Revenue Department*
EIES	*Environmental and social impact*
EP	*Public Company*
ETD	*Decentralised Territorial Entities*
FOMIN	*Mining fund future generations*
GMP	*EITI Multi-Stakeholder Group*
IBP	*Tax profits*
IGF	*General Inspectorate of Finance*
INS	*National Institute of Statistics*
INSS	*National Social Security Institute*
EITI	*Extractive Industries Transparency Initiative*
JV	*Joint venture (partnership)*
K$US	*Thousands of US dollars*
US$M	*Millions US dollars*
MEDD	*Ministry of the Environment and Sustainable Development*
NIF	*Tax Identification Number*
OCC	*Office Congolais de Contrôle*
OHADA	*Organisation for the Harmonisation of Business Law in Africa*
ONEM	*National Employment Office*
BY	*Mitigation and Rehabilitation*
PE	*Operating licence*
PEPM	*Small Mine Permit*
PER	*Discharge Permit*
ESMP	*Environmental and Social Management Plan*
GDP	*Gross Domestic Product*
PR	*Research Permits*
RDC	*Democratic Republic of Congo*
SACIM	*Anhui Congo Mining Investment*
SAEMAPE	*Small-scale mining assistance and support*
SAKIMA	*Société Aurifère du Kivu et de Maniema*
GHS	*General Secretariat for Hydrocarbons*
SICOMINES	*Sino-congolaise des Mines*
ST	*Technical Secretariat*

VAT	*Value Added Tax*
TVD	*Road and drainage tax*

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Kinshasa, 25 February 2022

Subject: The mission to draw up the EITI-DRC Report 2020-2021

Mr. Coordinator,

Pursuant to Service Contract No. 004/ST/ITIE-RDC/2022 April 2022, as part of our mission to prepare the EITI-RDC 2020-2021 Report, we are pleased to present below the report on the results of our work.

In accordance with the Executive Committee's decision of 27 January 2022 on the division of tasks, we have prepared the second part of this report, which covers revenues from the extractive sector in 2020 and 2021. This part consists of 8 chapters and is presented as follows:

1. Determination of materiality, scope and frame of reference
2. Overview of revenues generated by the extractive sector
3. Company payments and government revenue at national level
4. Payments and revenues of public companies
5. Sub-national revenues
6. Income received by FOMIN
7. Results data analysis work on the unilateral declaration perimeter
8. Analysis of extractive sector revenues

As the analysis of the 2021 declarations is , the results will be included in the supplementary note to this report. The same applies to our opinion on the reliability and completeness of the data, which will be given in the final version of the report.
Please accept, , the assurance of our sincere consideration. We remain at your disposal should you have any questions or require further information.

DIAGOLA Samba
informations.

Advisory Partner

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Warning

This report has been produced by the Executive Committee with the assistance of KPMG RDC. S.A. as Independent Director to prepare the second part of financial statements.

As in previous years, the Executive Committee mandated the Technical Secretariat to prepare the first part of the contextual data.

The production and publication of this report by the Executive Committee is proof of the ownership of the EITI process in the Democratic Republic of Congo by the stakeholders and bears witness to a certain degree of maturity in the implementation of the EITI in the country, despite the difficult context of chronic insecurity in the eastern part of the Republic.

It consists of an update of all the information on revenues generated by the extractive sector and the context in which they were achieved in 2020 and 2021. It highlights the most recent information since the publication in March 2021 of the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020.

This information was obtained from the reporting parties, i.e. private and public extractive companies, as well as State entities.

This report requires the following warnings:

1. Contextual information

In order to reduce the volume of EITI-DRC reports and to avoid repeating each year information that has not changed significantly, since the publication of the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020, contextual information is now published systematically on the EITI-DRC website via the Web Pages and on the websites of the reporting parties concerned.

For these reasons, this report will contain only the most recent information on the context of governance and the industrial exploitation of mines and hydrocarbons in the DRC (update) and, as such, refers readers :

- to the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020 ;
- the websites of the EITI-DRC, the Ministries of Mines and Hydrocarbons and the updated websites of other reporting parties.

2. Financial information

In accordance with the Executive Committee's decision of 27 January 2022, the task of preparing the EITI-DRC Report containing the financial information for the 2020 and 2021 financial years has been entrusted to an Independent Administrator, KPMG RDC S.A.

The terms of reference of the Independent Administrator's mission renew the option to relax the Requirements proposed by the International EITI Board in June 2021, extending the relaxed reporting option until December 2022, and the decision of the EITI-DRC Executive Committee, referred to in the EITI-DRC Relaxed Report 2018, 2019 and ^{1st} half of 2020.

In clear terms, given the difficulties in the field and taking advantage of the measures to relax the EITI Standard Requirements, the Independent Monitor KPMG is not obliged ***to systematically reconcile*** the receipts and payments that will be disclosed in the report. In fact, reporting according to the conventional procedure should be considered progressively, taking into account the mitigation of the impacts of the pandemic in Covid-19.

3. Thematic reports

In line with the Executive Committee's decision to publish monographs specific issues of national interest require in-depth analysis, this report will be supplemented by five thematic studies.

The themes covered give these monographs the following titles:

1° Reinforcement of disclosures by state-owned companies in the DRC's extractive sector for the 2019 and 2020 financial years (Requirements 2.6, 4.5 and 6.2);

2° Evaluation of the level of compliance by extractive companies with their social and environmental obligations in three pilot provinces of the DRC: Haut-Katanga, Lualaba and Haut-Uélé (Requirement 6.1);

3° The EITI-DRC Report on artisanal and small-scale mining in the 3T[1] & Gold sector (Requirement 6.3.a);

4° The EITI-DRC Report on artisanal and small-scale mining in the copper, cobalt and zinc sector (Requirement 6.3.a);

5° The EITI-DRC report on the forestry sector.

[1] *3T: Tin, Tungsten and Tantalum.*

Executive summary

This report contains contextual information published in the EITI-DRC Enhanced Report 2018, 2019 and 1(st)) half of 2020 updated with information obtained up to its publication.

It makes all this information available to the public to enable them to better understand the context in which revenues from mining and oil extraction in the DRC have been generated, with the aim of promoting targeted and informed public debates leading reforms likely to improve the governance of natural resources.

It also includes information on the revenues generated by the extractive sector during the 2020 and 2021 financial years in terms of receipts received by the State and its constituent parts as well as payments made by companies.

It also describes the impact of the Covid-19 pandemic in the specific context of the sector's revenues in 2020 and 2021.

In addition to the introduction and appendices, this report comprises two parts.

The first part, divided into twelve chapters, describes the general context for the extractive industries in 2020 and 2021.

The first chapter deals with the legal framework and tax regime applicable to the mining and petroleum industries in the DRC and highlights the reforms that are being undertaken or envisaged in the Congolese mining and petroleum sectors.

The second and third chapters deal respectively with the granting mining and petroleum rights and their registers.

The fourth chapter deals with the disclosure of mining and oil contracts.

The fifth chapter, on beneficial ownership of extractive companies, describes the context and gives an overview of the current state of disclosure of beneficial ownership, particularly with regard to the introduction of legal texts to govern this issue.

The sixth chapter deals with the participation of the State and PEs in extractive companies as covered Requirement 2.6 of the EITI Standard. However, given their correlation, Requirements 2.6, 4.3, 4.5 and 6.2 have been dealt with together, in order to take into account all the transparency and governance raised around the topic of state ownership. Both rules and practices have been described in this chapter. Additional in-depth information on the State's shareholding is provided in the review report on the 2019 and 2020 EP financial statements.

The seventh chapter gives an overview of the extractive industries, which is largely covered in the chapter on the contribution of the extractive industries.

The eighth chapter deals with the provision of infrastructure, providing information on the status of disbursements and infrastructure built under the Infrastructure component of the Sino-Congolese Programme. It also provides an overview of loan repayments under the SICOMINES Project.

The ninth chapter addresses the issue of sub-national transfers.

The tenth chapter deals with information on the contribution of the extractive sector.

The eleventh chapter refers the follow-up of the recommendations to the Annual Progress Report for the 2021-2022 financial years.

The twelfth chapter describes the specific context of the extractive industries, characterised by the impact of the Covid-19 pandemic, mainly in 2020 and 2021.

The second part deals with financial information and comprises eight chapters.

The first chapter reviews the materiality, scope and reference framework set out in the EITI-DRC 2020-2021 Scoping Report.

The second chapter gives an overview of the revenues generated by the extractive sector.

The third chapter presents the state of receipts and payments at national level.

The fourth chapter presents the state of revenues and payments of public companies.

The fifth chapter deals with sub-national revenues.

The sixth chapter gives an overview of the revenues collected by FOMIN in 2022.

The seventh chapter presents the results of the analysis of the data from the unilateral declaration perimeter.

Finally, the eighth chapter analyses revenues from the extractive sector.

Overall, the revenues generated by the extractive sector in the 2020 and 2021 financial years are as follows:

Sector	***2020***	***2021***	***Total for the year***
Mining	2 349 542 129,62	3 458 717 310,51	5 808 259 440,13
Oil tanker	123 711 198,48	240 901 732,85	364 612 931,33
Total	***2 473 253 328,10***	***3 699 619 043,36***	***6 172 872 371,46***

I. INTRODUCTION

1.1. Context and objective of the assignment

In accordance with Requirement 4.8 of the EITI Standard relating to the timeliness of data, implementing countries are required to publish, through the EITI Reports, payments made and revenues generated by the extractive sector as well as information on the context in which these payments and revenues were made.

In addition, in view of the continuing difficulties associated with the Covid-19[2] pandemic, the EITI Board agreed in June 2021 to extend the measures designed to make EITI implementation and reporting more flexible, with a view to maintaining the momentum of the process while adapting to local circumstances and urgent information needs.

The relaxation is intended to allow countries to deviate somewhat from the standard (conventional) EITI reporting procedure, including in relation to the reconciliation of information (Requirement 4.9.b).

On 27 January 2022, the Executive Committee decided to separate the responsibilities for drafting the report between the EITI-DRC Technical Secretariat and an Independent Administrator, whose duties include giving an opinion on the major differences between the declarations made by the State and the companies, and expressing an opinion on the completeness and reliability of the data.

1.2. Mandates of the Technical Secretariat and KPMG RDC S.A. The

mandates defined by the Executive Committee consist of :

1.2.1. For the Technical Secretariat :

- Draw up the draft Framework to be submitted to the Executive Committee for adoption;
- Drawing up the contextual part of the report ;
- Collect, compile and analyse contextual information for the report ;
- Collect the financial data for the report using the T/SL software package;
- To prepare a draft report for adoption by the Executive Committee.

1.2.2. For KPMG RDC S.A :

- Analyse the contextual information collected by the Technical Secretariat and the financial data declared by companies and State entities using the T/SL software package;
- Prepare the draft report on financial information and its final version to be submitted to the Executive Committee for adoption;
- Provide an independent opinion on the completeness and reliability of the information contained in the EITI-DRC 2020-2021 Report;
- Prepare and submit for the approval of the Executive Committee, the summary data of the report to be transmitted to the EITI International Secretariat, accompanied by the

[2] Board decision 2020-31/BC-290, https://eiti.org/fr/decision-conseil/2020-31

English translation of the Report adopted by the Executive Committee.

1.3. Types information collected

The table below shows the correlation between the information collected and the EITI Standard Requirements.

***Table 1:** Types information collected*

N°	Wording	Standard requirement
1.	Legal and tax framework	2.1. a.
2.	Reforms undertaken and planned	2.1. b.
3.	Licensing	2.2. a, b, c and d.
4.	Licence register	2.3. b and c.
5.	Extractive contracts	2.4. a, b and c; 4.7
6.	Beneficial ownership	2.5. a, b, c, d, e, f and g
7.	State participation in the extractive industries (I.E)	2.6. a, b and c
8.	Overview of E.I., exploration, production and exports	3.1, 3.2 and 3.3
9.	Company payments and government revenue	4.1, 4.6.
10.	Income from sales of State production	4.2.
11.	Infrastructure supplies	4.3
12.	Integration of the EITI into the Group's systems Government and business	4.9. b
13.	Allocation of income	5.1. a and b, and 5.3.
14.	Sub-national transfers	5.2. a, b and c
15.	Social and environmental expenditure+ impact environmental	6.1. a, b and c; 6.4. a and b
16.	Quasi-budgetary expenditure	6.2
17.	Contribution to the economy	6.3
18.	Review of the financial statements of Public Enterprises (EP)	2.6, 4.1, 4.2, 4.5, 4.9 and 6.2

1.4. Period and sectors covered by the report

This report covers the 2020 and 2021 financial years.

Only the oil and industrial mining sectors are covered by this report. The forestry and artisanal mining will be the subject of separate reports as provided for in the 2021-2023 Three-Year Work Plan.

1.5. Methodology

The methodology followed consisted of :

A. For contextual information :

a) Identify the relevant source(s) for each piece of contextual information, and list the following sources:

SOURCES	INFORMATION
LEGAL AND REGULATORY TEXTS	Legal framework and tax regime
CAMI, GHS	Rights allocation procedures
CAMI, GHS	Rights registers
Min. PF, Mines, Hydro	Contract publication
COMPANIES	Beneficial ownership
Min. of PF, EP	State participation in the extractive industries
ACGT, SICOMINES	Infrastructure provision
COMPANIES, CTCPM,CAMI, BCC, SGH	Prospecting, production and exports
COMPANIES	Social and environmental expenditure
EP	Quasi-budgetary expenditure
BCC, ONEM, COMPANIES	Contribution to the economy

b) Collect information from the various structures listed in the table above by means of reply letters, forms or direct exchanges;

c) Compile the information collected and analysed.

B. For information on payments and receipts

- Produce the framework including the materiality threshold, the scope of reporting entities, the reference framework and the updated reporting forms;
- On the basis of this framework, collect data on payments by extractive companies and State revenues using forms contained in the T/SL remote declaration software package;
- Analysing and processing the data collected.

C. To draft the Report and submit it to the Executive Committee for adoption.

1.6. Limitations

Time coverage

The data contained in this report covers the whole of the 2020 financial year and part of the 2021 financial year, as data collection and analysis for the latter is still in progress. Once this data has been submitted, it will be analysed and the results presented in a supplementary note to this report.

Certification of government declarations

In order meet requirement 4.9 and to respond to the almost recurrent requests from stakeholders regarding the quality of data, the Executive Committee asked and obtained from the Cour des Comptes and the Inspection Générale des Finances that they certify the State's declarations at sub-national (provincial and local) and central level respectively.

Given the scope of the mission (territorial coverage, workload) and the deteriorating security situation in the east of the country, certification activities are ongoing and, as a result, the financial data contained in this report has not been certified by these two Supreme Audit Bodies.

Completeness of data

Data collection has been severely hampered by the deteriorating security situation in the east of the country and the slow response of companies, Provinces and decentralised Territorial Entities located in this part of the country. Some expected data had not been transmitted at the time of writing this report.

1.7. Assessing the completeness and reliability of information

In view of the above limitations, the Independent Director's opinion on the completeness and reliability of the data will be contained in the additional note referred to in section 1.6.

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1're Parfie :

Information on the context of the extractive industries

II. Part I: GENERAL CONTEXT FOR THE EXTRACTIVE INDUSTRIES IN 2020 AND 2021

Chapter 1: Legal and fiscal framework applicable to the mining and oil industries in the DRC

From 2020 to , the legal framework and taxation applied to the extractive industries in the DRC have remained as described on pages 19 to 55 of the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020[3].

The main developments up to the publication of this report concern :

- **For the Hydrocarbons sector :**

  - Approval by the President of the Republic of Amendment No. 9 to the Convention of 11 August 1969 governing exploration for and exploitation of hydrocarbons in the onshore zone of the Democratic Republic of Congo;
  - The creation an ad hoc committee to coordinate and manage the funds allocated to the city of Muanda by the central government;
  - The publication, by the Minister of Hydrocarbons, of two Orders concerning (i) the creation, organisation and operation of the Muanda Territory Consultation Committee and (ii) the creation of the Muanda Territory Consultation Committee.
    (ii) setting up, organising and operating the Committee to Follow up the Resolutions and Recommendations of the second Muanda Round Table.

- **For the Mining sector :**

The publication :

- the Ordinance appointing the members of the Board of Directors and the General Management of the Mining Fund for Future Generations (FOMIN);
- the Decree on the creation, organisation and operation of a public body called the Agency for the Steering, Coordination and Monitoring of Collaboration Agreements signed between the DRC and private partners (APCSC) to replace the Office for the Coordination and Monitoring of the Sino-Congolese Programme (BCPSC);
- Decree on the creation, missions, organisation and operation of the Treasury and Public Accounting Department (DGTCP);
- Decree setting out the procedures for collecting, distributing, managing and controlling the share of mining royalties paid to the Provinces and Decentralised Territorial Entities;
- the Interministerial Decree approving the Manual of procedures for managing the minimum 0.3% of turnover contribution to community development projects in the mining sector;
- Interministerial decrees setting up the specialised body responsible for managing the 0.3% of sales allocation for thirteen pilot mining companies.

3 https://www.itierdc.net/publications/rapports-itie-rdc-2000/rapport-itie-rdc-2018-1er-sem-2020/

2.1.1. Legal and tax framework applicable to the oil sector

a. Approval of Amendment No. 9 to the Convention of 11 August 1969

In 2021, by Ordinance n°21/101 of 23 December 2021, the President of the Republic approved Amendment n°9[4] to the Convention of 11 August 1969 governing the exploration for and exploitation of hydrocarbons in the onshore area of the Democratic Republic of Congo.

Essentially, through this Amendment No. 9, the Group of Four Companies[5] has obtained from the Democratic Republic of Congo the second 20-year renewal of onshore oil Concessions Nos. 179, 180 and 191. The first two Concessions will expire on 1 October 2029 and the last one will expire on 27 March 2034. With this renewal, Concessions no. 179 and 180 run until 1st October 2049 and Concession 191 runs until 27 March 2054 (Article 1, definition of the **Renewal Date** and Article 6.1).

Upon signature of Addendum no. 9, a non-refundable **Signing Bonus** of **five million (5,000,000) USD** shall be paid to the DRC, for the benefit of the Public Treasury (Article 2.4).

This Amendment comes into force as from its approval by Order of the President of the Republic and the signature by the Minister of Hydrocarbons of the Order renewing the aforementioned Concessions for the second time (Article 7).

On the date of entry into force, Amendment no. 9 has the following effects:

1° the Companies in the Group shall grant the Congolese State (Treasury) an **Advance**, without interest, of **forty million (40,000,000) USD** on their **Tax Obligations**. This advance shall be reimbursed by the State to the Group Companies by monthly compensation amounting to 35% of the value of all the Tax Obligations of the said Companies (Article 2.2);

2° a non-refundable Concession **Renewal Bonus** of **twenty million (20,000,000) USD** will be paid to the DRC, for the benefit of the Public Treasury (Article 2.5);

3° Group companies will contribute **annually** :

- **two hundred thousand (200,000) USD** for the training of government personnel (Article 2.6.1);
- **one hundred thousand (100,000) USD** for the management of the Data Bank of the Ministry Hydrocarbons (Article 2.6.2);
- **fifty thousand (50,000) USD** exploration work the sedimentary basins of the DRC (Article 2.6.3);
- **fifty thousand (50,000) USD** to finance the State's participation rights in the African Petroleum Producers Organisation (APPO) (Article 2.6.4);

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[4] *ResourceContracts.or https://resourcecontracts.org/contract/ocds-591adf-9983593863/view#/pdf g - SOCOREP, LIREX SARL, Amendment, 2021*

[5] *This group of four companies comprises Société Congolaise de Recherche et d'Exploitation de Pétrole (SOCOREP), PERENCO Recherche et Exploitation Pétrolière (PERENCO-REP), Société de Recherche et d'Exploitation Pétrolière (KINREX) and Société pour le Développement Pétrolier du Littoral Congolais (LIREX).*

- **two hundred thousand (200,000) USD** to implement social projects for the benefit of local communities in the fields of health, education and the construction or repair of infrastructure, as initiated by the Comité de Concertation et de Développement du Territoire de Muanda, abbreviated as "COCODEM" and approved by the Minister in charge of Hydrocarbons (Article 2.8).

Payments made under Articles 2.6 and 2.8 above will be treated as operating expenses and will therefore be tax deductible.

b. With regard to the level of fiscal decentralisation in the oil sector

In 2022, the Minister for Hydrocarbons issued three decrees relating specifically to the Muanda Territory in Central Kongo Province, where the DRC's hydrocarbons are currently produced.

The first Order no. 003/DBN/CAB/MIN/HYDRO/2022 of 08 February 2022 creating an ad hoc committee to coordinate and manage funds allocated to the Territory of Muanda by the Central Government for the implementation of certain social development projects in the infrastructure, health, education, culture and sports sectors.

This decree does not specify for what purpose the Central Government would allocate the said funds to the Territory of Muanda. Nor does it indicate the budgetary allocation of the said funds.

The second is Order no. 006/DBN/CAB/MIN.HYD/2022 of 11 May 2022 on the creation, organisation and operation of the Muanda Territory Concertation Committee, in abbreviated form "Comité de Concertation du Territoire de Muanda".
"CCTM". Made up of members representing the local communities, the State and the Group of oil and gas companies exploiting the Muanda Coastal Basin (Article 4), the CCTM's mission is to coordinate social interventions in favour of the local communities. It is also responsible for identifying, prioritising and programming development projects according to the needs drawn up by the local populations and approved by the plenary session of the Committee, based on the budget allocated to them (Article 6). The said social projects and the budget allocated to them are approved in advance by the Minister of Hydrocarbons, who authorises their implementation (Article 7).

The CCTM manages the social intervention funds allocated by the contracting oil and gas companies (Article 12). A period of fifteen days from the end of the calendar year is granted to the contractor (oil and gas companies) to deposit all the funds provided for social interventions in an account indicated by the Minister Hydrocarbons, for the benefit of the local communities.

The third is Order 007/DBN/CAB/MIN.HYD/2022 of 11 May 2022 on the creation, organisation and operation of the Follow-up Committee for the Resolutions and Recommendations of the ^{2nd} Muanda Round Table.

The Committee's mission is to: (i) list all the resolutions and recommendations of the 2^{th} Round Table held in Muanda from 21 to 26 February 2022; (ii) monitor and evaluate the implementation of the resolutions and recommendations of the 2^{th} Round Table at all levels; (iii) recommend the organisation of a new Round Table if necessary and (iv) report to the Minister of Hydrocarbons.

2.1.2. Legal and fiscal framework applicable to the mining industry

a. FOMIN

In 2021, by Order n°21/094 of 03 December 2021, the President of the Republic appointed the members of the Board of Directors and the General Management of the Mining Fund for Future Generations, abbreviated as "FOMIN".

With the appointment of its leaders, it is to hoped that the ongoing collection efforts will continue with extractive companies, in order achieve full 10% of mining royalties due to them from 2018 to date.

It is also important to note that the draft Decree amending and supplementing Decree no. 19/17 of 25 November 2019 on the status, organisation and operation of a public body known as the Mining Fund for Future Generations (FOMIN) was adopted by the Government at the end of the 86th meeting of the Council of Ministers[6] on Friday 10 February 2023. After noting shortcomings in the Decree, the stakeholders, under the aegis of EITI-DRC, initiated a public debate that led to several technical meetings bringing together experts from the Government, extractive companies and civil society. Their discussions enabled them to define the main objectives of the revision and to produce a first draft of the amending decree, which was validated at a workshop held in Kinshasa on 25 and 26 October 2021. However, after noting that this draft did not take into account certain rules for the prudent and transparent management of the Fund, it benefited from the assistance of two experts supported by the World Bank to improve it. It is this latest version of the draft amendment that has been re-read and validated by the stakeholders before being sent to the Government.

In short, the revision of this Decree aims to secure the management of FOMIN by refocusing the scope of its missions and increasing transparency around the mechanism for managing its funds.

The aim is prevent this public body from financing projects that have no real connection with mines, and even less with future generations.

The main changes concern :

- *(i)* reducing FOMIN's remit, retaining only those linked to its purpose;
- *(ii)* the inclusion of transparency obligations in the management of funds ;
- *(iii)* the thorny issue of limiting the number of FOMIN personnel;
- *(iv)* the obligation to draw up a Manual of administrative, financial and accounting procedures, to be approved by the Minister responsible;
- *(v)* refocusing on the breakdown of the FOMIN budget.

b. From BCPSC to APCSC

On 1 March 2022, to replace the Coordination and Monitoring Office for the Sino- Congolese Programme (**BCPSC**), the Prime Minister published Decree no. 22/03 on the creation, organisation and operation of a public administrative and financial institution called the Steering, Coordination and Monitoring Agency for Collaboration Agreements signed between the DRC and private partners (**APCSC**).

[6] *Microsoft Word - MINUTES OF THE FOURTEENTH MEETING OF THE COUNCIL OF MINISTERS ON 10 FEBRUARY 2023.docx (gouv.cd)*

c. From the DGTCP

The Prime Minister created the DGTCP by Decree no. 22/12B of 31 March 2022 on the creation, missions, organisation and operation of the Directorate General of the Treasury and Public Accounting, abbreviated as the "DGCPT". For the purposes of accounting for public funds (public finance), the creation of the DGCPT calls for the assignment of public accountants throughout the Republic.

d. Allocation of mining royalties in the event of overlap and duplication

With a view to clarifying the arrangements for distributing the share of mining royalties between Provinces and/or Decentralised Territorial Entities (DTEs) in situations where these entities overlap in urban areas or where mining projects span two or more Provinces or DTEs, the Prime Minister has published Decree no. 22/20 of 13 May 2022 setting out the arrangements for collecting, distributing, managing and controlling the share of mining royalties paid to Provinces and Decentralised Territorial Entities.

As with the revision of the Decree on the FOMIN, the process of publishing this Decree involved a great deal of input from stakeholders in the implementation of the EITI in the DRC, who provided the Government with the preliminary draft.

Following its publication, a large multi-sectoral delegation made up of representatives of the Presidency of the Republic, the Prime Minister's Office, the Ministries of Finance and Mines and EITI-DRC widely publicised the Decree in the provinces potentially affected by overlapping and situations, namely Haut-Katanga, Lualaba and Haut-Uélé. A workshop was held in Kinshasa to disseminate the Decree.

In short, where there is an overlap, the division is as follows:

- In the event of overlap between two provinces or ETDs: 70% of the amount of the share of the mining royalty is paid to the main province or ETD and 30% to the province or ETD with the processing unit.
- In the event of overlap between more than two provinces or ETDs: 80% goes to the province or ETD with the extraction sites, according to the value added to the product per site, and 20% to the province or ETD with the processing unit.
- In urban areas, where mining activities are carried out on one or more ETDs, the sharing is carried out according to the following key: 80% of the mining royalty share goes to the ETD or ETDs where the extraction sites are located and 20% is paid into the town's account.

Furthermore, according to this Decree, the single account province or ETD must be managed by a Principal Public Accountant. Mining royalty funds are, depending on the case, subject to control by provincial or local departments, the Inspectorate General of Finance, the Court of Audit, the Provincial Assembly or the local deliberative body.

e. A minimum allocation of 0.3% of sales

The Ministers responsible for Mines and Social Affairs have jointly taken measures to apply articles 258 bis and 285 octies of the Mining Code relating to the **minimum contribution of 0.3% of turnover** to be made by the holder of mining exploitation rights and permanent quarry exploitation authorisations to contribute to community development projects.

These implementing measures are :

- **Publication of Inter-ministerial Order** n°00820/CAB/MIN/MINES/01 and n°003/CAB.MIN/ AFF.SOC.A.H.SN of 21/12/2021 approving the Manual of procedures for the management of the minimum 0.3% of turnover contribution to Community Development Projects in the mining sector, with two annexes:

  (1). The **Manual of Procedures for the management of the** minimum **0.3%** of turnover contribution to community development projects in the mining sector;

  (2). The **Standard Rules of Procedure for implementing the Manual of Procedures for the management of the** minimum **0.3%** of turnover contribution to Community Development Projects in the mining sector.

- **Establishment, on 04 May 2022, of specialised bodies responsible for managing the minimum Allocation of 0.3% of Turnover in 13 pilot companies listed below**:

  1° RUASHI MINING: Inter-ministerial Order n°00159/CAB.MIN/MINES/01/2022 and n°045/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  2° MUTANDA MINING (MUMI): Inter-ministerial Decree n°00160/CAB.MIN/MINES/01/ 2022 and n°042/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  3° COMPAGNIE MINIERE DE MUSONOIE SAS (COMMUS): Inter-ministerial Order n°00161/CAB.MIN/MINES/01/ 2022 and n°039/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  4° SHITURU MINING CORPORATION SAS (SHITURU) : Inter-ministerial Order n°00162/CAB.MIN/MINES/01/2022 and n°047/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  5° COMPAGNIE MINIERE DE KAMBOVE SAS (COMIKA): Inter-ministerial Decree n°00163/ CAB.MIN/MINES/01/2022 and n°046/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  6° KIBALI GOLD MINE: Inter-ministerial Order n°00164/CAB.MIN/MINES/01/2022 and n°044/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  7° KAMOA COOPER SA (KAMOA) : Order Inter-ministerial n°00165/CAB.MIN/ MINES/01/2022 and n°043/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  8° KAMOTO COPPER COMPAGNY (KCC): Inter-ministerial Decree n°00166/CAB.MIN/ MINES/01/2022 and n°041/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
  9° MMG KINSEVERE SARL: Inter-ministerial Order n°00167/CAB.MIN/ MINES/01/2022 and n°040/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;

10° SICOMINES: Inter-ministerial Order n°00168/CAB.MIN/ MINES/01/2022 and n°036/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
11° SACIM: Inter-ministerial Order n°00169/CAB.MIN/MINES/01/2022 and n°037/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
12° TENKE FUNGURUME (TFM): Inter-ministerial Order n°00170/CAB.MIN/ MINES/01/2022 and n°038/CAB.MIN/ AFF.SOC.A.H.S.N of 04/05/2022 ;
13° ALPHAMIN BISIE MINING: Inter-ministerial Order n°0628/CAB.MIN/ MINES/01/2022 and n°132/CAB.MIN/ AFF.SOC.A.H.S.N of 20/09/2022 modifying the Inter-ministerial Order n°00583/CAB.MIN/ MINES/01/2022 and n°120/CAB.MIN/ AFF.SOC.A.H.S.N of 31/08/2022 ;

These various implementing measures show that :

- ✓ The Central Government Ministers responsible for Mines and Social Affairs are jointly authorised to set up the specialised body;
- ✓ the Specialised Body has legal personality;
- ✓ the duration of the Specialised Body corresponds to the duration of the mining project of the company for which the Specialised Body has been set up;
- ✓ the Specialised Body is made up of twelve (12) members appointed by name, with two (02) representatives per structure or entity. These members represent respectively *(i)* the local communities, *(ii)* the grassroots community organisations, *(iii)* the company concerned, *(iv)* the local administrative authority, *(v)* the Fonds National de Promotion et de Service Social (FPNSS) and *(vi)* the Direction de Protection de l'Environnement Minier;
- ✓ The members of the Specialised Body are nominated by their respective entities or structures before being appointed by Interministerial Decree for a two-year term, renewable once only;
- ✓ Members of the Specialised Body receive an attendance fee, the amount of which is set out in the Body's Internal Regulations;
- ✓ each Specialised Body draws up its Rules of Procedure within thirty (30) days of its effective installation. These Internal Regulations must comply with the model of the Standard Internal Regulations for the implementation of the Procedures Manual for the management of the 0.3% of turnover contribution to community development in the mining sector.

2.1.3. Reforms undertaken or planned

The reforms announced on pages 53 to 55 of the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020 are continuing.

2.1.3.1. Tax reforms

On the tax front, in November 2022 the Government tabled a draft law on corporation tax (abbreviated to "I.S) and personal income tax (abbreviated to "IRPP").

This Bill Corporation Tax and Income Tax, two separate taxes that will replace the current system of schedular taxation of personal income.

The registration of individuals and legal entities is governed by Ordinance-Law no. 69/009 of 10 February 1969.

Corporation tax will apply only to profits made by companies and other legal entities, either by virtue of their form[7], their activity[8] or by option[9]. The draft recommends lowering the rate to 25% from current 30%. Personal income tax applies exclusively to categorical income[10] earned by individuals.

The Draft contains distinctive provisions for each tax as well as common provisions applicable to both taxes with regard to (i) the revaluation of companies' fixed assets and (ii) accounting obligations.

The Bill also introduces specific levies on non-resident services (at a rate of 14% of the gross amount of invoices for services provided) and an exceptional contribution payable by companies employing expatriate staff (at a rate of 25% of the gross amount of remuneration).

Finally, another innovation concerns transfer pricing. The draft provides clarification on the following points:

- Companies that depend on or control companies located outside the DRC;
- Benefits indirectly transferred ;
- "Entity" and "two entities" deemed related ;
- Conditions of dependence or control; and
- Transactions constituting an indirect transfer of profit, and therefore to be included in the latter.

With regard to **customs and excise duties**, the DGDA is in the process of setting up a system for marking and monitoring excisable products.

This is a process that involves monitoring the activity of a category of operator (producer or importer) using data collected from the local/foreign production network or process of the producer or importer of excisable products.

[7] *These are : Sociétés anonymes, including single-member companies; sociétés à responsabilité limitée, including single-member companies; sociétés par actions simplifiée, including single-member companies; and sociétés coopératives and their associations.*

[8] *For example: legal persons governed by public law not having the form of a commercial company or other legal persons who engage in profit-making activities; limited partnerships, general partnerships and joint ventures; de facto or de jure partnerships; temporary associations; etc.*

([9] *Members of sociétés en commandite simple, sociétés en nom collectif, sociétés de participation, sociétés de fait or créées de fait may opt for personal income tax.*

[10] *These are the incomes listed below by the draft (p.3): income from wages and salaries and similar income; income from transferable capital; capital gains realised by individuals; profits from industrial, commercial, property and craft activities; profits from non-commercial occupations and profits from farming.*

SICPA equipment such as printers, cameras, electrical boxes and control screens will be installed in factories with automated production lines to mark manufactured products.

Producers and importers of excisable products will be responsible for ordering banners or labels, applying them to products and activating them via the SICPA system before they are introduced onto the market.

The above-mentioned taxable persons will be required to provide the DGDA with certain key information necessary for their registration in the monitoring system (Master Data Management).

For operators without automated production lines or small importers, banners or labels will be affixed manually to products in factories or warehouses.

The marking and monitoring system for domestic and imported excisable products, introduced by SICPA, must be adopted by the DGDA, which is the beneficiary.

To this end, a local server will communicate, in real time, to the central server based at the DGDA, information about the banners or secure codes affixed to the marked products. In addition, the database centralised at the DGDA will have to be interrogated or queried using SQL (Structured Query Language) to meet the concerns of the Authority, operational departments and a posteriori control.

Note:

Initially, the drinks and telecommunications sectors have been selected for the launch of the system.
Spot checks on manufactured products will be carried out at production sites, on import and on the market, using a SICPA gadget (SICPA Horizon reader and iPhone or iPad Mini interface and web interface), 200 of which will be made available to the DGDA, to be distributed between the provinces of Kinshasa-Ville, ex-Katanga and North Kivu.

2.1.3.2. Setting up mechanisms to check data consistency and improve tax collection procedures

The Rapport Assoupli 2018, 2019 and 1st semester 2020 described the implementation of three information within the Régies financières de l'Etat. These are "ISYS RÉGIES "SYDONIA World" and "LOGIRAD" (see pp. 53-54).

The LOGIRAD system, which is an IT platform for the integrated management of central government duties, taxes and fees, was established by Decree No. 22/18 of 04 May 2022, in accordance with Article 3 of Ordinance-Law No. 13/003 of 23 February 2013 on the reform of procedures relating to the assessment, control and collection of non-tax revenues, as amended and supplemented by Article 47 of Finance Act No. 21/029 of 31 December 2021 for the financial year 2022.

LOGIRAD manages and monitors non-tax revenues, from taxation by the tax authorities to collection by the DGRAD.

This software will be made compulsory and operational from 1st January 2023 and will initially be implemented in 09 provinces, namely: Kinshasa, Lualaba, Haut-Katanga, Bas-Uélé, Haut-Uélé, Haut-Lomami, Kongo Central, Tanganyika and Tshopo. It is also present in from the following tax authorities Ministries of Mines, Hydrocarbons, Environment and Sustainable Development, Land Affairs, PTNTIC and the General Directorate of Migration. Its aim is not only to enable traceability of the operations carried out by the tax assessment departments and the DGRAD, but also to reduce the time taken to process files. Procedures will remain manual until 1st January 2024 for the aforementioned tax assessment departments in provinces not affected by the changeover on 1st January 2023, as well as other tax assessment departments not mentioned here.

Its use is subject to accompanying measures defining the roles and obligations in the use of LOGIRAD in accordance with Ministerial Order No. 016/CAB/MIN/FINANCES/2022 of 13 May 2022. The innovations include the following:

- *(i)* The introduction of the concept digital acknowledgement of receipt, which triggers the execution of the non-tax revenue in LOGIRAD ;
- *(ii)* Reference to LOGIRAD as the sole platform for non-tax revenue statistics and performance evaluation for ministries and tax departments;
- *(iii)* Penalties for sabotage or refusal use LOGIRAD.

2.1.3.3. Public finance reforms

The reforms have also affected public finances, in particular by public expenditure management[11].

Prime Ministerial Decree no. 22/128 of 31March 2022 created the Directorate General of the Treasury and Public Accounting (DGTCP), which will be responsible improving cash management, producing reliable and exhaustive financial information using a network of public accountants and implementing the State's budgetary and financial policy. This public service is placed under the authority of the ministry responsible for public finance.

The tasks assigned to him consist of participating in:

- operational implementation of budget policy in terms expenditure and monitoring of revenue collected by the financial authorities;
- defining the State's financial policy through cash management and monitoring the debt of the central government, the Provinces, the decentralised territorial entities and auxiliary bodies;
- regulating, keeping and centralising the accounts and financial flows of the Central Government, the Provinces and the Decentralised Territorial Entities, as well as the auxiliary bodies, in accordance with the relevant national and international standards.

[11] *Source: COREF (Public Finance Reform Steering)*

Chapter 2: Granting oil and mining rights

2.2.1. Procedure for granting petroleum rights

Three types of petroleum rights are recognised by the Law of 1er August 2015 on the General Hydrocarbons Regime. These are:

- Prospecting authorisation ;
- Exploration permit ;
- operating licence.

The procedure for allocating these rights is described in greater detail in the Relaxed Report for 2018, 2019 and the first half of 2020 (see pages 56 to 60).

In July 2022, the Ministry of Hydrocarbons launched the call for tenders for oil and gas blocks.
It was against this backdrop that on 28 July 2022, the President of the Democratic Republic of Congo personally officiated at the first phase of the launch of tenders for 16 oil blocks and 3 gas blocks out of the 30 selected.

With regard to the three (3) gas blocks, in the selection phase, the Minister of Hydrocarbons signed on 13 January 2023 three Orders designating the company selected to award the hydrocarbon rights.
The SYMBION POWER&RED Consortium, located at the Chrysler Building, 405 Lexington Avenue, 26th Floor New York, NY 10174 in New York/USA, has been selected for the award of hydrocarbon rights in the Democratic Republic of Congo on the MAKELELE Block in Lake Kivu.

ALFAJIRI ENERGY CORPORATION, located at 408, Avenue P.E Lumumba C/Ibanda, Bukavu has selected for the award of hydrocarbon rights in the Democratic Republic of Congo on the LWANDOFU Block in Lake Kivu.

WINDS EXPLORATION AND PRODUCTION LLC, located at 12818 SECRET
FOREST CT has been selected for the award of hydrocarbon rights in the Democratic Republic of Congo on the IDJWI Block in Lake Kivu.

This tendering process is continuing its normal course, at the end of which the parties will sign the contract.

The technical and financial criteria used to award these three Gas Blocks by tender are described below:

– **Financial criteria :**

Bidders must meet the following requirements: *(i)* present certified financial statements for the last three financial years of the Company/Consortium, *(ii)* have an operational bank account with a first class bank, *(iii)* provide proof of access and facilities for obtaining credit from a bank or any other first class financial institution indicating the maximum amount for which the Company/Consortium is eligible.

– **Technical criteria :**

Tenderers must provide evidence experience in the field gas exploitation:
(i) have proven mastery and/or expertise in gas extraction , *(ii)* have an integrated project for the extraction and efficient use of gas.

This operation has a social and environmental dimension.

*According to Wikipedia, **Lake Kivu** one of Africa's Great Lakes. It lies between the Democratic Republic of Congo and Rwanda.*
This lake is characterised by strong thermal and chemical stratification (CO_2 and methane quite strongly "trapped" in the deep waters, but could episodically be brutally released with serious risks for the population and fauna).
The lake is believed to contain 300 cubic kilometres of carbon dioxide and 60 cubic kilometres of methane, which can rise through volcanic vents. This is more than 300 times the amount of gas contained in Lake Nyos (Cameroon), which erupted in 1986, killing 1,700 people.
In 2005, geologists and geochemists considered that certain recent changes in the lake's behaviour were indications of an increased risk of an uncontrollable gas eruption and that "the release of a fraction of these gases, which could be triggered by an eruption of magma in the lake, would have catastrophic consequences for the two million people living on its shores".

It is clearly stated in the general context of the Notice of Expression of Interest n° 001/AMI/BG-LACKIVU/COM-ADHOC/DBN/MIN-HYDRO/2022 that it is the responsibility of the Congolese State to develop the methane gas resources dissolved in the waters Lake Kivu. Lake Kivu is unique in the world due to the simultaneous presence in its waters of carbon dioxide and dissolved methane, the supersaturation of which would constitute a permanent risk of explosion. Hence the need to recruit a company capable of ensuring the safe exploitation of the lake's gas and preventing any risk of natural disaster.

The allocation orders for these three gas blocks can be consulted at this link[12].

2.2.2. Procedure for mining and/or quarrying rights and issuing mining and quarrying permits

The situation of **mining rights granted** in 2020 and 2021 is given below in the section dealing with the statistical summary of valid rights during this period.

CAMI confirms that all these rights have been granted in accordance with the law.

The **cases of relinquishment** of licences registered in 2020 and 2021 are given below in the section dealing with the statistical summary of valid rights during these financial years. CAMI confirms that these surrenders were made in accordance with the law.

Specific case of the Memorandum of Understanding dated 24 February 2022 between the Democratic Republic of Congo and VENTORA Development SASU

[12] *https://www.itierdc.net/attribution-de-trois-blocs-gazier-du-lac-kivu/*

Under the terms of this Protocol, VENTORA Development SASU undertook to transfer to the Democratic Republic of Congo the oil and mining licences it held.

These are the Moku Gold gold mining licences, the Iron Mountain mining licences and the Sanzetta iron ore mining licences. The oil licences relate to Blocks I and II of Lake Albert.

It follows from Article 2.1.6 of the Protocol that VENTORA waives all claims, present or future, that it may have, directly or indirectly, against the Democratic Republic of Congo in respect of the ownership of its assets. Consequently, in the light of the relevant provisions of the Mining Code and Regulations on the renunciation procedure as described in the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020 (pp.67 and 68), VENTORA Development SASU is legally obliged to refer the matter to the Mining Registry to formalise the renunciation procedure, which should lead to the Minister of Mines taking legal action.

At the time of writing, the Executive Committee was not aware of the existence of any such procedure.

This issue was discussed by the Executive Committee at its meeting[13] on 26 May 2022.

The Minister of Mines indicated that she had not yet been informed of the waiver procedure. Discussions on the Memorandum of Understanding were still ongoing between the Democratic Republic of Congo and the Ventora Group.

Chapter 3: Mining and petroleum rights registers

2.3.1. Mining rights register

A. Legal framework

The legal framework is developed on page 70 of the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020.

In practice, CAMI maintains a public register of mining rights, which is automatically updated each a new operation (application, grant, amodiation, etc.) is recorded.

To date, the www.cami.cd website is up and running and users can access the register of mining rights and the various information mentioned in section A below.

As part of the EITI-DRC Scoping Report, CAMI sent the Technical Secretariat (TS) the registers of rights valid respectively as at 31 December 2020, 31 December 2021 and 31 May 2022. These registers can be consulted on the EITI-RDC website[14] and on the www.cami.cd website.

[13] https://drive.google.com/file/d/1kGpHtQgthp_2pbFeEgmqzSmwfT6RT_Co/view
[14] https://www.itierdc.net/registre-des-droits-miniers/

B. Statistical summary of the 2020, 2021 and 2022 registers (31 May)

a. *Rights granted and valid rights in* 2020, 2021 and at 31 May 2022 *by type of share*

Table 2: Rights[15] granted and valid rights in 2020 and 2021

Type	Rights granted			Valid rights		
	2020	2021	31/05/2022	2020	2021	31/05/2022
PR	52	152	40	1 137	1 110	845
PE	17	15	1	450	443	411
PER	0	0	0	10	12	8
PEPM	5	5	5	46	44	41
AECP	9	4	1	100	86	27
ARPC	9	29	12	102	28	15
C.U.P	0	0	0	10	7	0
Total	**92**	**205**	**59**	**1 855**	**1 730**	**1 347**

b. *Active mining rights granted in 2020, 2021 and at 31 May 2022 by province*

Table 3: Breakdown of mining rights granted by province

Province	2020	2021	31/05/2022
NETHERLANDS	0	0	0
HAUT-KATANGA	9	57	2
HAUT-LOMAMI	3	7	0
HIGH-UELE	0	9	4
ITURI	11	6	4
KASAÏ	0	0	0
KASAI CENTRAL	0	0	2
EASTERN KASAI	0	2	0
KINSHASA	1	2	1
KONGO-CENTRAL	0	10	2
LUALABA	36	48	13
LOMAMI	0	0	0
MANIEMA	3	4	0
NORTH-UBANGI	1	0	0
SUD-UBANGI	4	2	0
SOUTH KIVU	15	26	18
NORD-KIVU	2	14	1
SANKURU	0	2	0
TANGANYIKA	5	11	2
TSHOPO	1	5	5

[15] *See list of abbreviations.*

c. Other transactions recorded on mining rights valid in 2020, 2021 and 31 May 2022

Table 4: Other valid securities transactions

Status	2020	2021	31/05/ 2022	Status	2020	2021	31/05/ 2022
Assets	1 860	1 738	1 578	Active - Levée de force major	158	142	118
A déchoir pour non-payment	22	12	10	Assets - Balance brought forward forfeiture	6	6	6
A déchoir pour non start	0	0	0	Transformation PR into PE	77	63	34
Assets in the process of being renounced partial	9	8	8	Conversion from PR to PEPM	13	11	7
Assets under construction total renunciation	19	18	17	PEPM transformation in PE	3	2	1
Assets under transformation partial	3	3	0	Conversion from ARPC to AECP	69	21	13
Assets lapsing for non start	4	4	4	Multiple transformation	1	1	1
Lapsing assets for non-payment	48	42	22	Rights forfeited	353	330	278
Active in force major	32	27	25	PE requests approved	7	5	-
Assets in renewal	112	76	30	PEPM applications approved	0	0	-
Renewal grant	4	3	2	AECP applications approved	2	1	-

Definitions of some concepts :

- ✓ ***Active under force majeure:*** *this is the status of a valid and approved mining right under force majeure, but whose right of enjoyment has been suspended by an event beyond the goodwill of its holder. When the force majeure is lifted, the related right becomes fully active again following notification of the lifting by CAMI.*
- ✓ ***Assets in the process of being relinquished:*** *this is the status of a mining right that has been relinquished by the holder and for which the administrative procedure is being processed with a view to its cancellation;*
- ✓ ***Actif-report de déchéance:*** *this is status of a mining title whose holder has been stripped of his mining rights either for failure to start work or for non-payment of Superficiary fees, but whose procedure is being processed following his appeal.*
- ✓ ***Conversion into a multiple***: this is the splitting of a licence into several others of the same or a different nature.

d. Mining rights valid at 31 May 2022 by province

Table 5: Mining rights valid at 31 May 2022 by province

Province	Valid rights		
	2020	2021	2022
NETHERLANDS	6	6	6
HAUT-KATANGA	527	505	467
HAUT-LOMAMI	63	57	53
HIGH-UELE	72	61	61
ITURI	71	70	62
KASAÏ	53	51	44
KASAI CENTRAL	13	13	12
EASTERN KASAI	28	27	27
KINSHASA	9	7	5
KONGO-CENTRAL	106	88	51
LOMAMI	8	8	8
LUALABA	442	407	337
MANIEMA	56	50	47
NORD-KIVU	66	60	60
NORTH-UBANGI	1	1	1
SANKURU	6	6	6
SOUTH KIVU	125	122	113
SUD-UBANGI	8	8	8
TANGANYKA	115	114	92
TSHOPO	44	46	41
KWANGO	59	58	58
KWILU	6	6	6
MAI-NDOMBE	2	2	2

e. List of mining rights due to expire in 2022

Table 6: Mining rights due to expire in 2022

Type of rights	Number of rights	Number of squares
AECP	1	3
ARPC	13	42
C.U.P.	0	0
PE	37	2 259
PEPM	5	50
PER	2	136
PR	163	6 665

2.3.2. Register of petroleum rights

A. Legal framework

The legal framework for the hydrocarbons register has been extensively covered in the Rapport Assoupli 2018, 2019 and first half of 2020. As a reminderArticle 47 of Decree no. 16/010 of 19 April 2016 on the Hydrocarbons Regulations requires that a hydrocarbon register be kept and updated.

Article 48 sets out the information that a register must contain, while article 49 lays down the conditions for access to it.

It is important to note the logistical support provided by the EITI, which enabled the Ministry of Hydrocarbons to set up a digital hydrocarbon register. To date, the https://hydrocarbures.gouv.cd/ website currently under construction a register where users can consult data on oil operators, partnerships and oil agreements.

B. Summary of the oil rights register

Table 7: Summary of the oil register[16]

N°	Name Concession/Block	Sedimentary basin	Holder Title	NIF	Operator name	Type of licence	Type of contract	Date licence granted	Period of validity	Exploited material	Extraction
1	Lotshi block	Coastal basin	ENERGULF AFRICA Ltd	A0909587G	ENERGULF AFRICA Ltd	Exploration phase	PPC	CPP of 16 November 2005 approved by Order N° 08/20 of 12 March 2008		Crude oil and/or gas	Province of Kongo Central
2	Blocks I & II	Graben Albertine	CAPRIKAT &FOXWHELP	A1103150M	OIL OF DRC (*)	Exploration phase	PPC	CPP of 05 May 2010 approved by orders N°10/41 and N°10/42 of 18 June 2010	17 June 2021 (Arr.004/JKMK/CAB MIN/HYD/2019	Crude oil and/or gas	Ituri province
3	YEMA-MATAMBA MAKANZI blocks	Coastal basin	SURESTREAM PETROLEUM LIMITED	A0706875G	SURESTREAM PETROLEUM Ltd	Exploration phase	PPC	CPP of 16 November 2005 approved by OrdinanceN°05/003 of 02 February 2006		Crude oil and/or gas	Province of Kongo Central
4	Bloc NDUNDA	Coastal basin	SURESTREAM PETROLEUM LIMITED	A0706875G	ENI RDC (*)	Exploration phase	PPC	CPP of 16 November approved by Order N°05/004 of 02 February 2006	05 April 2022 (Arr. 013/ANM/CAB MIN/HYD/2018 FROM 10 December 2018	Crude oil and/or gas	Province of Kongo Central
5	Block III	Graben Albertine	TOTAL	A1109715Y	Total E&P RDC (*)	Exploration phase	PPC	CPP of 4 December 2007 approved by Order N° 10/43 of 18 June 2010	27 July 2020 (arr.007/JKMK/CAB MIN/HYD/2019)	Crude oil and/or gas	Ituri province
6	Block V	Graben Albertine	SOCO	A0700383A	SOCO E&P DRC(*)	Exploration phase	PPC	CPP of 29 June 2006 approved by Order N°08/021 of 17 March 2006	Until 12/03/2008	Crude oil and/or gas	North Kivu Province

[16] https://www.itierdc.net/carte-de-la-rdc-cliquable/registre-petrolier/

N°	Name Concession/Block	Sedimentary basin	Holder Title	NIF	Operator name	Type of licence	Type of contract	Date licence granted	Period of validity	Exploited material	Extraction
7	Concessions 179 Est Mibale and 189 Liawenda-Kinkazi	Coastal basin	SOCOREP	A1215507U	PERENCO-REP SARL with 54.5455% of the shares in which LIREX is a joint venture with 45.4545% of the shares.	In the production on 7 onshore fields for a total of 9,000 bbl/d: - Liawenda : 6,150 bbl/d - Kinkasi: 1,950 bbl/d - Nsiamfumu: 35 bbl/d - Tshiende : 1,500 bbl/d - Makelekese: 260 bbl/d - Muanda : 380 bbl/d	Convention	The agreement of 11 August 1969 with two concessions Title Est Mibale and Title 189 Liawenda, Kinkazi	- Securities 179 and 180: 01/10/2049 - Title 191: 27/03/2054	Crude oil	Province of Kongo Central
8	Concession 177	Coastal basin	SOREPLICO INPEX SOLICO	A0701284E	MIOC Ltd with 50% of the shares. The partners are TEIKOKU with 32.28% and PERENCO REP - ODS (Ex. Chevron-ODS) with 17.72%.	In the production phase on a 1.100 Km2 :- 5 platforms power plants, 33 jackets - 1 floating storage unit: KALAMU- 57 producer wells - 7 wells injectors	Convention	The agreement of 09 August 1969 with 8 amendments, the concession with title 177	21 November 2043	Crude oil	Province of Kongo Central
9	GOMA	Graben KIVU (East Rift) African)	EPPM CONSORTIUM		KIVU POWER (*)	Awaiting approval	Operating contract		30 years old	Methane gas (production electricity)	North Kivu Province

N°	Name Concession/Block	Sedimentary basin	Holder Title	NIF	Operator name	Type of licence	Type of contract	Date licence granted	Period of validity	Exploited material	Extraction
10	MBANDAKA blocks.01 LOKORO.02 and BUSIRA.03	Central bowl	COMICO SPRL		COMICO SPRL	Exploration phase	PPC	CPP of 21 December 2007 approved by Order n of 01 February 2018		Crude oil and/or gas	Provinces of Mongala, Equateur and Mai- Ndombe

(*) **Notes**:

- Following the Memorandum of Understanding between the DRC and the Ventora Group, Blocks I & II, where Oil Of DRC was Operator, were returned to the DRC and form part of the 27 oil blocks concerned by the Government's call for tenders.
- Operator ENI has withdrawn from the DRC, leaving the NDUNDA Block to SURESTREAM PETROLEUM Ltd.
- TOTAL E&P RDC, which was Operator in Block III, withdrew from the DRC in 2019. This Block is one of the 27 concerned by the call for tenders launched by the Government. The case of TOTAL is extensively documented in the EITI-DRC Extended Report 2018, 2019 and 1st Semester 2020 (pp.61-62).
- SOCO E&P DRC, the operator of Block V (in the Virunga Park), has left the DRC. This Block is also the subject of a call for tenders.
- The EPPM Consortium had signed a contract to exploit methane gas in Lake Kivu to produce electricity. This is a Public-Private Partnership (PPP) contract, not a Production Sharing Contract (PSC). Its taxation is the responsibility of the Ministry Energy, rather than the Ministry of Hydrocarbons.

C. Access to the register of petroleum rights

To date, the Ministry of Hydrocarbons' website provides a wealth of information accessible to the public. However, it requires some technical improvements and updating of the sector information published on it.

These relate to operators, partnerships, sedimentary basins, petroleum agreements, Production Sharing Contracts (PSCs), petroleum titles, legal and regulatory texts in the hydrocarbons sector, etc.

The website is under the responsibility of the Office of the Minister for Hydrocarbons.

Notes :

- **Grants and transfers made by public companies.**

It is important to note that the regulations in force have not given state-owned companies the prerogative of granting mining licences (mining rights). Title II, Chapter III of the Mining Code, which sets out the procedure for granting mining or quarrying rights and issuing mining and quarrying permits, is very clear on this point. Article 32 of the Mining Code, in fine, specifies that this procedure must be strictly applied.

The bodies involved in the procedure for granting licences (mining or quarrying rights) are listed exhaustively in the Mining Code according to their area of competence (cf. articles 32, 33, 35, 38, 40, 41, 42, 43 and 47 of the Mining Code):

1. The Government (submits invitations to tender if mining and quarrying rights are granted by invitation to tender) ;
2. CAMI (cadastral instruction, registration of the right granted, notification and delivery of the title);
3. Direction des mines (technical instruction) ;
4. Agence Congolaise de l'Environnement, Fonds national de promotion et de service social, Direction de protection de l'environnement minier (environmental and social instruction).

It should therefore be noted that state-owned companies do not have the power to grant mining or quarrying rights, but may enter into assignment, option or farm-out contracts in accordance with the provisions of the Mining Code. In the case of deposits that have been studied and documented, EPs must issue a call for tenders (Article 33 bis of the Mining Code).

On EITI-DRC website, details of transfers, amodiations, assignments and options of titles by PEs of their mining rights to private companies, as well as the list of companies benefiting from these operations, are accessible and consultable by any user.

The partnership contracts are also available for consultation on the EITI- DRC website and on the resourcecontracts website.

Amodiations, assignments and options up to May 2022 are also available on the EITI-DRC website.

A farm-out contract is not a transfer of ownership, but a lease of a mining right, with the holder of the right (permit or licence) retaining ownership. The Register on the CAMI website lists all mining rights, including farm-out titles held by state-owned companies. Table 20 below shows the type and number of the right being farmed out, the farmor (EP), the farm-in holder, the nature of farm-out, the date on which the farm-out contract was signed and the date on which the contract was registered by CAMI.

The Executive Committee's 2023 EITI-DRC Work Plan and Annual Budget includes activity number 27 on raising awareness among parties involved licensing and registry management, to encourage them to better apply the legal provisions and the EITI Standard.

- **Updating the Ministry of Hydrocarbons website**

The website of the Ministry of Hydrocarbons and that of the EITI-RDC[17] provide a clear view of the materials mined, the dates on which permits were granted and their period of validity, the types of licences (permits) and the geographical coordinates.

To date, information on tenders and awards for three Gas Blocks has been published on both sites.

However, with specific regard to the three gas blocks already awarded in January 2023, the contracts that will be signed to this effect will have to be posted on the website of the Ministry Hydrocarbons. The same will apply to the twenty-seven oil blocks currently being awarded.

[17] *https://www.itierdc.net/carte-de-la-rdc-cliquable/registre-petrolier/*

Chapter 4: Disclosure of mining and oil contracts

In addition to the developments contained in the EITI-DRC Enhanced Report 2018, 2019 and 1st Semester 2020 on the Government's policy and practice on the disclosure of contracts and licences (pp.85 to 90), in October 2021 the Executive Committee published a Thematic Report on the disclosure of extractive contracts in the DRC[18] which examined in depth the various issues raised by the disclosure of mining and hydrocarbon contracts in the DRC.

These two reports are recommended to readers as they cover the issues usually dealt with in the chapter on the publication of extractive contracts in the DRC, and which remain topical.

In addition to the extractive industries contracts published on the websites of the Ministries of Mines (307 contracts with associated documents) and Hydrocarbons, as well as EITI-DRC (Mining Sector, Oil Sector and Forestry Sector), the progress made since the publication of these reports has consisted of the disclosure of :

1° Forestry sector contracts (61 documents) on EITI-DRC website, as part of the integration of this sector into EITI reporting, as decided by the Executive Committee and included in the National Committee's work plan;

2° of the Memorandum of Understanding[19] relating to the global settlement of disputes and reciprocal interests between the Democratic Republic of Congo and VENTORA DEVELOPMENT SASU signed on 24 February 2022.
It is important to note in this respect that the so-called non-binding Terms of Reference signed by the parties on 09 February 2022 and announced as attached to the Memorandum of Understanding and constituting Annex A have not yet been published. Moreover, as they form an integral part of the Memorandum of Understanding by virtue of Article 1er, point 1.3, these Terms of Reference become binding and their publication is of interest to the parties involved in the implementation of the EITI. Finally, the stakeholders express the need to know what has happened to date to the mining and oil assets returned to Congolese State and the sums that each party to the Agreement was required to pay to the other.

3° of the Agreement between the DRC and X-CALIBUR[20] HOLDINGS LIMITED AND X-CALIBUR AIRBORNE GEOPHYSICS (PROPRIETARY) LIMITED relating to airborne geophysical and geological mapping of the Democratic Republic of Congo with its two Addenda (Addendum No. 1 and Addendum No. 2) accompanied by Appendices 1 to 7 and all other mining contracts published in 2020 and 2021, which can be consulted on the website of the Ministry of Mines.

4° the Memorandum of Understanding (MoU) on cooperation between SAKIMA S.A and DITHER Ltd[21] signed on 26 June 2021.

[18] https://drive.google.com/file/d/1j_zuSA-WW0zcbOrn3_4KIRNxQ5shBump/edit
[19] https://resourcecontracts.org/contract/ocds-591adf-2565155334/view#/pdf
[20] https://resourcecontracts.org/contract/ocds-591adf-2200984377/view#/pdf
[21] https://resourcecontracts.org/contract/ocds-591adf-2201245500/view#/pdf

5° of the Petroleum Register[22] on the website of the Ministry of Hydrocarbons, which is still being updated.

In addition, the stakeholders involved in implementing the EITI in the DRC have been engaged for several years in a wider public debate on issues related to the transparency of extractive contracts and the types of contracts to be disclosed. The very issue of the publication of extractive contracts has been systematically included in the various EITI-DRC work plans since 2018, as demonstrated by the publication of the thematic study mentioned above.

Based on the conclusions of this study, and with a view to meeting the provisions of Requirement 2.4 of the EITI Standard, which among other things requires EITI implementing countries to disclose, ***from 1 January 2021, all contracts and licences that are granted, concluded or modified***, the stakeholders held a high-level workshop in Kinshasa from 26 to 27 November 2021 on the publication of contracts relating to natural resources.

The minutes of the workshop indicate that the stakeholders reached the following conclusions:

1° All contracts with an impact on natural, mining or hydrocarbon resources must be published;
2° The term "exploitation" means the complete cycle from the opening to the closing of the mine or shaft;
3° Improving the governance of natural resources necessarily involves transparency, by means of disclosure, of all commitments made by state and private players;
4° Propose to decision-making bodies legal or regulatory texts that promote transparency in the disclosure of extractive contracts and their accessories.

The Minutes and Terms of Reference of the workshop can be consulted at this link[23].

[22] https://e-hydro.hydrocarbures.gouv.cd/web/
[23] https://drive.google.com/drive/folders/18XQbwTTLeiuuwlls6j05iJveP0SnXFXF

Chapter 5: Beneficial ownership of extractive companies

The context, the state of play and the summary of the beneficial owners' declarations are presented in the EITI-RDC Assoupli Report 2018, 2019 and 1st Semester 220, pp.91 to 96.

It is important to note that, notwithstanding the lack of legal and regulatory texts making it easy to collect information on the beneficial owners of extractive industries in the DRC, the CTCPM[24] and the EITI-DRC[25] were already publishing, on their respective websites, information on beneficial ownership drawn from declarations made in the context of the EITI-DRC Reports.

Since the end of 2022, the Democratic Republic of Congo has had a modern law that will make it possible identify the beneficial owners of all companies, both extractive and non-extractive, operating on its territory.

2.5.1. Legal framework for the disclosure of beneficial owners

The DRC has enacted Law 22/068 of 27 December 2022 to combat money laundering and the financing of terrorism and the proliferation of weapons of mass destruction.

While awaiting its publication online and the publication of its implementing measures, it should be emphasised that this law contains provisions that go beyond the extractive sector and resolve the problems that the country has experienced to date with regard identifying the beneficial owners of extractive companies.

According to this Law :

- The **Beneficial Owner** is (Article 3, Point 11) :

  "The natural person or persons who ultimately or substantially own or control the activities of a person or entity on whose behalf a transaction is carried out. Also included are the persons who ultimately effective control over legal person or legal arrangement".

- Is a **Politically Exposed Person**, abbreviated as "**PEP**" (Article 3, Point 40):

  "Any natural person of Congolese or foreign nationality who exercises or has exercised over the past 36 , in a third country or in the Democratic Republic of Congo, one of the following functions:

  *a) **For the foreign PPE** :*

  (1). Head of State, Head of Government, Member of a National Government ;
  (2). Member of a national parliamentary assembly ;
  (3). Director General of a Ministry ;

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24 http://e-mines.ctcpm.cd/listpropreel/
25 https://www.itierdc.net/declaration-ppr/

(4). Member of the governing body of a foreign party or political grouping ;
(5). Member of a Supreme Court, Constitutional Court or other court whose decisions are not, save in exceptional circumstances, subject to appeal;
(6). Member of a Court of Auditors ;
(7). Executive officer or member of the management or administrative body of a central bank ;
(8). Ambassador, Chargé d'affaires, Consul General, Career Consul ;
(9). General officer or senior officer in command of an army or public force;
(10). Member of an administrative, management or supervisory body of a public or parastatal company.

b) ***For the national PPE*** *:*

(1). Head of State, Head of Government, Member of a national or provincial government ;
(2). Member of the National Parliament or a Provincial Assembly ;
(3). Secretaries General of Institutions, Ministries and Directors General of Public Services and Public Establishments of the State;
(4). Member of the governing body of a party or political grouping ;
(5). Member of the Constitutional Court, the Court of Cassation, the Council of State and related public prosecutors' offices;
(6). Member of the Cour des Comptes ;
(7). Officer or member of Board or Management Body of the Banque Centrale du Congo ;
(8). Ambassador, Chargé d'affaires, Consul General, Career Consul ;
(9). General officer or senior officer in command of the armed forces or the Congolese National Police;
(10). Member an administrative, management or supervisory body of a public or parastatal company;
(11). Public official with the rank of Director.

c) ***For the PPE of an international organisation*** *:*

(1). Director;
(2). Deputy Director ;
(3). Member of the council an international organisation created by a treaty, or a person who holds an equivalent position within it.

d) The following members of the family of a PPE are treated in the same way as PPEs:

(1). spouse ;
(2). any partner considered by national law as equivalent a spouse ;
(3). descendants and their spouses, any partner considered to be equivalent to a spouse ;
(4). ascendants ;
(5). persons known to be closely associated with a PEP".

Under terms of article 39 of this Law, the declaration of the identity of the beneficial owners of legal entities or legal arrangements is made and updated, as appropriate, at the Guichet unique de création d'entreprise or the Service national des Coopératives.

Lastly, article 43 of Law no. 22/068 of 27 December 2022 provides that "an *order of the Minister of Justice shall establish the* ***register of beneficial owners*** *and determine identification mechanism, access to information by the competent authorities and the public, protection of individual data and data retention. This register is kept by the Guichet unique de création d'entreprise".*

2.5.2. Declaration of beneficial ownership

Law no. 22/068 of 27 December 2022 (Article 43) provides for the creation of a register of beneficial owners of companies operating in the DRC at the Guichet unique de création d'entreprise and the Service national des Coopératives.

In the meantime, information on beneficial owners can be consulted on the CTCPM[26] and EITI-RDC[27] websites.

[26] http://e-mines.ctcpm.cd/listpropreel/
[27] https://www.itierdc.net/declaration-ppr/

Chapter 6: State and public sector participation in the extractive industries

2.6.1. Introduction

As indicated in the disclaimer, this chapter builds on the Relaxed Report 2018, 2019 and 1st half of 2020 published in March 2021 and the Thematic Report on Strengthening Disclosures by Public Companies, Financial Years 2017-2018 published in February 2021 and the one under development covering Financial Years 2019 and 2020.

As such, this chapter only the highlights in terms of recent information or innovations noted during the reporting period with regard to the ten points listed below:

- *(1).* The definition of Public Enterprise (PE) consistent with the Law and the EITI Standard;
- *(2).* Presentation of the legal and regulatory framework for government and public sector participation in the extractive industries;
- *(3).* Presentation of the tax system applicable to public companies ;
- *(4).* A brief description of the rules and practices governing the financial relationship between EPs and the State, and vice versa;
- *(5).* A presentation of the State's and EPs' participation in the extractive industries in 2020 and 2021 and the changes that have affected this participation over the period;
- *(6).* Loans and guarantees granted by the State and public authorities to the extractive industries;
- *(7).* The state of publication of PE financial accounts and their governance ;
- *(8).* PE transactions ;
- *(9).* The problem of tax advances granted to State by the EPs and ;
- *(10).* The quasi-budgetary expenditure of the EP.

2.6.2. Definition of a public company

As a reminder, the Executive Committee[28] agreed to define a State extractive company as **"any public company (EP) in the State portfolio in which the State or any other legal entity governed by public law holds all or the absolute majority of the share capital and is engaged in extractive activities on behalf of the State".**

Based on this definition and the data received during the 2020-2021 scoping exercise, nine extractive companies have been included in the EITI-DRC perimeter as State-owned companies. They are: GÉCAMINES, SODIMICO, SCMK-Mn, COMINIÈRE, SAKIMA, SOKIMO, GÉCAMINES, GÉCAMINES, SODIMICO, SCMK-Mn, COMINIÈRE, SAKIMA, SOKIMO, GÉCAMINES
MIBA and SACIM for the mining sector and SONAHYDROC for the oil sector.

As nothing has fundamentally affected this definition, the considerations and debate on which it is based are included in the Relaxed Report 2018, 2019 and 1(st) half of 2020 and the Report on the strengthening of disclosures by public companies, Financial years 2019 and 2020.

[28] *Minutes of the E.C. meeting of 26 September 2018*

2.6.3. Legal and regulatory framework for state participation

This framework is well developed in the 2018, 2019 and 1st Half Year Relaxed Report (pp. 100-101) as well as in the Report on Strengthening Disclosures by Public Companies, Financial Years 2019 and 2020 (pp. 48-53). To date, there have been no new developments that could affect its amendment.

2.6.4. Tax system and status of PEs

By virtue of Law No. 08/007 of 7 July 2008 laying down general provisions relating to the transformation of public companies and Law No. 08/008 of 07 July 2008 laying down general provisions relating to the withdrawal of State from portfolio companies, the extractive industries have been transformed into commercial companies[29]. In principle, they are managed on a commercial basis, although six[30] of them are wholly owned by the State. They have thus become legal entities under private law and are subject to commercial regulations and the ordinary tax system.

As a result of Law No. 18/001 of 09 March 2018 amending and supplementing Law No. 007/2002 of 11 July 2002 on the Mining Code, which abolished the treaty-based regime, SAKIMA is no longer governed by an exceptional tax regime provided for in the agreement applicable to the BANRO Group of 13 February 1997. It is now subject to the single tax regime of the current Mining Code. As such, like the other EPs and like all taxpayers and debtors in the sector, it pays the taxes and duties due to the State in accordance with the tax, customs, para-tax and exchange regime provided for in the Mining Code. Similarly, this change of regime has had no impact on the structure and type of revenue collected, since the various partnerships entered into before and even after the Code was amended in March 2018, had been concluded on a commercial basis without regard to the nature and character of the contractual regime enjoyed by SAKIMA.

2.6.5. The role of public companies

No major events were noted during the period. The social, economic, financial etc. role of the PEs was addressed by the Report on the Review of the Financial Statements 2017 and 2018 (see pp. 15-82), the Relaxed Report 2018, 2019 and 1(st) Half Year 2020 (pp. 101-102) as well as the Report on the Strengthening of Disclosures of State-Owned Enterprises, Financial Years 2017 and 2018 (see cases for each PE, pp. 22-78).

2.6.6. Description of the rules and practices governing the financial relationship between EPs and the State

2.6.6.1. Financial transfers between the EP and State

The rules applicable to transfers between PEs and the State are better described in the Relaxed Report, Financial years 2018, 2019 and 1st half of 2020 (Cf. pp. 102-104). They are also described in more detail in the Report on the strengthening of disclosures by state-owned enterprises, Financial years 2019 and 2020 (pp. 48-240).

[29] The transformation process began in 2008 and is .
[30] These are : GÉCAMINES, SCMK-Mn, SODIMICO, SOKIMO, SAKIMA and SONAHYDROC

As a reminder, four levels of transfer between the PE and the State were developed in the Relaxed Report 2018, 2019 and 1st half of 2020. They relate to *(i)* the payment of and duties owed to the State, *(ii)* the sale of shares and equity interests, *(iii)* the sharing of partnership revenues between the PEs and the Treasury, particularly revenues from royalties and key money, as provided for in Article 39 of Finance Act No. 15/021 of 31 December 2015 for the 2016 financial year, and *(iv)* the payment of dividends to the State by the PE, following a distribution of profits.

Transfers from EP in respect taxes, fees and duties to the State at central level and to the provinces amount respectively to US$42.78 million in 2020 and US$44.67 million in 2021, i.e. a total US$87.45 million for the two financial years. They available in the T/SL software and presented in open data format.

In 2021, SAKIMA sold a total of 5 PE (PE 2594, PE 2595, PE21, PE17 and PE76). The first three were sold to KALIMA Mining Company and the other two to Congo Fair Mining, a joint venture between SAKIMA and CDMC. These rights were subsequently registered by the Mining Registry in 2021 and 2022 respectively. Table 18 below shows the sales made by the PEs between 2019 and 2021.

Interviews with SAKIMA managers during data collection revealed that these rights were assigned on the basis of the company's internal procedures.

The third level concerns the sharing of income from partnerships between the EPs and the Treasury, particularly income from royalties and gate fees. The situation for these two flows in 2020 and 2021 is as follows:

Table 8: Royalties and key money received by EPs in 2020

Public companies	Royalties	No door	Total
GECAMINES	28 859 430,97	88 850 000,00	**117 709 430,97**
SODIMICO	1 303 988,68		**1 303 988,68**
COMINIÈRE		1 099 940,00	**1 099 940,00**
SAKIMA	710 950,00	850 000,00	**1 560 950,00**
SOKIMO		750 000,00	**750 000,00**
TOTAL	**30 874 369,65**	**91 549 940,00**	**122 424 309,65**

Source*: EITI Declarations 2020-2021*

Table 9: Royalties and key money received by PEs in 2021

Public companies	Royalties	No door	Total
GECAMINES	40 159 944,98	22 772 430,00	**62 932 374,98**
SODIMICO	1 204 400,00		**1 204 400,00**
SAKIMA	543 648,68	1 225 000,00	**1 768 648,68**
COMINIERE	60 339,00	549 970,00	**610 309,00**
SOKIMO		707 605,00	**707 605,00**
TOTAL	**41 968 332,66**	**25 255 005,00**	**67 223 337,66**

Source: *EITI Declarations 2020 and 2021*

***Note**: Empty boxes in the above tables mean that revenue has been received by the PE in respect of the flow concerned.*

Pursuant to the provision of the aforementioned Finance Act and Ordinance-Law no. 18/003 of 13 March 2018 setting the nomenclature of central government duties, taxes and fees, the amount declared by the EPs is deemed to represent the 50% due to the EPs, with the difference, for the same amount, assumed to have been paid by the JVs to the Treasury[31].

With regard to the royalties (50%) due to the Treasury, the DGRAD stated that it had not received any payment in connection with this flow.

The DGRAD has not declared any receipts from key money for either 2020 or 2021. The lack of sharing can be explained by EPs' exploitation of the contradiction between art 39 of the Finance Act, Ordinance-Law no. 18/003 above and article 33 bis al. 2 of the Mining Code. The aforementioned Ordinance-Law requires royalties and gate fees to be shared equally between the EP and the Public Treasury, whereas article 33 bis al.2 states that "Where the deposit has been studied, documented or worked by a commercial company belonging to the State, 100% of the gate fee shall be paid to that company".

Finally, with regard to the payment of dividends, in practice none of the 9 PEs paid dividends to the State. As a reminder, in 2019 only GÉCAMINES and SACIM posted profits of US$148.91m and US$5.14m respectively. Only SACIM paid a dividend of US$751.08K to the State.

Nevertheless, five of the 9 EPs made payments as part of their contribution to the State budget. These are the following EPs: GECAMINES, COMINIERE, SAKIMA, SODIMICO and SACIM.

The amounts declared in 2020 and 2021 are shown in the table below:

Table 10: Contributions to the State budget in 2020 and 2021

Name of EP	Amount paid
GECAMINES	2 180 472,45
COMINIERE	15 130,58
SACIM	1 200 000,00
SAKIMA	25 217,63
SODIMICO	81 862,46
TOTAL	**3 502 683,12**

[31] *Letter No CAB/MIN/FINANCES/FIS/CNB/2018/1132 of 26/03/2018 from the Minister of Finance to the DG of the DGRAD relating to the problems of offsetting advances made by GECAMINES to the Treasury with obligations in terms of non-tax revenue.*

2.6.6.2. Financial transfers from the Government to the EP

These may be subsidies, financial contributions or other support that the State, whether or not it is a shareholder, provides to the public limited company in order to support its operations and ensure its financial or social equilibrium. The rules that apply are those determined by the texts that grant the subsidy or transfer, the agreements or even the unilateral decisions that a government may take to save a public limited company. It should be noted that these texts may vary from one PE to another, depending on the nature or character of the subsidy to be granted or the transfer to be made by the State.

A review of the financial statements for the 2019 and 2020 financial years shows that the following PEs have received grants:

- GECAMINES: US$619,649 as an investment grant. As the company did not provide clarification, the origin of this subsidy is not specified;
- SCMK-Mn: CDF 26,282,939 and CDF 133,815,835 respectively in respect of investment subsidies received from ETDs and operating subsidies, the source of which was not specified;
- MIBA: US$189,825 (end 2020) as an investment grant. The source was not specified despite requests for clarification;
- SONAHYDROC: CDF 5,514.24 million received from the Congolese government as an operating subsidy (this amount relates to the price structure of petroleum products).

Note:

SONAHYDROC's financial statements also show a subsidy of 10 000 000
US as a **subsidy receivable from the State** in accordance with Ministerial Order No 0019/CAB/MINIECONAT/ABM/RKS/MSM/2020 setting up the committee to monitor and evaluate the subsidy granted by Congolese State to SONAHYDROC through the price structure for petroleum products.

2.6.6.3. Transfers between PEs and their subsidiaries (JVs) and vice versa.

are two possible scenarios.

- ❖ The first is the financial transfer from the JV to the PE in terms of the contractual payments made under the contract/agreement creating the JV. Here the rules that apply are those set out in the contracts/agreements creating the JV. Transfers from the JV to the PE in terms of contractual payments will be considered in the section dealing with public company transactions.
- ❖ This is the case, for example, of loans granted by the JV to the EP, which will be dealt with in the section dealing with loans and guarantees granted to the extractive industries by the State or the EP.

  As regards transfers from the PE to its JVs, on examining the replies received[32] from the PEs on this subject, none of them confirmed that they had made any transfer to their JVs.

[32] *Replies received from the 9 EPs following the request for various information relating to this part of the report.*

The report on the strengthening of disclosures by public companies goes into much greater detail on this point.

Note:

Knowledge of reciprocal transfers between PEs and joint ventures is crucial to a better understanding of the relationship between the two parties. This information is generally contained in the contracts/annexes, riders or all three. Given the fairly large number of JV contracts (riders and annexes) concluded to , especially in the mining sector, it is not easy at this level to provide an exhaustive description of these types of relationships.

2.6.6.4. of retained earnings.

The applicable rules are those contained the Uniform Act relating to the law of commercial companies and economic interest groupings, and in the Articles of Association of EPs.

There were no new developments during the period.

Information on this point is provided in the Relaxed Report 2018, 2019 and 1st Semester 2020 (pp. 108-109) and the Report on the strengthening of disclosures by public companies, financial years 2019-2020 (pp. 55-240).

2.6.6.5. Reinvestment of profits

The applicable rules are those set out in the Articles of Association.

There were no significant developments during the period in relation to the information contained in the more flexible report and the report on enhanced disclosures by public companies for the 2019 and 2020 financial years.

2.6.6.6. Right to third-party funding of PE activities

Following their transformation into commercial companies, EPs are free negotiate and obtain third-party financing for their activities, provided that it is obtained on the basis of market conditions.

This is discussed in more detail in the Report on Strengthening Disclosures by State-Owned Enterprises, Financial Years 2019 and 2020.

2.6.6.7. Description of the conditions attached to the participation of the State and the EPs in the extractive industries

This point is based on the details provided by the EPs, particularly those contained in the replies from GÉCAMINES, SODIMICO and COMINIÈRE received during the preparation of the Simplified Report.

The conditions relating to the participation of the State and the EPs in the extractive industries can be analysed in terms of contributions and counterparts which are clarified by the agreements, contracts or conventions signed with these companies.

Contributions may be in cash (rare case), in assets (the most case) or in kind.

The assets contributed are usually either mining/petroleum rights and titles, deposits or equipment and facilities that can be transferred to the partnership or leased out.

The industrial input most often consists of information, documentation, technical data and even human expertise.

In return for the transfer of shares, deposits, installations or industrial contributions, the State or the EP participates in the company's capital. This also gives it the right to a gate fee, a dividend and royalties to compensate for the consumption of deposits. The State or EP also has the right to participate in the management of the partnership through representatives proposed by them and appointed to certain positions on the statutory bodies.

In return for the rights and titles leased, the State or the EP receives the lease rent and the key money.

The flows in the PE Repository give more indications in terms of the nature of the counterparties to the State's or PE's shareholding in extractive companies.

This point is developed further by the Report on the strengthening of disclosures by public companies, Financial years 2019 and 2020 and illustrated by the Relaxed Report 2018, 2019 and 1(st)) half of 2020 (pp. 103-107)

2.6.6.8. Level of state participation in the extractive industries

The data used to determine the direct and/or indirect shareholding of State and EPs in the extractive industries in 2020 and 2021 come from the following sources:

- The Ministry of the Treasury, which sent a statement of the State's direct and indirect holdings in companies in the extractive sector;
- PEs who reported their shareholdings in JVs and their subsidiaries in the extractive and non-extractive sectors. The data from the PEs was cross-checked with their EITI declarations and those of the JVs contained in the "capital structure" form;
- The Répertoire des droits miniers valid as at 31 May 2022, from which the list of mining companies that have converted PR into PE during the period has been extracted.

2.6.6.9. Direct participation.

a. <u>Oil sector</u>

The State's participation in this sector is shown in the table below:

Table 11: Direct state participation in the oil industries in 2020 and 2021

N°	Name of the company	Participation in 2020 (in %)	Participation in 2021 (in %)	Changes made
1	SONAHYDROC	100	100	No
2	JAPECO	20	20	No
3	SOREPLICO	20	20	No
4	SOLICO	20	20	No
5	FOXWELP	15	15	No
6	CAPRIKAT	15	15	No
7	SOCOREP	15	15	No
8	KINREX	12,75	12,75	No

Note:

Apart from SONAHYDROC, in the upstream oil sector, the State's direct participation is borne more by the concession companies, most of which are inactive.

b. Mining sector

The State's direct majority and minority shareholdings in the mining industries are shown in the two tables below:

Table 12: Majority state ownership of mining companies

N°	Name of the company	Participation in 2019 (in %)	Participation in 2020 (in %)	Participation in 2021 (in %)	Modification intervened
1	GECAMINES	100	100	100	No
2	SODIMICO	100	100	100	No
3	SCMK-Mn	100	100	100	No
4	SOKIMO	100	100	100	No
5	SAKIMA	99	99	99	No
6	COMINIÈRE	90	90	90	No
7	MIBA	80	80	80	No
8	SACIM	50	50	50	No

Note on the case of SACIM :

The composition of SACIM's capital as follows: Congolese State 50% and AFECC 50%. In view of this composition and taking into account the legal definition and that agreed by the Executive Committee, this company should not be included in the list of PEs but simply be considered as a company in the State portfolio.

When SACIM, then known as SCIM (Société Congolaise d'Investissement Minier), was included in the EITI perimeter as a PE (see 2012 EITI report), the members of EITI-DRC Executive Committee engaged in a lively debate on the basis for considering SCIM to be a PE in view of the composition of its share capital, in which the State held an equal but not majority stake.

Finally, taking into account the ongoing negotiations between the Government and the partner to increase the States shareholding to 51% and the fact that it is a mixed economy company, the Executive Committee decided to consider it as a PE. Since , SACIM has participated in EITI declarations as a public company.

Table 13: Minority state holdings in mining companies

Company name	Participation in 2019 (in %)	Participation in 2020 (in %)	Participation in 2021(in %)	Modification intervened
FRONTIER	5	5	5	No
KGL SOMITURI	5	5	5	No
METALKOL	5	5	5	No
KAMOA COPPER	5	20	20	No
MURUMBI MINERALS	5	5	5	No
GOLD DRAGON RESOURCES RDC	5	5	5	No
CROWN MINING		10	10	No
CHEMAF	5	5	5	No
ALPHAMIN BISIE	5	5	5	No
SEK	5	5	5	No
SOMIKIVU		20	20	No
CONGO MINERAL EXPLORATION	5	5	5	No
SYLVER BLACK R.	5	5	5	No
SEGMAL	5	5	5	No
TANTALE MINING KATANGA	5	5	5	No
KANUKA MINING	5	5	5	No
KISENGO MINING	5	5	5	No
GOLDEN AFRICA M	5	5	5	No
SASE MINING	5	5	5	No
CMOC KISANFU	5	5	5	No
KALONGWE MIN.	5	5	5	No
KALUNKUNDI M.	5	5	5	No

***Source**: Direct shareholding statement provided by the Ministry of the Treasury*

Note:

Of the 21 companies listed above, only 8 are in the production phase and therefore likely to pay dividends to the State in the event of a profit and declare them to the EITI. These companies are FRONTIER, METALKOL, CROWN MINING, CHEMAF, ALPHAMINES and SEK, GAR and KAMOA COPPER. To date, no revenue has been declared by DGRAD in respect of dividends received from these 8 companies.
There has been a change in the State's stake in KAMOA COPPER. It risen from 5% to 20% in 2020. Requests for explanations were sent to the Ministry of Portfolio and to the company to understand the origin of this increase. Up to the writing of this report, the parties concerned had not provided any answers.

The shareholdings shown in the table above are minority holdings and result from the application of article *71d*. of the Mining Code relating to the State's acquisition of a stake in the capital of mining companies, following the transfer by the holder to State of 10% of its capital, following completion of the process of transforming the PRs into PEs.

In addition, the list of holders of mining rights valid until 31 May 2022 provided by CAMI has been used to draw up a list of holders who converted their PRs into PEs during the said Financial Years. The list of these holders is shown in Appendix 1.

A comparative analysis of the government shareholding statement provided by the Ministry of the Treasury and the list of companies that have converted their PRs into PEs shows that there is insufficient concordance between the two statements.

In previous reports, it was noted, among other things, that this discrepancy between the two statements was due to the fact that there was no ***systematic mechanism*** for exchanging this information between the Ministry of Mines and the Ministry of the Treasury.

To overcome this difficulty and strengthen the collaborative efforts between the two Ministries concerned (Mines and Portfolio), the EITI-DRC has included in its 2022 Annual Work Plan and Budget an activity to bring together experts from the Ministry of Mines, the Ministry Portfolio and CAMI to find a definitive solution to this problem.

To this end, on 28 October 2022, the EITI-DRC organised a technical meeting bringing together the experts concerned, at the end of which the participants agreed to speed up the work of the harmonisation commission already set up by the two Ministries. The EITI is closely monitoring the finalisation of the commission's work.

2.6.6.10. Indirect shareholding

a. Oil sector

Table 14: Shares held by SONAHYDROC in extractive companies in 2020 and 2021

Name EP	Company owned	Phase	Participation 2020 (in %)	Participation in 2021 (% of total)	Modification
SONAHYDROC	LIREX SARL	Production	15	15	No
	SURESTEAM	Exploration	8	8	No
	SURESTREAM	Exploration	8	8	No
	ENERGULF AFRICA LIMITED	Exploration	10	10	No
	SOCO E&P RDC* (DRC)	Exploration	10	10	No

****SOCO** E&P RDC closed in 2015 and left the DRC. The block has not yet been awarded and could be at the end of the call for tenders that the Government launched on 28 July 2022, following the meetings of the Council of Ministers on 08 April and 15 July 2022. The tender covers 30 blocks, including 03 gas blocks in Lake Kivu and 27 oil blocks. Three sedimentary basins are involved: the Coastal Basin, the Central Cuvette Basin and the Basins of the western branch of the East African Rift.*

b. **Mining sector**

Table 15: Changes in the percentage of shares held by mining companies in extractive companies

Name of EP	Name of the JV	Exercises 2020	Exercises 2021	Phase	Observation
GECAMINES	BOSS MINING	49	49	Production	No changes
	S.E DE SHAMITUMBA	30	30	Exploration	No changes
	CMT	30	30	Exploration	No changes
	COMIKA	30	30	Production	No changes
	COMILU	28	28	Production	No changes
	COMMUS	28	28	Exploration	No changes
	KCC	20	20	Production	No changes
	KICO	32	32	Construction	No changes
	MKM	19,8	19,8	Production	No changes
	RUMI	25	25	Production	No changes
	SECAKAT	30	30	Exploration	No changes
	SICOMNES	20	20	Production	No changes
	SIMCO	99	99	Company Immobilière	No changes
	CMOS	27,5	27,5	Production	No changes
	SMK	99	99	Feasibility	No changes
	SOMIDEZ	49	49	Feasibility	No changes
	STL SPRL	100	100	Production	No changes
	SWANMINES	25	25	Construction	No changes
	TFM SA	20	20	Production	No changes
	KAMBOVE M.	35	35	Feasibility	No changes
	LUALABA M. R	35	35	Feasibility	No changes
	SAKIMA SA	0,01	0,01	Exploration	No changes
	GOMA MINING	25	25	Not specified	No changes
	EGC	100	100		No changes
	FREEPORT COB.	20	20		No changes
SODIMICO	KICC SA	23	23	Construction	No changes
	SODIMIKA SA	30	-	Exploration	Transfer of shares
	SEM	30	30	Not specified	No changes
	SAKIMA SA	0,01	0,01	Exploration	No changes
SOKIMO	MGM	13,78	13,78	Construction	No changes
	KIBALI G.M	10	10	Production	No changes
	MIZAKO	20	20	Not specified	No changes
	WMC	20	20	On standby	No changes
	SMB	35	35	Not specified	No changes
	GIRO GOLD	35	35	Not specified	No changes
SCMK-Mn	SIMCO	1	1	Company Immobilière	No changes
	MDDK	20	20	Feasibility	No changes

Name of EP	Name of the JV	Exercises		Phase	Observation
		2020	2021		
COMINIERE	MANOMIN	32	32	Exploration	No changes
	SEGMAL	32	32	Construction	No changes
	SOMIMI	28	28	Exploration	No changes
	TANGANIKA M.	32	32	Exploration	No changes
	TANTALE and NOBIUM	32	32	Exploration	No changes
	DATHCOM	30	10	Not specified	Transfer of shares
	TALMUD			Not specified	
	UNITED COMINERE	30	30	Not specified	No changes
	MURUMBI MINERAL	10	10	Not specified	No changes
	UATT	-	32	Not specified	New participation
	MINOR	-	30	Not specified	New participation
	SANDISTONE WORLDWIDE	-	30	Not specified	New participation
	FORCE COMODITIES	-	30	Not specified	New participation
	LONG HAO	-	30	Not specified	New participation
MIBA	SMDL	49	49	Production	No changes

Note 1:

- *SOCIÉTÉ IMMOBILIÈRE DU CONGO (SIMCO) holds a 12% stake in SICOMINES and a 5% stake in KCC on behalf of GÉCAMINES.*
- *The dashes in the table indicate that the JV did not exist during the financial year in question.*
- *In the comments column, no change means that there has been no change in shareholding (direct or indirect) during the financial years concerned. Consequently, no financial implications can be drawn for analysis and disclosure.*
- *Two EPs have more or less extensive portfolios. GECAMINES 25 joint ventures compared with 14 for COMINIERE.*
- *Of the 14 JVs, 4 (Manomin, Segmal, Somimi and Dathcom) are genuinely operational, while the remaining 10 are inactive or on the back burner. From the information in COMINIERE's Activity Report it appears that its partners (in these 10 JVs) may not have sufficient financial capacity to carry out the activities, given that in most JV contracts, the financing of the operations is entirely the responsibility of the partner, with the EP simply providing the concessions and, to a lesser extent, some fixed assets.*
- *For GECAMINES, it should be noted that, of the 25 companies in its portfolio, 4 are its subsidiaries (STL, EGC, SMK and SIMCO) and 21 are joint ventures, 11 of which are in production, including BOSS MINING, which has nevertheless ceased operations; 08 are either in exploration or in feasibility study phase, 1 (SAKIMA) and SIMCO, a property company and holder of GECAMINES shares in two partnerships (SICOMINES and KCC).*
- *As underlined above and in points 6.5.7 and 6.6.3, the funding of JV activities is entirely the responsibility of the partner.*

Note 2:

The non-mining partnerships held by GECAMINES are detailed in the Rapport Assoupli (p.121) and the Rapport sur le renforcement des divulgations des entreprises publiques, exercices 2019 et 2020.

Main findings:

a) **Direct government contributions**

- In terms of majority shareholdings in the two sectors, there has been no change in the shares held by the State in 2020 and 2021;
- In the oil sector, there was no change in the State's stake in minority interests;
- It should be noted that the list of holdings provided by the Portfolio is not exhaustive, as the situation regarding the State's actual acquisition of a 10% stake in the capital of the applicant companies at the end of the process transforming the PR into a PE has still not been harmonised and updated.

b) **Indirect shareholdings**

Use of the 2020 and 2021 Mining Cadastre register provides information on a number of operations that have taken place either on the rights held by the PEs or in terms of assignment, leaseback or option.

Full details of these transactions are given in the section dealing with Public Company transactions.

Note on the sale of COMINIERE's shares in DATHCOM MINING SAS

Initially, COMINIERE held a 30% stake in Dathcom Mining SAS, a JV jointly owned with Dathomir.
On 27 November 2017, COMINIERE transferred 5% to Dathomir Mining Resources SARLU. According to interim management, this transfer was made "temporarily" to allow Dathomir Mining Resources SARLU to raise the funds needed to rehabilitate the Manono-Lubumbashi road. As a result, COMINIERE's stake has been reduced from 30% to 25%.
Subsequently, on 11 September 2021COMINIERE signed a contract with the Chinese company ZI JIN MINING GROUP, which resulted in the sale to the latter of COMINIERE's 15% stake in DATHCOM for US$33.44 million. ZI JIN MINING is a shareholder in KAMOA COPPER and in COMMUS, one of GECAMINES' JVs.
According to IGF report[33], the transfer of the 5% to Dathomir was not provisional but definitive and irrevocable. As for the transfer of the 15%, the IGF criticises COMINIERE's interim management for "effectively contenting itself with transferring the mining rights without first developing them". In this respect, the IGF considers that "the transfer of COMINIERE's 15% share in DATHCOM to ZIJIN MINING was carried out in violation of the legal provisions on the withdrawal of the State from portfolio companies and caused, in view of the evaluations made in feasibility study, a significant loss of revenue for the public treasury estimated at USD 116.560 million".

[33] *Source: IGF report dated 30/03/2022 final observations sent to the CEO of Cominière).*

Following the sale, AVZ (which owns 60% of Dathcom), believing that it had not been consulted before exercising its pre-emptive right, accused COMINIÈRE of breaching the company's agreements and articles of association, and expressed its intention to exercise its pre-emptive right.

2.6.6.11. Responsibility of PEs in covering expenses incurred by JVs in different phases of the project cycle.

The responses received from all the EPs[34] show that they have no responsibility for financing the project. However, they do require the partner to have credibility on the international market in order to seek and raise the funds needed to develop the JV, including contributing its own funds. The EP, as a partner, may nevertheless cooperate in establishing the necessary guarantees without pledging its shares in the JV.

With regard to the responsibility of the PEs in financing the JV project in its various phases, the Report on the Strengthening of Disclosures by State-Owned Enterprises, Fiscal Years 2019 and 2020 (p.62) describes the level of responsibility of GECAMINES with regard to covering expenses.

2.6.7. Loans and guarantees granted to the extractive industries.

Requirement 2.6. b) states that "***Where the government or state-owned enterprises have provided loans or guarantees to mining, oil and gas companies operating in the country, details of such transactions shall be disclosed***".

This point is described in depth by the Report on the strengthening of disclosures by state-owned enterprises, Financial years 2019 and 2020 (see pp. 69 and 87-90 for GECAMINES; pp. 122 and 132 for COMINIERE) and by the Relaxed Report, 2018,2019 and 1st half of 2020 (pp.124 -128).

With regard to the loans granted by GECAMINES to the Congolese Government and MIBA respectively, which are commented on extensively in the Rapport assoupli 2018, 2019 and 1st semestre 2020 (p.125), in June 2022 this company sent the EITI-DRC a document[35] which indicates the following situation:

<u>Government loan</u>

- Amount granted: US$70 million
- Terms: interest-free loan
- Repayment terms: monthly instalments.
- Repayments made: US$9 million in three tranches of US$3 million each.
- Outstanding balance at 30 June 2022: US$61 million.

<u>Loan granted to MIBA</u>

- Height: US$5m
- Interest rate: 5% p.a.
- Repayment period and terms: 3 years

[34] *See above*

[35] *Letter DG GECAMINES n° 782/DG/22 dated 18 June 2022 addressed to the National Coordinator in response to the request for clarifications to enrich the GMP's comments on the validation draft.*

- Agreed guarantees: grace period of 12 months from the release of the loan on 15 May 2018.

As the repayment was due in May 2022, at the date of transmission of the said document, GECAMINES did not specify the amount of the repayments made.

On the subject of loans or guarantees granted by the State to the extractive industries, the DGDP[36] stated that during the period under review, no loans or guarantees had been granted by the State to extractive companies.
In terms of services, the letter states that the data collected from the BCPSC provides information on interest paid and repayments made by SICOMINES in respect of both infrastructure and mining. The same applies to GECAMINES.
The situation at 30 September 2022 of SICOMINES in the books of the DGDP is as follows:

Table 16 SICOMINES situation (US$ millions)

Labels	Infrastructure	Mining section
Disbursements	863,60	2 088,35
Principal repaid	352,80	529,20
Interest paid	154,88	346,93

Source: DGDP

2.6.8. Publication of EP financial statements

This point is covered extensively by the Relaxed Report 2018, 2019 and 1st half of 2020 (pp.129 and 130) and the Report on Strengthening Disclosures by Public Companies, Financial Years 2019 and 2020.

Note:

Pursuant to his letter n°1230/MINPF/RSM/VN/WMM/2018 of 19/09/2018, the Minister of Portfolio instructed the PEs to work with the Technical Secretariat EITI-DRC to discuss the appropriate modalities for the publication of the said financial statements. Following the workshops of 25/04 and 15/05/2019 between the PEs and EITI-DRC in the presence of private companies and civil society, it was noted that only GECAMINES now systematically publishes its financial statements on its website.

2.6.9. Public company transactions

accordance with requirement 4.5 of the Standard[37], "***GMP should ensure that the reporting process fully addresses the role of SOEs, including comprehensive and reliable disclosures of significant payments that SOEs***

[36] *Letter from DG DGDP n°DGDP/DG/DE/CA/1899/2022 dated 26 December 2022 addressed EITI-DRC.*
[37] *EITI Standard 2019*

transfers to state-owned enterprises, transfers from state-owned enterprises to public administrations and transfers from the State to its public enterprises".

Taking into account the role played by PEs in the socio-economic life of the country, the number of PEs involved in extractive activities in the DRC and the number of provisions devoted to them in the Standard, the Executive Committee decided that all PEs should be included in the scope of declaration, regardless of the level of payment made to State or the amount of revenue received. The same applies to transactions carried out by PEs. These transactions have been included in the scope regardless of the amount involved.

As such, all nine public extractive companies in the DRC participate in the declaration. They are therefore considered in two ways: as declarants of the payments they make to the State in their capacity as extractive companies, and also as declarants of all revenues received, the amount. It should be noted that most of the revenue comes from joint operations, as the resale of the State's shares is not yet applicable due to the fact that no production sharing contract (mines and oil) has reached the production stage.

All flows relating to revenue collected by the PEs have been included in the 2020-2021 Reference Framework without application of the materiality threshold. They are included in the scoping report and described and detailed in the flow description table appended to this report.

2.6.9.1. Revenue collected by EP

The declared revenues collected by the EPs during the 2020 and 2021 financial years amount to US$459.03 million, including US$212.66 million for the 2020 financial year and US$246.37 million for 2021 financial year.

The aggregate situation of revenue collected by PE and by financial year is as follows:

Table 17: *Revenues received by PEs in 2020 and 2021*

EP	2020	2021	Grand total
GECAMINES	202 581 837,06	216 453 135,86	419 034 972,92
LA COMINIERE	1 981 458,00	4 631 509,00	6 612 967,00
SAKIMA	1 760 950,00	2 496 648,68	4 257 598,68
SODIMICO	1 859 475,57	1 504 400,00	3 363 875,57
SOKIMO	900 000,00	19 357 605,00	20 257 605,00
SONAHYDROC	3 573 554,00	1 928 535,83	5 502 089,83
Grand total	**212 657 274,63**	**246 371 834,37**	**459 029 109,00**

Source: 2020-2021 EITI Declarations

Comments :

i. The table above only includes the PEs that have declared revenue for 2020 and 2021. It does not include the PEs that did not declare any revenue during these two financial years. These SACIM. SACIM does not have a JV, while MIBA and SCMK-Mn, which each have a JV, reported that they did not receive any revenue during the period.

ii. Overall, during the period, the EPs collected US$459.03 million. GÉCAMINES collected US$419.03 million (91.3% of total revenue), followed by SOKIMO, which collected US$20.26 million (4.6% of total revenue collected by the EPs). Between them, these two EPs collected 95.9% of total revenue from EPs.

iii. Revenues received by SOKIMO consist of and are largely influenced dividends paid in 2021 by Kibali GOLDMINE in the amount of US$17.9 million.

iv. Two streams, gate fees and dividends paid to PEs, accounted for 69.06% total revenue for the 2020 financial year. They amounted to US$90.3 million and US$56.55 million respectively, giving a total of US$146.85 million. The bulk of the dividends was paid by SICOMINES to GECAMINES for an amount of US$35.9 million, a key money of US$80 million was paid to the same EP by KAMBOVE Mining. In 2021, revenues received by the EPs in respect of gate fees and dividends amount to US$165.63 million, i.e. 67.22% total revenues for this Financial Year.

v. In 2021, revenues will be boosted dividends (US$197.63 million) paid by TFM, COMMUS, SICOMINES, COMIKA to GECAMINES and KIBALI GOLDMINE to SOKIMO.

vi. Overall, for the two financial years, revenues from gate fees and dividends amounted to US$312.48 million, or 68.07% of total revenues.

2.6.9.2. Payments made by EP

Payments made and declared by PEs to the State at central, provincial and local level amounted to US$87.45 million, including US$42.78 million for the 2020 financial year and US$44.67 million for the 2021 financial year.

The payments reported in this table are those declared by all nine PEs in the scope and relate to the various flows paid to the State at national, provincial and local level. They also include payments made to central government entities (CAMI, BCC, FOMIN and CEEC.) as well as payments not included in the repository but deemed by the PEs to be significant.

GECAMINES came first with US$59.98 million paid over the two financial years, representing 68.6% of all payments made. It is followed by SACIM with US$15.55 million and SAKIMA with US$11.14 million. These three EPs alone accounted for 99.50% of all payments.

Four flows make up the bulk of the payments declared by GECAMINES. These are AMR A &B, IPR-IER, IBP and DTI. They represent US$51.73 million or 86.3% all payments declared by this company.
SACIM's payments consist mainly of IBP, RM 50% and DTI. SAKIMA's payments consist mainly of IBP and DSA. An exceptionally large amount under the IBP (US$9.93 million) was recorded as a payment made in 2021. Requests for explanations have been sent to the EP with a view to confirming or correcting this amount downwards. At the time of writing, no replies have been received.

2.6.9.3. State transfers to public companies

This case was dealt with extensively in section 2.6.6.2 of this chapter.

2.6.9.4. Securities transactions

The transactions carried out by the PEs in 2020 and 2021 relate to sales, farm-outs and options on certain mining rights held by the PEs.

Assignment of rights

Disposals in 2020 and 2021 are shown in the table below:

Table 18: *Transfer of rights*

TYPES AND RIGHT	CEDANT	TRANSFEROR	NATURE TRANSFER	DATE CONTRACT	DATE REGISTRATION
PER0750	GECAMINES	INTERACTIVE RUSSIA ENERGY	Transfer total	04/10/2019	07/10/2020
PE661	GECAMINES	KISANFU MINING	Transfer total	12/06/2019	26/02/2021
PE2594	SAKIMA	KALIMA MINING COMPANY	Transfer total	11/03/2021	10/11/2021
PE2595	SAKIMA	KALIMA MINING COMPANY	Transfer total	11/03/2021	10/11/2021
PE21	SAKIMA	KALIMA MINING COMPANY	Transfer total	11/03/2021	10/11/2021
PE17	SAKIMA	CONGO FAIR MINING	Transfer total	11/03/2021	18/05/2022
PE76	SAKIMA	CONGO FAIR MINING	Transfer total	11/03/2021	18/05/2022
PE05078	SOKIMO	KODO RESOURCES Sarl	Transfer total	12/08/2019	11/09/2020
PE 5079	SOKIMO	KODO RESOURCES Sarl	Transfer total	12/08/2019	11/09/2020
PE2081	SOKIMO	KODO RESOURCES Sarl	Transfer total	12/08/2019	11/09/2020

Option

The table below shows the options available in 2020 and 2021 as indicated by the Mining Registry:

Table 19: Option

TYPES AND RIGHT	OFFICIAL	BENEFICIARY	NATURE OPTION	DATE CONTRACT	DATE REGISTRATION
PR11881	MIBA	DANIELLA MINING COMPANY	Total on PR	07/05/2020	13/10/2020
PR11876	MIBA	ENERGY24 SARL	Total on PR	02/11/2020	08/06/2021
PR 11878	MIBA	ENERGY24 SARL	Total on PR	02/11/2020	02/09/2021
PR11877	MIBA	ENERGY24 SARL	Total on PR	22/11/2020	02/09/2021
PR11819	MIBA	ENERGY24 SARL	Total on PR	22/11/2020	02/09/2021

Lease

Amodiation operations for 2020 and 2021, as reported by the Mining Registry, are shown in the table below:

Table 20 Amodiation of rights

TYPES AND RIGHT	AMODIANT	AMODIATOR	NATURE	DATE CONTRACT	DATE REGISTRATION
PE11600	GECAMINES	KINGA KILA MINING	Lease partial	03/12/2018	08/04/2021
PE08841	GECAMINES	KINGA KILA MINING	Lease partial	03/12/2018	08/04/2021
PE13256	GECAMINES	KAI PENG MINING	Lease partial	06/01/2021	15/02/2021
PE00540	GECAMINES	BETA MINING	Lease total	26/03/2021	15/04/2021
PE02359	GECAMINES	AURUM	Lease total	07/06/2019	08/06/2021
PE02357	GECAMINES	AURUM	Lease total	07/06/2019	02/07/2021
PE02354	GECAMINES	COMPAGNIE MINIERE D'ENCADREMENT DES DEMOBILISES ET DES EX COMBATTANTS (MINING COMPANY FOR DEMOBILISED AND EX-COMBATANTS) MAI MAI Sarl	Partial leaseback	12/02/2021	03/08/2021
PE02353	GECAMINES	NEW MINERALS INVESTMENTS	Lease partial	26/08/2021	14/10/2021
PE02351	GECAMINES	CONGO MOON	Lease partial	26/08/2021	14/10/2021
PE00271	SODIMICO	SOMIKA	Lease total	12/06/2018	10/03/2022

Source: CAMI

2.6.10. EP tax advances to the Government.

The debate on this issue as well as the situation of tax advances made by GECAMINES to the State are addressed in the Rapport Assoupli 2018, 2019, 1er semestre 2020 (See pp. 138-141).

In addition, the consultant in charge of the thematic report on the reinforcement of public company disclosures returned to the question that he documented on pages 97 and 98 of the said report.

The problem of the tax advances granted by the PEs to the State, in particular GECAMINES, took on particular importance during and at end of the DRC's validation in October 2022, the Board of Directors considered the non-securitised part of these advances to be a transfer to the Government outside the budgetary framework and consequently treated them as quasi-budgetary expenditure. This consideration did not allow the DRC to fully meet Requirement 6.2, which has been the subject of a corrective measure to be met at the next validation.

Although the stakeholders made it clear that these advances were fact advance payments against various future entitlements, the Board's position was reinforced by the IGF's report on these advances, which considered that they were not made within the DRC's conventional budgetary framework.

In view of these positions, the EITI-DRC again approached GECAMINES, which provided it with an updated statement of the tax advances granted by it to the State from 2012 to 2022.

The summary report is presented in the table below.

Table 21: GECAMINES tax advances to the State at 18 June 2022 (in US$)

FINANCIAL YEAR	AMOUNT ADVANCE	AMOUNT TO BE SECURITISED	AMOUNT SECURITIZED	AMOUNT COMPENSATED	AMOUNT NOT SECURITISED AND NOT
2012	185 000 000,00	185 000 000,00	0,00	0,00	0,00
2013	7 310 105,72	7 310 105,72	0,00	0,00	0,00
2015	10 700 000,00	2 700 000,00	45 000 000,00	0,00	8 000 000,00
2016	88 199 757,43	88 199 757,43	85 000 000,00	0,00	0,00
2017	187 412 000,00	187 412 000,00	183 750 000,00	0,00	0,00
2018	28 000 000,00	24 000 000,00	0,00	4 000 000,00	0,00
2019	4 000 000,00	4 000 000,00	0,00	0,00	0,00
2020	20 000 000,00	0,00	0,00	20 000 000,00	0,00
2021	0,00	0,00	184 871 863,15	0,00	0,00
TOTAL	**530 621 863,15**	**498 621 863,15**	**498 621 863,15**	**24 000 000,00**	**8 000 000,00**

__Source__: Summary based on data provided by GÉCAMINES in June 2022. The detailed document is available at the EITI ST.

The table shows that :

(1). Of the US$ 530,621,863.15 owed by the State to GÉCAMINES, only US$ 24 million has been paid to the latter by way of compensation, while US$ 498,621,863.15 has been paid to GÉCAMINES by way of compensation.
US$8 million remains uncompensated and unsecuritized;

(2). Compared with the data in the Relaxed Report for 2018, 2019 and the first half of 2020, acceleration of securitisation very encouraging. Of the US$192.87 million identified as still to be securitised when the Relaxed Report was published in March 2021, US$184.87 million has been securitised and the difference, i.e. US$8 million, is awaiting securitisation. This represents only 4.2% of the initial amount (US$192.87 million).

(3). The last advance granted dates back to 2020, but it was cleared during same financial year. This reflects the firm intention of the parties to speed up the settlement of these advances, which, among other things, are hampering the take-off of GECAMINES;

(4). As regards the clearance of these advances by Régie financière, the situation is as follows:

Table 22: *Discharge of GECAMINES tax advances* ***(in ') US$)***

REGIE	AMOUNT	COMPENSATION EFFECTS	REMAINDER TO COMPENSATE
DGI	340 371 863,15	155 500 000,00	184 871 863,15
DGRAD	121 500 000,00	25 456 223,37	96 043 776,63
DGDA	60 750 000,00	3 291 998,63	57 458 001,37
NOT TITLED	8 000 000,00		8 000 000,00
TOTAL	**530 621 863,15**	**184 248 222,00**	**346 373 641,15**

(5). By way of example, for the DGI, the offsets were made as follows and cover taxes based on the amounts given in the table below:

Table 23: *Use of tax advances* ***(in USD)***

<table>
<tr><th colspan="2">DGI</th><th>FLOW</th></tr>
<tr><td rowspan="4">Using the tax</td><td>34 000 000</td><td rowspan="7">AMR Treasury, IBP, VAT return and IPR-IER</td></tr>
<tr><td>33 500 000</td></tr>
<tr><td>54 000 000</td></tr>
<tr><td>10 000 000</td></tr>
<tr><td rowspan="2">Compensation payments</td><td>4 000 000</td></tr>
<tr><td>20 000 000</td></tr>
<tr><td>TOTAL</td><td>155 500 000</td></tr>
</table>

2.6.11. Quasi-budgetary expenditure

The disclosure of quasi-fiscal expenditures by SOEs is made mandatory by provisions of requirement 6.2.al.1. According to this requirement, "If state participation in the extractive industries generates significant revenues, implementing countries should provide for disclosure by state-owned enterprises of their quasi-fiscal expenditures. The Multi-Stakeholder Group is required to develop a reporting process to achieve a level of transparency equal to that which exists for other payments and revenue streams and to include subsidiaries and state-owned enterprises and joint ventures".

To meet these provisions, the Executive Committee has approached the issue in two stages:

- the search for a harmonised definition of quasi-budgetary expenditure,
- the introduction of a mechanism for the declaration and disclosure of these expenses by PEs.

Information on these stages as well as the cases likely to be assimilated to quasi-budgetary expenditure are developed in the Relaxed Report 2018, 2019 and 1(st) half of 2020 (see pp. 141-145). Also with regard to each PE, the cases identified as being equivalent to quasi-budgetary expenditure are given in the report on the strengthening of PE disclosures, Financial years 2019 and 2020.

Chapter 7: Overview of exploration, production and exports

This point is addressed in section 3 of the chapter on information on the contribution of the extractive industries.

Chapter 8: Infrastructure supplies, barter agreements and specific contracts "SICOMINES

The Assoupli ITIE-RDC 2018, 2019 et 1er Semestre 2020 Report; the Etude d'évaluation[38] de la mise en œuvre de la Convention de Collaboration relative au développement d'un projet minier et d'un projet 'infrastructures en RDC (Projet SICOMINES) as well as the Rapport de l'Inspection Général des Finances[39] sur le Projet SICOMINES provide lot of information on the said Project.

Following the publication by the EITI-DRC of the Study on the evaluation of the implementation of the SICOMINES Project and the public debate that followed its wide dissemination, the Government set up an Interministerial Commission to look further into the conclusions contained in this study and to evaluate the implementation of the said Project.

Subsequently, the Inspectorate General of Finance carried out a superior audit of the execution of this contract and published a report whose conclusions corroborate those of the Thematic Study published by the EITI-DRC.

In short, these reports found many discrepancies between what was envisaged in the Convention and what has been achieved to date. Among other things, they criticised the unfair distribution share capital, which did not take into account the value of the mining deposits contributed by the company.

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[38] https://drive.google.com/file/d/1PBwLjwIIJwG7kUXryoYfCug_b352-v6f/view

[39] https://igf.gouv.cd/rapports/CONCLUSION%20DE%20L%27IGF%20SUR%20LE%20CONTRAT%20CHINOIS/18

Gécamines, the undervaluation of the reserves of these deposits, the reduction of the State's share in the capital of the Busanga hydroelectric dam in favour of a third party, the low rate of completion of infrastructures, the premature distribution of dividends, the integration and amortisation of the key money, the excessive level of exemptions, etc.

These reports recommended that the parties renegotiate with a view to rebalancing the contract.

In addition, following the work of the Interministerial Commission, the Bureau de Coordination et de Suivi du Programme Sino-Congolais (BCPSC) was replaced by a public establishment called the "Agence de Pilotage, de Coordination et de Suivi des Conventions de Collaboration signées entre la RDC et les partenaires privés (APCSC)".

Below are the tables showing the status of infrastructure financed under the "Chinese Contract" the status loan repayments under the contract, updated on the basis of statements from ACGT and SICOMINES.

2.8.1. Current status of infrastructure projects

Table 24: Status of infrastructure financed under the Sino-Congolese Programme as at 21 November 2022

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
A. FINANCING 2008 - 2014								
1	Earthworks and asphalting on the RN5: Lubumbashi - Kasomeno	Haut-Katanga	CREC 7	137,00	1 x 2	CLEAR	162 283 871,42	Provisional acceptance on 09/05/2016. Final acceptance on 17/12/2016.
2	Asphalting of the RN4: Beni - Niania	North Kivu	SINOHYDRO 14	60,00	1 x 2	CLEAR	57 768 563,94	Provisional acceptance on31/08/2010. Final acceptance on 11/11/2011.
3	Modernisation Avenue Tourisme	Kinshasa	CREC 8	6,80	1 x 2	CLEAR	29 776 839,16	Provisional acceptance on 30/08/2011. Final acceptance on 26/02/2013.
4	Upgrading the Lutendele road	Kinshasa	CREC 8	2,80	1 x 2	CLEAR	19 933 655,69	Provisional acceptance on 30/08/2011. Final acceptance on 26/02/2013.
5	Boulevard du 30 Juin Lot 1	Kinshasa	CREC 7	5,32	2 x 4	CLEAR	4 118 559,82	Provisional acceptance on 29/07/2014. Final acceptance on 29/07/2014.
6	Boulevard du 30 Juin Lot 2	Kinshasa	CREC 8	2,50	2 x 3	CLEAR	9 341 204,19	Provisional acceptance on 25/01/2013. Final acceptance on 23/07/2014.

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
7	Boulevards Sendwe and Triomphal	Kinshasa	CREC 8	3,67	2 x 3 (1.5Km) and 2 x 4 (2,165Km)	CLEAR	6 245 149,70	Provisional acceptance on 18/01/2013. Final acceptance on 13/04/2013.
8	Cinquantenaire Hospital	Kinshasa	SINOHYDRO 2	-	N/A	Capacity: 500 beds	14 879 516,42	Provisional acceptance on 05/12/2012. Final acceptance on 27/08/2014.
9	Esplanade du Palais du Peuple	Kinshasa	SINOHYDRO 2	-	N/A	Surface paved area: 24,300 m².	25 181 752,02	Provisional acceptance on Final acceptance on 25/08/2011.
10	Setting up prefabricated plant in Kisangani	Tshopo	SCHNELL	-	N/A	Hangar: 2,820 m² 10 houses built witnesses	7 492 260,00	Final acceptance on 07/04/2018.
TOTAL FUNDING 2008 - 2014 :								**497 021 372,36**
B. 2015 BUDGET								
11	Modernisation of the Butembo crossing (Continued)	North Kivu	SINOHYDRO 14	7,85	2 x 2	CLEAR	3 342 701,41	Provisional acceptance on 28/05/2016. Final acceptance on 05/06/2017.
12	Asphalting the Bukavu road - Kamanyola (PK0 - PK5)	South Kivu	SINOHYDRO 14	5,00	1 x 2	CLEAR	3 000 000,00	First 5 km completed. Provisional acceptance on 14/03/2017. Final acceptance on 15/04/2018.

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
13	Rehabilitation of the Lwambo - Mitwaba - Manono - Kalemie road (PK22+00) PK171+600)	Haut-Katanga Lualaba and Haut-Lomami	CREC 7	149,60	1 x 2	CLEAR	30 000 000,00	Provisional acceptance on 15/01/2018. Final acceptance on 02/04/2019.
14	Rehabilitation and modernisation of the Kolwezi road network	Lualaba	CREC 8	4,657	1 x 2	CLEAR	6 000 000,00	Provisional acceptance on 19/01/2018. Final acceptance on 20/08/2019.
15	Rehabilitation of the Bunagana - Rutshuru - Goma road	North Kivu	SINOHYDRO 13	100,00	1 x 2	11/100 km asphalted	10 000 000,00	Provisional acceptance on 18/04/2018. Final acceptance on 18/07/2019.
16	Modernisation of Uvira road network / Phase 1	South Kivu	SINOHYDRO 14	2,23	1 x 2	CLEAR	10 000 000,00	Provisional acceptance on 14/04/2018. Final acceptance on 16/07/2019.
17	Modernisation Avenue NZOLANA	Kinshasa	CREC 8	10,976	1 x 2	First Phase Completed : 1.4 Km	15 000 000,00	Provisional acceptance on 24/12/2017 Final acceptance on 15/12/2018.
18	Reinforcement of Boulevards Sendwe and Triomphal	Kinshasa	CREC 7	3,665	2 x 3 (1.5Km) and 2 x 4 (2,165Km)	CLEAR	5 000 000,00	Provisional acceptance on 26/01/2018. Final acceptance on 13/05/2019.
19	Rehabilitation of the paved Mbuji Mayi - Mwene Ditu road	Kasaï-Oriental and Lomami	CREC 8	135,000	1 x 2	Of which 16.62 km asphalted	15 000 000,00	Provisional acceptance on 27/11/2018. Final acceptance on 08/12/2019.

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
20	Modernisation of the Kisangani road network	Tshopo	CREC 7	10,975	1 x 2	CLEAR	15 000 000,00	Provisional acceptance on 19/12/2018. Final acceptance on 10/03/2020.
21	Construction a new stadium in Kalemie	Tanganyika	CREC 9	-	N/A	Number places : 15 000	16 128 606,22	Provisional acceptance on 13/11/2019. Final acceptance on 21/09/2022.
22	Rehabilitation of the Kikwit road - Idiofa	Kwilu	SINOHYDRO 1	70,000	1 x 2	Of which 6.3 km asphalted	10 000 000,00	Provisional acceptance on 05/07/2019. Final acceptance on 02/09/2021.
23	Construction of the water collection and treatment at Kamina	Haut-Lomami	CREC 8	-	N/A	Capacity of production: 10,000 m³	10 000 000,00	Provisional acceptance on 20/01/2020.
24	Rehabilitation and modernisation of the Manono road network	Tanganyika	CREC 9	3,838	1 x 2	CLEAR	5 000 000,00	Provisional acceptance on 27/10/2020. Final acceptance on 13/04/2022.
25	Modernisation of Uvira road network / Phase 2	South Kivu	SINOHYDRO 14	2,230	1 x 2	CLEAR	5 000 000,00	Provisional acceptance on 06/10/2020. Final acceptance on 10/06/2022.
26	Rehabilitation and modernisation of the Kalemie road network	Tanganyika	CREC 7, 8 and 9	12,167	1 x 2	CLEAR	41 871 393,78	**Phase I:Lot 1**: Provisional acceptance on 24/08/2019.Final acceptance on 23/10/2020.**Phase II: Lot 2 and 3:** Provisional acceptance on 18/12/2020.Acceptance. definitive on 26/09/2022.

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
						TOTAL BUDGET 2015 :		**240 342 701,41**
C. 2018 BUDGET								
27	Asphalting of 14 km of the Kamina - Musonoie - Kapata road in the town of Kolwezi	Lualaba	CREC 7	14,000	1 x 2	CLEAR	9 500 000,00	Provisional acceptance on 21/08/2019. Final acceptance on 21/09/2020.
28	Construction of a bridge over the RN7 at Lomela with its accompanying components (Hospital and Vocational technical school)	Sankuru	CREC 7	-	1 x 2	Range: 90 m	5 187 773,93	Provisional acceptance on 17/12/2021. Final acceptance on 19/08/2022.
				TOTAL COMPLETED PROJECTS (Budget 2018) :				**14 687 773,93**
OTHER WORK								
A. 2015 BUDGET								
1	Construction of the Bunia Stadium	Ituri	SINOHYDRO 2	-	N/A	Number places : 10 000	10 000 000,00	Provisional acceptance on 10/03/2022.
2	Construction of the Goma Stadium	North Kivu	SINOHYDRO 2	-	N/A	Number places : 10 000	10 000 000,00	Provisional acceptance on 04/042022.
3	Construction of the Bukavu Stadium	South Kivu	SINOHYDRO 14	-	N/A	Number places : 10 000	10 000 000,00	The need for funding to complete the contractual work
4	Opening of the Kamina road - Kabongo	Haut-Lomami	CREC 9	230,000	1 x 2	CLEAR	6 000 000,00	Provisional acceptance on 09/11/2021.
5	Opening of the Kabondo road - Dianda - Mukwende	Haut-Lomami	CREC 9	350,000	1 x 2	CLEAR	6 000 000,00	Provisional acceptance on 12/11/2021.
6	Road rehabilitation Kitanda - Ankoro	Tanganyka	CREC 9	70,000	1 x 2	CLEAR	5 000 000,00	CLEAR

N°	Project designation	Location	Company	Features			Cost (USD)	Observation
				Length (Km)	Number of routes	Other features		
7	Road rehabilitation Ankoro - Manono	Tanganyka	CREC 9	115,000	1 x 2	CLEAR	7 500 000,00	Provisional acceptance on 10/03/2022.
8	Supply and installation of solar poles and accessories	Tanganyka	ENERGY PLUS	-	N/A	CLEAR	10 000 000,00	Provisional acceptance on 10/03/2022.
9	Construction of the bypass linking Boulevard Lumumba and Kalemie Stadium	Tanganyka	-	-	N/A	CLEAR	5 500 000,00	Provisional acceptance on 05/01/2022. Final acceptance on 27/09/2022.
TOTAL BUDGET 2015 :								**70 000 000,00**
B. 2018 BUDGET								
10	Surveying and uncovering Artisanal Exploitation Zones (ZEA) in Kolwezi	Lualaba	CREC COVEC	-	N/A	CLEAR	2 500 000,00	Project closed as inconclusive.
TOTAL PROJECTS IN PROGRESS :								**2 500 000,00**
TOTAL INFRASTRUCTURE FINANCED BY THE SINO-CONGOLESE PROGRAMME :								**824 551 847,70**

***Source** : ACGT*

Table 25: Disbursements for infrastructure projects at 31 December 2020

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of commitments/ Work incurred from 1/1/2020 to 31/12/2020	Cumulative value of Commitments/ Work incurred at 31/12/2020
1	Work on the Lutundele bypass in Kinshasa	19 933 655,69	0,00	19 240 627,17
2	Work on Avenue Tourisme in Kinshasa	29 344 191,67	0,00	29 344 191,97
3	Work on the RN5 Lubumbashi-Kasomeno road	92 755 583,14	0,00	92 755 516,92
4	Work on the RN5 Lubumbashi-Kasomeno-Kasenga road	69 073 565,06	0,00	69 073 565,56
5	Work on the Boulevard Triomphal in Kinshasa	35 894 638,61	0,00	34 524 231,94
6	Work on the boulevard du 30 juin Lot 1	25 973 618,36	0,00	25 943 631,02
7	Work on the boulevard du 30 juin Lot 2	19 341 204,19	0,00	18 856 314,75
8	Contract for the purchase of production equipment for prefabricated units and generator sets	15 032 299,32	0,00	15 032 299,31
9	Asphalting work on the RN4 Niania-Beni road	64 684 805,00	0,00	64 683 853,94
10	Centenary Hospital Project	114 901 200,00	0,00	114 879 516,42
11	Development work on the Esplanade du Palais du People	24 255 299,10	0,00	24 255 299,12
12	Contract for the purchase of production equipment for prefabricated units and generator sets	11 000 000,00	0,00	11 000 000,00
13	Lwambo-road asphalting and upgrading Mitwaba-Manono-Kalemie	30 000 000,00	0,00	30 000 000,00
14	Rehabilitation and modernisation of the Kolwezi road network	6 000 000,00	0,00	6 000 000,00
15	Work on the Bukavu-Bukavu road asphalting project Kamanyola	13 000 000,00	0,00	13 000 000,00
16	Butembo Crossing Modernisation Project	11 000 000,00	0,00	11 000 000,00
17	Road Rehabilitation and Modernisation Project Kikwit-Idiofa(70KM)	10 000 000,00	0,00	9 854 708,75
18	Mbuji Mayi paved road reinforcement project Mwene Ditu (135KM)	15 000 000,00	119 959,77	15 000 000,00
19	Project to rehabilitate and modernise the road network of Kalemie	10 000 000,00	0,00	9 944 355,21

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of commitments/ Work incurred from 1/1/2020 to 31/12/2020	Cumulative value of Commitments/ Work incurred at 31/12/2020
20	Project to rehabilitate and modernise the road network of Manono	5 000 000,00	1 263 503,85	4 581 657,66
21	Construction project for the Capture and Storage Water treatment at Kamina in Katanga	10 000 000,00	240 369,92	9 917 722,94
22	Project to a new stadium in Kalemie	10 000 000,00	215 049,25	9 952 431,68
23	Road Rehabilitation and Modernisation Project Kitanda-Ankoro (70km)	5 000 000,00	0,00	1 528 870,08
24	Road Rehabilitation and Modernisation Project Ankoro-Manono (115KM)	7 500 000,00	0,00	4 427 332,59
25	Kabalo Bridge Construction and Modernisation Project		0,00	0,00
26	Kamina-Kabongo Road Rehabilitation Project (230KM)	6 000 000,00	1 911 534,66	4 130 562,20
27	Kabondo-Dianda Road Rehabilitation Project Mukwende (350KM)	6 000 000,00	731 371,92	4 886 484,05
28	Road Rehabilitation and Modernisation Project Bunagana-Rutshuru-Goma (100KM)	10 000 000,00	0,00	10 000 000,00
29	Goma Stadium Project	10 000 000,00	1 284 695,79	9 235 171,21
30	Project to a stadium in Bunia	10 000 000,00	512 477,88	9 344 534,61
31	Project to rehabilitate and modernise the road network in Kisangani	15 000 000,00	95 987,77	15 000 000,00
32	Road rehabilitation and modernisation project Uvira	5 000 000,00	0,00	5 000 000,00
33	Bukavu Stadium Project	10 000 000,00	1 048 457,88	8 393 251,69
34	Contract for the design, supply and installation of the posts Solar and accessories	10 000 000,00	727 235,08	8 916 825,77
35	Design and works contract for the project to rehabilitate and modernise Avenue Nzolana and combat erosion avenue Nzolana	15 000 000,00	0,00	15 000 000,00

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of commitments/ Work incurred from 1/1/2020 to 31/12/2020	Cumulative value of Commitments/ Work incurred at 31/12/2020
36	Works Study Contract for the Refurbishment and Renovation Project Modernisation of the Mwene Ditu-Kamina- Nguba road (750 km)		0,00	
37	Project to reinforce the Boulevards Triomphal and Sendwe in Kinshasa	5 000 000,00	0,00	5 000 000,00
38	Study and Works Contract for the Kalemie Road Rehabilitation and Modernisation Project (Pk3+000~Pk4+600) Phase I	5 000 000,00	0,00	4 968 657,13
39	Contract for Studies and Works on the Modernisation Project for the Uvira Roads: Phase II	5 000 000,00	1 779 816,81	4 822 094,35
40	Study and Works Contract for the Construction Project of the Road linking Kalemie Airport and the New Kalemie Airport. Kalemie Stadium at Boulevard Lumumba	5 500 000,00	0,00	1 584 236,50
41	Design and Works Contract for the Construction Project the Lomela Bridge and its social support components	5 000 000,00	2 078 915,73	4 346 407,83
42	Study and works contract for sounding and uncovering Artisanal Exploitation Zones in the Lualaba Province	2 500 000,00	299 021,52	1 420 855,15
43	Study and Works Contract for the Bitumen Paving Project of 14KM of road between Kamina-Musonoi-Kapata in the town of Kolwezi	9 500 000,00	118 357,77	9 500 000,00
44	Contract for Studies and Works for Rehabilitation and Modernisation of the Kalemie road network (PHASE TWO)	26 871 393,78	1 497 937,98	26 634 075,00
45	Study and Works Contract for the Construction a New stadium in Kalemie (PHASE TWO)	6 128 606,22	0,00	6 099 957,64
	Total :	**822 190 060,14**	**13 924 693,58**	**799 079 240,16**

***Source**: SICOMINES S.A.*

Table 26. Disbursements for infrastructure projects at 31 December 2021

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of commitments/ Work incurred from 1/1/2021 to 31/12/2021	Cumulative value of commitments/ Work incurred at 31/12/2021
1	Work on Lutundele bypass in Kinshasa	19 933 655,69	-	19 240 627,17
2	Work on Avenue Tourisme in Kinshasa	29 344 191,67	-	29 344 191,97
3	Work on the RN5 Lubumbashi-Kasomeno road	92 755 583,14	-	92 755 516,92
4	Work on the RN5 Lubumbashi-Kasomeno-Kasenga	69 073 565,06	-	69 073 565,56
5	Work on the Boulevard Triomphal in Kinshasa	35 894 638,61	-	34 524 231,94
6	Work on the boulevard du 30 juin Lot 1	25 973 618,36	-	25 943 631,02
7	Work on the boulevard du 30 juin Lot 2	19 341 204,19	-	18 856 314,75
8	Contract for the purchase of equipment for the production of prefabricated parts and generating sets	15 032 299,32	-	15 032 299,31
9	Asphalting work on the RN4 Niania-Beni road	64 684 805,00	-	64 683 853,94
10	Centenary Hospital Project	114 901 200,00	-	114 879 516,42
11	Development work on l'Esplanade du Palais du Peuple	24 255 299,10	-	24 255 299,12
12	Contract for the purchase of equipment for the production of prefabricated units and generating sets	11 000 000,00	-	11 000 000,00
13	Lwambo-Mitwaba-Manono-road paving and upgrading project Kalemie	30 000 000,00	-	30 000 000,00
14	Rehabilitation and Modernisation of the Kolwezi road network	6 000 000,00	-	6 000 000,00

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of Commitments/ Work incurred from 1/1/2021 to 31/12/2021	Cumulative value of commitments/ Work incurred at 31/12/2021
15	Project work Asphalting of the Bukavu-Kamanyola road	13 000 000,00	-	13 000 000,00
16	Butembo Crossing Modernisation Project	11 000 000,00	-	11 000 000,00
17	Road Rehabilitation and Modernisation Project Kikwit-Idiofa(70KM)	10 000 000,00	145 291,25	10 000 000,00
18	Mbuji Mayi paved road reinforcement project Mwene Ditu (135KM)	15 000 000,00	-	15 000 000,00
19	Project rehabilitate and modernise the road network in Kalemie	10 000 000,00	55 644,79	10 000 000,00
20	Project rehabilitate and modernise the road network in Manono	5 000 000,00	37 559,23	4 619 216,89
21	Project to build a water collection and treatment unit in Kamina in Katanga	10 000 000,00	39 032,15	9 956 755,09
22	Project to a new stadium in Kalemie	10 000 000,00	-	9 952 431,68
23	Rehabilitation and Upgrading of the Kitanda-Ankoro road (70km)	5 000 000,00	1 050 380,87	2 579 250,95
24	Road Rehabilitation and Modernisation Project Ankoro-Manono (115KM)	7 500 000,00	2 253 166,65	6 680 499,24
25	Kabalo Bridge Construction and Modernisation Project		-	-
26	Kamina-Kabongo Road Rehabilitation Project (230KM)	6 000 000,00	1 838 940,80	5 969 503,00
27	Rehabilitation of the Kabondo-Dianda-Mukwende road (350KM)	6 000 000,00	1 086 519,31	5 973 003,36
28	Project to rehabilitate and modernise the Bunagana-Rutshuru-Goma road (100KM)	10 000 000,00	-	10 000 000,00
29	Goma Stadium Project	10 000 000,00	389 434,10	9 624 605,31

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of Commitments/ Work incurred from 1/1/2021 to 31/12/2021	Cumulative value of commitments/ Work incurred at 31/12/2021
30	Project to build a stadium in Bunia	10 000 000,00	-	9 344 534,61
31	Rehabilitation and Modernisation of the Kisangani road network	15 000 000,00	-	15 000 000,00
32	Road rehabilitation and modernisation project Uvira	5 000 000,00	-	5 000 000,00
33	Bukavu Stadium Project	10 000 000,00	1 023 291,77	9 416 543,46
34	Contract for the design, supply and installation of posts Solar and accessories	10 000 000,00	391 563,44	9 308 389,21
35	Design and works contract for the project to rehabilitate and modernise Avenue Nzolana and combat erosion avenue Nzolana	15 000 000,00	-	15 000 000,00
36	Design and Works Contract for Mwene Ditu-Kamina Road Rehabilitation and Modernisation Project Nguba(750KM)		-	
37	Project to reinforce the Boulevards Triomphal and Sendwe in Kinshasa	5 000 000,00	-	5 000 000,00
38	Study and Works Contract for the Kalemie Road Rehabilitation and Modernisation Project (Pk3+000~Pk4+600) Phase I	5 000 000,00	31 342,87	5 000 000,00
39	Contract for Studies and Works on the Modernisation Project for the Uvira Roads: Phase II	5 000 000,00	104 260,00	4 926 354,35
40	Study and Works Contract for Road Construction Project to link Kalemie Airport and the New Kalemie Stadium at Boulevard Lumumba	5 500 000,00	3 404 022,62	4 988 259,12
41	Design and Works Contract for the Lomela Bridge Construction Project and its Components Social support	5 000 000,00	554 047,37	4 900 455,20

N°	Description and location of the project/works	COMMITMENTS (in USD)		
		Total commitment/works budget	Value of Commitments/ Work incurred from 1/1/2021 to 31/12/2021	Cumulative value of commitments/ Work incurred at 31/12/2021
42	Contract for Drilling and stripping of Artisanal Mining Zones in Lualaba Province	2 500 000,00	-	1 420 855,15
43	Design and works contract for the 14km asphalting project between Kanina-Musonoi-Kapata in the town of Kolwezi	9 500 000,00	-	9 500 000,00
44	Contract for studies and works to rehabilitate and modernise the road network of Kalemie (PHASE TWO)	26 871 393,78	-	26 634 075,00
45	Study and Works Contract for the Construction a New Stadium in Kalemie (PHASE TWO)	6 128 606,22	-	6 099 957,64
	Total	**822 190 060,14**	**12 404 497,22**	**811 483 737,38**

***Source**: SICOMINES S.A.*

2.8.2. Repayment of loans

Table 27: Loan repayments in 2020

Reference of the Memorandum of Understanding for the Loan	Total amount provided for in the Loan Agreement	Interest provided for in the Loan Agreement	Outstanding amounts at 1st January	Annual repayments (Principal + Interest Repayments)	Outstanding loan at 31 December 2020
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	1 503 696 921,85	275 000 000,00	1 228 696 921,85
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	35 000 000,00	-	35 000 000,00
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	71 640 786,83	-	91 064 828,76
Contract N.[2020]001	1 779 000 000,00	USD LIBOR-6 months+270BP	-	-	807 000 000,00
Contract N.[2020]001	1 779 000 000,00	USD LIBOR-6 months+270BP	-	-	9 260 535,91
Loans granted by Class B shareholders	Counterpart funds	Zero interest	487 872 271,91	-	739 350 671,91
Total :					**2 910 372 958,43**

***Source**: SICOMINES S.A.*

Table 28: Loan repayments in 2021

Reference of the Memorandum of Understanding for the Loan	Total amount provided for in the Loan Agreement	Interest provided for the Loan Agreement	Outstanding amounts at 1st January	Annual repayments (Principal + Interest Repayments)	Outstanding loan at 31 December 2021
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	1 228 696 921,85	267 000 000,00	961 696 921,85
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	35 000 000,00		35 000 000,00
Contract N.1410101062013211511	2 610 000 000,00	USD LIBOR-12 months+300BP	91 064 828,76	-22 651 931,70	113 716 760,46
Contract N.[2020]001	1 779 000 000,00	USD LIBOR-6 months+270BP	807 000 000,00	-	807 000 000,00
Contract N.[2020]001	1 779 000 000,00	USD LIBOR-6 months+270BP	9 260 535,91	-16 876 728,33	26 137 264,24
Borrowings by Chinese shareholders	Counterpart funds	Zero interest	739 350 671,91	148 977 360,00	590 373 311,91
Total :					**2 533 924 258,46**

***Source**: SICOMINES S.A.*

It is also important to note that table 16 above shows the situation declared by the DGDP with regard to the repayment of loans relating to the SICOMINES Project.

Chapter 9: Sub-national transfers

In addition to all that is developed in the Rapport Assoupli (pp. 231-234) on the question of **sub-national transfers** in the mining and oil sectors, it should be noted that at the level of the Provincial Administrations, given the application of the principle of universality of the budget, the figures for sub-national transfers are not detailed by sector.

Furthermore, these funds, if reported, are not directly linked to revenues generated by extractive companies. This is the case for Lualaba Province, which has indicated that it will receive operating transfers[40] from the central government amounting to 852,311,265.00 CDF and 1,735,180,652.00 CDF in 2020 and 2021 respectively, without providing any further details.

Chapter 10: Information on the contribution of the extractive sector

2.10.1. Social expenditure by extractive companies

The EITI Standard requires the publication of information on significant social and environmental expenditure made by extractive companies and made mandatory by law or by a contract signed with the State (Requirements 6.1 a), b)). It also encourages countries to disclose information on the management and monitoring of the environmental impact of extractive industries activities.

Information on companies' social and environmental obligations is detailed in the Relaxed Report, pp. 239 to 242.

a. In the mining sector

In addition to the , the procedures manual approved interministerial order no. 00820/CAB.MIN/MINES/01/ and no. 003/CAB.MIN/AFF.SOC.A.H.SN of 21 December 2021 has defined the remit and operating procedures of the Specialised Body responsible for the 0.3% contribution to community development projects. This is a reference tool relating to: (i) communication between the mining company and all stakeholders on the management, allocation, choice of projects, objectives, results and responsibility with regard to compliance with established standards and procedures, (ii) training of the various parties involved in the management and monitoring of the endowment for contributions to community development projects, (iii) compliance of administrative, financial and accounting operations with Congolese legislation, (iv) clarification of the powers and duties and (v) the establishment of a system for the management and monitoring of the endowment for contributions to community development projects.
(v) the establishment of an effective supervision, guidance, monitoring and control mechanism.

With this in mind, thirteen (13) specialised bodies have been set up within mining companies to manage the 0.3% allocation from May 2022. The acts establishing these bodies can be consulted on the Ministry of Mines website.

[40] *Data declared by the Lualaba Revenue Department to the EITI, 2020 and 2021 financial years*

b. For the Oil Sector

Social commitments are monitored by the Comité de Concertation du Territoire de Muanda (".C.T.M.), which has replaced the Comité de Concertation et de Développement du Territoire de Moanda ("COCODEM) and whose mission is to coordinate social initiatives in favour of local communities. This Committee was set up by *Ministerial Order n°006/DBN/CAB/MIN.HYD/2022* of 11 May 2022.

At the end of the Round Table held in Muanda in the Province of Kongo Central, another order was issued by the Minister of Hydrocarbons. This is *Ministerial Order n°007/DBN/CAB/MIN.HYD/2022 of 11 May 2022* on the creation, organisation and operation of the Follow-up Committee for the Resolutions and Recommendations of the second Muanda Round Table "**CSERT**".

c. Observed practice

In the context of the data collection carried out by the DRC-EITI Technical Secretariat in relation to the social and environmental obligations of extractive companies for the 2020 and 2021 financial years and covering the provinces of LUALABA, HAUT-KATANGA and HAUT UELE, a number of points are worth noting:

- ***Status of the specifications :***

- 81 companies holding mining rights are included in the scope of social expenditure declarations and are in possession of specifications. These operating rights are: the operating permit (PE), the discharge operating permit (PER) and the small mine operating permit (PEPM).
- Of these 81 companies, 66 are in operation.

  According to the thematic report currently being drawn up on the evaluation of the implementation of social and environmental expenditure by extractive companies, 42 companies have declared that they have specifications, 28 of which have been approved, 02 are awaiting approval and 12 are under negotiation.

- In addition, the information received from the Direction de Protection de l'Environnement Minier (DPEM) and the Divisions Provinces des Mines (DPM) on the cahiers des charges gives the situation of 51 cahiers des charges as shown below:

***Table** 29: Status specifications*

Provinces	Approved specifications	Specifications in progress instruction	Specifications in progress development	Specifications under development negotiation	Total
Haut-Katanga	3	4	7	14	28
Lualaba	14	2	3	3	22
Haut-Uele	1				1
Total	**18**	**6**	**10**	**17**	**51**

***Source:** DPEM*

- ***Allocation of 0.3% of sales :***

Of the 104 mining companies included in the reporting scope, 54 are in production and/or hold at least one MOU.

Of these 54 companies, 38 have declared a turnover of **US$10,598.28 million** for the 2020 financial year. By way of illustration, the 0.3% of this amount expected from these 38 companies is **US$31.795 million**, which, in principle, should have been paid to the Communities as a contribution to socio-economic development projects.

It should be noted that the process of setting up the specialised body responsible for managing this quota is under way with 13 pilot mining companies.

At the time of publication of this report, extractive company had declared that it had paid amounts representing the minimum allocation of 0.3% of sales.

d. Declaration of social expenditure

- **Mining sector**

Of the 104 companies included in the reporting scope, 54 either holders at least one EP and in production, or have approval as a Treatment Entity. The remaining 50 companies are in the exploration phase.

Of the 54 companies, 30 declared that they had made social expenditure, 24 returned empty forms or forms marked 'N/A'.

The total amount of these payments was ***US$83.724 million***, of which ***US$46.987 million was*** for compulsory expenditure and ***US$36.737 million*** for voluntary expenditure, i.e. 56% and 44% of total payments respectively.

The summary of this expenditure is as follows:

Table *30: Summary of compulsory and voluntary social spending*

Type of expenditure	2020		2021		Total
	Cash ($US)	Nature ($US)	Cash ($US)	Nature ($US)	
Mandatory	6 067 198,16	14 189 825,27	13 595 156,10	13 134 455,08	46 986 634,61
Volunteers	7 336 246,04	10 360 364,66	10 565 298,92	8 475 239,06	36 737 148,68
Total	**13 403 444,20**	**24 550 189,93**	**24 160 455,02**	**21 609 694,14**	**83 723 783,29**

Details of social spending and total spending by company can be found at this link[41].

[41] https://docs.google.com/spreadsheets/d/1f3cUh_3-mKq5dNoyVhxlgfC-7nZd1sJcy8TIBN2U7HA/edit#gid=684930730

By way of illustration, in 2020-2021, TENKE FUNGURUME Mining (TFM) declared social expenditure of **US$43,677,660.57**. This amount alone covers **52.16%** of the total social expenditure declared.

- **Oil sector**

Nine (9) private oil companies and one EP (SONAHYDROC) have been included in the 2020-2021 conciliation perimeter without any selection criteria.

Depending on the tax regime (onshore or offshore), the payments deferred by these companies in respect of social expenses are as follows:

***Table** 31: Oil company payments*

Company	Beneficiary	2020 (US$)	2021 (US$)
MUANDA INTERNATIONAL OIL COMPANY	TERRITORY COMMUNITY MUANDA	399 999,87	399 988,42
PERENCO OIL EXPLORATION AND PRODUCTION	COMMUNITY OF MUANDA TERRITORY	59 991,31	59 991,28
Grand total		**459 991,18**	**459 979,70**

2.10.2. Managing and monitoring environmental impact

Details of the mining operators who have paid the financial guarantees and their respective amounts for 2020 and 2021 are available in the social and environmental commitments assessment report drawn up by KPMG RDC S.A.

In addition, information received from DPEM indicates the following:

***Table** 32: Environmental projects*

Provinces	Research projects with RAPs	Research projects without a RAP	Projects of operations with ESIAs/PGESs	Projects operations without an ESIA/GESP	Projects disenfranchised	No. of Projects
Haut-Katanga	76	168	113	50	23	**430**
Lualaba	49	104	140	52	14	**359**
Haut-Uele	9	20	1	5	7	**42**
Total	**134**	**292**	**254**	**107**	**44**	**831**

***Source:** DPEM*

This table shows that :

- 69% of projects in the research phase do not have a RAP, compared with 31% who do;
- 30% of projects in the operational do not have an ESIA/PGES, compared with 70% that do.

It should be noted that the total environmental tax revenue collected over the period 2020-2021 amounts to ***US$18,448,545.62*** as declared by the State entities**.**

The accessibility of the ESIA/PGES and RAP

In accordance with the provisions article 42 of the Mining Code and 25 octies of the Mining Regulations, a summary of the ESIAs/PGESs and RAPs is published on the CTCPM website and on the website of the holder of the mining and quarrying rights, if any. In practice, however, this summary not published.

Environmental expenditure

***Table** 33: Summary of environmental expenditure declared for the 2020 and 2021 financial years*

Type of expenditure	2020		2021		Total
	Cash ($US)	Nature ($US)	Cash ($US)	Nature ($US)	
Mandatory	3 852 654,16	420 358,34	10 596 426,49	1 305 820,28	**16 175 259,27**
Volunteers	38 045,26	211 448,56	3 600,00		**253 093,82**
Total	**3 890 699,42**	**631 806,90**	**10 600 026,49**	**1 305 820,28**	**16 428 353,09**

Details of environmental expenditure are available at this link[42].

Recommendations:

- ✓ **The CTCPM and Companies:** to publish summaries of the ESIA/PGES and RAP on their respective websites.
- ✓ **To the Ministry of the Environment:** to publish the report on the monitoring of mining operators' environmental commitments.
- ✓ **Ministry of Hydro/ GHS:**
- Make available summaries of ESIAs/PGESs and RAPs, as well as monitoring reports on operators' environmental and social commitments.

[42] https://docs.google.com/spreadsheets/d/1f3cUh_3-mKq5dNoyVhxlgfC-7nZd1sJcy8TIBN2U7HA/edit#gid=536567601

2.10.3. Economic contribution of extractive companies

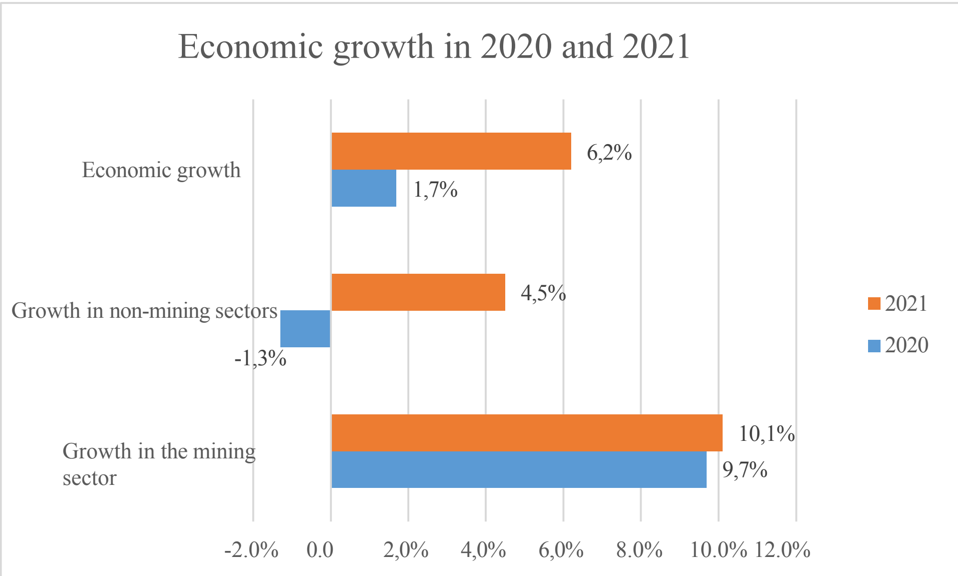
a. Contribution of the extractive sector to economic growth and exports

In the DRC, economic activity in 2020 was marked by a slowdown in economic growth due to the Covid-19 pandemic. Economic activity grew by 1.7%, compared with 4.4% in 2019. Growth in economic activity in the DRC is essentially driven by the extractive sector. Generally speaking, although Gross Domestic Product (GDP) grew by 1.7% in 2020, GDP excluding the mining sector fell by 1.3% in 2020, whereas it had grown by 5.8% in 2019.

Notwithstanding a sharp fall in international demand as a result of the Covid-19 health crisis, the DRC's extractive sector has shown itself to be resilient. Value added in the "Extraction" branch grew by 9.7% in 2020, compared with a slowdown of 1.0% in 2019. This strong growth is due to increased production of the DRC's main export products, mainly copper and cobalt. The Extraction branch has made a significant contribution to the growth of economic activity and is the engine of economic growth, contributing 2.7 points in 2020, compared with 0.3 points in 2019.

In 2021, economic activity has rebounded considerably. GDP growth was 6.2% in 2021, compared with 1.7% in 2020. This strong growth in economic activity is being driven mainly by the extractive sector, with prices for the main minerals exported by the DRC rising sharply, and by the post-Covid-19 recovery in other sectors.

***Figure 1:** Economic growth in 2020 and 2021*



Source: BCC reports

The extractive sector grew by 9.7% in 2021, while non-extractive activities grew by 4.7% in 2021, compared with -1.3% in 2020. GDP growth in 2021 was driven mainly by the dynamism of the extractive sector, whose 9.7% growth contributed around 2.9 points to GDP growth.

In 2022, economic activity in the DRC will remain high, with an estimated economic growth rate of 6.1%, driven by investment and exports from the mining sector, where prices have risen steadily in recent years, while the non-mining sectors (particularly services) are experiencing a slowdown (4.1% in 2022 compared with 4.5% in 2021).

The behaviour of the main products of the extractive sector is as follows:

Table 34: *Growth in exports of the main products of the extractive sector from 2020 to 2022*

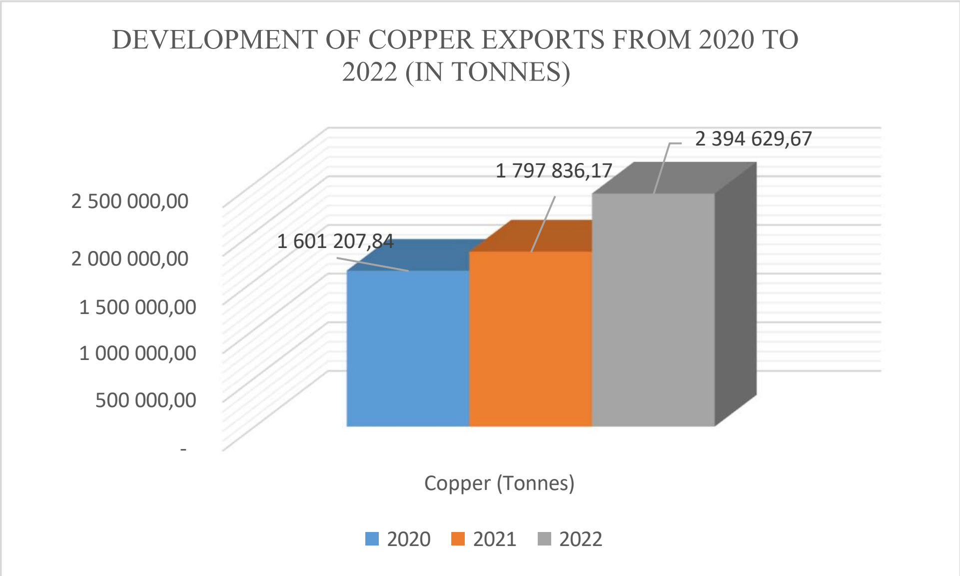
Product	2020	2021	2022
Diamond (Carats)	12 944 244,00	12 973 336,00	11 683 439,31
Copper (Tonnes)	1 601 207,84	1 797 836,17	2 394 629,67
Cobalt (Tonnes)	86 590,72	93 010,53	115 371,31
Zinc (Tonnes)	15 305,38	16 079,39	13 578,30
Gold (Kg)	30 553,76	31 839,12	28 306,26
Colombo-tantalite (Tonnes)	1 711,73	1 440,50	2 220,59
Crude oil (barrels)	8 737,00	8 003,00	N.A

Source: CTCPM and BCC

Cobalt, copper and zinc account for the bulk of the DRC's exports of goods, representing over 90% of the country's exports. In general, production of these products has risen sharply over the past 3 years, due to their importance to the energy transition. Strong demand for these products is reflected in their prices on international markets, and has a positive impact on the DRC's terms of trade.

In 2021, copper prices rose by 51.3% to an average of USD 9,299.3 per tonne, leading to a sharp increase in the value of copper exports. Copper is used in low-carbon technologies, which means it is in high demand and is driving up its price on international markets.

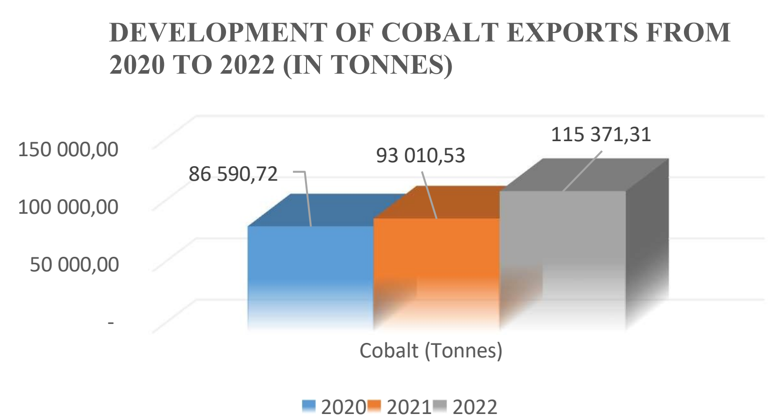
Figure 2: Growth in copper exports from 2020 to 2022



Source: CTCPM

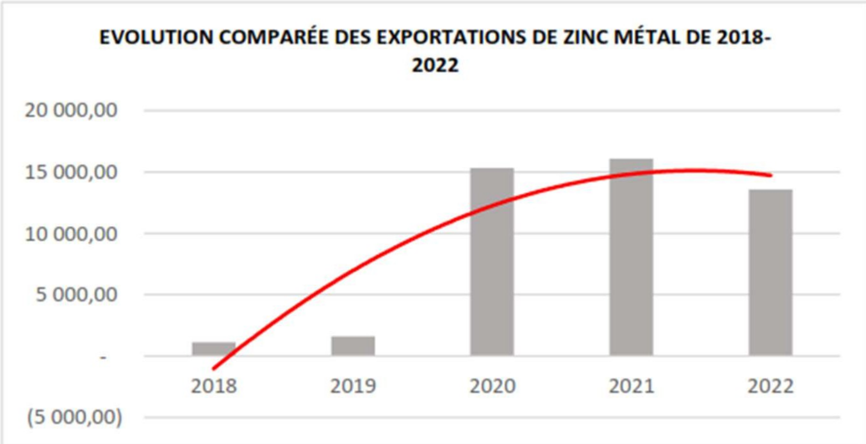
Between 2020 and 2022, the volume of copper exports increased by almost 50% to 2,394,630 tonnes. Most of the copper is produced by Gécamines (+/- 1%) and its partner companies (+/- 99%).

***Figure 3:** Cobalt export trends from 2020 to 2022*



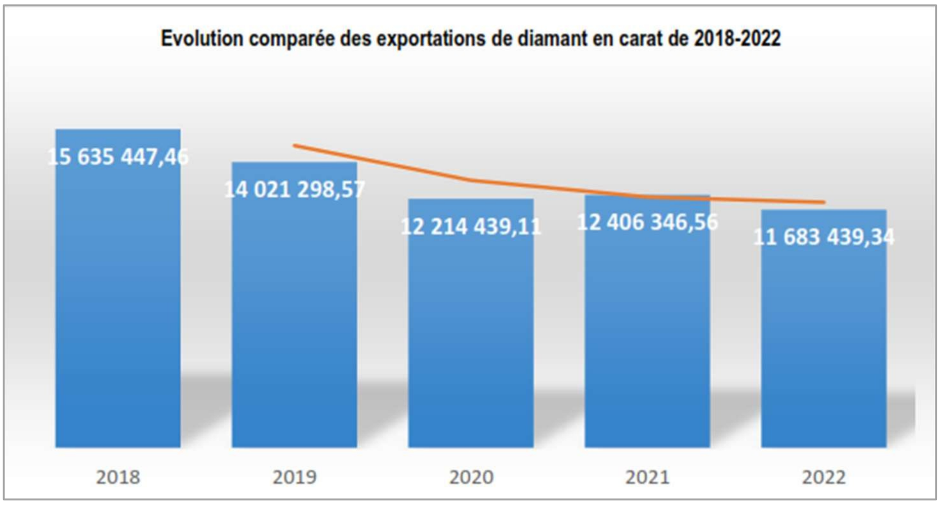
From 2020 to 2022, cobalt exports increased almost 33% to 115,371.31 tonnes. Gécamines' partner companies account for almost 80% of the DRC's total cobalt production.

Figure 4: *Growth in zinc exports from 2018 to 2022 Source: CTCPM*



After risin[illegible] [illegible]hina, Zinc exports fell in 202[illegible] to lower Chinese demand for this product. Nearly 16% of this ore is produced by Gécamines, while 84% of production is handled by its partner companies.

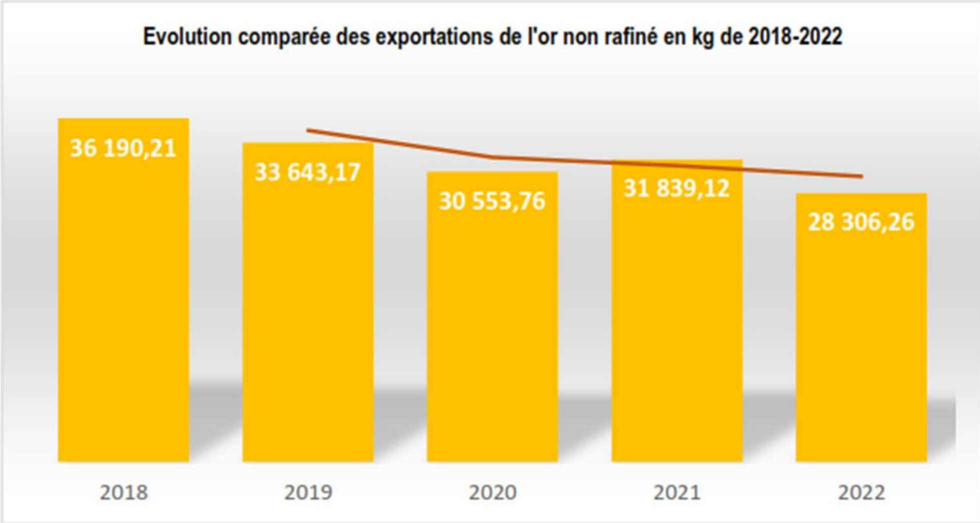
Figure 5: *Growth in Diamond exports from 2020 to 2022*



Source: CTCPM

In 2022, the volume of diamond exports was 11,683 thousand carats, compared with 12,944 thousand carats in 2020, a fall of almost 10%. There are two main reasons for this fall: (i) the suspension of SACIM's exports and (ii) the decline in comptoir activity as a result of unattractive market prices.

Figure 6: *Growth in gold exports from 2018 to 2022*



Source: CTCPM

The volume of gold exports hovers around 30,000 kg per year, according to official statistics. The volume of gold exported reached 28,306 kg in 2022, down 7% on its 2020 level. This volume of production remains low, given the production potential of this sector and artisanal production, the flows of which do not seem to be sufficiently captured. Efforts to formalise this sector and the EITI Executive Committee's study of the artisanal sector, the 3T and gold sectors, which is currently being drawn up, will help to control the flow of this product and supplement the information available.

As regards the volume of crude oil exports, the Central Bank forecasts an 8% fall, from 8,737 thousand barrels in 2020 to 8,003 thousand barrels in 2021.

In general terms, between 2020 and 2022, exports of mining products and hydrocarbons will have grown considerably, due both to an increase in the volume of the main products exported by the DRC (copper, cobalt, zinc and crude oil) and to higher prices for these products. The price of copper and cobalt in particular has risen by around , justified by the need for energy transition, especially in the global automotive sector.

Table 35: *Export growth in 2020 and 2021*

Products		Unit	2019	2020	2021
Copper	**of which** :	Tons	1 420 386	1 601 208	1 796 033
	- Gécamines	Tons	2 974	3 515	
	- Partners of the Gécamines	Tons	1 417 412	1 597 693	
Zinc	**of which :**	Tons	6 134	15 305	16 079
	- Gécamines	Tons	1 194	2 979	
	- Partners of the Gécamines	Tons	4 940	12 326	
Cobalt	**of which** :	Tons	77 964	86 591	93 144
	- Gécamines	Tons	1 509	14 339	
	- Partners of the Gécamines	Tons	76 455	72 252	
Fine gold		Kilos	31 586	31 501	31 687
Diamond	**of which** :	Thousands of carats	18 891	16 560	12 973
	- MIBA and others manufacturers	Thousands of carats	3 488	6 484	
	- Artisanal	Thousands of carats	15 404	10 076	
Cassiterite		Tons	17 364	17 202	27 989
Wolframite		Tons	393	483	220
Colombo-tantalite		Tons	2 320	2 497	1 440
Oil gross		Thousands of barrels	8 162	8 737	8 003

Source: *BCC, Annual Report 2020, p.106.*

b. Contribution of the extractive sector to GDP

According to the BCC's 2020 annual report, the extractive sector's contribution to GDP is as follows:

Table 36: Contribution of the extractive sector to GDP in 2019 and 2020

Contribution of the extractive sector	2019	2020
To gross GDP (value added in millions of CDF)	3 520 609,3	3 862 372,3
GDP growth (in %, at 2005 prices)	6,4	155,5
To the structure GDP according to product approach (as a % of GDP) GDP at constant prices)	27,8	30,0
To the structure GDP according to product approach (as a % of GDP) GDP at current prices)	14,5	13,8
To GDP (in millions of current CDF)	12 023 324,7	12 778 030,3

Source*: BCC, Annual Report 2020, pp.95-99*

c. Contribution of the extractive sector to exports

The table below shows the share of extractive sector exports in total exports for 2019 and 2020. Exports of mining products and hydrocarbons amounted to US$13,637.5 million in 2020, or 98.9% of total exports, compared with US$13,071.9 million or 99.2% in 2019, against backdrop of rising world copper prices and increased demand for certain products.

At USD 13,637.5 million in 2020, exports of mining and hydrocarbon products rose by 4.3% between 2019 and 2020. This positive trend is mainly due to the increase in copper exports, which rose by 14.4% to USD 9,412.0 million, or 68.3% of total exports. This increase reflects simultaneous effect of higher prices on international markets (copper prices rose from USD 6,003.7 per tonne in 2019 to USD 6,157.4 in 2020) and an increase in the quantity exported (the volume of copper exported rose by 6.3% between 2019 and 2020).

Table 37: Contribution of the extractive sector to exports (in US$ millions and as a %)

Product	2019		2020	
	Value	%	Value	%
Copper	8 226,90	62,4	9 412	68,3
Cobalt	2 561,60	19,4	2244,5	16,3
Zinc	3	0,0	27,4	0,2
Gold	1 387,20	10,5	1202	8,7
Diamond	146,4	1,1	113,4	0,8
Crude oil	508,9	3,9	386,9	2,8
Other	111,60	0,8	251,2	1,8
Total Mining and Hydrocarbons	**13 071,9**	**99,2**	**13 637,5**	**98,9**
Total national exports	**13 183,50**	**100**	**13 788,70**	**100**

Source: BCC, Annual Report 2020, p.30

d. Contribution of the extractive sector to job creation

According to data received from the Office National de l'Emploi (ONEM), the extractive sector will account for 24.71% in 2020 and 24.83% in 2021 of the workforce employed in the DRC. The contribution of the extractive sector employment in the DRC, broken down by gender for the past 5 years (2017-2021) and by nationality, is shown in the table below:

Table 38: Contribution of the extractive sector employment from 2019 to 2021

Exercises	National			Foreigners			Grand total	
	Men	Women	Total	Men	Women	Total	In numbers	As a % of
2017	110 430	14 497	124 927	6 972	112	7 084	**132 011**	**25,40**
2018	119 534	18 272	137 806	9 925	145	10 070	**147 876**	**25,21**
2019	132 464	20 652	153 116	9 976	145	10 121	**163 237**	**24,79**
2020	44 155	6 884	51 039	3 458	160	3 618	**54 657**	**24,71**
2021	136 438	20 859	157 297	10 375	48	10 423	**167 720**	**24,83**

Source: *ONEM, EITI declaration.*

Note: The sharp fall in 2020 is due to the effects of Covid-19 pandemic. Chapter 11: Follow-up of recommendations

The Annual Progress Report 2020-2021 (APR 2021-2022) presents the status of follow-up all recommendations from previous EITI Reports, Audit Reports and Validation Reports.

Chapter 12: Specific context for the extractive industries in 2020 and 2021 linked the Covid-19 pandemic

The context as described pages 162 to 164 of the Relaxed Report 2018, 2019 and 1st half of 2020 remains relevant for this report.

In the DRC, economic developments in 2020 were marked by a slowdown in economic growth as a result of the Covid-19[43] pandemic and the measures taken by the authorities to protect the population. Economic activity grew by just 1.7%, compared with 4.4% in 2019. This growth was mainly driven by the primary sector, thanks to the extractive industry, and to lesser extent by the tertiary sector. It should be noted that Gross Domestic Product excluding mining fell by 1.3% in 2020, after rising by 5.8% a year earlier.

The disarticulation of supply channels caused by Covid-19 has led to a scarcity of certain inputs and basic necessities. The ensuing pressure on the market for goods and services has led increased inflationary pressures, as evidenced by a year-to-date rate of 15.76% in 2020, compared with 4.59% in the previous year.
% a year earlier, against a target of 7..

Example:

GDP contraction in 2020

According to the BCC 2020 Report, the health crisis linked to emergence of the Covid-19 has had a significant negative impact on both the international and national economic situation, with adverse effects on economic activity in the Democratic Republic of Congo. For 2020 as a whole, real GDP grew by just 1.7 %, compared with 4.4% and 5.8% respectively in 2019 and 2018, marking low growth for almost two decades.
This weak growth, which is nevertheless higher than the average for sub-Saharan Africa for the corresponding period, masks the recession experienced by the rest of the national economy excluding mining. In fact, despite the acceleration in telecoms growth in 2020, real GDP excluding mining fell by 1., compared with 5.8% growth a year earlier.
The economic slowdown induced by the effects of the Covide-19 pandemic has kept real per capita income on a downward trajectory observed since 2019. After improving by 2.5% in 2018 and slowing to 1.1% in 2019, this income recorded a decline of 1.2% in 2020.

[43] *BCC: Annual Report 2020, p.3*

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2'*e Parłie :

Information on residues in the extractive sector

III. Part Two: REVENUES FROM THE EXTRACTIVE SECTOR IN 2020 AND 2021

Chapter 1: Determining materiality, scope and standards

a. *Determining materiality*

The materiality threshold was set at US$300K for the selection of flows and companies in the mining sector. Flows and companies in the oil sector were selected without applying materiality.

The amount of US$300K represents approximately 0.0146% of all revenues identified in 2020 and 0.095% for 2021. State entities were included without applying the materiality threshold.

The following income categories have been retained without applying materiality. These are: transactions and quasi-fiscal expenditure by public authorities, sub-national transfers, infrastructure provision, barter agreements, social and environmental expenditure, income from the sale of State production shares and/or other income received in kind, sectoral flows and other significant payments.

b. *Determining the flow repository*

The reference framework was determined by combining 3 criteria: materiality, specificity and the inclusion of certain information covered by the provisions of Requirements 4.1.b, 4.1.c, 4.3, 4.4, 4.5, 4.6, 5.2 and 6.1. On this basis, 92 flows were selected, including 49 applicable to the mining sector exclusively, 23 to the oil sector exclusively and 20 applicable to both sectors. The reference framework is shown in Appendix 2.

c. *Determining the scope of State-owned companies and entities*

The scope of companies in the mining sector was determined by combining the materiality criterion and public companies. Companies in the oil sector were selected without applying materiality. As a result, 76 mining companies were selected on the basis of materiality in 2020, compared with 93 in 2021. The consolidated scope includes 114 companies, 104 of which are mining companies and 10 oil companies. It also includes national entities at central level, provincial entities and ETDs receiving 15% of the mining royalty.

For the sake of completeness, a perimeter of unilateral declarations has been established and includes 588 mining companies and 3 oil companies. The State entities included in the perimeter were asked to declare the revenue received, regardless of the amount.

The definitive scope of the companies and state-owned entities selected is given in Appendices 3 and 4.

d. *Coverage rate (mining sector)*

Table 39: Revenues generated by the extractive sector

	2020 *(US$)*	**2021** *(US$)*	**Total** *(US$)*
Total revenue based on materiality threshold of US$300K	2 018 806 250	3 124 846 521	**5 143 652 771**
Total revenue collected from State services	2 020 042 646	3 126 098 914	**5 146 141 560**
Revenue coverage rate material	***99,95%***	***99, 95%***	***99, 95%***

This table relates to the revenues identified in the 2020-2021 Framework and shows that the revenues that are insignificant in relation to the threshold and declared unilaterally by the State represent only 0.49%, which in no way affects the quality of the report.

e. *The level of data disaggregation*

The financial data contained in this EITI-DRC report is disaggregated by State collecting entity, by company and by flow (payment by payment). The State's unilateral declaration is aggregated by flow and by company).

f. *Reconciling declarations*

Following the Executive Committee's decision of 27 January 2022 opting for the production of a relaxed Report, payments and receipts are declared unilaterally by the parties and, consequently, they are not reconciled.

Nevertheless, in the interests of data analysis, completeness and reliability, additional explanations have been requested from reporting parties for any reporting discrepancies of US$500k or more.

g. *Reporting parties*

The lists of companies and State entities included in the reporting scope are given in Appendix 3 for companies and Appendix 4 for State entities.

In addition, in anticipation of certain constraints linked to the Covid-19 pandemic in the application of this mechanism by certain companies, **the Executive Committee is largely satisfied if the rate of coverage of reliability achieved is greater than or equal to 90% of all payments made by companies within the declaration perimeter**.

h. *More flexible reporting tools*

1) *Data reliability mechanism.*

The data in the report are made reliable in accordance with the mechanism agreed with the Executive Committee below:

Extractive companies

For extractive companies included in the scope of remote declaration, the declaration form must bear the signature a senior manager or a person authorised to bind the company.

However, companies required to have a Statutory Auditor must accompany the signed declaration form with the certified financial statements for the year in question or any other document signed by the Statutory Auditor attesting to the certification of the financial statements for the year in question. Failing this, they may have the declaration form certified by an external auditor.

State financial agencies

For the National Financial Authorities and Provincial Revenue Departments, the declaration form must :

- bear the signature a senior official or a person authorised to bind the Financial Agency; and
- be certified by the Inspectorate General of Finance (IGF).

For DTEs, the declaration form must bear the signature of a senior manager or a person authorised to bind the DTE.

The declarations of ETDs that have collected a cumulative annual amount of US$50k or more will be certified by the Court of Auditors.

For Contextual data.

The contextual data were made reliable using the following procedure:

- For companies, by the signature a senior manager or a person authorised to bind the company;
- For State entities, by the signature of a senior official of the entity or of a person authorised to bind the entity in question, which may be a ministry, department or body.

In all , a clear indication a reliable, accessible and verifiable source is required.

2) *Collecting and processing returns*

The T/SL software package will be used in its entirety for automatic data collection and processing. To ensure the completeness and reliability of the data, the practical reliability mechanism described above has been proposed.

Chapter 2: Overview of revenues generated by the extractive sector

Total revenues generated by the extractive sector in 2020 and 2021 amount to **USD 6,172,872,371.46**, including **USD 5,808,259,440.13** from the mining sector and **USD 364,612,931.33** from the oil sector. These revenues are broken down in the table below:

Table 40: Revenues generated by the extractive sector

Sector	2020	2021	Total for the year
Mining	2 349 542 129,62	3 458 717 310,51	5 808 259 440,13
Oil tanker	123 711 198,48	240 901 732,85	364 612 931,33
Total	**2 473 253 328,10**	**3 699 619 043,36**	**6 172 872 371,46**

a) Oil sector

Revenues generated by the oil sector, by financial year and by beneficiary, are detailed as follows:

Table 41: Oil sector revenues by year and beneficiary

ENTITIES RECEIVERS	2020	2021	TOTAL	%
TREASURY	118 083 328,65	236 948 619,83	355 031 948,48	97,37%
EP	3 573 554,00	1 928 536,00	5 502 090,00	1,51%
DGRAD	2 037 325,00	2 023 792,00	4 061 117,00	1,11%
DGI	16 990,83	785,02	17 775,85	0,00%
GHS	-	-	-	0,00%
Totals	**123 711 198,48**	**240 901 732,85**	**364 612 931,33**	

b) Mining sector

Revenues generated by the mining sector, by financial year and by beneficiary, are detailed as follows:

Table 42: Revenue generated by the mining sector, by financial year and by beneficiary

ENTITIES RECEIVERS	2020	2021	TOTAL	%
TREASURY	1 600 208 452,91	2 380 234 838,01	3 980 443 290,92	68,53%
DRP	238 625 151,00	290 073 914,00	528 699 065,00	9,10%
EP	209 118 684,00	242 015 900,00	451 134 584,00	7,77%
DGDA	164 462 152,00	255 131 234,00	419 593 386,00	7,22%
ETD	78 875 994,00	111 239 887,00	190 115 881,00	3,27%
DGI	6 479 776,71	122 141 205,57	128 620 982,28	2,21%

ENTITIES RECEIVERS	2020	2021	TOTAL	%
CEEC	21 311 670,00	30 356 870,00	51 668 540,00	0,89%
CAMI	16 178 992,00	22434165,93	38 613 157,93	0,66%
BCC	14 267 353,00	-	14 267 353,00	0,25%
DGRAD	76,00	4 978 713,00	4 978 789,00	0,09%
MIN ENV	13 828,00	110 583,00	124 411,00	0,00%
Totals	**2 349 542 129,62**	**3 458 717 310,51**	**5 808 259 440,13**	

Under the flexibility option adopted by the Executive Committee, payments and receipts were declared unilaterally and were not reconciled as required by the conventional procedure. However, in accordance with the framework and for the purposes of analysis, completeness and reliability of the data, additional explanations were requested from the reporting parties for any difference of at least US$500k.

The result of the processing of receipts and payments broken down by sector and by Financial Year is shown below.

Table 43: Payments declared in 2020 and 2021

SECTOR	2020	2021	Total
MINIER	2 021 332 284,78	1 895 187 134,98	3 916 519 419,76
PETROLIER	88 582 600,38	320 620 427,82	409 203 028,20
Grand total	**2 109 914 885,16**	**2 215 807 562,80**	**4 325 722 447,96**

Table 44: Revenue declared in 2020 and 2021

SECTOR	2020	2021	Total
MINIER	2 367 081 700,20	3 221 989 591,47	5 589 071 291,67
PETROLIER	86 766 171,48	235 782 335,85	322 548 507,33
Grand total	**2 453 847 871,68**	**3 457 771 927,32**	**5 911 619 799,00**

Note:

The payments and receipts referred to above are those made by entities within the bilateral reporting perimeter.

Chapter 3: Payments by businesses and government revenue at national level

3.3.1. Oil sector

Payments and receipts declared at national level in 2020 are shown in the table below.

Table 45: Oil sector payments by company in 2020

NIF	COMPANY NAME	Eses Declaration	STATE declarations			
			TREASURY	EP	REGIES FIN	TOTAL
A0703937N	LIREX	24 273 238,35	40 644 074,55	3 573 554,00	-	44 217 628,55
A0701284E	MIOC	38 682 217,57	17 019 671,09	-	1 020 093,40	18 039 764,49
A1215507U	PERENCO REP	26 167 218,12	26 106 998,86	-	16 963,63	26 123 962,49
A0703938P	TEIKOKU	23 620 592,00	22 883 389,07	-	659 962,20	23 543 351,27
A0703905D	ODS	12 119 060,76	11 406 561,32	-	357 296,95	11 763 858,27
A0706875G	SURESTREAM	603 534,72	-	-	-	-
A0700108B	SONAHYDROC SA	61 824,74	22 633,30	-	-	22 633,30
A0909587G	ENERGULF	-	-	-	-	-
A1103150M	OIL OF RDC	-	-	-	-	-
	Totals :	**125 527 686,26**	**118 083 328,19**	**3 573 554,00**	**2 054 316,18**	**123 711 198,37**

Payments and receipts declared at national level in 2021 are shown in the table below.

Table 46: Oil sector payments by company in 2021

NIF	RAISONSOCIALE	Declaration of companies	Revenue declarations			
			TREASURY	EP	REGIES FIN	TOTAL
A0701284E	MIOC	94 054 765,52	90 966 115,53	-	946 026,17	91 912 141,70
A0703937N	LIREX	56 344 964,80	46 054 772,08	1 928 535,83	-	47 983 307,91
A1215507U	PERENCO REP	71 550 414,27	31 931 901,91	-	785,02	31 932 686,93
A0703905D	ODS	60 867 907,79	28 017 208,79	-	379 599,90	28 396 808,69
A0703938P	TEIKOKU	37 682 748,00	34 859 224,16	-	698 166,00	35 557 390,16
A0700108B	SONAHYDROC SA	119 627,76	-	-	-	91 912 141,70
A0706875G	SURESTREAM	-	-	-	-	-
A0909587G	ENERGULF	-	-	-	-	-
A1103150M	OIL OF RDC	-	-	-	-	-
	Totals :	**320 620 428,14**	**231 829 222,47**	**1 928 535,83**	**2 024 577,09**	**235 782 335,39**

Findings:

Out of the 10 companies included in the declaration perimeter, 7 filed their declarations online and 3 did not. These were ENERGULF, COMICO and Oil Of DRC. The first two cannot be found, while the last has ceased operations and its licence is one of the rights concerned by the restitution under the Memorandum of Understanding between the DRC and the Ventora Group.

A comparison of the revenues shown in Table 46 with those shown in Table 41 reveals a difference of **US$5.119 million** due to the payment to CABINDA OIL, a company located outside the DRC and included in the unilateral declaration.

The table below summarises the revenue situation in the oil sector, broken down by collecting department, by flow and by financial year:

Table 47: Oil sector revenue by flow and financial year

STATE ENTITIES/FLOWS	2020	2021	TOTAL
General Tax Directorate (DGI)	**45 894 541,56**	**69 555 722,34**	***115 450 263,90***
Notice of collection A	19 285,91	785,02	*20 070,93*
Notice of collection B	16 990,83	785,02	*17 775,85*
Tax on (or special flat-rate tax)	43 279 308,08	67 095 468,58	*110 374 776,66*
Professional Tax on Remuneration and Exceptional Tax on the Expatriate remuneration	2 578 956,74	2 458 683,72	*5 037 640,46*
General Revenue Directorate DGRAD (Department of Land, Justice and Participation)	**74 243 102,92**	**164 298 077,51**	**238 541 180,43**
Renewal Bonus Concession		-	-
Signing bonus		-	-
Oil dividends	-	4 887 186,00	*4 887 186,00*
Contribution to the State budget			
Distributable margin (Profit-Oil State Public Power)	36 945 027,00	89 284 666,00	126 229 693,00
Shareholding (Profit-Oil Associate State)	20 126 878,00	26 785 420,00	*46 912 298,00*
Royalties: Treasury share (50%)	15 133 872,92	41 317 013,51	*56 450 886,43*
Statistics tax (ST)	2 037 325,00	2 023 792,00	*4 061 117,00*
General Secretariat for Hydrocarbons (GHS)	**-**	**-**	**-**
Data bank	-	-	-
Contribution to the effort explore the Cuvette Centrale	-	-	-
Training costs for Congolese managers	-	-	-
Société Nationale des Hydrocarbures du Congo (SONAHYDROC SA (formerly COHYDRO))	**3 573 554,00**	**1 928 536,00**	***5 502 090,00***
Public company dividends	3 517 744,00	1 834 016,00	*5 351 760,00*
Training costs for Congolese managers	55 810,00	94 520,00	*150 330,00*
	123 711 198,48	**235 782 335,85**	**359 493 534,33**

3.3.2. Mining sector

The compilation of payments and receipts by financial year is as follows:

Table 48: Declarations of revenue payments by company, 2020 financial year

2020		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	COMPANY NAME		TREASURY	EP	DRP	ETD	REGIES FIN	OTHER SERVICES	TOTAL
A0901460Y	ADUMBI	112 070,85	13 222,27	-	9 309,42	-	1,83	-	22 533,52
A0705928C	ALPHAMINBISIE MINING SA	12 207 545,65	9 030 673,41	-	16 040,00	-	1 690 482,81	1 685 826,96	12 423 023,18
A0700172W	AMC	6 648 966,48	3 176 849,75	-	828 550,38	-	860 703,40	410 754,55	5 276 858,08
A1106531M	AMUR SARL	-	-	24 970,00	43 508,35	-	-	211,72	68 690,07
A0905972C	BOSS	2 368 886,67	2 440 271,68	60 200,00	178 995,21	-	3 979,81	63 849,08	2 747 295,78
A1704478M	JRC	7 299 454,08	7 101 747,24	-	4 111 313,88	2 018 629,06	2 715 606,38	390 921,63	16 338 218,19
A0712822W	CDM	38 927 533,58	21 359 013,44	-	9 994 726,94	659 413,32	6 183 571,44	251 396,08	38 448 121,22
A1808015H	CDMC	2 839 060,14	70 300,84	688 635,00	-	-	244 585,02	226 716,40	1 230 237,26
A0708211J	CHEMAF Sarl	48 085 887,37	34 855 710,67	1 080 000,00	8 476 505,58	3 972 675,31	4 570 955,42	612 375,11	53 568 222,09
A0907120A	CJCMC	6 349 386,69	2 555 898,92	-	738 503,75	277 876,38	760 829,40	96 732,70	4 429 841,15
A1309746J	CJIX SARL	777 250,87	62 458,47	15 000,00	599 042,91	-	41 069,42	99 002,90	816 573,70
A0906604P	CMOC KISANFU	137 707 954,79	159 874,48	-	1 438,00	-	11,62	5 501,94	166 826,04
A1505983W	CMT	-	14 103,20	-	-	-	21,91	1 217,98	15 343,09
A1507008K	CNMC CC	-	5 518 634,72	15 480,00	2 106 027,47	785 177,78	1 510 770,95	206 862,69	10 142 953,61
A1217593M	CNMC HUACHIN MABENDE MINING	19 965 263,14	14 404 777,63	-	2 740 219,90	1 331 120,84	2 735 084,26	399 773,86	21 610 976,49
A0906508K	COCOCO	273 656,61	175 789,73	-	10 585,00	-	7 587,20	66,45	194 028,38
COMICO	COMICO Sprl	-	-	-	-	-	-	-	-
A0704695M	COMIDE	694 727,67	594 564,42	-	32 222,66	-	956,38	384,00	628 127,46
A1100211S	COMIKA	30 902 616,98	19 407 008,82	553 792,38	2 595 640,67	-	1 920 748,04	311 447,90	24 788 637,81
A0815428E	COMILU	16 845 848,59	12 233 444,11	3 392 793,18	2 473 307,86	850 461,46	2 172 953,58	347 392,43	21 470 352,62
A0815341K	COMMUS	71 486 110,88	58 133 840,55	18 085 611,62	13 784 169,94	3 724 260,98	8 190 855,32	1 130 827,83	103 049 566,24
A1800549S	COMPAGNIE MINIERE DE LA LUKAYA SA	-	22 397,56	-	-	-	-	64 328,88	86 726,44

2020		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	COMPANY NAME		TREASURY	EP	DRP	ETD	REGIES FIN	OTHER SERVICES	TOTAL
A1613991B	CONGO MOON MINING	-	108,81	-	-	-	-	-	108,81
A1704461T	COPROCO	1 084 187,35	748 496,35	-	-	-	55 805,38	39 011,91	843 313,64
A1006506J	CROWN MINING	432 126,82	211 224,98	-	76 800,61	-	21 854,99	271 637,78	581 518,36
A1622637Z	DATHCOM	116 926,58	239 207,79	-	1 580,00	-	28,81	52 010,25	292 826,85
A1507009L	DIVINE LAND MINING SARL	897 908,74	1 499 705,04	20 590,00	420 070,62	89 747,86	305 965,36	46 815,38	2 382 894,26
A1916886B	EM SARL	380 550,88	41 773,70	-	840,00	-	-	12 000,00	54 613,70
A1809916Z	EXCELLENT MINERALS	4 710 786,63	6 890 850,05	-	-	439 069,66	1 337 745,77	171 002,93	8 838 668,41
A0905460W	FRONTIER	26 811 608,27	18 904 003,00	-	8 528 390,23	2 833 141,28	6 999 652,80	729 679,18	37 994 866,49
A0811093S	GAR	76 935 296,13	2 050 156,50	3 000 000,00	731 811,84	314 610,50	700 963,57	130 795,50	6 928 337,91
A0701147F	GECAMINES	16 119 520,53	26 374 627,61	-	3 062 102,72	303 773,54	3 271 546,77	605 868,22	33 617 918,86
GICC	GICC SPRL	22 984,69	1 977,00	-	-	-	-	16 084,52	18 061,52
A1216135C	GIRO GOLD	388 233,09	188 011,59	100 000,00	39 555,05	-	-	1 201,80	328 768,44
A1508340H	GOLIN MINING INVESTMENT SARL	-	5 158,24	-	5 150,60	-	-	64 625,50	74 934,34
A1803946K	HANRUI	19 990 244,26	5 141 811,29	-	171 746,65	354 959,69	1 028 781,35	106 519,15	6 803 818,13
A1113665R	HML	25 597 593,26	11 675 157,78	41 280,00	2 618 286,30	658 011,88	2 266 887,77	361 723,36	17 621 347,09
A1213242H	IVANHOE MINES	1 910,91	649 903,47	-	-	-	955,45	-	650 858,92
A1205579D	IVANHOE MINES EXPLORATION DRC SARL	177 680,11	63 952,56	-	86 703,99	-	8,97	-	150 665,52
KT0000010	J3 MINERALS	-	-	-	-	-	-	-	-
A1816457J	JINXIN MINING S.A	-	200 520,88	-	-	-	-	78 031,41	278 552,29
A1206441Q	KAI PENG MINING	-	13 725 649,43	1 000 000,00	2 337 430,72	881 473,12	2 604 465,08	278 144,39	20 827 162,74
A1405813K	KALONGWE MINING SA	92 415,61	82 953,82	-	662,46	-	-	11,61	83 627,89
A1710145X	KAMBOVE MINING SAS	308 343,25	5 424 545,37	80 000 000,00	1 875,00	-	-	19 773,22	85 446 193,59
A0700193T	KAMITUGA	-	108,81	-	-	-	-	-	108,81

2020		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	COMPANY NAME		TREASURY	EP	DRP	ETD	REGIES FIN	OTHER SERVICES	TOTAL
A0901048A	KAMOA COPPER SA (ex. BARBADOS)	12 769 509,33	28 804 418,50	-	69 374,98	-	10 238,29	7 868,70	28 891 900,47
JIN_CHENG	KATAMBA	-	-	-	-	-	-	-	-
A0701041Q	KCC	461 800 313,49	205 352 530,02	1 027 191,20	22 908 760,49	20 455 407,12	33 186 806,04	3 620 634,02	286 551 328,89
A0702049L	KIBALI	146 356 286,18	107 177 393,97	-	12 067 371,53	-	14 553,69	13 926 087,97	133 185 407,16
A1906957J	KIBARA	-	-	-	-	-	-	55 034,00	55 034,00
A0704875H	KICC	15 971 383,28	19 414 437,06	1 303 988,68	33 274 592,71	740 545,88	1 859 680,34	233 213,43	56 826 458,10
A1009298T	KICO	4 352 950,24	3 538 155,80	-	5 220,00	-	78,08	24 237,53	3 567 691,41
A1819188C	KIK MINING SASU	-	1 839,38	-	-	-	-	-	1 839,38
A1512949S	KIMIA MINING INVESTMENT SPRL	-	203 914,26	-	-	-	-	28 404,79	232 319,05
A1004150Y	KIMIN	4 281 209,12	3 523 136,02	-	993 136,08	363 677,92	742 869,21	133 297,52	5 756 116,75
A1203553B	KODO	-	-	650 000,00	-	-	-	19 293,21	669 293,21
A1113407L	LA COMINIERE	136 741,39	39 616,00	-	610,00	-	-	64 920,83	105 146,83
A0906438J	LAMIKAL	54 727 195,68	11 226 670,12	-	244 010,51	36 621,71	379 794,92	32 607,35	11 919 704,61
A0907596S	LONG FEI MINING	-	31 326,33	276 083,30	589,90	12 069,29	-	-	320 068,82
A1711931N	LUALABA COPPER SMELTER	-	6 759 292,68	-	2 912 828,02	173 112,58	3 653 659,92	567 496,38	14 066 389,58
A0814837M	LUALABA MINING COMPANY	-	37 233,36	-	248 011,09	-	-	-	285 244,45
A1616095N	LUALABA MINING RESOURCES SAS	1 459 936,21	1 025 624,72	572 618,32	7 883,00	-	-	7 368,67	1 613 494,71
A0700163L	LUGUSHWA	-	54,41	-	-	-	-	-	54,41
A1821178Q	LUILU RESOURCES SAS	134,66	2 967,49	-	-	-	-	4 000,00	6 967,49
A1007580B	METALKOL	55 853 081,00	61 478 141,57	-	18 586 344,12	6 033 557,71	11 650 163,95	1 228 446,90	98 976 654,25
A0700152Z	MGM	2 299 141,97	137 137,90	-	-	-	272,03	33 214,54	170 624,47
A0700201C	MIBA	-	11 866,04	-	-	-	2 199,07	42 184,52	56 249,63
A0814790L	MIKAS	11 777 213,46	11 485 634,32	149 640,00	2 075 631,59	-	921 347,71	48 956,04	14 681 209,66
A1702374A	MINING ENGENERING (M.E.S)	-	1 972 369,46	-	260,00	-	16 310,59	-	1 988 940,05

2020		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	COMPANY NAME		TREASURY	EP	DRP	ETD	REGIES FIN	OTHER SERVICES	TOTAL
A1910321Q	MISOLE	-	-	-	130,00	-	-	-	130,00
A0814788J	MJM	5 529 004,56	2 901 872,89	-	1 502 792,76	440 715,69	997 942,05	120 644,77	5 963 968,16
A0704883R	MKM	25 669 687,93	28 572 146,84	11 333 039,90	3 551 156,81	1 330 022,06	2 319 748,16	282 578,07	47 388 691,84
MM Mining	MM Mining	1 000 000,00	-	-	-	-	-	-	-
A0800394N	MMG KINSEVERE	55 466 258,67	38 683 450,03	8 449 535,94	4 822 848,51	2 470 094,47	5 242 968,08	712 800,87	60 381 697,90
A0802327P	MMR	1 262 771,36	698 970,79	20 000,00	9 196,00	-	234 029,29	46 843,62	1 009 039,70
A1500849Q	MPC	710 147,56	279 187,72	-	231 142,25	-	170 043,61	6 292,73	686 666,31
A0814803A	MTM	776 157,36	6 612 672,90	-	3 336 723,33	1 170 483,67	1 863 592,63	266 023,79	13 249 496,32
A0704867Z	MUMI	42 464 337,90	40 477 387,07	-	61 559,95	19 457,49	10 359,79	143 681,58	40 712 445,88
A0700153A	NAMOYA	-	65 795,77	-	15 207,81	-	-	7 182,33	88 185,91
A0906592B	NEWMINERALS	18 781,56	4 943 747,82	-	-	-	-	-	4 943 747,82
A2025075D	NOVCORP	216 977,93	-	-	-	-	-	3 067,30	3 067,30
A1212519X	OM METAL RESOURCES	-	881 120,18	-	284 646,31	216 888,73	296 712,35	19 532,45	1 698 900,02
A2046683Q	PKM	300 000,00	-	300 000,00	-	-	-	-	300 000,00
A0814809G	RUBACO SARL	781 868,71	584 352,21	-	27 906,00	-	-	92 258,01	704 516,22
A0814806D	RUBAMIN	7 582 498,10	5 631 344,02	-	1 651 215,34	185 979,34	1 405 240,60	105 173,26	8 978 952,56
A0704687D	RUMI	55 471 444,96	43 231 347,02	3 116 265,53	7 264 273,03	2 493 293,14	4 191 462,81	647 347,32	60 943 988,85
A1604102C	SABWE MINING SARL	-	52 535,06	-	10 133,00	-	-	50 518,04	113 186,10
A1001383Q	SACIM	11 245 249,55	7 021 844,45	-	1 728 282,67	459 619,51	147 516,66	1 026 292,68	10 383 555,97
A1105861J	SAKIMA	118 951,72	18 904,54	-	3 549,00	-	1 525,56	6 527,95	30 507,05
A0811080D	SCMK-Mn	81 423,96	-	34 963,00	4 378,72	-	15 439,62	25 680,64	80 461,98
A0811655D	SEK	2 514 851,46	215 913,96	-	240 260,12	65 473,09	326 425,53	35 377,43	883 450,13
A1203459Z	SHAMITUMBA	563 342,62	45 036,44	59 599,61	112 840,41	-	-	34 402,63	251 879,09
A1007960P	SICOMINES	44 819 603,21	10 099 372,36	36 295 963,97	101 980,00	-	9 339 138,56	553 924,28	56 390 379,17
A1008279L	CMOS	18 811 729,25	13 913 904,86	2 418 581,17	1 603 456,18	975 512,99	3 187 476,62	310 979,83	22 409 911,65
A1812418T	SURYA COMPANY MINES SARL	216 422,08	255 435,19	-	130,00	-	-	690,28	256 255,47
A0905363Q	SODIMICO Sarl	137 636,43	71 178,61	-	19 616,00	-	-	16 980,52	107 775,13

2020		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	COMPANY NAME		TREASURY	EP	DRP	ETD	REGIES FIN	OTHER SERVICES	TOTAL
A0700540W	SOGECOM	2 732 168,09	-	305 000,00	-	-	239 296,16	232 722,94	777 019,10
A0805833A	SOKIMO Sarl	510 881,39	5 168,72	-	-	-	10 881,39	750,00	16 800,11
A1712131F	SOMIDEZ	-	25 842 608,98	9 197 318,20	11 291 246,49	3 334 468,10	7 572 432,89	587 765,95	57 825 840,61
A0704865X	SOMIKA	13 544 236,84	12 665 066,38	2 279 403,59	2 118 545,69	456 922,55	1 870 339,94	144 738,55	19 535 016,70
A0700357X	STL	11 865 104,61	5 171 141,26	-	3 178 015,70	1 507 216,43	2 222 486,56	179 390,16	12 258 250,11
A1608603U	CBT	11 276 678,52	6 958 565,33	-	1 962 145,05	704 562,50	1 687 107,59	551 487,12	11 863 867,59
A0810758D	TFM	274 655 639,80	591 538 814,28	21 172 336,04	32 962 108,49	15 683 892,64	22 944 637,54	1 818 812,41	686 120 601,40
A1408473B	THOMAS	-	1 093 382,71	-	1 638,00	-	-	9 383,86	1 104 404,57
A0805717Z	TSM	-	19 272,82	-	11 962,00	-	-	92 375,50	123 610,32
A0700073N	TWANGIZA	3 016 575,96	1 021 494,94	-	-	-	-	240 295,62	1 261 790,56
A1621091T	XIN HAO MINING SARL	-	2 080,16	-	-	-	-	16 080,16	18 160,32
	Total :	**1 942 706 066,25**	**1 597 249 361,70**	**207 039 880,63**	**238 326 824,35**	**78 823 997,27**	**170 940 214,09**	**37 756 396,25**	**2 330 136 674,29**

Table 49: Declarations of payments and receipts by company, 2021 financial year

2021		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	RAISONSOCIALE		TREASURY	EP	DRP	ETD	REGIES FIN.	OTHER SERVICES	TOTAL
A0901460Y	ADUMBI	311 394,71	231 958,18	-	-	-	11,51	-	231 969,69
A0705928C	ALPHAMINBISIE MINING SA	18 840 372,71	18 592 538,80	-	-	-	3 220 326,10	6 045 921,95	27 858 786,85
A0700172W	AMC							-	-
A1106531M	AMUR SARL	-	38 554,93	200 000,00	-	-	-	-	238 554,93
A0905972C	BOSS							-	-
A1704478M	JRC	26 258 857,85	20 845 316,31	-	9 726 618,95	1 798 708,98	5 854 077,22	282 032,00	38 506 753,46
A0712822W	CDM	65 833 754,89	34 367 852,79	-	7 517 026,09	1 264 667,53	7 726 192,78	392 724,50	51 268 463,69
A1808015H	CDMC	-	596 636,95	539 557,00	1 399,30	-	5 516,82	216 541,08	1 359 651,15
A0708211J	CHEMAF Sarl	-	39 821 386,76	792 402,00	5 276 561,40	-	6 757 299,97	177 811,05	52 825 461,18
A0907120A	CJCMC	7 963 573,51	6 389 821,04	-	302 016,38	596 510,93	1 531 332,37	71 102,50	8 890 783,22
A1309746J	CJIX SARL	1 358 504,50	139 175,44	83 031,68	-	-	111 159,76	257 670,44	591 037,32
A0906604P	CMOC KISANFU	1 908 483,55	1 809 360,93	-	2 017,80	-	44,06	-	1 811 422,79
A1505983W	CMT	-	13 850,84	535 725,00	3 262,27	-	-	-	552 838,11
A1507008K	CNMCCC	-	5 548 320,69	15 480,00	1 653 691,99	1 221 854,37	2 078 000,71	121 183,50	10 638 531,26
A1217593M	CNMC HUACHIN MABENDE MINING							-	-
A0906508K	COCOCO	381 873,52	743 025,34	-	22 628,08	-	91 293,69	-	856 947,11
COMICO	COMICO Sprl	-	-	-	500,00	-	-	-	500,00
A0704695M	COMIDE	1 055 369,20	883 328,96	-	15 072,33	-	121 367,31	-	1 019 768,60
A1100211S	COMIKA	41 745 255,44	38 765 122,94	12 198 180,00	5 333 141,34	3 952 400,15	7 598 051,99	317 606,50	68 164 502,92
A0815428E	COMILU	23 904 541,97	20 490 825,52	3 137 426,75	2 217 455,94	1 369 861,76	3 157 478,79	161 157,00	30 534 205,76
A0815341K	COMMUS	129 757 993,91	157 665 208,79	59 130 396,42	19 371 592,63	5 459 745,98	12 945 335,02	605 203,00	255 177 481,84
A1800549S	COMPAGNIE MINIERE DE LALUKAYA SA	-	26 321,80	-	-	-	-	-	26 321,80

2021		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	RAISONSOCIALE		TREASURY	EP	DRP	ETD	REGIES FIN.	OTHER SERVICES	TOTAL
A1613991B	CONGO MOON MINING	-	158,53	3 709 330,00	-	-	-	-	3 709 488,53
A1704461T	COPROCO	267 254,34	20 393,37	13 337,00	-	-	74 640,35	79 012,91	187 383,63
A1006506J	CROWN MINING	670 858,39	306 127,98	-	37 020,20	-	92 397,71	89 392,45	524 938,34
A1622637Z	DATHCOM	9 007,00	20 696,27	549 970,00	1 760,00	-	16,69	-	572 442,96
A1507009L	DIVINELAND MINING SARL	2 653 212,15	2 917 407,56	20 640,00	603 341,95	404 808,46	951 780,32	38 387,50	4 936 365,79
A1916886B	EM SARL	-	1 832 871,11	-	5 120,08	-	-	-	1 837 991,19
A1809916Z	EXCELLENT MINERALS	25 863 973,09	15 315 478,64	-	16 318 126,01	1 682 723,37	3 604 586,43	203 094,00	37 124 008,45
A0905460W	FRONTIER	106 359 744,55	73 430 022,75	-	20 014 153,71	-	5 974 398,07	539 512,50	99 958 087,03
A0811093S	GAR	6 983 632,43	2 985 331,95	2 000 000,00	546 072,43	377 372,45	772 099,03	33 550,00	6 714 425,86
A0701147F	GECAMINES	34 345 902,38	19 093 514,89	-	3 101 168,48	505 064,00	7 193 042,37	164 417,00	30 057 206,74
GICC	GICC SPRL	-	175 488,29	-	22 385,36	-	-	-	197 873,65
A1216135C	GIRO GOLD	986 678,95	188 012,19	1 457 605,00	-	-	-	-	1 645 617,19
A1508340H	GOLIN MINING INVESTMENT SARL	-	7 544,32	-	-	-	-	-	7 544,32
A1803946K	HANRUI	7 575 394,18	8 647 747,37	-	69,10	703 342,59	1 756 536,61	-	11 107 695,67
A1113665R	HML	24 180 243,03	25 384 347,98	41 280,00	2 952 566,30	1 330 045,01	2 992 217,91	167 300,00	32 867 757,20
A1213242H	IVANHOE MINES	-	773 909,73	-	-	-	17 845,52	37 143,00	828 898,25
A1205579D	IVANHOE MINES EXPLORATION DRC SARL	278 286,65	102 292,24	-	79 076,98	-	1 012,30	-	182 381,52
KT0000010	J3 MINERALS	-	-	-	-	-	-	-	-
A1816457J	JINXIN MININGS.A	-	199 867,00	-	-	-	-	-	199 867,00
A1206441Q	KAIPENG MINING	-	22 596 299,56	8 768 400,00	2 843 376,34	2 080 155,68	5 051 767,57	183 850,00	41 523 849,15
A1405813K	KALONGWE MININGSA	-	293 054,50	-	686,40	-	-	-	293 740,90

2021		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	RAISONSOCIALE		TREASURY	EP	DRP	ETD	REGIES FIN.	OTHER SERVICES	TOTAL
A1710145X	KAMBOVE MININGSAS	2 289 262,45	9 082 870,58	-	135 565,96	6 191,14	311 605,99	28 350,00	9 564 583,67
A0700193T	KAMITUGA	529 827,24	-	-	-	-	-	-	-
A0901048A	KAMOA COPPER SA	-	62 077 852,31	-	23 484 608,06	3 638 307,91	9 658 965,72	700 937,50	99 560 671,50
JIN_CHENG	KATAMBA	5 016 000,00	-	3 719 600,00	-	-	-	-	3 719 600,00
A0701041Q	KCC	-	389 338 951,83	-	7 026 336,62	22 549 455,23	65 494 889,59	1 672 029,50	486 081 662,77
A0702049L	KIBALI	231 705 809,25	162 686 967,46	17 900 000,00	-	-	170 652,87	10 527 754,08	191 285 374,41
A1906957J	KIBARA	-	79,02	425 000,00	-	-	-	-	425 079,02
A0704875H	KICC							-	-
A1009298T	KICO							-	-
A1819188C	KIKMININGSASU							-	-
A1512949S	KIMIA MINING INVESTMENTSPRL	-	988 453,22	-	-	-	-	-	988 453,22
A1004150Y	KIMIN							-	-
A1203553B	KODO	-	-	-	-	-	-	-	-
A1113407L	LACOMINIERE	224 141,77	104 407,89	-	655,00	-	-	-	105 062,89
A0906438J	LAMIKAL	54 848 004,70	17 834 153,59	-	5 743 164,93	2 851 036,98	4 492 945,68	212 173,50	31 133 474,68
A0907596S	LONGFEIMINING	-	10 492,72	-	6 294,85	-	-	-	16 787,57
A1711931N	LUALABA COPPER SMELTER	-	16 820 065,49	-	3 324 138,51	439 299,38	7 022 012,78	323 544,00	27 929 060,16
A0814837M	LUALABA MINING COMPANY	-	1 284 661,84	-	545 421,04	347 045,53	-	-	2 177 128,41
A1616095N	LUALABA MINING RESOURCESSAS	-	1 094 456,54	-	7 475,60	-	127 443,75	-	1 229 375,89
A0700163L	LUGUSHWA	534 112,18	44 421,41	-	-	-	-	-	44 421,41
A1821178Q	LUILU RESSOURCESSAS	1 764 407,57	6 999 411,31	1 650 000,00	-	-	-	2 500,00	8 651 911,31
A1007580B	METALKOL	123 985 181,55	137 377 573,38	-	31 885 457,94	9 961 134,58	21 513 074,41	747 586,00	201 484 826,31

2021		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	RAISONSOCIALE		TREASURY	EP	DRP	ETD	REGIES FIN.	OTHER SERVICES	TOTAL
A0700152Z	MGM	-	14 637,03	-	-	-	-	-	14 637,03
A0700201C	MIBA							-	-
A0814790L	MIKAS	-	14 677 583,50	36 120,00	3 028 233,83	1 380 601,67	3 100 933,83	170 190,00	22 393 662,83
A1702374A	MINING ENGENERING (M.E.S)	-	1 843 649,55	-	10 889,00	-	106 484,90	3 000,00	1 964 023,45
A1910321Q	MISOLE	-	40 542,39	907 200,00	-	-	-	-	947 742,39
A0814788J	MJM	-	4 055 247,17	-	1 069 146,82	534 353,91	1 360 185,87	67 533,50	7 086 467,27
A0704883R	MKM	-	20 597 519,47	433 367,94	3 489 728,52	1 576 201,25	3 097 602,01	106 894,50	29 301 313,69
MMMining	MM Mining	-	-	-	-	-	-	-	-
A0800394N	MMG KINSEVERE	85 499 876,81	64 123 052,68	5 420 546,50	1 055 100,65	2 205 975,89	5 780 088,43	198 400,00	78 783 164,15
A0802327P	MMR	-	1 057 717,55	531 437,00	13 019,21	-	454 013,63	-	2 056 187,39
A1500849Q	MPC	-	188 045,62	-	58 837,05	-	39 650 885,81	2 450,00	39 900 218,48
A0814803A	MTM	-	9 813 872,33	-	4 774 648,06	2 114 147,88	3 311 036,71	197 070,00	20 210 774,98
A0704867Z	MUMI	192 637 186,67	145 367 080,83	-	6 208 645,49	1 888 817,52	47 459 648,77	77 512,50	201 001 705,11
A0700153A	NAMOYA	144 952,16	6 914,64	-	-	-	-	9 868,87	16 783,51
A0906592B	NEW MINERALS	-	5 071 146,37	513 175,98	569 837,39	351 447,97	-	45 487,50	6 551 095,21
A2025075D	NOVCORP	-	-	-	-	-	-	2 827,80	2 827,80
A1212519X	OM METAL RESOURCES	-	806 761,65	-	158 117,37	158 275,59	404 913,67	15 062,50	1 543 130,78
A2046683Q	PKM	1 140 720,26	-	-	-	-	-	-	-
A0814809G	RUBACO SARL	-	1 182 014,62	-	50 071,84	-	19 622,66	-	1 251 709,12
A0814806D	RUBAMIN	-	7 253 653,11	-	1 672 532,60	1 111 400,62	1 745 333,97	84 137,50	11 867 057,80
A0704687D	RUMI	67 445 727,01	52 799 851,52	3 666 830,00	4 631 467,05	-	5 089 851,19	231 842,00	66 419 841,76
A1604102C	SABWE MINING SARL	-	1 391 275,61	-	55 672,00	-	-	-	1 446 947,61
A1001383Q	SACIM	18 367 038,62	4 981 615,18	-	1 053 949,49	-	157 661,20	82 692,00	6 275 917,87
A1105861J	SAKIMA	349 377,31	11 044 577,49	-	-	-	75 369,22	86 867,73	11 206 814,44
A0811080D	SCMK-Mn	253 253,83	47 823,82	-	-	-	153 673,89	95 625,00	297 122,71

2021		DECLARATIONS Eses	STATE DECLARATIONS						
NIF	RAISONSOCIALE		TREASURY	EP	DRP	ETD	REGIES FIN.	OTHER SERVICES	TOTAL
A0811655D	SEK	-	33 937,57	-	10 171,14	-	314 082,25	16 400,00	374 590,96
A1203459Z	SHAMITUMBA	296 524,96	117 806,89	-	27 832,94	35 302,00	-	-	180 941,83
A1007960P	SICOMINES	-	28 643 406,16	34 183 329,83	12 115 206,25	-	16 365 244,17	1 069 967,50	92 377 153,91
A1008279L	CMOS	-	18 573 640,34	821 994,36	5 554 893,30	1 853 599,00	4 721 619,92	188 912,50	31 714 659,42
A1812418T	SOCIETE SURYA MINES SARL	292 320,64	341 948,18	-	6 439,06	832,24	-	-	349 219,48
A0905363Q	SODIMICO Sarl	188 472,76	146 811,40	-	18 444,65	-	600,00	-	165 856,05
A0700540W	SOGECOM	2 934 791,01	386 711,00	130 000,00	-	-	303 434,51	388 007,67	1 208 153,18
A0805833A	SOKIMO Sarl	44 006,03	-	-	-	-	20 113,83	-	20 113,83
A1712131F	SOMIDEZ	15 872 791,62	75 520 630,95	21 864 517,72	17 326 066,83	7 910 547,14	11 395 494,52	-	134 017 257,16
A0704865X	SOMIKA	-	18 879 291,67	1 112 293,00	2 309 264,22	-	2 874 011,08	94 387,50	25 269 247,47
A0700357X	STL	21 866 387,00	12 720 566,54	1 054 508,75	3 429 412,16	-	2 480 181,29	310 727,00	19 995 395,74
A1608603U	CBT	-	12 725 853,84	-	3 340 938,93	1 773 070,23	3 277 935,51	123 874,50	21 241 673,01
A0810758D	TFM	514 843 572,74	322 810 566,21	53 603 093,61	47 692 300,18	25 805 583,50	39 630 534,46	1 694 784,50	491 236 862,46
A1408473B	THOMAS	-	1 799 955,08	-	343,20	-	29 227,97	-	1 829 526,25
A0805717Z	TSM	-	32 134,35	-	-	-	-	-	32 134,35
A0700073N	TWANGIZA	-	1 923 049,15	-	-	-	13 627,18	-	1 936 676,33
A1621091T	XIN HAO MINING SARL	-	71 965,93	-	-	-	-	-	71 965,93
	Total :	1 872 567 909,04	2 168 096 849,22	241 165 775,54	289 858 235,58	111 239 888,42	381 864 832,22	29 764 010,03	3 221 989 591,01

Table 50: Compiled statement of payments and receipts by flow and by Financial Year

Entities	Flow	2020	2021	Grand total
Central Bank of Congo (BCC)		**14 225 933,00**	**-**	**14 225 933,00**
	Royalty Foreign exchange monitoring (Paid to the BCC)	14 225 933,00	-	14 225 933,00
	Deduction Royalty followed by Exchange by commercial banks	-	-	-
MINING CADASTRE (CAMI)		**2 962 387,00**	**-**	**2 962 387,00**
	Annual surface rights per square : CAMI (50%)	2 306 368,00	-	2 306 368,00
	Application filing fee	-	-	-
	Investigation costs	656 019,00	-	656 019,00
CEEC (CEEC)		**20 554 248,00**	**29 667 368,00**	**50 221 616,00**
	Other flows (TAG, Weighing costs, Costs enfutage, labelling, etc.)	5 454 667,00	6 233 407,00	11 688 074,00
	Other paid flows	-		-
	Analysis costs	14 194 141,00	16 447 031,00	30 641 172,00
	Certification fees	452 720,00	6 908 363,00	7 361 083,00
	Remuneration tax	452 720,00	78 567,00	531 287,00
Decentralised Territorial Entities (DTEs)		**78 823 996,00**	**111 239 887,00**	**190 063 883,00**
	Mining royalties: ETD share (15%)	78 823 996,00	111 239 887,00	190 063 883,00
Ministry of the Environment (MIN ENV)		**13 828,00**	**96 643,00**	**110 471,00**
	Monitoring implementation of the RAP, EMP and Audit Environmental	13 828,00	96 643,00	110 471,00
Lualaba Revenue Department (DRLU)		**139 153 951,00**	**192 919 498,00**	**332 073 449,00**
	Authorisation to transport minerals	-		-
	Other paid flows	241 754,00	128 385,00	370 139,00
	Tax on the surface area of concessions Mining and hydrocarbons	623 965,00	420 883,00	1 044 848,00
	Vehicle tax (Vignette & TCSR)	283 161,00	118 225,00	401 386,00
	Mining royalties: Provincial share (25%)	78 827 569,00	97 284 311,00	176 111 880,00
	Concentrates tax	18 225 192,00	51 419 179,00	69 644 371,00
	Natural water exploitation tax and surface	-	-	-
	Road and drainage tax	40 952 310,00	43 548 515,00	84 500 825,00
Haut Katanga Revenue Department (DRHKAT)		**84 621 074,00**	**95 885 046,00**	**180 506 120,00**
	Authorisation to transport minerals	-		-
	Other paid flows	585 480,00		585 480,00
	Tax on the surface area of concessions Mining and hydrocarbons	892 973,00	802 827,00	1 695 800,00
	Vehicle tax (Vignette & TCSR)	550 011,00	442 305,00	992 316,00

Entities	Flow	2020	2021	Grand total
	Mining royalties: Provincial share (25%)	40 048 404,00	68 087 476,00	108 135 880,00
	1% tax on the value revalued by the CEEC and accruing to the province	834 018,00	798 715,00	1 632 733,00
	Concentrates tax	16 882 673,00	24 498 243,00	41 380 916,00
	Natural water exploitation tax and surface	265 065,00	283 850,00	548 915,00
	Road and drainage tax	24 562 450,00	971 630,00	25 534 080,00
Provincial Revenue Branch of Tanganyika (DRP TANGANYIKA)		**-**	**-**	**-**
	Tax on the surface area of mining and hydrocarbon concessions	-	-	-
	Mining royalties: Provincial share (25%)	-	-	-
	1% tax on the value revalued by the CEEC and accruing to the province		-	-
	Concentrates tax	-	-	-
	Road and drainage tax	-	-	-
Provincial Revenue Branch South Kivu (DPMER)		**-**	**-**	**-**
	Tax on the surface area of mining and hydrocarbon concessions	-	-	-
	Vehicle tax (Vignette & TCSR)	-	-	-
	Mining royalties: Provincial share (25%)	-	-	-
Directorate General of Customs and Excise (DGDA)		**579 680 674,00**	**732 067 023,00**	**1 311 747 697,00**
	Export and Taxes (Total) Receipt)	164 462 152,00	255 131 234,00	419 593 386,00
	Import duties and taxes (Total Receipt)	415 218 522,00	476 935 789,00	892 154 311,00
	Transactional Fines and Penalties for the DGDA	-	-	-
General Tax Directorate (DGI)		**874 445 371,12**	**1 294 841 691,98**	**2 169 287 063,10**
	Other paid flows	-		-
	Notice of collection A	33 696 949,37	221 219 127,16	254 916 076,53
	Notice of collection B	6 477 989,92	121 754 885,24	128 232 875,16
	PBI on benefits for non-residents of the DRC	427 647 581,00	31 591 315,00	459 238 896,00
	Personal income tax	17 940 506,00	51 593 730,00	69 534 236,00
	Special Tax on Surplus Profit	-		-
	Tax on (or special flat-rate tax)	211 184 485,31	697 255 937,10	908 440 422,41
	Business Tax on Remuneration and Exceptional Expatriate Remuneration	177 497 859,52	171 426 697,48	348 924 557,00
Directorate General of State, Judicial and Tax Revenue (Direction Générale des Recettes Domaniales, Judiciaires et de		**314 063 532,08**	**523 052 966,49**	**837 116 498,57**

Entities	Flow	2020	2021	Grand total
Participation (DGRAD)				
	Annual surface rights per square: Treasury share (50%)	5 865 513,00	6 117 931,00	11 983 444,00
Entities	**Flow**	**2020**	**2021**	**Grand total**
	Contribution to the State budget	2 512 705,00	5 529 558,00	8 042 263,00
	Key money (50%) / Transfer bonus paid to State	-	-	-
	Penalties paid to the DGRAD (flows used in the benchmark)	73,00	4 978 713,00	4 978 786,00
	Penalties paid to the Treasury	63 104,00	4 898 514,00	4 961 618,00
	Mines and Hydrocarbons Police	1 300 096,00	1 575 668,00	2 875 764,00
	Annual fee for all treatment and processing entities categories and cuttings	650 000,00	400 000,00	1 050 000,00
	Mining royalties: Treasury share (50%)	285 717 558,00	463 187 332,00	748 904 890,00
	Royalties: Treasury share (50%)	6 089 924,08	20 396 745,49	26 486 669,57
	Location tax	-	13 469 217,00	13 469 217,00
	Deforestation tax	744 110,00	2 499 288,00	3 243 398,00
	Pollution tax	11 120 449,00	-	11 120 449,00
General Revenue Directorate of Maniema (DGRMA)		**707 541,00**	**-**	**707 541,00**
	Authorisation to transport minerals	383 950,00		383 950,00
	Tax on the surface area of mining and hydrocarbon concessions	5 151,00	-	5 151,00
	Mining royalties: Provincial share (25%)	318 440,00	-	318 440,00
	1% tax on the value revalued by the CEEC and accruing to the province		-	-
Northern Revenue Authority Kivu (DGR NK)		**-**	**-**	**-**
	Other paid flows	-		-
	Tax on the surface area of mining and hydrocarbon concessions	-	-	-
	Vehicle tax (Vignette & TCSR)	-	-	-
	Mining royalties: Provincial share (25%)	-	-	-
REVENUE MANAGEMENT PROVINCIALES DE HAUT-UELE (DGRHU)		**12 116 235,00**	**-**	**12 116 235,00**
	Other paid flows	229 559,00	-	229 559,00
	Tax on the surface area of mining and hydrocarbon concessions	194 919,00	-	194 919,00
	Vehicle tax (Vignette & TCSR)	12 930,00	-	12 930,00
	Mining royalties: Provincial share (25%)	11 678 827,00	-	11 678 827,00
Provincial Revenue Directorate of EASTERN KASAI (DPRKOR)		**1 728 022,00**	**1 053 691,00**	**2 781 713,00**
	Other paid flows	14 823,00	11 250,00	26 073,00

Tax on the surface area of mining and hydrocarbon concessions		47 167,00	47 167,00	94 334,00
Vehicle tax (Vignette & TCSR)		-	5 497,00	5 497,00
Mining royalties: Provincial share (25%)		766 032,00	689 777,00	1 455 809,00
Entities	**Flow**	**2020**	**2021**	**Grand total**
Reconstruction tax		900 000,00	300 000,00	1 200 000,00
Mining Fund for Development des Générations Futures (FOMIN)		**-**	**-**	**-**
Mining royalties: FOMIN (10%)		-	-	-
Générale des Carrières et des Mines (GECAMINES)		**202 616 800,00**	**215 267 837,00**	**417 884 637,00**
Contractual Advance		50 000,00		50 000,00
Disposal of assets		-		-
Public company dividends		56 554 848,00	123 147 238,00	179 702 086,00
Consultancy fees		10 412 336,00	13 970 371,00	24 382 707,00
Leasehold rent and/or monthly annuity and compensation for loss of expected income under the contract leasehold		11 402 932,00	7 305 361,00	18 708 293,00
Contractual Payment on Prod. Achieved (500000 TCU)		5 000 000,00		5 000 000,00
Key money paid to Public Companies/Signing bonus or Transfer		88 850 000,00	22 419 330,00	111 269 330,00
Service provision		1 341 237,00	8 265 592,00	9 606 829,00
Reimbursement of Benefits		146 016,00		146 016,00
Royalties paid to Companies Public		28 859 431,00	40 159 945,00	69 019 376,00
Congolaise d'Exploitation Minière (LA COMINIERE)		**480 000,00**	**4 581 509,00**	**5 061 509,00**
Disposal of assets			3 719 600,00	3 719 600,00
Public company dividends			30 000,00	30 000,00
Leasehold rent and/or monthly annuity and compensation for loss of expected income under the contract leasehold		480 000,00	221 600,00	701 600,00
Key money paid to companies Public/Signing bonus or Transfer			549 970,00	549 970,00
Royalties paid to Companies Public			60 339,00	60 339,00
Société Aurifère du Kivu et du Maniema (SAKIMA)		**1 333 605,00**	**1 658 826,00**	**2 992 431,00**
Contract advance			180 000,00	180 000,00
Administrative costs of confidentiality		100 000,00	150 000,00	250 000,00
Key money paid to companies Public/Signing bonus or Transfer		700 000,00	875 000,00	1 575 000,00
Royalties paid to Companies Public		533 605,00	453 826,00	987 431,00

Société Commerciale Minière de Kisenge Manganese (SCMK-Mn)	**-**		**-**
Service provision	-		-

Entities	Flow	2020	2021	Grand total
Société du Développement Industriel et Minier du Congo (SODIMICO Sarl)		**1 859 476,00**	**300 000,00**	**2 159 476,00**
	Leasehold rent and/or monthly annuity and compensation for loss of expected income under the contract leasehold	555 487,00	300 000,00	855 487,00
	Royalties paid to Companies Public	1 303 989,00		1 303 989,00
Société Minière de Kilo Moto (SOKIMO) Sarl)		**750 000,00**	**19 357 605,00**	**20 107 605,00**
	Public company dividends		17 900 000,00	17 900 000,00
	Key money paid to companies Public/Signing bonus or Transfer	750 000,00	707 605,00	1 457 605,00
	SOKIMO penalty		750 000,00	750 000,00
	Totals	**2 330 136 673,20**	**3 221 989 591,47**	**5 552 126 264,67**

Common score for both sectors:

At the close of this report, some reporting parties had not yet submitted their declarations for the 2021 financial year. Once these declarations have been submitted, they will be analysed and results presented in the supplementary note referred to in section 1.6.

Recommendations to the Executive Committee :

Continue collecting data from defaulting reporting parties to enable the Independent Administrator to finalise data processing by 31 March 2023 at the latest.

To the Declaring Parties :

- Speed up the submission of their 2021 declaration forms in accordance with the remote declaration procedure.
- Respond promptly to requests information from the Independent Director.

Chapter 4: Payments and revenues of public enterprises

The total amount of revenue collected by public companies for the 2020 and 2021 financial years is ***US$459.03 million***. The breakdown of this amount, by public company, is shown in the table below:

Table 51: Summary of contractual revenues received by the PEs in 2020 and 2021

EP	2020	2021	Grand total
GECAMINES	202 581 837,06	216 453 135,86	419 034 972,92
LA COMINIERE	1 981 458,00	4 631 509,00	6 612 967,00
SAKIMA	1 760 950,00	2 496 648,68	4 257 598,68
SODIMICO	1 859 475,57	1 504 400,00	3 363 875,57
SOKIMO	900 000,00	19 357 605,00	20 257 605,00
SONAHYDROC	3 573 554,00	1 928 535,83	5 502 089,83
Grand total	**212 657 274,63**	**246 371 834,37**	**459 029 109,00**

Table 51Bis: Summary of declarations of company payments to EPs in 2020 and 2021

EP	2020	2021	Grand total
GECAMINES	76 311 064,19	73 923 573,53	150 234 637,72
LA COMINIERE		5 016 000,00	5 016 000,00
SAKIMA	459 999,99	1 137 764,00	1 597 763,99
SODIMICO	279 403,59		279 403,59
SOKIMO		18 750 000,00	18 750 000,00
SONAHYDROC	3 517 764,00	2 134 065,83	5 651 829,83
Grand total	**80 568 231,77**	**100 961 403,36**	**181 529 635,13**

The contractual revenues received by the EPs and the payments declared by the companies are broken down by flow, by partnership and by financial year in the tables below:

Table 52: EP contractual revenues by financial year and by company

EP	2020	2021	Grand total
GECAMINES	**202 581 837,06**	**216 453 135,86**	**419 034 972,92**
Contract advance	**50 000,00**		**50 000,00**
SOCIETE MINIERE DU KATANGA	50 000,00		50 000,00
Public company dividends	**56 554 847,94**	**123 147 237,77**	**179 702 085,71**
COMPAGNIE MINIERE DE KAMBOVE		12 000 000,00	12 000 000,00
THE MUSONOIE GLOBAL MINING COMPANY	4 908 747,00	37 653 138,94	42 561 885,94
THE KALUMBWE MYUNGA MINE	9 777 508,48		9 777 508,48
LUALABA MINING RESOURCES SAS	187 028,49		187 028,49
SINO CONGOLAISE DES MINES	35 921 563,97	33 861 375,83	69 782 939,80
TENKE FUNGURUME MINING	5 760 000,00	39 632 723,00	45 392 723,00
Consultancy fees	**10 412 336,04**	**13 970 370,61**	**24 382 706,65**
TENKE FUNGURUME MINING	10 412 336,04	13 970 370,61	24 382 706,65
Leasehold rent	**11 402 931,62**	**8 137 560,50**	**19 540 492,12**
BETA MINING		7 200,00	7 200,00
CHEMICAL OF AFRICA Sarl	600 000,00	544 000,00	1 144 000,00
CNMC HUACHIN MABENDE MINING SPRL		825 000,00	825 000,00
COMPAGNIE MINIERE DE KAMBOVE	29 976,00	198 180,00	228 156,00
DIVINE LAND MINING SARL	20 590,00	20 640,00	41 230,00
HUACHIN METAL LEACH SPRL	41 280,00	41 280,00	82 560,00
KAI PENG MINING	1 000 000,00	8 400,00	1 008 400,00
THE MUSONOIE GLOBAL MINING COMPANY	617 641,68	568 890,00	1 186 531,68
THE KASOMBO MINE	149 640,00	36 120,00	185 760,00
MISOLE MINING SARL		7 200,00	7 200,00
MMG KINSEVERE SPRL	8 449 535,94	5 420 546,50	13 870 082,44
SHITURU MINING CORPORATION	104 388,00	93 000,00	197 388,00

EP	2020	2021	Grand total
SINO CONGOLAISE DES MINES	374 400,00	321 954,00	696 354,00
SOCIETE CNMC CONGO COMPAGNIE MINIERE SARL	15 480,00	15 480,00	30 960,00
LUBUMBASHI SLAG HEAP PROCESSING COMPANY		29 670,00	29 670,00
Contractual Payment on Prod. Achieved (500000 TCU)	**5 000 000,00**		**5 000 000,00**
TENKE FUNGURUME MINING	5 000 000,00		5 000 000,00
Key money paid to Public Companies/Signing bonus or Transfer	**88 850 000,00**	**22 772 430,00**	**111 622 430,00**
BETA MINING		353 100,00	353 100,00
CONGO MOON MINING		3 709 330,00	3 709 330,00
KAI PENG MINING		8 760 000,00	8 760 000,00
KAMBOVE MINING SAS	80 000 000,00		80 000 000,00
THE MUSONOIE GLOBAL MINING COMPANY	5 400 000,00	5 400 000,00	10 800 000,00
LUILU RESSOURCES SAS		1 650 000,00	1 650 000,00
MISOLE MINING SARL		900 000,00	900 000,00
GOLDEN AFRICA RESSOURCES SPRL	3 000 000,00	2 000 000,00	5 000 000,00
SOCIETE MINIERE DU KATANGA	450 000,00		450 000,00
Service provision	**1 306 274,15**	**8 265 592,00**	**9 571 866,15**
BOSS MINING	60 200,00		60 200,00
COMPAGNIE MINIERE DE TONDO		535 725,00	535 725,00
KAMOTO COPPER COMPANY SA	1 027 191,20		1 027 191,20
THE MUSONOIE GLOBAL MINING COMPANY	199 584,00	150 000,00	349 584,00
RUASHI MINING	19 298,95		19 298,95
SOCIETE MINIERE DE DEZIWA SAS		7 500 000,00	7 500 000,00
SOCIETE MINIERE DU KATANGA		79 867,00	79 867,00
Reimbursement of Benefits	**146 016,34**		**146 016,34**
SHITURU MINING CORPORATION	146 016,34		146 016,34
Royalties paid to public enterprises	**28 859 430,97**	**40 159 944,98**	**69 019 375,95**
Compagnie Minière de LUISHA SAS	3 392 793,18	3 137 426,75	6 530 219,93
COMPAGNIE MINIERE DE KAMBOVE	523 816,38		523 816,38
THE MUSONOIE GLOBAL MINING COMPANY	6 959 638,94	15 358 367,48	22 318 006,42

EP	2020	2021	Grand total
THE KALUMBWE MYUNGA MINE	1 555 531,42	433 367,94	1 988 899,36
LUALABA MINING RESOURCES SAS	385 589,83		385 589,83
MINING MINERAL RESOURCES Sarl	20 000,00	200 000,00	220 000,00
NEW MINERALS INVESTMENT		513 175,98	513 175,98
RUASHI MINING	3 096 966,58	3 666 830,00	6 763 796,58
SHITURU MINING CORPORATION	2 168 176,83	728 994,36	2 897 171,19
LUBUMBASHI SLAG HEAP PROCESSING COMPANY		1 024 838,75	1 024 838,75
SOCIETE D'EXPLOITATION DU GISEMENT DE SHAMITUMBA	59 599,61		59 599,61
SOCIETE MINIERE DE DEZIWA SAS	9 197 318,20	14 364 517,72	23 561 835,92
SOCIETE MINIERE DU KATANGA	1 500 000,00	732 426,00	2 232 426,00
LA COMINIERE	**1 981 458,00**	**4 631 509,00**	**6 612 967,00**
Disposal of assets		**3 719 600,00**	**3 719 600,00**
KATAMBA MINING (JV JIN CHENG MINING)		3 719 600,00	3 719 600,00
Public company dividends	**401 518,00**	**80 000,00**	**481 518,00**
MINING MINERAL RESOURCES Sarl		30 000,00	30 000,00
UATT	200 000,00		200 000,00
UNITED COMMINIERE (TANTALEX)	201 518,00	50 000,00	251 518,00
Leasehold rent	**480 000,00**	**221 600,00**	**701 600,00**
CHEMICAL OF AFRICA Sarl	480 000,00	221 600,00	701 600,00
Key money paid to Public Companies/Signing bonus or Transfer	**1 099 940,00**	**549 970,00**	**1 649 910,00**
AVZ MINERALS	1 099 940,00		1 099 940,00
DATHCOM (DE AVZ, EX DATHOMIR)		549 970,00	549 970,00
Royalties paid to public enterprises		**60 339,00**	**60 339,00**
CHEMICAL OF AFRICA Sarl		26 802,00	26 802,00
COPROCO GROUP SARL		12 100,00	12 100,00
MINING MINERAL RESOURCES Sarl		21 437,00	21 437,00
SAKIMA	**1 760 950,00**	**2 496 648,68**	**4 257 598,68**
Contractual advance		**180 000,00**	**180 000,00**
MINING MINERAL RESOURCES Sarl		180 000,00	180 000,00

EP	2020	2021	Grand total
Administrative costs of confidentiality	**100 000,00**	**500 000,00**	**600 000,00**
HAIPU (SAKIMA PARTNER)		200 000,00	200 000,00
KIBARA MINERALS SARLU		50 000,00	50 000,00
MINING MINERAL RESOURCES Sarl		100 000,00	100 000,00
PUNIA KASESE MINING S.A	100 000,00		100 000,00
WALI (SAKIMA PARTNER)		150 000,00	150 000,00
Leasehold rent	**100 000,00**	**48 000,00**	**148 000,00**
DFSA MINING COMPAGNY	100 000,00	48 000,00	148 000,00
Key money paid to Public Companies/Signing bonus or Transfer	**850 000,00**	**1 225 000,00**	**2 075 000,00**
COOPERATIVE DES ARTISANAUX MINIERS DU CONGO	500 000,00	300 000,00	800 000,00
KIBARA MINERALS SARLU		375 000,00	375 000,00
METAL AND CHEMICALS		100 000,00	100 000,00
PUNIA KASESE MINING S.A	200 000,00		200 000,00
COMPANY AMUR MUGOTE		200 000,00	200 000,00
STONE MINING COMPANY	150 000,00	250 000,00	400 000,00
Royalties paid to public enterprises	**710 950,00**	**543 648,68**	**1 254 598,68**
ALECAR	24 510,00		24 510,00
BRITCON COMPANY SARL	20 835,00	37 983,00	58 818,00
CONGO JIA XIN SARL	15 000,00	83 031,68	98 031,68
COOPERATIVE DES ARTISANAUX MINIERS DU CONGO	188 635,00	239 557,00	428 192,00
COPROCO GROUP SARL		1 237,00	1 237,00
METAL AND CHEMICALS	67 000,00		67 000,00
COMPANY AMUR MUGOTE	24 970,00		24 970,00
SOCIETE GENERAL DE COMMERCE SARL	305 000,00	130 000,00	435 000,00
COMPANY NBB & FRERES	65 000,00		65 000,00
WALI (SAKIMA PARTNER)		51 840,00	51 840,00
SODIMICO	**1 859 475,57**	**1 504 400,00**	**3 363 875,57**
Leasehold rent	**555 486,89**	**300 000,00**	**855 486,89**
LONG FEI MINING (INCL.AMODIATION KIMPEN-S)	276 083,30		276 083,30

EP	2020	2021	Grand total
SOCIETE MINIERE DU KATANGA	279 403,59	300 000,00	579 403,59
Royalties paid to public enterprises	**1 303 988,68**	**1 204 400,00**	**2 508 388,68**
KISENDA COPPER COMPAGNY(KICC-EX-MMK)	1 303 988,68	1 204 400,00	2 508 388,68
SOKIMO	**900 000,00**	**19 357 605,00**	**20 257 605,00**
Public company dividends		**17 900 000,00**	**17 900 000,00**
KIBALI GOLD MINES		17 900 000,00	17 900 000,00
Administrative costs of confidentiality	**100 000,00**		**100 000,00**
MAZOKA	100 000,00		100 000,00
Option fee/ Waiver of pre-emptive right fee	**50 000,00**		**50 000,00**
BLUEFIN CONGO SARLU	50 000,00		50 000,00
Key money paid to Public Companies/Signing bonus or Transfer	**750 000,00**	**707 605,00**	**1 457 605,00**
GIRO GOLDFIELDS	100 000,00	707 605,00	807 605,00
KODO RESSOURCES (EX MINIERE DE ZANIKODO (EX .MWANA AFRICA CONGO GOLD))	650 000,00		650 000,00
SOKIMO penalty		**750 000,00**	**750 000,00**
GIRO GOLDFIELDS		750 000,00	750 000,00
SONAHYDROC	**3 573 554,00**	**1 928 535,83**	**5 502 089,83**
Public company dividends	**3 517 744,00**	**1 834 015,83**	**5 351 759,83**
LIREX	3 517 744,00	1 834 015,83	5 351 759,83
Training costs for Congolese managers	**55 810,00**	**94 520,00**	**150 330,00**
LIREX	55 810,00	94 520,00	150 330,00
Grand total	**212 657 274,63**	**246 371 834,37**	**459 029 109,00**

Table 52 Bis: Payments by companies to public bodies

EP	2020	2021	Grand total
GECAMINES	**76 311 064,19**	**73 923 573,53**	**150 234 637,72**
Disposal of assets	**702 200,00**		**702 200,00**
SINO CONGOLAISE DES MINES	702 200,00		702 200,00
Public company dividends	**41 681 563,97**	**21 000 000,00**	**62 681 563,97**
SINO CONGOLAISE DES MINES	35 921 563,97		35 921 563,97
TENKE FUNGURUME MINING	5 760 000,00	21 000 000,00	26 760 000,00
Consultancy fees	**10 412 336,74**	**13 970 362,61**	**24 382 699,35**
TENKE FUNGURUME MINING	10 412 336,74	13 970 362,61	24 382 699,35
Leasehold rent	**10 287 407,42**	**5 530 196,44**	**15 817 603,86**
DIVINE LAND MINING SARL	20 640,00		20 640,00
THE MUSONOIE GLOBAL MINING COMPANY	817 225,68	81 270,00	898 495,68
MM Mining	1 000 000,00		1 000 000,00
MMG KINSEVERE SPRL	8 449 541,74	5 420 546,44	13 870 088,18
LUBUMBASHI SLAG HEAP PROCESSING COMPANY		28 380,00	28 380,00
Contractual payment on production threshold reached (500,000 TCU)	**5 000 000,00**		**5 000 000,00**
TENKE FUNGURUME MINING	5 000 000,00		5 000 000,00
Key money paid to public companies		**3 650 000,00**	**3 650 000,00**
LUILU RESSOURCES SAS		1 650 000,00	1 650 000,00
GOLDEN AFRICA RESSOURCES SPRL		2 000 000,00	2 000 000,00
Service provision	**100 826,26**	**89 883,86**	**190 710,12**
MMG KINSEVERE SPRL	98 055,12	89 883,86	187 938,98
KIPOI OPERATING COMPANY	2 771,14		2 771,14
Royalties paid to public enterprises	**8 126 729,80**	**29 683 130,62**	**37 809 860,42**
COMPAGNIE D'EXPLOITATION DES REJETS DE KINGAMYAMBO SARL		10 995 454,44	10 995 454,44
THE MUSONOIE GLOBAL MINING COMPANY	1 712 294,63	7 371 552,86	9 083 847,49
THE KALUMBWE MYUNGA MINE	1 451 797,22	433 367,94	1 885 165,16
THE KASOMBO MINE	118 680,00		118 680,00
RUASHI MINING	2 675 781,12	3 666 830,00	6 342 611,12

EP	2020	2021	Grand total
SHITURU MINING CORPORATION	2 168 176,83		2 168 176,83
LUBUMBASHI SLAG HEAP PROCESSING COMPANY		1 024 888,75	1 024 888,75
SOCIETE MINIERE DE DEZIWA SAS		6 191 036,63	6 191 036,63
LA COMINIERE		**5 016 000,00**	**5 016 000,00**
Disposal of assets		**5 016 000,00**	**5 016 000,00**
KATAMBA MINING (JV JIN CHENG MINING)		5 016 000,00	5 016 000,00
SAKIMA	**459 999,99**	**1 137 764,00**	**1 597 763,99**
Contractual advance		**537 764,00**	**537 764,00**
PUNIA KASESE MINING S.A		537 764,00	537 764,00
Administrative costs of confidentiality	**100 000,00**		**100 000,00**
PUNIA KASESE MINING S.A	100 000,00		100 000,00
Key money paid to public companies	**200 000,00**	**600 000,00**	**800 000,00**
PUNIA KASESE MINING S.A	200 000,00	600 000,00	800 000,00
Royalties paid to public enterprises	**159 999,99**		**159 999,99**
SOCIETE GENERAL DE COMMERCE SARL	159 999,99		159 999,99
SODIMICO	**279 403,59**		**279 403,59**
Leasehold rent	**279 403,59**		**279 403,59**
SOCIETE MINIERE DU KATANGA	279 403,59		279 403,59
SOKIMO		**18 750 000,00**	**18 750 000,00**
Public company dividends		**18 000 000,00**	**18 000 000,00**
KIBALI GOLD MINES		18 000 000,00	18 000 000,00
SOKIMO penalty		**750 000,00**	**750 000,00**
GIRO GOLDFIELDS		750 000,00	750 000,00
SONAHYDROC	**3 517 764,00**	**2 134 065,83**	**5 651 829,83**
Public company dividends	**3 517 764,00**	**1 834 065,83**	**5 351 829,83**
LIREX	3 517 764,00	1 834 065,83	5 351 829,83
Training costs for Congolese managers		**300 000,00**	**300 000,00**
PERENCO OIL EXPLORATION AND PRODUCTION		300 000,00	300 000,00
Grand total	**80 568 231,77**	**100 961 403,36**	**181 529 635,13**

Payments made by the EPs to State are detailed in the table below:

Table 53: Payments made by public sector bodies to State, by public sector body, by flow and by financial year

EP/REGIES	FLOW	2020	2021	Grand total
GECAMINES		33 191 270,31	26 791 621,25	59 982 891,56
OTHER FLOWS	Other paid flows	20 685,11		20 685,11
BCC	Foreign exchange monitoring fee (paid to the BCC)	179 219,67		179 219,67
DGDA	Export Duties and Taxes (Total Quittance)	2 082 781,84	2 815 687,91	4 898 469,74
	Import duties and taxes (Total Quittance)	768 519,17	75 574,09	844 093,27
DGI	Notice of collection A	3 946 671,06	13 568 375,00	17 515 046,06
	Notice of collection B	1 188 764,93	4 377 354,46	5 566 119,39
	Tax on (or Special Tax) lump sum)	4 331 465,58	4 008 658,48	8 340 124,07
	Professional Tax on Remuneration and Exceptional Expatriate Remuneration	15 409 740,22		15 409 740,22
	Road and drainage tax	668 741,00		668 741,00
DGRAD	Annual surface area rights per square: Share Treasury (50%)	893 567,07	285 099,36	1 178 666,43
	Contribution to the State budget	1 024 664,49	1 155 807,96	2 180 472,45
REVENUE MANAGEMENT PROVINCIALES	Tax on the surface area of mining and hydrocarbon concessions	509 017,03		509 017,03
	Vehicle tax (Vignette & TCSR)	32 678,00		32 678,00
	Mining royalties: Provincial share (25%)	1 800 306,58		1 800 306,58
	1% tax on the value reassessed by the CEEC returning to the province	30 675,00		30 675,00
ETD	Mining royalties: ETD share (15%)	303 773,54	505 064,00	808 837,54
LA COMINIERE		40 226,00	104 407,89	144 633,89
DGI	Notice of collection A		-	-
DGRAD	Annual surface area rights per square: Share Treasury (50%)	39 616,00	89 277,31	128 893,31

EP/REGIES	FLOW	2020	2021	Grand total
DIRECTIONS DES PROVINCIAL REVENUES	Contribution to the State budget		15 130,58	15 130,58
	Vehicle tax (Vignette & TCSR)	610,00		610,00
ANHUI CONGO MINING INVESTMENT		9 357 263,28	6 192 967,87	15 550 231,15
OTHER FLOWS	Other paid flows	14 823,22	11 250,16	26 073,38
DGDA	Export Duties and Taxes (Total Quittance)	147 516,66	157 661,20	305 177,85
	Import duties and taxes (Total Quittance)	1 457 567,60	853 670,67	2 311 238,27
DGI	Notice of collection A		63 527,34	63 527,34
	PBI on non-resident benefits in the DRC		64 014,44	64 014,44
	Tax on (or Special Tax) lump sum)	3 269 925,03	1 121 873,01	4 391 798,04
	Professional Tax on Remuneration and Exceptional Expatriate Remuneration	742 899,01	524 338,65	1 267 237,66
DGRAD	Annual surface area rights per square: Share Treasury (50%)	250 359,86	250 359,89	500 719,75
	Contribution to the State budget		1 200 000,00	1 200 000,00
	Mines and Hydrocarbons Police		1 003,12	1 003,12
	Mining royalties: Treasury share (50%)	1 300 278,49	902 828,05	2 203 106,54
REVENUE MANAGEMENT PROVINCIALES	Pollution tax	814,46		814,46
	Tax on the surface area of mining and hydrocarbon concessions	47 167,00	47 167,00	94 334,00
	Vehicle tax (Vignette & TCSR)	260,00	5 497,00	5 757,00
	Mining royalties: Provincial share (25%)	766 032,45	689 777,33	1 455 809,78
	Reconstruction tax	900 000,00	300 000,00	1 200 000,00
ETD	Mining royalties: ETD share (15%)	459 619,51		459 619,51
SAKIMA		23 979,10	11 119 946,71	11 143 925,81
OTHER FLOWS	Other paid flows	-		-
DGDA	Export Duties and Taxes (Total Quittance)	1 525,56	75 369,22	76 894,77

EP/REGIES	FLOW	2020	2021	Grand total
DGI	Notice of collection A	-	-	-
	Tax on profits (or Special Tax) lump sum)	10 291,40	9 931 373,21	9 941 664,62
DGRAD	Professional Tax on Remuneration and Exceptional Expatriate Remuneration	8 613,14	53 971,81	62 584,95
	Annual surface rights per square: Share Treasury (50%)		935 675,80	935 675,80
	Contribution to the State budget		25 217,63	25 217,63
	Mining royalties: Treasury share (50%)		98 339,04	98 339,04
REVENUE MANAGEMENT PROVINCIALES	Mining royalties: Provincial share (25%)	3 549,00		3 549,00
SCK-MN		**19 818,34**	**201 497,71**	**221 316,05**
DGDA	Export Duties and Taxes (Total Quittance)	15 439,62	153 673,89	169 113,51
DGI	Notice of collection A		-	-
DGRAD	Annual surface rights per square: Share Treasury (50%)		47 823,82	47 823,82
DIRECTIONS DES PROVINCIAL REVENUES	Mining royalties: Provincial share (25%)	4 378,72		4 378,72
SODIMICO		**90 794,61**	**147 411,40**	**238 206,00**
DGI	Notice of collection A		-	-
DGRAD	Annual surface area rights per square: Share Treasury (50%)	60 732,47	67 193,47	127 925,94
	Contribution to the State budget	10 446,14	71 416,32	81 862,46
	Penalties paid to DGRAD (On flows retained in the reference system)		600,00	600,00
	Mining royalties: Treasury share (50%)		6 690,74	6 690,74
	Location tax		1 510,86	1 510,86
DIRECTIONS DES PROVINCIAL REVENUES	Tax on the surface area of mining and hydrocarbon concessions	19 001,00		19 001,00

EP/REGIES	FLOW	2020	2021	Grand total
	Vehicle tax (Vignette & TCSR)	615,00		615,00
MIBA		**14 065,11**	**95 333,60**	**109 398,71**
DGDA	Export Duties and Taxes (Total Quittance)	2 199,07	2 614,35	4 813,42
	Import duties and taxes (Total Quittance)	2 115,55	10 003,84	12 119,39
DGI	Notice of collection A		25,11	25,11
DGRAD	Annual surface rights per square: Share Treasury (50%)	9 750,50	82 690,30	92 440,80
Kilo Mining Company Motorbike		**16 050,11**	**20 113,83**	**36 163,95**
DGI	Notice of collection A		-	-
	Notice of collection B	10 881,39	20 113,83	30 995,23
DGRAD	Annual surface rights per square: Share Treasury (50%)	5 168,72		5 168,72
Société Nationale des Hydrocarbures du Congo		**22 633,30**		**22 633,30**
DGRAD	Shareholding (Profit-Oil Associate State)	22 633,30		22 633,30
Grand total		**42 776 100,16**	**44 673 300,25**	**87 449 400,41**

3.5.1. Provincial revenues

The revenues reported by the Provincial Revenue Departments are broken down by DRP and by flow in the table below. Total revenue collected over the two financial years 2020 and 2021 amounts to ***US$528.7 million.***

Table 54: Revenue declarations by DRP and by financial year

Directorates of Provincial revenue	2020	2021	Total	%
DRLU	139 195 116,00	192 951 331,00	332 146 447,00	**62,8%**
DRHKAT	84 709 583,00	96 068 892,00	180 778 475,00	**34,2%**
DGRHU	12 147 547,00	-	12 147 547,00	**2,3%**
DPRKOR	1 728 022,00	1 053 691,00	2 781 713,00	**0,5%**
DGRMA	844 883,00	-	844 883,00	**0,2%**
DRTANG	-	-	-	**0,0%**
DPMER	-	-	-	**0,0%**
Total :	**238 625 151,00**	**290 073 914,00**	**528 699 065,00**	

Notes :

The above situation does not include revenue from the DRPs in North Kivu, South Kivu and Tanganyika. For security reasons, these directorates, although contacted, were unable to provide the data within the deadline. Contacts are continuing with a view to obtaining their statements so that their treatment can be considered in the supplementary note to this report.

Table 55: Detailed revenue declarations by DRP and by financial year

DRP	Flow	2020	2021	Total
Lualaba Revenue Department (DRLU)		**139 195 116,00**	**192 951 331,00**	**332 146 447,00**
	Authorisation to transport minerals	-		-
	Other paid flows	242 232,00	128 708,00	370 940,00
	Tax on the surface area of concessions Mining and hydrocarbons	646 220,00	450 213,00	1 096 433,00
	Vehicle tax (Vignette & TCSR)	283 291,00	118 225,00	401 516,00
	Mining royalties: Provincial share (25%)	78 836 615,00	97 286 491,00	176 123 106,00
	Concentrates tax	18 225 192,00	51 419 179,00	69 644 371,00
	Natural water exploitation tax and surface	-	-	-
	Road and drainage tax	40 961 566,00	43 548 515,00	84 510 081,00
Haut Katanga Revenue Department (DRHKAT)		**84 709 583,00**	**96 068 892,00**	**180 778 475,00**
DRP	**Flow**	**2020**	**2021**	**Total**
	Authorisation to transport minerals	-		-

Other paid flows	585 720,00		585 720,00
Tax on the surface area of concessions Mining and hydrocarbons	927 642,00	955 959,00	1 883 601,00
Vehicle tax (Vignette & TCSR)	569 157,00	457 421,00	1 026 578,00
Mining royalties: Provincial share (25%)	40 071 810,00	68 087 476,00	108 159 286,00
1% tax on the value revalued by the CEEC reverting to the province	834 168,00	798 828,00	1 632 996,00
Concentrates tax	16 882 673,00	24 498 243,00	41 380 916,00
Natural water exploitation tax and surface	270 565,00	299 334,00	569 899,00
Road and drainage tax	24 567 848,00	971 631,00	25 539 479,00
Provincial Revenue Branch of Tanganyika (DRP TANGANYIKA)	**-**	**-**	**-**
Tax on the surface area of concessions Mining and hydrocarbons	-		-
Mining royalties: Provincial share (25%)	-	-	-
1% tax on the value revalued by the CEEC reverting to the province		-	-
Concentrates tax	-		-
Road and drainage tax	-	-	-
South Provincial Revenue Department Kivu (DPMER)	**-**	**-**	**-**
Tax on the surface area of concessions Mining and hydrocarbons	-	-	-
Vehicle tax (Vignette & TCSR)	-		-
Mining royalties: Provincial share (25%)	-	-	-
Maniema Revenue Department (DGRMA)	**844 883,00**	**-**	**844 883,00**
Authorisation to transport minerals	383 950,00		383 950,00
Tax on the surface area of concessions Mining and hydrocarbons	8 196,00	-	8 196,00
Mining royalties: Provincial share (25%)	452 737,00	-	452 737,00
1% tax on the value revalued by the CEEC reverting to the province		-	-
North Kivu Revenue Department (DGR NK)	**-**	**-**	**-**
Other paid flows	-	-	-
Tax on the surface area of concessions Mining and hydrocarbons	-	-	-
Vehicle tax (Vignette & TCSR)	-	-	-
Mining royalties: Provincial share (25%)	-	-	-
REVENUE MANAGEMENT PROVINCIALES DE HAUT-UELE (DGRHU)	**12 147 547,00**	**-**	**12 147 547,00**

DRP	Flow	2020	2021	Total
	Other paid flows	230 279,00	-	230 279,00
	Tax on the surface area of concessions Mining and hydrocarbons	225 511,00	-	225 511,00
	Vehicle tax (Vignette & TCSR)	12 930,00	-	12 930,00
	Mining royalties: Provincial share (25%)	11 678 827,00	-	11 678 827,00
KASAI Provincial Revenue Department ORIENTAL (DPRKOR)		**1 728 022,00**	**1 053 691,00**	**2 781 713,00**
	Other paid flows	14 823,00	11 250,00	26 073,00
	Tax on the surface area of concessions Mining and hydrocarbons	47 167,00	47 167,00	94 334,00
	Vehicle tax (Vignette & TCSR)	-	5 497,00	5 497,00
	Mining royalties: Provincial share (25%)	766 032,00	689 777,00	1 455 809,00
	Reconstruction tax	900 000,00	300 000,00	1 200 000,00
	Total :	**238 625 151,00**	**290 073 914,00**	**528 699 065,00**

Table 56: Ranking of sub-national flows by size of amounts received

FLOW	2020	2021	TOTAL	%
Mining royalties: Provincial share (25%)	131 806 021,00	166 063 744,00	297 869 765,00	56,3%
Concentrates tax	35 107 865,00	75 917 422,00	111 025 287,00	21,0%
Road and drainage tax	65 529 414,00	44 520 146,00	110 049 560,00	20,8%
Tax on the surface area of mining and hydrocarbon concessions	1 854 736,00	1 453 339,00	3 308 075,00	0,6%
1% tax on the value revalued by the CEEC and accruing to the province	834 168,00	798 828,00	1 632 996,00	0,3%
Vehicle tax (Vignette & TCSR)	865 378,00	581 143,00	1 446 521,00	0,3%
Other paid flows	1 073 054,00	139 958,00	1 213 012,00	0,2%
Reconstruction tax	900 000,00	300 000,00	1 200 000,00	0,2%
Tax on the use of natural and surface water	270 565,00	299 334,00	569 899,00	0,1%
Authorisation to transport minerals	383 950,00	-	383 950,00	0,1%
	238 625 151,00	**290 073 914,00**	**528 699 065,00**	

Note:
The RM's share, the Concentrate tax and the road and drainage tax cover **56.3%, 21.0%** and **20.8%** respectively, or **98.1%** of total sub-national revenues.

3.5.2. ETD revenues

Table 57: Revenue collected by ETDs broken down by Province, by ETD and by Financial Year

PROVINCE	ETD	2020	2021	TOTAL
DECLARATIONS IN THE T/SL				
LUALABA	COMMUNE OF DILALA	24 179 668,00	28 009 201,00	52 188 869,00
LUALABA	LUILU sector	12 762 223,00	24 474 920,00	37 237 143,00
LUALABA	CHIEFDOM OF BAYEKE	13 002 951,00	23 061 230,00	36 064 181,00
LUALABA	COMMUNE OF FUNGURUME	4 411 263,00	7 171 592,00	11 582 855,00
LUALABA	SHITURU COMMUNE	3 263 962,00	5 861 312,00	9 125 274,00
HAUT-KATANGA	COMMUNE OF PANDA	2 504 790,00	5 743 456,00	8 248 246,00
HAUT-KATANGA	BUKANDA SECTOR	3 077 393,00	4 006 291,00	7 083 684,00
HAUT-KATANGA	BASANGA SECTOR	-	6 220 160,00	6 220 160,00
HAUT-KATANGA	LUFIRA SECTOR	2 686 125,00	3 053 417,00	5 739 542,00
HAUT-KATANGA	COMMUNE OF KAMPEMBA	3 972 675,00		3 972 675,00
HAUT-KATANGA	BALAMBA SECTOR	3 874 588,00	-	3 874 588,00
HAUT-KATANGA	LUFUPA SECTOR		3 638 308,00	3 638 308,00
HAUT-KATANGA	COMMUNE OF RUASHI	2 493 293,00	-	2 493 293,00
HAUT-KATANGA	COMMUNE OF LUBUMBASHI	1 507 216,00		1 507 216,00
HAUT-KATANGA	ANNEX COMMUNE	680 227,00	-	680 227,00
EASTERN KASAI	KAKANGAYI sector	459 620,00		459 620,00
	Total	**78 875 994,00**	**111 239 887,00**	**190 115 881,0**
DECLARATIONS OUTSIDE THE SYSTEM				
MANIEMA	BEIA/PANGI SECTOR	75 201,65	81 222,49	156 424,14
NORD-KIVU	WANIANGA/WALIKALE	740 709,78	1 496 277,23	2 236 987,01
SOUTH KIVU	LUHWINDJA/ MWENGA	12 000,00		12 000,00
TANGANYIKA	TERRITORY NYUNZU/NORTHERN SECTOR LUKUGA	2 660,80	18 868,80	21 529,60
HIGH-UELE	DHONGO	550 128,46	479 104,03	1 029 232,49
HIGH-UELE	KIBALI	5 942 796,72	5 970 876,80	11 913 673,52
HIGH-UELE	LOGO OGAMBI	553 576,26	391 315,22	944 891,48
HIGH-UELE	LOGO-DOKA	1 051 923,21	608 233,56	1 660 156,77
HIGH-UELE	MANGBUTU/WATSA	654 319,92	2 491 828,40	3 146 148,32
HIGH-UELE	MARIMINZA	647 840,60	543 086,50	1 190 927,10
EASTERN KASAI	MIABI/MIABI		58 972,10	58 972,10
EASTERN KASAI	TSHIJIBA/MIABI		101 045,61	101 045,61
EASTERN KASAI	MPEMBA/KABEYA KAMUANGA		176 916,00	176 916,00
EASTERN KASAI	MOVO NKATSHIA/MIABI		152 163,00	152 163,00
	Total	**10 231 157,40**	**12 569 909,74**	**22 801 067,14**
RETROCESSIONS				
DILALA	KOLWEZI TOWN HALL	6 338 886,18		6 338 886,18
MANIKA	MANIKA	4 225 938,09	6 354 834,08	10 580 772,17
ANNEX COMMUNE	KAPONDA	1 683 828,79	1 861 366,03	3 545 194,82
		12 248 653,06	**8 216 200,11**	**20 464 853,17**
	GENERAL TOTAL	**125 778 727,46**	**103 544 785,85**	**229 323 513,31**

Table 57a: Payments made by companies to ETDs, by Province, by ETD and by Financial Year

Province	ETD	2020	2021	Total
HAUT-KATANGA	ANNEX COMMUNE	1 862 474,00	4 844 340,00	6 706 814,00
HAUT-KATANGA	COMMUNE OF LUBUMBASHI	308 439,00		308 439,00
HAUT-KATANGA	COMMUNE OF PANDA	935 772,00	1 306 903,00	2 242 675,00
HAUT-KATANGA	COMMUNE OF RUASHI	2 202 676,00	3 248 149,00	5 450 825,00
HAUT-KATANGA	BUKANDA SECTOR	2 655 193,00	2 738 078,00	5 393 271,00
HAUT-KATANGA	BALAMBA SECTOR	3 616 073,00	4 300 496,00	7 916 569,00
HAUT-KATANGA	BASANGA SECTOR	8 341 783,00	6 042 419,00	14 384 202,00
HAUT-KATANGA	LUFUPA SECTOR		-	-
HAUT-KATANGA	LUFIRA SECTOR	2 508 623,00	2 990 799,00	5 499 422,00
HAUT-LOMAMI	MUSEKA head office	12 440,00	24 647,00	37 087,00
HIGH-UELE	DHONGO CHIEFDOM	549 527,00	310 335,00	859 862,00
HIGH-UELE	LOGO DOKA CHIEFDOM	1 051 963,00	611 178,00	1 663 141,00
HIGH-UELE	LOGO OGAMBI CHIEFDOM	825 193,00	465 503,00	1 290 696,00
HIGH-UELE	MARIMINZA CHIEFDOM	962 725,00	1 070 395,00	2 033 120,00
HIGH-UELE	KIBALI SECTOR	8 930 588,00	4 573 428,00	13 504 016,00
HIGH-UELE	MANBGUTU SECTOR	1 314 954,00	836 206,00	2 151 160,00
EASTERN KASAI	KAKANGAYI sector	428 889,00		428 889,00
LUALABA	CHIEFDOM OF BAYEKE	11 307 816,00	20 780 569,00	32 088 385,00
LUALABA	COMMUNE OF DILALA	19 109 660,00	2 853 178,00	21 962 838,00
LUALABA	SHITURU COMMUNE	682 230,00	1 304 087,00	1 986 317,00
LUALABA	LUILU sector	3 826 692,00	5 989 883,00	9 816 575,00
MANIEMA	BABIRA SECTOR		2 858,00	2 858,00
MANIEMA	BITULE SECTOR		4 080,00	4 080,00
MANIEMA	AMBWE SECTOR	31 742,00	17 957,00	49 699,00
MANIEMA	BEIA SECTOR	108 869,00	60 758,00	169 627,00
NORD-KIVU	CHIEFDOM OF BAHUNDE	415 838,00	203 207,00	619 045,00
NORD-KIVU	COMMUNITY OF BAPERE	89		89
NORD-KIVU	BAKANO sector	11 473,00	9 119,00	20 592,00
NORD-KIVU	OSSO BANYUNGU sector	1 742,00		1 742,00
NORD-KIVU	WANYANGA SECTOR	766 879,00	1 396 450,00	2 163 329,00
SOUTH KIVU	BAFULERU CHIEFDOM	28 334,00	7 768,00	36 102,00
SOUTH KIVU	BAKISI CHIEFDOM	10 518,00	11 964,00	22 482,00
SOUTH KIVU	BASILE CHIEFDOM	4 085,00	9 729,00	13 814,00
SOUTH KIVU	CHIEFDOM OF BUHAVU	3 378,00	4 785,00	8 163,00
SOUTH KIVU	CHIEFDOM OF NGWESHE	3 206,00	17 881,00	21 087,00
SOUTH KIVU	LUHWHINDJA SECTOR	12 555,00		12 555,00
TANGANYIKA	LOCALITY BAKONGOLO	1 284,00	1 262,00	2 546,00
		72 833 702,00	**66 038 411,00**	**138 872 113,00**

According to the bank statement below as at 08/12/2022, FOMIN has entered an amount of ***US$246,944,931.50*** relating to revenue collected in 2022 for the period 2018 to 2022.

Table 58: FOMIN survey

Date Value	Company	Amount $US
11/02/2022	10% MINING ROYALTY PAYABLE TO THE MINING FUND	8 318,80
17/02/2022	SOCIETEANHUICONGO D'INVESTMINIE	60 097,00
17/02/2022	MAGHENE MUKULUMANYA	1 380,00
17/02/2022	KIBARA MINERALS, MINI ROYALTY	537,90
17/02/2022	KIBARA MINERALS, MINI ROYALTY	519,75
17/02/2022	KIBARA MINERALS, MINI ROYALTY	519,70
17/02/2022	KIBARA MINERALS, MINI ROYALTY	516,90
18/02/2022	PYT NOTE DE PERCEPTION N 008/22 REDEVANCE 10	1 464 614,51
22/02/2022	STE TRAITEMENT DU TERRIL L SH S	2 603 907,00
25/02/2022	MKM SARL, MINING ROYALTIES FOR	3 158 461,77
28/02/2022	THOMAS MINING SARL, PAYMENT FOR	51 839,16
28/02/2022	PYT NOTE DE DEBIT PERC 10 % 0017/22-MTK/SFB	17 162,00
28/02/2022	KWINJA MULIR	1 457,00
01/03/2022	FRONTIER SA, SFBXCDKI, /RFB/NOT	6 949 477,80
01/03/2022	MMG KINSEVERE SPRL, ROYALTIES	3 860 814,48
01/03/2022	CNMC CONGO COMPAGNIE MINIERE S	16 499,67
01/03/2022	COOPERATIVE DES ARTISANAUX MINI	1 363,82
02/03/2022	CNMC CONGO COMPAGNIE MINIERE S	1 565 519,20
02/03/2022	HANRUI METAL CONGO SARL, PAIEME	837 862,89
03/03/2022	RUASHI MINING SAS, ROYALTIES M	6 090 601,55
03/03/2022	SOMIKA PYT RED MIN NP031/0074/22	403 927,75
07/03/2022	METALKOL SA, SFBXCDKI, /RFB/NOT	17 162 444,00
08/03/2022	SOCIETE METALS MINES SARL, PAYROLL	3 258 195,80
08/03/2022	DIVINE LAND MINING SARL, PAIEME	33 359,78
09/03/2022	PMT OP 0002235 P/C BOSS MINING SAS/SOFIBANQUE	228 860,00
10/03/2022	CNMC CONGO COMPAGNIE MINIERE S	69 564,24
11/03/2022	CONGO JIN JU CHENG MINING COMPA	23 781,10
11/03/2022	CONGO JIN JU CHENG MINING COMPA	23 680,70
14/03/2022	REDEVANCE MINIERE LOT COLTAN 770/022/NBBB-NK 000009	12 165,60
14/03/2022	PYT 10%FOND MINIER LT TSGOM/22/02 SVT NOTE 771/010	11 917,32
15/03/2022	60661921 PYT FUNDS MIN 10% S/RED MIN 053/0089/22	410 794,90
15/03/2022	PAYMENTA/CFOMININVESTMENTFORNP:025/0068/22	204 716,03
15/03/2022	PYT AGST ON A/C FOMIN INVEST FOR 0046/22	135 115,43
15/03/2022	PYT AGST ON A/C FOMIN INVEST FOR 014/0060/22	115 237,50
15/03/2022	COMPAGNIE MINIERE DE LUISHA SAS	73 363,91
15/03/2022	MCC RESOURCES /MAGHENE	1 239,00
16/03/2022	TENG YUAN COBALT COPPER RES L	2 066 622,69
16/03/2022	FOMIN RED 10% 2019-20-21	624 772,18
16/03/2022	SOCIETE METALS MINES SARL, PAYROLL	145 743,35
17/03/2022	NEW MINERALS INVESTMENT SARL, O	308 983,89
17/03/2022	OP0031637 PYT NP078&079/114/22 10% FEE	68 591,12
18/03/2022	FOMIN 10% JAN-FEB 2022	34 221,69
21/03/2022	RUBAMIN SARL, PAY AGAINST NOTE	1 703 848,89
21/03/2022	EXCELLEN MINERALS SARL, REDEVAN	172 253,89
21/03/2022	HANRUI METAL CONGO SARL, PAIEME	142 662,27
21/03/2022	60662970 NP N105/16/2022	518,00
22/03/2022	COMPAGNIE MINIERE DE LUISHA SAS	2 492 076,22
Date Value	Company	Amount $US

Date Value	Company	Amount $US
22/03/2022	LUALABA MINING RESOURCES SAS, P	366 175,37
23/03/2022	LA MINIERE DE KALUKUNDI S.A, RE	2 067 133,67
25/03/2022	DIVINE LAND MINING SARL, PAIEME	374 391,70
25/03/2022	PAID AGST NDP 022/152/2022	32 249,05
29/03/2022	RUASHI MINING SAS, 10 PER CENT	196 617,08
29/03/2022	PAID AGAINST NDD 022/152/2022 (BALANCE)	3 000,00
30/03/2022	CENTRAL BANK OF CONGO, /ROC/	38 072 069,76
31/03/2022	PYT NOTE N026/0069/22 FROM KIMIN	204 716,03
01/04/2022	SEK SA PROCEDURE COLLECTIVE DE	81 352,82
01/04/2022	COPROCO GROUP SA, OP 05145508P	394,90
02/04/2022	OV60654699 MINING ROYALTIES	570 754,05
02/04/2022	PYTAGSTONA/CFOMININVESTISEMENTFOR032/0075/22SOMIKA	403 927,75
02/04/2022	OV60654698 MINING ROYALTIES	63 835,95
06/04/2022	1/THE MUSON MINING COMPANY	8 281 489,05
06/04/2022	KAI PENG MINING SARL, KAI PENG	3 040 444,27
06/04/2022	KAI PENG MINING SARL, KAI PENG	129 694,84
07/04/2022	TENKE FUNGURUME MINING SA, PAYS	727 123,47
07/04/2022	TENKE FUNGURUME MINING SA, PAYS	619 798,68
07/04/2022	TENKE FUNGURUME MINING SA, PAYS	56 455,56
07/04/2022	TENKE FUNGURUME MINING SA, PAYS	22 819,31
08/04/2022	Cash deposit,PYMT MINING FUND /FUTURE GENERATOR	1 475,00
09/04/2022	PAY FOMIN COPPER AND COBALT JAN AND FEB 2022	311 001,18
11/04/2022	1/MMG KINSEVERE SARL, /RFB/PYT	77 558,41
11/04/2022	CIHUNYAISA P/C CDM SARL/ FR EXP LOT	1 564,00
12/04/2022	SOCIETE MIN MCC RS	1 751,00
13/04/2022	ROYALTY MINING FUND EXPORT SHARE	8 895,03
14/04/2022	CONGO JIA XIN	1 312,00
15/04/2022	OM METAL RESSOURCES SPRL, OP 04	9 770,32
18/04/2022	PYT 10% MINING FUND LOT SSGOM/22/02 785/107/0446/	1 360,07
20/04/2022	COLTAN/NBB&FRERES MINING ROYALTY LOT 02/2022	6 300,00
20/04/2022	CASSITERITE/NBB&F MINING ROYALTY LOT 04/2022	1 482,00
20/04/2022	CASSITERITE/NBB&F MINING ROYALTY LOT 05/2022	1 295,00
20/04/2022	CHEMICAL OF AFRICA SA, OP 05444	519,10
25/04/2022	KAMOTO COPPER COMPANY S.A, PYT	1 914 584,76
28/04/2022	KAMOA COPPER SA, PAYMENT OF ROYALTIES	2 417 093,10
28/04/2022	EXPORT LOT 0034/SMB/2022/COLTAN	12 066,29
29/04/2022	LA GÉNÉRALE DES CARRIÈRES DES M	500 000,00
29/04/2022	PYT 10% FD MINIER LOT TSGOM/22/03 NOTE DEBIT 790/	8 895,33
02/05/2022	PYT FOMIN INVESTISSEMENT NP:027/0070/22- KIMIN SAS	204 716,03
02/05/2022	W.M.C	1 347,00
03/05/2022	PYT FOMIN INVESTMENT NP033/0076/22	403 927,75
03/05/2022	ETS RICA BY CHRISPIN BAMBAGA HA	1 605,00
03/05/2022	CONGO JIA XIN	1 250,00
05/05/2022	TENKE FUNGURUME MINING SA, PAYS	861 727,68
05/05/2022	TENKE FUNGURUME MINING SA, PAYS	651 846,49
05/05/2022	FOMIN 10% YEAR 2018 - GOLDEN RESOURCES	101 580,15
05/05/2022	TENKE FUNGURUME MINING SA, PAYS	61 234,17
05/05/2022	TENKE FUNGURUME MINING SA, PAYS	24 448,21
06/05/2022	CROWN MINING SARL, CITIUS33, PA	6 464,00
06/05/2022	MR DAVID MULONDA	1 256,00
09/05/2022	PYT 10% FOND MINIER LOT TSGOM/22/04 NOTE 109/0564/	9 218,73
09/05/2022	CDMC	1 567,00
09/05/2022	STA	1 485,00
09/05/2022	MRS BLANDINE MULIRI	1 275,00
09/05/2022	MRS BLANDINE MULIRI	1 275,00

10/05/2022	METALKOL SA, SFBXCDKI, /RFB/PYT	1 162 344,85
10/05/2022	METALKOL SA, SFBXCDKI, /RFB/PYT	852 101,16
10/05/2022	PMT MINING ROYALTY CASSITERITE LOT 06/2022	1 485,00
10/05/2022	deposit,PYT MINING ROYALTY LOT SSBUK/22/07	1 327,00
11/05/2022	MCC RESOURCES	1 516,00
12/05/2022	WMC	1 319,00
13/05/2022	ANVIL MINING CONGO SA, OP 04811	42 802,76
16/05/2022	OV13158049 PMT RED NOTE N°068 & 069 - SEK	370 179,15
16/05/2022	COMPAGNIE MINIERE DE LUISHA SAS	201 947,07
16/05/2022	COMPAGNIE MINIERE DE LUISHA SAS	158 042,32
16/05/2022	CROWN MINING SARL, CITIUS33, PA	802,00
18/05/2022	OV 0073859 MINING FUND 10% RED MIN 039/169	111 384,53
18/05/2022	CIHUNYAISA ANANIE A	9 730,00
18/05/2022	MRS MASSIYA SE	1 283,00
18/05/2022	CASSITERITE/NBB MINING ROYALTY LOT 07/2022	1 266,00
19/05/2022	RUASHI MINING SAS, FOMIN 10 IN.	413 542,44
19/05/2022	RUASHI MINING SAS, PYT FOMIN RE	344 182,13
19/05/2022	CNMC HUACHIN MABENDE MINING SA,	215 468,09
19/05/2022	CHEMICAL OF AFRICA SA, OP 05614	506,30
20/05/2022	1/CNMC HUACHIN MABENDE MINING S	2 669 916,97
20/05/2022	SHITURU MINING CORPORATION SMCO	273 644,60
20/05/2022	SHITURU MINING CORPORATION SMCO	253 094,03
20/05/2022	OV13227437 TAX	72 498,69
20/05/2022	OV13227438 TAX	56 436,22
20/05/2022	SOGECOM	1 261,00
20/05/2022	BENGIBABUYA	1 258,24
20/05/2022	SOGECOM	336,00
21/05/2022	MMG KINSEVERE SPRL, PERCEPTION	255 248,09
21/05/2022	DIVINE LAND MINING SARL, NOTE D	84 333,97
21/05/2022	Cash deposit,COLTAN LOT 03/2022/PAR MME MASSIYA S	3 500,00
23/05/2022	STE TRAITEMENT DU TERRIL L SH S	348 326,60
23/05/2022	ONT 0006132 NP 056 031 054	280 000,18
23/05/2022	CONGO JIN JU CHENG MINING COMPA	56 587,21
23/05/2022	PYT FOMIN INV NP 036/166/22-SOMIKA	55 891,96
23/05/2022	OV 0031725, PYT N P N 094/218/22 RED 10%	41 481,29
23/05/2022	Cash deposit,NANKAFU P/C WMC BUKAVU/EXPRT CASSI L	1 367,00
23/05/2022	Cash deposit,DEPOSIT BY M NYAKURA KAYUKA SAMUEL	1 266,00
24/05/2022	PMT 10% DU FONDS MINIER PR LOT N°TSGOM/22/05	10 134,72
25/05/2022	PYT REDENACE MINIERE LOT 801/012/0632/2022	9 218,73
26/05/2022	NEW MINERALS INVESTMENT SARL, P	22 672,56
26/05/2022	KIBARA MINERALS, MINING FUND L	1 537,55
26/05/2022	Cash deposit,DEPOSIT BY M BLANDINE BULIRI / SAKIM	1 453,00
26/05/2022	KIBARA MINERALS, MINING FUND L	1 194,08
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	KIBARA MINERALS, MINING FUND L	1 169,23
26/05/2022	Cash deposit,APPROPRIATE ACCOUNT/UPENJI	70,00
27/05/2022	deposit,PYT FR S/LOT 7/2022/CDMC SARL PAR M	1 529,00
30/05/2022	deposit,PYT FR EXPRTATION COLTAN LOT N°02/WM	2 585,00
31/05/2022	NEW MINERALS INVESTMENT SARL, P	200 000,00
31/05/2022	OM METAL RESSOURCES SPRL, OP 04	22 276,37
31/05/2022	PAYMENT OF 10% OF THE MINING FUND FOR LOT N°SSGOM/22/0	1 326,60
Date Value	**Company**	**Amount $US**

Date Value	Company	Amount $US
01/06/2022	EXPORT LOT 0035/SMB/2022	7 476,60
01/06/2022	deposit,DEPOT/C.R.M LOT 00001,BY CLAUDINE Z	1 215,00
02/06/2022	MINING ROYALTY LOT 08/2022 CASSITERITE/NBB SARL	1 449,00
02/06/2022	deposit,DEPOSIT LOT 08/2022 BY MME MASSIYA SE	1 219,00
03/06/2022	PYT FOMIN INVESTMENT NP 034/077/22SOMIKA	403 927,75
03/06/2022	PYT FOMIN INVESTISSEMENT NP 028/0071/22 KIMIN SA	204 716,03
03/06/2022	LA GÉNÉRALE DES CARRIÈRES DES M	100 080,96
04/06/2022	deposit,PYMT LOT 08/2022 SN02/PAR M CIHUNYAI	1 529,00
04/06/2022	deposit,EXPLOITATION LOT 06/2022 FOND MINIER	1 449,00
06/06/2022	SOCIETE METALS MINES SARL, PAYROLL	150 294,81
06/06/2022	OP0031660 PYT NP027/282/22 APRIL 2022 - KICC	73 136,22
06/06/2022	OP0031659 PYT NP032/286/22 FEBRUARY BALANCE - KICC	39 430,56
06/06/2022	OV13227479 PYT FACT 013269 22 APRIL 022 FOMIN	22 806,39
06/06/2022	PMT MINING ROYALTIES LOT 813/022/NBB/NK/0000013	12 291,64
07/06/2022	TENKE FUNGURUME MINING SA, PAYS	838 451,85
07/06/2022	TENKE FUNGURUME MINING SA, PAYS	726 358,34
07/06/2022	FRONTIER SA, SFBXCDKI, /RFB/PMT	285 456,83
07/06/2022	FRONTIER SA, SFBXCDKI, /RFB/PMT	276 446,90
07/06/2022	TENKE FUNGURUME MINING SA, PAYS	52 616,54
07/06/2022	CONGO JIN JU CHENG MINING COMPA	45 227,57
07/06/2022	TENKE FUNGURUME MINING SA, PAYS	28 517,56
07/06/2022	CONGO JIN JU CHENG MINING COMPA	17 976,37
07/06/2022	MINING ROYALTIES LOT 04/022 COLTAN	3 829,00
07/06/2022	MINING ROYALTY LOT03/2022 COLTAN	3 805,00
07/06/2022	Express cash deposit/1661731209/	1 010,00
08/06/2022	PYT NOTE DE PERCEPTION N°022/277/22 /OV 60656462	272 778,46
08/06/2022	TENG YUAN COBALT COPPER RES L	55 829,21
08/06/2022	PAID AGNST NDP 007/263/2022	16 070,59
09/06/2022	CNMC CONGO COMPAGNIE MINIERE S	77 355,22
09/06/2022	PAID AGAINDT NDP N 047/177/2022 MARCH 2022	63 797,29
09/06/2022	PAID AGAINDT NDP N 046/176/2022 FEB 2022	48 296,94
09/06/2022	DIVINE LAND MINING SARL, PAIEME	13 326,99
09/06/2022	CONGO JIA XIN SARL, ROYALTY M	2 019,50
09/06/2022	Cash deposit,SAKIMA SA/FONDS MINERS/BLANDINE MULI	1 272,00
09/06/2022	deposit,SOGECOM// PYT REDEV MIN LOT SSBUK/22	1 057,00
10/06/2022	KAI PENG MINING SARLU, PAYMENT	152 741,73
10/06/2022	MMG KINSEVERE SPRL, PE NOTES	101 516,22
10/06/2022	0073769 PYT FUNDS MIN 10%S/RED MIN DIV NP	53 521,09
10/06/2022	PYT NDP RED MIN 10% 029/284/22	28 239,21
10/06/2022	LUALABA MINING RESOURCES SAS, P	8 923,60
13/06/2022	1/KAMOTO COPPER COMPANY S A, /R	40 124 103,40
13/06/2022	FRONTIER SA, SFBXCDKI, /RFB/PYT	228 424,33
13/06/2022	PMT 10% OF THE MINING FUND FOR LOT N°TSGOM/22/06	9 359,22
14/06/2022	MUTANDA MINING SARL, MINING ROY	16 416 092,05
14/06/2022	13157707 PYT QUOTITE RED MIN 018/274/22	50 820,23
15/06/2022	deposit,PYT FR LOT 09/2022 SN02/CDM SARL PAR	1 575,00
16/06/2022	REDEVANCE MINIERE LOT 02/2022 CASSITERITE	1 449,00
16/06/2022	deposit,EXPORT CASSITERITE LOT12	1 296,00
20/06/2022	deposit,PMT LOT 04/2022 COLTAN BY MRS MASSI	3 502,00
21/06/2022	CONGO JIA XIN SARL, ROYALTY M	2 087,70
22/06/2022	RUASHI MINING SAS, ROYALTY MI	563 526,42
22/06/2022	SOCIETE MINIERE DU KATANGA SPRL	85 312,79
22/06/2022	Express cash deposit/1676392815/	1 286,00
22/06/2022	deposit,PYT LOT 11/2022 SN02/CDMC SARL PAR M	1 281,00
22/06/2022	deposit,SAKIMA SA-BLANDINE MULIRI	1 272,00

24/06/2022	COLTAN MINING ROYALTY QUOTA 20000 KGS LOT 0000014	10 399,14
24/06/2022	deposit,EPORT CASSITERITTES LOTS 13 P/C WMC	1 140,00
25/06/2022	deposit,REDEV MINIER P/C ETS RICA PAR BAMBAG	1 312,00
27/06/2022	EXTOURNE	1 246,00
28/06/2022	Depot cash express/1681317567/	1 262,00
29/06/2022	METALKOL SA, 210510IFLW2206240	2 863 562,87
29/06/2022	Cash deposit,RED MIN LOT TSBUK/22/02/SGE/SK/00002	3 002,00
01/07/2022	Depot cash express/1684231176/	1 353,00
01/07/2022	Depot cash express/1684509716/	1 063,00
04/07/2022	PMT AGST FOMIN INVESTMENT NP016/238/22 FEB 22	428 445,39
04/07/2022	deposit,PMT CASSITERITE LOT 09/2022 BY MME	1 075,00
04/07/2022	0073905 PYT FM 10% S/RED MIN 0250/09/06/2022	806,90
05/07/2022	MINIERE DE KASOMBO SAS, OP 0568	383 945,42
05/07/2022	TENKE FUNGURUME MINING SA, PAYS	358 074,52
05/07/2022	CONGO DONGFANG INTERNATIONAL MI	296 895,58
05/07/2022	TENKE FUNGURUME MINING SA, PAYS	180 006,59
06/07/2022	TENKE FUNGURUME MINING SA, PAYS	537 666,04
06/07/2022	NEW MINERALS INVESTMENT SARL, N	70 832,27
06/07/2022	Cash deposit,PYT FR LOT 2/2022 T.A P/C CDCM SARL	7 696,00
06/07/2022	deposit,PYT FR LOT 1282022 SN P/C CDCM SARL	1 224,00
07/07/2022	CROWN MINING SARL, CITIUS33, PA	4 816,00
07/07/2022	CONGO JIA XIN SARL, ROYALTY M	1 946,00
07/07/2022	deposit,PYT FR SUR LOT 13/2022SN CDMC SARL	1 281,00
08/07/2022	TENKE FUNGURUME MINING SA, PAYS	1 142 457,41
08/07/2022	deposit,PYT ND DIV MIN/354/08/3762/22PC COPR	1 333,00
09/07/2022	CNMC HUACHIN MABENDE MINING SA,	95 977,86
09/07/2022	REDEVANCE MINIERE LOT NBB/NK/0000015 COLTAN	13 792,46
11/07/2022	KISANFU MINING SAS, PAYMENT AGS	204 716,03
11/07/2022	PYT 10% MINING FUND LOT TSGOM/22/07 SVT NOTE 829/0	9 408,79
12/07/2022	Cash deposit,RED MIN LOT SSBUK/22/011SGE/SK/0000	987,00
12/07/2022	PYT MINING ROYALTY QUOTIENT MINING FUND	351,00
13/07/2022	SHITURU MINING CORPORATION SAS,	153 779,67
13/07/2022	MINING ROYALTIES LOT 05/2022 TA	3 471,00
13/07/2022	MINING ROYALTIES COLTAN LOT 06/2022 TA	3 242,00
13/07/2022	CASSITERITES MINING ROYALTIES LOT 10/2022 SN	1 214,00
13/07/2022	MINING ROYALTIES COLTAN LOT 07/2022 TA	435,00
14/07/2022	REDEVANCE MINIERE LOT 831/022/NBB/NK/0000017TA	7 470,91
14/07/2022	Depot cash express/1699278091/	1 545,00
14/07/2022	deposit,DEPOSIT BY MRS NANKAFU KULIMUSHI JUDI	967,00
15/07/2022	EXCELLEN MINERALS SARL, PYT NOT	200 532,92
15/07/2022	NEW MINERALS INVESTMENT SARL, P	115 554,71
15/07/2022	CONGO JIA XIN SARL, ROYALTY M	4 869,90
15/07/2022	CONGO JIA XIN SARL, ROYALTY M	1 849,80
15/07/2022	CONGO JIA XIN SARL, ROYALTY M	1 849,80
18/07/2022	deposit,PMT FR LOT 14/2022 SN02 BY M CIHUNY	1 137,00
18/07/2022	CONGO JIA XIN SARL, ROYALTY M	973,00
20/07/2022	PYT 10% FONDS MINIER PR LOT TSGOM/22/08 SVT DEBIT	9 408,79
20/07/2022	deposit,PYMT FOND MINIER/BENGIBABUYA TULINAB	1 067,00
21/07/2022	SOCIETE MINIERE DU KATANGA, PAY	81 641,05
21/07/2022	deposit,REDEV MIN P/C ETS RICA PAR BAMBAGA H	1 164,00
22/07/2022	deposit,P/C SOC AGR PASTOR PAR MAPENDO MUYEY	1 026,00
26/07/2022	deposit,DEPOSIT FR COLTAN LOT 05/2022 BY MME	3 207,00
27/07/2022	Cash deposit,WMC/ EXPLO CASSI LOT 15	993,00
28/07/2022	COOPERATIVE DES ARTISANAUX MINI	15 983,67
29/07/2022	TSM COMPANY, PAYMENT REDEVA	48,61
Date Value	**Company**	**Amount $US**

Date Value	Company	Amount $US
02/08/2022	OV60577912 PYT COLLECTION NOTE 037-038-039	718 663,24
02/08/2022	OTN0087308 088 350 22	196 712,95
02/08/2022	OTN0087309 VAT 055 319 22	165 140,07
02/08/2022	DIVINE LAND MINING SARL, PAIEME	15 444,45
02/08/2022	deposit,FR CASSITERITTE LOT 10/2022 BY MME	1 092,00
03/08/2022	LUALABA MINING RESOURCES SAS, P	5 548,41
03/08/2022	CONGO JIA XIN SARL, ROYALTY M	1 468,25
03/08/2022	LUALABA MINING RESOURCES SAS, P	1 095,92
03/08/2022	COOPERATIVE DES ARTISANAUX MINI	1 075,35
04/08/2022	OP0031700 PYT NP N°077/339/22 ET 37/22 RED 10%	66 573,14
04/08/2022	CONGO JIN JU CHENG MINING COMPA	31 464,46
04/08/2022	CONGO JIN JU CHENG MINING COMPA	24 991,28
04/08/2022	PMT MINING ROYALTY LOT11/2022 SN/NBB&FRERES	1 077,00
05/08/2022	PYT AGST ON FOMIN NP030/0073/22	204 716,04
05/08/2022	MACROLINK JIAYUAN MINING SARLU,	79 033,72
05/08/2022	PYT NDP RED MIN 10% MONTHS JUNE 2022/365/22/GOLDEN	29 359,13
05/08/2022	PYT NDP RED MIN 10% 072/335/22/GOLDEN AFRICAN	29 035,01
05/08/2022	KIBARA MINERALS, PYT NOTE 846/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 847/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 844/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 850/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 818/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 849/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 851/0	1 190,87
05/08/2022	KIBARA MINERALS, PYT NOTE 845/0	1 190,87
05/08/2022	MINING ROYALTY LOT 018/NBB & FRERES	508,25
06/08/2022	OTN0006162 PYT COLLECTION NOTE 087 AND 054	228 909,76
08/08/2022	LA MINIERE DE KALUMBWE MYUNGA S	436 812,47
08/08/2022	STE TRAITEMENT DU TERRIL L SH S	366 352,24
08/08/2022	MMG KINSEVERE SPRL, ROYALTIES	217 978,01
08/08/2022	CNMC CONGO COMPAGNIE MINIERE S	124 429,19
08/08/2022	RUBAMIN SARL, PMT NPD NO085.347	45 635,68
08/08/2022	RUBAMIN SARL, PMT NPD NO052.316	33 003,94
08/08/2022	COOPERATIVE DES ARTISANAUX MINI	11 803,06
08/08/2022	Depot cash express/1730938574/	473,00
09/08/2022	OTN0093520 PYT DE NP 060 407 22	840 565,16
09/08/2022	CONGO JIN JU CHENG MINING COMPA	747 806,21
09/08/2022	TENKE FUNGURUME MINING SA, PAYS	383 473,57
09/08/2022	SOCIETE METALS MINES SARL, PAYROLL	311 366,52
09/08/2022	TENKE FUNGURUME MINING SA, PAYS	95 587,73
09/08/2022	Cash deposit,BY MR MINANE KAHALALO RACHID	7 953,00
09/08/2022	MINING ROYALTIES FOR FUTURE GENERATIONS COLTAN	5 817,46
09/08/2022	REDEVANCE PR GENERATION FUTURE COLTANT LOT0000019	5 601,67
10/08/2022	PMT MINING RAY FOMIN JAN-FEB-MAR-AVR 22 - MUMI	2 606 473,44
10/08/2022	TENKE FUNGURUME MINING SA, PAYS	614 659,64
10/08/2022	RUASHI MINING SAS, ROYALTY MI	432 471,47
10/08/2022	CHEMICAL OF AFRICA SA, OP 05614	266 652,07
10/08/2022	TENKE FUNGURUME MINING SA, PAYS	222 270,99
10/08/2022	FRONTIER SA, /RFB/PYT RED MIN 1	199 896,84
10/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	199 090,17
10/08/2022	FRONTIER SA, /RFB/PYT ROYALTIES	178 754,40
10/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	157 848,09
10/08/2022	13158249 RED MIN MAI-JUIN N 063/226/22 N0951357/22	146 427,35
10/08/2022	RUASHI MINING SAS, ROYALTY MI	101 323,86
10/08/2022	PYT 10% FD MINIER PR LOT TSGOM/22/09 SVT NOTE 852/	9 336,13

10/08/2022	BOKONDA BALELA FAUSTIN ETS JEDR	7 834,00
10/08/2022	BOKONDA BALELA FAUSTIN ETS JEDR	5 126,34
10/08/2022	PYT 10% FD MINIER LOTSSLUB/22/06 SVT NOTE 337/JSM/	739,37
12/08/2022	LA MINIERE DE KALUKUNDI S.A, CO	2 559 269,56
12/08/2022	CNMC HUACHIN MABENDE MINING SA,	207 069,95
12/08/2022	KAMBOVE MINING SAS, 10 FOR CEN	160 572,00
12/08/2022	TENG YUAN COBALT COPPER RES L	126 926,42
12/08/2022	KAMBOVE MINING SAS, 10 FOR CEN	115 509,75
12/08/2022	Cash deposit,WMC/NANKAFU KULIMUSHI	792,00
12/08/2022	Depot cash express/1736350157/	733,78
15/08/2022	SHITURU MINING CORPORATION SMCO	193 934,29
15/08/2022	SHITURU MINING CORPORATION SMCO	172 976,10
15/08/2022	Depot cash express/1739837319/	734,00
15/08/2022	Depot cash express/1739838189/	116,00
16/08/2022	EXCELLEN MINERALS SARL, NUMBER	187 832,65
16/08/2022	STE TCC SARL, PAYMENT NOTE DE P	131 417,59
16/08/2022	M M R SARL, /RFB/PYT NP NO 053/	128 990,58
16/08/2022	NEW MINERALS INVESTMENT SARL, P	38 765,46
16/08/2022	Depot cash express/1741056560/	894,00
17/08/2022	COMPAGNIE MINIERE DE LUISHA SAS	248 101,99
17/08/2022	OV 0031733 NP N 448/022 RED 10% JULY 22	53 704,13
17/08/2022	ROYALTY MINIERE QUOTITE GENERAT FUTURE CASTERITE LOT	738,00
17/08/2022	CONGO JIA XIN SARL, ROYALTY M	699,72
17/08/2022	MINIERE ROYALTY QUOTITE GENER FUTURES LOT 03/2022	339,00
18/08/2022	1/SOCIETE MINIERE DE DEZIWA SAS	216 692,46
18/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	209 132,33
18/08/2022	1/SOCIETE MINIERE DE DEZIWA SAS	182 478,28
18/08/2022	1/SOCIETE MINIERE DE DEZIWA SAS	168 248,22
18/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	155 203,15
18/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	84 703,72
18/08/2022	1/SOCIETE MINIERE DE DEZIWA SAS	47 013,16
18/08/2022	Cash deposit,P/C SOGECO/SARL PAR KASSO MWAMINI MA	774,00
20/08/2022	deposit,EXPORT CCASSI LOT 17 / WMC	792,00
20/08/2022	Depot cash express/1746092346/	281,00
22/08/2022	KAMBOVE MINING SAS, NOTE DE PAR	597 007,90
22/08/2022	EXCELLEN MINERALS SARL, REDEVAN	326 772,51
22/08/2022	SOCIETE METALS MINES SARL, PAYROLL	127 513,21
22/08/2022	CNMC HUACHIN MABENDE MINING SA,	85 403,45
22/08/2022	OTN0006172 N 429 022	62 733,26
22/08/2022	CONGO JIN JU CHENG MINING COMPA	38 786,50
22/08/2022	PYT NDP 444/022RED MIN10% JULY 2022/GOLDEN AFRI	21 904,58
23/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	448 151,69
23/08/2022	OV13227451 430 022 FOMIN JULY	204 271,71
23/08/2022	PMT 10% OF THE MINING FUND LOT N°TSGOM/22/10 FOLLOWING	10 266,11
23/08/2022	PMT 10% OF THE MINING FUND LOT N°SSGOM/22/04	885,48
23/08/2022	Depot cash express/1749429662/	444,00
23/08/2022	RED 10%NDP 070/418/22	313,67
24/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	482 644,40
24/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	383 922,86
24/08/2022	OTN0093529 PYT NP 432 022 JULY 022 MJM	38 348,89
24/08/2022	DIVINE LAND MINING SARL, NOTE D	32 792,72
24/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	30 276,12
24/08/2022	RUBAMIN SARL, PMT NP NO427.022	23 813,84
24/08/2022	LUALABA MINING RESOURCES SAS, P	4 690,77
24/08/2022	deposit,PYT FR LOT 15/2022 SN02/DCMC SARL PA	1 137,00
Date Value	**Company**	**Amount $US**

Date Value	Company	Amount $US
24/08/2022	deposit,PYT FR LOT 1682022 SN02/CDCM SARL PA	852,00
24/08/2022	Depot cash express/1751123759/	337,00
25/08/2022	SOCIETE MINIERE DE DEZIWA SAS,	839 514,73
25/08/2022	1/SOCIETE MINIERE DE DEZIWA SAS	159 725,13
25/08/2022	13158221 PYT RED MIN 437/022	135 447,26
25/08/2022	PYT 10% MINING FUNDS LOT SSGOM/22/05 SVT NOTE 861	926,99
26/08/2022	MMG KINSEVERE SPRL, PYT NOTES	188 357,78
26/08/2022	Depot cash express/1753361007/	839,86
27/08/2022	Depot cash express/1754738448/	748,00
29/08/2022	KAMBOVE MINING SAS, NOTE DE PER	237 609,52
29/08/2022	RUASHI MINING SAS, ROYALTY MI	73 593,77
29/08/2022	CONGO JIA XIN SARL, ROYALTY M	1 424,50
29/08/2022	deposit,TAX FOMIN MINING PROGRES COMPANY KI	223,00
30/08/2022	LA GÉNÉRALE DES CARRIÈRES DES M	2 257 590,93
31/08/2022	COMPAGNIE MINIERE DE LUISHA SAS	160 189,68
31/08/2022	STL, /RFB/PYT NP NO425/022/JULY	139 258,81
31/08/2022	OV PYT MINING FUND 10%RED NP N423/22/07/2022	113 606,65
01/09/2022	COOPERATIVE DES ARTISANAUX MINI	14 151,78
31/08/2022	CHEMICAL OF AFRICA SA, OP 05614	337,97
31/08/2022	REDEVANCE MINIERE GENER FUTURES CASSITE LOT13/0 22	325,00
01/09/2022	OTN0076058 PAYMENT FOR SERVICES	483 033,93
01/09/2022	SHITURU MINING CORPORATION SAS,	261 855,76
01/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	190 948,31
01/09/2022	COMPAGNIE MINIERE DE LUISHA SAS	177 416,77
01/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	161 279,18
01/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	158 467,36
01/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	14 841,81
01/09/2022	deposit,EXPORT CASSITERITE LOT18 P/C WMC/BUK	764,00
01/09/2022	CONGO JIA XIN SARL, ROYALTY M	708,29
02/09/2022	FRONTIER SA, /RFB/PYT NOTE DE P	307 803,33
03/09/2022	Depot cash express/1763316211/	1 250,84
06/09/2022	MINIERE DE KASOMBO SAS, OP 0568	529 125,78
06/09/2022	PYT AGST ON A/C FOMIN FOR NP 037/0072/22REDEVANCE	403 927,73
06/09/2022	MINIERE DE KASOMBO SAS, OP 0568	305 674,16
06/09/2022	MINIERE DE KASOMBO SAS, OP 0568	262 893,77
06/09/2022	CONGO DONGFANG INTERNATIONAL MI	150 729,19
06/09/2022	CNMC CONGO COMPAGNIE MINIERE S	48 567,04
06/09/2022	Depot cash express/1766763281/	9 444,00
06/09/2022	Depot cash express/1766700117/	978,21
06/09/2022	Depot cash express/1766774665/	978,21
06/09/2022	PYT 10% FD MINIER LOT SSLUB/22/07 SVT NOTE 382/AS/	729,75
07/09/2022	DIVINE LAND MINING SARL, PAIEME	37 370,55
07/09/2022	deposit,P/C SOGECOM BY KASSO MWAMINI MARIE	720,00
07/09/2022	deposit,P/C SOGECOM BY KASSO MWAMINI MARIE	716,00
08/09/2022	CNMC HUACHIN MABENDE MINING SA,	85 979,94
09/09/2022	Depot cash express/1770751413/	806,00
10/09/2022	Depot cash express/1771557984/	867,00
12/09/2022	COOPERATIVE DES ARTISANAUX MINI	11 634,00
13/09/2022	deposit,DEPOSIT BY RASHIDI MINANI	813,26
14/09/2022	Depot cash express/1776269751/	6 805,00
15/09/2022	PYT 10% MINING FUND LOT 869/22/SGE/NK/0000119	11 340,89
16/09/2022	Depot cash express/1778913833/	856,33
16/09/2022	CONGO JIA XIN SARL, ROYALTY M	720,13
17/09/2022	MINING LICENCE LOT 159 N DEBIT N°870/0159/01130	15 667,00
19/09/2022	Depot cash express/1782117357/	730,00

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20/09/2022	10% OF THE MINING FUND LOT N°883/22/SGE/NK/0000120	9 199,61
21/09/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	12 710,00
21/09/2022	KIBARA MINERALS, RED MIN LOT 26	1 063,44
21/09/2022	KIBARA MINERALS, RED MIN LOT 24	834,12
21/09/2022	KIBARA MINERALS, RED MIN LOT 25	834,12
21/09/2022	KIBARA MINERALS, RED MIN LOT 27	815,64
21/09/2022	Depot cash express/1784374140/	741,00
21/09/2022	0071131 PYT A FOND MINIER 10% S/RED MIN NP 445/12/	329,20
22/09/2022	KIBARA MINERALS, RED MIN LOT 3	1 059,24
22/09/2022	KIBARA MINERALS, RED MIN LOT 30	850,08
22/09/2022	KIBARA MINERALS, RED MIN LOT 28	834,12
22/09/2022	KIBARA MINERALS, RED MIN LOT 29	819,84
23/09/2022	Depot cash express/1787106256/	438,00
23/09/2022	CONGO JIA XIN SARL, ROYALTY M	410,55
24/09/2022	deposit,MINING ROYALTY LOT 161 CDMC	845,00
27/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	147 082,70
27/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	59 508,18
27/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	25 702,63
27/09/2022	CONGO JIA XIN SARL, ROYALTY M	623,40
28/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	95 632,83
28/09/2022	SOCIETE MINIERE DE DEZIWA SAS,	61 935,92
28/09/2022	deposit,DEPOSIT COLTAN LOT 06/2022 BY MRS MAS	2 879,00
29/09/2022	Depot cash express/1793978175/	778,00
03/10/2022	LA GÉNÉRALE DES CARRIÈRES DES M	42 696,31
03/10/2022	LA GÉNÉRALE DES CARRIÈRES DES M	42 696,31
03/10/2022	Express cash deposit/1798902473/	868,00
03/10/2022	Express cash deposit/1798902473/	868,00
03/10/2022	Express cash deposit/1798696141/	718,00
03/10/2022	Express cash deposit/1798696141/	718,00
04/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	51 425,41
04/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	51 425,41
04/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	43 540,99
04/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	43 540,99
06/10/2022	Express cash deposit/1802592785/	960,00
06/10/2022	Express cash deposit/1802592785/	960,00
06/10/2022	KIBARA MINERALS, PMT RED MIN LO	897,96
06/10/2022	KIBARA MINERALS, PMT RED MIN LO	897,96
06/10/2022	KIBARA MINERALS, PMT RED MIN LO	893,76
06/10/2022	KIBARA MINERALS, PMT RED MIN LO	893,76
06/10/2022	Express cash deposit/1802671317/	663,00
06/10/2022	Express cash deposit/1802671317/	663,00
06/10/2022	PYT 10% FONDS MINIER LOT SSLUB/22/08 NOTE431/JSMIC	630,87
06/10/2022	PYT 10% FONDS MINIER LOT SSLUB/22/08 NOTE431/JSMIC	630,87
07/10/2022	1/MUTANDA MINING SARL, /RFB/MUM	1 466 157,93
07/10/2022	1/MUTANDA MINING SARL, /RFB/MUM	1 466 157,93
10/10/2022	ROYALTY FOR FUTURE GENERATIONS LOT000021 COLTAN	7 617,85
10/10/2022	ROYALTY FOR FUTURE GENERATIONS LOT000021 COLTAN	7 617,85
10/10/2022	Depot cash express/1806960614/	744,67
10/10/2022	Depot cash express/1806960614/	744,67
10/10/2022	Depot cash express/1807034996/	732,00
10/10/2022	Depot cash express/1807034996/	732,00
10/10/2022	Depot cash express/1807251482/	723,00
10/10/2022	Depot cash express/1807251482/	723,00
10/10/2022	PYT 10% FDS MINIER LOT SSLUB/22/09 SVT 438/JSM/CD	630,87
10/10/2022	PYT 10% FDS MINIER LOT SSLUB/22/09 SVT 438/JSM/CD	630,87

Date Value	Company	Amount US$
11/10/2022	REDV GENERATIONS FUTURES COLTAN LOT0000061 08/2022	5 754,00
11/10/2022	REDV GENERATIONS FUTURES COLTAN LOT0000061 08/2022	5 754,00
11/10/2022	deposit,P/C SOGECOM SARL PAR KASSO MWAMINI M	621,00
11/10/2022	deposit,P/C SOGECOM SARL PAR KASSO MWAMINI M	621,00
12/10/2022	BOKONDA BALELA FAUSTIN ETS JEDR	28 453,00
12/10/2022	BOKONDA BALELA FAUSTIN ETS JEDR	28 453,00
12/10/2022	10% OF THE MINING FUND FOR LOT N 1089/22/SGR/0000121	10 812,38
12/10/2022	10% OF THE MINING FUND FOR LOT N 1089/22/SGR/0000121	10 812,38
14/10/2022	1/LUILU RESSOURCES SAS, /RFB/PM	57 329,56
14/10/2022	1/LUILU RESSOURCES SAS, /RFB/PM	57 329,56
14/10/2022	BOKONDA BALELA FAUSTIN ETS JEDR	38 818,56
14/10/2022	BOKONDA BALELA FAUSTIN ETS JEDR	38 818,56
14/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	30 289,37
14/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	30 289,37
14/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	21 118,02
14/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	21 118,02
17/10/2022	LUILU RESSOURCES SAS, NUMBER N	40 727,78
17/10/2022	LUILU RESSOURCES SAS, NUMBER N	40 727,78
18/10/2022	PYT AGST ON A/C FOMIN FOR INV035/0078/22	403 927,75
18/10/2022	PYT AGST ON A/C FOMIN FOR INV035/0078/22	403 927,75
18/10/2022	HANRUI METAL CONGO SARL, PAIEME	386 237,11
18/10/2022	HANRUI METAL CONGO SARL, PAIEME	386 237,11
18/10/2022	HANRUI METAL CONGO SARL, PAIEME	168 400,35
18/10/2022	HANRUI METAL CONGO SARL, PAIEME	168 400,35
18/10/2022	HANRUI METAL CONGO SARL, REDEVA	70 817,41
18/10/2022	HANRUI METAL CONGO SARL, REDEVA	70 817,41
18/10/2022	CONGO JIA XIN SARL, ROYALTY M	595,96
18/10/2022	CONGO JIA XIN SARL, ROYALTY M	595,96
19/10/2022	MINIERE DE KALUMBWE MYUNGA SAS,	323 891,91
19/10/2022	MINIERE DE KALUMBWE MYUNGA SAS,	323 891,91
19/10/2022	HANRUI METAL CONGO SARL, PAIEME	130 186,78
19/10/2022	HANRUI METAL CONGO SARL, PAIEME	130 186,78
19/10/2022	PYTFOMIN NP 06215471022	76 027,71
19/10/2022	PYTFOMIN NP 06215471022	76 027,71
19/10/2022	PYT FOMIN NP 05915544102	67 135,66
19/10/2022	PYT FOMIN NP 05915544102	67 135,66
19/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	26 694,18
19/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	26 694,18
19/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	8 493,00
19/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	8 493,00
19/10/2022	ROYALTY SR GENERATION FUTURES COLTAN LOT 0000022	8 109,28
19/10/2022	ROYALTY SR GENERATION FUTURES COLTAN LOT 0000022	8 109,28
19/10/2022	Depot cash express/1817584490/	3 546,00
19/10/2022	Depot cash express/1817584490/	3 546,00
20/10/2022	PYT AGST A/C FOMIN INVEST FOR N8:035/0078/22	403 927,75
20/10/2022	PYT AGST A/C FOMIN INVEST FOR N8:035/0078/22	403 927,75
20/10/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	9 702,76
20/10/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	9 702,76
20/10/2022	PYT AGNST A/C FOMIN NP 069/554/022 2019/VTE LOCAL	9 444,52
20/10/2022	PYT AGNST A/C FOMIN NP 069/554/022 2019/VTE LOCAL	9 444,52
20/10/2022	PYT AGNST A/C FOMIN NP 068/553/022 2018/VTE LOCAL	4 724,41
20/10/2022	PYT AGNST A/C FOMIN NP 068/553/022 2018/VTE LOCAL	4 724,41
21/10/2022	Depot cash express/1820135814/	666,00
21/10/2022	Depot cash express/1820135814/	666,00
21/10/2022	0108728 MINING FUND PYT 10% RED MIN 27106 & 0675	498,90

Date Value	Company	Amount $US
21/10/2022	0108728 MINING FUND PYT 10% RED MIN 27106 & 0675	498,90
24/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	38 797,03
24/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	38 797,03
24/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	36 848,84
24/10/2022	1/SOCIETE MINIERE DE DEZIWA SAS	36 848,84
24/10/2022	Depot cash express/1823074440/	3 831,00
24/10/2022	Depot cash express/1823074440/	3 831,00
25/10/2022	OP0135689 FEE 10% SEPTEMBER	498 190,83
25/10/2022	OP0135686 ROYALTIES 10% JUNE	329 173,94
25/10/2022	OP0135688 ROYALTIES 10% MAY	277 539,85
25/10/2022	OP0135687 ROYALTIES 10% FEBRUARY	172 103,00
25/10/2022	deposit,TSBUK/22/03 P/C SOGECOM /KASSO MWAMI	1 602,00
25/10/2022	Depot cash express/1824191076/	737,00
25/10/2022	Depot cash express/1824246876/	719,00
26/10/2022	PYT AGST A/C FOMIN FOR INV 026/481/022 AUG 2022 K	90 680,63
26/10/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	7 867,97
26/10/2022	Depot cash express/1825341702/	747,24
27/10/2022	TENG YUAN COBALT COPPER RES L	276 208,55
27/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	17 063,00
27/10/2022	10%FONDS MINIER GEN FUTURE LOT 1096/22/SGE/NK/0000	6 389,13
28/10/2022	018/497/022	282 393,29
28/10/2022	050/545/022	111 647,56
28/10/2022	NEW MINERALS INVESTMENT SARL, P	48 170,56
28/10/2022	SOCIETE MINIERE DE DEZIWA SAS,	25 604,24
28/10/2022	PYT NP074/337/22 05/2022/ OM METAL/KAZADI MBUYI	17 984,00
28/10/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	5 409,49
29/10/2022	Cash deposit,COLTAN LOT 07/2022/ BY MRS MASSIYA	2 351,00
29/10/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	732,29
31/10/2022	RUASHI MINING SAS, ROYALTY M	278 983,84
31/10/2022	1/CNMC HUACHIN MABENDE MINING S	260 681,43
31/10/2022	SOCIETE METALS MINES SARL, PAYROLL	224 824,90
31/10/2022	PYT NP N°367/22&446/22 JUNE&JULY STE OM METAL	23 690,00
01/11/2022	LA MINIERE DE KALUKUNDI S.A, RE	1 103 328,44
01/11/2022	0108789 PYT A MINING FUND 10% ON RED MIN NP010/	191 380,28
01/11/2022	13141739 RED MIN 040/519/022;057/547/022	149 217,02
01/11/2022	STE TRAITEMENT DU TERRIL L SH S	86 728,13
01/11/2022	PYT 10% MINING ROYALTY	13 037,00
01/11/2022	Depot cash express/1831964225/	713,78
01/11/2022	0108791 PYT FOMIN 10% RED MIN NP492/20/10/2022	249,50
02/11/2022	DIVINE LAND MINING SARL, PAIEME	54 557,59
02/11/2022	PYT NOTE DE PERCEPTION N069/562/022 SEPTEMBER	16 032,00
03/11/2022	COMPAGNIE MINIERE DE LUISHA SAS	186 625,10
03/11/2022	N 0171 N 049 OP 0006225	124 427,27
03/11/2022	COMPAGNIE MINIERE DE LUISHA SAS	124 378,10
04/11/2022	METALKOL SA, 210510IFLW2211040	1 611 878,31
04/11/2022	METALKOL SA, 210510IFLW2211040	1 014 933,02
04/11/2022	KAMOA COPPER SA, PAYMENT OF ROYALTIES	712 903,67
04/11/2022	KAMOA COPPER SA, PAYMENT OF ROYALTIES	553 197,81
04/11/2022	KAMOA COPPER SA, PAYMENT OF ROYALTIES	541 958,58
04/11/2022	1/EXCELLEN MINERALS SARL, /RFB/	191 880,15
04/11/2022	0031782 PYT NP 038/517/022 1070/563/022 RED 10%	143 810,96
04/11/2022	1/SOCIETE MINIERE DE DEZIWA SAS	123 061,28
04/11/2022	PYT NDP 031/510/022/065/554/022 AUG & SEPT 22	47 564,24
04/11/2022	1/SOCIETE MINIERE DE DEZIWA SAS	35 022,28
04/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	25 116,57
Date Value	Company	Amount $US

04/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	19 781,69
04/11/2022	EAZZYBIZ TRSF CDMC ENTITE SARL	4 651,42
04/11/2022	Depot cash express/1835743588/	652,00
05/11/2022	PYT BILL	339 830,37
05/11/2022	PYT FOMIN ND DW MIN/354/8.0/5512/2022	713,80
05/11/2022	Depot cash express/1836632973/	711,00
08/11/2022	FRONTIER SA, /RFB/PYT ROYALTIES	216 281,34
08/11/2022	FRONTIER SA, /RFB/PYT RED MIN 1	166 960,22
08/11/2022	TENG YUAN COBALT COPPER RES L	103 181,03
08/11/2022	Depot cash express/1839790109/	663,00
10/11/2022	deposit,P/C SOGECOM BY KASSO MWAMINI MARIE	597,00
10/11/2022	PYT 10% FONDS MINIER LOTSSLUB/22/11 NOTE 483/JSM/C	543,37
10/11/2022	PYT 10% FONDS MINIER LOTSSLUB/22/11 NOTE 482/JSM/C	543,37
11/11/2022	PYT FOMIN INVEST FOR NP 079/341/22 JUNE 2022	79 393,18
11/11/2022	Depot cash express/1843220910/	889,00
12/11/2022	Depot cash express/1844231408/	569,00
15/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	27 096,14
15/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	14 782,95
15/11/2022	Depot cash express/1847262976/	688,00
16/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	12 407,29
17/11/2022	OP PYT RED N°042528022	100 005,00
17/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	71 284,75
17/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	35 603,90
17/11/2022	10% WOLFRAMITE LOT 0000063	421,00
18/11/2022	OP0197551 FEE 10% NP 035/521/022	246 603,75
21/11/2022	PYT AGST ON A/C FOMIIN NP 009/489/022 FOR AOUT 22	103 919,19
21/11/2022	Depot cash express/1853847178/	639,00
22/11/2022	RED MIN GEN FUTURES LOT1104/022/NBB/NK/000023 COLT	7 068,49
23/11/2022	OV 0109853 MINING FUND PYT 10%RDE MIN NP 541/11/11	455,40
23/11/2022	PYT NP N079/571/022 FOMIN COMP SEPT	18,00
24/11/2022	RED MIN GEN CASSITERITE LOT1105/022/NBB/NK/0024	682,07
24/11/2022	Depot cash express/1857100127/	612,00
25/11/2022	M M R SARL, /RFB/PYT FOMIN NOTE	128 990,58
25/11/2022	1/SOCIETE MINIERE DE DEZIWA SAS	78 638,39
25/11/2022	SOCIETE MINIERE DE DEZIWA SAS,	17 335,75
26/11/2022	10% FONDS MINIERGF LOT 1106/022/SGE/0000123	7 633,97
28/11/2022	10% FONDS MINIER GEN FUTUT LOT1108/SGE/NK/0000124	537,93
29/11/2022	RUASHI MINING SAS, RED PAYMENT	309 231,76
29/11/2022	deposit,DEPOSIT BY M MUSHERA AKONKWA	669,00
01/12/2022	STE TRAITEMENT DU TERRIL L SH S	102 335,96
02/12/2022	1/EXCELLEN MINERALS SARL, /RFB/	83 300,10
02/12/2022	1/CNMC HUACHIN MABENDE MINING S	54 234,91
02/12/2022	10% FDS MIN LOT SSLUB/22/12 NB463/JSM/CD-MMA/2022	661,50
05/12/2022	SOCIETE MINIERE DE DEZIWA SAS,	170 361,71
05/12/2022	087 615 HK 11 22	103 193,50
05/12/2022	SOCIETE MINIERE DE DEZIWA SAS,	74 278,63
05/12/2022	CNMC CONGO COMPAGNIE MINIERE S	42 592,32
05/12/2022	SOCIETE MINIERE DE DEZIWA SAS,	23 571,75
05/12/2022	SOCIETE MINIERE DE DEZIWA SAS,	23 491,09
05/12/2022	DIVINE LAND MINING SARL, PAIEME	16 538,50
05/12/2022	Depot cash express/1868877607/	455,00
06/12/2022	MINING ROYALTY FOR FOMIN OCT 2022	76 570,16
06/12/2022	KAMBOVE MINING SAS, PAYMENT OF	65 871,28
06/12/2022	13157685 RED MIN OCT 2022 N01001628 HK111102	60 494,29
06/12/2022	MINING ROYALTIES	9 432,00

Date Value	Company	Amount $US
07/12/2022	MUTANDA MINING SARL, /RFB/MUM	1 365 799,05
08/12/2022	COMPAGNIE MINIERE DE LUISHA SAS	45 085,09
08/12/2022	PYT NDP 085/613/HK/11/22 OCT 2022	21 898,31
08/12/2022	Express cash deposit/1872274646/	621,00
	Total	**246 944 931,50**

Findings :

When analysing the transactions shown on this statement, some of the wording is not self-explanatory. In fact, some of the wordings give no indication of either the name of the depositor or the mining operator who made the payment, let alone the financial year concerned.

Note:

When this report was improved by the stakeholders, comments were made on the above table with a view to obtaining clarifications on: (i) the actual amounts held in the FOMIN bank account at 31 December 2022, (ii) the expenditure incurred by this structure since the management bodies were set up, (iii) the amounts expected and those received, and (iv) the destination of the amounts spent.

- The situation presented in this table is as at 05 December 2022. As received, it does not show the actual amounts held in FOMIN's bank account at 31 December 2022, since neither FOMIN's bank accounts nor the balance at the end of the financial year are shown.
- On the subject of expenditure, the source document indicates an amount of US$109.399 million committed to investment and operating costs, representing 80% and 20% respectively, in accordance with the decision of the Minister of Mines. The EITI- DRC has not been mandated to verify the actual commitment of these expenses.
- This table provides information only on receipts and, as a result, does not provide a comparative situation of liquidated receipts and receipts. It is therefore not possible to assess the effort made by the agents to fully collect the amounts owed by holders of mining rights from 2018 to 2022.

Table 59: FOMIN payments declared by companies

NIF	COMPANY NAME	2020	2021	TOTAL
A0810758D	TFM	7 514 121,82	12 145 253,57	**19 659 375,39**
A0702049L	KIBALI	3 536 981,87	6 701 310,72	**10 238 292,59**
A0906438J	LAMIKAL		2 067 133,67	**2 067 133,67**
A0705928C	ALPHAMINBISIE MINING SA	494 321,56	921 239,76	**1 415 561,32**
A1113665R	HML	569 445,28	900 490,39	**1 469 935,67**
A1803946K	HANRUI		837 862,89	**837 862,89**
A1001383Q	SACIM		275 910,92	**275 910,92**
A0700540W	SOGECOM	190 864,75	199 151,97	**390 016,72**
A1710145X	KAMBOVE MINING SAS		125 297,49	**125 297,49**
A1006506J	CROWN MINING	7 298,60	16 431,55	**23 730,15**
A1812418T	SOCIETE SURYA MINES		574,82	**574,82**
A1008279L	CMOS	721 674,94		**721 674,94**
A1808015H	CDMC	203 223,09		**203 223,09**
A2025075D	NOVCORP	11 204,60		**11 204,60**
A1704461T	COPROCO	1 971,28		**1 971,28**
Total :		**13 251 107,79**	**24 190 657,75**	**37 441 765,54**

Note:

A brief comparison of tables 58 and 59 reveals a fairly significant apparent difference.

Table 58 shows cash receipts for the period from 2018 to 2022, while Table 59 only shows payments made by some companies in 2020 and 2021.

Regarding the small number of companies that have paid in 2020 and 2021, notwithstanding the obligation to pay the 10% share due to FOMIN since July 2018, when collecting data for this report, the ST noted that many companies returned the declaration form for this share with the mention nil.

From the explanations received from the companies, it appears that the situation of non-payment of the said quota between 2018 and 2021 reflects reality and is due to reasons beyond the goodwill of the taxpayers.

The beneficiary account was initially held by City Group Bank. In the absence of good representation of City Group in the provinces, the mining divisions had difficulty in sending debit notes to all the companies, especially as the FOMIN public body was not yet operational, its managers having been appointed late in December 2021. In the absence of collection notes issued by FOMIN, taxpayers had to wait for the situation to return to normal. As a result, many companies have made a cumulative payment in 2022 covering the sums due for the period from July 2018 to 2022.

Recommendation: To the Executive Committee:

Carry out a thematic study on FOMIN to examine in greater depth the comparative situation between calculated revenue and revenue collected in order to ensure that the amounts owed by taxpayers since July 2018 have been collected in full by 2022.

3.7.1. Unilateral declaration by companies

A. Hydrocarbons sector

The oil companies have not reported any significant payments outside the scope of the standard.

B. Mining sector

The companies' declarations for "other significant payments" show a total amount of ***US$55,442,066.69*** for the two financial years, of which ***US$42,606,583.90*** was for for 2020 and ***US$12,835,482.79*** for 2021**.**

These declarations are being analysed, and the results will be included in the supplementary note to this report.

3.7.2. Unilateral declaration by State entities

The compilation of the State's declaration in respect of revenues received by it from companies falling within the scope of the unilateral declaration can be summarised as follows:

Table 60: Revenue by sector, by flow and by financial year (in USD)

ENTITIES/ FLOWS	2020	2021	Grand total
Central Bank of Congo (BCC)	**41 419,00**		**41 419,00**
Foreign exchange monitoring fee (paid to BCC)	41 419,00		41 419,00
MINING CADASTRE (CAMI)	**13 065 419,00**		**13 065 419,00**
Annual surface fee per square metre: CAMI (50%)	8 366 725,00		8 366 725,00
Investigation costs	4 698 694,00		4 698 694,00
CEEC (CEEC)	**757 423,00**	**689 503,00**	**1 446 926,00**
Other flows (TAG, Weighing costs, Costs enfutage, labelling, etc.)	3 150,00	9 100,00	12 250,00
Analysis costs	192 263,00	80 650,00	272 913,00
Certification fees	281 005,00	15 600,00	296 605,00
Remuneration Tax	281 005,00	584 153,00	865 158,00
Lualaba Revenue Department (DRLU)	**41 164,00**	**31 833,00**	**72 997,00**
Other paid flows	478,00	323,00	801,00
Tax on the surface area of mining concessions and hydrocarbons	22 255,00	29 330,00	51 585,00
Vehicle tax (Vignette & TCSR)	130,00		130,00
Mining royalties: Provincial share (25%)	9 045,00	2 180,00	11 225,00
Road and drainage tax	9 256,00		9 256,00
Haut Katanga Revenue Department (DRHKAT)	**88 508,00**	**183 848,00**	**272 356,00**
Other paid flows	240,00		240,00
Tax on the surface area of mining concessions and hydrocarbons	34 669,00	153 133,00	187 802,00
ENTITIES/ FLOWS	**2020**	**2021**	**Grand total**
Vehicle tax (Vignette & TCSR)	19 146,00	15 116,00	34 262,00

Mining royalties: Provincial share (25%)	23 405,00		23 405,00
1% tax on the value reassessed by the CEEC returning to the province	150,00	113,00	263,00
Tax for the exploitation of natural waters and surface	5 500,00	15 485,00	20 985,00
Road and drainage tax	5 398,00	1,00	5 399,00
General Tax Directorate (DGI)	**747 850,00**	**37 446 061,00**	**38 193 911,00**
Notice of collection A	868,00	53 493,00	54 361,00
Notice of collection B	1 787,00	386 320,00	388 107,00
PBI on benefits for non residents of the DRC	23 039,00	36 837 020,00	36 860 059,00
Personal income tax	490,00	2 574,00	3 064,00
Income and Profits Tax (or Income Tax) Special lump sum)	300 895,00	105 782,00	406 677,00
Professional Tax on Remuneration and Exceptional Expatriate Remuneration	420 771,00	60 872,00	481 643,00
Directorate General of State Revenue, Judiciary and Participation (DGRAD)	**2 191 335,00**	**6 082 437,00**	**8 273 772,00**
Annual surface area rights per square: Quota Treasury share (50%)	1 286 473,00	827 679,00	2 114 152,00
Penalties paid to DGRAD (On flows retained in the reference system)	4,00		4,00
Penalties paid to the Treasury	6 656,00		6 656,00
Mines and Hydrocarbons Police	181 027,00	6 655,00	187 682,00
Annual fee for all categories of treatment and transformation entities and Tailor shops	158 209,00		158 209,00
Mining royalties: Treasury share (50%)	557 872,00	125 479,00	683 351,00
Superficiary Fee/Passing Charge		5 119 397,00	5 119 397,00
Location tax		3 227,00	3 227,00
Pollution tax	1 094,00		1 094,00
Maniema Revenue Department (DGRMA)	**137 342,00**		**137 342,00**
Tax on the surface area of mining concessions and hydrocarbons	3 045,00		3 045,00
Mining royalties: Provincial share (25%)	134 297,00		134 297,00
HAUT-UELE PROVINCIAL REVENUE DEPARTMENT (DGRHU)	**31 312,00**		**31 312,00**
Other paid flows	720,00		720,00
Tax on the surface area of mining concessions and hydrocarbons	30 592,00		30 592,00
Générale des Carrières et des Mines (GECAMINES)		**360 300,00**	**360 300,00**
Leasehold rent and/or monthly rent and Compensation for loss of expected income under leaseback agreements		7 200,00	7 200,00
Key money paid to companies Public/Signing bonus or Transfer		353 100,00	353 100,00

ENTITIES/ FLOWS	2020	2021	Grand total
Congolaise d'Exploitation Minière (LA COMINIERE)	1 501 458,00	50 000,00	1 551 458,00
Public company dividends	401 518,00	50 000,00	451 518,00
Key money paid to companies Public/Signing bonus or Transfer	1 099 940,00		1 099 940,00
Ministry of the Environment (MIN ENV)		**13 940,00**	**13 940,00**
Monitoring implementation of the RAP, EMP and Audit Environmental		13 940,00	13 940,00
LUILU sector (LUILU sector)	**51 998,00**		**51 998,00**
Mining royalties: ETD share (15%)	51 998,00		51 998,00
Société Aurifère du Kivu et du Maniema (SAKIMA)	**427 345,00**	**439 823,00**	**867 168,00**
Administrative costs of confidentiality		350 000,00	350 000,00
Leasehold rent and/or monthly rent and compensation for loss of expected income as a leasehold agreement	100 000,00		100 000,00
Key money paid to companies Public/Signing bonus or Transfer	150 000,00		150 000,00
Royalties paid to public enterprises	177 345,00	89 823,00	267 168,00
Société Minière de Kilo Moto (SOKIMO Sarl)	**150 000,00**		**150 000,00**
Administrative costs of confidentiality	100 000,00		100 000,00
Option fee/ Waiver fee pre-emption	50 000,00		50 000,00
Grand total	**19 232 573,00**	**45 297 745,00**	**64 530 318,00**

3.8.1. Revenues by sector

The Treasury's share of the hydrocarbons and mining sector as follows:

Table 61: Revenues from the extractive sector to the Treasury by year

SECTOR	2020	2021	TOTAL	%
MINIER	1 600 208 452,91	2 380 234 838,01	3 980 443 290,92	91,8%
PETROLIER	118 083 328,65	236 948 619,83	355 031 948,48	8,2%
Total	**1 718 291 781,56**	**2 617 183 457,84**	**4 335 475 239,40**	

3.8.2. Revenue by company

A. Hydrocarbons and oil transport sector

An analysis of revenues to the Treasury shows that MIOC contributed **2.62%** of budget revenues from the extractive sector over all the financial years concerned, followed by LIREX and TEIKOKU, which contributed **2.11%** and **1.40%** respectively.

The weight of each oil company in the total revenue of the Treasury is as follows:

Table 62: Oil companies' share of Treasury revenue by financial year

NIF	Company	2020	2021	Total	%
A0701284E	MIOC	17 019 671,09	90 966 115,53	107 985 786,62	2,5%
A0703937N	LIREX	40 644 074,55	46 054 772,08	86 698 846,63	2,0%
A1215507U	PERENCOREP	26 106 998,86	31 931 901,91	58 038 900,77	1,3%
A0703938P	TEIKOKU	22 883 389,07	34 859 224,16	57 742 613,23	1,3%
A0703905D	ODS	11 406 561,32	28 017 208,79	39 423 770,11	0,9%
A0700108B	SONAHYDROC	22 633,30	-	22 633,30	0,0%
A07068755G	SURESTREAM	-	-	-	0,0%
A0909587G	ENERGULF	-	-	-	0,0%
A1103150M	OIL OF RDC	-	-	-	0,0%
		118 083 328,19	**231 829 222,47**	**349 912 550,66**	
Total Treasury		**1 718 291 781,56**	**2 617 183 457,84**	**4 335 475 239,40**	

The weight of each oil flow total Treasury revenue as follows:

Table 63: Contribution to budget revenue oil flow and financial year

FLOW	2020	2021	TOTAL	%
Distributable margin (Profit-Oil State Public Power)	36 945 027,00	89 284 666,00	126 229 693,00	2,9%
Income tax and profits (or Impôt Spécial Forfaitaire)	43 279 308,08	67 095 468,58	110 374 776,66	2,5%
Royalties: Treasury share (50%)	15 133 872,92	41 317 013,51	56 450 886,43	1,3%
Shareholding (Profit-Oil State associated)	20 126 878,00	26 785 420,00	46 912 298,00	1,1%
Superficiary Royalty/Fee passage		5 119 397,00	5 119 397,00	0,1%
Business Tax on Remuneration and Exceptional Expatriate Remuneration	2 578 956,74	2 458 683,72	5 037 640,46	0,1%
Oil dividends	-	4 887 186,00	4 887 186,00	0,1%
Notice of collection A	19 285,91	785,02	20 070,93	0,0%
	118 083 328,65	**236 948 619,83**	**355 031 948,48**	
Total Treasury	**1 718 291 781,56**	**2 617 183 457,84**	**4 335 475 239,40**	

B. Mining sector

An analysis of the mining sector figures shows that TFM contributed **21.1%** of the budget revenue from the extractive sector over the two financial years as a whole. It is followed by KCC and KIBALI with **13.7%** and **6.2%** respectively.

Table 64: Contribution to budget revenue by mining company and financial year

Company	2020	2021	Total	%
TFM	591 538 814,28	322 810 566,21	914 349 380,49	21,1%
KCC	205 352 530,02	389 338 951,83	594 691 481,85	13,7%
KIBALI	107 177 393,97	162 686 967,46	269 864 361,43	6,2%
COMMUS	58 133 840,55	157 665 208,79	215 799 049,34	5,0%
METALKOL	61 478 141,57	137 377 573,38	198 855 714,95	4,6%
MUMI	40 477 387,07	145 367 080,83	185 844 467,90	4,3%
MMG KINSEVERE	38 683 450,03	64 123 052,68	102 806 502,71	2,4%
SOMIDEZ	25 842 608,98	75 520 630,95	101 363 239,93	2,3%
RUMI	43 231 347,02	52 799 851,52	96 031 198,54	2,2%
FRONTIER	18 904 003,00	73 430 022,75	92 334 025,75	2,1%
KAMOA COPPER SA	28 804 418,50	62 077 852,31	90 882 270,81	2,1%
OTHER COMPANIES	377 625 426,71	524 899 090,51	902 524 517,22	20,8%
TOTAL	**1 597 249 361,70**	**2 168 096 849,22**	**3 765 346 210,92**	
Total Treasury	**1 718 291 781,56**	**2 617 183 457,84**	**4 335 475 239,40**	

The weighting of each mining stream total Treasury revenue as follows:

Table 65: Contribution to budget revenue by mining stream and financial year

Flow	2020	2021	Total	%
Tax on profits (or Special lump-sum tax)	211 485 380,62	697 361 719,29	908 847 099,91	**21,0%**
Import duties and taxes (Total Receipt)	415 218 522,00	476 935 789,00	892 154 311,00	**20,6%**
Mining royalties: Share Treasury (50%)	286 275 430,00	463 312 811,00	749 588 241,00	**17,3%**
Professional Tax on Remuneration and Exceptional Tax on Expatriate Remuneration	177 918 630,85	345 433 823,97	523 352 454,82	**12,1%**
PBI on Personal Benefits non-residents in the DRC	427 670 620,29	68 428 334,74	496 098 955,03	**11,4%**
Notice of collection A	33 697 817,71	221 272 619,92	254 970 437,63	**5,9%**
Personal income tax	17 940 995,51	51 596 304,05	69 537 299,56	**1,6%**
Royalties: Treasury share (50%)	6 089 923,93	20 396 745,04	26 486 668,97	**0,6%**
Annual surface rights per square: Treasury share (50%)	7 173 682,00	7 114 563,00	14 288 245,00	**0,3%**
Location tax	-	13 472 444,00	13 472 444,00	**0,3%**
Pollution tax	11 121 543,00	-	11 121 543,00	**0,3%**
Effort to contribute to the the State	2 512 705,00	5 529 558,00	8 042 263,00	**0,2%**
Penalties paid to the Treasury	69 759,00	4 898 514,00	4 968 273,00	**0,1%**
Deforestation tax	744 110,00	2 499 288,00	3 243 398,00	**0,1%**
Mines and Hydrocarbons Police	1 481 124,00	1 582 324,00	3 063 448,00	**0,1%**
Annual fee for treatment and transformation all categories and cuttings	808 209,00	400 000,00	1 208 209,00	**0,0%**
	1 600 208 452,91	**2 380 234 838,01**	**3 980 443 290,92**	
Total Treasury	**1 718 291 781,56**	**2 617 183 457,84**	**4 335 475 239,40**	

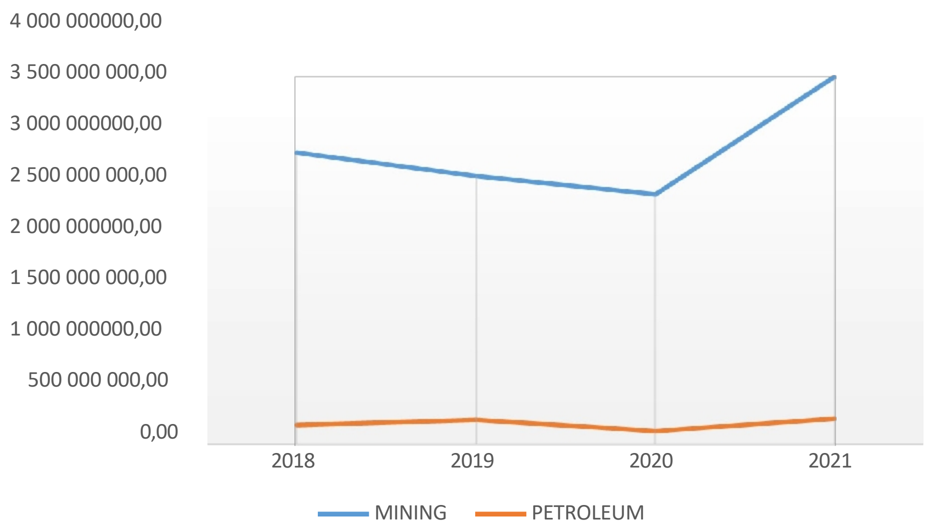
3.8.3. Development of the Extractive Sector

1. By sector

Table 66: Extractive sector revenue growth 2018-2021

SECTOR	2018	2019	2020	2021	TOTAL
MINIER	2 740 811 423,47	2 520 673 476,77	2 349 542 129,62	3 458 717 310,51	**11 069 744 340,37**
PETROLIER	181 067 304,30	228 719 125,72	123 711 198,48	240 901 732,85	**774 399 361,35**
	2 921 878 727,77	**2 749 392 602,49**	**2 473 253 328,10**	**3 699 619 043,36**	**11 844 143 701,72**

Figure 8: Extractive sector revenue growth 2018-2021

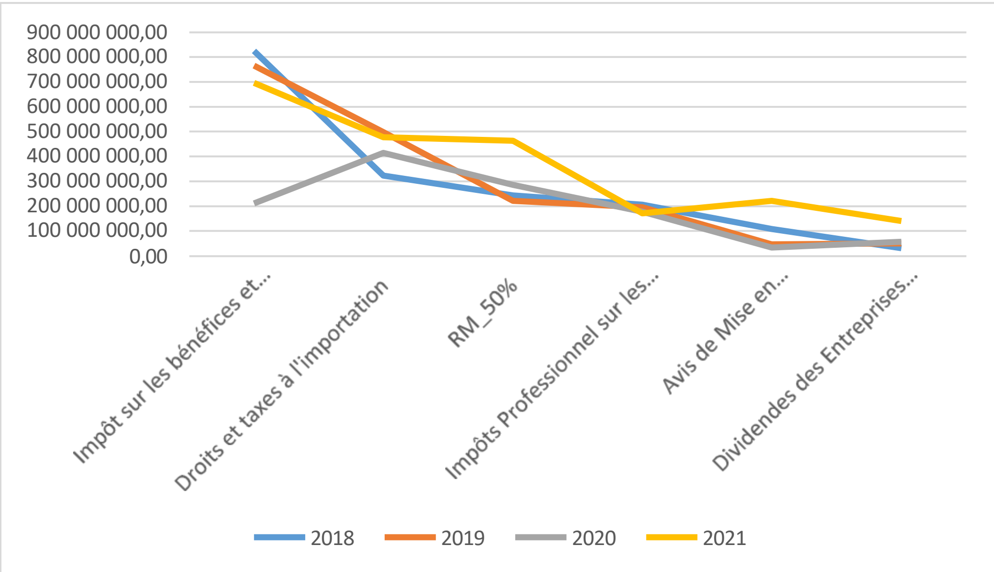


2. By mining sector flows

Table 67: Trends in certain extractive sector flows between 2018 and 2021

flows	2018	2019	2020	2021	Total	
Tax on profits (or ISF) Import duties and	825 091 826,90	766 404 707,55	211 184 485,26	697 255 937,13	2 499 936 956,84	
taxes	322 754 479,86	497 586 575,74	415 218 522,00	476 935 789,00	1 712 495 366,60	
RM_50%	243 517 291,59	221 159 148,53	285 717 558,28	463 187 332,44	1 213 581 330,84	
Professional Tax on Remuneration and Exceptional Tax on Expatriate Remuneration	205 734 351,62	195 144 538,84	177 497 859,49	171 426 697,47	749 803 447,42	
Notice of collection A	108 504 315,69	47 502 818,94	33 696 949,36	221 219 127,19	410 923 211,18	
Public company dividends	31 970 947,94	50 043 115,33	56 554 848,00	141 077 238,00	279 646 149,27	

Figure 9: Evolution of certain extractive sector flows from 2018-2021



APPENDICES

1. List of incumbents who have converted PR into PE

N°	Holder's name	Straight no. Converted
1	Leda Mining	PR818
2	Chemicals of Africa	PR1995, 12361, 12370, 12371, 12372, 12373, 12424, 2061, 2120, 2142, 2192, 2477, 2765
3	Kabongo Developpement Company	PR2477
4	Banro Mining Congo	PR373
5	Walni Mineral Congo	PR12107, PR4293,PR4295,PR4296
6	Mapoti Olela Mining	PR4091
7	SODIMIKA	PR4723
8	Regal South Kivu	PR4791
9	CCS ChindaTrade Investments	PR5468
10	Abdallah Hassan Ali Mohamed	PR7085
11	Black Stone Petro Minerals	PR8413 and 8414
12	MMR	PR8565 and 8567
13	Energing Mining Solu	PR1062,PR1064 and 1067
14	Mining International industrial company	PR10974
15	Somaf Corporation	PR11718
16	NgondoMining	PR12161, PR12166,PR12167,PR12189 and PR12190
17	Sabwe Mining	PR12162, 12172, 12173, 12174, 12175,12181,12182, 12188
18	Evolution Mining	PR 750
19	Muya Resources	PR749, PR757, 758 and 759
20	Golden sands	PR 760
21	Mangaribi Mining	PR711,712 and 713
22	Makola SA	PR704,706,708,714
23	Société d'exploitation minière du Haut Katanga	PR 738,739,745,746,747 and 748
24	SEGMAL	PR12203,PR12204 and PR 12205
25	Tantale Mining Tanganyika	PR21432
26	Tantalum and Niobium Tanganyika	PR12442 and 12458
27	Leta Mbuavu Mining	PR13343
28	Masala Minerals	PR36368
29	Société Minière de Ndoba	PR13390
30	CBT	PR13393
31	Services leaders group	PR13617
32	Global Trading Commodities	PR14084 and 14085
33	Zhi Peng Mining	PR14305
34	Maslo Sarl	PR14386
35	BM Global Busness	PR14559
36	Kimia Mining Invest	PR14625,PR14717 and 14718
37	Oriental Resources	PR14720, PR 14721,PR14722,PR 14725, PR14726 and 14732
38	Advance Industries	PR14927
39	Etoile d'Orient	PR15015
40	Ste Rockat Mining	PR 761, 762, 763 and 778
41	HK center	PR774,775 and 776
42	COMISA	PR834,845,846,847,,848,849,850 and 851.

2. Reference

STANDARD FLOW RECEIVER		SECTOR
1. FLOWS PAID BY EXTRACTIVE COMPANIES TO THE PUBLIC TREASURY		
DGI	Notice of collection (AMR A)	P, M
	Tax on profits (IBP)/ISF	P, M
	Professional Tax Remuneration (IPR)	P, M
	Exceptional Tax on Expatriate Remuneration (IER)	P, M
	Personal income tax (IM)	P, M
	PIT on benefits paid to non-residents of the DRC	P, M
DGDA	Import duties and taxes	M
	Export duties and taxes	M
DGRAD	Other costs related to bonus payments	P
	Signing bonus	P
	Production bonus	P
	Ten millionth barrel production bonus	P
	Business Discovery Bonus	P
	Exploration Permit Bonus	P
	Exploration licence renewal bonus	P
	Licence Operate Bonus	P
	Concession renewal bonus	P
	Dividends paid to State	P, M
	Doorstep payments to State (Treasury share: 50%)	M
	Sales of government shares and corporate units	M
	Annual surface rights per square	P, M
	Distributable margin (Profit-Oïl State Public Power)	P
	Shareholding (Profit-Oïl Associate State)	P
	Penalties paid to the Treasury	P, M
	Mining royalties (RM): Treasury share (50%)	M
	Renewal of operating licence	P
	Royalties (Treasury share: 50%)	P, M
	Capital gains tax on full disposal of participating interests	P
	Sale of Licence	M
	Authorisation to export ores in the raw state	M
	Contribution to the State budget	P, M
	Rights of way / Surface fees	P
	Tax on authorisation to exploit natural surface water or underground	M
	Mines and hydrocarbons police	P, M
	Fines for non-performance of Programme	P

STANDARD FLOW RECEIVER		SECTOR
	Proportional fees for approval and registration of administrative acts*.	M
	Tax on the acquisition of real estate shares*.	P, M
	Proportional duties on increases in company capital*.	P, M
	Deforestation tax	M
	Location tax	M
	Annual remuneration tax	M
	Pollution tax	M
	Annual fee (treatment entity)	M
2. FLOWS PAID BY EXTRACTIVE COMPANIES TO AFE AND EP		
DGI	Avis de mise en recouvrement (AMR) B (50% of penalties)	P, M
DGRAD	Fines and penalties payable to DGRAD (40% of penalties)	P, M
	Statistical tax	P
DGDA	Fines and penalties payable to the DGDA (60% of penalties)	P, M
	Expenses for services rendered to exporters (1% to be shared between the DGDA and the exporters) speakers)	M
EP	Sale assets or shares	M
	Dividends paid to public companies	M
	Lease rental and/or monthly rent	M
	Key money / Transfer bonus (50%)	P
	Royalties (50%)	M
	Services/Technical and financial assistance	M
	Option fee	M
	Funds paid to the CMG for the sale of slag	M
	Contractual payment on production threshold reached (500,000TCU)	M
	Consultancy fees	M
	Reimbursement of Benefits	M
	Contractual advance	M
	Costs of waiving pre-emption rights	M
	Additional royalties additional reserves	M
	Flat-rate allowance	M
	Discovery bonus/mines (SOKIMO)	M
	SOKIMO penalties	M
	Transactional agreements (GCM)*	M
	Administrative confidentiality costs	M
DRP	Road and drainage tax	M
	Tax on concentrates	M
	Share of radioactivity monitoring costs	M
	Contribution to the Provincial Development Fund	M

STANDARD FLOW RECEIVER		SECTOR
	Tax on the surface area mining and hydrocarbon concessions	M
	Tax on reconstruction (Kasaï Oriental)	M
	Vehicle tax (Vignette & TCSR)	M
	Authorisation to transport minerals (ATM)	M
	Tax on authorisation to exploit natural surface water or underground	M
	Royalties (DGRMA)	M
	1% tax on trading income from precious materials artisanal*	M
	1% tax on the value revalued by the CEEC and accruing to the province*.	M
	Province's 25% share of RM	M
	Proportional duties on the sale of shares by legal entities	M
GHS	Data bank	P
	Contribution to the fees payable to the Association of African Producer Countries de Pétrole (APPA)	P
	Contributing to the national reconstruction effort	P
	Contribution to the effort explore the Cuvette Centrale	P
	Training costs for Congolese managers	P
ACE	Monitoring implementation of the RAP, EMP and Environmental Audit	P
CEEC	Remuneration tax	M
BCC	Foreign Exchange Monitoring Fee	P, M
	10% of RM earmarked for FOMIN future generations	M
CAMI	Filing fees for mining rights* (in French)	M
	Environmental and social appraisal costs	M
	Social expenditure	P, M
	Other significant payments/income	P, M

3. Scope of companies

N°	SECTOR	COMPANY
1	MINIER	ADUMBI MINING SA (EX KLG SOMITURI)
2	MINIER	ALPHAMIN BISIE MINING SA (FORMERLY MINING PROCESSING CONGO)
3	MINIER	AMUR
4	MINIER	ANVIL MINING CONGO SARL (AMC)
5	MINIER	BOSS MINING SAS
6	MINIER	CHEMICAL OF AFRICA Sarl (CHEMAF)
7	MINIER	CHENGTUN CONGO RESSOURCES SARL (CCR)
8	MINIER	CMOC KISANFU MINING SARL (Ex. PHELPS DODGE CONGO SARL)
9	MINIER	CNMC CONGO COMPAGNIE MINIERE SARL (CNMCC)
10	MINIER	CNMC HUACHIN MABENDE MINING SA
11	MINIER	COMPAGNIE D'EXPLOITATION DES REJETS DE KINGAMYAMBO SARL (METALKOL)
12	MINIER	COMPAGNIE MINIERE DE KAMBOVE S.A.S (COMIKA)
13	MINIER	COMPAGNIE MINIERE DE LA LUKAYA S.A.
14	MINIER	COMPAGNIE MINIERE DE LUISHA SAS (COMILU)
15	MINIER	COMPAGNIE MINIERE DE TONDO SAS
16	MINIER	CONGO COBALT CORPORATION "CCC SARL
17	MINIER	CONGO DONGFANG INTERNATIONAL MINING SARL (CDM)
18	MINIER	CONGO JIA XIN SARL (CJX)
19	MINIER	CONGO JIN JU CHENG MINING COMPANY CJCMC
20	MINIER	CONGO MOON MINING SARL
21	MINIER	COOPERATIVE DES ARTISANAUX MINIERS DU CONGO (CDMC)
22	MINIER	CROWN MINING SARL
23	MINIER	DIVINE LAND MINING SARL
24	MINIER	EVERBRIGHT MINING SARL
25	MINIER	EXCELLEN MINERALS SARL
26	MINIER	FRONTIER SA
27	MINIER	GICC SARL
28	MINIER	GIRO GOLDFIELDS
29	MINIER	GOLDEN AFRICAN RESSOURCE SARL (GAR)
30	MINIER	HANRUI METAL CONGO SARL
31	MINIER	HONGKONG EXCELLEN MINING INVESTMENT CONGO SARL 'KINGAKILA)
32	MINIER	HUACHIN METAL LEACH SA
33	MINIER	IVANHOE MINES EXPLORATION DRC SARL
34	MINIER	IVANHOE MINES RDC SARL (FORMERLY SOCIETE IVAN PLATS SERVICES DRC)
35	MINIER	JIN CHENG MINING
36	MINIER	JINXIN MINING S.A
37	MINIER	KABONGO BAMANAYI
38	MINIER	KAI PENG MINING SARL
39	MINIER	KALONGWE MINING SARL
40	MINIER	KAMBOVE MINING SAS
41	MINIER	KAMITUGA MINING
42	MINIER	KAMOA COPPER COMPANY SA
43	MINIER	KAMOTO COPPER COMPANY SA (KCC)
44	MINIER	KIBALI GOLDMINES SA
45	MINIER	KIBARA MINERALS SARLU
46	MINIER	KIMIA MINING INVESTMENT SARL
47	MINIER	KINSENDA COPPER COMPANY SARL (KICC)
48	MINIER	KIPUSHI CORPORATION SA (KICO)
49	MINIER	KISANFU MINING SARL (KIMIN)
50	MINIER	COMPAGNIE MINIERE DE MUSONOIE GLOBAL (COMMUS)
51	MINIER	LA CONGOLAISE D'EXPLOITATION MINIERE SA (COMINIERE)
52	MINIER	LA CONGOLAISE DES MINES ET DEVELOPPEMENT SPRL (COMIDE)
53	MINIER	LA GENERALE DES CARRIERES ET DES MINES (GECAMINES)

N°	SECTOR	COMPANY
54	MINIER	LA MINIERE DE BAKUANGA (MIBA)
55	MINIER	LA MINIERE DE KALUKUNDI SPRL (LAMIKAL)
56	MINIER	KALUMBWE MYUNGA MINE (MKM)
57	MINIER	THE KASOMBO MINE (MIKAS)
58	MINIER	SINO CONGOLAISE DES MINES SA (SICOMINES SA)
59	MINIER	LONG FEI MINING
60	MINIER	LUALABA COPPER SMELTER SAS (LCS)
61	MINIER	LUALABA MINING COMPANY
62	MINIER	LUALABA MINING RESOURCES *LMR*SAS
63	MINIER	LUGUSHWA MINING
64	MINIER	LUILU RESSOURCES SAS
65	MINIER	MACROLINK JIAYUAN MINING (MJM)
66	MINIER	MASANGU-A-MWANZA KYABUTA JACQUES (J3 MINERALS)
67	MINIER	METAL MINES SARL
68	MINIER	MINING ENGINEERING SERVICES SARL
69	MINIER	MINING MINERAL RESOURCES Sarl (MMR)
70	MINIER	MINING PROGRESS COMPANY SARL (M.P.C)
71	MINIER	MISOLE MINING SARL
72	MINIER	MMG KINSEVERE SARL (MMG)
73	MINIER	MUTANDA MINING (MUMI)
74	MINIER	NEW MINERAL INVESTMENT
75	MINIER	OM METAL RESOURCES SARL
76	MINIER	RUASHI MINING SAS
77	MINIER	RUBACO SARL
78	MINIER	RUBAMIN SARL
79	MINIER	SABWE MINING SARL
80	MINIER	SHITURU MINING CORPORATION "SMCO
81	MINIER	SOCIETE ANHUI CONGO DINVESTISSEMENT MINIER (SACIM)
82	MINIER	SOCIETE AURIFERE DU KIVU ET DU MANIEMA (SAKIMA SA)
83	MINIER	SOCIETE COMMERCIALE LA MINIERE DE KISENGE-MANGANESE (SCMK-MN-SA)
84	MINIER	SOCIETE D'EXPLOITATION DE KIPOI S.A (SEK)
85	MINIER	SOCIETE GENERALE DE COMMERCE SARL SOGECOM
86	MINIER	SOCIETE MINIERE DE DEZIWA SAS (SOMIDEZ)
87	MINIER	SOCIETE MINIERE DE KILO-MOTO (SOKIMO)
88	MINIER	SOCIETE MINIERE DU KATANGA (SOMIKA)
89	MINIER	SOCIETE POUR LE TRAITEMENT DU TERRIL DE LUBUMBASHI STL
90	MINIER	TWANGIZA MINING S.A.R.L.
91	MINIER	SODIMICO SA
92	MINIER	SURYA MINES SARL
93	MINIER	TENGYUAN COBALT & COPPER RESOURCES LTD, CO. "TCC. SARL"
94	MINIER	TENKE FUNGURUME MINING (TFM)
95	MINIER	THOMAS MINING SARL
96	MINIER	XIN HAO MINING SARL
97	MINIER	AVZ Mineral limited (DATHCOM)
98	MINIER	COPROCO GROUP SARL
99	MINIER	DOTT
100	MINIER	GOLIN MINING INVESTMENT SARL
101	MINIER	MM MINING
102	MINIER	MONGBWALU GOLD MINES SA MGM (ex: ASHANTI GOLDFIEDS KILO)
103	MINIER	SOCIETE D'EXPLOITATION DE SHAMITUMBA SAS
104	MINIER	SOCIETE MINIERE DE ZANIKODO RESOURCES
1	PETROLIER	LIREX SARL
2	PETROLIER	MUANDA INTERNATIONAL OIL COMPANY (MIOC)
3	PETROLIER	PERENCO ODS LTD

N°	SECTOR	COMPANY
4	PETROLIER	PERENCO REP SARL
5	PETROLIER	SURRESTREAM
6	PETROLIER	TEIKOKU OIL DRC
7	PETROLIER	SONAHYDROC
8	PETROLIER	OIL OF DRC
9	PETROLIER	COMICO
10	PETROLIER	ENERGULF

4. Perimeter of State entities

State Entities	Mining sector	Oil sector
1. State Financial Agencies		
General Tax Directorate (DGI)	✓	✓
Directorate General of Administrative, Judicial, State and Participation Revenue (DGRAD)	✓	✓
Directorate General of Customs and Excise (DGDA)	✓	
General Secretariat of the Ministry of Hydrocarbons (SGH)		✓
Congolese Environment Agency (ACE)	✓	✓
Central Bank of Congo (BCC)	✓	✓
Mining Cadastre (CAMI)	✓	
Centre the Evaluation, Assessment and Certification of Precious and Semi-precious Mineral Substances (CEEC)	✓	
The Mining Fund for Future Generations	✓	
2. Public enterprises (EP)		
GECAMINES, SOKIMO, SODIMICO, SCMK-MN, COMINIERE, SAKIMA, MIBA AND SACIM	✓	
SONAHYDROC S.A		✓
3. **Provincial Revenue Departments**		
Haut-Katanga, Haut-Uélé, Lualaba, Kasaï Oriental, Maniema, North Kivu, South Kivu and Tanganyika.		
4. Decentralised Territorial Entities (DTEs)*.		