EITI Report 2021

ITIE – GABON
Initiative pour la Transparence dans les Industries Extractives

Extractive Industries Transparency Initiative in Gabon

April 2023

MOORE Insight

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

1 OVERVIEW OF ITIE IN GABON

1.1 History

Since gaining independence in 1960, Gabon has diversified its planning tools (Economic and Social Development Plan 1966-1970; Structural Adjustment Programs 1986- 1993; Economic Recovery Program 1994-1995, Economic and Social Development Strategy 2003 and Growth and Poverty Reduction Strategy Paper 2005, Gabon Emergent Strategic Plan 2025, Economic Recovery Plan 2017-2019 and Transformation Acceleration Plan 2021-2023). The set of technical, social, territorial, demographic and cultural transformations accompanying production growth reflects the structural and qualitative aspect of growth that can be associated with the idea of economic and social progress.

The country has undergone several phases of economic growth, in line with fluctuations in oil prices. We can thus distinguish 3 phases of economic development in Gabon: (i) the period from 1960 to 1986, characterized by the transition from a forestry-based economy to an oil-based economy from the mid-70s onwards, (ii) the period from 1986 to 2010, characterized by an oil-based economy highly vulnerable to barrel oil price shocks, (iii) and the post-2011 period marked by the continued diversification of the economy with the introduction of the Plan Stratégique Gabon Emergent (PSGE) 2025.

Since 2010, the Gabonese economy has been undergoing structural transformation. Indeed, the contribution of oil to GDP has fallen from 36.1% in 2011 to 18.2% in 2020, while the share of the agricultural sector (including forestry and fishing) has almost doubled from 3.4% to 6.4% over the period. The share of the green economy (agriculture, forestry, ecotourism, etc.) is very low, at just 3% of capital allocations. In 2005, development financing in Gabon was equivalent to 46.3% of GDP, below the average of 44.7% of GDP for the period 2020-2022. The compound annual growth rate of financing flows since 2005 is 4.5%. At constant 2000 prices, they have practically doubled from around 3,000 billion CFA francs in 2005 to almost 5,856 billion CFA francs in 2020.

Gabon's economic situation depends on demand from the main importing countries for its main export products: oil, manganese and timber. Gabon remains unattractive due to a small domestic market, cumbersome administrative procedures, low labor productivity, high production costs, a rigid and insufficiently qualified workforce, and poor infrastructure. Although there are huge disparities between provinces in terms of poverty, the 2019 SDG review highlighted significant progress.

Gabon therefore faces the triple challenge of stimulating, diversifying and sharing national wealth, while rationalizing the exploitation of its natural resources and preserving the environment. Careful planning and mitigation of development activities in support of economic diversification and improved food security are essential.

Gabon's current situation is marked by severe budgetary constraints. As a result, the increase in interest payments due since the start of the oil crisis has reduced the fiscal space available for social spending and basic, structuring public investment. However, despite the significant progress made in improving public finance management, the system's structures remain fragile. The dependence of public finances on revenues from the oil sector and the non-oil sector of public procurement represent a major risk, which explains the vulnerability of Gabon's financing flows to external shocks.

A fundamental constraint to economic diversification efforts is the low efficiency of public investment. The donor community is therefore playing an increasing role in the development financing in Gabon. However, the low absorption rate of Gabon's Official Development Assistance (ODA) represents a bottleneck, due in particular to poor harmonization and insufficient dialogue on the interventions of Technical and Financial Partners (TFPs). The drive for strong, sustainable growth has prompted specific initiatives to promote good governance, make sectoral investment codes more flexible and improve the general business environment.

In the absence of sufficient resources, the state relies heavily on private funding to build infrastructure, notably through Public-Private Partnerships (PPP). In this context, the country's exceptionally rich biodiversity, high forest cover and low deforestation rate offer enormous opportunities for the design and implementation of innovative sustainable development models. Continuous and systematic monitoring of progress towards the MDGs in Gabon is a major constraint to the establishment of a National Integrated Financing Framework (NIFF). The proposed CNFI includes, among other things, (i) reforms and activities that are already being implemented or studied, (ii) specific reforms and activities that are complementary to the reforms underway in the public finance sphere, and (iii) reforms and activities that have been proposed and discussed, but which need to be matured further.

The roadmap for the development of a "deeply green and blue" CNFI aims to (i) accelerate the mobilization of domestic public revenues, (ii) mobilize large-scale (?) climate financing, (iii) credible and sustainable medium-term debt management,
(iv) strengthening alignment between the Budget and national green and blue development priorities, (v) setting up a profoundly green public-private partnership (PPP) framework, (vi) drawing up a national strategy for official development assistance, (vii) access to credit for SMEs in priority green and blue economy sectors, (viii) the development of business plans for green and blue economy sectors that take into account environmental protection and community interests, (ix) the mobilization of innovative private investment in support of the green economy, (x) the integration of Corporate Social Responsibility (CSR) into sustainable development planning and programming, (xi) the consolidation of the role of NGOs in sustainable development financing and planning,
(xii) strengthening coordination between the government and TFPs, (xiii) creating partnerships with leading partners/investors in priority green economy sectors, (xiv) updating "blind spots" in the mapping of financing flows for sustainable development, (xvi) systematic monitoring of development results and the SDGs, (xvii) implementation of the tools provided for in the Sustainable Development Act, (xviii) harmonization of the governance frameworks of the PAT, the PSGE and the SDGs, (xix) quantification of total investment requirements to achieve the SDGs, (xx) strengthening of the fight against corruption and (xxi) reinforcement of the statistics ecosystem.[1]

1.2 History of the EITI (2004-2013)

The Extractive Industries Transparency Initiative (EITI) aims to strengthen good governance of public revenues from oil, gas and mining in resource-rich countries.

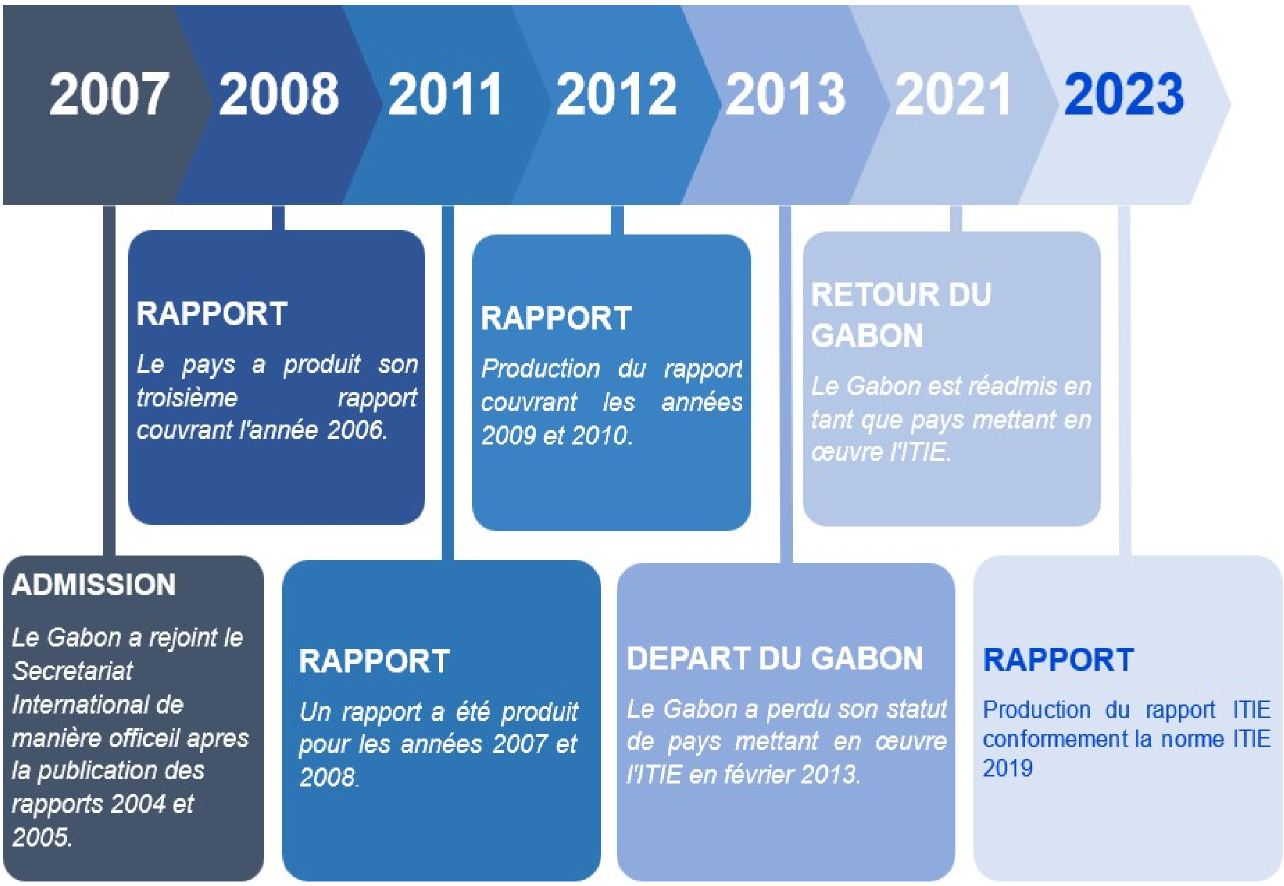
Gabon joined the Extractive Industries Transparency Initiative (EITI) in 2007, but lost its status as an EITI implementing country and was delisted in February 2013

Gabon's extractive industry is mainly dominated by oil and manganese production. The implementation of the EITI in Gabon offers a unique opportunity to transform transparency commitments into better governance of the Gabonese extractive industry through a multi-stakeholder approach.

---

[1] Thematic summary Permanent Technical Secretariat

Figure 1: History of EITI reporting in Gabon



EITI-Gabon is implemented in accordance with the provisions of Decree n°0077/PR/MER of March 22, 2021 reorganizing the Extractive Industries Transparency Initiative interest group in Gabon. In October 2021, the country was readmitted as an EITI implementing country. Currently, Gabon has embarked on the publication of the sixth EITI report, covering revenues from the extractive sector for the year 2021.

The stages of EITI implementation are as follows: (1) membership, (2) preparation, (3) disclosure, (4) dissemination, (5) review and validation and (6) maintenance of compliant status. Indeed, following Gabon's announcement to join the EITI at the June 12, 2020 Council of Ministers, the period from June to December 2020 was used to carry out reflections leading to a plan for Gabon's return to the EITI. Below is a chronology of past and future stages of EITI implementation in Gabon.

Figure 2: Chronology of EITI implementation stages in Gabon

Gabon's first Validation to the 2019 EITI Standard will begin on July 1, 2024. Validation is a process providing stakeholders with an independent assessment of the progress of EITI implementation towards meeting the requirements of the EITI Standard. It collects the views of stakeholders and highlight their perceptions of the effectiveness and sustainability of EITI implementation.

1.3 National priorities for the extractive sector (2021-2024)

Within the framework of the Plan Stratégique du Gabon Emergent (PSGE) and Plan d'Accélération pour la Transformation (PAT 2021-2023), they consist in (i) reviewing sector governance to optimize mature fields and (ii) curbing SOGARA's structural deficit, (ii) guaranteeing greater transparency in the sector, (iii) structuring the country's gas industry, (iv) ensuring greater transparency of operations in the oil, gas and mining sectors, (v) strengthening the competitive edge of Gabon's mining sector, in particular by reviewing the sector's regulatory framework, (vi) attract investors to support the development of the iron and gold industries and (vii) maintain the interest of the majors in manganese mining.

As for the Extended Economic Program between the IMF and Gabon, the commitments made consist of

(i) promote governance in the extractive industries to increase oil and mining revenues, (ii) promote transparency through the systematization of data disclosure on revenues and payments, (iii) centralize oil and mining revenues in the Single Treasury Account (CUT) and specifically identify these revenues to facilitate monitoring, (iv) periodically publish on a government website all documents, data, information and reports provided for under the EITI initiative, (vi) develop mechanisms for estimating natural resource reserves and (vii) strengthen the management of state-owned companies and their subsidiaries.

1.4 Implementation progress and outlook (2022-2023)

The EITI Gabon three-year work plan 2022-2024 aims to support the development of the three (3) dimensions of transparency by 2024: (1) extractive disclosure, (2) extractive traceability and (3) company traceability. As for the annual work plan, the first of which covers 2022, its overall aim is to contribute to the promotion of good governance and transparency in the operations of Gabon's extractive industries sector, with a view to inclusive economic growth, sustainable development and the reduction of fragility among the population. It comprises three strategic axes, ten (10) specific objectives and initially 111 reorganized activities.

This TTP is translated annually into a budgeted annual work plan (PTAB). For 2022, it has been adjusted to 70 activities due to (i) the late availability of the annual budget in August, (ii) the failure to mobilize other projected resources from private sector companies and donors, apart from the European Union funding acquired through the "project to strengthen the role and capacities of civil society", and (iii) the late recruitment of staff for the Permanent Technical Secretariat.

An assessment of the results and impact of EITI implementation in 2022 has been carried out through the Annual Progress Report (APR). This assessment shows that (i) the implementation of work plan activities is highly inadequate, with an average technical execution rate of 25.96% and a financial execution rate of around 09%, (ii) the various thematic studies on the principles, criteria and indicators of governance and accountability in the extractive sector in Gabon have not been carried out, and (iii) no satisfactory progress has been made in operationalizing the requirements of the 2019 EITI Standard.

Despite these constraints, progress has been made in the following areas: (i) recruitment of the Independent Administrator responsible for carrying out the scoping study, the reconciliation work and preparing the EITI 2021 report; (ii) recruitment of experts for the EITI-Gabon Technical Secretariat, (iii) development and validation of the terms of reference (21) for thematic studies, (iv) human capacity building, (iv) mobilization of external resources on behalf of the civil society college at the European Union and (v) formulation of a support program for governance and oversight of the extractive industries in Gabon (PAGOSIEGA).

Finally, with regard to EITI Gabon's prospects in 2023, priorities should focus on the following actions, (i) strengthening inclusiveness in the formulation, implementation, monitoring and evaluation of the annual work plan by including budget-secure activities of key stakeholders who contribute to the objectives of transparency and accountability in the extractive sector,
(ii) strengthening stakeholder involvement and commitment, (iii) building stakeholder capacity, (iv) carrying out thematic studies to document the implementation of requirements, (v) preparing and disseminating the EITI 2021 Report and preparing the EITI 2022 Report, (vi) promoting information technology and strengthening systematic disclosure, (vii) capacity building and mobilization of GMP members on priority issues to be addressed, (viii) mobilization of additional financial resources from donors and companies, (ix) capacity building of Permanent Technical Secretariat staff and (x) evaluation of results and impact of EITI implementation in 2023.

1.5 Objective

The EITI requires the publication of full EITI reports, including full disclosure of government revenues from the extractive industries, as well as disclosure of all material payments made by oil, gas and mining companies on behalf of the government.

The aim of this report is to increase understanding of the extractive industry's contribution to Gabon's economic and social development, in order to improve transparency and good governance in all sectors of the value chain.

1.6 Scope of work

Moore Insight has been appointed Independent Trustee for the 2021 EITI report.

The Independent Director's work consisted mainly in collecting, reconciling and compiling, for the year 2021 :

i. payments made to the State and declared by extractive companies holding oil or mining titles in Gabon; and

ii. revenues from these businesses declared by the State.

The reconciliation engagement was conducted on the basis of the International Standard on Related Services (ISRS), and more specifically standard n°4400 relating to "engagements to review financial information based on agreed procedures", as well as the IFAC Code of Ethics. The work was carried out in accordance with the Terms of Reference included in the Request for Proposals and as approved by the Gabon EITI Multi-Stakeholder Group.

The agreed procedures are not intended to :

- to perform an audit or a limited review of the extractive revenues. An audit of the data included in this report is not within the scope of our Terms of Reference. However, the reconciled information relates to data audited and/or certified by the reporting parties; and
- to detect any errors, illegal acts or other irregularities other than those we may have encountered in the course of our work.

This report comprises eight sections summarized below, as well as appendices detailing the information gathered during the reconciliation work:

- Section 1 - Overview of the EITI in Gabon
- Section 2 - Executive summary
- Section 3 - Approach and methodology used to carry out the work

- Section 4 - Background to the extractive sector in Gabon
- Section 5 - Scope of the EITI Report in Gabon
- Section 6 - Reconciliation results
- Section 7 - Analysis of extractive sector revenues in Gabon
- Section 8 - Recommendations for strengthening EITI implementation in Gabon

This report takes into account data received up to March 31, 2023. Confirmations and information received after this date have been taken into account insofar as their inclusion would not impact the data and/or the reconciliation work. Amounts are presented in this report in CFA francs, unless otherwise indicated. Amounts reported by reporting entities in US dollars (USD) have been converted at the USD/FCFA rate on December 31, 2021, i.e. 554.6, as communicated by the DGEPF in the Tableau de Bord de l'économie pour 2021.

2 EXECUTIVE SUMMARY

The Extractive Industries Transparency Initiative (EITI) is a voluntary mechanism that aims to strengthen good governance of public revenues from oil, gas and mining in resource-rich countries. The EITI requires the disclosure to a wide audience of all significant payments by oil, gas and mining companies to governments, and of all significant revenues received by governments from oil, gas and mining companies.

In this context, extractive companies and collecting bodies (public administrations, state-owned companies and others) have each declared payments and receipts as specified in Requirement 4.1 of the 2019 EITI Standard.

Reporting entities were also invited to report other contextual information, such as data on production, exports, employment, social payments and other data required by the 2019 EITI Standard.

2.1 Data on extractive sector production and exports

2.1.1 Hydrocarbons sector

Hydrocarbon production

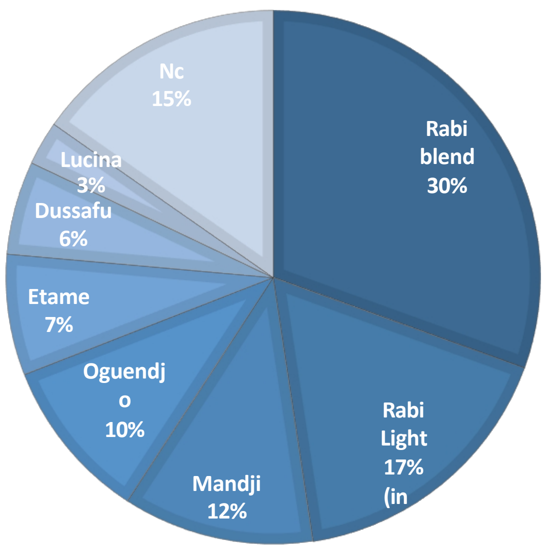
Based on data reported by DGH and after our reconciliation work, oil production reached 73.3 million bbl in 2021 (US$5,115.2 million in value). In terms of quality, Rabi Blend ranks first with 30.5% of production, followed by Rabi Light and Mandji with 17.1% and 11.6% respectively. Hydrocarbon production by product type for 2021 is shown in the table below.

Table 1: Gabon's hydrocarbon production by quality (2021)

Type	Quantity produced (millions of barrels)	Value millions USD* (USD)	Value millions FCFA[2]	% by volume
Rabi blend	22,3	1 560,5	865 390,5	30,5%
Rabi light	12,5	875,2	485 336,4	17,1%
Mandji	8,5	591,9	328 264,9	11,6%
Oguendjo	7,2	505,6	280 382,2	9,9%
Etame	5,4	375,5	208 231,1	7,3%
Dussafu	4,1	288,4	159 942,5	5,6%
Lucina	2,0	136,9	75 945,7	2,7%
NC (*)	11,2	781,1	433 160,3	15,3%
Total	73,3	5 115,2	2 836 653,6	100,0%

Source: declaration form NC: not communicated

Figure 3: Hydrocarbon production by quality in 2021



Liquid hydrocarbon production by operator, by quality and by field for the year 2021 is detailed in Section 4.1.13 of this report.

[2] *The quantity was valued at the average annual Gabonese gross basket price of 69.83 USD and the average annual exchange rate of 554.557 as communicated by the DGH.

Hydrocarbon exports

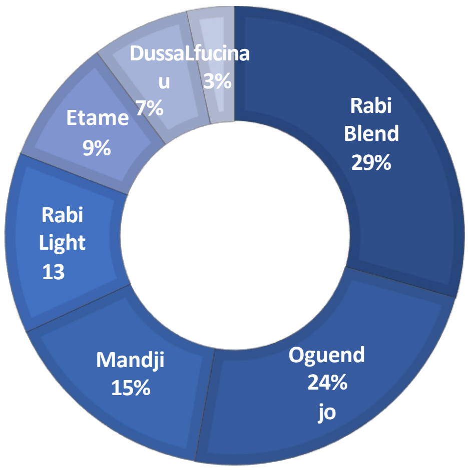
Based on data reported by the DGH and after reconciliation work, hydrocarbon exports reached 66 million bbl in 2021 (US$4,594.1 million in value). In terms of exports, Rabi Blend ranks first with 29.4% of exports, followed by Oguendjo and Mandji with 23.4% and 15.3% respectively. Hydrocarbon exports by product type for 2021 are shown in the table below.

Table 2: Hydrocarbon exports

Types	Quantity exported (millions of barrels)	Value millions USD	Value in millions FCFA	% by volume
Rabi blend	19,4	1 355,2	751 777,5	29,4%
Oguendjo	15,4	1 087,1	606 039,4	23,4%
Mandji	10,1	680,1	378 777,1	15,3%
Rabi light	8,4	574,6	320 046,1	12,8%
Etame	5,9	416,2	231 212,1	8,9%
Dussafu	4,6	322,1	179 570,9	6,9%
Lucina	2,2	158,8	88 414,6	3,3%
Total	66,0	4 594,1	2 555 837,6	100,0%

Source: declaration form

Figure 4: Hydrocarbon exports



Oil company exports by cargo, volume, value, quality and country of destination are detailed in Section 4.1.14 of this report.

2.1.2 Mining sector

Mining production

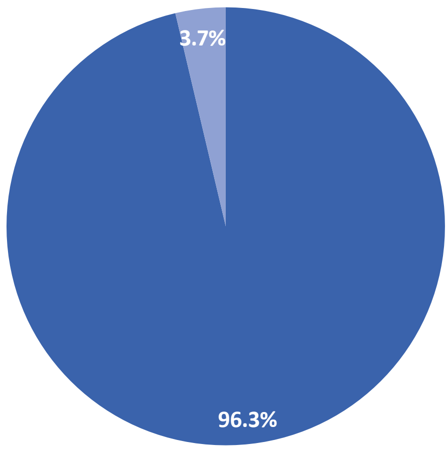
According to data provided by the Direction Générale des Mines et de la Géologie (DGMG), and after reconciliation work, mining production by substance for the year 2021 is as follows:

Table 3: Mine production by substance

Type of ore	Unit	Quantity	Value in millions FCFA	%
Gold	Kg	1 106,32	34 682,5[3]	0,5%
Manganese	Thousand Tons	10 229	904 162,6[4]	99,5%
Sand	m3	183 339	NC	0,0%
Crushed sand	m3	7 011	NC	0,0%
Gravel	Tons	350 310	NC	0,0%
Laterite	m3	128 134	NC	0,0%
Total			**938 845,1**	**100,0%**

Source: DGMG
NC: not communicated

Figure 5: Mine production by substance



[3] the value of gold is calculated on the basis of the average production cost declared by SEM

[4] manganese valuation is calculated on the basis of the average selling price declared by COMILOG

Details of mining production are given in Section 4.2.12 of this report.

Mining exports

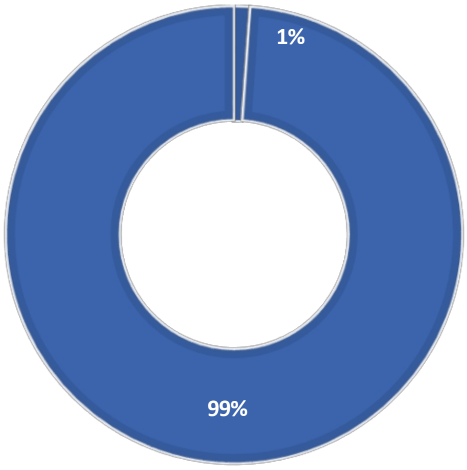
According to data provided by Customs, and after reconciliation, mining exports by substance for 2021 are shown in the table below.

Table 4: Mining exports by substance (2021)

Type	Unit	Quantity	Value in million FCFA	%
Gold	Kg	219	8 441	1,1%
Manganese	Million tonne	9 117	751 979	98,9%
Total			**760 420**	**100%**

Source: DGDDI

Figure 6: Mining exports by substance (2021)

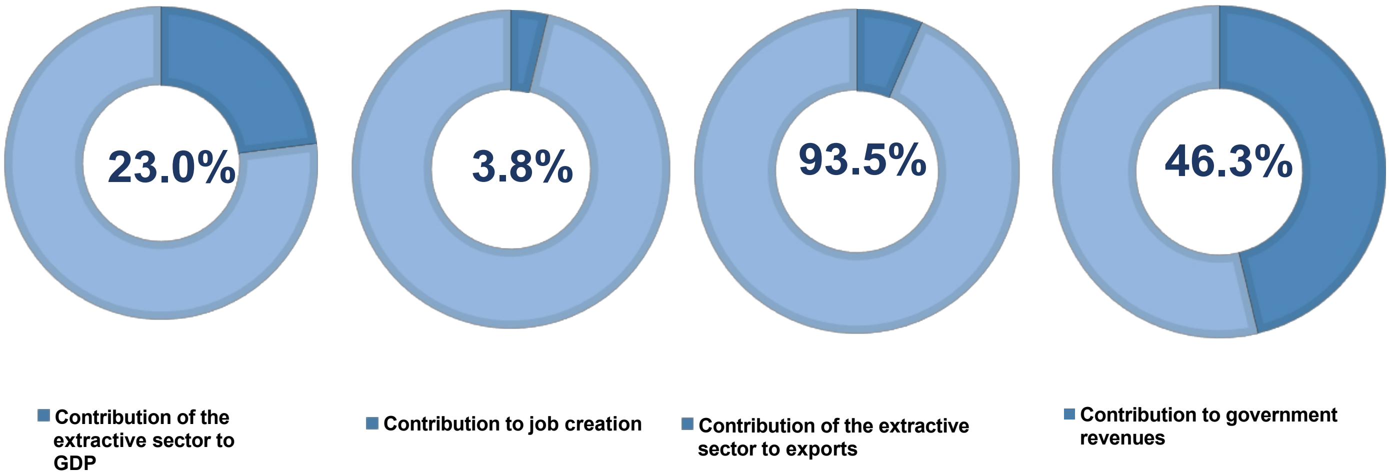


Details of mining exports are given in Section 4.2.13 of this report.

2.2 Contribution of the extractive sector to the Gabonese economy

Based on the economic data detailed in Section 4.4 of this report, the contribution of the extractive sector to Gross Domestic Product (GDP), government revenues, exports and employment is as follows:

Figure 7: Contribution of the extractive sector to the economy



An analysis of the contribution shows that the weight of Gabon's extractive sector can be seen mainly through its positive impact on the country's export balance.

The contributions to Gabonese government revenues and exports have been determined on the basis of the BEAC Annual Report[5] , as shown in the CEMAC Countries Financial Transactions Table at December 31, 2021.

[5] https://www.beac.int/wp-content/uploads/2022/12/RAPPORT-ANNUEL-BEAC-2021-WEB.pdf

The contribution to GDP and employment was determined on the basis of the Tableau de bord de l'économie provided by the DGEPF.

Details of these contributions are given in Section 4.4 of this report.

2.3 Revenues generated by the extractive sector in 2021

Extractive sector revenues

Revenues generated by Gabon's extractive sector total 812,764.2 million FCFA for the year 2021. The breakdown of these revenues by sector is as follows:

Table 5: Total extractive revenues by sector in 2021

Sector	Reported revenues (million FCFA)	% on total payment
Hydrocarbons	735 062,5	90,44%
Mining	77 701,7	9,56%
Total	**812 764,2**	**100,0%**

The hydrocarbon sector remains the leading contributor to extractive sector revenues, accounting for 90.44% of total extractive sector revenues in 2021.

Details of Gabon's extractive sector revenues are presented in Section 7 of this report.

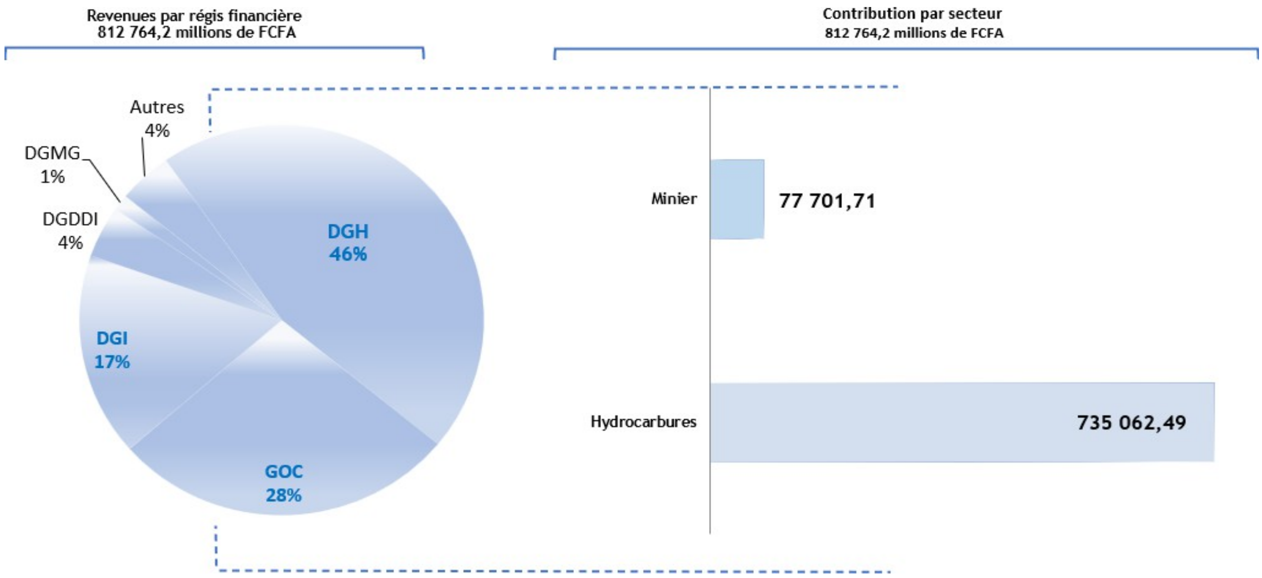
Revenues by public administration

Revenues collected by the DGH, GOC and DGI represent 90.09% of total extractive revenues in fiscal 2021, as shown in the table below:

Table 6: Total revenues from the extractive sector by public administration in 2021

Public administration	Reported revenues (million FCFA)	% on total payment
Directorate General of Hydrocarbons (DGH)	371 222,0	45,67%
Gabon Oil Company GOC	224 182,1	27,58%
General Directorate of Taxes (DGI)	136 818,7	16,83%
General Directorate of Customs and Indirect Duties (DGDDI)	34 790,6	4,28%
Directorate General of Mines and Geology (DGMG)	10 706,7	1,32%
Other	35 044,1	4,31%
Total	**812 764,2**	**100%**

Figure 8: Revenues generated by the extractive sector by sector and by public administration



2.4 Data reconciliation perimeter

This report covers revenues from all extractive companies holding an active title at December 31, 2021. For the purposes of determining the reconciliation perimeter, the GMP Multipartite Group has adopted the perimeter selection approach detailed in Section 5 of this report, which is summarized as follows:

Mining companies

The Gabon EITI Multi-stakeholder Group (GMP) has agreed to include in the 2021 reconciliation scope all mining and oil companies that are operators or associates of a prospecting or mining license in 2021 and that have made payments in excess of the materiality threshold of FCFA 20 billion, in order to cover at least 90% of total payments in 2021.

The list of extractive companies included in the 2021 scope is presented in Section 5.1.1 of this report.

State-owned companies in the extractive sector

The two state-owned companies, Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM), which operate in the oil and mining sectors respectively, were selected without regard to any materiality threshold.

Payment flow

The Gabon EITI Multi-stakeholder Group has agreed to include the following in the 2021 reconciliation scope:

- all payment flows identified during the scoping phase; and
- any other significant payment flow as recommended by paragraph viii of Requirement 4.1.c of the 2019 EITI Standard.

The list of cash flows included in the 2021 scope is presented in Section 5.1.2 of this report.

Public entities

As a result of the determination of the scope of payment flows, the list of the main government entities responsible for collecting revenues from the extractive sector is summarized as follows:

Table 7: Government entities included in the reconciliation scope (2021)

Collecting bodies/State-owned companies	Sector Hydrocarbons	Sector Mining
Public Accounting and Treasury Department (DGCPT)	✓	✓
Direction Générale des Impôts	✓	✓
Directorate General of Customs and Excise (DGDDI)	✓	✓
Directorate General of Hydrocarbons (DGH)	✓	
Directorate General of Mines and Geology (DGMG)		✓
Gabon Oil Company (GOC)	✓	
Société Équatoriale des Mines (SEM)		✓

2.5 Data completeness and reliability

2.5.1 Data completeness

Mining companies

All extractive companies included in the scope of conciliation have submitted an EITI declaration form for 2021.

Government entities

All the collecting bodies contacted as part of the reconciliation exercise submitted declaration forms for each of the extractive companies included in the reconciliation scope.

For companies not included in the scope, all government departments have submitted declaration forms.

However, we understand that the State has a share in gas production. Perenco Oil and Gas Gabon has declared part of this state share of gas production without this being confirmed by any government entity as detailed in Section 7 (Table 86) of this report.

Conclusion on data completeness

Subject to the impact of the above point, we can conclude with reasonable assurance that this report comprehensively covers all significant revenues from the extractive sector in Gabon for the year 2021.

2.5.2 Data assurance and reliability

Mining companies

Of the ten (10) companies that submitted declaration forms for the year 2021, eight (5) did not comply with the agreed procedure of signing the declarations by a senior official and certifying the data by an external auditor. The contribution of these companies, as declared by the State, totals 246,008.7 million FCFA, representing 49.33% of total cash revenues for companies included in the scope of conciliation.

These companies are listed in the table below.

Table 8: Companies that have not complied with the agreed data reliability procedure

Companies	Sectors	Certified by an external auditor	Signed by the Management	EF 2020 certified by a CAC	Contribution to total reconciled sector cash revenues extractive (million FCFA)	In % Contribution
PERENCO OIL & GAS GABON	Sector hydrocarbons	×	✓	✓	133 571,30	26,78%
Assala Gabon Energy	Sector hydrocarbons	×	×	✓	40 756,00	8,17%
VAALCO GABON SA	Sector hydrocarbons	×	✓	✓	36 611,70	7,34%
Gabon Oil Company GOC	Sector hydrocarbons	×	✓	✓	19 354,00	3,88%
ADDAX	Sector hydrocarbons	×	×	×	15 715,60	3,15%
					246 008,6	**49,32%**

Government entities

The seven (7) government entities submitted EITI 2021 declaration forms signed by an authorized person but not certified by the Cour des Comptes. However, Société Equatoriale des Mines submitted a form certified by its auditor. The contribution of the six
(6) government entities that submitted declaration forms not certified by an auditor totaled FCFA 495,331.8 million, representing 99.32% of total cash revenues included in the reconciliation scope.

Table 9: Government entities that have not certified their declaration forms

Government entity	Amount (millions FCFA)	% of cash revenues included in the scope of consolidation conciliation
Directorate General of Hydrocarbons (DGH)	330 115,1	66,19%
General Directorate of Taxes (DGI)	122 772,8	24,62%
Directorate General of Customs and Excise (DGDDI)	32 728,6	6,56%
Directorate General of Mines and Geology (DGMG)	6 148,3	1,23%
Public Accounting and Treasury Department (DGCPT)	3 567,0	0,72%
Total	**495 331,8**	**99,32%**

Conclusion on data reliability

In view of the above findings, we cannot conclude with reasonable assurance that the payments and revenues from Gabon's extractive sector for the year 2021 have been subject to a credible independent audit, in accordance with international standards.

2.6 Reconciliation of payment flows

The aim of the payment flow reconciliation work was to detect any discrepancies between the payment amounts declared by the extractive companies and the revenues declared by the State. The discrepancies initially identified were analyzed and adjusted whenever the necessary justifications were provided by the declaring parties.

2.6.1 Reconciliation results

Residual unreconciled differences are detailed in Section 6 of this report and are summarized as follows:

Table 10: Summary of reconciliation results (2021)

Aggregate payments (In millions of FCFA)	Mining companies	Government	Differences (millions FCFA)	Differences %
State oil share of selected companies in the reconciliation perimeter	234 890,03	199 281,18	35 608,85	17,87%
Cash income from companies included in the scope of reconciliation	492 507,48	498 729,87	(6 222,39)	(1,25%)

Source: EITI declarations

2.6.2 Justification of residual reconciliation differences

The two overall unreconciled differences are :

- 35,608.85 million FCFA, or (17.87%) of total government revenues in kind declared by extractive companies. This discrepancy stems exclusively from the late submission of GOC's declaration after the reconciliation closing date; and
- (6,222.39) million FCFA, i.e. (1.25%) of total government cash income, declared by the collecting bodies after adjustments, for the extractive companies included in the reconciliation scope. This discrepancy is summarized as follows:

Table 11: Breakdown of reconciliation gap (2021) in millions of FCFA

Designation	Differences positive	Differences negative	Deviation net
Difference on declarations submitted *(a)*	-	(11 273,25)	(11 273,25)
Difference due to late submission of the DGCPT *(b)*	5 050,86	-	5 050,86
Total difference in cash income from companies included in the scope of reconciliation	5 050,86	11 273,25)	**(6 222,39)**
	1,01%	**-2,26%**	**-1,25%**

The residual reconciliation difference of FCFA (6,222.39) million is mainly explained by :

a) the absence of any response from the extractive companies to requests to investigate reconciliation discrepancies relating to customs duties for an amount of CFAF (12,922.3) million declared by the DGDDI and not confirmed by the companies. Extractive companies pay customs duties indirectly through forwarding agents. Based on our discussions with DGDDI and company officials, in most cases freight forwarders declare and pay customs duties on behalf of the extractive companies. The forwarding agents then re-invoice a global amount to the extractive companies, without the latter being able to trace the receipts paid; and

b) late submission of declaration forms by the DGCPT, which prevented reconciliation of the difference of FCFA 5,050.86 million.

The justification of reconciliation differences by company and by flow is presented in Section 6 of this report.

2.7 EITI 2021 Report Recommendations

We have made the following recommendations to improve the implementation of the EITI process in Gabon:

Table 12: EITI 2021 Report recommendations

N°	Recommendations	Proposed actions	Level of priority	Structure concerned
1	Monitoring the Gabonese state's shareholdings in the country's extractive sector (EITI requirement) 2.6)	Disclose information on the level of State holdings in the extractive sector, as well as how these holdings are financed and the revenue they generate for the State.	Top	SEM and GOC
2	Publication of statements financial of public companies GOC and SEM (Requirement EITI 2.6)	Publication of the SEM's financial information and GOC be periodic and that this data be accessible on a medium that allows it to be used and consulted by the general public.	Top	SEM and GOC
3	Strengthening DGH's capacity and independence from operators in terms of oil cost control (Requirements EITI 4.9 and 7.4)	Establish a work plan to strengthen the administration's capacity to provide its members with the tools and independence needed to objectively implement oil audits and cost controls.	Top	GMP at EITI Gabon, and DGH
4	Establishment of register of permits in Gabon's extractive sector (EITI Requirement 2.3)	Ensure that a public register of mining and hydrocarbon licenses containing at least the information required by Requirement 2.3	Top	DGH and DGMG
5	Transparency of contracts signed between the Gabonese state and extractive companies (EITI Requirement 2.4)	Develop a roadmap to strengthen disclosure of extractive contracts that details actions, responsible parties, timelines, resources and technical assistance needs.	Top	GMP at EITI Gabon, DGH and DGMG
6	Setting up a public register of beneficial owners of extractive companies operating in Gabon (EITI Requirement 2.5)	Document the government's policy and discussions regarding the establishment of a public register of beneficial owners.	Top	GMP at EITI Gabon, DGH and DGMG
7	Application of the sharing rules set out in the Mining Code (EITI Requirement 2.5)	Ensure application of the legal sharing rules set out in articles 57 and 58 of the Mining Code. Any difficulty in applying these must be discussed and documented.	Top	DGMG and DGCPT
8	Respecting the mechanism of reliability of the data used by the Gabon EITI GMP (EITI Requirement 4.9).	Take measures to raise the awareness of entities and provide reasonable lead times for data certification.	Top	GMP at EITI Gabon

N°	Recommendations	Proposed actions	Level of priority	Structure concerned
9	Monitoring infrastructure supply obligations and agreements of (EITI Requirement 4.3)	Consider in future exercises of communication of confidential information and intelligence to the Independent Administrator for the review of CEPP in relation to barter and infrastructure agreements that should be included in the Gabon EITI reporting process.	Top	DGH
10	Compilation of statistics on the artisanal and informal mining sector in Gabon (EITI Requirement 6.3.a)	Mandate a study covering the craft and trade sector the informal sector in Gabon, including its contribution to the country's economy and employment.	Medium	GMP at EITI Gabon and DGMG
11	Tracking revenues of the extractive sector not accounted for in the Gabonese state budget (EITI Requirement 6.3.a)	Implementation at DGH, DGMG and the DGCPT reports showing the budget lines concerned by these funds set aside on behalf of the State and their allocation.	Top	DGH, DGMG and DGCPT
12	Full disclosure gold production (EITI Requirements 3.2)	Consider communicating in future years from information comprehensive on total gold production.	Average	GMP at EITI Gabon, SEM and DGMG
13	Disaggregate extractive sector data by project (EITI requirements) 4.2)	Take the necessary steps to adapt existing systems to include this information, so that its disclosure is feasible.	Average	Government agencies and the companies extractive
14	Disclosure of amounts transferred or allocated to local authorities (EITI requirements) 5.2)	The amount to be transferred or allocated to local authorities must be determined through the necessary reconciliations between the DGMG and the DGCPT.	High	DGMG and DGCPT
15	Improving the quality of export data (EITI Requirements 3.3)	The DGDDI collects information on the basis of declarations from extractive companies. This data must then be verified by controls and expert appraisals. These data must also be reconciled with other administrations, notably the DGH and DGMG.	High	DGDDI

The recommendations made are detailed in Section 8 of this report.

Paul Stockton

Associate

Moore Insight

St James House, Vicar Lane,

Sheffield, England, S1 2EX

20 April 2023

3 APPROACH AND METHODOLOGY

The reconciliation process was carried out in the following stages:

- scoping study to collect contextual data, determine a materiality threshold, define the scope of reconciliation and update the declaration form;
- collect data on extractive company payments and government revenues, which form the basis for reconciliation work ;
- reconciliation of data reported by reporting parties to identify any discrepancies; and
- contact the declaring parties to analyze discrepancies and adjust them on the basis of the confirmations and justifications provided.

3.1 Gabon EITI report scoping study

The scoping study focused on the hydrocarbon and mining sectors, which are the main source of revenue from extractive industries in Gabon, and included recommendations for :

- payment flows and other data to be included in the reconciliation scope ;
- companies and collecting bodies required to make a declaration ;
- the guarantees to be provided by reporting entities to ensure the credibility of EITI data; and
- the level of disaggregation to be applied to EITI data.

The results of the scoping study, which were approved by the Gabon EITI Multi-stakeholder Group (GMP), are presented in Section 4 of this report.

3.2 Collecting data

The data reporting guidelines and forms as approved by the EITI GMP have been disseminated to reporting parties.

Reporting entities have also been asked to append to their declarations details by receipt and payment date of the amounts reported, and their certified financial statements for the year 2021.

3.3 Reconciliation and investigation of discrepancies

The reconciliation process involved the following steps:

Initial reconciliation: data reported by companies were compiled with State data for reconciliation purposes. All identified discrepancies were listed by nature for each company and each State reporting entity.

In cases where reconciliation of the data did not reveal any significant discrepancies, the State data were considered confirmed and no further analysis was carried out. Otherwise, the discrepancies were notified to the reporting companies and public entities and analyzed for reconciliation purposes.

Gap analysis: For the purposes of reconciliation, GMP has agreed on a materiality threshold of 37 billion FCFA per extractive entity for gaps that require further diligence in terms of analysis and adjustment. If the discrepancies identified are below this threshold, they are not taken into account in the gap analysis.

Follow-up and investigation of discrepancies: discrepancies exceeding the materiality threshold were considered significant. Reporting entities were asked to submit the supporting documents needed to confirm the initial data reported. We also organized meetings with certain reporting parties to obtain further information and clarification.

documents. If the origin of the discrepancy cannot be identified, it is presented in the report as an unreconciled residual discrepancy.

The results of our reconciliation work are presented in Section 6 of this report.

3.4 Gabon EITI data quality and assurance (EITI Requirement 4.9)

In order to comply with Requirement 4.9 of the 2019 EITI Standard to ensure that data submitted by reporting entities is credible, GMP has adopted the following approach:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- bear the signature of a senior manager or a person authorized to bind the company; and
- be certified by an external auditor (who may be the statutory auditor).

Companies were required to enclose certified financial statements with their declarations.

Public administrations and collecting bodies

The declaration form must bear the signature of the senior manager or an authorized person of the declaring public entity.

The Cour des Comptes will be responsible for certifying the figures and producing a letter of affirmation certifying the conformity of the revenues reported with the receipts collected and recorded in the audited state accounts.

Real estate data

The declaration of beneficial ownership must be signed by a senior manager or a person authorized to bind the company. This person will certify that the data declared is accurate and complete.

3.5 Level of disaggregation (EITI Requirement 4.7)

Regarding the level of disaggregation to be applied to the data, the GMP agreed that reporting forms and figures should be submitted :

- by company ;
- per public authority or entity for each company included in the 2021 reconciliation scope;
- by tax and by type of payment flow as detailed in the declaration form; and
- by project (oil, mining).

To this end, the Gabon EITI GMP has adopted the following normative definition of a "project": "A project is defined as operational activities that are governed by a single contract, license, lease, concession or any agreement of a similar legal nature, defining the basis of payment obligations to the State. However, if there is a multiplicity of closely interrelated contracts, the Multipartite Group will clearly identify and document the cases in which a single project is involved."

In order to comply with Requirement 4.7 of the 2019 EITI Standard, the Gabon EITI Multiparty Group has decided that the data will be disaggregated by project and is presented as follows:

Table 13: Summary of project definition by sector

Sectors	Disaggregation by project
Hydrocarbons sector	Per permit (per field/block)
Mining sector	By mining agreement
Transport sector	By transport agreement

3.6 Basis for declarations

The payments and revenues reported in the EITI Report correspond strictly to payment flows or contributions made and collected by the State during 2021. In other words, payments made before January 1er 2021 and payments made after December 31 2021 have been excluded.

Reporting entities were asked to report their payments or income in the currency of payment. Amounts reported by reporting entities in US dollars have been converted at the USD/FCFA rate on December 31, 2021, i.e. 554.6 as communicated by the DGEPF in Le tableau de bord de l'économie pour 2021.

3.7 Summary of information from the scoping study

Information concerning the sectors covered, reporting limitations, materiality threshold, payment flows, government entities and extractive companies, acceptable margin of error, reliability and assurance of data submitted by reporting entities is presented in the table below.

Features	Information
Sectors covered	Oil and Mining subject to disclosure of revenue-related and other unrelated contextual information covering Requirements 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 3.1, 3.2, 3.3, 5.1, 5.2 and 6.3.
Reporting limitations	Absence of TINs in permit lists provided by DGMG and DGH (Requirement 4.1.a) Non-completeness of data provided by DGCPT (Requirement 4.1.b) Absence of payment flows from certain companies in revenue lists provided by DGI and DGDDI (Requirement 4.1.b) Non-exhaustiveness of revenues by flow (Requirement 4.1.b) Absence of a list of revenues received by the Fonds Gabonais des Investissements Stratégiques (FGIS) and expenses disbursed for projects (Requirement 5.3) Failure by DGCPT to communicate lists of transfers of mining and oil revenues to various State entities, communes, local authorities and specific funds (Requirement 5.2)
Materiality threshold	Declaration of receipts by DGCPT: 574445 million F.CFA Declaration of payments by companies: 741 201 million F.CFA Contribution range: Between 20,000 and 50,000 million Cumulative number of companies: 9 for a cumulative % of 91.15 Number of companies covered: 53 Number of companies to be reconciled: 10 Materiality threshold: 20,000 million (20 billion)
Features	**Information**

	The materiality threshold is not applied to the two state-owned companies, Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM). The unilateral declaration is effective for companies not included in the reconciliation scope and whose individual contribution is less than FCFA 20,000 million.
Payment flows	Shares of crude state oil (barrels) collected by Gabon Oil Company (GOC) Legal provisions Other flows declared by the Direction Générale des Hydrocarbures (DGH), Direction Générale des Mines et de la Géologie (DGMG), Direction Générale des Douanes et des Droits Indirects (DGDDI), Direction Générale des Impôts (DGI), dividends from Société Equatoriale des Mines (SEM),
Government entities and extractive companies	**<u>Government entities</u>** Direction Générale de la Comptabilité Publique et du Trésor (DGCPT), Direction Générale des Impôts (DGI) Direction Générale des Douanes et des Droits Indirects (DGDDI) Direction Générale des Hydrocarbures (DGH) Direction Générale des Mines et de la Géologie (DGMG) Gabon Oil Company (GOC) Société Équatoriale des Mines (SEM) **<u>Mining companies (10)</u>** Gabon Oil Company, Perenco oil & gas Gabon, Maurel et Prom, Compagnie Minière de l'Ogooué, Totalenergie ep Gabon, Assala Gabon Energy, Tullow Oil Gabon, Vaalco Gabon, Addax, Société Equatoriale des Mines
Acceptable margin of error	It concerns reconciliation differences (after adjustments) between payments from extractive companies' declarations and revenues from government declarations. Threshold: 5%. Amount above which collection of supporting documents is required (unresolved discrepancies): 37 billion FCFA
Reliability and assurance of data submitted by reporting entities	**Mining companies** The declaration form must (i) bear the signature of a senior manager or a person authorized to bind the company and (ii) be certified by an external auditor (who may be the statutory auditor). **Public administrations and collecting bodies** The declaration form must (i) bear the signature of a senior official or authorized person of the declaring public entity, and (ii) be signed by a senior official or authorized person of the declaring public entity. (ii) the Cour des Comptes is responsible for certifying the figures and producing a letter of affirmation of the conformity of the deferred income to the revenue collected and accounted for in the audited State accounts.

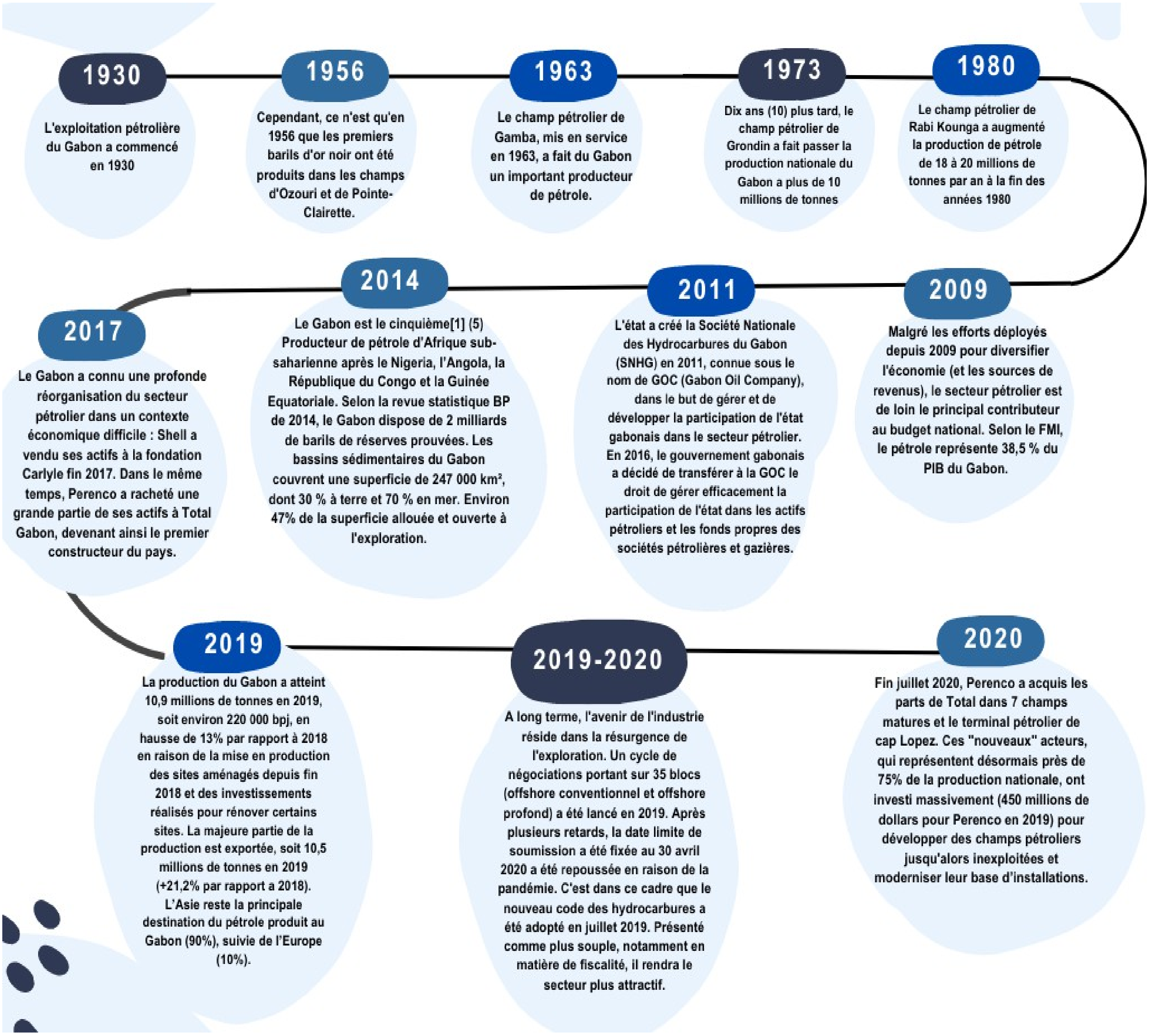
4 CONTEXT OF THE EXTRACTIVE INDUSTRIES

4.1 Context of the hydrocarbon sector

4.1.1 Energy transition and overview of the hydrocarbon sector

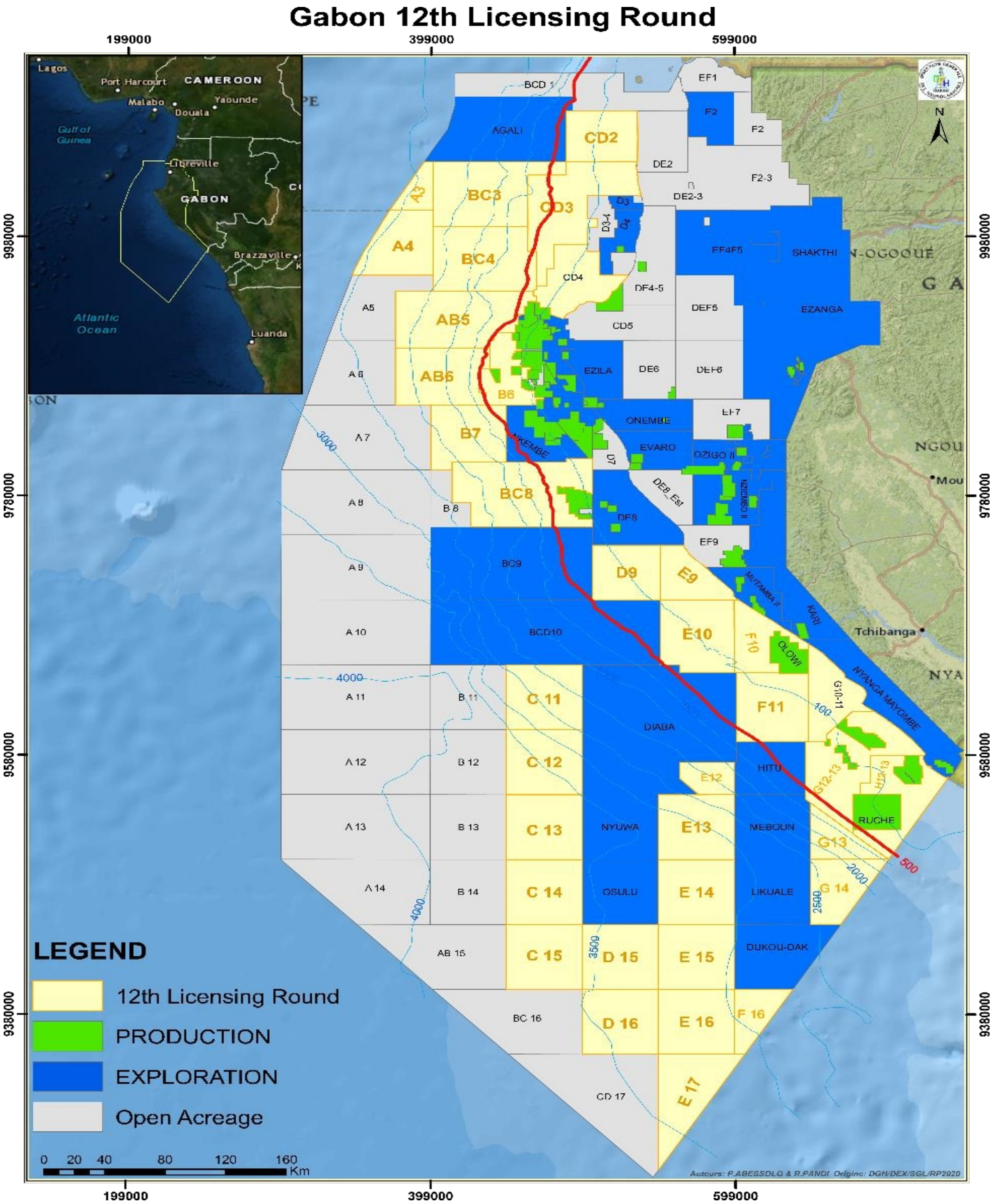
The following is a brief history of hydrocarbon development in Gabon.

Figure 9: Brief history of hydrocarbon development in Gabon



The figure below shows the Gabonese oil basin:

Figure 10: The oil basin[6]



Source: DGH

Total surface area of the Gabonese oil basin: 255,182.72 Km².

- Onshore: 48,535.75 km², or 19.02% ;
- Offshore: 206,646.97 Km², or 80.98% ;

[6] *Direction Générale des Hydrocarbures (D.G.H)*

- Allocated area: 84,108.23 km², or 32.96%;
- Free domain: 171,074.50 Km², i.e. 67.04% ;

According to data provided by the DGEPF, oil production reached 73,292 million bbl in 2021, compared with 78,592 million bbl in 2020, a drop of 6.7%. This deterioration in performance is linked to the continuation of the quota policy set by OPEC+. OPEC+" refers to a group of 23 oil-producing countries: the 13 members of OPEC (Organization of the Petroleum Exporting Countries) and 10 other producers, including Russia. These countries have been working together regularly since late 2016 to support oil prices by pooling their efforts to reduce production.

The following table shows the growth rate of annual oil production in barrels over the last three years, based on data from the DGEPF's economic dashboard:

Table 14: Annual oil production in Gabon between 2019 and 2021

Production	2019	2020	2021	20/21
Production (in millions of tonnes)	10 901	10 766	10 040	-6,70%
Production (millions of barrels)	79 576	78 592	73 292	-6,70%
Exports (in millions of tonnes)	10 553	9 882	9 085	-8,10%

Source: General Directorate for the Economy and Tax Policy

Gabon's energy transition[7]

Gabon's energy profile can be outlined as follows. A new hydrocarbons code was promulgated in 2019 to attract investors, and having ensured great success in the 12th licensing round. Oil accounts for around 20% of GDP and 70% of total export revenues. Three companies (Perenco, Assala Energy, Total) control over 75% of oil production. SEEG, renationalized in 2019, holds a monopoly on electricity production and distribution. More than half of electricity is gas-fired. Total energy consumption has remained stable since 2010, with biomass accounting for around 3/4. Construction of various hydroelectric projects is planned, but is several years behind schedule.

Half of our gas production is still flared. On this front, strong measures with a very significant impact on GHG emissions have been taken, including joining the World Bank's "Global Gas Flaring Reduction" (GGFR) initiative in 2007, the promulgation in 2014 of Law N° 011/2014 regulating the hydrocarbons sector in the Gabonese Republic, banning continuous flaring in Gabon, and Gabon's participation this year in the "Zero Routine Flaring by 2030" initiative launched by the GGFR.

Gabon, with its strong energy potential that has yet to be fully exploited, intends to develop its energy transition towards hydropower and intensify its water and energy supply network throughout the country. Proven gas reserves reach 26 billion cubic meters (end 2020) and oil reserves 2,000 mbl. A large proportion of these reserves are located in deep offshore waters. Hydroelectric potential is among the highest on the African continent, estimated at around 5-6 GW. Per capita primary energy consumption is around 2.3 toe, including 1,005 kWh of electricity (2020).

Gabon plans to make a substantial effort to limit emissions from the energy sector, the second most emissive sector, to 2005 levels or below, notably by switching from fossil fuels to hydro and solar power, improving energy efficiency in households, services, industry and transport, as well as converting natural gas-fired power plants, and by putting

[7] Thematic summary Permanent Technical Secretariat

implementing the "zero flaring" plan in the oil industry, and extending electrical interconnection.

Like other countries around the world, it is facing up to the climate challenge and is committed to exploring the path to decarbonization now, with each country defining its own ways of achieving global targets. The energy transition relies on the commitment of global organizations, countries and individuals to define and follow the steps to move in the common direction of emissions reduction.

Its ambition is to reduce its dependence on oil, which accounts for 38.5% of its GDP, and to increase hydroelectric production to 80% by 2020, compared with just 20% for thermal energy. To achieve this, a new operating framework called the Transformation Acceleration Plan (PAT) was launched in January 2021. It aims to accelerate the Gabonese economy's transition to the post-oil era, by activating new growth drivers, rethinking its social model and making an unconditional commitment in its second Nationally Determined Contribution (NDC) to remain carbon neutral beyond 2050 and beyond.

Under certain conditions, Gabon, 88% of whose territory is forested, is striving to maintain its net carbon absorption at a minimum of 100 MtCO2eq/year beyond 2050, and forecasts a 14.7% reduction in GHG emissions from the forestry sector, a 0.5% reduction in the energy sector and a 40.4% reduction in the agricultural sector in 2030 (compared with the 2005 reference year). These emissions would reach 30 MtCO2eq for forestry and 4 MtCO2eq for agriculture and energy in 2030. Emissions absorbed by the forest carbon sink could reach 152 MtCO2eq in 2030.

This orientation supports the realization of its ecological objective of changing the current energy system to one based on renewable energies, more respectful of the environment by reducing the share of fossil fuels. The Ministry of Oil, Gas and Mines and the Ministry of Energy and Hydraulic Resources share responsibility for the energy sector.

To accelerate its energy transition, Gabon organized an oil and gas summit in Libreville from October 20 to 22, 2021, with the support of IN-VR, the leading organizer of government-supported oil and gas marketing campaigns in the Mediterranean, North Africa and Asia-Pacific regions. Discussions focused on accelerating the development of gas resources and recent developments in local content.

In addition, the elements of the country's national energy transition strategy were presented in October 2022 in Cape Town, South Africa as part of the African Petroleum Week.
"Africa Oil Week". This strategy is focused on the development of gas projects that add value to the gas produced. It consists of moving from non-polluting energy resources to cleaner, low-carbon resources such as gas, which can be used in a number of ways (electricity generation projects, butane gas production, liquefied natural gas production, etc.).

To make the energy transition a reality in Gabon, five (5) flagship programs designed to cover the needs of the population are currently being implemented.

1. Hydropower transition program

Gabon's ambition is to move to 80% hydroelectric production by 2020, compared with just 20% thermal energy. These efforts will boost energy production from 711 megawatts to 1,200 megawatts by 2022. This will be made possible by the creation of hydroelectric dams such as Grand Poubara in Haut-Ogooué, Ngoulmendjim in Estuaire, Dibwangui and the future Impératrice Falls dam, both planned for Ngounié.

2. Expansion program for thermal power plants like Alenakiri or gas-fired power plants like Cap Lopez.

Gabon is also counting on the densification of the medium-energy power network in rural areas through the installation of transformers such as the one recently commissioned on the Kango-Bifoun axis. The same process is planned for the Lambaréné-Fougamou-Mouila and Oyem-Bitam-Batouri-Okok sections.

3. Solar panel deployment program

To date, 4,707 of the planned 5,000 photovoltaic streetlamps have already been installed in rural areas across the country.

4. Integrated drinking water supply and sanitation program

This program was launched in partnership with the African Development Bank (ADB), for the implementation of the vast Greater Libreville worksite (Libreville, Owendo, Akanda and Ntoum) as well as in certain other parts of the country.

5. Water tower and treatment plant commissioning program

The aim is to reach 140,000 m3 per day in Libreville and the surrounding area. Drinking water production in the towns of Makokou, Mitzic, Ndjolé, Lambaréné, Mouila and Booué has also been boosted.

Through the implementation of these programs, Gabon aims to become a major player in the energy transition, while meeting the population's water and electricity needs.

4.1.2 Legal and institutional framework (EITI Requirement 2.1)

Legal framework

Oil exploration and exploitation in Gabon are governed by law n°002/2019 of July 16, 2019, promulgated by decree n°00112/PR on the regulation of the hydrocarbons sector in the Republic .[8]

The special conditions applicable to oil title holders are defined in the oil contracts signed between the State and the oil companies.

The establishment agreements between the Government of the Republic of Gabon and the oil companies operating in Gabon, in exploration or production, were signed, for the most part, before the adoption of the current Code for the hydrocarbons sector in 2019. By virtue of the principle of stability of the legal and fiscal regime provided for in the various codes, there are now four (4) regimes in Gabon: that of the 1962 Code, that of the 1975 Code, that of the 2014 Code, and that of the 2019 Code, with the option for oil companies to opt for the regime adopted in the 2019 Code.

The oil sector in Gabon is governed by :

- Law no. 15/62 establishing a mining code in the Gabonese Republic ;
- Law 14/74 of January 21, 1975 on oil exploration and exploitation activities 1975 ;
- Decree n°0652/PR/MMPH of April 13, 2011 creating the National Commission for the establishment of Security Stocks of petroleum products;
- Decree no. 269/PR/MMEPRH of May 3, 2000 on the responsibilities and organization of the Ministry of Mines, Energy, Oil and Hydraulic Resources;
- Decree no. 1017/PR/MMPH of August 23, 2011 creating the GOC;
- Décret n°0458/PR/MPERH du 19 avril 2013 portant attributions et organisation du Ministère du Pétrole, de l'Energie et des Ressources Hydrauliques ;

[8] *https://www.droit-afrique.com/uploads/Gabon-Code-2019-hydrocarbures.pdf*

- Loi n°11/2014 du 28 aout 2014 portant règlementation du secteur des hydrocarbures en République Gabonaise ;
- Décret N° 0211/PR/MPH du 06/04/2016 fixant la procédure d'accès au domaine pétrolier ;
- Arrêté n°0307/PM du 13 mars 2017 portant création organisation et fonctionnement de la Commission pour l'examen des problèmes sociaux du secteur Pétrolier ;
- Law n°002/2019 of July 16, 2019, promulgated by decree n°00112/PR on the regulation of the hydrocarbons sector in the Republic ;
- Decree No. 00232/PR/MPGM of 09/09/2021 setting the terms and conditions for implementing local content objectives in the hydrocarbons sector.

The Hydrocarbons Code provides the legal framework for government intervention in the hydrocarbons sector. It sets out the conditions for obtaining a permit or authorization. It defines the various types of permit and their characteristics. It describes the rights and obligations attached to the exercise of hydrocarbon activities by permit holders and their relationship with the State. It also sets out the conditions for State participation in petroleum contracts.

The Hydrocarbon Code also provides the legal, fiscal and customs framework for oil and gas activities in Gabon. It provides for sector-specific taxation for companies holding oil permits. It defines the principles and rules relating to sustainable development, quality, health, hygiene, safety and the environment.

The new law n°002/2019 of July 16, 2019 regulating the hydrocarbons sector in the Gabonese Republic has, according to article 2, the following objectives:

- to define the rights and obligations of natural or legal persons operating in the hydrocarbons sector;
- set the institutional framework for the Hydrocarbons sector;
- define the legal, fiscal, customs, foreign exchange and contribution regime for hydrocarbon activities;
- promote the hydrocarbon sector by creating a national industrial fabric and strengthening national capacities;
- define the conditions for supplying information, data and reports relating to hydrocarbon activities;
- lay down provisions for the development of biofuels in the Hydrocarbons sector; and
- lay down provisions for gas recovery.

In addition to the Hydrocarbons Code, other legal and regulatory texts contain provisions relating to the mining sector. The main ones are :

- the General Tax Code: updated by law n°019/2022 of August 08, 2020 amending certain provisions of law n°31/2021 of March 23, 2022;
- the Customs Code[9] : promulgated by Law n°2014-003 of April 25, 2014 and updated by Regulation n°05/19-UEAC-010 A-CM-33 of April 8, 2019 revising the Customs Code;
- the investment charter promulgated by law n°15-98 of July 23, 1998.

Institutional framework

The Ministry of Oil, Gas and Hydrocarbons is responsible for promoting and controlling hydrocarbon exploration and production activities in Gabon. The Ministry is also responsible for implementing and monitoring government policy, and for drafting the legislative and regulatory provisions applicable to the hydrocarbons sector.

[9] https://www.legigabon.com/douanes-impots-et-taxes

The main structures involved in the hydrocarbons sector and their responsibilities are summarized in the following table:

Table 15: Institutional framework of the hydrocarbon sector in Gabon

LE CONSEIL DES MINISTRES	Le Conseil des Ministres est l'instance suprême qui a pouvoir de décision sur toute l'activité minière sur le territoire national. Il statue sur tout sujet minier d'intérêt national et a notamment autorité pour accorder ou retirer des titres miniers et autres autorisations minières.
MINISTÈRE DU PÉTROLE ET DU GAZ	Le Ministère est responsable de la mise en œuvre de la politique gouvernementale en matière d'hydrocarbures. (Art.16 code HC 2019)
LA DIRECTION GÉNÉRALE DES HYDROCARBURES (D.G.H)	La DGH est chargée de la mise en œuvre de la politique pétrolière définie par l'état et de la gestion et de l'exploitation optimale des ressources en hydrocarbures de l'état est régie par le décret n° 346/PR/MERH du 22 avril 1977. Elle a été effectivement créée en janvier 1978, la DGH est un organisme gouvernemental d'intervention et de contrôle des activités pétrolières.
AUTORITÉ DE RÉGULATION	L'autorité de régulation est une autorité administrative indépendante. Ella a été créé pour veiller au respect des règles d'objectivité, d'éthique, de libre concurrence, de transparence et de non-discrimination dans l'exercice des activités d'hydrocarbures. (Art.16 Code HC 2019)
OPÉRATEUR NATIONAL	L'opérateur national agit en son nom ou pour le compte de l'état dans le domaine concurrentiel des hydrocarbures. (Art.34 Code HC 2019)
ORGANES CONSULTATIFS	Les organes consultatifs est composée de la manière suivante : -La commission technique paritaire des prix du pétrole, en abrégé CTPPP ; -La commission nationale des prix des produits pétroliers, en abrégé CNPPP ; La commission de suivi des recettes pétrolières, en abrégé COSUREP. Les attributions, l'organisation et le fonctionnement de ces organes consultatifs sont fixés par les textes en vigueur. (Art.35 Code HC 2019)

4.1.3 Fiscal framework for the hydrocarbon sector (EITI Requirement 2.1)

Oil companies are subject to a petroleum tax system governed by the Hydrocarbons Code. Subject to the tax advantages provided for by the aforementioned code or any specific regime that may be negotiated as part of a petroleum agreement, holders of petroleum titles are required to are subject to ordinary taxes and duties governed by the General Tax Code and the Customs Code.

a) Oil taxation

Under the provisions of the Hydrocarbon Code, oil companies are subject to the payment of the following royalties and taxes:

Table 16: Main taxes applicable to oil companies under the petroleum tax system

Type of tax	Definition	Rates	Type of payment	Reference
Bonus	Signing bonuses for hydrocarbon contracts, for contractual modifications and for production are negotiable and fixed. based on the economic interest of the defined area.	Negotiable	In cash	Article 206 of the Hydrocarbons Code 2019
	Bonuses for extending the exploration period, extending an exploration phase and renewing a petroleum title relating to the production of hydrocarbons are non-negotiable and are set in the hydrocarbon contracts.	CEPP	In cash	Article 206 of the Hydrocarbons Code 2019
Surface fees	A surface royalty is payable by the contractor in return for the surface area made available by the State throughout the term of validity of the exclusive petroleum title.	100 FCFA per hectare in the exploration phase and 5,000 FCFA per hectare in the operational phase.	In cash	Article 207 of the Hydrocarbons Code 2019
Proportional Mining Royalty (RMP)	As from the declaration of production of each liquid hydrocarbon deposit, the contractor is subject to a proportional mining royalty based on the total area of the deposit. total available hydrocarbon production from the delimited area.	CEPP	In cash	Articles 209, 210 and 211 of the Hydrocarbons Code 2019
Assistance funds	For the duration of the hydrocarbon contract, the contractor will make an annual contribution to the financing of assistance funds, in particular : -the hydrocarbon support fund ; -the hydrocarbon administration equipment fund ; -the training fund ; -the local community development fund; and -the fund for the mitigation of the environmental impact of oil activity.	CEPP	In cash	Article 212 of the Hydrocarbons Code 2019
State share of production sharing	After the contractor has taken off hydrocarbons to recover oil costs, the remaining production is shared between the State and the contractor, according to the terms defined in the production sharing contract. Remaining hydrocarbon production from all operating zones of a given production sharing contract is shared between the State and the contractor according to the cumulative total available production, the average daily production, the R factor or the internal rate of return. The choice of the method for sharing the remaining hydrocarbon production is made by mutual agreement. Whatever the production sharing method chosen, the minimum rate representing the State's share must not be less than : For liquid hydrocarbons : -45% for the conventional zone; 40% for deep and ultra-deep offshore. For gaseous hydrocarbons :	CEPP	In kind	Articles 13, 214, 215 and 216 of the Hydrocarbons Code 2019

Type of tax	Definition	Rates	Nature payment	Reference
	-25% for the zone conventional zone ; 20% for deep and ultra-deep offshore.			
The provision for diversified investments (PID) and the provision for investment in hydrocarbons (PIH)	The PID is a financial contribution tailored to the objectives of diversifying the Gabonese economy, and the PIH is a contribution tailored to the objectives of developing the hydrocarbon industry within the Gabonese economy. The contractor is required to set up the PID and PIH at the start of hydrocarbon production. The PID and PIH rates are based on a percentage of the contractor's sales and are set at 1% respectively for and 2% for HSP.	CEPP	Provision, without direct transfer of funds t othe State	Article 217 of the Hydrocarbons Code 2019
Petroleum tax or corporate income tax under the General Tax Code	Oil oil tax applies to operating agreements. It is assessed on taxable profit, as defined by the French General of Taxes.	35%	In cash	Article 16 of the French General Tax Code and Article 223 of the French Tax Code. Hydrocarbons 2019

b) Common law taxation

The table below shows the main taxes paid by oil companies:

Table 17: Main taxes applicable to oil companies under ordinary law

Type of tax	Definition	Reference	Special features. sector hydrocarbons
Value-added tax (VAT)	Individuals or legal entities, including public authorities and bodies governed by public law, as well as economic interest groups, who carry out taxable transactions falling within the scope of the tax on a regular or occasional basis and in an independent manner, in the course of an economic activity carried out for consideration, are subject to value-added tax (VAT).	Article 207 of the French General Tax Code	- All hydrocarbon activities carried out by contractors are subject to VAT at a rate of 0%. - Goods and services of all kinds purchased from foreign suppliers and intended for hydrocarbon activities are imported in VAT exemption
Personal Income Tax (IRPP)	A single annual personal income tax is introduced. This tax, known as Impôt sur le Revenu des Personnes Physiques or IRPP for short, is levied on the taxpayer's overall net income. Subject to special provisions for certain categories of income, this overall net income is made up of the total net income from the following categories: • property income ; • salaries, wages, allowances, emoluments, pensions and annuities ; • capital gains ; • capital gains realized by individuals and similar entities ; • profits from industrial, commercial and craft activities ; • non-commercial profits and similar income; and • farm profits.	Article 73 of the French General Tax Code	No special features.
Patent contribution	The "contribution des patentes" is made up of a fixed duty established either according to a general tariff for the professions listed in table A, or according to an exceptional tariff for those listed in tables B and C. C. These rates are listed in the appendix to this chapter in the corresponding tables.	Article 253 Article of the General Tax Code	Oil drilling

Nature of the tax	Definition	Reference	Special features. sector hydrocarbons
	The table under article 271 of the General Tax Code "trades, industries and professions not included in these tables are nevertheless subject to the Patente. The duties to which they must be subject are regulated according to the analogy of the operations or objects of the business. commerce".		
Contribution Foncière des Propriétés Bâties (CFPB)	An annual contribution is levied on built properties with masonry foundations, such as houses, factories, stores, sheds and factories, with the exception of those expressly exempted. exempted by the provisions of articles 280 to 283 of the French General Tax Code.	Article 278 of the French General Tax Code	No special features.
Property tax on non-built properties (CFPNB)	An annual contribution is levied on undeveloped property of all kinds, whether registered or not. or or not. Land within the urban perimeter is considered urban property, and land outside the urban perimeter is considered rural property. of these limits.	Article 291 and 292 du Code Général des Taxes	No special features.
Contribution to Vocational Training	The Vocational Training Contribution is calculated on the total annual payroll, comprising all gross monthly remuneration received by each employee, including allowances, bonuses, gratuities and all other benefits in money and in kind, before deduction of pension and social security contributions, up to the maximum ceiling. set by the Caisse Nationale de Sécurité Sociale (CNSS).	Article 8 alinéa 1 nouveau (LFR2017) du General Tax Code	No special features.
National Housing Fund	All wages and salaries, including benefits and allowances of all kinds, which form the basis for contributions to the family benefits and industrial accident schemes, up to the ceiling set by the Caisse Nationale de Sécurité Sociale (CNSS), are as follows subject to a levy intended to feed the Fonds National de l'Habitat.	Article 401 of the French General Tax Code	No special features.
Additional tax on salary & wages	The additional tax on salaries and wages is payable by individuals who receive income as defined in article 90 above.	Article 346 of the French General Tax Code	No special features.
Flat-rate housing tax	The flat-rate housing tax is payable on all premises used for residential purposes, regardless of the occupant's status.	Article 376 of the General Tax Code	No special features.
Special real estate tax on rents	The special real estate tax on rents is payable by natural or legal persons renting bare land or built-up buildings for residential or business use. industrial or commercial.	Article 384 of the French General Tax Code	No special features.

Withholding tax	VAT is deducted by the Treasury from the sales of payments for contracts with the State, local authorities and financially autonomous administrations. The withholding tax is equal to 40% of the amount of the tax due on contracts or as provided for in the agreement or invoice. The withholding tax provided for in this article gives rise to : • payment of the amount deducted to the Direction Générale des Impôts, together with the supplier's tax identification number; • the issuance of a receipt by the Direction Générale des Impôts (tax office) to justify the tax deducted. In support of the VAT return, taxpayers are authorized to produce a detailed statement of deductions made by the State, authenticated by the Treasury, indicating in particular : • the subject and amount of the contract ; • the period concerned ; • the amount received over the period ; • the amount of withholding tax.	Article 239 of the French General Tax Code	No special features.
Nature of the tax	**Definition**	**Reference**	**Special features. sector hydrocarbons**
Supplementary tax on wages and salaries salaries	The supplementary tax on salaries and wages is payable by individuals receiving income as defined in article 90 of the French General Tax Code.	Article 346 of the French General Tax Code	No special features.

4.1.4 Granting and transfer of hydrocarbon permits (EITI Requirement 2.2)

a) Hydrocarbon licensing

The Hydrocarbon Code requires prior authorization from the competent authorities or the conclusion of a petroleum contract before any petroleum activity can take place. In this respect, the Hydrocarbons Code 2019 distinguishes five (5) types of licenses:

Figure 11: Summary of rights types in Gabon's hydrocarbon sector

1 Autorisation exclusive de prospection

L'autorisation exclusive de prospection est délivrée au titulaire d'un contrat d'évaluation technique. (Art.80 code HC 2019)

Ne peut dépasser dix-huit mois (18)

2 Autorisation exclusive d'exploration

L'autorisation exclusive d'exploration donne a son titulaire le droit exclusif d'opérer dans une zone définie, au nom et pour le compte de l'état, les travaux d'exploration, notamment la sismique, les forages d'exploration et d'appréciation tels que prévus dans le contrat. (Art.81 code HC 2019)

Huit ans (8), prorogée d'un an (1)

3 Autorisation exclusive de développement et de production

L'autorisation exclusive de développement et de production confère à son titulaire le droit exclusif d'effectuer, au nom et pour le compte de l'état, les travaux de développement et de production des hydrocarbures dans la zone d'exploitation. (Art.84 code HC 2019)

Dix ans (10), pour la zone conventionnelle, renouvelable pour trois phases d'une durée de cinq ans (5) chacune

4 Autorisation exclusive de production

L'autorisation lui confère le droit exclusif de produire des hydrocarbures provenant du champ objet dudit contrat, en contrepartie d'une rémunération convenue par les parties. (Art.93 code HC 2019)

Conformément à l'accord des parties

5 Permis d'exploitation

Le permis d'exploitation confère à son titulaire le droit exclusif d'effectuer les travaux de développement et de production dans la zone d'exploitation. (Art.95 code HC 2019)

Dix ans (10), renouvelable pour deux phases d'une durée de cinq ans (5) chacune.

The granting of a permit gives rise to the signing of a hydrocarbon contract which, according to article 39, may take the form of a service contract, a technical evaluation contract, an exploration and production sharing contract, an exploitation and production sharing contract, etc. The contract must be signed by the parties concerned.

or any other type of contract authorized by law n°002/2019 on the Hydrocarbons Code of the Gabonese Republic or practiced in the international oil industry.

Hydrocarbon contracts cover the following points: the exploration perimeter, the duration of the contract and the petroleum titles concerned, as well as the terms and conditions for their renewal; state participation, stability, force majeure and dispute resolution; obligations relating to the environment, health, safety and site rehabilitation; transfer terms and conditions; local employment, as well as work and investment commitments; and the tax and customs regime. They also define the terms and conditions relating to the portion of production to be sold on the local market.

b) Licensing procedures

Article 36 of the 2019 Hydrocarbons Code states that "Access to the petroleum sector is by tender or direct consultation", and article 37 adds that
"The invitation to tender and direct consultation are conducted by the Hydrocarbons Administration, in accordance with the provisions of the texts in force in the hydrocarbons sector".

These terms and conditions were set out in Decree no. 0211/PR/MPH of 06/04/2016 laying down the procedure for access to the oil sector, which states in the first article that "Access to the oil sector is achieved through the implementation of tendering procedures or direct consultation".

Tender procedure

Articles 2 and 3 stipulate that the bidding procedure for access to the oil field may be open or restricted.

According to article 8, "the tenderer's offer shall comprise a technical offer and a financial and commercial offer, each placed in a sealed envelope bearing the name of the tenderer, the call for tenders references, the technical or financial nature of the offer and the block covered by the tender".

We have examined the terms of reference for the twelfth (12ème) invitation to tender for Gabon's maritime sedimentary basin for the allocation of thirty-five (35) exploration blocks published in 2018[10] and for which the submission of bids closed on June 30, 2021. To select the oil companies, the terms of reference determined the constituent elements of the technical and commercial bids:

- Technical offer :
  - duration of exploration phases;
  - seismic data acquisition volume ;
  - the number of wells to be drilled and their distribution by phase ;
  - the estimated cost of the work; and
  - any other additional information likely to add value to its offer.
- Commercial offer :
  - the proportional mining royalty rate ;
  - cost recovery limit ;
  - the percentage of the 1ère production sharing tranche;
  - amounts of assistance funds ;
  - the CEPP signature bonus;
  - state participation; and
  - any other additional information likely to add value to its offer.

[10] http://gabon12thround.com/wp-content/uploads/TENDER-SPECIFICATION-_-French-version.pdf

The criteria for evaluating bids are therefore both technical and financial. The State evaluates the bids according to criteria divided into economic and fiscal elements on the one hand, and technical elements on the other.

As it turns out, the regulations leave it up to the Direction Générale des Hydrocarbures (DGH) to determine the criteria for assessing bidders' technical and financial capabilities.

Bids are opened and evaluated by an Evaluation Committee set up by Order of the Ministry in charge of Hydrocarbons. Bids are opened by block in public session.

At the end of the evaluation process, and according to articles 21 and 22 of the 2019 Hydrocarbons Code, "at the end of its work, the commission transmits to the competent authority the bid evaluation report containing the final ranking". "The competent authority declares the bid evaluation phase closed and makes the results public".

According to article 23, "the bidders selected in order of ranking are admitted to negotiate a hydrocarbons contract with the hydrocarbons administration. In the event of unsuccessful negotiation with the top-ranked bidder, negotiations are passed on to the second-ranked bidder or to the next highest bidder. In the event of success, the hydrocarbon contract is signed between the administration and the bidder.

The Hydrocarbons Code 2019 specifies that the operating permit is issued after signature of the decree approving the exploration and production sharing contract.

Consultation procedure

Articles 24 to 28 of the 2019 Hydrocarbons Code define the direct consultation procedure as the procedure by which the Ministry in charge of Hydrocarbons initiates any discussions with the aim of concluding a hydrocarbon contract with one or more pre-identified bidders. The competent authority may invite interested parties to submit their bids or specify their interests. Any legal entity wishing to obtain a petroleum block by direct consultation must send a written request to the competent authority or to the Hydrocarbons Administration, in which it expresses its interest by providing evidence of its technical and financial capabilities.

The bidder whose offer is deemed satisfactory is admitted to negotiate a hydrocarbons contract with the hydrocarbons administration.

c) Hydrocarbon licenses to be awarded in 2021 (Gabon12th round)

The document de cadrage macroéconomique et budgétaire 2022-2024 drawn up by the Ministère de l'Econome et de la Relance and the Ministère du Budget et des Comptes Publics and published on June 24, 2021[11] , states that to combat the long-term decline in production, the renewal of reserves through intensified exploration is necessary. As a result, plans to allocate oil blocks through the 12ème call for tenders or through over-the-counter negotiations have been initiated.

Table 18: List of blocks to be auctioned under the 12th call for tenders12

N°	Blocks	Area km^2	Water depth (m)
1	A3	695	200 - 2500
2	A4	2 085	2300 - 2500
3	AB5	3 455	200 - 2200
4	AB6	2 574	400 - 2300
5	B6	1 250	100 - 700
6	B7	2 285	200 - 2400
7	BC3	3 384	1000 - 2300

[11] https://www.mays-mouissi.com/wp-content/uploads/2021/07/Document-de-cadrage-macroeconomique-et-budgetaire-2022-2024.pdf

[12] http://gabon12thround.com/wp-content/uploads/TENDER-SPECIFICATION-_-French-version.pdf

N°	Blocks	Area km²	Water depth (m)
8	BC4	3 299	200 - 2200
9	BC8	4 066	100 - 2400
10	CII	2 500	1000 - 3500
11	C12	2 500	2500 - 3800
12	C13	2 500	3600 - 3800
13	C14	2 500	3500 - 3800
14	C15	2 500	3500 - 3800
15	CD2	2 114	0 - 400
16	CD3	3 493	0 - 100
17	CD4	1 947	0 - 200
18	D9	1 887	30 - 200
19	D15	2 500	3200 - 3500
20	D16	2 500	3200 - 3600
21	E9	1 101	0 - 100
22	E10	2 926	30 - 500
23	E12	818	1300 - 2400
24	E13	2 500	2100 - 3400
25	E14	2 500	3000 - 3200
26	E15	2 500	2900 - 3200
27	E16	2 500	2900 - 3300
28	E17	2 525	3100 - 3700
29	F10	1 369	0 - 100
30	F11	2 502	40 - 800
31	F16	1 128	2700 - 3100
32	G10-11	1 872	0 - 100
33	G12-13	2 989	0 - 800
34	G14	1 941	800 - 2600
35	H12-13	1 929	0 - 800

In addition to the 35 blocks up for auction under the 12ème call for tenders, Gabon is also offering several blocks in the conventional oil domain for negotiation by mutual agreement.

DGH has confirmed that no contracts have been awarded in 2021.

d) Hydrocarbon licenses to be transferred in 2021

Sub-section 3 chapter 1 of the 2019 Hydrocarbons Code, relating to production sharing contracts, provides that the rights and obligations of the contractor under the production sharing contract are assignable and transferable, subject to approval by the competent authority and payment of any relevant duties and taxes. The request for authorization to transfer or cede must include the terms and conditions of the planned operation, in particular the identity of the assignee, the method of determining the price and the terms of payment. In the event of a transfer or assignment of rights, the State has a right of first refusal.

According to Article 197 of the Hydrocarbons Code 2019, capital gains realized on transfers of rights and obligations arising from a production sharing contract are taxed at the standard corporate income tax rate.

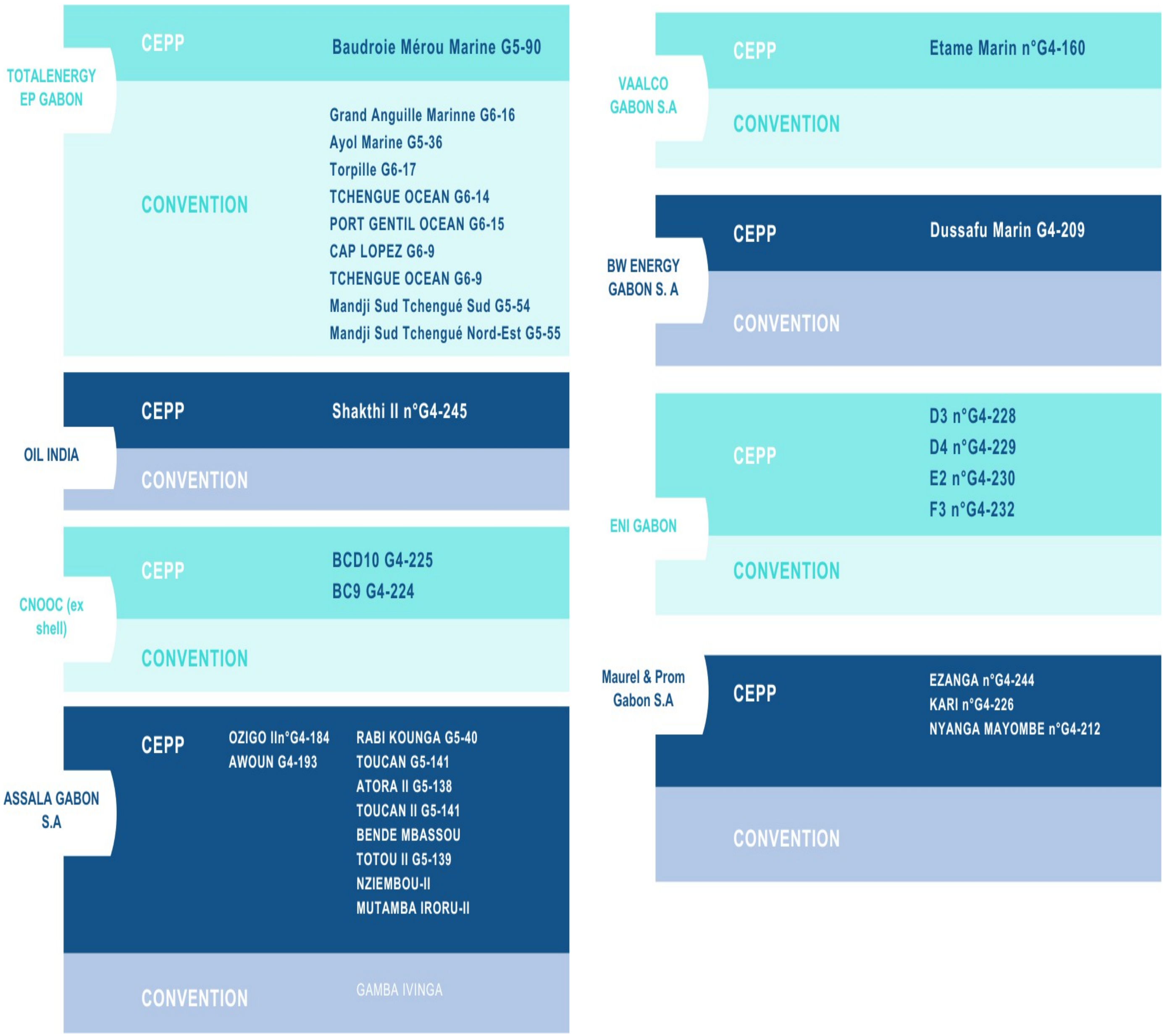
DGH has confirmed that no asset transfers or disposals have taken place in 2021.

4.1.5 Public register of oil and gas permits and contracts (EITI Requirement 2.3)

The Hydrocarbons Code 2019 provides for the obligation to keep a public register of petroleum permits. According to Article 15: "Information relating to petroleum blocks and titles is recorded in the Hydrocarbons cadastre kept by the Ministry. This information is published in accordance with the terms and conditions set by regulation".

DGH has a register of exploration and exploitation contracts. However, the DGH has confirmed that it is planned to open this register to the public as part of the implementation of the contracts and licenses disclosure action plan.

Figure 12: Summary of oil contracts in Gabon



£fi00C (tx
shell)

CONVENT1O
N

Baudroie Mérou Marine G5-90

Grand Anguille Marinne G6-16
Ayol Marine G5-36
Torpedo G6-17
TCHEk¢rE OCE z
ct.'I PORT ¢EłJTIL 0CE1łi
Gî-1ł CAP LOPEZ GI-I
TCHEHGŁE 0CEA8 GI-ł
\landjl îlud Tchenguś 58ü G5-5ł
\landjl 5u4 T'hanguś ã¢rt-Eel GS-55

OIL IäDIA

CEPP

Shakthi II n°G4-245

CN00D(e

BCD10 G4-225
BC9 G4-224

CON¥ENT|0
N

ASSALA GABON
S.A

CEPP

OZIGO IIn°G4-184
AWOUN G4-193

RABI KOUNGA G5-40
TOUCAN G5-141
ATORA II G5-138
TOUCAN II G5-141
BENDE MBASSOU
TOTOU II G5-139
NZIEMBOU-II
MUTAMBA IRORU-II

YAALCO
GABONEA

CONVENT1ON

Etame Marin n°G4-160

BW ENERGY
GABON S. A

CEPP

Dussafu Marin G4-209

EDI GABON

AGREEMENT

D3 n°G4-228
D4 n°G4-229
E2 n°G4-230
F3 n°G4-232

Maurel & Prom
Gabon S.A

CEPP

EZANGA n°G4-244
KARI n°G4-226
NYANGA MAYOMBE n°G4-212

PERENCO OIL & GAS GABON	CONVENTION	KOWE n°G4-146	EOV n°G5-92
		Igongo	GOMBE MARIN SUD n°G5-41
		Pageau	LIMANDE G5-79
			LOCHE EST G5-107
			Girelle
			AIGLE G5-70
			PELICAN EST G5-49
			OBANDO MARIN DE 4-6
			BREME G5-65
			OLENDE-OLENDE OUEST G5-76
			M'POLUNIE G5-74
			REMBO-KOTTO G5-77
			ASSEWE G5-71
			MALEMBE n°G5-84
			M'BYA MARIN G5-33
			MWENGUI G5-71
			ECHIRA G5-43
			MOUKOUTI G5-73
			NIUNGO G5-75
			VANNEAU G5-48
			Hylia II-n°G5-113
			Grondin-Mandaros
			Barbier
			GANGA G5-72
			AVOCETTE n°G5-111
			COUCAL n°G5-112
			Simba
			Tchatamba
			OBA G5-97
			OZANGUE G5-94
			Moba
			OGUENDJO ESTOGUENDJO OUEST DE-2
			BATANGA G8-11

Source: DGH

4.1.6 Oil contracts (EITI Requirement 2.3)

The Hydrocarbons Code 2019, in its article 39 distinguishes five (5) types of oil contracts namely:

Figure 13: Summary of the five (5) types of petroleum contracts

Contracts services

Contract between the State and a service provider whereby the latter undertakes to carry out upstream activities in the name and on behalf of the State and receives as remuneration a specified or determinable amount, payable in cash or in kind (Art 9 HC Code 2019).

Evaluation contract technique

Contract between the State and a contractor to carry out, at its exclusive cost and risk, on behalf of the State, all prospecting work preliminary of reconnaissance, including the use of geophysics methods geological and (Art 9 Code HC 2019).

Contract of exploration and sharing production

The exploration and production sharing contract defines the conditions under which the contractor undertakes to carry out, at its exclusive technical and financial risk, in the name and on behalf of the State, exploration activities and, in the event of discovery, the exploitation of hydrocarbons. In return, it receives a share of hydrocarbon production (Art 61 Code HC 2019).

Operating and production sharing contract	The exploitation and production sharing contract defines the conditions under which the contractor undertakes to carry out, at its exclusive technical and financial risk, in the name and on behalf of the State, hydrocarbon development and production activities, and in return receives a share of hydrocarbon production. It sets out the procedures for recovering oil costs and the conditions for sharing production (Art 66 Code HC 2019).
Agreement operating	The operating agreement is open exclusively to hydrocarbon exploitation activities on marginal discoveries, marginal fields and mature fields.

Standard" model for a Contract for Exploration and Production Sharing (CEPP)

As part of the "Gabon12th round", a "Standard" model Exploration and Production Sharing Contract (EPSC) has been prepared and published on the website dedicated to this campaign: http://gabon12thround.com/wp-content/uploads/CEPP-Type-zone-Conventionnelle.pdf.

A "standard" CEPP model provided by the DGH and presented in appendices 16 & 17 of this report stipulates that the contract must be signed between the Republic of Gabon, represented by the Ministry in charge of Hydrocarbons and the Minister for the Economy and Recovery, and the license operator. This model sets out the conditions for work programs and budgets, petroleum costs, production sharing, fiscal conditions, local content, etc.

4.1.7 Publication of oil permits and contracts (EITI Requirement 2.4)

In Gabon, all signed oil contracts are approved by decree and published in the Official Gazette (https://journal-officiel.ga/). We have identified two decrees relating to the approval of amendments to two (2) CEPP Exploration and Production Sharing Contracts published in the Official Gazette in 2021:

- Decree N° 00250/PR/MPGM of 23/11/2021 approving the Exploration and Production Sharing Contract named "KARI II n°G4-264[13]
- Decree N° 00251/PR/MPGM of 23/11/2021 approving the Exploration and Production Sharing Contract named "NYANGA-MAYOMBE II n°G4-263".[14]

The new law n° 002/2019 of July 16, 2019 regulating the hydrocarbons sector in the Gabonese Republic does not require the publication of CEPPs.

The model CEPP communicated by the DGH (Appendices 16 & 17 of this report), as well as the one published within the framework of Gabon 12th round15, specifies in article 3.16 that each party considers the contents of the present contract and its appendices as confidential and undertakes, in its own name and in the name of the service companies or consultancy firms working on its behalf, not to disclose them to third parties without prior authorization from the other party. As far as the French State is concerned, this obligation shall remain binding on the Contractor for ten (10) years after the expiry of the present Contract.

The GMP has also proposed an Action Plan for the Disclosure of Oil, Gas and Mining Contracts, presented in Appendix 20 of this report, based on ten (10) activities drawn from the EITI International Secretariat's checklist.

[13] https://journal-officiel.ga/17983-00250-pr-mpgm/
[14] https://journal-officiel.ga/17984-00251-pr-mpgm/
[15]h ttp://gabon12thround.com/wp-content/uploads/CEPP-Type-zone-Conventionnelle.pdf

4.1.8 State participation in the hydrocarbons sector (EITI Requirement 2.6)

Gabonese government shareholding in oil companies

Article 5 of the Hydrocarbons Code stipulates that the State may acquire a maximum 10% stake in the share capital of any operator applying for or holding an exclusive development and production authorization. This stake is acquired at market conditions.

According to the declarations of the companies included in the reconciliation perimeter, the State's stake in the share capital of these companies breaks down as follows:

Table 19: State shareholding in oil companies included in the 2021 reconciliation scope

No.	Company name	Participation
1	PERENCO OIL & GAS GABON	0%
2	MAUREL AND PROM	0%
3	Total Energie EP GABON	25%
4	Assala Gabon Energy	25%
5	TULLOW OIL Gabon	0%
6	VAALCO GABON SA	0%
7	ADDAX	0%

Source: company declarations

Gabonese state participation in oil contracts (L'Etat Partenaire)

As soon as a hydrocarbon deposit is brought into production, the Partner State participates by right in the rights and obligations arising from each CEPP signed. The production sharing contract must include a clause stipulating the State's participation, which may not exceed a 10% interest in the operations. This shareholding, at the State's discretion, may be held by the Contractor[16] , and it must sign an Association Agreement with the members of the Contractor binding the Partner State and the companies making up the Contractor.

The State can transfer the management of its holdings to the national operator, and it bears no risk during the exploration period .[17]

The Partner State participates, to the extent of its percentage interest, in the Petroleum Costs relating to the development and production of the Exploitation Zone, excluding any exploration expenses. The Partner State's share of the Petroleum Costs is reimbursed to the Contractor, in kind, by deducting a portion of the hydrocarbon production.

The contractor is entitled to recover the oil costs it has incurred and paid in connection with oil operations within the delimited area, by taking in kind a portion of the hydrocarbon production.[18] The remaining production is shared between the State and the contractor, according to the terms defined in the production sharing contract.

State participation in oil costs

Companies operating in the hydrocarbon sector in Gabon are obliged to keep an account of oil costs in accordance with contractual stipulations, in the same way as they are obliged to keep accounts in compliance with current regulations.

The petroleum costs account must therefore record all expenses incurred in petroleum operations, including payments for geology, geophysics, drilling, well equipment and production testing, as well as all revenues received. This account should show :

---

[16] Article 218 Hydrocarbon Code 2019

[17] Article 218 Hydrocarbon Code 2019

[18] Article 220 Hydrocarbon Code 2019

- exploration expenditure to discover Hydrocarbons ;
- appraisal expenses to determine whether the discovered deposit is commercially exploitable and to determine its limits;
- development costs, including the costs of laying platforms and pipelines and all other operations carried out with a view to producing, transporting, processing and storing Hydrocarbons at the loading terminal;
- operating expenses related to the design, management and execution of work directly or indirectly related to the operation and maintenance of Hydrocarbon production, processing, storage and transportation facilities

Companies operating in the hydrocarbon sector in Gabon are entitled to recover the oil costs they have incurred by deducting a portion of net production, in accordance with the following principle "last-in, first-out" basis. In this sense, the balance of oil costs not recovered in 2020 is added to the amount of oil costs for calendar year 2021. Whatever the volume of oil costs deferred, recovery is always capped at an agreed rate of net production achieved in the calendar year in question.

The DGH has the right to carry out examinations, verifications and checks on oil costs within two (02) years of the end of the exploration phases or within the same two (02) years of the end of the calendar year during the development and production periods. The operator receives from the DGH a communication of the conclusions and results of the examinations, controls and verifications carried out.

State-owned enterprise in the hydrocarbons sector

There is a state-owned enterprise operating in the hydrocarbons sector as defined in Requirement 2.6. (a) of the 2019 EITI Standard, namely Société Nationale des Hydrocarbures du Gabon (SNHG), commonly known as Gabon Oil company (GOC).

Introducing the GOC

Société Nationale des Hydrocarbures du Gabon (SNHG) is a public industrial and commercial establishment created by decree n°1017 of August 23, 2011, with legal personality and financial and management autonomy. According to article 9 of the decree[19] , SNHG's share capital is made up of its own resources, income from shareholdings, loan proceeds and donations. It is administered by a Board of Directors and managed by an Executive Board. SNHG is 100% owned by the Gabonese state, and is placed under the technical supervision of the Ministry of Hydrocarbons and the financial supervision of the Ministry of the Economy, in accordance with article 5 of decree no. 1017 of August 23, 2011.

Missions and responsibilities of the GOC

Article 3 of Decree no. 1017 of August 23, 2011: The S.N.H.G.'s missions include :

- hold, manage and acquire equity interests of any kind on behalf of the French State, directly or indirectly, in all activities relating to research, exploration, operation, distribution, transport, storage, marketing, refining and all activities directly related to the operations referred to above;
- hold the State's interests in hydrocarbon deposits and in the capital of companies holding establishment agreements and production sharing contracts;
- marketing, importing, exporting and distributing all or part of the products extracted from hydrocarbon deposits and industrial hydrocarbon processing facilities;

[19] *https://journal-officiel.ga/3790-1017-pr-mmph-/*

- undertake on behalf of the State, alone or in association, any investment or management operation directly related to the operations referred to in paragraph 1er above;
- explore for and exploit, alone or in association, partnership or joint venture, deposits of hydrocarbons and all related or associated substances; and
- in general, to carry out, either directly or through any other entity or through the creation of subsidiaries under Gabonese or foreign law, all financial operations relating directly or indirectly to the hydrocarbons industry.

State share of oil

The State's stake in the hydrocarbons sector is managed by the national operator, GOC. According to data communicated by the Direction Générale de la Comptabilité Publique et du Trésor (DGCPT), the State's share collected and marketed by GOC was 128,685,429,039 FCFA in 2021. According to GOC, this share was 129,023,731,549 FCFA. This difference of (338,302,510 FCFA) is due in particular to the exchange rate applied at the time of funds transfers and to the fees paid to the bank by the DGCPT (Cf Minutes of the January 28, 2022 Monitoring Committee meeting).

However, the GOC communicated the state's share of oil after the reconciliation deadline, which prevented the reconciliation of discrepancies.

On the basis of data communicated by the GOC on state oil shares delivered by oil companies to the GOC, the state oil share in 2021 reached 5,789,203 barrels for a value of 224,182,139,783 FCFA. The table below summarizes the share of state oil by company:

Table 20: State share of oil in 2021

			GOC	
No.	Companies	Unit	Quantity	Value in FCFA
1	GOC	BBL	81 240	3 145 952 394
2	TOTAL	BBL	436 958	16 920 840 301
3	MAUREL & PROM	BBL	1 928 595	74 683 260 178
4	ASSALA GABON	BBL	2 699 376	104 531 122 464
5	BWE	BBL	643 034	24 900 964 446
			5 789 203	**224 182 139 783**

*The quantity was valued at the average annual Gabonese Gross Basket price of 69.83 USD and at the average annual exchange rate of 554.557 as communicated by the DGH.

As part of the agreement signed with the State to cover the costs of managing State volumes, the GOC deducts 6% from sales of State oil shares.

According to data provided by the GOC, the state's share of oil sales can be broken down as follows:

Table 21: Marketing of the state share of oil in 2021

Section	Quantity	Value (XAF)
Sales made in 2021 and received in 2021	3 776 611	145 519 882 793
sales in 2021 not yet received	950 673	39 070 984 012
Other expenses deducted from sales		10 369 079 192
Amount transferred to the Treasury in 2021		129 023 731 549

GOC production shares

In addition, GOC's share of production as a member of the contracting group, as a partner in the Perenco, Maurel & Prom and BWE licenses, amounted to 3,871,770 barrels at a value of FCFA 149,931,113,470. The table below details the state's share of oil by company:

Table 22: Share of WOC production in 2021

			GOC	
No.	Companies	Unit	Quantity	Value in FCFA
1	GOC	BBL	9 297	360 018 703

2	PERENCO	BBL	2 829 480	109 569 296 406
3	MAUREL & PROM	BBL	718 947	27 840 624 488
4	BWE	BBL	314 046	12 161 173 873
			3 871 770	**149 931 113 470**

4.1.9 Infrastructure supplies and barter agreements (EITI Requirement 4.3)

In accordance with Requirement 4.3 of the 2019 EITI Standard, the Multiparty Group and the Independent Trustee are required to verify the existence of agreements, or sets of agreements and conventions relating to the provision of goods and services (including loans, grants or infrastructure works) in partial or total exchange for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials.

At the time of our work, we had no knowledge of the existence of this type of transaction. This was confirmed when we examined the specific declaration form adopted by the Multipartite Group for filling in this data.

4.1.10 Transport revenues (EITI Requirement 4.4)

In accordance with Requirement 4.4 of the 2019 EITI Standard, where revenues from the transportation of oil, gas or minerals constitute one of the most significant revenue streams in the extractive sector, the government and state-owned enterprises are encouraged to disclose them.

We are not aware of any significant revenues from oil transportation activities in Gabon in 2021.

4.1.11 Local content

In accordance with Requirement 6.1 (a) of the 2019 EITI Standard, where significant social expenditures by companies are mandated by law or by contract with the government controlling the extractive investment, the EITI Report must disclose them and, where possible, reconcile the related transactions.

Local content is defined in the second chapter of the 2019 Hydrocarbon Code as national hydrocarbon policy of an economic and social nature, focusing on capacity building, the use of national human and material resources, training and development of national skills, technology transfer, the use of local goods and services, and the creation of additional local value.

Article 163 of the Hydrocarbons Code stipulates that any natural or legal person carrying out hydrocarbon-related activities on the territory of the Gabonese Republic must contribute to the country's economic growth, the social progress of the Gabonese people and the development of the hydrocarbon industry.

This policy aims to increase the added value produced and/or consumed in Gabon by the oil and gas industry, in particular:

- raising the level of expertise of Gabonese nationals and the competitiveness of local companies, called upon to carry out work or services, or to supply goods for oil operations;
- encouraging the consumption and use of local goods and services;
- training of Gabonese nationals in the hydrocarbon industry;
- promoting community projects ;
- promoting structuring projects with a strong social impact;
- promoting research and development projects for the hydrocarbon industry
  and

- technology and skills transfer to Gabonese nationals and local businesses.

Decree No. 00232/PR/MPGM of 09/09/2021 setting the modalities for implementing local content objectives in the hydrocarbons sector was published in 2021 to promote this policy in particular through this measure including in particular through:

- ***Employment and training of Gabonese personnel***[20]

- companies and their subcontractors are required to give priority to employing Gabonese staff, up to at least eighty percent (80%) of their total workforce;

- unskilled jobs are offered first and foremost to residents of local communities or those in the vicinity of oil and gas operations;

- Gabonese staff are given priority in the annual training program drawn up by the companies;

- all companies are required to draw up and submit to the Direction Générale des Hydrocarbures, no later than March 31st of the current year, a staff employment and training plan; and

- a person of foreign nationality recruited by a company must be associated with a colleague of Gabonese nationality to carry out his or her activity.

- **Consumption and use of local goods and services**[21]

- local goods and services related to oil and gas activities are supplied by indigenous companies. However, these local goods and services may be supplied by Gabonese companies when there are no indigenous companies able to do so, under comparable cost and planning conditions and in accordance with international standards applicable in the hydrocarbons industry.

- companies are required to reserve certain activities exclusively for indigenous businesses, including : Public works and civil engineering: in particular the construction of drilling platforms and cellars, transport, logistics and transit : including the construction of drilling platforms and cellars, transport, logistics and transit: particularly the provision of boats to connect and supply sites, office furniture and equipment, supply of petroleum and gas products, supply of lubricants, vehicle rental, staff placement and temporary employment, catering, hotels and accommodation, maintenance of equipment and facilities, guarding and security, health services, maintenance of premises and green spaces, electricity, water supply, recovery and destruction of waste from hydrocarbons and petroleum products, and legal, financial, tax and accounting advice; and

- In particular, companies are required to provide technical and financial support to indigenous companies in certain activities, including cementing, drilling mud treatment, waste oil and oil waste treatment, mudlogging services, wireline logging, oil operations logistics, filtration, workover units, drilling units, solid control, slicldine, coiled tubing, and scrapping.

- ***Oil subcontracting and local community development***[22]

- companies are required to use local subcontractors in accordance with the terms and conditions set out in current legislation; and

- By March 31st of the current year at the latest, companies must submit to the Direction Générale des Hydrocarbures a plan setting out the actions they intend to take,

---

[20] Articles 4 to 10 of Decree No. 00232/PR/MPGM of 09/09/2021
[21] Articles 11, 12 and 13 of Decree No. 00232/PR/MPGM of 09/09/2021
[22] Articles 14 and 15 of Decree N° 00232/PR/MPGM of 09/09/2021

as part of the development of local communities impacted by hydrocarbon activities.

- **Promoting research and development projects in the hydrocarbon industry and the transfer of technology and skills :**[23]

- the company must provide full and effective support for technology transfer by encouraging and facilitating the formation of joint ventures, partnerships and the development of licensing agreements between Gabonese and foreign entrepreneurs; and

- all companies must submit an annual report to the Direction Générale des Hydrocarbures, by March 31st at the latest, describing the technology transfer initiatives undertaken and the results obtained in the previous year.

In addition, the Hydrocarbon Code introduced an annual contribution from oil companies to support this policy through two funds[24] , notably the local community development fund.

The local community development fund is dedicated to financing community projects for Gabonese populations, particularly those living near oil sites. It is domiciled in an account opened in Gabon to receive the annual contributions paid by the Contractor, the value of which is determined in the hydrocarbon contract.

According to the data collected from the eight (8) oil companies included in the reconciliation perimeter, the values of the contribution of these companies in 2021 to the securities of this fund are detailed by company as follows:

Table 23: Oil companies' contribution to the local community development fund in 2021

Company	Amount in USD	Amount in FCFA	Total FCFA
MAUREL AND PROM		730 885 643	730 885 643
TotalEnergie EP GABON	99 558,89		55 215 360
Assala Gabon Energy	121 551,00		67 412 185
VAALCO GABON SA	1 279 186,48		709 436 822
ADDAX		26 400 000	26 400 000
		Total	**1 589 350 010**

Details of these payments are given in Appendix 10 of this report.

4.1.12 Major oil exploration projects during 2021

Major exploration projects in progress in 2021 are summarized in the table below:

Table 21: Summary of exploration activities in 2021

Boreholes		
Operator	Wells and Permits	Status
Petronas	Jove Marinel F12 (YITU)	Dry with indexes
Seismic acquisition		
Zone	F12 (YITU) Petronas	Multiclient south zone
	1566 Km2 3D	9600 Km 2D
Acquisitions E-FTG		
Perenco-ASSALA		

Other exploration projects in progress in 2021 are summarized in the figure below:

[23] Articles 16, 17 and 18 of Decree No. 00232/PR/MPGM of 09/09/2021
[24] Article 212 Hydrocarbon Code 2019

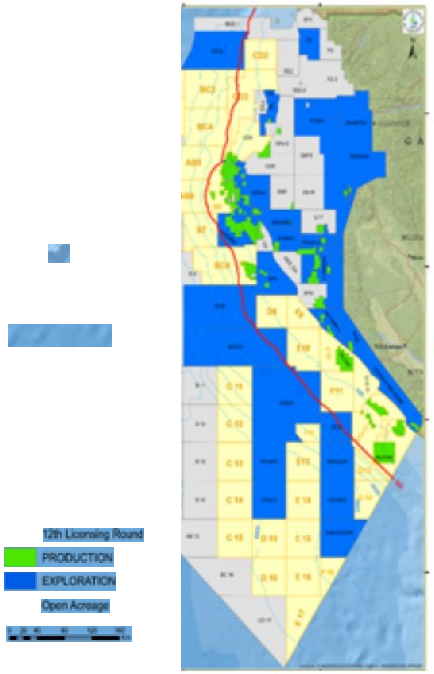
Figure 14: Major oil projects

Gabon's oil production is declining. Hopes are now pinned on deep offshore exploration, which could boost production. Many foreign investors are interested. Recent discoveries in the gas sector could also offer new development opportunities for the industry, while the Gabonese government is keen to further expand its oentr6le and increase its share of revenues.

Sector overview

Gabon ranks 5th among oil producers in sub-Saharan Africa after Nigeria, Angola, the Republic of Congo and Equatorial Guinea. According to the - BP Statistical Review 2014 -, Gabon has 2 billion barrels of proven reserves. Last July it rejoined the 0PEP (Organization of Petroleum Exporting Countries), and its return to the 0PEP is a major step forward. ITIE is expected to accelerate. The Gabonese sedimentary basin has a surface area of 247,000 km', of which 3@ are onshore and 7@ offshore. Around 41% of the allocated area is open to exploration.

Gabon's production came to 11.92 million tonnes in 2015, or around 230,000 barrels/day, up B.6fi on 2014 due to the start-up of production at certain marginaizx f i e l d s and the optimization o f others. /-but production is in general, due to the natural decline of mature fields. According to the authorities' forecasts, it should fall to 10.97 million tonnes in 2016, despite the slight increase recorded in Q1 2016.



Oil production and research :

Today, Gabon boasts more than SB producing fields and eight oil-operating companies. Perenoo, Shell Gabon and Total Gabon alone produce 3/4 of Gabon's oil.

Sont également présents Addax Petroleum (racheté par le chinois Sinopec en 2009), Maurel & Prom3 (F), Vaalco (US), CNR (Canada). Tullow Oil (GB) est présent sur 23 permis, mais n'en opère aucun directement. Sino Gabon Oil and Gas (Chine) opère le champ à terre d'Akondo entré en production en avril 2015. On recense également plus d'une dizaine de compagnies actuellement en phase d'exploration : américaines (Anadarko, Harvest), japonaise (Mitsubishi Petroleum), britannique (Ophir, Setanta, Stream Oil), italienne (ENI), australienne (Pura Vida), indienne (Oil India international). La compagnie espagnole de pétrole et de gaz Repsol a pris pied également au Gabon.

Production gazière

Le pays détient des réserves prouvées de gaz naturel à hauteur de 28,3 milliards de mètres cubes essentiellement sous forme de gaz associé, mais n'en fait actuellement qu'un usage limité, puisque plus de 90% de sa production est réinjectée dans le sous-sol, ou brûlée, faute de débouchés économiques. Le gouvernement souhaite évidemment promouvoir le développement des ressources gazières nationales dans le but d'engendrer de nouvelles sources de revenus dans un contexte de déclin de la production pétrolière. Différents projets sont en cours, visant notamment à valoriser cette ressource (usine d'engrais de l'île de Mandji). Cette orientation stratégique est donc inscrite aussi dans le nouveau Code des Hydrocarbures de 2014.

ÑOUFC OS :

h ttps: s3.anlazon a\.'s. rei- do cunJen Les "a e16 C17e4Z2f7b3 e3 ed1c cdl75 6a6fcee6 c7C efa.pdf C arte: Note de oonjoncture déoembre 2021 de la DGN

4.1.13 Production (EITI Requirement 3.2)

A reconciliation of the hydrocarbon production data reported by the oil companies with the data reported by the DGH, after adjustments, revealed a total discrepancy of 624,683 barrels and is as follows:

Table 24: Production data reconciliation results

		Company		DGH		Differences
No.	**Companies**	**Quantity Final**	**Unit**	**Quantity Final**	**Value**	**Qty**
1	GOC	248 623	BBL	248 623	9 627 710 885	0
2	PERENCO	29 464 722	BBL	29 464 722	1 140 997 209 451	0
3	TOTAL	5 491 483	BBL	5 491 481	212 653 103 026	2
4	MAUREL & PROM	7 090 256	BBL	7 090 256	274 564 350 514	0
5	ASSALA GABON	17 640 839	BBL	17 612 618	682 034 183 480	28 221
6	ADDAX	3 175 075	BBL	3 167 109	122 643 681 983	7 966
7	VAALCO	5 377 288	BBL	5 377 288	208 231 069 125	0
Sub-total of companies included in the reconciliation perimeter		**68 488 286**		**68 452 096**	**2 650 751 308 464**	**36 189**
8	Sino Gabon			581 553	22 520 163 127	
9	StreamOil			88 823	3 439 612 799	
10	BWE			4 130 300	159 942 481 192	
Sub-total of companies not included in the scope of consolidation reconciliation				**4 800 676**	**185 902 257 119**	**0**
Total production 2021				**73 252 773**	**2 836 653 565 583**	**36 189**

*The quantity was valued at the average annual Gabonese Gross Basket price of 69.83 USD and the average annual exchange rate of 554.557 as communicated by DGH.

The reconciliation of hydrocarbon production data is detailed in Appendix 7 of this report.

Based on data reported by DGH and after reconciliation work, oil production reached 73,252,773 bbl in 2021 (US$ 5,115,171,963 in value terms).

Hydrocarbon production by quality

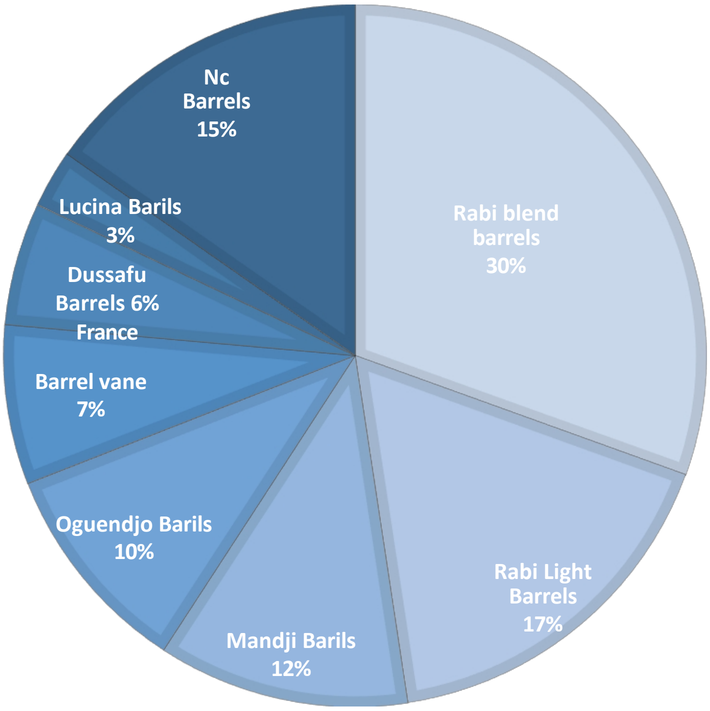
Hydrocarbon production by product type for 2021 is shown in the following table:

Table 25: Gabon's hydrocarbon production by quality (2021)

Types	Unit	Quantity produced	USD* value	FCFA* value	% by volume
Rabi blend	Barrels	22 347 548	1 560 508 154	865 390 460 172	30,51%
Rabi Light	Barrels	12 533 162	875 178 889	485 336 433 238	17,11%
Mandji	Barrels	8 477 001	591 940 997	328 264 924 886	11,57%
Oguendjo	Barrels	7 240 493	505 596 788	280 382 153 841	9,88%
Etame	Barrels	5 377 288	375 490 944	208 231 069 125	7,34%
Dussafu	Barrels	4 130 300	288 414 950	159 942 481 192	5,64%
Lucina	Barrels	1 961 196	136 948 453	75 945 700 669	2,68%
Nc	Barrels	11 185 785	781 092 787	433 160 342 460	15,27%
		73 252 773	**5 115 171 963**	**2 836 653 565 583**	**100%**

*The quantity was valued at the average annual Gabonese Gross Basket price of 69.83 USD and the average annual exchange rate of 554.557 as communicated by DGH.

Figure 15: Hydrocarbon production by quality in 2021



In terms of quality, Rabi blend ranks first with 30.51% of production, followed by Rabi Light and Mandji with 17.11% and 11.57% respectively.

It should also be noted that for some productions declared by the DGH, the quality was not indicated. The value of these productions is 11,185,785 bbl and represents 15.27% of the quantities produced.

Hydrocarbon production by operator

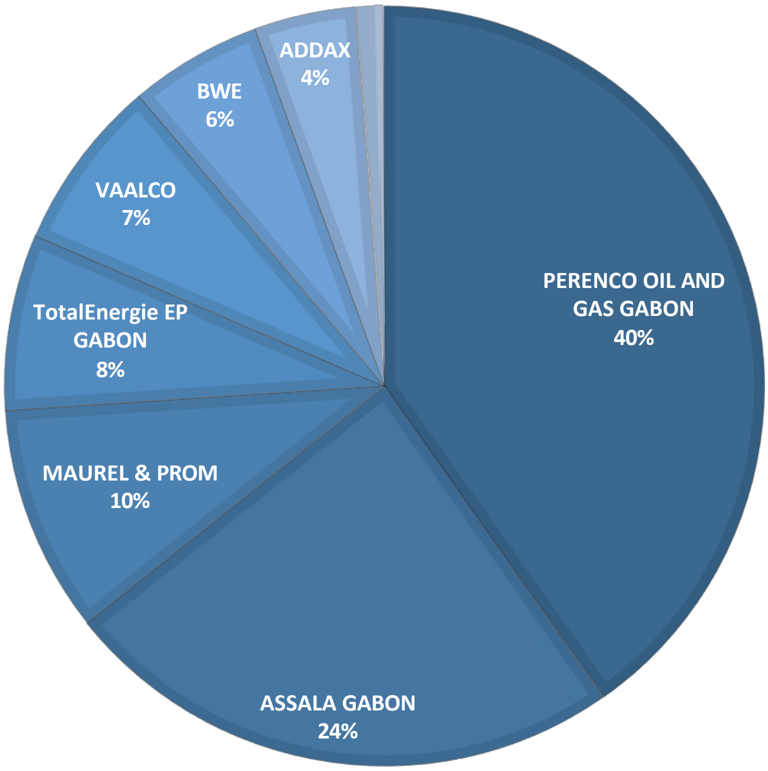
Liquid hydrocarbon production by operator for 2021 is shown in the following table:

Table 26: Liquid hydrocarbon production by operator in 2021

	Production in bbl	USD value	FCFA value	% by volume
PERENCO OIL AND GAS GABON	29 464 722	2 057 493 733	1 140 997 209 451	40,22%
ASSALA GABON	17 612 618	1 229 872 472	682 034 183 480	24,04%
MAUREL & PROM	7 090 256	495 105 883	274 564 350 514	9,68%
TotalEnergie EP GABON	5 491 481	383 464 940	212 653 103 026	7,50%
VAALCO	5 377 288	375 490 944	208 231 069 125	7,34%
BWE	4 130 300	288 414 950	159 942 481 192	5,64%
ADDAX	3 167 109	221 156 200	122 643 681 983	4,32%
Sino Gabon	581 553	40 609 297	22 520 163 127	0,79%
GOC	248 623	17 361 090	9 627 710 885	0,34%
Stream Oil	88 823	6 202 453	3 439 612 799	0,12%
	73 252 773	5 115 171 963	2 836 653 565 583	100%

*The quantity was valued at the average annual Gabonese Gross Basket price of 69.83 USD and the average annual exchange rate of 554.557 as communicated by DGH.

Figure 16: Hydrocarbon production by operator in 2021



In terms of production, PERENCO OIL AND GAS GABON ranks first with 40.22% of output, followed by ASSALA Gabon and Maurel & Prom with 24.04% and 9.68% respectively.

Hydrocarbon production by field

Liquid hydrocarbon production by field for 2021 is shown in the following table:

Table 27: Hydrocarbon production by field 2021

Fields	Production in bbl	Fields	Production in bbl	Fields	Production in bbl
Rabi	6 215 819	Gwedidi	989 839	COUCAL	228 351
Tchatamba	4 156 684	Avouma	925 770	Hourcqia	213 659
Dussafu Marin	4 130 300	Gonnelle	858 386	M'Wengui	195 685
Toucan	4 069 364	Dab	849 977	Breme	185 497
Ganga	3 525 560	Obangué	784 505	Orovinyare	183 387
Koula/Damier	3 524 913	Gombe	744 924	Obando	169 189
Onal	3 151 090	Turnix	738 563	Tchengue	160 885
Etame	2 842 828	Eel N.D.	618 557	Merou Sardine	160 377
Simba	2 831 078	Omko	615 825	Baudroie Marine	157 530
Tsiengui	2 382 604	Akondo	581 553	Morocco	154 060
Gamba/Ivinga	2 344 148	North anglerfish	570 335	Large Eel	151 766
Grondin	1 806 710	Loche East	519 848	Malembe(Lucina)	143 865
Morocco north	1 758 376	Northeast torpedo	494 840	Marine triggerfish	122 504
Oba	1 664 379	Barber	471 100	Mbigou	108 518
M'bya	1 621 646	Oguendjo	412 498	Dorée Marine	88 823
AVOCETTE	1 592 796	Hylia	404 747	Totou	82 501
Marine Torpedo	1 592 517	Atora	386 352	MOBA	58 274
Eel	1 444 122	Lapwing	324 647	M'POLUNIE	49 312
seent platforme	1 378 846	Robin	316 603	Assewe	49 225
Fields	Production in bbl	Fields	Production in bbl	Fields	Production in bbl

Mandaros	1 308 917	EZMAB	272 917	Batanga	48 190
Olende	1 187 318	Moukouti	253 209	EZNI	39 631
Atora	1 059 270	Rembo Kotto	249 607	Port-Gentil Ocean	18 049
Echira	1 023 842	MBOGA II	248 623	Ozangue	14 136
Niungo	991 589	Ebouri	229 844	Pelican East	1 576
					73 252 773

In terms of production, the Rabi field ranks first with 8% of output, followed by the Tchatamba, Dussafu Marin and Toucan fields with 6% each.

4.1.14 Exports (EITI Requirement 3.3)

Reconciliation of the hydrocarbon export data reported by the companies with those reported by the DGH, after adjustments, revealed discrepancies explained by the fact that the export data communicated by the DGH do not indicate the name of the exporting company. Details of these discrepancies are as follows:

Table 28: Reconciliation results for hydrocarbon export data

		Companies		DGH				Differences	
No.	**Companies**	**Quantity Final**	**Value in USD**	**Unit**	**Quantity Final**	**Value in USD**	**Value in FCFA**	**Qty**	**USD**
	Nc	-	-	BBL	2 851 812	203 561 439	112 641 565 513	(2 851 812)	(203 561 439)
1	GOC	10 292 887	715 209 692		10 292 887	702 855 423	390 838 192 882	-	12 354 269
2	PERENCO	16 578 565	1 176 485 523	BBL	16 578 564	1 174 200 911	656 440 090 848	0	2 284 612
3	TOTAL	7 364 377	483 739 542	BBL	7 364 376	486 078 206	269 709 165 490	1	(2 338 664)
4	MAUREL & PROM	3 759 754	252 821 804	BBL	3 759 754	252 826 708	140 483 116 861	-	(4 904)
5	ASSALA GABON	16 483 855	1 157 942 310	BBL	16 483 855	1 156 182 692	641 080 138 204	(0)	1 759 619
6	VAALCO	5 402 363	375 816 817	BBL	5 402 363	381 317 011	211 771 413 511	-	(5 500 195)
Sub-total companies included in the scope of reconciliation		**59 881 801**	**4 162 015 689**	**-**	**62 733 612**	**4 357 022 390**	**2 422 963 683 310**	**(2 851 811)**	**(195 006 701)**
7	BWE			BBL	3 258 044	237 077 227	132 873 937 162	-	-
		59 881 801	**4 162 015 689**		**65 991 656**	**4 594 099 617**	**2 555 837 620 472**	**(2 851 811)**	**(195 006 701)**

The reconciliation of hydrocarbon export data is detailed in Appendix 8 of this report.

Based on data reported by the DGH and after reconciliation work, hydrocarbon exports will reach 65.99 million bbl in 2021 (US$4,594,099,617 in value), compared with 72.14[25] million bbl in 2020, a drop of 8.52%.

Exports by quality

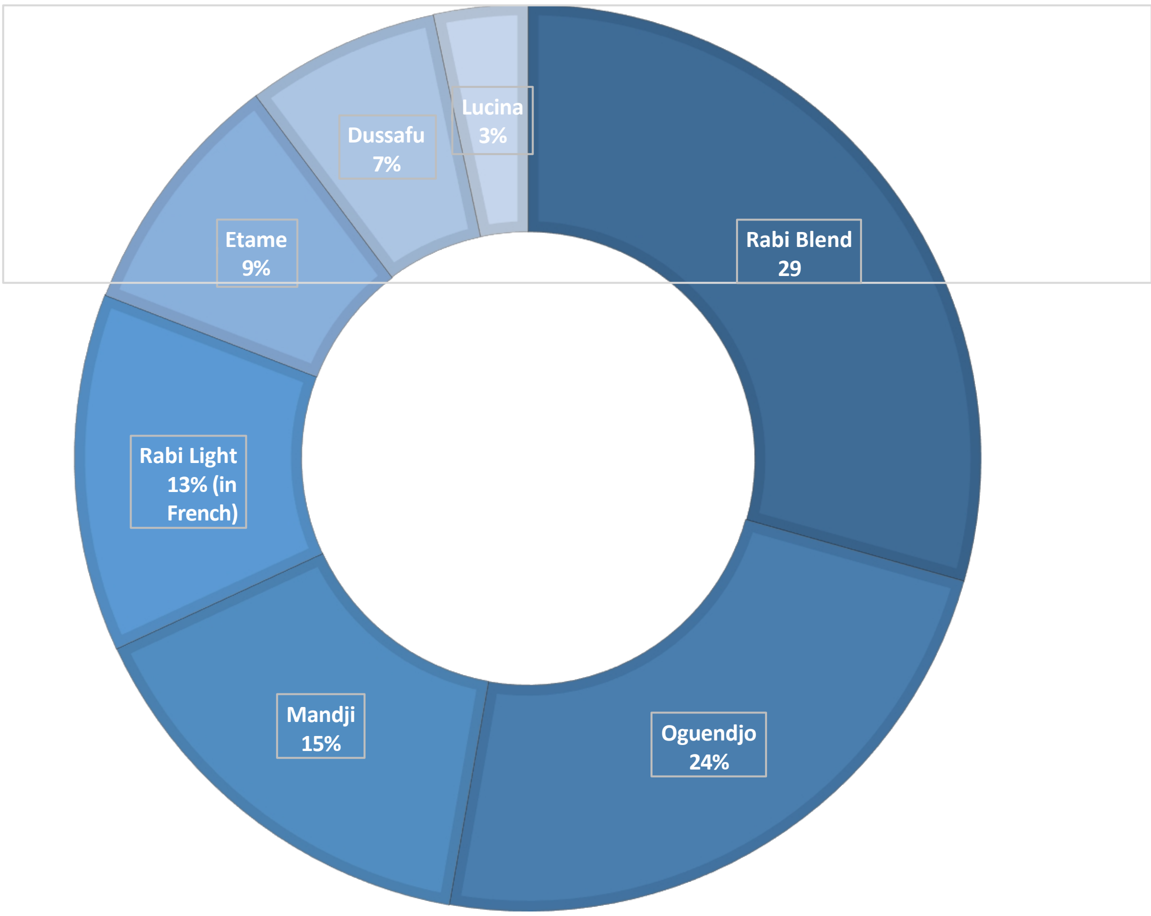
Hydrocarbon exports by product type for 2021 are shown in the following table:

Table 29: Hydrocarbon exports by quality in 2021

Types	Unit	Quantity exported	USD value	Value in FCFA	per volume
Rabi Blend	Barrels	19 384 608	1 355 181 777	751 777 509 550	29,37%
Oguendjo	Barrels	15 445 766	1 087 099 428	606 039 355 008	23,41%
Mandji	Barrels	10 109 433	680 130 911	378 777 106 858	15,32%
Rabi Light	Barrels	8 430 944	574 573 371	320 046 054 596	12,78%
Etame	Barrels	5 866 966	416 199 405	231 212 103 794	8,89%
Dussafu	Barrels	4 553 863	322 079 883	179 570 920 077	6,90%
Lucina	Barrels	2 200 075	158 834 842	88 414 570 589	3,33%
Grand total		**65 991 656**	**4 594 099 617**	**2 555 837 620 472**	**100,00%**

Figure 17: Hydrocarbon exports by quality in 2021

[25] Note de conjoncture à fin décembre 2021 MAJ-Secteur pétrolier communicated by DGH



In terms of exports, Rabi Blend ranks first with 29.37% of exports, followed by Oguendjo and Mandji with 23.41% and 15.32% respectively.

Exports by company

Liquid hydrocarbon exports by company for the year 2021 are shown in the following table:

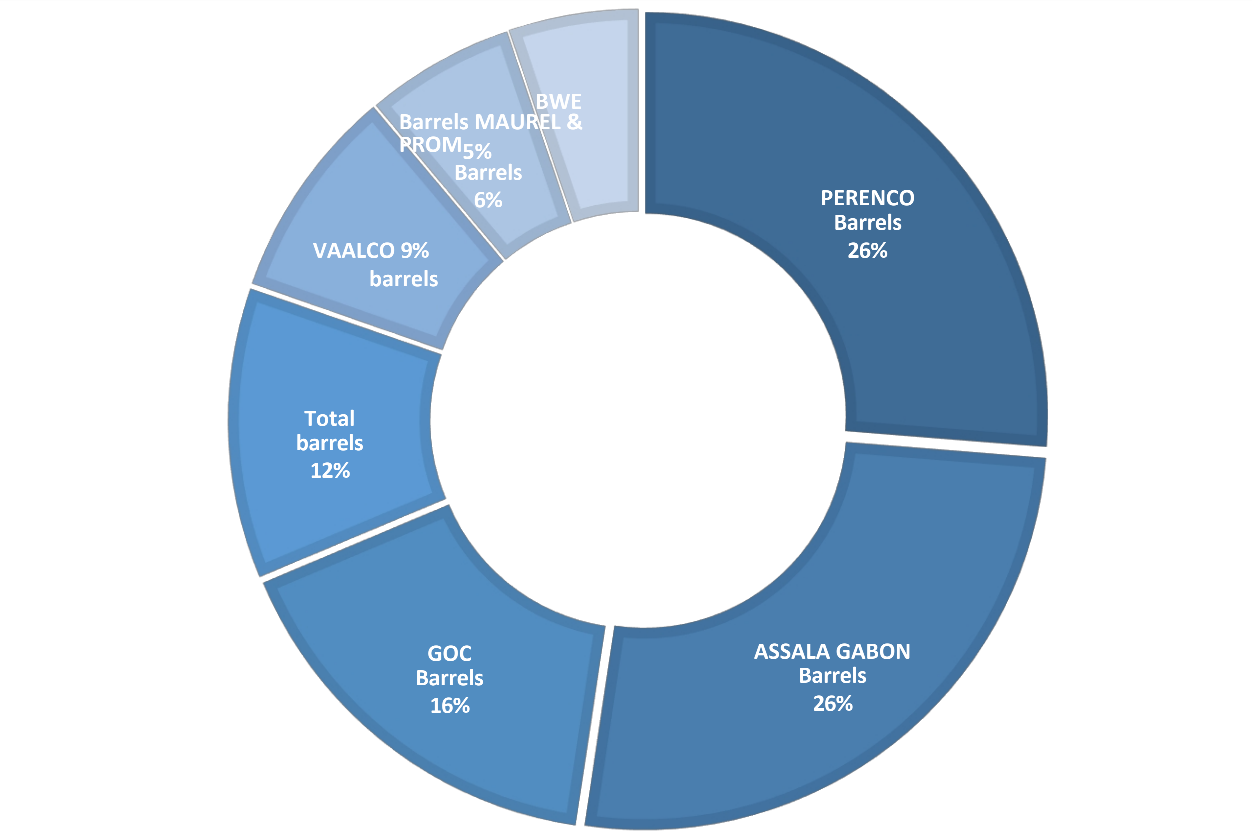
Table 30: Hydrocarbon exports by company in 2021

Company	Unit	Quantity exported	USD value	Value in FCFA	% by volume
PERENCO	Barrels	16 578 564	1 174 200 911	656 440 090 848	25,12%
ASSALA GABON	Barrels	16 483 855	1 156 182 692	641 080 138 204	24,98%
GOC	Barrels	10 292 887	702 855 423	390 838 192 882	15,60%
Total	Barrels	7 364 376	486 078 206	269 709 165 490	11,16%
VAALCO	Barrels	5 402 363	381 317 011	211 771 413 511	8,19%
MAUREL & PROM	Barrels	3 759 754	252 826 708	140 483 116 861	5,70%
BWE	Barrels	3 258 044	237 077 227	132 873 937 162	4,94%
(Company names not disclosed)	Barrels	2 851 812	203 561 439	112 641 565 513	4,32%
Grand total		**65 991 656**	**4 594 099 617**	**2 555 837 620 472**	**100%**

In terms of quantity exported, Perenco ranks first with 25.12% of exports, followed by ASSALA Gabon with 24.98%, and GOC with 15.60%.

It should be noted that the export data provided by the DGH do not indicate the names of the companies for the quantities exported.

Figure 18: Hydrocarbon exports by company in 2021



Exports by destination

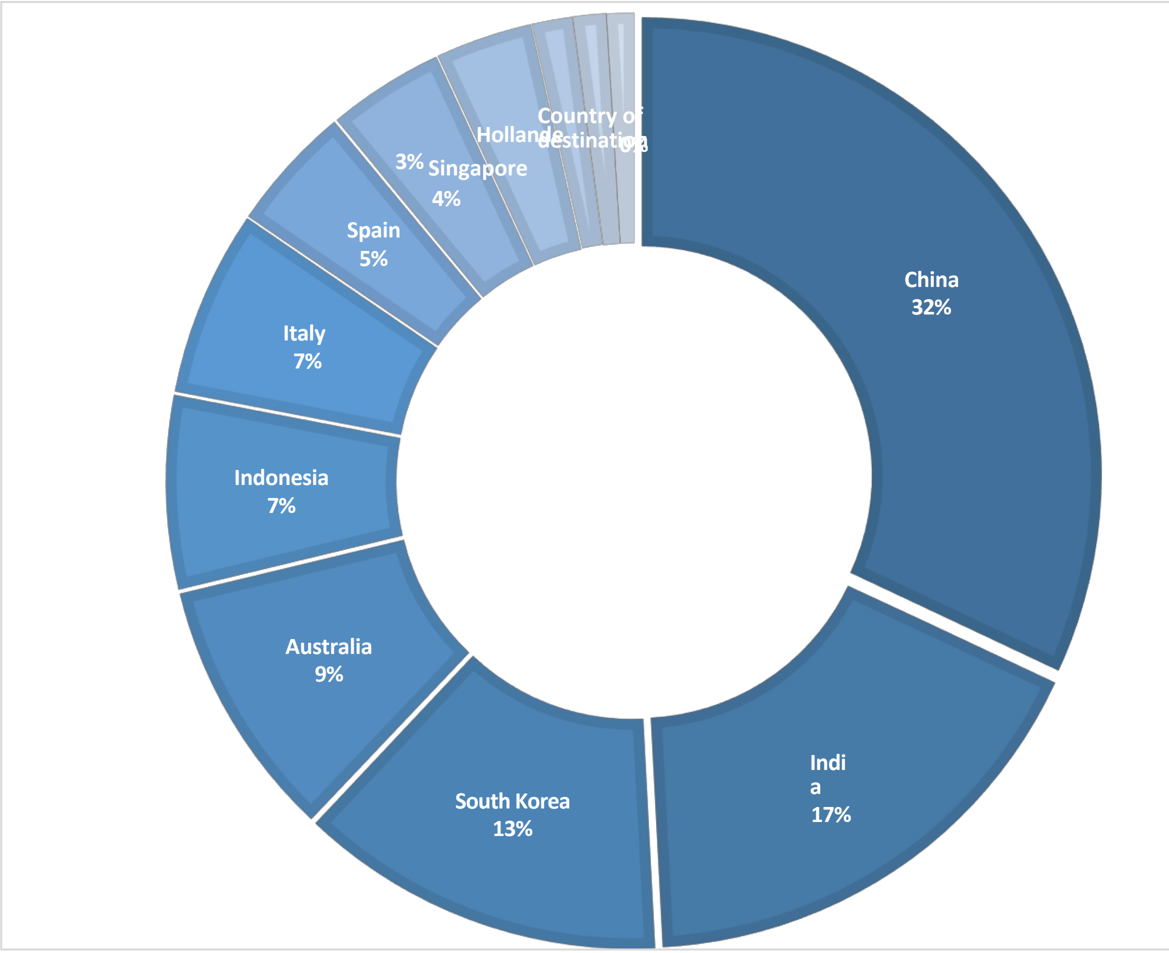
Liquid hydrocarbon exports by destination for 2021 are shown in the table below:

Table 31: Hydrocarbon exports by destination in 2021

Country of destination	Unit	Quantity exported	USD value	Value in FCFA	% per volume
China	Barrels	20 892 798	1 448 826 586	806 359 915 894	31,66%
India	Barrels	11 261 923	773 298 585	430 197 513 615	17,07%
South Korea	Barrels	8 430 853	623 416 978	347 956 205 374	12,78%
Australia	Barrels	5 989 907	387 443 625	211 241 388 482	9,08%
Indonesia	Barrels	4 438 011	293 568 914	160 839 068 857	6,73%
Italy	Barrels	4 279 264	316 205 575	177 845 256 260	6,48%
Spain	Barrels	2 897 239	213 288 991	121 853 104 428	4,39%
Singapore	Barrels	2 680 293	162 732 152	89 909 290 922	4,06%
Hollande	Barrels	2 221 118	151 189 256	83 162 605 127	3,37%
France	Barrels	925 275	68 078 240	38 165 469 839	1,40%
Vietnam	Barrels	749 988	60 914 006	35 011 725 894	1,14%
United Kingdoms	Barrels	623 648	45 863 074	24 974 920 355	0,95%
Thailand	Barrels	601 338	49 273 636	28 321 155 424	0,91%
Grand total		**65 991 656**	**4 594 099 617**	**2 555 837 620 472**	**100,00%**

In terms of destination, China ranks first with 31.66% of exports, followed by India and South Korea with 17.07% and 12.78% respectively.

Figure 19: Hydrocarbon exports by destination in 2021



According to DGH statements, hydrocarbon exports are valued at the official transfer price (PCO), which is set on the advice of the "joint technical commission on oil prices" made up of representatives of the State and hydrocarbon-producing contractors .[26]

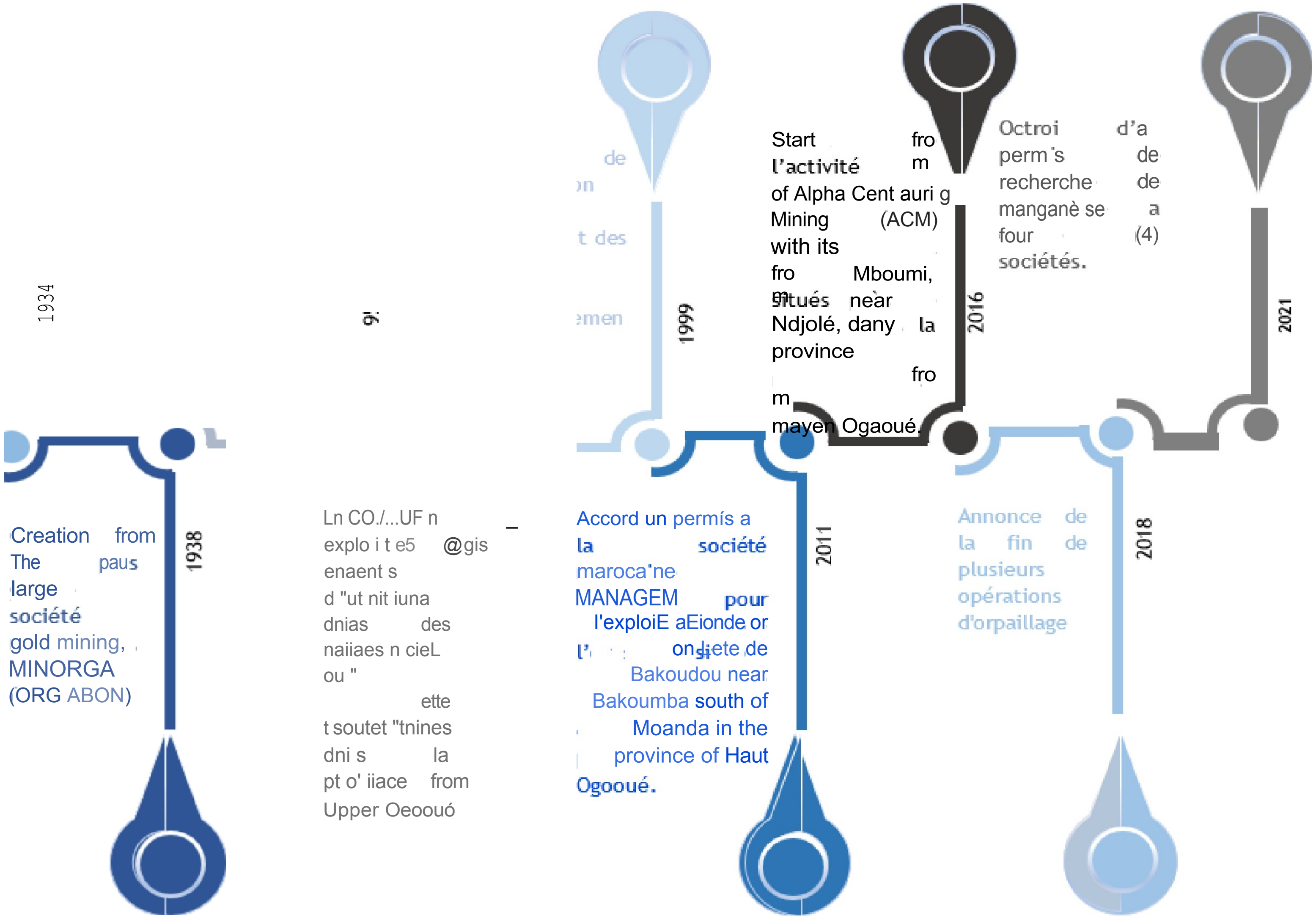
4.2 Context of the mining sector

4.2.1 Overview of the mining sector

Gabon has seen significant development in mining since the German and French colonial eras in Africa. Mining proper began in 1962 with the industrial mining of manganese in the Haut Ogooué province, and more specifically in Moanda. Manganese is currently mined by three (3) companies: COMILOG[27] in the Bangombé mine, Nouvelle Gabon Mining[28] (NGM) on the "Franceville manganese" mining concession and Compagnie Industrielle et Commerciale des Mines de Huazhou[29] (CICMHZ).

[26] Article 230 hydrocarbons code 2019
[27] *https://comilog.eramet.com/comilog/comilog-en-un-clin-doeil/histoire/*
[28] *https://www.nouvellegabonmining.com/fr/activities-and-projects/mine/*
[29] *https://www.tresor.economie.gouv.fr/Pays/GA/le-secteur-minier-au-gabon*

Figure 20: Summary of major historical milestones in Gabon's mining sector



Uranium mining was carried out by AREVA (now ORANO) until 1999. The company has two subsidiaries in Gabon: COMUF (Compagnie des Mines d'Uranium de Franceville), created in 1958 following the discovery of the Mounana deposit in Gabon in 1957 by the Commissariat à l'Energie Atomique (CEA), and Areva Gabon. From 1961[30] to 1999, COMUF exploited 5 uranium deposits in open-pit and underground mines in the Haut-Ogooué province. Mining ceased in June 1999, when the last economically viable deposits were exhausted. Since it ceased operations, COMUF has been responsible for environmental monitoring, maintenance and control of usage restrictions.

In 1934, the first gold mining company, the DULOS frères mining company in the Ndjolé region. Four years later, Gabon created its largest gold mining company, MINORGA (ORGABON). The table below gives an overview of the first quantities of gold mined and recorded in official registers:

Table 32: Gold production in the Gabonese colony before World War II

Years	Quantities (Kg)
1937	8,822
1938	466,608
1939	890,257

Source: Journal Gabonais d'Histoire Économique et Sociale[31] No. 7 - December 2020

The economic performance of the Gabonese mining industry during the Second World War was quite satisfactory, even excellent, if we consider its share of total gold production in French Equatorial Africa.

Table 33: Weight of Gabon's gold production in total AEF production (1940-1945)

Years	Gabon's gold production	of Gabon's gold production in AEF production
1940	1442,2	63,33
1941	1686,2	56,33
1942	1422,2	48,31
1943	1313,6	47,37
1944	1206,6	46,76
1945	1205,2	54,14

Source : Journal Gabonais D'histoire Économique et Sociale

In 2011, the government granted a permit to the Moroccan company MANAGEM[32] to mine gold at the Bakoudou site near Bakoumba, south of Moanda in the Haut Ogooué province. The state has also granted permits to other companies such as Alpha Centauri Mining sa (ACM) for gold mining. ACM began operations in 2016 with its Mboumi project, located near Ndjolé, in the province of Moyen Ogooué. In 2021, ACM was granted a new exploration permit at "Ntsenkele", in the province of Ogooué-Ivindo .[33]

[30] *https://www.orano.group/fr/orano-dans-le-monde/gabon*
[31] *https://www.academia.edu/45653102/Or_orpaillage_et_recherches_diamantif%C3%A8res_au_Gabon_entre_tradition_et_modernit%C3%A9_1934_1961_*
[32] *https://monaco-resources.com/le-gabon-et-ses-ressources-naturelles-overview-par-monaco-resources*
[33] *DGMG*

In September[34] 2018, the Gabonese government had announced the end of several gold panning operations, after which, according to the government, four tons of gold were being exported illegally every year. Several small-scale gold operations were forced to close.

The Comptoir Gabonais de Collecte de l''Or (CGCO), a subsidiary of SEM, is responsible for collecting gold from gold miners through five comptoirs spread across the country (55 kg of gold were recovered in 2015). National gold resources are estimated at 40 tonnes.

The State has also granted permits to other companies, such as Alpha Centauri Mining SA (ACM) for gold mining in 2020 with its Mboumi project, located near Ndjolé.[35]

In 2021[36] , the Ministry of Mines granted manganese exploration permits to four (4) companies: one (1) permit to COMILOG in Ogooué Lolo, two (2) permits to JADE FOUNTAIN in Moyen Ogooué at Ngouadi, at Ndjolé and Alembé, a permit for SOCIETE GABONAISE D'EXPLOITATION ET DE COMMERCIALISATION MINIERE (SOGMEC) in Moyen Ogooué at Nombakélé, and a permit for NOUVELLE GABON MINING (NGM) in Haut-Ogooué at Mounana. Details of the exploration permits granted for manganese in Gabon in 2021 are presented in Appendix 6 of this report.

Between 2017 and 2021, the Ministry of Mines granted twenty-one (21) gold exploration permits to fifteen (15) operators over an area of 17608.29Km². In 2021, twelve (12) permits have been granted to nine (9) operators. Details of the permits granted for gold exploration in Gabon in 2021 are presented in Appendix 6 of this report.
Lastly, seven (7) exploration permits for iron ore were granted by the Ministry of Mines between 2012 and 2021. One (1) permit has been granted in 2021 to AKM KANGO MINERALS in the Estuaire Province, Komo-Kango Department, covering an area of 407 Km², as well as three (3) heavy mineral exploration permits to JUNGLE STORM. Details of the exploration permits granted for iron ore in Gabon in 2021 are presented in Appendix 6 of this report.

In 2021, no new permits have been granted for precious and base metal exploration. However, the permits active in 2021 are detailed in Appendix 6 of this report. Between 2020 and 2021, the Ministry of Mines granted twenty-two (22) small-scale gold mining permits to nine (9) operators. Details of these permits can be found in Appendix 6 of this report.

Critical minerals from Gabon[37]

Critical minerals are the future minerals of the green and digital economy, with specific industrial, technological and strategic applications for which there are few viable substitutes. They are essential to support the country's energy and technology transition. These minerals are critical because supply difficulties can have negative industrial or economic impacts.

In the literature, critical or strategic rare minerals or metals include copper, chromium, graphite, niobium, zinc, cobalt, nickel, titanium, molybdenum, lithium, tantalum, beryllium, tungsten, certain platinoids (platinum, palladium, rhodium), fluorine, graphite, rare earths (praseodymium, neodymium, dysprosium), antimony, platinoids, cobalt, scandium and rhenium.

Gabon has enjoyed strong economic growth over the past decade, driven in particular by oil and manganese production. In addition to abundant manganese, gold and iron ore, the subsoil also contains metals such as niobium, rare earths, uranium, copper and zinc. However, the thought process of drawing up a

---

[34] *https://www.tresor.economie.gouv.fr/Pays/GA/le-secteur-minier-au-gabon*

[35] DGMG

[36] DGMG

[37] Thematic summary Permanent Technical Secretariat

The development of critical and strategic minerals through sustained investment throughout the country is slow in coming.

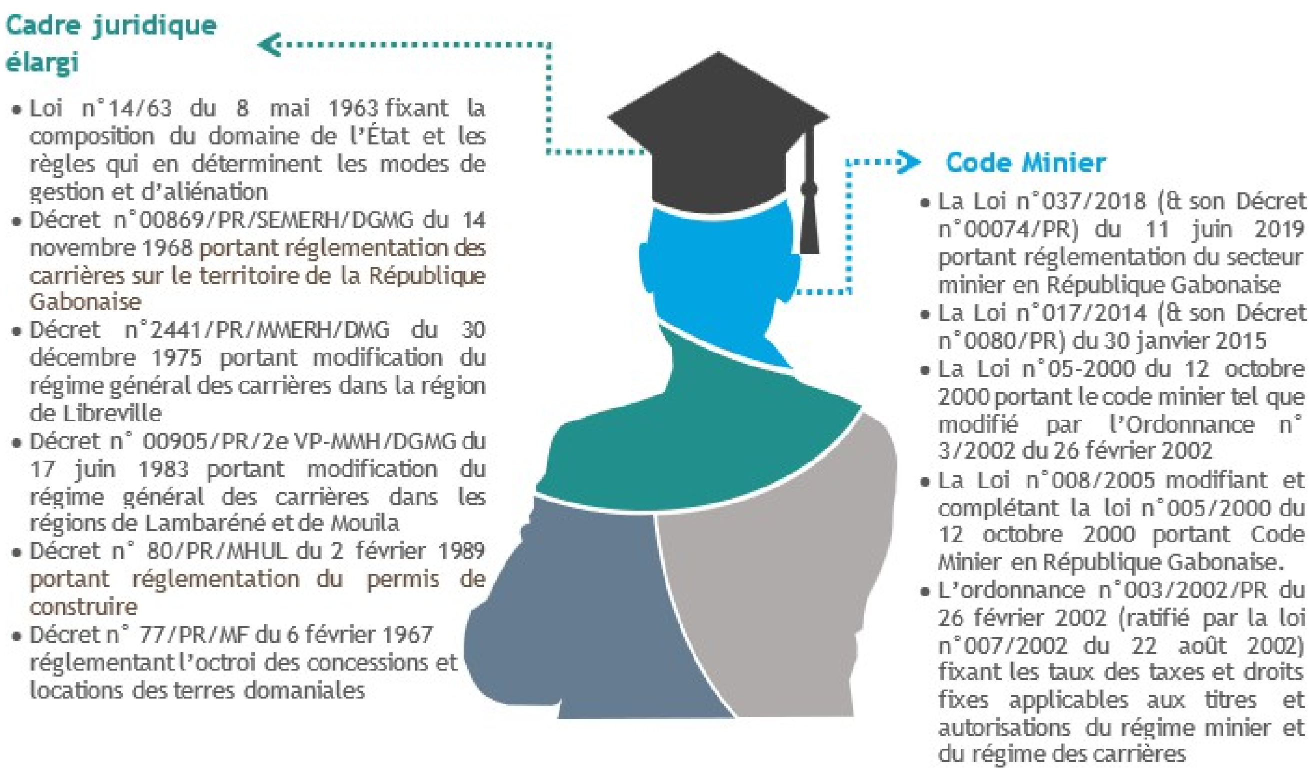
4.2.2 Legal and institutional framework (EITI Requirement 2.1)

Legal framework

The Mining Code provides the legal framework for state intervention in the mining sector. It sets out the conditions for obtaining a permit or authorization. It defines the various types of title and their characteristics. It describes the rights and obligations attached to the exercise of mining activities by titleholders and their relationship with the State. It also sets out the conditions for State participation in mining activities.

The Mining Code also provides the fiscal and customs framework for mining activities in Gabon. It provides for sector-specific taxation for companies holding mining permits. It defines health, safety, environmental and local content rules.

Figure 21: Legal framework for the mining sector in Gabon



In addition to the main texts governing the mining sector in the Gabonese Republic, the legislation also includes a panoply of texts which include, among others:

- Law 16/93 of August 26, 1993 on environmental protection and improvement, 3/81 of June 8, 1981 setting the framework for town planning regulations;
- Law 6/61 of May 10, 1961 regulating expropriation for public use, and Law 15/63 of May 8, 1963 establishing the system of land ownership;
- Ordinance n°52/PR of October 12, 1970 on the expropriation of insufficiently developed land, and subsequent amendments; and

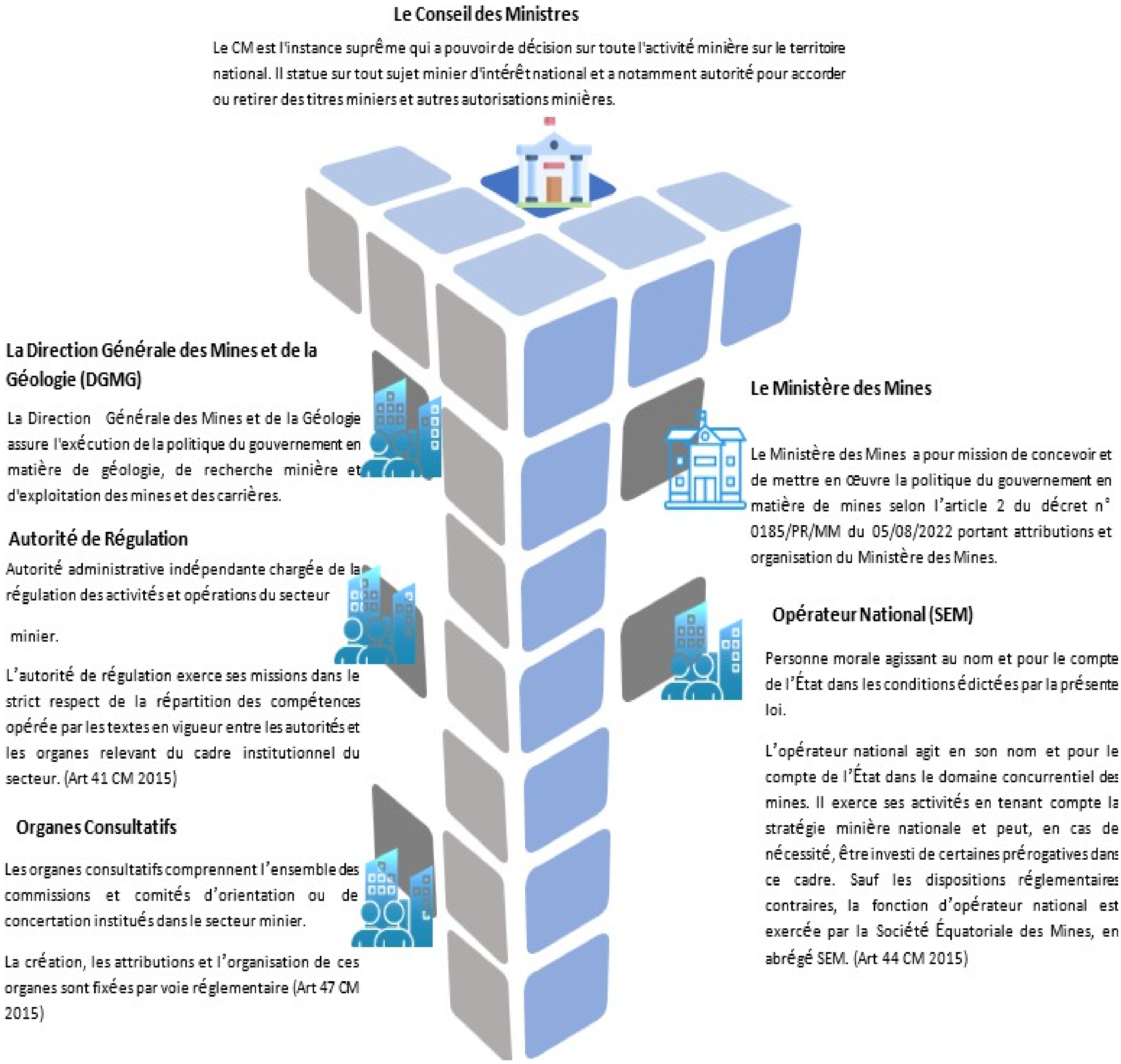
Decree 846/PR/MAGDR of August 8, 1979 setting compensation for compulsory crop destruction, and subsequent amendments.

Institutional framework

The Ministry of Mines is responsible for the promotion and control of prospecting and mining activities in Gabon. The Ministry is also responsible for implementing and monitoring government policy, and for drafting the legislative and regulatory provisions applicable to the mining sector.

The main institutions involved in the mining sector and their responsibilities are summarized in the following diagram:

Figure 22: Institutional framework of the mining sector



4.2.3 Fiscal framework (EITI Requirement 2.1)

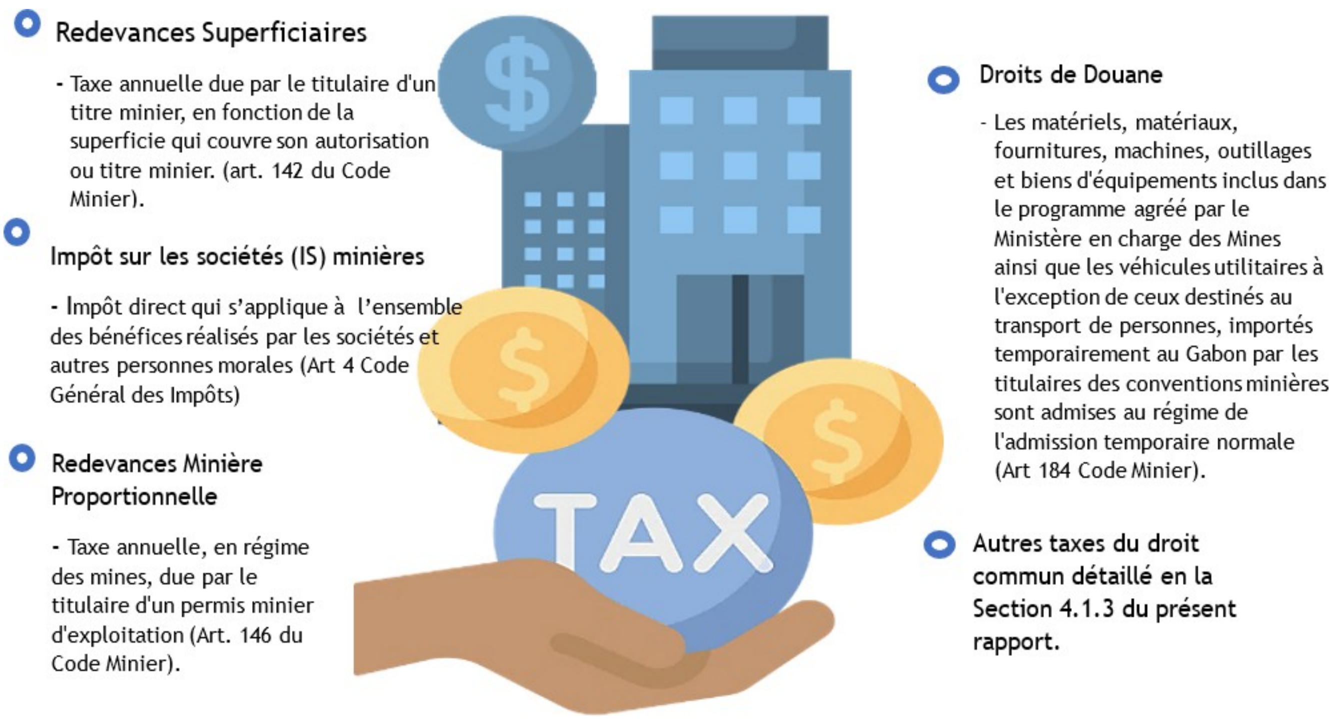
The mining sector is governed by Ordinance n°003/2002/PR of February 26, 2002, and by Ratification Act n°007/2002 of August 22, 2002, setting the rates of fixed taxes and duties applicable to titles and authorizations of the mining regime and law n°008/2005 modifying and completing law n°005/2000 of October 12, 2000 on the Mining Code and law n°037/2018 of June 11, 2019 regulating the mining sector in the Gabonese Republic. The Code has not been accompanied by the publication of an implementing decree, leaving a legal vacuum concerning the application of some of its provisions, notably those relating to the granting of permits and the management of mining titles. A draft revision of the Mining Code is currently being finalized.

In addition to the Mining Code, other legislative texts govern the mining sector, including the General Tax Code, the Customs Code promulgated by law n°2014-003 of April 25, 2014 and the Investment Code promulgated by law n°2012-001.

Extractive companies are not subject to any specific tax regime. Subject to the tax advantages provided for in the Mining Code or any specific regime that may be negotiated as part of a mining agreement. Holders of mining titles are subject to a general tax regime.

The main taxes applicable to extractive companies are as follows:

Figure 23: Main taxes applicable to mining companies[38]

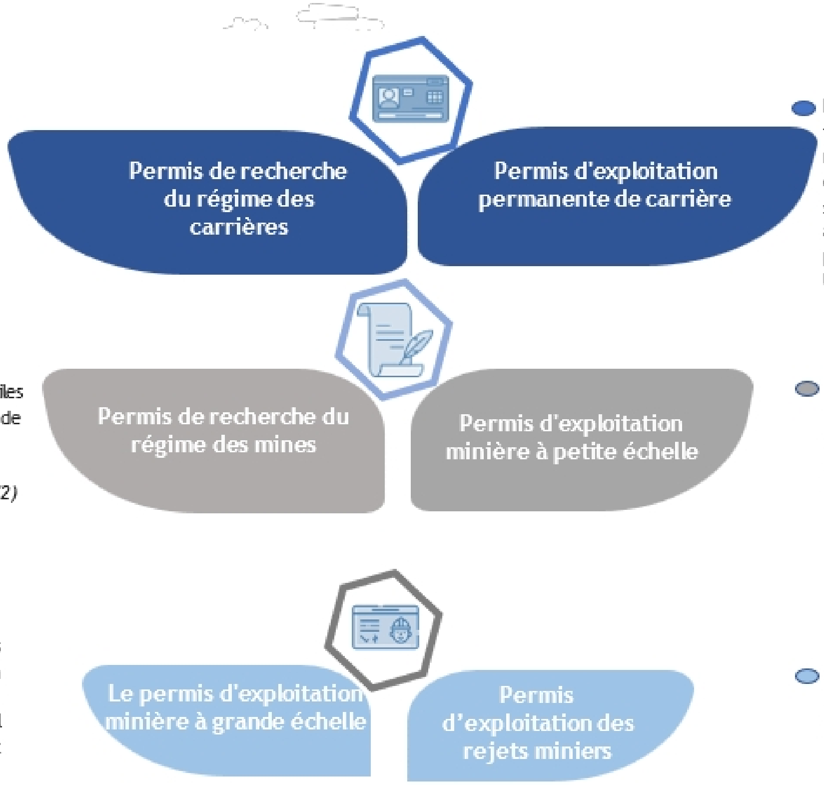


[38] *https://journal-officiel.ga/5401-037-2018/*

4.2.4 Granting and transfer of mining sector licenses (EITI Requirement 2.2)

The provisions of the Mining Code require that a mining title be obtained before any mining activity can be carried out. In this respect, the Code distinguishes between the following mining titles:

Figure 24:Types of mining titles



- Permis de recherche du régime des carrières confère à son ou à ses titulaires, dans les limites de son périmètre et indéfiniment en profondeur, le droit exclusif de prospection et de recherche des substances non concessibles pour lesquelles il a été délivré. (Art 51 Code Minier 2000)

  <u>Validité</u> : *Deux (2) ans, renouvelable une fois (1) (art 50 code minier 2000)*

- L'exploitation de toute carrière même située sur les titres fonciers privés, est soumise, dans les conditions fixées par voie réglementaire, à la surveillance de l'administration chargée des mines et de la géologie pour garantir la sécurité et la salubrité publique au voisinage des carrières, sauvegarder ou améliorer les conditions de sécurité et d'hygiène du personnel, préserver l'environnement et procéder à la remise en état des lieux (Art 101 Code Minier 2000).

  Validité : Cinq ans (5), renouvelable plusieurs fois (art 96 code minier 2000)

- Le droit de rechercher les substances minérales utiles ne peut être acquis qu'en vertu d'un permis de recherche minière (Art 31 Code Minier 2000).

  <u>Validité</u> : *Trois ans (3), renouvelable deux (2)*

- Confère le droit exclusif d'entreprendre des activités de prospection, de recherche et d'exploitation pour les substances minérales et dans le périmètre précisé dans le permis. La superficie globale d'un tel périmètre varie entre dix a cent (10 à 50) km². Le titulaire dispose du droit de transformation de son permis en permis d'exploitation minière à grande échelle.

  <u>Validité</u> : Cinq (05) ans ; renouvelable plusieurs fois, chacune pour une durée de trois (3) ans

- Ce permis confère le droit exclusif d'entreprendre des activités de prospection, de recherche et d'exploitation pour les substances minérales et dans le périmètre précisé dans le permis. La superficie globale d'un tel périmètre varie entre dix a cent (10 à 100) km². (art 120 Code Minier 2019)

  <u>Validité</u> : Dix (10) ans ; renouvelable

- Le titulaire d'un titre minier d'exploitation a le droit d'exploiter ses rejets miniers ou de les faire valoriser par un tiers, disposant de capacités techniques et financières.

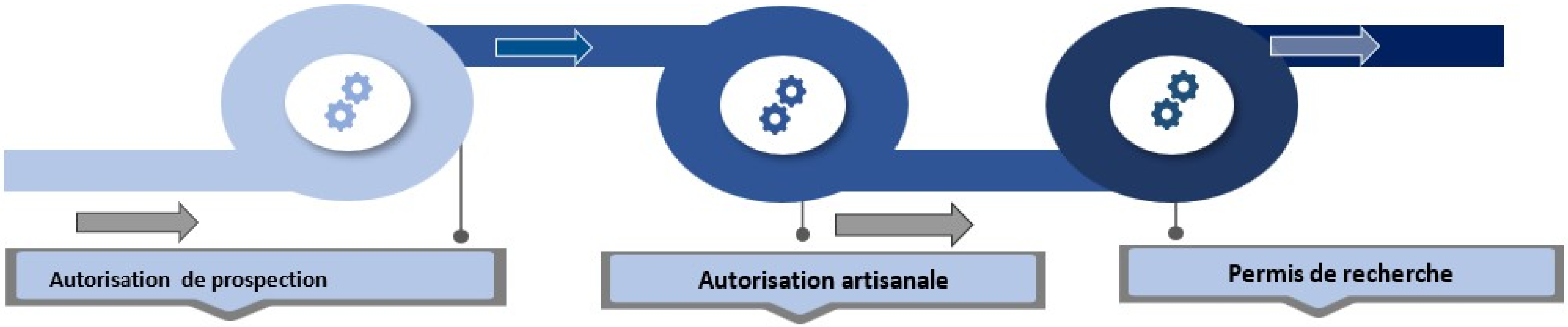
  <u>Validité</u> : Cinq ans (5), renouvelable plusieurs fois (art 131 Code Minier 2019)

Award procedure :

Legal framework

Under the current Mining Code, the procedures for granting mining titles can be summarized as follows:

Figure 25: Procedure for granting mining permits under the current mining code



L'article 15 du Code Minier gabonais (2019) stipule que pour obtenir un permis ou un droit minier, le demandeur doit fournir tous les éléments nécessaires à l'identification et à l'évaluation de la capacité financière et technique à savoir :

- -l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- -le numéro d'identification fiscale de la société demanderesse ;
- -le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- -l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- -les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ; et
- -le programme des travaux prévus et les objectifs par catégorie de travaux, ainsi que les engagements de dépenses associées pour le permis de recherche.

Au Gabon, Il existe deux types d'autorisations artisanales à savoir, autorisation artisanale individuelle et autorisation artisanale collective selon le Code Minier (2019) Article 69 et 71.

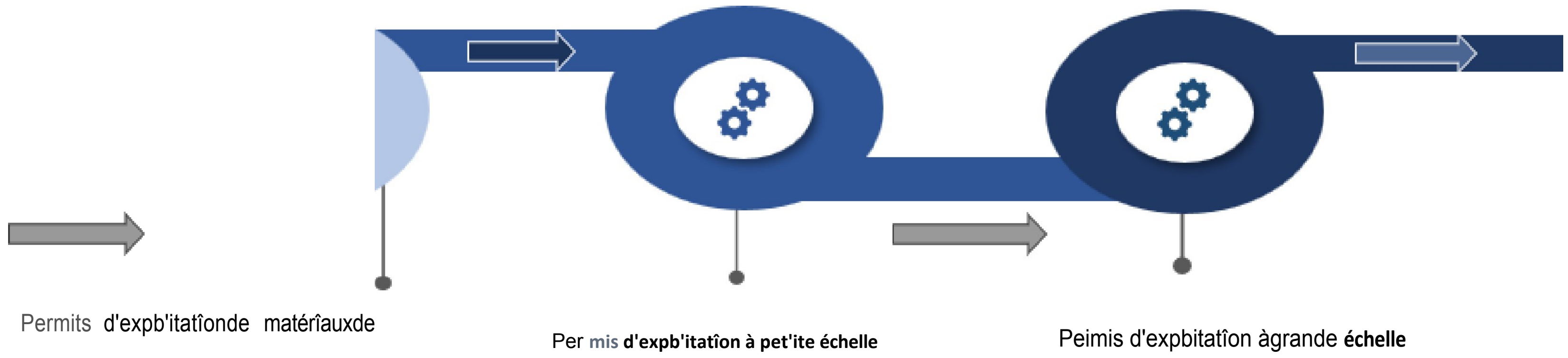
L'article 12 du Code Minier (2019) précise que seuls les gabonais sont éligibles à l'exploitation minière artisanale, sous réserve du respect des dispositions des textes en vigueur et suivant la procédure de l'article 15 du Code Minier :

- -l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- -le numéro d'identification fiscale de la société demanderesse ;
- -le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- -l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- -les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ;
- -le programme des travaux prévus et les objectifs par catégorie de travaux, ainsi que les engagements des

Le permis de recherche est délivré par arrêté du Ministre chargé des Mines, pour une durée de trois ans, renouvelable deux fois pour la même durée, dans les formes et conditions fixées par voie réglementaire à l'article 102.

L'octroi de ce permis est fait conformément à l'article 15 du Code Minier en vigueur

- -l'identité, l'adresse précise, les statuts et les données d'enregistrement de la société demanderesse ;
- -le numéro d'identification fiscale de la société demanderesse ;
- -le numéro d'immatriculation à la Caisse Nationale de Sécurité Sociale ;
- -l'identité, l'adresse précise, les statuts et les données d'enregistrement des actionnaires et associés qui sont notamment chargés de la gestion technique des activités ;
- -les rapports annuels des deux exercices précédant la demande, pour la société, s'ils existent, à défaut de l'information complète de chacun des actionnaires ou associés détenant plus de 5% de son capital, ainsi que les titres, diplômes et références professionnelles des cadres supérieurs de cette société ; et
- -le programme des travaux prévus et les objectifs par catégorie



Article 15 of the Mining Code (2£I19) stipulates that in order to *obtain* a mining permit or right, the applicant must provide all the information required to identify and assess financial and technical capacity:

The identity, precise address, statub and registration data of the applicant company; the applicant company's tax identification number;
Caisse Nationale de Sécurité Sociale registration number;
lïdentité, precise address, statuD and registrati+ent data of the shareholders and associates who are in charge of the technical management of the activities;
the annual reports for the fiscal year preceding the request, for the company, if they exist, starting from the full disclosure of each shareholder or partner holding more than SA of its capital, as well as the titles, diplomas and professional references of the company's senior executives; and
-the planned work program and objectives by work category, as well as the associated expenditure commitments for the research permit.

Award procedure

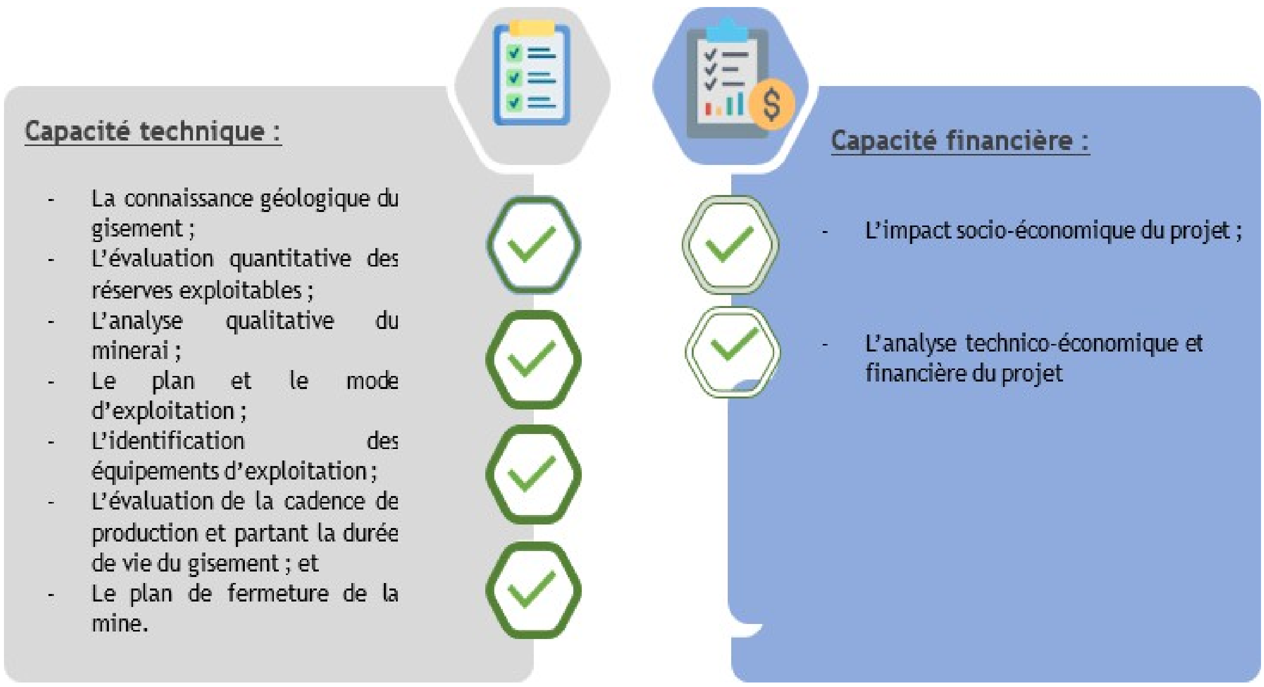
The Direction Générale des Mines et de la Géologie does not issue invitations to tender for the granting of mining rights/permits, except in very specific cases such as the Belinga iron deposit. However, the granting of mining rights to interested parties is subject to the completeness and consistency of the documents submitted by the company to the DGMG. If two companies with the same technical and financial capabilities are interested in the same concession, the DGMG will grant the permit to the first bidder, with the date of submission of the duly registered application as the reference date, in accordance with article 52 of the Mining Code (2000).

Technical and financial award criteria :

Article 9 of the Mining Code stipulates that the normal conduct of exploration and mining activities is ensured by mining agreements establishing specific technical and financial conditions in accordance with legal, financial, customary and social provisions. In practical terms, for all types of permit, the application file must include a document attesting to the technical and financial capacity to carry out the mining activities to be undertaken.

Article 152 of law n°017/2014 of January 30, 2015 regulating the mining sector in the Gabonese Republic defines technical and financial capacity the elements below:

Figure 26: Technical and financial award criteria in practical terms



4.2.5 Public register of mining licenses and contracts (EITI Requirement 2.3)

In line with Requirement 2.2 of the 2019 EITI Standard, and the official launch of the PADEG, the Gabonese Republic's Mining Cadastre System (SCM) and mining cadastre portal are currently under development.

The computerized mining cadastre system will deal with the types of mining titles in the existing Mining Code, but its design is flexible and will adapt to future changes in the legislative framework.

The mining cadastre portal of the Gabonese Republic will bring transparency with public access to cadastral data.

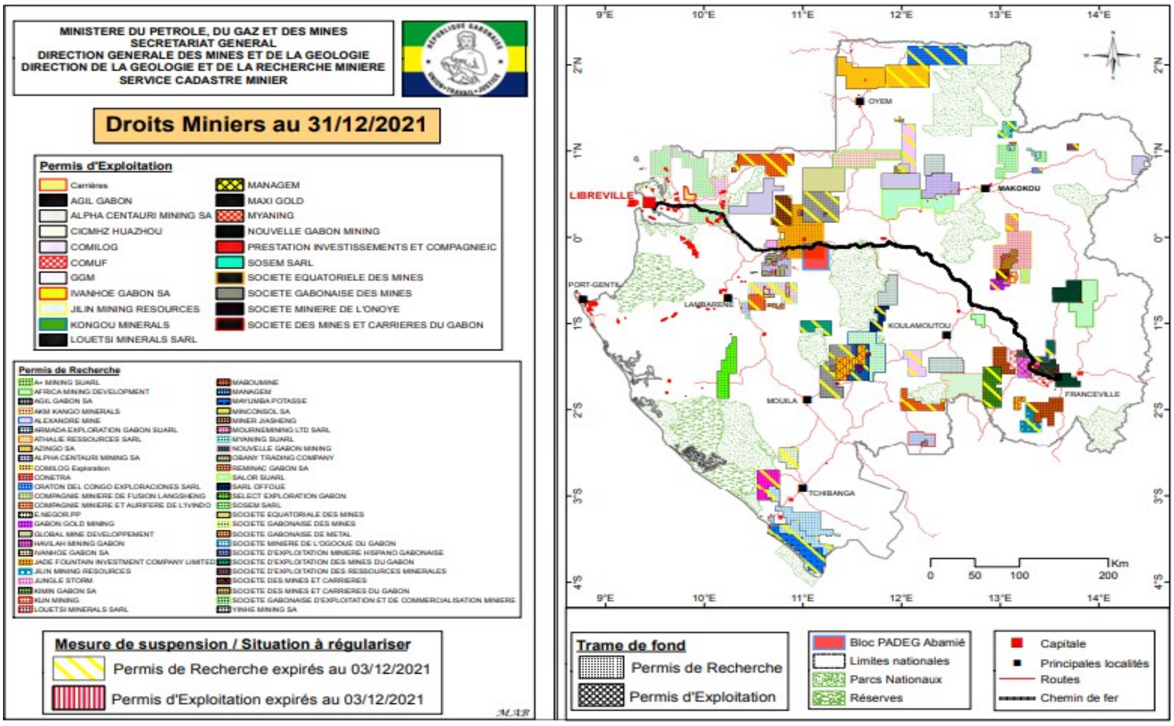
As of March 24, 2021, according to the Direction Générale des Mines et de la Géologie, there were 143 permits (active, non-active and applications) and authorizations in 2021 included in the SCM, all permit types combined, as detailed in the table below.

Table 34: Summary of active permits for 2021

Substance	Number of operators	Number of permits /Authorization	Area in KM2
Mining exploration permits			
OR	15	**21**	17608.29
MANGANESE	6	**8**	6071.03
IRON	5	**7**	5565
POTASSE	1	**1**	1238
HEAVY MINERALS, BASE AND PRECIOUS METALS	3	**6**	7627.79
Mining permits			
Small scale Gold	9	**22**	985.814
Grand échelle Gold	0	**0**	0
Large scale Mn/Ur	5	**6**	3192.59
Quarrying permits			
CALCIUM	1	**1**	1.99
Quarrying authorization			
SAND	**13**	**19**	59.169
LATERITE	**6**	**10**	4.43
GRANITE/GREEN	**12**	**15**	43.9165
CALCIUM	**1**	**1**	9.2
Authorization to collect and market			
	11	**11**	
Authorization for storage and marketing			
	5	**5**	
Authorization for explosives storage/purchase `.			
	1	**1**	
Control and inspection			
	3	3	
EARTHWORK AUTHORIZATION			
	6	**6**	

Source: DGMG

Figure 27: Map of Gabon's mining deposits



Source: DGMG

4.2.6 Mining contracts (EITI Requirement 2.4)

In Gabon, all mining permits and titles are published in the Journal Officiel [(https://journal-officiel.ga/)](https://journal-officiel.ga/).

Mining contracts are not published in Gabon, and Law n°037/2018 of June 11, 2019 regulating the mining sector in the Gabonese Republic does not require their publication.

Two model agreements for mineral exploration and small-scale mining have been communicated by the DGMG and are included in appendices 18 and 19 of this report.

In addition, the DGMG has provided us with a list of all permits including mining agreements signed in 2021, which is presented in the table below.

Table 35: List of mining agreements signed in 2021

Permit type	Company	N° permit	Title no.	Agreement
Metal exploration permits and Precious Metals	**ARMADA EXPLORATION**	**G5-555**	012/MPGM/SG/DGMG/DLMEM	05/11/2021
Base metals and precious metals exploration permits		**G5-150**	104/MM/SG/DGMG/DLMEM	05/11/2021
Operating permits for large-scale mine	**CICMHZ**	**G3-223**	324/PR/MM/SG/DGPEM/DCMAE	26/02/2021

In addition, SEM has declared that it has agreements with mining companies under which SEM receives a share of production, as detailed in section 4.2.12.

4.2.7 State participation in the mining sector (EITI Requirement 2.6)

Article 7 of the Mining Code (2019) states that "Natural resources, in particular all mineral substances contained in the soil, subsoil, continental waters and marine domain of the national territory, remain the property of the State". As such, the State has:

- a right to intangible information on geological, mining, production and marketing data;
- an inalienable right to use its mineral resources;
- a systematic 10% equity interest, free of any encumbrance and non-dilutable, in the capital of holders of mining titles, as part of the valuation of the tax benefits applicable to mining activities, subject to its right to waive this right in return for the benefits set out in the mining agreement;
- an optional interest of up to 25% in the capital of mining title holders, negotiated for valuable consideration in accordance with ordinary law;
- the power to approve all operations involving authorizations and mining titles with third parties, as well as any acquisition of an interest in the capital of a holder of a mining title.

The list of state holdings in oil companies has not been communicated to us by any of the public entities.

State enterprise in the mining sector

Société Equatoriale des Mines (SEM), was created in 2011 by Decree n°1018/PR/MMPH and is attached to the Presidency of the Republic[39] , and under the technical supervision of the Ministry in charge of Mines .[40]

SEM's mission, in the name and on behalf of the State, is to hold and manage its shareholding in mining companies, and to undertake in the Gabonese Republic or abroad, alone or in association, any activity related to the mining sector .[41]

SEM's main activity is the development of mining projects, local processing and marketing of precious substances and minerals. For 2021, SEM holds three (3) mining permits and two (2) research permits. The main projects managed by SEM are detailed below.

MIAMIZEZ Project: The Miamizez mining permit is located in the Mvadhy district. Planned alluvial gold resources are around 150 kg.

MEBAGA Project: The Mebaga mining permit is located in the Okano department of the Woleu Ntem province. Planned alluvial gold resources in the area are in the order of 500 kg.

MINKIE Project: The Minkie G9-981 small-scale mining permit (PEMPE) is located in northern Gabon, 97 km from Mitzic in the Woleu Ntem province. Planned alluvial gold resources are approximately 447 kg.

DOUSSE OUSSOU MARBLE PROJECT: The Dousseoussou marble quarry is located around 610 km from Libreville by road and around 17 km from the town of Tchibanga, capital of Nyanga province, on the Tchibanga-Mayumba road. Given the geology, marble resources in the Dousse Oussou area could be in the order of several million tonnes. The mechanical properties of marble are perfectly compatible with international standards. However, given the variability of the deposit, a study to determine reserves by marble type is required.

SEM's gold production in 2021, according to data communicated by the company, reached 144.26 kg valued at 4,522,489,955 FCFA. SEM had no gold sales in 2021; everything was stockpiled,

[39] Article 2 decree n°1018/PR/MMPH
[40] Article 2 decree 1012 creating the SEM
[41] Article 2 decree n°1018/PR/MMPH

This is in line with the Gabonese government's objective of creating a strategic gold reserve in accordance with Ordonnance[42] , which was validated under reference N° 009/PR/2021 of 19/02/2021.

According to the SEM's financial statements, the value of inventories was around 7,047,826,040 FCFA in 2021, compared with 1,749,832,501 FCFA in 2020, a variation of 303%.

4.2.8 Infrastructure supplies and barter agreements (EITI Requirement 4.3)

In accordance with Requirement 4.3 of the 2019 EITI Standard, the Multiparty Group and the Independent Trustee are required to verify the existence of agreements, or sets of agreements and conventions relating to the provision of goods and services (including loans, grants or infrastructure works) in partial or total exchange for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials.

At the time of our work, we had no knowledge of the existence of this type of transaction. This was confirmed when we examined the specific declaration form adopted by the Multipartite Group for filling in this data.

4.2.9 Transport revenues (EITI Requirement 4.4)

Article 86 of the Mining Code stipulates that "Transport, storage and marketing of quarry materials, when not carried out by the holder of the authorization or operating permit, are subject to an authorization issued by the Minister in charge of Mines, for a period of two years, renewable as many times as necessary, in the forms and conditions laid down by regulation.

Since manganese is the most important substance in large-scale production in Gabon, transporting it by rail is vital.

Société d'exploitation du Transgabonais (Setrag), Gabon's rail concessionaire, has been mandated by the Gabonese authorities since 2005 to manage operations on the country's only rail network, with 648 kilometers of track linking Franceville to Libreville. A total of twenty-four (24) commercial stations are served daily by all passenger and freight trains[43] , and 6.5 Mt of ore were transported and shipped in 2021 .[44]

Setrag is 59.97%-owned by COMILOG, the world's 2nd-largest producer of manganese ore[45] , and 40%-owned by French company MERIDIAM.

Setrag has three (3) mineral transport agreements with COMILOG, NOUVELLE GABON MINING and CICMHZ.

According to data provided by the company, Transgabonais's turnover for 2021 is 86,549,965,319 FCFA, 61% of which (59,798,944,161 FCFA) comes from mineral transport.

Payments to public entities in 2021 as declared by the company are detailed as follows :

Table 36: Payments to public entities in 2021

Public entity	Amount in FCFA
DGI	13 334 404 944
DGMG	10 000 000
Owendo Town Hall	15 712 972
Voluntary social payments	233 013 809
Ministry of the Environment DGPN	35 192 138

[42] https://journal-officiel.ga/13332-009-pr-2021-/
[43] https://www.eramet.com/fr/groupe/filiales/setrag
[44] https://www.eramet.com/fr/groupe/filiales/setrag
[45] https://www.eramet.com/sites/default/files/2020-09/Eramet-Brochure-Essentiel-Gabon-2019.pdf

	13 628 323 863

Source : SETRAG

4.2.10 Local content

In accordance with Requirement 6.1 (a) of the 2019 EITI Standard, where significant social expenditures by companies are mandated by law or by contract with the government controlling the extractive investment, the EITI Report must disclose them and, where possible, reconcile the related transactions.

According to the first chapter of the first title, local content is defined as a legal requirement designed to promote and ensure, in particular, that operators take into account factors such as local expertise, national preference in terms of employment, capacity building for local human resources, job empowerment plans for nationals, subcontracting for the benefit of local SMEs, preference for the consumption of local goods and services, and the implementation of projects that generate local development.

Under the first chapter of Title III of the 2019 Mining Code, "De la contribution de l'activité minière au développement local et minier", a local community development fund has been set up, with a contribution of around 20% of the proportional mining royalty and 15% of the extraction tax. A further 60% of the extraction tax is earmarked for local communities.

The local community development fund is intended to finance socio-economic projects benefiting local communities in the region where mining sites are located .[46]

Achievements made in the context of local community development are subject to a traceability obligation and are included in an annual report presented to Parliament .[47]

According to the data collected from the two (2) mining companies included in the reconciliation scope, only COMILOG has declared payments under this fund. The values of these companies' contributions to the fund in 2021 are as follows:

Table 37: COMILOG's contribution to the local community development fund in 2021 in FCFA

Company	Amount of FDCL disbursements in 2021	FDCL balance at 12/31/2021 with the company
COMILOG	117 227 268	6 056 530 809

Under article 62 of the Mining Code 2019, the allocation of resources intended for the local community development fund is decided by a management committee comprising:

- mining administration ;
- the administration in charge of the economy ;
- the local authorities concerned ;
- the holder of the relevant mining title; and
- representatives of local communities.

In addition, the operator is responsible for implementing the projects selected by the management committee.

Based on our interviews, we have concluded that the Direction Générale des Mines et de la Géologie (DGMG) does not have data on the balance of this fund by mining company, nor on the projects and expenses incurred.

[46] Article 60 mining code
[47] Article 60 mining code

4.2.11 Major exploration projects in the mining sector during 2021 (EITI Requirement 3.1)

In 2021, Gabon will have several mining projects, the main ones being :

Maboumine, a subsidiary of COMILOG (76%), is also the Mabounié polymetallic mining project in Gabon. This site, which is also undeveloped, contains several minerals, including niobium (the world's second-largest mineral), rare earths, tantalum, scandium, phosphates and small quantities of uranium.

Two-thirds of Gabon's gold production (2 tonnes per year) is provided by the company ressources golden grams (reg), a subsidiary of the Moroccan company MANAGEM, and the remaining third by local artisanal producers. MANAGEM has completed mining operations at the Bakoudou site and is continuing studies on the Eteke deposit, near Mouila (south), which could produce 1.5 tonnes per year and whose reserves are estimated at over 23 tonnes. Chinese company Jilin Mining Resources (JMR) has signed a production sharing contract with the state in October 2019. Alpha Centauri Mining, owned by London and the Emirates, also holds several permits in the Ndjolé region.

Gabon's main iron deposit is at Belinga, in the northeast of the country. The deposit was discovered in 1895 and confirmed by a prospecting campaign in 1955. It is one of the last large deposits in the world (reserves estimated at over one billion tonnes) ever to be mined. The mining contract was awarded to IVINDO IRON SA[48] . In 2014, an appraisal contract was signed with ANGLO-SAXON SX'RK CONSULTING to assess the potential of the sites in question. Their work was interrupted due to the financial difficulties of the Gabonese state.

The Milingui (Nyanga province) and Crystal Mountains (north of Libreville) mines contain 150 million and 100 million tonnes of iron ore respectively. In February 2018, a framework agreement on the exploitation of Milingui was signed between Gabon and South African company Havilah Consolidated Resources. The investment is estimated at $1 billion.

Gabon also has diamond potential. Several companies, including De Beers, Southernera (Canada) and Motopa (Australia), have carried out exploration campaigns. Exploration in this sector has been suspended for the time being, and these permits have since been returned to the public domain.

The Gabonese state has sought to become a real player in the extractive sector. In 2011, it created Société Équatoriale des Mines, a state-owned company that holds and manages the Gabonese state's interests in mining companies. It is also responsible for developing the local processing of extracted mineral substances, marketing precious substances and exploiting its own mining titles.

[48] DGMG

Figure 28: Major mining projects

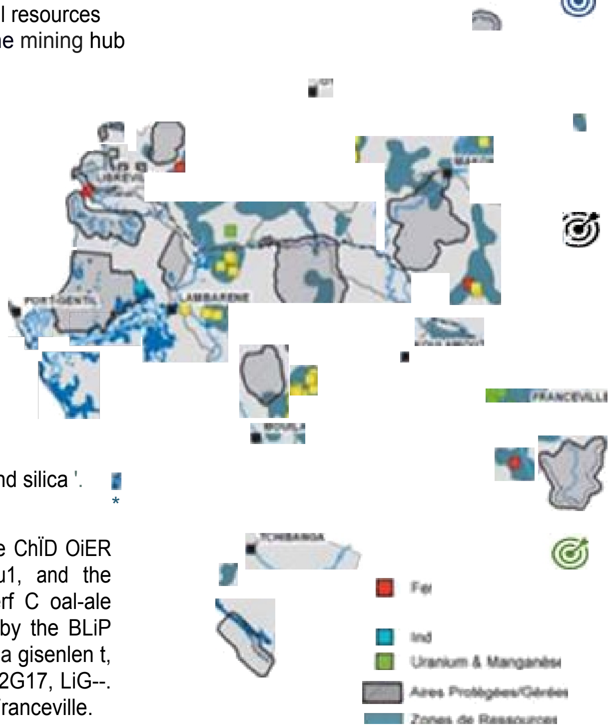
Gabon's mining sector is mainly focused on manganese. It accounts for approximately ô^. of the country's GDP and exports.

In addition to manganese and gold, Gabon's strategic natural resources include iron ore, of which there are considerable reserves. The mining hub containing the country's of mang arfèse the most important of the pa'ys is located in the province of Haut- Ogooué and is served by the railroad !Tra rlsg abonni- i allan t de Francevîlle to D--'endo 'fPort de Librevillei over nearly 70 fKn1.

Les entreprises du manganèse :

La conJpa gnie historique CDL.'.ILDÛ ':Compa gnie ..-.inière ôe I'DgD0Mé i, subsidiary of l'entreprise ERA/.\ET, is 63.7*. owned by ERA/.\ET and 29*. by the Gabonese state. LB CDnlpagnie ex trait 90*. du nlang an%se from the gabona subsoil is î4,8 ..\t in Z019 i, and acure urfe first tran 'ormation in its Conlplex e ..\étallui giqü de .-.-.oanda ':production of nlang anème natal electrol'/tique and silica '. nlang anemes used in steel p r o d u c t i o n].

The remainder of man ganem production is carried out by the ChÏD OiER ClC.--.HZ ';CDnlpagnie industrielle d.=î min es de Hangzhou1, and the Lîouvelle Gabon ..'.ining ! LîG -'.i, a subsidiary of the indierf C oal-ale Group. In 2013, LîG..-. acquired the mining rights of etenu- by the BLiP Billiton group, and in early 202G signed a CEPP for the Okondja gisenlen t, for urfe pFDduction pot.=atielle estimated at 2..-.t per year. In 2G17, LiG--. commissioned a manganese processing plant at Binionli near Franceville.



Production trends :

Buoyed by strong demand from China, the world manganese market has been experiencing a production boom for several years. Against this backdrop, Gabon's mining industry was very dynamic in ZG19, with record production of 7.3...'.t ':n inerai and sinter], up 25.4° on 2C18. This increase in producLiort was made possible by operational improvements at the CO..'.IL0C- mining sites and by increased production capacity at the Binionli deposit near Franceville, operated by fîouvelle Gabon ..'.inirfg.

However, production of ':silico nlan ganese and manganese nÀtali alloys fell by 4.3*. to 47,76 2 tcnnes in 2019, mainly for technical reasons. The d'en tes -on égalenlen t down -16, 6 to 27,2 ...d- FCFA1 en raleon de I8 conjug aiscr. de plusieurs facteurs ':indiîponibilité d.= \-.'agons, baisse des prix mondiaux, raleritizenlent global du marché mondial, notanlnlen t
! auto industry1. In order to adapt to the current market and to turn around the activities of the .-.oan ôa ':C .-..-.i etallurg ic Conlplex, where the production of n angane metal had been suffering from nonJbreu: es difficulties since its creation, CD'.-.ILOG reviewed its strategy and opted for the production of manganese ox'yJe.

Stagnation des autres produits miniers :

ï.-.abounJine, a subsidiary of CD.-.IL0G ':76 -. i, is also carrying out the Lion dex ploita t project for the Je /.'.abounié pol'yn1étallique gi:emen t in Gabon. The site, as yet undeveloped, contains plmñeur- metals, including niobiunJ "2"" *" gisenlent non diali, rare earths, tantalum, scandiunl, phosph aies and small quantities of uranhunt.

5oMrces : Direction Géné rale du Trésor : https: '/ '. -z\".tre* cr.economie.-,ouv.fr/ Paid.'GA/ \e- szctz ur-m1nier- au- ga:Len

4.2.12 Production (EITI Requirement 3.2)

Gabon's mining sector is mainly focused on manganese. It accounts for approximately 6% of the country's GDP and exports. In addition to manganese and gold, iron ore, of which Gabon has abundant reserves, is one of the country's strategic natural resources. The mining hub with the country's largest manganese reserves is located in the Haut-Ogooué province, and is served by the Transgabonais railroad, which runs for almost 700 km from Franceville to Owendo (Port of Libreville). [49]

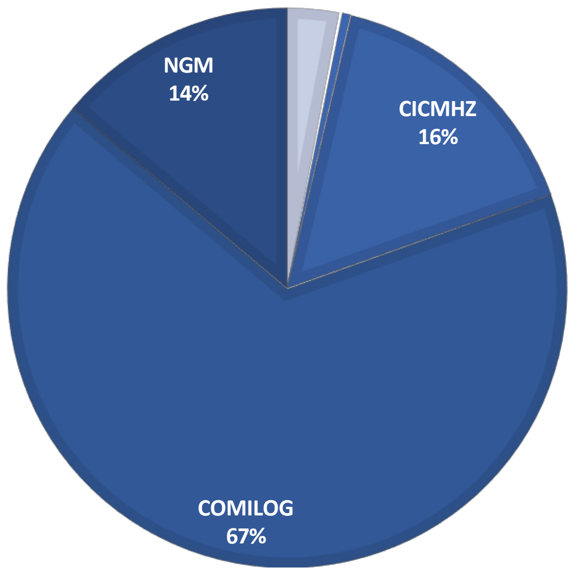
Based on data provided by the DGMG, production in the mining sector for 2021 is as follows:

Table 38: Production statistics for 2021 [50]

Operator	Substance	Unit	Quantity in kg	Value in FCFA
ACM	Gold	Kg	883,87	27 708 789 138
JMR	Gold	Kg	23,19	726 992 454
LOUETSI MINERALS	Gold	Kg	29,58	927 315 083
PIC	Gold	Kg	6,12	191 858 293
SEM	Gold	Kg	144,26	4 522 489 955
SOSEM	Gold	Kg	19,3	605 043 310
	Sub-total gold		**1 106,32**	**34 682 488 233**
CICMHZ	Manganese	Tons	1 684 868	148 927 687 227
COMILOG	Manganese	Tons	7 071 262	625 038 101 165
NGM	Manganese	Tons	1 472 960	130 196 861 818
	Subtotal Manganese		**10 229 090**	**904 162 650 210**
Various companies	Sand	m3	183 339	-
Various companies	Crushed sand	m3	7 011	-
Various companies	Gravel	Tons	350 310	-
Various companies	Laterite	m3	128 134	-
	Subtotal Manganese			**938 845 138 443**

(*) the value of gold is calculated on the basis of the average production cost declared by SEM.
(*) Manganese valuation is calculated on the basis of the average sales price declared by COMILOG.

Figure 29: Production statistics for 2021



[49] https://www.nouvellegabonmining.com/fr/ngm/gabon/
[50] Business report 2021 MPGM

In addition, and based on the various interviews conducted, the various Gabonese government entities do not have data or statistics on artisanal gold production in 2021, which has been is banned since 2018.

The reconciliation of the data on mineral production declared by the mining companies included in the reconciliation scope with the data declared by the DNGM, after adjustments, is as follows:

Table 39: Production data reconciliation results

		Companies				DGMG		Differences	
No.	**Companies**	**Product type**	**Permits**	**Quantity**	**Unit**	**Permits**	**Quantity**	**Qty**	**in FCFA (**)**
1	SEM	Gold	MINKIE (G9-981)	143 638(*)	Gramme	MINKIE (G9-981)	0	143 638	4 502 964 298
		Gold	G6-589 Miamizez	623	Gramme	G6-589 Miamizez	4 498	-4 498	-141 009 576
		Subtotal		**144 261**			**4 498**	**139 763**	**4 381 485 395**
2	COMILOG	Manganese (rocks, fines, agglomerates)	C-13 Moanda	7 024 214	Kg	C-13 Moanda	6 934 067	90 147	7 967 420 991
		Manganese (SilicoManganese)	C-13 Moanda	43 860	Kg	C-13 Moanda	0	43 860	3 876 458 281
		MnO	C-13 Moanda	3 188	Kg	C-13 Moanda	0	3 188	281 763 543
		Subtotal		**7 071 262**			**6 934 067**	**137 195**	**12 125 642 816**

(*) According to our discussions with SEM, these quantities relate to SEM's share in the 2 permits where it operates with 2 other partners with whom it has agreements. However, details of the production of the 2 other companies have not been declared either by SEM or by the DGMG.
(**) The valuation for the SEM was based on the SEM's declaration (i.e. total declared value/total production). For COMILOG, the valuation was based on the total marketing value declared by COMILOG.

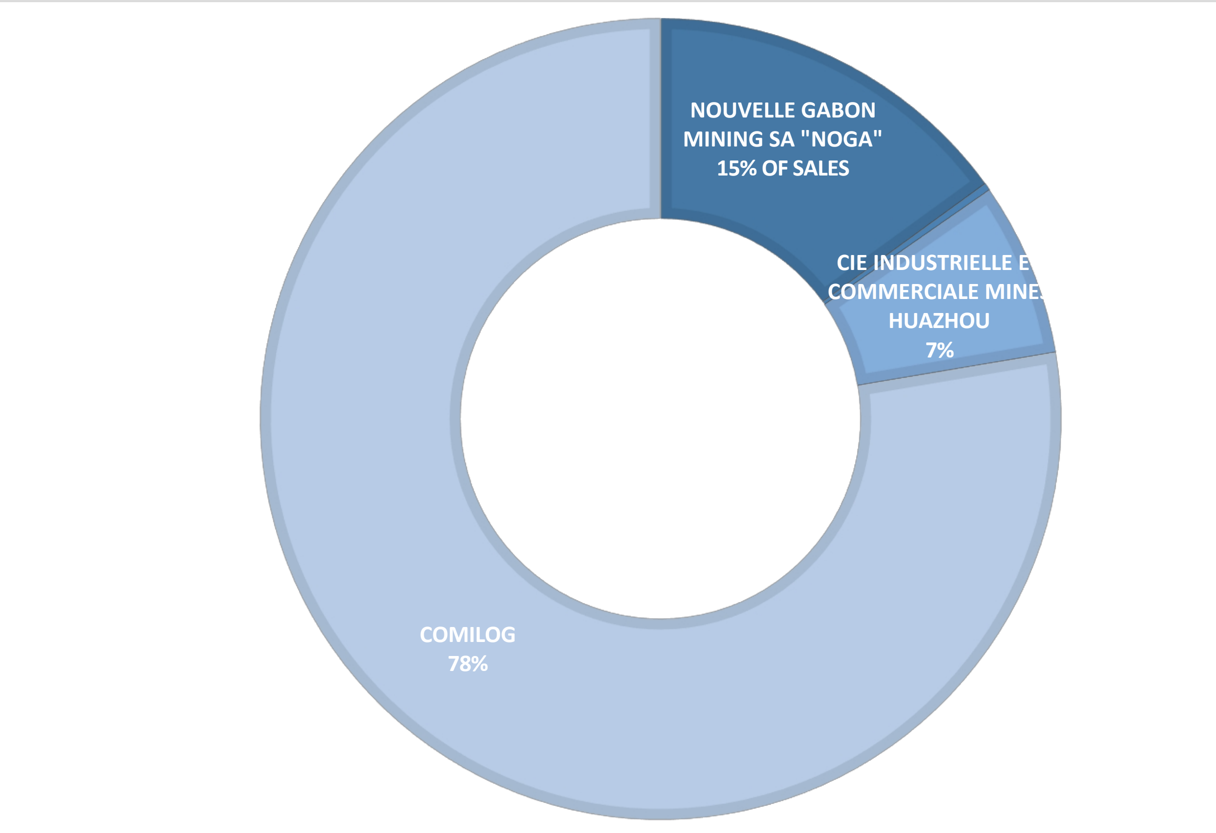
4.2.13 Exports (EITI Requirement 3.3)

On the basis of data provided by customs, and after adjustment, mining sector exports are as follows for 2021:

Table 40: Export statistics for 2021

Reason	Substance	Unitee	Net weight	Value in FCFA
LOUETSI MINERALS	Gold	Kg	7	417 514 334
ALPHA CENTAURI MINING SA "ACM	Gold	Kg	212	8 023 920 643
	Subtotal Gold		219	8 441 434 977
NOUVELLE GABON MINING SA "NOGA	Manganese	Kg	1 606 893 541	112 930 178 752
NOUVELLE GABON MINING SA	Manganese	Kg	49 400 000	2 346 840 000
CIE INDUSTRIELLE ET COMMERCIALE MINES HUAZHOU	Manganese	Kg	853 408 926	52 677 660 483
COMILOG	Manganese	Kg	6 607 254 089	584 023 834 742
-	**-**	**-**	**9 116 956 556**	**751 978 513 977**
				760 419 948 954

Figure 30: Export statistics in 2021



The reconciliation of data on mineral exports declared by the mining companies included in the reconciliation scope with the data declared by customs is as follows:

Table 41: Reconciliation results for COMILOG export data

Companies			DGMG		Differences	
Product type	Quantity é (Tonne)	FCFA value	Quantit y	FCFA value	Qty	Qty
Rough & semi-rough ore products	6 569 538	544 045 221 314	6 936 420	131 026 207 411	-366 882	413 019 013 903
Products of the CMM metallurgical plant - Silico-manganese type	37 223	39 819 226 404			37 223	39 819 226 404
Products of the CMM metallurgical plant - Type MnO	492	98 512 902			492	98 512 902
Products of the CMM metallurgical plant - Manganese metal type	1	60 874 122			1	60 874 122
Subtotal	**6 607 254**	**584 023 834 742**	**6 936 420**	**131 026 207 411**	**-329 166**	**452 997 627 331**

Based on interviews with DGDDI officials, export data as declared by customs is based on company declarations, which explains a certain discrepancy in terms of units, quantities declared and valuation.

Furthermore, based on data provided by the French Customs and Excise Department (DGDDI), manganese exports before adjustment are as follows for 2021:

Table 42: Statistics on manganese exports according to the DGDDI

Reason	Unit	Net weight	Value in FCFA
NOUVELLE GABON MINING SA "NOGA	NTT	1 606 893 541	112 930 178 752
NOUVELLE GABON MINING SA	NTT	49 400 000	2 346 840 000
CIE INDUSTRIELLE ET COMMERCIALE MINES HUAZHOU	NTT	803 808 926	50 662 631 658
COMPAGNIE INDUSTRIELL ET COMMERCIA.	NTT	49 600 000	2 015 028 825
COMILOG	KGM	58	13 213
COMILOG	NTT	6 936 420 022	131 026 194 198
-	-	**9 446 122 547**	**298 980 886 646**

<u>Gold :</u>

Based on data provided by the Direction Générale des Douanes et Droits Indirects (DGDDI), gold exports for 2021 are as follows:

Table 43: Gold export statistics by DGDDI

Reason	Unit	Value in FCFA	Net weight
LOUETSI MINERALS	KGM	417 514 334	7
ALPHA CENTAURI MINING SA "ACM	KGM	8 023 920 643	212
		8 441 434 977	219

It should be noted that the state-owned SEM included in the reconciliation scope has no exports.

4.3 Collection and distribution of revenues from the extractive sector

The relative failures of development aid have contributed to the emergence of a new conceptual framework for Public Management, relayed by international institutions. As a result, Gabon's institutional landscape has undergone profound changes over the last twenty (20) years, with an amplification in the period 2011-2022. These changes concerned (i) the institutional and organizational framework of government services, (ii) management rules, with the introduction of the LOLFEB as a major development, (iii) modifications to each sectoral administration, and (iv) the day-to-day practice of public action, through the gradual introduction of new methods and multiple management tools associated with the quest for public performance.

A number of legal, institutional and administrative measures have been implemented since 2008, in an effort to promote a new framework and spirit of public management based on a culture of results, even if this culture is applied differently within each sectoral administration. To this end, the paradigm shift in the conduct of public affairs affirmed by the PSGE, envisages a Gabon by 2025 where public administration has become more efficient and relevant. Unfortunately, the progress made over the period 2000-2020 has not been sufficiently capitalized on, as the low effectiveness of these reforms is illustrated by the recurrent dysfunctions decried within certain public and semi-public administrations.

Gabon's major achievements in the so-called "modernization of public management in Gabon" are concrete. Without referring to the pace of progress of these reforms, the scope of the changes instituted, the obstacles to effective public management at the service of citizens, or the various limitations and obstacles to the consecration of effective public management at the service of citizens, a few major achievements of these reforms can be illustrated. These include reforms in (1) the civil service, (2) budget management, (3) the promotion of good governance, (4) management control, (5) good governance and the fight against corruption, and (6) the evaluation of public policies.

Reform area 1: Civil service reform

The transformations concerned the audit of the civil service, the operationalization of the new remuneration and performance evaluation system and of the delegated management centers (DCRH), the upgrading of pensions, the validation of performance evaluation tools in the civil service, the training of trainers on the conduct of a performance evaluation interview in public administration and personalized public services, and the revision of the law on the general status of the civil service.

Reform area 2: Budget reform

The transformations involved the modernization of Gabon's financial rules and procedures, through the introduction of a new results-based program budgeting system, the switch from cash accounting to accruals accounting, the introduction of material accounting, and the introduction of the Treasury Single Account. All these innovations and many others not yet implemented have been made possible thanks to the modernization of the legislative and regulatory framework induced by Organic Law n°020/2014 of May 21, 2015 on finance laws and budget execution (LOLFEB) and Law n°021/2014 of January 30, 2015 on transparency and good governance in public finance management.

With a view to optimizing public spending and consolidating budget reform, work is underway on public investment management, with support from the ADB and the World Bank. The aim is to improve planning, programming, budgeting and execution in terms of commitment authorizations (AE)/payment credits (CP).

The mobilization of domestic resources has not been overlooked. Measures to broaden the tax base, control tax exemptions and modernize and strengthen working tools are all part of this approach to consolidating public finances.

Reform Area 3: Promoting good governance

The innovations concerned the creation of the National Council for Good Governance (decree n°0817 of December 15, 2010), the establishment of a mechanism on the State's recourse action (decree n°00098/PR/MBCP of March 19, 2018), the establishment of a legal framework on economic and financial governance (law n°042/2018 of July 05, 2019 on the Penal Code) and finally the creation in June 2019, of a Ministry in charge of the Promotion of Good Governance.

Reform Area 4: Controlling

The aim was to overcome the practical constraints of the LOLFEB, in particular by analyzing the performance of activities in order to optimize their management and feed the management dialogue between the various levels of responsibility (program managers, program budget managers, operational unit managers, operators).

Reform Area 5: Good governance and the fight against corruption

In 2003, Gabon joined the African Peer Review Mechanism (APRM); in 2004, it joined the Extractive Industries Transparency Initiative (EITI); it passed Law n°003/2003 of May 07, 2003, creating, organizing and operating the Commission Nationale de Lutte Contre l'Enrichissement Illicite (CNLCEI); it passed Law n°002/2003 of May 07, 2003, instituting a system for detecting and punishing illicit enrichment in the Gabonese Republic, the ratification on September 13, 2004 of the United Nations Convention against Corruption, adopted on December 9, 2003 in Merida, Mexico, the creation by Decree n°00739/PR/MEBP of September 22, 2005 of the Agence Nationale des Investigations Financières (ANIF), the ratification on March 02, 2009 of the African Union Convention on Preventing and Combating Corruption, and the creation in June 2019 of a Ministry with Directorates General in charge of Promoting Good Governance and Combating Corruption.

Other actions included the creation of a Court of Justice of the Republic to judge members of the government who allow themselves to embezzle public funds, the adoption of a penal code that severely punishes financial offences at national and transnational level, and the adoption of a penal procedure code that creates new criminal jurisdictions for the misappropriation of public funds, the introduction of SIDONIA WORLD processing software to curb customs corruption, the creation of a single Treasury account at the Central Bank, the introduction of the special anti-corruption operation known as MAMBA (2017), which later became SCORPION (end 2019), and the institutionalization of an anti-corruption and illicit enrichment day, organized on December 9 each year.

Reform Area 6: Evaluation of public policies

Several diagnostic studies aimed at improving understanding of the intervention framework have been carried out, namely, (i) the report on the state of public policy evaluation in Gabon, March 2019, funded by UNICEF, (ii) the report Evaluation des politiques publiques au Gabon et Système d'Information, May 2019, funded by UNDP and (iii) the report on the proceedings of the Forum International Francophone de l'Evaluation(FIFE) de Ouagadougou, November 2019.[51]

4.3.1 Budgeting process (EITI Requirement 5.1)

In Gabon, the government budget is made up of three main parts:

- The general budget covers all revenue and expenditure;

[51] Thematic summary Permanent Technical Secretariat

- Ancillary budgets record the operations of unincorporated government departments; and
- Special accounts include allotment accounts and trade accounts.

Article 10 of the organic law n°020/2014 of May 21, 2015 on finance laws and budget execution (LOLFEB), provides that the purpose of finance laws is to determine the resources and expenses of the State, define the conditions of budgetary and financial balance, adopt the State budget and report on the execution of the State budget.

Articles 21 to 27 of organic law n°020/2014 of May 21, 2015 govern the voting of finance laws by the Gabonese parliament.

The Ministry of the Budget and Public Accounts is responsible for drawing up and monitoring the State budget for the various departments.

The document "https://www.budget.gouv.ga/object.getObject.do?id=1478&object=file&mime=file-mime" published on the website of the French Ministry of the Budget and Public Accounts presents budgetary concepts.

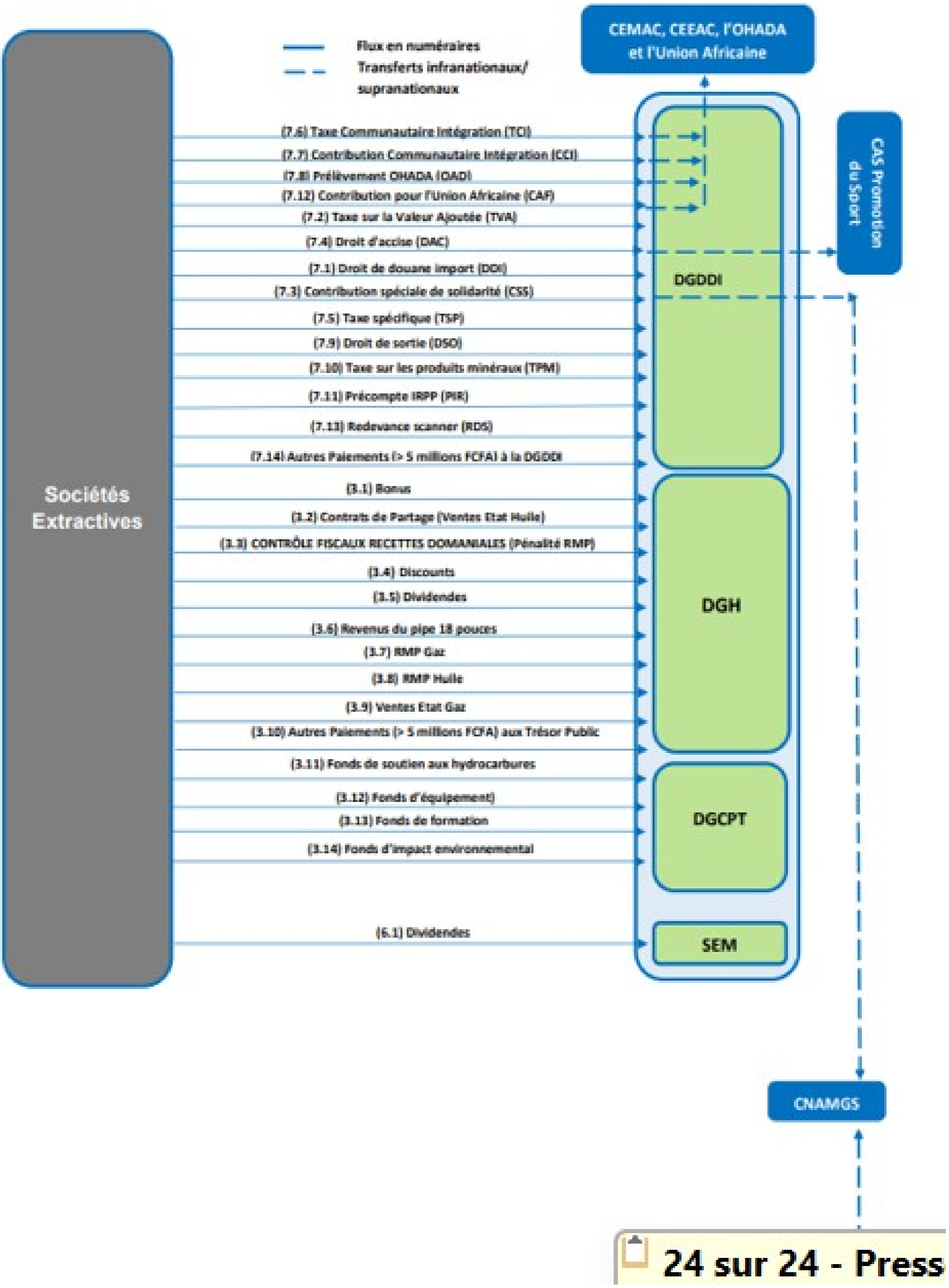
4.3.2 Revenue collection (EITI Requirement 5.2)

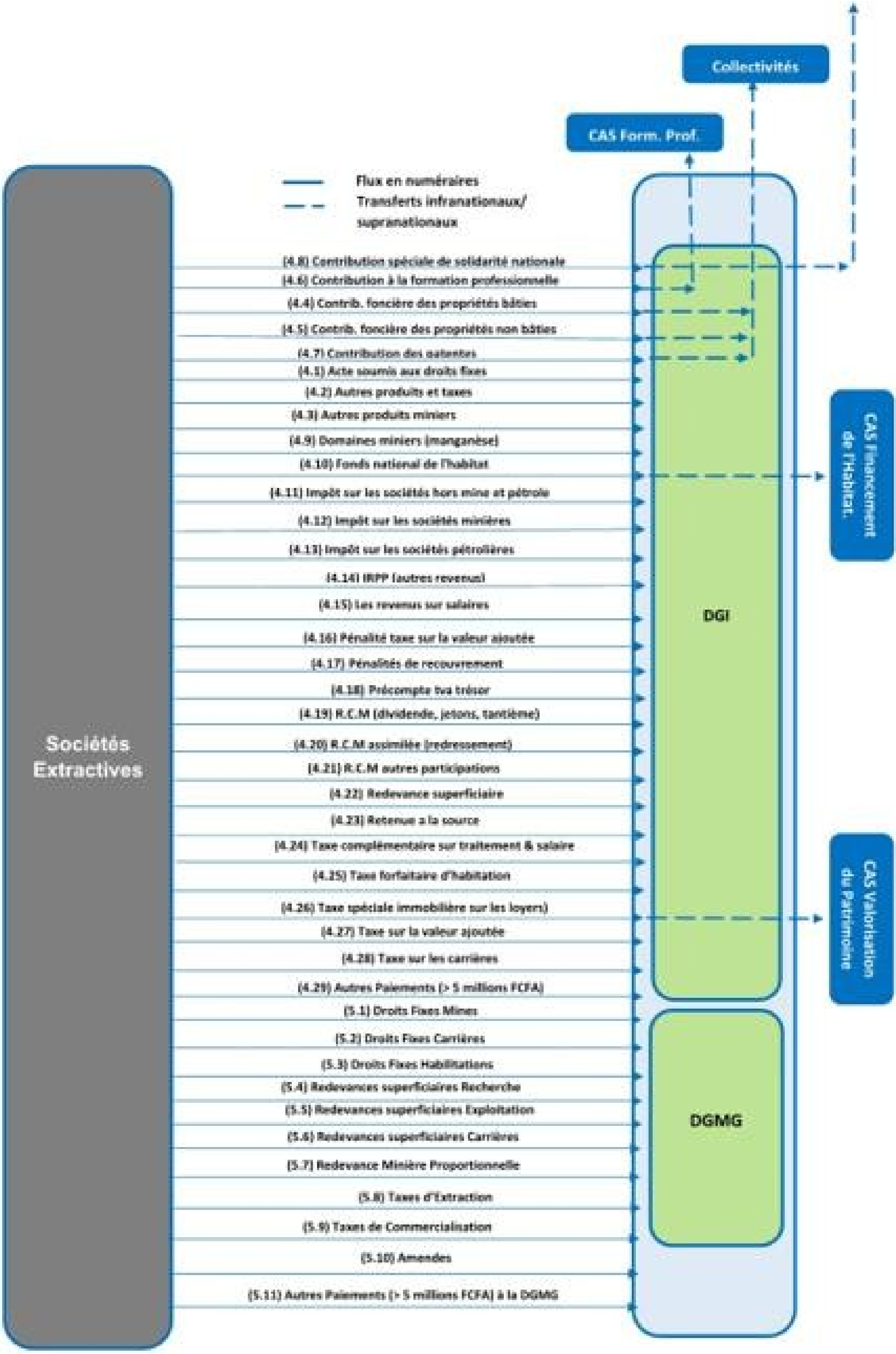
Payments due by companies to the state for their extractive activities are made under the state budget revenue collection system. Under this system, all payments are made in cash into a single account at the Treasury.

Payments by extractive companies are made to several financial authorities, mainly the DGI and DGDDI for standard taxes, and the DGMG and DGH for specific payments.

The flow chart for payments from the extractive sector can be presented as follows:

Figure 31: Diagram of payment flows from the extractive sector





Collectivités
CAS Form. Prof.
Flux en numéraires
Transferts infranationaux/ supranationaux
Sociétés Extractives
(4.8) Contribution spéciale de solidarité nationale
(4.6) Contribution à la formation professionnelle
(4.4) Contrib. foncière des propriétés bâties
(4.5) Contrib. foncière des propriétés non bâties
(4.7) Contribution des patentes
(4.1) Acte soumis aux droits fixes
(4.2) Autres produits et taxes
(4.3) Autres produits miniers
(4.9) Domaines miniers (manganèse)
(4.10) Fonds national de l'habitat
(4.11) Impôt sur les sociétés hors mine et pétrole
(4.12) Impôt sur les sociétés minières
(4.13) Impôt sur les sociétés pétrolières
(4.14) IRPP (autres revenus)
(4.15) Les revenus sur salaires
(4.16) Pénalité taxe sur la valeur ajoutée
(4.17) Pénalités de recouvrement
(4.18) Précompte tva trésor
(4.19) R.C.M (dividende, jetons, tantième)
(4.20) R.C.M assimilée (redressement)
(4.21) R.C.M autres participations
(4.22) Redevance superficiaire
(4.23) Retenue a la source
(4.24) Taxe complémentaire sur traitement & salaire
(4.25) Taxe forfaitaire d'habitation
(4.26) Taxe spéciale immobilière sur les loyers)
(4.27) Taxe sur la valeur ajoutée
(4.28) Taxe sur les carrières
(4.29) Autres Paiements (> 5 millions FCFA)
(5.1) Droits Fixes Mines
(5.2) Droits Fixes Carrières
(5.3) Droits Fixes Habilitations
(5.4) Redevances superficiaires Recherche
(5.5) Redevances superficiaires Exploitation
(5.6) Redevances superficiaires Carrières
(5.7) Redevance Minière Proportionnelle
(5.8) Taxes d'Extraction
(5.9) Taxes de Commercialisation
(5.10) Amendes
(5.11) Autres Paiements (> 5 millions FCFA) à la DGMG
DGI
DGMG
CAS Financement de l'Habitat.
CAS Valorisation du Patrimoine

4.3.3 Income allocation (EITI Requirement 5.3)

An efficient public financial management system is essential if revenues from the extractive industry are to be used for equitable and sustainable economic development. Target sectors that can contribute to this development include infrastructure, education and basic services.

All extractive revenues liquidated or recovered by public administrations are deposited in the Treasury's single account. Consequently, revenues from the extractive sector lose their identity as soon as they are credited to the Treasury's single account.

As a result, the use of mining and oil revenues cannot be easily traced back to public expenditure/investment or to cost centers or projects.

Revenues are therefore allocated as part of the budgetary process. The government draws up the budget, taking into account a number of parameters linked to sectoral policy, development priorities, the budget deficit and restrictions on state spending. Parliament then deliberates on the draft budgets and adopts the Finance Act. Finally, the President of the Republic, Head of State, promulgates it.

Gabonese Strategic Investment Fund (FGIS)

The Fonds Gabonais d'Investissement Stratégique (FGIS) was created by decree N°005/2012/PR, and is the exclusive manager of the Future Generations Fund, known as the Fonds Souverain de la République Gabonaise (FSRG). The statutes of FGIS were approved by decree n°0237/PR/2021 of September 15, 2021, approving the statutes of the Fonds Gabonais d'Investissements Stratégiques.

The Fonds pour les Générations Futures (FSRG) was created by law n°09/98 of July 16, 1998 creating a Fonds pour les Générations Futures, order[52] N°002/PR of February 13, 2012 reorganizing the Fonds pour les Générations Futures and amended by law n°020/2005 of January 3, 2006 aforementioned, reorganizes the Fund, and Ordinance n°018/PR/2021 of September 13, 2021[53] amending certain provisions of Ordinance n°002/PR/2012 of February 13, 2012 reorganizing the Future Generations Fund.

The mission of the Fonds Gabonais d'Investissement Stratégique is to mobilize national resources from its portfolio and from oil production for the benefit of Gabon's infrastructure, economic structure and social sectors, and to ensure that the funds are held and invested in the best interests of the country.

invested wisely.

The minimum capital of the FSRG is :[54]

- a share of the annual amount of the Provision pour Investissement Diversifié and the Provision pour Investissement dans les Hydrocarbures owed by oil companies;
- a share of dividends paid by companies in respect of holdings held by the State;
- all financial income generated by the Sovereign Fund of the Gabonese Republic°;
- the full amount of the State's share of the remuneration of the escrowed savings as part of the provisions for restoring oil and mining sites;
- 50% of additional budget revenues corresponding to an overrun in the basic assumptions of the annual Finance Act ;

[52] *https://journal-officiel.ga/2605-00000002-pr/*
[53] https://journal-officiel.ga/17751-018-pr-2021/
[54] Article 4 Ordinance No. 018/PR/2021 of 09/13/2021

- donations and bequests.

The shares of the above resources are set by the Finance Act. Once the minimum capital has been reached, the FSRG is replenished each year by :[55]

- 25% of investment income;
- -a share of all additional budget revenues corresponding to an overrun in the basic assumptions of the annual Finance Act;
- -a share of the remuneration of the escrowed savings in connection with provisions for the rehabilitation of oil and mining sites; and - a share of the remuneration of the escrowed savings in connection with provisions for the rehabilitation of oil and mining sites.
- The shares of the above resources are set by the Finance Act.

Law n°044/2020 of January 11, 2021 determining the resources and expenses of the State for the year 2021 (Finance Law for 2021) provided in Article 12, "Table of other revenue allocations (in percentage)" for the allocation of 25% of income from State holdings to FGIS .[56]

Table 44: FSRG objectives

The objective of this Fund is to manage 10% of annual revenues from Gabon's pertolier sector for the population's current and future investment in an efficient and effective manner.	•ensure that 10% of oil revenues do not lead to volatility in public spending;
	•ensure that natural resource revenues do not lead to a loss of economic competitiveness;
	•equitable transfer of oil revenues from one generation to the next and
	•using revenues from the oil sector to finance national development priorities, including any initiatives aimed at building an inclusive green economy. •

Gabon Power Company (GPC) is the FGIS investment vehicle dedicated to energy and water production infrastructure. The five (5) projects currently being carried out by Gabon Power Company[57] (GPC) for FGIS:

Dibwangui hydroelectric power station

The Dibwangui hydroelectric power plant, in partnership with Eranove and located in the Ngounié province, has an installed capacity of 15 MW.

KKinguélé Aval hydroelectric power station

With Meridium, the Kinguele Aval hydroelectric power station in the Estuaire region will have an installed capacity of 34.5 MW. Commissioning is scheduled for late 2024, with an annual energy output of 205 GWh.

Ngoulmendjim hydroelectric plant

The installed capacity of the Ngoulmendjim hydroelectric power plant, in partnership with Eranove and located in the Estuaire province, is 83 MW.

---

[55] Article 5 Ordinance No. 018/PR/2021 of 09/13/2021
[56]h ttp://www.droit-afrique.com/uploads/Gabon-LF-2021.pdf
[57] *https://www.fgis-gabon.com/infrastructure*

Owendo thermal power plant

The 117.4 MW natural gas-fired power plant, co-owned by Wärtsila, is scheduled for commissioning in mid-2023.

Ntoum water treatment plant 7

The Ntoum 7 wastewater treatment plant will have a production capacity of 140,000 m^3 per day.

***Okoumé Capital*[58]**

Okoumé Capital is a FCFA 20 billion private equity company specializing in corporate financing in Gabon and the development of high-growth SMEs as well as local and international start-ups.

Okoumé Capital's mission is to create and develop a network of competitive, innovative, profitable, job-creating and responsible SMEs, characterized by an increase in their market share at national and international level.

To strengthen its economic financing activities, Okoumé Capital has created the Compagnie Gabonaise de Garantie, which will intervene directly with banks to grant guaranteed loans to businesses.

***Support for social sectors*[59]**

FGIS acts as a financial partner to health and education institutions in order to improve the living conditions of the Gabonese population.

The Office Pharmaceutique National (OPN) is the purchasing office for public medicines and other health products. Its mission is to prioritize the supply of public health structures and to monopolize all hospital drugs.

Following the adoption of government reforms in 2020, FGIS took over management of OPN and injected 5 billion CFA francs to rebalance OPN and ensure universal access to medicines, particularly for the poorest.

***Regional planning*[60]**

FMCT Development Company was founded in 2015. The company provides project management services for the urban development of La Baie des Rois.

FMCT requires sustainable processes that meet the highest international quality standards. Its expertise enables it to manage projects from design and construction through to property development.

The aim of Luxury Green Resorts (LGR) is to support the development of tourism in Gabon, quadrupling the number of territorial parks and supporting the sustainability of jobs in nature while respecting the age-old criteria of development and profitability. The LGR enchants Gabon's highly qualified tourism and ecotourism functions for local populations and international tourists alike.

FGIS financial situation

The financial statements communicated by the Fonds Gabonais d'Investissements Stratégiques show a net profit of 58 million FCFA at December 31, 2021. According to FGIS's confirmation, the fund's income in 2021 came mainly from income from equity interests (sale of securities) held by the fund in various entities. The total value of equity investments

---

[58] *https://www.fgis-gabon.com/sme-financing*

[59] *https://www.fgis-gabon.com/social-sectors*

[60] *https://www.fgis-gabon.com/land-development*

at 12/31/2021 is FCFA 4,255 million. FGIS has confirmed that it has not received any payments from extractive companies or transfers from the state budget during 2021.

We also note that according to FGIS's financial statements, the company has a number of long-standing receivables, including a receivable from SEM/GOC of 153 million FCFA, and a receivable from the State of 5,170 million FCFA relating to an endowment fund that has not been fully paid up.

PID & PIH

The Provision pour Investissements Diversifiés (PID) is defined in Chapter 1 of the Hydrocarbons Code as a financial contribution adapted to the diversification objectives of the Gabonese economy.

The Provision pour Investissements dans les Hydrocarbures (PIH) is defined in Chapter 1 of the Hydrocarbons Code as a contribution tailored to the objectives of developing the hydrocarbon industry within the Gabonese economy;

Under article 217 of the Hydrocarbons Code, the Contractor is required to set up the PID and PIH at the start of hydrocarbon production. The rates of PID and PIH are based on a percentage of the Contractor's sales and are set at 1% for PID and 2% for PIH respectively. The methods of calculation, settlement and constitution of these provisions are defined in the hydrocarbon contracts.

The State must propose to the Contractor management and operating procedures for the Fonds PID/PIH that guarantee the Contractor or its representatives effective participation in defining the general policy for investments eligible for financing by the Fonds PID/PIH, and effective prior and subsequent control of the financial execution of projects financed by the Fonds PID/PIH.

On the basis of the EITI data collected, oil companies set aside provisions for PID & PIH each year, as well as incurring expenses for these same provisions. The table below details these flows by company:

Table 45: PID & PIH situation in FCFA in 2021

	Endowment for Fiscal 2021		Balance Provision at 12/31/201		Amounts of expenses in 2021
	PID	PIH	PID	PIH	
PERENCO OIL & GAS	145 564 198	260 542 206	522 343 355	830 774 162	1 592 273 099
MAUREL AND PROM	1 425 999 721	1 425 999 721	3 830 661 022	3 830 661 022	1 965 970 324
TotalEnergie EP GABON	3 788 543 650	9 268 512 419	13 604 878 680		6 143 667 463
Assala Gabon Energy	2 625 465 437	2 865 553 882	6 094 713 527		4 132 271 298
VAALCO GABON SA	829 686 434	829 686 434	3 342 577 052	3 342 577 052	113 838 860
Total	**8 815 259 440**	**14 650 294 662**	**27 395 173 635**	**8 004 012 236**	**13 948 021 044**

Details of PID & PIH receipts are provided in Appendix 12 of this report.

Assistance funds

Article 212 of the Hydrocarbons Code 2019 provides for 5 funds that the Petroleum Contractor contributes annually, during the term of the hydrocarbon contract, including:

- the local community development fund (FDCL);
- the hydrocarbon support fund ;
- the hydrocarbon administration equipment fund ;
- the training fund; and
- the fund to mitigate the environmental impact of oil activities.

(i) FDCL: the FDCL rate for the oil sector is set by the CEPP. This fund was also set up by the mining code for mining companies under articles 57 and 58, with an annual contribution of 20% on proportional mining royalties and surface royalties, and 15% on the extraction tax. This fund is managed by the DGH for oil companies and the DGMG for mining companies.

Based on the EITI data collected, there are no direct payments to the State under this fund. Expenditure is incurred directly by extractive companies, which build up a provision for amounts not yet disbursed. The table below details FDCL flows by company:

Table 46: FDCL situation in FCFA in 2021

Company	The FDCL allocation for the 2021 financial year	Amount of FDCL disbursements in 2021	FDCL balance at 12/31/2021 at the company
COMILOG	6 173 758 077	117 227 268	6 056 530 809
MAUREL AND PROM	305 030 000	730 885 643	
TotalEnergie EP GABON		55 215 360	
Assala Gabon Energy		67 412 185	
VAALCO GABON SA	138 650 000	709 436 822	130 419 761
ADDAX		26 400 000	
-	**6 617 438 077**	**1 706 577 278**	**6 186 950 570**

Details of FDCL receipts are provided in Appendix 10 of this report.

(ii) Other funds: the annual contribution rate is set by the CEPP, and is managed by the DGH.

Based on the EITI data collected, these contributions are paid directly to the Treasury. The table below details the payments made to the DGCPT as declared by the extractive companies:

Table 47: Contribution payments to the DGCPT in FCFA in 2021

Company	Support fund for hydrocarbons	Fund equipment	Fund for training	Impact funds environmental	Total
PERENCO OIL & GAS	1 853 608 390	987 707 241	1 181 983 747	138 650 000	4 161 949 378
MAUREL AND PROM	219 007 658	83 190 000	138 650 000	-	440 847 658
TotalEnergie EP	529 867 613	270 367 500	457 545 000	41 595 000	1 299 375 113
Assala Gabon	511 362 646	696 819 350	759 600 736	355 218 666	2 323 001 398
ADDAX	84 762 163	110 920 000	110 920 000	-	306 602 163
GOC	58 928 758	13 568 525	13 568 525	-	86 065 808
	3 257 537 228	**2 162 572 616**	**2 662 268 008**	**535 463 666**	**8 617 841 518**

4.4 Contribution of the extractive sector to the economy in 2021 (EITI Requirement 6.3)

4.4.1 Contribution to government revenue

According to the BEAC Annual Report[61] , the contribution of the extractive sector to government revenue in 2021 will be 46.3%, as follows:

Table 48: Contribution of the extractive sector to government revenues in 2021

Indicators	(In billions of FCFA)	Weight
State revenues	**1 756**	**100%**
Revenue from the extractive sector	813	46.3%

Source: BEAC annual report - page 143

4.4.2 Contribution to Gross Domestic Product (GDP)

According to the Tableau de bord de l'économie, the extractive sector will contribute 23% of budget revenues in 2021, as follows:

Table 49: Contribution of the extractive sector to GDP in 2021

[61] https://www.beac.int/wp-content/uploads/2022/12/RAPPORT-ANNUEL-BEAC-2021-WEB.pdf

Indicators (in billions of FCFA)	2021	Contribution
Nominal gdp	**11 210,90**	
Extractive sector revenues	**2 578,0**	**23,00%**
Crude oil	***2 283,2***	***20,37%***
Mines	***294,8***	***2,63%***

Source: DGEPF- GDP growth by sector from 2019 to 2021- Page 102

4.4.3 Contribution to exports

According to the BEAC Annual Report[62] , the extractive sector will account for 93.5% of the country's exports in 2021:

Table 50: Contribution of the extractive sector to the country's exports in 2021

Indicators	2021 (In billions of FCFA)	Weight
Total exports from Gabon	**7 283,1**	**100%**
Crude oil	4 213,4	64%
Manganese	2 562,5	17%
Gold	31,0	
Total extractive sector contribution	**6 806,9**	**93%**
Exports of other products	**476,20**	**7%**

Source: BEAC Annual Report 2021 (page 148)[63]

4.4.4 Contribution to employment

According to the "Tableau de bord de l'économie gabonaise 2022", the percentage of the working population employed in the oil sector is 2.3% and in the mining sector 1.4%, i.e. an overall contribution of 3%.

Table 51: Contribution of the extractive sector to employment

Order	Branch of activity	2021	Contribution
1	**Hydrocarbons sector**	4 307	2,35%
2	**Mining sector**	2 611	1,42%
Contribution of the extractive sector		**7 091**	**3,86%**
Employment Total		**183 608**	

Source: DGEPF -Evolution of employment in the modern sector - Page 122
Source: DGEPF -Evolution of employment by sector of activity - Page 124

A breakdown of the workforce by company and gender is presented in Appendix 14 of this report.

4.5 Beneficial ownership (EITI Requirement 2.5)

4.5.1 General overview

Corruption is one of the most serious global threats of our time, producing deleterious effects on sustainable development, democracy and growing inequalities. It is one of the main obstacles to achieving sustainable development goals. It affects every country, every region and every community. Enabling Gabon to raise the fight against corruption to the level of a national priority means limiting its negative effects on all administrative, economic, political and social aspects, and raising awareness of these effects,

[62] https://www.beac.int/wp-content/uploads/2022/12/RAPPORT-ANNUEL-BEAC-2021-WEB.pdf
[63] https://www.beac.int/wp-content/uploads/2022/12/RAPPORT-ANNUEL-BEAC-2021-WEB.pdf

increase institutional capacities and collaboration with all relevant spheres and categories of stakeholders, based on international criteria and best practices.

Since 2003, Gabon has gradually improved its anti-corruption system by setting up specialized institutions. Sustained efforts have been made in the fight against corruption, even if these are not taken into account in Transparency International's Corruption Perception Index (CPI) ranking, as shown by Gabon's historical ranking (2004-2019).

2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
31	32	32	35	34	37	34	35	3,0	2,8	2,9	3,1	3,3	3,0	2,9	3,3

Elements relating to anti-corruption policies and strategies and related areas are based on the United Nations Convention Against Corruption (UNCAC), the African Union Convention on Preventing and Combating Corruption (CUAPLCC) Regulation No. 02/10- CEMAC-UMAC of October 2, 2010 (REGCEMAC) and Community Regulation No. 01/CEMAC/UMAC/CM of April 16, 2016 on the Prevention and Suppression of Money Laundering, Terrorist Financing and the Proliferation of Weapons of War (?) in Central Africa.

Law n°041/2020 of March 22, 2021, modifying certain provisions of law n°002/2003 of May 7, 2002, instituting a system for the prevention and repression of corruption and illicit enrichment in the Gabonese Republic, which extends the fight against corruption to the private sector in addition to the public sector, Law n°042/2020 of March 22, 2021 amending certain provisions of Law n°003/2003 of May 7, 2002, creating the National Commission on Illicit Enrichment (Independent Administrative Authority), which became the National Commission for the Fight against Corruption and Illicit Enrichment on March 22, 2021, Law n°042/2018 of July 05, 2019 on the Gabonese Criminal Code, promulgated by decree n°00099/PR of July 5, 2019.

The operational aspects of the fight against corruption in Gabon are developed through the PrECIS concept detailed in the National Strategy Document to Combat Corruption and Money Laundering (DSLCCBC 2012-2022). These include Prevention, Education, Conditions aimed at protecting players from indelicacy, Encouragement of players to adopt ethical attitudes and good probity, and finally Sanction or Repression to dissuade players from committing the incriminating acts. The program to transform public action in Gabon aims to promote good governance, combat corruption, fight crime, financial flows and illicit trafficking, operationalize the deterrent mechanism in the fight against tax fraud through the stop coca denunciation and the initiative to integrate anti-corruption modules into the Gabonese education system.

As part of this 2012-2022 strategy, whose implementation will be evaluated from August to December 2022 thanks to financial support from the United Nations Office on Drugs and Crime, the extractive sector is one of ten (10) priority sectors, and is covered by the "Mines and Extractive Industries" anti-corruption plan.

With regard to illicit financial flows (IFFs), Gabon, along with eight other countries (Benin, Burkina Faso, Cameroon, Ghana, Mozambique, Namibia, Nigeria and Senegal), has been selected by the United Nations Conference on Trade and Development (UNCTAD) to take part in a pilot test of the measurement of illicit financial flows (IFFs) in Africa, and in capacity-building for national reporting on indicator 16.4.1 of the Sustainable Development Goals (SDGs);

Activities conducted from May 2021 to January 2022 were supported by the Economic Commission for Africa (ECA), the Economic Commission for Latin America and the Caribbean (ECLAC) and the United Nations Office on Drugs and Crime. This pilot project on the definition, estimation and dissemination of statistics on illicit financial flows in Africa focused on developing a statistical methodology for estimating FFIs. Activities included on research into methodological approaches, expert group meetings, drafting of guidelines, methodological testing, capacity building, sharing and dissemination of statistical results and policies.

A report assessing illicit financial flows in Gabon: Case study of false declarations in international trade operations (imports, exports) over the period 2010-2020 has been produced. Over the period 2010-2020, false declarations made in international trade transactions totalled more than $68.5 billion (equivalent to 3,723 billion CFA francs), representing an annual average of nearly $6.23 billion (or 3,248 billion CFA francs).

Exports accounted for $50.8 billion (27,900.1 billion CFA francs) or 67% of total exports over the period, with the oil sector generating $33.4 billion (66% of the total), the forestry sector $9.7 billion (19%) and the mining sector $7.6 billion (15%), particularly manganese mining. Imports accounted for $17.7 billion (10,023 billion CFA francs) or a third of total imports, with oil-related activities predominating (import of dredgers and platforms). From these illicit practices, outflows from Gabon are estimated at nearly $24 billion over the period (equivalent to 13,273 billion Fcfa), or around $2.18 billion (equivalent to 1,206.7 billion Fcfa) on average per year.

To amplify the fight against corruption, it is planned over the period 2023-2030 to carry out a national diagnosis of standardized systems for preventing and detecting acts of corruption in public administrations and companies, while contributing to the maturity and of anti-corruption systems. The new, updated framework should make it possible to take account of risk awareness, preventive action and detection. It will aim to make anti-corruption a competitive lever for businesses, improve knowledge and assessment of the phenomenon of corruption, train and raise awareness among public officials and elected representatives, promote integrity within organizations, strengthen Gabon's international action, improve sanctions and support the effective deployment of anti-corruption measures in the public sector.

This support should take the form of the provision of tools, such as the mapping of corruption risks, the code of conduct on behaviors to be proscribed, the training system on the risks of compromising probity, the whistle-blowing system, clear procedures including that for evaluating third parties taking into account the results of the risk mapping, internal control and evaluation systems and the appointment of ministerial referents and the creation of compliance networks. The fight against illicit financial flows will involve, in the short term, a more in-depth study of the extractive sector and, in the medium and long term, (1) strengthening regulations on the falsification of trade prices, (2) reforming customs procedures, (3) reinforcing the system for verifying declarations, (3) building a long-term, structured relationship between professional organizations and customs, with a view to mobilizing all operators in the sector, active in import/export, around the objective of "zero declaration errors", (4) strengthen cooperation between institutions in charge of combating FFIs, (5) pursue efforts to promote good governance and enhance transparency throughout the value chain in natural resource management, and in particular, acquire the resources needed to collect, process and analyze relevant information, (6) reinforce initiatives to combat money laundering and make them enforceable, and (7) strengthen the capacities of the national statistics system.[64]

4.5.2 Legal framework for real property in Gabon

[64] Thematic summary Permanent Technical Secretariat

Gabon's legal framework contains no provisions defining or legislating issues relating to beneficial ownership.[65]

We have noted that EITI Gabon has not yet put in place a plan or strategy for the implementation of EITI Requirement 2.5.

4.5.3 Disclosure of beneficial ownership information as part of the EITI report covering the year 2021

Requirement 2.5 of the 2019 EITI Standard states that: "From January 1, 2020, it is required that EITI implementing countries request and that companies publicly disclose beneficial ownership information. This obligation applies to companies that apply for, or have a direct interest in, oil, gas or mining licenses or contracts, production or exploration, and the information must include the identity of their beneficial owners, their degree of participation and the manner in which such participation or control is exercised. Any significant gaps or deficiencies in the reporting of beneficial ownership information should be reported, including the names of entities that have failed to submit all or part of the beneficial ownership information. If a country faces significant legal difficulties or practical obstacles to implementing this requirement by January 1, 2020, it may make a request for adapted implementation in accordance with Article 1 of Section 4 of the EITI Board Procedures on Monitoring EITI Implementation."

In order to comply with this requirement, GMP has decided that beneficial ownership information should be included in the reporting process of government entities and extractive companies included in the reporting scope.

The GMP also decided to include the following information on the beneficial ownership of companies operating in the oil and gas sector through the declaration of extractive companies included in the reporting scope:

- the name of the beneficial owner ;

- the nationality of the beneficial owner ;

- the country of residence of the beneficial owner ;

- the identification of any politically exposed person who is a beneficial owner; and

- national identity numbers, dates of birth, home or office addresses, and contact details of beneficial owners.

Given the absence of a legal framework requiring disclosure of beneficial ownership in Gabon, in order to comply with this requirement, the GMP has decided to consider implementing EITI requirement 2.5 by :

- agreeing that it faces exceptional circumstances that require deviation from the implementation of EITI requirement 2.5 on beneficial ownership;

- seeking a tailored implementation of EITI requirement 2.5 by disclosing only part of the required information. The request may include the status of any ongoing reforms to beneficial ownership disclosure; and

- Reflect the request for adapted implementation of EITI requirement 2.5 in the EITI Gabon GMP work plan.

[65]By 2021, only 14 African countries had clear legal codes on beneficial ownership: Benin, Botswana, Burkina Faso, Cameroon, Cabo Verde, Chad, Egypt, Nigeria, Sao Tome and Principe, Senegal, Seychelles, Tanzania, Tunisia and Uganda. (Financial Integrity for Sustainable Development Progress towards implementing the FACTI Group's recommendations in Africa, July 2022)
https://www.un.org/osaa/sites/www.un.org.osaa/files/financial_integrity_for_sustainable_development_in_africa_fr.pdf

4.5.4 Data collection for the EITI 2021 Report

The Gabonese Republic does not currently have a policy for disclosing information on capital structure and beneficial ownership. Referring to the definition proposed above, we proposed a specific form that was submitted to the extractive companies included in the reconciliation scope in order to collect this information.

None of the extractive companies completed the above-mentioned form.

4.6 Management and monitoring of the environmental impact of the extractive sector (EITI Requirement 6.4)

Overview

The high-level political leadership of H.E.M. Ali Bongo Ondimba, President of the Republic, Head of State, in his vision of Gabon by 2025, and the progress achieved over the past ten (10) years, are a reality that has been recognized by his peers on an international scale. On the strength of its rich and well-preserved natural environment, sustained efforts have been made in forest and wildlife conservation, environmental protection, the promotion of sustainable development, the fight against climate change, gender equality, the promotion of peace and security, and the setting of its target of creating 187 million carbon credits over the 2010-2018 period and certifying them through the REDD+ mechanism of the United Nations Framework Convention on Climate Change. With 88% forest cover, Gabon is the 2nd most forested country in the world. It sequesters the equivalent of 140 million tonnes of carbon annually, while emitting only 35,000 tonnes. and Africa's carbon sink. Gabon is the custodian of some 18.9 billion tonnes of CO_2 stored in its forests and a further 11 billion tonnes stored underground. These achievements, which represent significant progress, deserve to be highlighted.

Capitalizable learning outcomes by thematic area are reviewed, along with various proposals for improvement.

In terms of environmental protection and sustainable development, Gabon's rankings on the Environmental Performance Index (EPI) are satisfactory. For 2022: 49.7 (score); 51st in the world (out of 180): 5th in sub-Saharan Africa and 2020: 45.8(score); 76th in the world (out of 180); 2nd in sub-Saharan Africa. The country has an environmental protection policy (Law n°007/2014 of August 1, 2014) and a policy guiding sustainable development in Gabon (Law n°002/2014 of August 1, 2014).

In terms of the climate agenda and the forest carbon market, the country has developed various planning tools and produced reports in line with international guidelines in this area. These include a national climate plan (2012), the first updated biennial report (RBA) on climate change 2018, the report on Gabon's 3rd National Communication to the United Nations Framework Convention on Climate Change (2018), the national greenhouse gas inventory report (2018), the disaster risk profile report (floods, droughts) for Gabon (2018), the 2nd Nationally Determined Contribution (2020-2025), the designation by the Council of Ministers of the Fonds Gabonais des Investissements Stratégiques (FGIS) as an "Organisme de Gestion des Enjeux Climatiques" and a policy to combat climate change (Ordonnance N° 019/2021 du 13/09/2021), the validation by the United Nations Framework Convention on Climate Change of 90 million tonnes of carbon credits at a market price of 14 dollars per credit, i.e. around 1.26 billion (777.39 billion F.CFA expected). However, the target sale prices of carbon credits on the offset market announced by Gabon are highly variable ($10, $25, $35), and the figures on certain online platforms are dizzyingly fluctuating (1,200, 1,885 or 4,375 billion CFA francs).

In view of its special status as a carbon sink, and the importance of forests in Gabon's climate commitments, the country is committed to remaining carbon neutral and, subject to support, to doing its utmost to maintain its net removals at a level of 100 million tCO2eq per year.

In 2030, gross emissions from the forestry sector should reach 30.4 million tCO2eq (30,381 GgCO2eq) thanks to the measures implemented. Similarly, gross removals should reach 152.5 million tCO2eq (152,489 GgCO2eq). In 2030, emissions from the energy and agricultural sectors will amount to 3.8 million tCO2eq (3,798 GgCO2eq) in the controlled scenario: 3,322 GgCO2eq for the energy sector, 476 GgCO2eq for the agricultural sector.

In terms of gender equality, peace and security, Gabon's ratification of treaties and conventions requiring the integration of provisions relating to the approach to gender equality, the fundamental rights, freedom and dignity of every man and woman, and discrimination against women, strengthens the framework for intervention, taking into account the Declaration of the Rights of Man and of the Citizen (1789), the Charter of the United Nations and the Universal Declaration of Human Rights (1948), the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW, 1979), the African Charter on Human and Peoples' Rights (1981), the National Charter of Freedoms (1990), Agenda 21 of the United Nations Conference on Environment and Development (ODD Programme, 1992), the Vienna Declaration and Programme of Action (1993), the Programme of Action of the International Conference on Population and Development (1994), the Platform for Action approved at the Fourth World Conference on Women (Beijing, 1995), UN Economic and Social Council Resolution 2005/31 and the Resolution on Financing for Gender Equality and the Empowerment of Women, United Nations Security Council resolutions 1325 (2000) and 1820 (2008), the Millennium Development Goals (2000), the United Nations Declaration on the Rights of Indigenous Peoples (2007), the ECOSOC resolution (2005) and the United Nations Framework Convention on Climate Change (UNFCCC) action plan for gender equality, adopted in 2017 (COP23).

Despite these achievements, sustained efforts are still required, taking into account the guidelines below, to achieve the shared prosperity set out in the Emerging Gabon Strategic Plan.

In terms of environmental protection and sustainable development, the aim will be to (i) adopt implementing regulations, disseminate and monitor the application of laws n°007/2014 and n°002/2014, and (ii) mobilize more resources at domestic and external level for the application of these laws,
(iii) propose satisfactory long-term solutions to the human-wildlife conflict (elephants), taking into account compensation for harm caused and the economic, social and cultural rights (ESCR) of communities, (iv) operationalize mechanisms for compensating harm caused to nature and communities through the purchase of environmental and social credits, and (v) systematize the process of transparency and Free, Prior and Informed Consent (FPIC) on compensation for local communities.

In terms of **the climate agenda and the forest carbon market**, the general aim is to give concrete form to Gabon's commitments to combat climate change, by making major efforts to maintain the carbon sink and preserve Gabon's forests in a sustainable manner. Specifically, this will involve (i) reinforcing the inclusiveness of stakeholders and the planning of the implementation of the NDC at national level, (ii) adopting the implementing texts, disseminating and monitoring the application of the climate ordinance, (iii) conducting discussions and operationalizing the tools and mechanisms for adapting to and mitigating climate change across the sectors concerned, drawing on the national GHG register, (iv)

(iv) to lead discussions and operationalize the national system of emission allowances and GHG offsetting and derivatives (national GHG emission plan, GHG emission permits, allocations of Gabonese emission allowances, cancellation obligations, the GHG offsetting system and carbon credit generation, programs, projects and activities to reduce GHG emissions, and the creation of a fund to finance policies to combat and adapt to climate change), (v) to operationalize procedures for verifying GHG emission reductions, issuing and transferring carbon credits, authenticating and certifying carbon credits, and (vi) to set up a system to monitor and control GHG emissions, (vi) set up a participatory and inclusive framework to operationalize the national system of greenhouse gas emission quotas and the carbon offset system within the framework of the Gabonese carbon credit market, (vii) ensure the transparency and traceability of past and future revenue streams, and (viii) widely disseminate the instruments available to operationalize the enhanced transparency framework of the Paris Agreement, as well as the transparency framework of the carbon market in Gabon, involving all stakeholders.

Other areas of capacity-building could include (i) strengthening existing mechanisms for valuing avoided emissions, (ii) setting up verification and assessment procedures, (iii) tools for monitoring carbon transactions, calculating avoided emissions and estimates of sequestered carbon, and training in the various internationally recognized certification standards for reducing greenhouse gas emissions, such as the Verified Carbon standard, the Gold standard, the Plan Vivo and the CDM/Kyoto Protocol, the Gold standard, the Plan Vivo and the CDM/Kyoto Protocol, (iv) the inclusion of revenues from carbon sales in finance laws and the traceability of revenue flows in the Treasury's single account, (iv) the adoption of implementing regulations for the climate law (Ordonnance N° 019/2021 du 13/09/2021) to provide Gabon with an applicable legal framework, market regulation structures, a national registry and local development plans based on the principles of climate justice in order to combat poverty among the population,
(v) develop and implement the REDD+ strategy and related studies concerning, among other things, the sharing of co-benefits between the State, companies and local populations, and (vi) operationalize Gabon's second Nationally Determined Contribution (NDC, 2020-2025) in an inclusive and participatory manner throughout the country.

In fine, taking into account the main conclusions of the "One Forest Summit" held in Libreville from March 1 to 2, 2023, which were condensed in the document known as the "Libreville Plan", will consist, among other things, in (i) setting up a mechanism for remunerating the services rendered by nature kept intact, including carbon sequestration, (ii) accelerating the production of carbon credit projects with very high environmental integrity and (iii) setting up flagship initiatives to protect the most vital carbon and biodiversity reserves.

In terms of gender equality, peace and security, this will involve (i) integrating the gender approach into national policies for combating climate change and valuing women's work (Law 007/2014, chapter 1, articles 41, 43 and chapter 2, article 45), (ii) producing a scorecard of available female expertise in the fields of mitigation and adaptation policy to guide gender equality policies, (iii) differentiate between men's and women's involvement in climate change mitigation and adaptation policies and programs, (iv) evaluate the performance of policies and programs implemented with a view to ending the marginalization of women, (v) operationalize the African Gender and Development Index (AGDI), including the Gender Status Index (GSI) and the Scoreboard for the Advancement of Women in Africa (SWAPA),
(vi) operationalize Gabon's national action plan for the implementation of resolution 1325

and its related resolutions, of the United Nations Security Council on Women, Peace and Security (2020 - 2023), (vii) to create, with the help of United Nations system bodies at national level, mechanisms for strengthening gender equality, sharing experience and knowledge in favor of capacity-building for Gabonese women through the training of peer educators.[66]

Legal framework

The specific provisions applicable to environmental protection in the Gabonese Republic are set out in Law No. 007/2014 of 31/07/2014 on environmental protection, as well as in the provisions of Article 47 of the Constitution.

The Ministry of the Environment is responsible for implementing public policy in this area.

Article 6 of Law N° 007/2014 of 31/07/2014 defines the impact study as the initial study that aims to assess the environmental consequences of a project in order to know and limit its negative impacts or enhance its positive impacts. It forms part of a regulatory application process and is the most appropriate tool to enable public authorities to assess the merits of the application for authorization.

An environmental impact assessment is carried out prior to any project that is likely to harm the environment, and must be submitted to the Ministry in charge of the environment for review, in accordance with current legislation.[67] After review by an impact assessment committee at the Ministry of the Environment, authorization is granted .[68]

Environmental impact studies are regulated by decree N°000539/PR/MEFEPEPN of 15/07/2005 .[69]

Article 212 of the Hydrocarbons Code has set up a fund to mitigate the impact of oil activities on the environment. Treasury receipts from this fund, as declared by the oil companies included in the reconciliation scope, are detailed in the following table:

Table 52: Environmental impact fund revenue

Company	Environmental Impact Fund
PERENCO OIL & GAS GABON	138 650 000
TotalEnergie EP GABON	41 595 000
Assala Gabon Energy	355 218 666
	535 463 666

In addition to these payments, extractive companies have incurred mandatory and voluntary environmental expenditure. According to the EITI data collected for this report, this expenditure breaks down as follows:

Table 53: Environmental expenditure by extractive companies

Company	Mandatory environmental expenditure	Expenses environmenta volunteers	Total
PERENCO OIL & GAS GABON	340 247 100		340 247 100
COMPAGNIE MINIERE DE L'OGOOUE		755 933 669	755 933 669
Total	**340 247 100**	**755 933 669**	**1 096 180 769**

Details of these expenses are given in Appendix 13 of this report.

66 Thematic summary Permanent Technical Secretariat
67 Article 30 law N° 007/2014 of 31/07/2014
68 Article 33 law N° 007/2014 of 31/07/2014
69 https://journal-officiel.ga/7423-000539-pr-mefepepn-/

4.7 Audit practices and quality assurance in Gabon (EITI Requirement 2.1)

4.7.1 Mining companies

Article 224 of the Hydrocarbons Code 2019 provides that "The conduct of petroleum operations gives rise to the keeping of accounts and the preparation and filing of a corporate income tax return by the contractor, specific to each production sharing contract, under the conditions of ordinary law."

According to the same code, the State may, for each calendar year, have the documents referred to above examined and verified by the competent departments of the Ministries in charge of the Economy and Hydrocarbons, by way of exception to the ordinary law provisions on the subject .[70]

Article 224 of the Mining Code 2019 provides that "In carrying out their control and audit missions, the competent departments of the Ministry in charge of Mines have the power to requalify or reassess any apparent reality that constitutes, in particular, a legal or activity disguise, an undervalued declaration of value, fraud against the law or a loss of tax revenue or manipulation of documents relating to tax obligations. The above powers of adjustment or control may be exercised as from the five years preceding the year in which the offence was determined. In the case of mining, the above period may be extended to ten years, depending on what the inspections reveal.

Under Article 702 of the Uniform Act on Commercial Company Law and Economic Interest Grouping[71] of the Organization for the Harmonization of Business Law in Africa (OHADA), public limited companies that do not issue shares to the public are required to appoint an auditor and a deputy auditor. Public limited companies are required to appoint at least two Statutory Auditors and two alternates.

For limited liability companies, under Article 376 of the OHADA Uniform Act, the appointment of a Statutory Auditor is mandatory if two of the following three thresholds are reached:

- balance sheet total in excess of 125 million FCFA ;
- sales in excess of 250 million FCFA; and
- permanent workforce exceeds 50.

4.7.2 State-owned enterprise

In addition to the obligations to certify accounts laid down in the OHADA Uniform Act on the law governing commercial companies and economic interest groups, the accounts of state-owned companies are audited and certified by the Cour des Comptes, which must send its certification report to the President of the Republic[72] . For 2021, the GOC has provided no information on the certification of its accounts, which have not been published.

4.7.3 State accounts

The Cour des Comptes (Audit Office) is the competent body for judicial control of the budgetary and accounting operations of the State's public administrations.

The Cour des Comptes was established by Article 77 of the 1991 Constitution[73] . Its organization, functioning and composition were defined by organic law n°11/94 of September 16, 1994.

---

[70] Article 225 of the Hydrocarbons Code

[71] http://www.droit-afrique.com/images/textes/Ohada/AU/OHADA%20-%20AU%20Societes.pdf.

[72] http://www.tresorpublic.ga/wp-content/uploads/2020/03/LOI-ORGANIQUE-N%C2%B011-94-FIXANT-LORGANISATION-LA-COMPOSITION-THE-COMPETENCES-THE-FUNCTIONING-AND-THE-RULES-DE-PROCEDURE-DE-LA-COUR-DES-COMPTES.pdf

[73] https://www.refworld.org/pdfid/3ae6b53510.pdf

It is headed by a First President, and organized into chambers, made up of irremovable magistrates appointed by the Conseil Supérieur de la Magistrature.

The Cour des Comptes is tasked with auditing public finances, and can penalize mismanagement found during such audits. It also advises and informs the government and Parliament.[74]

As part of the New Public Management (NPM) initiative, the Cour des Comptes (French Audit Office) monitors the "proper use of credits, funds and assets" managed by the various public bodies. Each year, it submits a report on the results of the previous year's execution and the associated accounts, which, in particular, analyzes the execution of appropriations by mission and program. It analyzes the consistency and reliability of information presented in budget documents, as well as any obvious discrepancies between objectives and actual expenditure. In addition, more in-depth audits may be carried out at Parliament's request.[75]

The Cour des Comptes has not produced a report for 2021.

[74] http://www.aisccuf.org/les-institutions-members/gabon/#:~:text=La%20Cour%20des%20comptes%20est,du%20gouvernement%20et%20du%20Parlement.
[75]https://www.undp.org/sites/g/files/zskgke326/files/migration/ga/UNDP-GA-Rapport-SE_PSGE-vf.pdf

4.7.4 GMP's approach to making EITI data more reliable

As part of the preparation of the EITI 2021 report, the GMP has decided to implement the following approach for the reliability of data submitted by reporting entities:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- bear the signature of a senior manager or a person authorized to bind the company; and
- be certified by an external auditor (who may be the statutory auditor).

Companies were required to enclose certified financial statements with their declarations.

Public administrations and collecting bodies

The declaration form must bear the signature of the senior manager or an authorized person of the declaring public entity.

The Cour des Comptes will be responsible for certifying the figures and producing a letter of affirmation certifying the conformity of the revenues reported with the receipts collected and recorded in the audited State accounts.

Real estate data

The declaration of beneficial ownership must be signed by a senior manager or a person authorized to bind the company. This person will certify that the data declared is accurate and complete.

4.7.5 Disclosure quality and quality assurance

In order to comply with Requirement 4.9 of the 2019 EITI Standard to ensure that data submitted by reporting entities is credible, GMP has adopted the following approach:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- bear the signature of a senior manager or a person authorized to bind the company and
- be certified by an external auditor (who may be the statutory auditor).

Of the ten (10) companies that submitted declaration forms for 2021, eight (5) did not comply with the agreed procedure for ensuring data reliability and certification, either **partially or totally**. These companies are listed in the table below:

Table 54: Companies that have not complied with the agreed data reliability procedure

Companies	Sectors	Certified by an external auditor	Signed by Management	EF 2020 certified by a CAC	Contribution to total reconciled cash income from the extractive sector (million FCFA)	Contribution
PERENCO OIL & GAS GABON	Hydrocarbons sector	×	✓	✓	133 571,30	26,78%
Assala Gabon Energy	Hydrocarbons sector	×	×	✓	40 756,00	8,17%
VAALCO GABON SA	Hydrocarbons sector	×	✓	✓	36 611,70	7,34%
Gabon Oil Company GOC	Hydrocarbons sector	×	✓	✓	19 354,00	3,88%
ADDAX	Hydrocarbons sector	×	×	×	15 715,60	3,15%
					246 008,6	**49,32%**

The percentage contribution of companies that have not complied, in whole or in part, with the agreed procedure for ensuring data reliability amounts to 49.33% of total reconciled cash revenues from the extractive sector.

Financial control

In accordance with the decision of the EITI National Committee, the 2021 EITI declaration forms of government entities must:

- bear the signature of the senior manager or an authorized person of the reporting public entity; and
- be certified by the Cour des Comptes, which will produce a letter of affirmation certifying that the deferred revenues correspond to the revenues collected and recorded in the audited State accounts.

Authorized persons signed the EITI 2021 declaration forms for the four (4) government entities. However, the Cour des Comptes has not certified any of these forms.

5 SCOPE OF THE ITIE GABON 2021 REPORT

5.1 Reconciliation scope

5.1.1 Scope of extractive companies

The Gabon EITI GMP has decided to include in the 2021 reconciliation perimeter all mining or petroleum companies with operator or associate status in an exploration or exploitation permit in 2021 and which have made payments in excess of the materiality threshold of FCFA 20 billion, in order to cover at least 90% of total payments in 2021.

The Gabon EITI GMP has also decided to include in the scope of conciliation the two state-owned companies Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM), two state-owned companies in the oil and mining sectors respectively, without taking into account any materiality threshold.

On this basis, 10 oil companies have been included in the scope of reconciliation for 2021 as follows:

Table 55: Extractive companies included in the conciliation perimeter (2021)

N°	Company	Sector
1	Gabon Oil Company GOC	Oil
2	PERENCO OIL & GAS GABON	Oil
3	MAUREL AND PROM	Oil
4	COMPAGNIE MINIERE DE L'OGOOUE	Mining
5	TotalEnergie EP GABON	Oil
6	Assala Gabon Energy	Oil
7	TULLOW OIL Gabon	Oil
8	VAALCO GABON SA	Oil
9	ADDAX	Oil
10	SOCIETE EQUATORIALE DES MINES	Mining

In addition, in application of EITI Requirement 4.1.d, revenues from other oil and mining companies not included in the 2021 reconciliation scope, whose individual contribution is less than **FCFA 20,000 million**, are taken into account in the 2021 EITI Report through a unilateral declaration by the public authorities, as detailed in Section 4.4 of this report. The list of companies subject to unilateral declarations is given in Appendix 15 of this report.

5.1.2 Scope of payment flows

The Multipartite Group has agreed to include the following in the 2021 conciliation perimeter:

- all payment flows identified during the scoping phase;
- all significant payment flows declared by extractive companies as part of other significant payments in this report; and
- any other significant payment flows as recommended by paragraph viii of Requirement 4.1.c of the EITI 2019 standard.

On this basis, 100% of payment flows were included in the reconciliation scope:

Table 56: Payment flows retained in the reconciliation perimeter (2021)

N°	Payment flows	Extractive Company	Government entities
Shares of state crude oil (barrels) collected by Gabon Oil Company (GOC)			
1	State share of oil	✓	✓
2	State share of gas	✓	✓
3	Other production sampling	✓	✓
Legal provisions		□	□
1	PID (Allocation 2021)	✓	✓

N°	Payment flows	Company Extractive	Entities governments
2	PIH (Allocation 2021)	✓	✓
3	Other provisions (Allocation 2021)	✓	✓
Directorate General of Hydrocarbons (DGH)			□
1	Signing bonus	✓	✓
2	Sharing contracts (Oil state sales)	✓	✓
3	TAX CONTROL OF DOMESTIC REVENUE (RMP penalty)	✓	✓
4	Discounts	✓	✓
5	Dividends	✓	✓
6	18-inch pipe revenues	✓	✓
7	RMP Gas	✓	✓
8	RMP Oil	✓	✓
9	Sales State Gas	✓	✓
General Directorate of Public Accounting and Treasury (DGCPT)			
1	Hydrocarbon support fund	✓	✓
2	Equipment fund	✓	✓
3	Training funds	✓	✓
4	Environmental Impact Fund	✓	✓
Directorate General of Mines and Geology (DGMG)			
1	Fixed Rights Mining	✓	✓
2	Fixed Rights Careers	✓	✓
3	Fixed rights Entitlements	✓	✓
4	Surface royalties Research	✓	✓
5	Surface royalties Operating	✓	✓
6	Surface royalties Quarries	✓	✓
7	Proportional Mining Royalty	✓	✓
8	Extraction taxes	✓	✓
9	Marketing taxes	✓	✓
10	Fines	✓	✓
Société Équatoriale des Mines (SEM)			
1	Dividends	✓	✓
Directorate General of Customs and Excise (DGDDI)			
1	Import duty (DDI)	✓	✓
2	Value-added tax (VAT)	✓	✓
3	Special solidarity contribution (CSS)	✓	✓
4	Excise duty (DAC)	✓	✓
5	Specific tax (TSP)	✓	✓
6	Community Integration Tax (TCI)	✓	✓
7	Community Integration Contribution (CCI)	✓	✓
8	OHADA levy (OAD)	✓	✓
9	Right of exit (DSO)	✓	✓
10	Tax on mineral products (TPM)	✓	✓
11	Withholding tax on personal income tax (PIR)	✓	✓
12	Contribution for the African Union (CAF)	✓	✓
13	Scanner fee (RDS)	✓	✓
General Directorate of Taxes (DGI)			
1	Deed subject to fixed duties	✓	✓
2	Other income and taxes	✓	✓
3	Other mining products	✓	✓
4	Property tax on built-up properties	✓	✓
5	Property tax on undeveloped land	✓	✓
6	Contribution to professional training	✓	✓
7	Patent contribution	✓	✓
8	Special national solidarity contribution	✓	✓
9	Mining domains (manganese)	✓	✓
10	National Housing Fund	✓	✓
11	Corporate income tax excluding mining and oil	✓	✓
12	Tax on mining companies	✓	✓
13	Tax on oil companies	✓	✓

N°	Payment flows	Company Extractive	Entities governments
14	IRPP (other income)	✓	✓
15	Salary income	✓	✓
16	Value-added tax penalty	✓	✓
17	Collection penalties	✓	✓
18	VAT withholding Treasury	✓	✓
19	R.C.M (dividend, tokens, tantième)	✓	✓
20	R.C.M assimilated (recovery)	✓	✓
21	R.C.M other investments	✓	✓
22	Surface fees	✓	✓
23	Withholding tax	✓	✓
24	Additional tax on salary & wages	✓	✓
25	Flat-rate housing tax	✓	✓
26	Special real estate tax on rents	✓	✓
27	Value added tax	✓	✓
28	Quarry tax	✓	✓
Environmental expenses			
1	Mandatory environmental expenditure	✓	✓
2	Voluntary environmental expenditure	✓	✓
Social expenses			
1	Compulsory social expenditure	✓	✓
2	Voluntary social spending	✓	✓
1	PID & PIH expenses and other provisions	✓	✓
Sub-national payments			
1	Other payments to other government agencies	✓	✓
Infrastructure provisions and barter agreements			
1	Total commitment budget / work	✓	✓
2	Work paid from 01/01/2021 to 31/12/2021	✓	✓
3	Cumulative value of work paid up to 31/12/2021	✓	✓

This table has been updated in relation to that in the scoping report, and following reconciliation work for the EITI 2021 report.

5.1.3 General government scope

As a result of the determination of the scope of payment flows, the list of the main government entities responsible for collecting revenues from the extractive sector is summarized as follows:

Table 57: Government entities included in the reconciliation scope (2021)

Collecting bodies/State-owned companies	Sector Hydrocarbons	Sector Mining
Direction Générale De La Comptabilité Publique Et Du Trésor (DGCPT)	✓	✓
Direction Générale des Impôts	✓	✓
Directorate General of Customs and Excise (DGDDI)	✓	✓
Directorate General of Hydrocarbons (DGH)	✓	
Directorate General of Mines and Geology (DGMG)		✓
Gabon Oil Company (GOC)	✓	
Société Équatoriale des Mines (SEM)		✓

5.1.4 Scope of state-owned companies in the extractive sector

The two state-owned companies, Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM), which operate in the oil and mining sectors respectively, were selected without regard to any materiality threshold. The two companies were selected for their qualities as extractive companies as well as collecting organizations.

5.2 Scope of other contextual information

5.2.1 Legal framework and tax regime (EITI Requirement 2.1)

Requirement 2.1 of the EITI 2019 standard states that: "EITI implementing countries should provide a description of the legal and fiscal framework applicable to the extractive industries. The information provided should include a brief description of the applicable tax regime, including the level of tax endowments where applicable, relevant laws and regulations, the different types of contracts and licenses that govern oil, gas and mineral exploration and exploitation activities, and explanations of the roles and responsibilities of relevant government entities. If the government undertakes reforms, the multi-stakeholder group is invited to ensure that these are well documented."

To comply with this requirement, GMP has decided to include a description of the legal framework and tax regime that governed the extractive sector during fiscal 2021, detailing the following information:

- a summary description of the tax regime governing the oil, gas and mining sectors in fiscal 2021, together with documentation of any ongoing reforms;

- the level of fiscal devolution in Gabon for the oil, gas and mining sectors;

- an overview of the laws and regulations governing the mining, oil and gas sectors in force in fiscal 2021;

- a description of the different types of contracts and licenses governing the exploration and exploitation of oil, gas and minerals; and

- the institutional framework detailing the roles and responsibilities of the relevant government bodies governing the extractive sectors.

In order to comply with this requirement, the GMP also decided that the Gabon EITI Report for fiscal year 2021 should include references to publicly available information on the legal framework and fiscal regime governing the extractive industries on the websites of the relevant government entities.

5.2.2 Production (Requirement 3.2 of the 2019 EITI Standard)

According to Requirement 3.2 of the 2019 EITI Standard: "EITI implementing countries shall disclose production data in a timely manner, including production volumes and value by raw material. Such data may be disaggregated by region, company or project and include the sources of production data and the methods of calculating such production volumes and values."

To comply with this requirement, the GMP has decided that extractive companies and government entities report production data by product, volume and value, disaggregated by region/area through the reporting process of government entities and extractive companies included in the reporting scope for the year 2021.

The GMP decided that this EITI report should refer to the production data systematically published by government entities involved in the extractive sector, as well as by the Gabonese Bureau of Statistics.

5.2.3 Export (Requirement 3.3 of the 2019 EITI Standard)

Requirement 3.3 of the 2019 EITI Standard states that "EITI implementing countries shall disclose export data in a timely manner, including export volumes and values by commodity. This data may be disaggregated by region, company or project and include the sources of export data and methods of calculating export volumes and values."

In order to comply with this requirement, GMP has decided that export data by product and volume, value and disaggregated by destination in fiscal 2021 be included through the reporting process of government entities and extractive companies included in the reporting scope.

The GMP also decided that this Gabon EITI report should include references to export data publicly available on the websites of government entities involved in the extractive sector, as well as on that of the Gabonese Bureau of Statistics.

5.2.4 Sale of state production shares or other income received in kind (Requirement 4.2 of the 2019 EITI Standard)

According to Requirement 4.2 of the 2019 EITI Standard: "Where the proceeds from the sale of the State's production shares in oil, gas and/or mineral resources or other revenues received by the State in kind are significant, the government and state-owned enterprises are required to disclose the volumes received and resold by the State (or by other entities acting on its behalf), the revenues derived from such sales, as well as revenues transferred to the State from the proceeds of oil, gas and mineral sales. Where applicable, this information should include all payments linked to swap agreements (in foreign currency or in kind) or to loans guaranteed by resources. Published data should be disaggregated by acquiring organization individually, and include a level of detail consistent with the declaration of other payments and income flows (4.7). After consultation with acquiring organizations, multi-stakeholder groups should consider whether data should be broken down by individual sale, product type and price".

To comply with this requirement, the GMP has decided that extractive companies, state-owned enterprises and government entities must report data on the state's share of production for the year 2021. These data are to be disaggregated by substance, volume and extractive company.

The GMP has decided that state-owned enterprises and government entities should report on volumes marketed, as well as on revenues derived from the marketing of the state's share of production. These data are to be disaggregated by substance, purchaser and selling price.

5.2.5 Licenses and contracts (Requirement 2.2)

Requirement 2.2 of the 2019 EITI Standard states that: "EITI implementing countries are required to disclose the following information relating to all licensing, contracts and transfers that took place during the fiscal year covered by the most recent EITI disclosures, including for companies whose payments are below the adopted materiality threshold°:

- A description of the licensing or transfer process;
- The technical and financial criteria used;
- Information on the beneficiaries of the licenses granted or transferred, specifying, where applicable, the members of the consortium;
- Any significant deviations from the applicable legal and regulatory framework governing the granting and transfer of licenses.

In cases where government entities can select different methods of awarding contracts or licenses (e.g. tendering or direct negotiations), the description of the licensing process should include an explanation of the rules determining the procedure to be followed and the reasons why a specific procedure has been chosen. Any gaps in the information available to the general public should be clearly highlighted."

To comply with this requirement, GMP has decided to include the following information for mining and petroleum licenses as well as mining and petroleum contracts awarded in fiscal 2021 through unilateral disclosure by government entities:

- a description of the process for awarding the license/contract transferred or awarded in fiscal 2021;

- the technical and financial criteria used for the transfer or award of these licenses/contracts in fiscal 2021;

- information on the beneficiaries of licenses/contracts transferred or awarded during fiscal 2021; and

- any significant deviation from the applicable legal framework in force during the 2021 financial year.

5.2.6 License register (EITI Requirement 2.3)

Requirement 2.3 of the 2019 EITI standard states that: "EITI implementing countries are required to maintain a public registry or land registry system containing the following up-to-date and complete information on each license granted to companies within the scope of EITI implementation°:

- Licensee(s) ;
- Where they are compiled, the coordinates of the area concerned; where they are not compiled, the government is asked to ensure that the area and extent covered by the license are made public, and that the coordinates can be obtained from the relevant administration without restriction or unjustified expense. Disclosures must include details of how to access these coordinates, as well as information on any costs involved. The government must also indicate what it plans to do to make the information in the license register available electronically and free of charge, and the timetable for doing so;
- The date of application and granting of the license, as well as its duration;
- In the case of operating licenses, the raw materials produced.

It would be appropriate for the license register or cadastre to contain information on licenses held by all companies, individuals or groups, including those outside the scope of EITI implementation (e.g. whose payments are below the agreed materiality threshold). Any significant legal or practical obstacles to full disclosure should also be mentioned and explained, and the government's plans for overcoming these obstacles and the timetable for doing so should be presented.

Where such registers or cadastres do not exist or are incomplete, any shortcomings in the information made available to the public must be disclosed and the efforts needed to improve these systems documented".

In order to comply with this requirement, the GMP has decided that the register of active permits relating to fiscal year 2021 will be disclosed in the first EITI report by the government entities, namely the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG).

5.2.7 Government policy on disclosure of contracts and licenses (EITI Requirement 2.4)

Requirement 2.4 of the 2019 EITI Standard states that, "It is essential that the government's policy on the disclosure of licensing contracts setting out the terms and conditions for the exploration and exploitation of oil, gas or minerals is documented."

To comply with this requirement, GMP has decided to include government policy on the disclosure of contracts and licenses governing the mining, oil and gas sectors through disclosure by government entities, namely the Direction Générale des Hydrocarbures (DGH) and the Direction Générale des Mines et de la Géologie (DGMG).

5.2.8 Infrastructure supplies and barter agreements (Requirement 4.3 of the 2019 EITI Standard)

Requirement 4.3 of the EITI 2019 standard stipulates that: "The multi-stakeholder group should verify the existence of agreements, or sets of agreements and conventions relating to the provision of goods and services (including any loans, grants or infrastructure works) in exchange - partial or total - for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials. To this end, the multi-stakeholder group must be able to fully understand the terms and conditions of the contract and agreements concerned, the parties involved, the resources that have been compromised by the state, the value of the consideration in terms of financial and economic flows (e.g. infrastructure works) and the materiality of such agreements compared to traditional contracts.

In cases where the multi-stakeholder group concludes that such agreements are material, it shall ensure that EITI implementation reports on such agreements with a level of detail and disaggregation of information similar to that which exists for other payments and revenue streams. The multi-stakeholder group is required to adopt a procedure to address the quality and quality assurance of the above data and information, in accordance with Requirement 4.9. "

In order to comply with this requirement, the GMP has decided to include information on infrastructure supplies and barter agreements in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 58: Data requested on infrastructure supplies and barter agreements

Designation	
Description of project / work	
Project location / Work	
Commitments	Total commitment budget / work
	Work paid from 01/01/2021 to 31/12/2021
	Cumulative value of work paid up to 31/12/2021
Legal framework of the transaction (Ref. of the agreement, decree, etc.)	

5.2.9 Revenue from transport (Requirement 4.4 of the EITI 2019 standard)

Requirement 4.4 of the 2019 EITI Standard states that: "Where revenues from the transportation of oil, gas or minerals are significant, it is the responsibility of governments and state-owned enterprises to disclose them. Published data should include a level of detail and disaggregation similar to that which exists for other payments and revenue streams (4.7). The multi-stakeholder group is encouraged to adopt a procedure to address the issue of quality and quality assurance of transport revenue data and information, in line with Requirement 4.9.

EITI implementing countries are invited to disclose :

- The most important contracts in the field of transport, describing: the product; the transport route(s); and the companies or public entities involved, in particular state-owned companies involved in the transport sector;
- Definitions of taxes, tariffs or other payments relating to transport and their method of calculation ;
- Tariffs and volumes of raw materials transported ;
- Revenues collected by public entities and state-owned enterprises, related to the transportation of oil, gas and minerals."

To comply with this Requirement 4.4, GMP has decided to include information on transport agreements that are in force during the year 2021 of the Gabon EITI report through a unilateral declaration by transport companies including SETRAG.

5.2.10 State participation in extractive industries (EITI Requirement 2.6)

Requirement 2.6 of the 2019 EITI Standard states that: "Where state involvement in extractive industries generates significant revenues, EITI implementing countries must provide the following information:

i. An explanation of the role of SOEs in the sector, and of the rules and practices that govern the financial relationship between the government and SOEs, namely the rules and practices governing transfers of funds between the SOE and the government itself, retained earnings, reinvestment and third-party financing. Also covered are transfers, retained earnings, reinvestment and third-party financing relating to joint venture operations and involving subsidiaries of state-owned enterprises.

ii. Disclosure by the government and state-owned enterprises of their level of participation in mining, oil and gas companies operating in these particular sectors of national industry, including companies owned by subsidiaries of state-owned enterprises or through *joint ventures*, as well as any changes in their level of participation during the reporting period."

In order to comply with this requirement, the GMP has decided that information on the state's participation in the extractive sector during the 2021 financial year should be included through unilateral disclosure by the government entities, namely Gabon Oil Company (GOC) and Société Equatoriale des Mines (SEM). This information on state participation should include:

- an explanation of the role of GOC and SEM in the oil and mining sectors;

- the rules and practices in force concerning financial relations between the GOC/SEM and other government entities, including transfers of funds between the GOC/SEM and other government entities; and

- their level of participation in oil and mining companies operating in Gabon, including those held by subsidiaries and joint ventures, and any changes in the level of participation during the reference period.

5.2.11 Distribution of revenues from extractive industries (EITI Requirement 5.1)

Requirement5.1 of the 2019 EITI Standard states that: "EITI implementing countries must publish a description of the distribution of revenues from the extractive industries.

Countries implementing the EITI will indicate revenues from the extractive industries, in cash and/or in kind, which are included in the state budget. Where revenues are not recorded in the state budget as such, their allocation should be explained and links provided to the relevant financial reports (e.g. those of sovereign or development funds, sub-national governments, state-owned enterprises or other off-budget entities)."

To comply with this requirement, the GMP has decided that a description of the distribution of revenues from extractive companies through unilateral disclosure by government entities namely DGCPT and FGIS be included in the Gabon EITI report for the year 2021.

5.2.12 An overview of the extractive industries, including any significant exploration activities (EITI Requirement 3.1)

In accordance with Requirement 3.1 of the 2019 EITI Standard, EITI implementing countries will disclose an overview of the extractive industries, including any significant exploration activity.

In order to comply with this requirement, GMP decided to include an overview of the extractive industries, including significant exploration activities, in the first EITI report, through unilateral disclosure by the relevant government entities, namely DGH, GOC, DGMG, SEM, Ministère des Finances et de la Planification du Développement (MFPD).

Insofar as EITI disclosure requirements can be met by referring to systematically published information, the GMP has decided that Gabon's EITI report for 2021 should refer to publicly available information on the websites of the relevant government entities listed above.

5.2.13 Sub-national payments (Requirement 4.6 of the 2019 EITI Standard)

The 2019 EITI Standard states that: "The multi-stakeholder group is asked to determine whether direct payments (within the scope of agreed financial and economic flows) from companies to sub-national state entities are material. If so, the multi-stakeholder group is required to take steps to ensure that payments made by companies to sub-national state entities, and the receipt of such payments, are disclosed. It will ensure that a procedure is adopted to address the quality and quality assurance of such information relating to sub-national payments, in accordance with Requirement 4.9."

To comply with this requirement, GMP has decided to include information on payments to sub-national state entities in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 59: Data requested on sub-national payments

Designation	Paid to
Other payments to other government agencies	Specify the beneficiary government entity

5.2.14 Sub-national transfers (Requirement 5.2 of the 2019 EITI Standard)

The EITI 2019 standard states that:

"(a) Where transfers between state entities, national and sub-national, are linked to generators by extractive companies and are mandated by the national constitution, law, or other revenue sharing mechanisms, the multi-stakeholder group will ensure that significant transfers are disclosed. EITI implementing countries will be required to disclose the revenue sharing formula, if one exists, as well as any discrepancies between the amount of transfers calculated according to the revenue sharing formula and the amount actually transferred between the central government and each sub-national entity concerned. The group is encouraged to adopt a procedure for addressing the quality and quality assurance of information on sub-national transfers, in accordance with Requirement 4.9. If there are constitutional obstacles or significant practical difficulties to the participation of sub-national government entities, the multi-stakeholder group may request tailored implementation in accordance with Article 1 of the EITI Board Procedures for Monitoring EITI Implementation.

b) The Multiparty Group is encouraged to ensure that all discretionary or significant transfers are also disclosed, by ensuring that a data quality and quality assurance procedure is in place, in accordance with Requirement 4.9.

c) The Multipartite Group may also, if it so wishes, include in its disclosures elements concerning the management of extractive revenues earmarked for certain programs or investments at sub-national level, as well as information on payments actually made."

In order to comply with this Requirement 5.2, GMP has decided to include information on direct sub-national transfers through unilateral disclosure by DGCPT.

5.2.15 Social and environmental expenditure (Requirement 6.1 of the 2019 EITI Standard)

(i) Mandatory social spending

EITI Requirement 6.1.a states that: "If significant social expenditures by companies are mandated by law or by a contract with the state relating to extractive investment, EITI implementing countries must disclose them."

In order to comply with this requirement, the GMP has decided to include data on mandatory social spending (in cash and in kind) in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 60: List of social expenditures included in the Gabon EITI reporting scope

Voluntary social spending
Compulsory social spending (in cash)
Compulsory social expenses (in kind)

In addition, companies operating in Gabon's hydrocarbons sector are contractually responsible for :

- a contribution to the Provision pour Investissement Diversifié (PID) mechanism, up to an agreed percentage of the contractor's sales from the exploitation zone, reduced by the amount of the proportional mining royalty and the State's share of Profit Oil. The amount of the Provision pour Investissement Diversifié (PID) is allocated to financing investments or settling financial commitments in line with the diversification objectives of the national economy; and
- a contribution to the Provision pour Investissement en Hydrocarbures (PIH) mechanism, up to an agreed percentage of the contractor's sales relating to the exploitation zone, reduced by the amount of the proportional mining royalty and the State's share of Profit Oil. The amount of the Provision pour Investissement en Hydrocarbures is allocated to financing investments or settling financial commitments in line with the development objectives of the hydrocarbon industry.

In order to comply with this requirement, the GMP has decided to include contributions to PID and PIH in the scope of the Gabon EITI report through a unilateral declaration by the oil companies as follows:

Table 61: List of legal provisions included in the Gabon EITI reporting scope

Legal provisions
PID (Allocation 2021)
PIH (Allocation 2021)

(ii) Voluntary social spending

EITI condition 6.1.d states that GMP is encouraged to develop a reporting process where it agrees that discretionary social spending and transfers are significant.

To comply with this requirement, the GMP has decided to include data on voluntary social spending in the scope of the Gabon EITI report through a unilateral declaration by extractive companies. These payment flows can be summarized as follows:

Table 62: List of social expenditures included in the Gabon EITI reporting scope

Voluntary social spending
Voluntary social spending (in cash)
Voluntary social expenses (in kind)

(iii) Mandatory environmental expenditure (EITI Requirement 6.1.b)

Requirement 6.1 b stipulates that: "If the law, regulation or contract governing extractive investment requires companies to make significant payments to the state relating to the environment, these payments must be disclosed.

Companies operating in the oil and gas sector in Gabon are contractually obliged to contribute to the Fonds Pour l'Atténuation des Impacts de l'Activité Pétrolière sur l'Environnement. Payments will be made in accordance with DGH instructions into an account opened by the State at the Public Treasury, the Caisse de Dépôts et Consignations or any other financial institution established in Gabon and of which the State remains the holder."

To comply with this requirement, GMP has decided to disclose environmental expenditure through a unilateral declaration by extractive companies.

(iv) Environmental expenditure (EITI Requirement 6.1.d)

EITI requirement 6.1.d states that "GMP is encouraged to develop a reporting process where it agrees that voluntary environmental expenditures and transfers are significant."

In order to comply with this requirement, the GMP has decided to include data on voluntary environmental expenditure in the Gabon EITI report through a unilateral declaration by extractive companies.

These payment flows can be summarized as follows:

Table 63: Environmental expenditure included in the Gabon EITI reporting perimeter

Designation
Mandatory environmental expenditure
Voluntary environmental expenditure

5.2.16 Contribution of the extractive industries to the economy (EITI Requirement 6.3)

Criterion 6.3 of the 2019 EITI Standard states that: "EITI implementing countries should disclose, where available, information on the contribution of the extractive industries to the economy for the fiscal year covered by the EITI implementation. This information should cover :

- The size of the extractive industries, in absolute terms and as a percentage of gross domestic product (GDP), as well as an estimate of informal sector activity, including but not limited to artisanal and small-scale mining.

- Total government revenue generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments), in absolute terms and as a percentage of total government revenue.

- Extractive industry exports, in absolute terms and as a percentage of total exports.

- The number of people employed in the extractive industries, in absolute terms and as a percentage of the total workforce. Information should be disaggregated by gender and, if possible, by company and occupational level.

- Key regions/areas where production is concentrated."

To comply with this requirement, GMP has decided to include the following macroeconomic information for fiscal 2021 through unilateral disclosure by government entities:

- the size of the mining and oil sectors in absolute terms and as a percentage of GDP;

- an estimate of informal sector activity in the mining sector, including artisanal and small-scale mining;
- total public revenues generated by the oil and mining sectors in absolute terms and as a percentage of total public revenues ;
- exports from the oil and mining sectors in absolute terms and as a percentage of total exports ;
- employment in the extractive industries in absolute terms and as a percentage of total employment, disaggregated by gender and by company and occupational level where available; and
- key regions/zones where production is concentrated for the oil and mining sectors. In order to comply with this requirement, the GMP has also decided to include in this Gabon EITI report references to macroeconomic information systematically disclosed by relevant government entities, namely the DGDDI, DGH, DGMG as well as that of the Gabonese Bureau of Statistics.

GMP has also decided to include data on production, exports and employment through disclosure by extractive companies included in the reporting scope.

5.2.17 Oil costs

Companies operating in the hydrocarbon sector in Gabon are obliged to keep an account of oil costs in accordance with contractual stipulations, just as they are obliged to keep accounts in compliance with current regulations.

The petroleum costs account must therefore record all expenses incurred in petroleum operations, including payments for geology, geophysics, drilling, well equipment and production testing, as well as all revenues received. This account should show :

- exploration expenditure to discover Hydrocarbons ;
- appraisal expenses to determine whether the discovered Deposit is commercially exploitable and to determine its limits;
- development costs, including the costs of laying platforms and pipelines and all other operations carried out with a view to producing, transporting, processing and storing Hydrocarbons at the loading terminal; and
- operating expenses relating to the design, management and execution of work directly or indirectly related to the operation and maintenance of hydrocarbon production, processing, storage and transportation facilities.

Companies operating in the hydrocarbon sector in Gabon are entitled to recover the oil costs they have incurred by deducting a portion of net production, in accordance with the following principle "last-in, first-out" basis. In this sense, the balance of oil costs not recovered in 2020 is added to the amount of oil costs for calendar year 2021. Whatever the volume of oil costs deferred, recovery is always capped at an agreed rate of net production achieved in the calendar year in question.

The DGH has the right to carry out examinations, verifications and checks on oil costs within two (02) years of the end of the exploration phases or within the same two (02) years of the end of the calendar year during the development and production periods. The operator receives from the DGH a communication of the conclusions and results of the examinations, controls and verifications carried out.

To comply with this requirement, the GMP decided that oil costs should be included through the declaration of the companies and the DGH. The GMP also decided that the DGH declaration should be accompanied by communications documenting the conclusions and results of the reviews, controls and verifications carried out on the 2021 oil costs.

These statements will be used to design a verification strategy and specific procedures to ensure the reliability and completeness of these costs.

5.2.18 Quasi-budgetary expenditure (EITI Requirement 6.2)

Requirement 6.2 of the EITI standard states that: "Where state involvement in the extractive industries generates significant revenue payments, EITI implementing countries should provide for disclosure by SOEs of their quasi-fiscal expenditures. The multi-stakeholder group is required to develop a reporting process to achieve a level of transparency similar to that which exists for other payments and revenue streams, and to include subsidiaries of SOEs and joint ventures.

Quasi-fiscal expenditures include arrangements whereby SOEs incur social expenditures, such as the financing of social services, public infrastructure, fuel subsidies or national debt, etc., outside the national budgetary process. EITI implementing countries and multi-stakeholder groups could consider taking into account the definition of quasi-fiscal expenditure adopted by the IMF in determining whether to categorize an expenditure as quasi-fiscal."

In order to comply with this requirement, GMP has decided to include information on quasi-fiscal expenditures in fiscal 2021 through a unilateral disclosure by Gabon Oil Company (GOC) and Société Equatorial des Mines (SEM), two 100% state-owned enterprises.
%. Information on quasi-fiscal expenditure should include arrangements whereby the GOC and SEM undertake public social expenditure such as payments for social services, public infrastructure, fuel or national debt subsidies, etc. outside the national budget process.

5.2.19 Other payment flows (EITI Requirement 4.1.c)

EITI condition 4.1.c stipulates that: "Certain revenue streams or gains may be excluded only to the extent that they are not applicable, or if the multi-stakeholder group agrees that their omission will have no material impact on the completeness of government and company disclosures".

To avoid any omission of significant payment flows and to comply with this requirement, GMP has decided to add a separate line entitled "Other significant payments" to the reporting template so that government entities can report any such payments.

5.3 Data quality and quality assurance of disclosures (Requirement 4.9)

According to Requirement 4.9 of the 2019 EITI Standard: "The EITI requires an assessment of whether such payments and revenues are subject to credible independent audit, in accordance with applicable international auditing standards. Company and government disclosures in accordance with Requirement 4 must therefore be subject to a reliable and independent verification procedure, in accordance with international auditing standards."

Requirement 4.9 of the 2019 EITI Standard adds that: "The multi-stakeholder group is required to agree a procedure to ensure data quality and verification based on a standard procedure approved by the Board".

To comply with Requirement 4.9 of the 2019 EITI Standard to ensure that data submitted by reporting entities is credible, we recommend that GMP adopt the following approach:

Mining companies

For extractive companies required to appoint a statutory auditor (CAC), the declaration form must :

- bear the signature of a senior manager or a person authorized to bind the company; and
- be certified by an external auditor (who may be the statutory auditor).

Public administrations and collecting bodies

The declaration form must bear the signature of the senior manager or an authorized person of the declaring public entity.

The Cour des Comptes will be responsible for certifying the figures and producing a letter of affirmation certifying the conformity of deferred income to revenue collected and recorded in the audited state accounts.

Real estate data

The declaration of beneficial ownership must be signed by a senior manager or a person authorized to bind the company. This person will certify that the data declared is accurate.

5.4 Acceptable margin of error

The GMP has decided that the acceptable margin of error for reconciliation discrepancies (after adjustments), between payments from extractive companies' declarations and revenues from government declarations, be set by the GMP at 5% of total extractive revenues estimated at 741,201,394,807 FCFA as declared by government.

Furthermore, for the purposes of reconciling payment flows, the GMP has decided to set the threshold at **37 billion FCFA**, above which a discrepancy requires the collection of the necessary supporting documents from the reporting parties in order to analyze and adjust it.

6 RESULTS OF RECONCILIATION WORK

6.1 Reconciliation of payment-in-kind flows (Gabonese government share of production)

The tables below summarize the differences between the quantities declared by the oil companies and those declared by the State. We note that GOC, the state-owned company responsible for collecting the state's share of crude oil, has not submitted a declaration form.

The reconciliation of payment flows in kind is as follows:

Table 64: Reconciliation of payment-in-kind flows in bbl (for companies included in the scope of reconciliation)

			Companies	GOC		Difference	
No.	Companies	Unit	Quantity	Quantity	Value in FCFA	Quantity	%
1	GOC	BBL	90 537	81 240	3 145 952 394	9 297	0%
2	PERENCO	BBL	2 508 090	-	-	2 508 090	43%
3	TOTAL	BBL	382 418	436 958	16 920 840 301	(54 540)	-1%
4	MAUREL & PROM	BBL	1 002 591	1 928 595	74 683 260 178	(926 004)	-16%
5	ASSALA GABON	BBL	1 599 816	2 699 376	104 531 122 464	(1 099 560)	-19%
6	VAALCO	BBL	482 267	-	-	482 267	8%
7	Sino Gabon	BBL	69 365	-	-	69 365	1%
8	BWE	BBL	643 034	643 034	24 900 964 446	-	0%
			6 778 118	**5 789 203**	**224 182 139 783**	**988 915**	**17%**

*The quantity was valued at the average annual Gabonese Gross Basket price of 69.83 USD and the average annual exchange rate of 554.557 as communicated by DGH.

6.2 Cash payment flows

We present below the detailed results of our reconciliation work, as well as the discrepancies found between the amounts paid by extractive companies and the amounts received by the various public administrations.

These tables include consolidated figures based on the declarations of each extractive company and the declarations of public authorities, adjustments made by us on the basis of reconciliation work and residual unreconciled differences.

6.2.1 Reconciliation of payment flows by company

The reconciliation of payment flows by company is as follows:

Table 65: Reconciliation of cash payment flows by extractive company (for companies included in the scope of reconciliation)

IN FCFA

Company	Declarations initially received			Adjustments			Amounts after adjustments		
	Company difference (a)	Government (b)	Extractive (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
Gabon Oil Company GOC	148 318 869 732	147 985 575 662	333 294 070	(128 927 283 674)	(128 631 547 131)	(295 736 543)	19 391 586 058	19 354 028 531	37 557 527
PERENCO OIL & GAS	125 676 241 940	134 589 667 028	(8 913 425 088)	5 134 841 145	(1 018 349 576)	6 153 190 721	130 811 083 085	133 571 317 452	(2 760 234 367)
MAUREL AND PROM	90 221 867 282	92 718 434 702	(2 496 567 420)	(446 979 157)	(2 263 364 513)	1 816 385 356	89 774 888 125	90 455 070 189	(680 182 064)
COMILOG	45 975 140 963	100 295 589 133	(54 320 448 170)	375 619 803	(50 282 795 415)	50 658 415 218	46 350 760 766	50 012 793 718	(3 662 032 952)
TotalEnergie EP GABON	72 429 066 918	68 307 077 984	4 121 988 934	(188 170 668)	2 753 739 994	(2 941 910 662)	72 240 896 250	71 060 817 978	1 180 078 272
Assala Gabon Energy	57 450 936 611	41 795 257 133	15 655 679 478	(16 846 336 588)	(1 039 302 407)	(15 807 034 181)	40 604 600 023	40 755 954 726	(151 354 703)
TULLOW OIL Gabon	37 469 448 150	37 550 923 478	(81 475 328)	80 000 000	-	80 000 000	37 549 448 150	37 550 923 478	(1 475 328)
VAALCO GABON SA	38 529 677 501	34 815 102 593	3 714 574 908	(1 944 373 157)	1 796 615 107	(3 740 988 264)	36 585 304 344	36 611 717 700	(26 413 356)
ADDAX	15 401 428 759	19 303 278 151	(3 901 849 392)	156 428 121	(3 587 637 722)	3 744 065 843	15 557 856 880	15 715 640 429	(157 783 549)
COMPANY EQUATORIALE DES MINES	243 019 643	3 664 043 253	(3 421 023 610)	3 398 037 240	(22 436 451)	3 420 473 691	3 641 056 883	3 641 606 802	(549 919)
Total	**631 715 697 499**	**681 024 949 117**	**(49 309 251 618)**	**(139 208 216 935)**	**(182 295 078 114)**	**43 086 861 179**	**492 507 480 564**	**498 729 871 003**	**(6 222 390 439)**

6.2.1 Reconciliation by payment flow

The reconciliation of payment flows by type of flow is as follows:

Table 66: Reconciliation by type of payment flow in FCFA

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Mining company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
	State oil shares Gross value at PCO collected by Gabon Oil Company (GOC)	**231 384 040 120**	**-**	**231 384 040 120**	**3 505 990 192**	**199 281 175 337**	**(195 775 185 145)**	**234 890 030 312**	**199 281 175 337**	**35 608 854 975**
	2.1 State oil share	231 384 040 120	-	231 384 040 120	3 505 990 192	199 281 175 337	(195 775 185 145)	234 890 030 312	199 281 175 337	35 608 854 975
	2.2 State gas share	-	-	-	-	-	-	-	-	-
	2.3 GOC production share	-	-	-	-	-	-	-	-	-
	Total Cash payments	**631 715 697 499**	**681 024 949 117**	**(49 309 251 618)**	**(139 208 216 935)**	**(182 295 078 114)**	**43 086 861 179**	**492 507 480 564**	**498 729 871 003**	**(6 222 390 439)**
	Directorate General of Hydrocarbons (DGH)	**463 208 635 319**	**465 671 972 638**	**(2 463 337 319)**	**(133 142 088 660)**	**(135 556 829 499)**	**2 414 740 839**	**330 066 546 659**	**330 115 143 139**	**(48 596 480)**
	3.1 Bonus	22 738 600 000	-	22 738 600 000	57 409 234 237	80 148 415 600	(22 739 181 363)	80 147 834 237	80 148 415 600	(581 363)
	3.2 Sharing contracts (Oil state sales)	7 579 120 724	7 579 120 124	600	-	-	-	7 579 120 724	7 579 120 124	600
	3.3 TAX REVENUE CONTROL (RMP penalty)	32 932 122	23 508 811 455	(23 475 879 333)	(32 932 122)	(23 508 811 455)	23 475 879 333	-	-	-
	3.4 Discounts	2 266 478 496	77 000 000	2 189 478 496	(6 674 713)	2 182 803 783	(2 189 478 496)	2 259 803 783	2 259 803 783	-
	3.5 Dividends	2 807 687 457	-	2 807 687 457	(74 059 018)	2 733 628 439	(2 807 687 457)	2 733 628 439	2 733 628 439	-
	3.6 18-inch pipe revenues	1 951 339 058	-	1 951 339 058	(52 773 839)	1 898 565 219	(1 951 339 058)	1 898 565 219	1 898 565 219	-
	3.7 RMP Gas	1 278 355 397	1 286 475 297	(8 119 900)	-	(249 517)	249 517	1 278 355 397	1 286 225 780	(7 870 383)
	3.8 RMP Oil	235 300 794 593	244 832 118 994	(9 531 324 401)	(1 131 556 287)	(10 622 734 800)	9 491 178 513	234 169 238 306	234 209 384 194	(40 145 888)
	3.9 Sales State Gas	-	-	-	-	-	-	-	-	-
	3.10 Other payments (> 5 million FCFA) to the Treasury	189 253 327 472	188 388 446 768	864 880 704	(189 253 326 918)	(188 388 446 768)	(864 880 150)	554	-	554
	Public Accounting and Treasury Department (DGCPT)	**-**	**-**	**-**	**8 617 841 518**	**3 566 983 251**	**5 050 858 267**	**8 617 841 518**	**3 566 983 251**	**5 050 858 267**
	3.11 Hydrocarbon support fund	-	-	-	3 257 537 228	1 763 238 187	1 494 299 041	3 257 537 228	1 763 238 187	1 494 299 041
	3.12 Equipment fund	-	-	-	2 162 572 616	1 462 304 794	700 267 822	2 162 572 616	1 462 304 794	700 267 822
	3.13 Training funds	-	-	-	2 662 268 008	198 220 735	2 464 047 273	2 662 268 008	198 220 735	2 464 047 273
	3.14 Environmental impact fund	-	-	-	535 463 666	143 219 535	392 244 131	535 463 666	143 219 535	392 244 131
	General Directorate of Taxes (DGI)	**139 695 496 414**	**164 049 166 181**	**(24 353 669 767)**	**(15 855 116 396)**	**(41 276 397 531)**	**25 421 281 135**	**123 840 380 018**	**122 772 768 650**	**1 067 611 368**
	4.1 Deeds subject to fixed duties	-	-	-	6 000 000	6 000 000	-	6 000 000	6 000 000	-
	4.2 Other income and taxes	-	-	-	-	-	-	-	-	-
	4.3 Other mining products	-	-	-	1 500 000	1 500 000	-	1 500 000	1 500 000	-
	4.4 Property tax on built-up areas	319 044 880	406 496 004	(87 451 124)	87 053 624	-	87 053 624	406 098 504	406 496 004	(397 500)
	4.5 Property tax on undeveloped land	7 126 142	14 252 284	(7 126 142)	7 126 142	-	7 126 142	14 252 284	14 252 284	-
	4.6 Contribution to vocational training	102 614 035	107 315 022	(4 700 987)	5 552 440	-	5 552 440	108 166 475	107 315 022	851 453
	4.7 Patent contributions	19 862 832	2 200 000	17 662 832	-	-	-	19 862 832	2 200 000	17 662 832
	4.8 Special national solidarity contribution	2 826 754	8 146 075	(5 319 321)	2 627 706	-	2 627 706	5 454 460	8 146 075	(2 691 615)
	4.9 Mining domains (manganese)	-	-	-	-	-	-	-	-	-

N°	Type of payment	Declarations initially received: Extractive companies (a)	Declarations initially received: Government (b)	Declarations initially received: Difference (c) = (a - b)	Adjustments: Mining company (d)	Adjustments: Government (e)	Adjustments: Difference (f) = (c-d)	Amounts after adjustments: Company extractive (g) = (a+d)	Amounts after adjustments: Government (h) = (b+e)	Amounts after adjustments: Difference (i) = (g-h)
4.10	National Housing Fund	825 313 918	1 000 941 811	(175 627 893)	182 507 502	-	182 507 502	1 007 821 420	1 000 941 811	6 879 609
4.11	Corporate income tax excluding mining and oil	17 861 032 743	17 861 032 743	-	-	-	-	17 861 032 743	17 861 032 743	-
4.12	Tax on mining companies	7 457 886 941	48 675 648 521	(41 217 761 580)	-	(41 217 761 580)	41 217 761 580	7 457 886 941	7 457 886 941	-
4.13	Tax on oil companies	45 560 093 730	45 673 052 852	(112 959 122)	112 932 122	-	112 932 122	45 673 025 852	45 673 052 852	(27 000)
4.14	IRPP (other income)	15 373 979 812	1 019 302 733	14 354 677 079	(14 348 575 075)	-	(14 348 575 075)	1 025 404 737	1 019 302 733	6 102 004
4.15	Salary income	10 022 170 146	24 390 342 927	(14 368 172 781)	14 456 124 683	-	14 456 124 683	24 478 294 829	24 390 342 927	87 951 902
4.16	Value-added tax penalty	-	-	-	-	-	-	-	-	-
4.17	Collection penalties	185 439 163	130 673 626	54 765	(26 895 324)	-	(26 895 324)	158 543 839	130 673 626	27 870 213
4.18	Withholding tax on treasury	-	-	537	-	-		-	-	-
4.19	R.C.M (dividend, tokens, tantième)	9 236 144 530	68 224	-	(9 136 198	-	(9 136 198 175)	99 946	68 224	31 721 918
4.20	R.C.M assimilated (recovery)	-	437	9 167 920 093	175)	-	-	355	437	-
4.21	R.C.M other investments	92 410	-	-	-	-	9 168 222 612	-	-	-
4.22	Surface fees	735	9 260 633 347	(9 168 222 612)	9 168 222 612	(32 074 500)	(123 632 150)	9 260 633 347	9 260 633 347	(10 668 900)
4.23	Withholding tax	1 445 577 444	1 332 614 194	112 963 250	(155 706 650)	-	210 759 793	1 289 870 794	1 300 539 694	856 282 859
4.24	Additional tax on salary & wages	9 191 708 843	8 546 185 777	645 523 066	210 759 793	-	409 700 501	9 402 468 636	8 546 185 777	963 077
4.25	Flat-rate housing tax	4 853 904 579	5 262 642 003	(408 737 424)	409 700 501	-	-	5 263 605 080	5 262 642 003	-
4.26	Special real estate tax on rents	6 690 879	6 690 879	-	-	-	(144 990 545)	6 690 879	6 690 879	40 446 639
4.27	Value added tax	340 335 040	154 897 856	185 437 184	(144 990 545)	-	(16 584 598 686)	195 344 495	154 897 856	(5 326 229)
4.28	Quarry tax	16 667 464 856	88 192 399	16 579 272 457	(16 584 598 686)	-	(1 500 000)	82 866 170	88 192 399	4 904 811
		12 024 051	5 619 240	6 404 811	(1 500 000)			10 524 051	5 619 240	
4.29	Other payments (> 5 million FCFA) to DGI	111 844 361	34 061 451	77 782 910	(106 759 066)	(34 061 451)	(72 697 615)	5 085 295	-	5 085 295
Directorate General of Mines and Geology (DGMG)		**6 148 373 708**	**15 177 153 987**	**(9 028 780 279)**	**-**	**(9 028 834 335)**	**9 028 834 335**	**6 148 373 708**	**6 148 319 652**	**54 056**
5.1	Fixed mining rights	-	-	-	-	-	-	-	-	-
5.2	Fixed Rights Careers	5 000 000	2 625 000	2 375 000	-	4 125 000	(4 125 000)	5 000 000	6 750 000	(1 750 000)
5.3	Fixed rights Entitlements	-	-	-	-	-	-	-	-	-
5.4	Surface royalties Research	-	-	-	-	-	-	-	-	-
5.5	Surface royalties Operating	50 377	58 931	(8 553 200)	-	-	-	50 377	58 931	(8 553 200)
5.6	Surface royalties Quarries	800	000	-	-	-	-	800	000	-
5.7	Proportional Mining Royalty	-	-	(9 024 063 571)	-	(9 032 959	9 032 959 335	-	-	8 895 764
5.8	Extraction taxes	6 057 388 158	15 081 451 729	475 060	-	335)	-	6 057 388 158	6 048 492 394	475 060
5.9	Marketing taxes	34 621 318	34 146 258	-	-	-	-	34 621 318	34 146 258	-
5.10	Fines	-	-	986 432	-	-	-	-	-	986 432
		986 432	-			-		986 432	-	
5.11	Other payments (> 5 million FCFA) to DGMG	-	-	-	-	-	-	-	-	-
Société Équatoriale des Mines (SEM)		**-**	**3 398 037 240**	**(3 398 037 240)**	**3 398 037 240**	**-**	**3 398 037 240**	**3 398 037 240**	**3 398 037 240**	**-**
6.1	Dividends	-	3 398 037 240	(3 398 037 240)	3 398 037 240	-	3 398 037 240	3 398 037 240	3 398 037 240	-
General Directorate of Customs and Indirect Duties (DGDDI)		**22 126 879 355**	**32 728 619 071**	**(10 601 739 716)**	**(1 690 577 934)**	**-**	**(1 690 577 934)**	**20 436 301 421**	**32 728 619 071**	**(12 292 317 650)**

7.1 Import duty (DDI)	20 326 301 421	29 980 147 272	(9 653 845 851)	-	-	-	20 326 301 421	29 980 147 272	(9 653 845 851)

N°	Type of payment	Declarations initially received			Adjustments			Amounts after adjustments		
		Extractive companies (a)	Government (b)	Difference (c) = (a - b)	Mining company (d)	Government (e)	Difference (f) = (c-d)	Company extractive (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
7.2	Value-added tax (VAT)	1 690 577 934	1 525 538 250	165 039 684	(1 690 577 934)	-	(1 690 577 934)	-	1 525 538 250	(1 525 538 250)
7.3	Special solidarity contribution (CSS)	-	11 529 466	(11 529 466)	-	-	-	-	11 529 466	(11 529 466)
7.4	Excise duty (DAC)	-	36 224 667	(36 224 667)	-	-	-	-	36 224 667	(36 224 667)
7.5	Specific tax (TSP)	-	2 496 420	(2 496 420)	-	-	-	-	2 496 420	(2 496 420)
7.6	Community Integration Tax (TCI)	-	558 270	(558 270)	-	-	-	-	558 270	(558 270)
7.7	Community Integration Contribution (CCI)	-	146 717 368	(146 717 368)	-	-	-	-	146 717 368	(146 717 368)
7.8	OHADA levy (OAD)	-	18 342 043	(18 342 043)	-	-	-	-	18 342 043	(18 342 043)
7.9	Right to exit (DSO)	-	-	-	-	-	-	-	-	-
7.10	Tax on mineral products (TPM)	-	-	-	-	-	-	-	-	-
7.11	Withholding tax on personal income tax (PIR)	-	-	-	-	-	-	-	-	-
7.12	Contribution to the African Union (CAF)	-	69 430 545	(69 430 545)	-	-	-	-	69 430 545	(69 430 545)
7.13	Scanner fee (RDS)	-	2 626 305	(2 626 305)	-	-	-	-	2 626 305	(2 626 305)
7.14	Other payments (> 5 million FCFA) to the DGDDI	110 000 000	935 008 465	(825 008 465)	-	-	-	110 000 000	935 008 465	(825 008 465)
Other administrations		**536 312 703**	**-**	**536 312 703**	**(536 312 703)**	**-**	**(536 312 703)**	**-**	**-**	**-**
8.1	Other significant payments to the State > 5 million FCFA	536 312 703	-	536 312 703	(536 312 703)	-	(536 312 703)	-	-	-
Total Cash payments		**631 715 697 499**	**681 024 949 117**	**(49 309 251 618)**	**(139 208 216 935)**	**(182 295 078 114)**	**43 086 861 179**	**492 507 480 564**	**498 729 871 003**	**(6 222 390 439)**

Source: EITI declarations

6.3 Adjustments to declarations

6.3.1 For extractive companies

The adjustments made to oil company declarations can be summarized as follows:

Table 67: Adjustment of company declarations

Adjustments to corporate returns	Amount (FCFA)
Taxes outside the scope of reconciliation (a)	(129 337 844 344)
Reporting error (b)	(13 587 952 684)
Taxes paid not deferred(c)	4 458 385 072
Exchange differences (d)	(545 100 445)
Double declared amount (e)	(148 000 000)
Taxes paid outside the reconciliation period (f)	(47 704 534)
Total	**(139 208 216 935)**

(a) Taxes outside the scope of reconciliation

These are taxes paid by the companies during the reconciliation period but which are outside the scope of reconciliation, mainly an amount paid to the DGCPT in respect of sales of state oil shares in kind by GOC The. adjustments are detailed by company as follows:

Table 68: Adjustments to taxes paid outside the scope of reconciliation

Company	Taxes outside the scope of reconciliation
Gabon Oil Company GOC	(129 024 206 219)
MAUREL AND PROM	(169 102 625)
PERENCO OIL & GAS GABON	(80 319 000)
ADDAX	(64 216 500)
Total	**(129 337 844 344)**

(b) Reporting error

This mainly concerns deductible VAT paid to suppliers declared by the two (2) companies ASSALA Gabon and VAALCO in error under VAT payable to the DGI and DGDDI respectively. For PERENCO and Total, this concerns payments to assistance funds declared by these companies as compulsory social payments, which have been reclassified as payments to the DGCPT. For ADDAX, these are receipts declared by the company as SOGARA discount and SOGARA debt payments. These flows break down as follows:

Table 69: Reporting error adjustments

Company	Reporting error
Assala Gabon Energy	(16 616 710 208)
PERENCO OIL & GAS GABON	4 161 949 378
VAALCO GABON SA	(1 690 577 934)
ADDAX	515 791 080
TotalEnergie EP GABON	41 595 000
Total	**(13 587 952 684)**

(c) Taxes paid but not reported

These are taxes paid by the companies during the reconciliation period, but which were omitted from the deferral, mainly dividends received by SEM and not declared by COMILOG. The adjustments are detailed by company as follows:

Table 70: Adjustments to unreported taxes paid

Company	Taxes paid not deferred
SOCIETE EQUATORIALE DES MINES	3 398 037 240
COMILOG	375 619 803
PERENCO OIL & GAS	336 105 394
Gabon Oil Company GOC	144 627 079
TULLOW OIL Gabon	80 000 000

Company	Taxes paid not deferred
MAUREL AND PROM	79 222 014
ADDAX	38 773 542
Assala Gabon Energy	6 000 000
Total	**4 458 385 072**

(d) Exchange rate differences

These are exchange rate differences between payments in dollars declared by extractive companies and receipts from public entities declared in FCFA. The adjustments are detailed by company as follows:

Table 71: Adjustments to taxes paid but not deferred

Company	Exchange difference
PERENCO OIL & GAS	717 105 373
MAUREL AND PROM	(357 098 546)
ADDAX	(333 920 001)
VAALCO GABON SA	(253 795 223)
Assala Gabon Energy	(235 626 380)
TotalEnergie EP GABON	(81 765 668)
Total	**(545 100 445)**

(e) Double declared amount

TotalEnergie EP GABON has declared the surface royalty twice, in FCFA and USD.

(f) Taxes paid outside the reconciliation period

This is a 2022 RMP oil release declared by the GOC in 2021.

6.3.2 For government bodies

The adjustments made to the declarations of the financial boards can be summarized as follows:

Table 72: Adjustment of collector declarations

Adjustments to State declarations	Amount (FCFA)
Taxes outside the scope of reconciliation (a)	(128 684 731 549)
Tax deferred by the State but not actually collected (b)	(50 251 095 915)
Taxes not deferred by the State (c)	9 787 602 106
Reporting error (d)	(6 824 180 705)
Tax deferred by the State on another NIF (e)	(6 268 536 100)
Double declared amount (f)	(54 135 951)
Total	**(182 295 078 114)**

(a) Taxes outside the scope of reconciliation

These adjustments relate to an amount received by the DGCPT in respect of sales of state oil shares in kind by the GOC.

(b) Tax brought in by the State but not actually collected

For COMILOG, these adjustments mainly relate to taxes declared by the DGI for a total amount of 46,863,361,164 FCFA in respect of VAT credit compensation operations, and for the DGMG for an amount of 3,387,359,751 FCFA in respect of deductions from the 20% Proportional Mining Royalty allocated to the Community Development Fund, which have not actually been collected. These adjustments break down as follows by company and by tax:

Table 73: Tax deferred by the State but not actually collected

Company	Tax deferred by the State no actually collected
COMPAGNIE MINIERE DE L'OGOOUE	(50 250 720 915)
SOCIETE EQUATORIALE DES MINES	(375 000)
Total	**(50 51 095 915)**

(c) Taxes not collected by the State

These are payment flows made by the extractive companies but omitted from the declarations made by the collecting bodies. These flows have been adjusted on the basis of supporting documents provided by the extractive companies and/or confirmation from the collecting bodies. These adjustments break down as follows by company and by tax:

Table 74: Adjustments to taxes not reported by the State, by company

Company	Discounts	Dividends	Fonds de concours	Total
TotalEnergie EP GABON		2 733 628 439	20 111 555	2 753 739 994
VAALCO GABON SA	1 796 171 493			1 796 171 493
MAUREL AND PROM	342 426 277		587 845 558	930 271 835
PERENCO OIL & GAS			2 649 023 126	2 649 023 126
ADDAX			1 605 211 240	1 605 211 240
Gabon Oil Company GOC	53 184 418			53 184 418
Total	**2 191 782 188**	**2 733 628 439**	**4 862 191 479**	**9 787 602 106**

(d) Reporting error

These are errors in the amounts declared by the DGH in respect of company receipts. These adjustments break down as follows by company and by tax:

Table 75: Taxes brought in by the State but not actually collected

Company	Bonus	Discounts	RMP Gas	RMP Oil	Total
PERENCO OIL & GAS	(332 243)	(8 978 405)		(3 658 062 054)	(3 667 372 702)
MAUREL AND PROM				(2 028 422 736)	(2 028 422 736)
Assala Gabon Energy				(1 039 302 407)	(1 039 302 407)
ADDAX			(249 517)	(89 276 957)	(89 526 474)
VAALCO GABON SA				443 614	443 614
Total	**(332 243)**	**(8 978 405)**	**(249 517)**	**(6 814 620 540)**	**(6 824 180 705)**

(e) Tax deferred by the State on another NIF

These are payments made by Maurel & Prom and ADDAX in respect of other NIFs owned by these two companies, which have been declared by the DGH as a single entity each.

Table 76: Taxes deferred by the State to another NIF

Company	Bonus	RMP Oil	Tax deferred by one state to another NIF
MAUREL AND PROM	(1 165 213 612)		(1 165 213 612)
ADDAX		(5 103 322 488)	(5 103 322 488)
Total	**(1 165 213 612)**	**(5 103 322 488)**	**(6 268 536 100)**

(f) Double declared amount

These adjustments relate to tax flows declared twice by both the DGMG and the DGI. These adjustments are detailed as follows by company and by tax::

Table 77: Double-declared tax adjustments

Company	Surface fees	Other product s mining	Fixed Fees Careers	Total
COMPAGNIE MINIERE DE L'OGOOUE	(32 074 500)			(32 074 500)
SOCIETE EQUATORIALE DES MINES		(20 936 451)	(1 125 000)	(22 061 451)
Total	**(32 074 500)**	**(20 936 451)**	**(1 125 000)**	**(54 135 951)**

6.4 Final unreconciled differences

6.4.1 Unmatched differences by origin

Following the adjustments made, the final residual differences after reconciliation work on payment flows amount to (25,455,817,337) FCFA, broken down as follows:

Table 78: Unmatched differences by origin

	Total payments (FCFA)
Customs declaration not recognized by the company (a)	(12 286 429 844)
Late submission of FDs (b)	5 002 349 986
Taxes deferred by the extractive company but not confirmed by the State (c)	1 145 651 634
Taxes deferred by the State but not confirmed by the extractive company (d)	(85 486 161)
Not significant < 1,000,000 FCFA (e)	1 523 946
Total differences	**(6 222 390 439)**

(a) Customs declaration not recognized by the company

These are payments not confirmed by the extractive companies, even though they are declared by the DGDDI. These amounts are broken down by company as follows:

Table 79: Differences resulting from customs receipts not recognized by the company

Company	Customs declaration not recognized by company
COMPAGNIE MINIERE DE L'OGOOUE	(4 587 725 443)
PERENCO OIL & GAS GABON	(4 273 028 856)
Assala Gabon Energy	(2 472 051 295)
MAUREL AND PROM	(553 246 935)
ADDAX	(143 856 053)
TotalEnergie EP GABON	(131 880 863)
VAALCO GABON SA	(122 448 660)
SOCIETE EQUATORIALE DES MINES	(2 191 739)
Total	**(12 286 429 844)**

(b) Late submission of declaration forms

This residual discrepancy is due to the late submission of declaration forms by the DGCPT to reconcile the differences.

Table 80: Discrepancies resulting from late submission of declaration forms

Company	Late submission of FDs
Assala Gabon Energy	2 323 001 398
PERENCO OIL & GAS	1 512 926 252
TotalEnergie EP GABON	1 279 263 558
MAUREL AND PROM	(146 997 900)
Gabon Oil Company GOC	37 557 527
ADDAX	(3 400 849)
Total	**5 002 349 986**

(c) Taxes reported by the State but not confirmed by extractive companies

These are taxes not reported by the collecting bodies, even though they are declared by the extractive companies. These amounts are broken down by company and by flow as follows:

Table 81: Variances resulting from taxes reported by extractive companies but not confirmed by the government

Company	Retenue a la source	Revenue on salaries	TSIL	Other	Total
MAUREL AND PROM				30 611 221	30 611 221
COMILOG	899 071 047		35 324 583		934 395 630
TotalEnergie EP GABON				31 721 918	31 721 918
VAALCO GABON SA	3 345 593	87 567 655	5 122 056		96 035 304
ADDAX				5 085 295	5 085 295
SOCIETE EQUATORIALE DES MINES				47 802 266	47 802 266
Total	**902 416 640**	**87 567 655**	**40 446 639**	**115 220 700**	**1 145 651 634**

(d) Taxes deferred by the State but not confirmed by the extractive company

These are taxes not reported by extractive companies, even though they are declared by the collecting bodies. These amounts are broken down by company and by flow as follows:

Table 82: Discrepancies resulting from receipts reported by the State and not confirmed by the Extractive company

Company	Withholding tax	Other	Total
SOCIETE EQUATORIALE DES MINES	(35 769 431)	(11 793 900)	(47 563 331)
ADDAX		(15 611 942)	(15 611 942)
MAUREL AND PROM	(10 351 888)	-	(10 351 888)
COMILOG		(8 553 200)	(8 553 200)
Assala Gabon Energy		(2 304 800)	(2 304 800)
TULLOW OIL Gabon		(1 101 000)	(1 101 000)
Total	**(46 121 319)**	**(39 364 842)**	**(85 486 161)**

(e) Not significant < 1 000 000 FCFA

These are residual differences of less than 1,000,000 FCFA. These amounts are detailed by company:

Table 83: Non-significant differences by tax

Company	Not significant < 1 000 000 FCFA
SOCIETE EQUATORIALE DES MINES	1 402 885
TotalEnergie EP GABON	973 659
TULLOW OIL Gabon	(374 328)
MAUREL AND PROM	(196 562)
COMILOG	(149 939)
PERENCO OIL & GAS	(131 763)
Assala Gabon Energy	(6)
Total	**1 523 946**

6.4.2 Final variances by extractive company

Table 84: Unmatched differences by extractive company

In FCFA

	Company	Total	Customs declaration not recognized by the company	Late submission of FDs	Taxes reported by the extractive company and not confirmed by the State	Taxes deferred by the State but not confirmed by the extractive company	Not significant < 1 000 000 FCFA
1	Gabon Oil Company GOC	37 557 527	-	37 557 527	-	-	-
2	PERENCO OIL & GAS	(2 760 234 367)	(4 273 028 856)	1 512 926 252	-	-	(131 763)
3	MAUREL AND PROM	(680 182 064)	(553 246 935)	(146 997 900)	30 611 221	(10 351 888)	(196 562)
4	COMILOG	(3 662 032 952)	(4 587 725 443)	-	934 395 630	(8 553 200)	(149 939)
5	TotalEnergie EP GABON	1 180 078 272	(131 880 863)	1 279 263 558	31 721 918	-	973 659
6	Assala Gabon Energy	(151 354 703)	(2 472 051 295)	2 323 001 398	-	(2 304 800)	(6)
7	TULLOW OIL Gabon	(1 475 328)	-	-	-	(1 101 000)	(374 328)
8	VAALCO GABON SA	(26 413 356)	(122 448 660)	-	96 035 304	-	-
9	ADDAX	(157 783 549)	(143 856 053)	(3 400 849)	5 085 295	(15 611 942)	-
10	SOCIETE EQUATORIALE DES MINES	(549 919)	(2 191 739)	-	47 802 266	(47 563 331)	1 402 885
	Total	**(6 222 390 439)**	**(12 286 429 844)**	**5 002 349 986**	**1 145 651 634**	**(85 486 161)**	**1 523 946**

6.4.3 Final differences by type of tax

Table 85: Unmatched differences by revenue stream

In FCFA

	Payment flow	Total	Customs declaration not recognized by the company	Late submission of FDs	Taxes reported by extractive company not confirmed by the State	Taxes deferred by the State but not confirmed by the company extractive	Not significant < 1 000 000 FCFA
Directorate General of Hydrocarbons (DGH)		**(48 596 480)**	**-**	**(32 510 034)**	**-**	**(15 611 942)**	**(474 504)**
3.1	Bonus	(581 363)	-	-	-	-	(581 363)
3.2	Sharing contracts (Oil state sales)	600	-	-	-	-	600
3.3	TAX CONTROL OF DOMESTIC REVENUE (RMP penalty)	-	-	-	-	-	-
3.4	Discounts	-	-	-	-	-	-
3.5	Dividends	-	-	-	-	-	-
3.6	18-inch pipe revenues	-	-	-	-	-	-
3.7	RMP Gas	(7 870 383)	-	-	-	(7 750 483)	(119 900)
3.8	RMP Oil	(40 145 888)	-	(32 510 034)	-	(7 861 459)	225 605
3.9	Sales State Gas	-	-	-	-	-	-
3.10	Other payments (> 5 million FCFA) to the Treasury	554	-	-	-	-	554
Public Accounting and Treasury Department (DGCPT)		**5 050 858 267**	**-**	**5 050 858 267**	**-**	**-**	**-**
3.11	Hydrocarbon support fund	1 494 299 041	-	1 494 299 041	-	-	-
3.12	Equipment fund	700 267 822	-	700 267 822	-	-	-
3.13	Training funds	2 464 047 273	-	2 464 047 273	-	-	-
3.14	Environmental Impact Fund	392 244 131	-	392 244 131	-	-	-
General Directorate of Taxes (DGI)		**1 067 611 368**	**-**	**(8 017 844)**	**1 133 562 274**	**(59 095 019)**	**1 161 957**
4.1	Deed subject to fixed duties	-	-	-	-	-	-
4.2	Other income and taxes	-	-	-	-	-	-
4.3	Other mining products	-	-	-	-	-	-
4.4	Property tax on built-up properties	(397 500)	-	-	-	-	(397 500)
4.5	Property tax on undeveloped land	-	-	-	-	-	-
4.6	Contribution to professional training	851 453	-	-	-	-	851 453
4.7	Patent contribution	17 662 832	-	-	17 662 832	-	-
4.8	Special national solidarity contribution	(2 691 615)	-	(2 691 615)	-	-	-
4.9	Mining domains (manganese)	-	-	-	-	-	-
4.10	National Housing Fund	6 879 609	-	-	7 842 693	-	(963 084)
4.11	Corporate income tax excluding mining and oil	-	-	-	-	-	-

	Payment flow	Total	Customs declaration not recognized by the company	Late submission of FDs	Taxes reported by extractive company not confirmed by the State	Taxes deferred by the State but not confirmed by the company extractive	Not significant < 1 000 000 FCFA
4.12	Tax on mining companies	-	-	-	-	-	-
4.13	Tax on oil companies	(27 000)	-	-	-	-	(27 000)
4.14	IRPP (other income)	6 102 004	-	-	8 043 578	(2 304 800)	363 226
4.15	Salary income	87 951 902	-	-	87 567 655	-	384 247
4.16	Value added tax penalty	-	-	-	-	-	-
4.17	Collection penalties	27 870 213	-	-	27 870 213	-	-
4.18	Withholding tax treasury	-	-	-	-	-	-
4.19	R.C.M (dividend, tokens, tantième)	31 721 918	-	-	31 721 918	-	-
4.20	R.C.M assimilated (recovery)	-	-	-	-	-	-
4.21	R.C.M other investments	-	-	-	-	-	-
4.22	Surface fees	(10 668 900)	-	-	-	(10 668 900)	-
4.23	Withholding tax	856 282 859	-	-	902 416 640	(46 121 319)	(12 462)
4.24	Additional tax on salary & wages	963 077	-	-	-	-	963 077
4.25	Flat-rate housing tax	-	-	-	-	-	-
4.26	Special real estate tax on rents	40 446 639	-	-	40 446 639	-	-
4.27	Value added tax	(5 326 229)	-	(5 326 229)	-	-	-
4.28	Quarry tax	4 904 811	-	-	4 904 811	-	-
4.29	Other payments (> 5 million FCFA) to DGI	5 085 295	-	-	5 085 295	-	-
Directorate General of Mines and Geology (DGMG)		**54 056**	**-**	**-**	**8 895 763**	**(9 678 200)**	**836 493**
5.1	Fixed Rights Mining	-	-	-	-	-	-
5.2	Fixed Rights Careers	(1 750 000)	-	-	-	(1 125 000)	(625 000)
5.3	Fixed rights Entitlements	-	-	-	-	-	-
5.4	Surface royalties Research	-	-	-	-	-	-
5.5	Surface royalties Operating	(8 553 200)	-	-	-	(8 553 200)	-
5.6	Surface royalties Quarries	-	-	-	-	-	-
5.7	Proportional Mining Royalty	8 895 764	-	-	8 895 763	-	1
5.8	Extraction taxes	475 060	-	-	-	-	475 060
5.9	Marketing taxes	-	-	-	-	-	-
5.10	Fines	986 432	-	-	-	-	986 432
5.11	Other payments (> 5 million FCFA) to DGMG	-	-	-	-	-	-
Société Équatoriale des Mines (SEM)		**-**	**-**	**-**	**-**	**-**	**-**
6.1	Dividends	-	-	-	-	-	-
General Directorate of Customs and Indirect Duties (DGDDI)		**(12 292 317 650)**	**(12 286 429 844)**	**(7 980 403)**	**3 193 597**	**(1 101 000)**	**-**
7.1	Import duty (DDI)	(9 653 845 851)	(9 649 914 028)	(7 125 420)	3 193 597	-	-

	Payment flow	Total	Customs declaration not recognized by the company	Late submission of FDs	Taxes reported by extractive company not confirmed by the State	Taxes deferred by the State but not confirmed by the company extractive	Not significant < 1 000 000 FCFA
7.2	Value-added tax (VAT)	(1 525 538 250)	(1 525 538 250)	-	-	-	-
7.3	Special solidarity contribution (CSS)	(11 529 466)	(11 529 466)	-	-	-	-
7.4	Excise duty (DAC)	(36 224 667)	(36 224 667)	-	-	-	-
7.5	Specific tax (TSP)	(2 496 420)	(2 496 420)	-	-	-	-
7.6	Community Integration Tax (TCI)	(558 270)	(558 270)	-	-	-	-
7.7	Community Integration Contribution (CCI)	(146 717 368)	(146 601 514)	(115 854)	-	-	-
7.8	OHADA levy (OAD)	(18 342 043)	(18 327 557)	(14 486)	-	-	-
7.9	Right of exit (DSO)	-	-	-	-	-	-
7.10	Tax on mineral products (TPM)	-	-	-	-	-	-
7.11	Withholding tax on personal income tax (PIR)	-	-	-	-	-	-
7.12	Contribution for the African Union (CAF)	(69 430 545)	(69 372 616)	(57 929)	-	-	-
7.13	Scanner fee (RDS)	(2 626 305)	(2 626 305)	-	-	-	-
7.14	Other payments (> 5 million FCFA) to DGDDI	(825 008 465)	(823 240 751)	(666 714)	-	(1 101 000)	-
Other administrations		**-**	**-**	**-**	**-**	**-**	**-**
8.1	Other significant payments to the State > 5 million FCFA	-	-	-	-	-	-
Total Cash payments		**(6 222 390 439)**	**(12 286 429 844)**	**5 002 349 986**	**1 145 651 634**	**(85 486 161)**	**1 523 946**

7 ANALYSIS OF GABON'S EXTRACTIVE SECTOR REVENUES

Total reconcilable revenues generated by the extractive sector represent 89% of total revenues received by the State, i.e. 64% for the State's cash revenues from the extractive companies included in the reconciliation perimeter and 25% for the State's share of oil declared by the companies included in the reconciliation perimeter.

The breakdown of revenues generated by the extractive sector by revenue category is shown in the table below:

Table 86: Revenues generated by the extractive sector in 2021, broken down by revenue category

Section	Quantity	FCFA	% compared to income earned by the State	% of total segment revenues extractive
Share of state oil as declared by GOC for companies included in the reconciliation scope (see Section 6.1 of the report) (*)	5 146 169	199 281 175 337	25%	25%
State share of oil from companies not included in the reconciliation scope (see Section 6.1 of the report) (*)	643 034	24 900 964 446	3%	3%
State share of gas (**)		-	0%	0%
State cash revenues for extractive companies included in the reconciliation scope (see Section 6.2). of the report)		498 729 871 003	64%	61%
State cash revenues for extractive companies not included in the reconciliation scope (see Section 7.5.2 of the report)		61 775 565 684	8%	8%
Sub-total revenues received by the State		784 687 576 470	100%	97%
Mandatory social spending (see Section 7.5.2 of the report)		1 706 577 466		0%
Voluntary social spending (see Section 7.5.2 of the report)		9 858 072 868		1%
PID & PIH expenses and other provisions (see Section 7.5.2 of the report)		15 693 089 494		2%
Mandatory environmental expenditure (see Section 7.5.2 of the report)		62 947 100		0%
Voluntary environmental expenditure (see Section 7.5.2 of the report)		755 933 669		0%
Sub-total payments declared unilaterally by extractive companies		28 076 620 597		3%
Total revenues from the extractive sector		812 764 197 067		100%

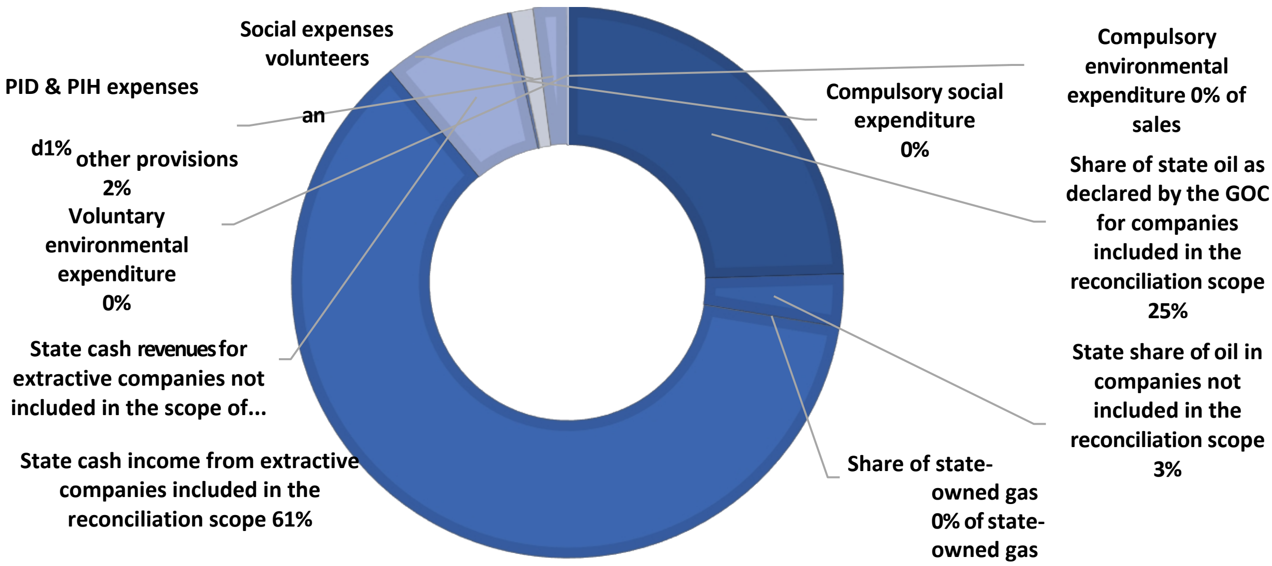
Source: EITI DECLARATIONS

(*) The quantity was valued at the Official Transfer Price (OTP) of the average annual Gabonese Gross Basket of 69.83 USD and for the average annual exchange rate of 554.557 as communicated by the DGH.

(**) The quantity of the State's share of gas declared by PERENCO OIL & GAS GABON is 619,347 barrels; we understand that this quantity was sold by the State to PERENCO OIL & GAS GABON. However, in the absence of data communicated by both parties, we were unable to evaluate this quantity.

Income from cash payments by extractive companies accounts for 69% of revenues generated by the extractive sector, followed by the State's share of hydrocarbon production with 28%, and expenses declared unilaterally by extractive companies with 3%.

Figure 32: Breakdown of revenues generated by the extractive sector by revenue category



7.1 Contribution by sector

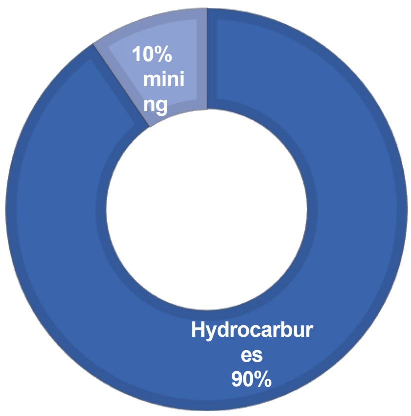
An analysis of total revenues by sector shows that the hydrocarbon sector contributed 90.44% of total revenues. % of total extractive revenues in fiscal 2021. The table below shows the contribution of each sector:

Table 87: Contribution to extractive sector revenues by sector

Sector	Reported revenue (FCFA)	% on total payment
Hydrocarbons	735 062 491 242	90,44%
Mining	77 701 705 825	9,56%
Total	**812 764 197 067**	**100%**

Source: EITI statement

FIGURE 33: CONTRIBUTION TO EXTRACTIVE SECTOR REVENUES BY SECTOR



7.2 Contribution by extractive entity

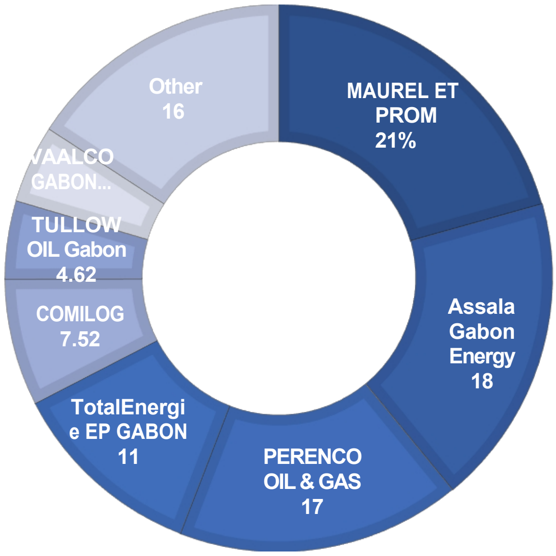
Analysis of total revenues by company shows that five (5) extractive companies contributed around 75% of total extractive revenues in fiscal 2021.

Table 88: Contribution by company

Company	Reported revenue (FCFA)	% on total payment
MAUREL AND PROM	167 835 186 334	20,65%
Assala Gabon Energy	149 486 760 800	18,39%
PERENCO OIL & GAS	136 614 559 785	16,81%
TotalEnergie EP GABON	94 195 337 163	11,59%
COMILOG	61 086 277 839	7,52%
TULLOW OIL Gabon	37 550 923 478	4,62%
VAALCO GABON SA	37 434 993 382	4,61%
Other	128 560 158 286	15,82%
Total	**812 764 197 067**	**100%**

Source: EITI statement

Figure 34: Contribution by company



7.3 Contribution by cash flow

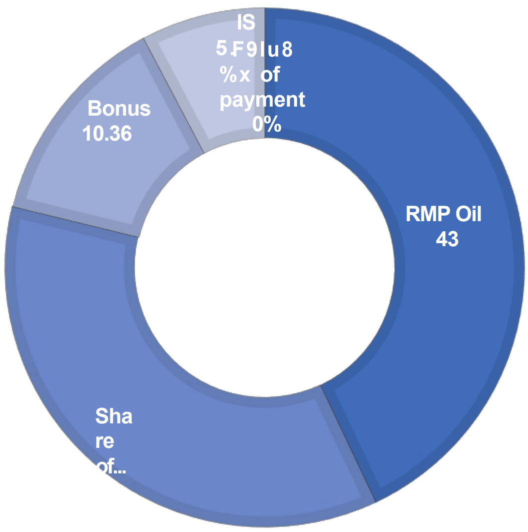
Analysis of total revenues by payment stream shows that five (5) streams contributed approximately 82% of total extractive revenues in fiscal 2021.

Table 89: Contribution by cash flow

Payment flow	Reported revenue (FCFA)	% on total payment
RMP Oil	269 214 480 376	33,12%
State share of oil	224 182 139 783	27,58%
Bonus	84 174 615 362	10,36%
IS	48 601 650 281	5,98%
Customs duty (DDI)	30 950 560 134	3,81%
Other	155 640 751 131	19,15%
Total	**812 764 197 067**	**100%**

Source: EITI statement

Figure 35: Contribution by cash flow



7.4 Contribution by public authority

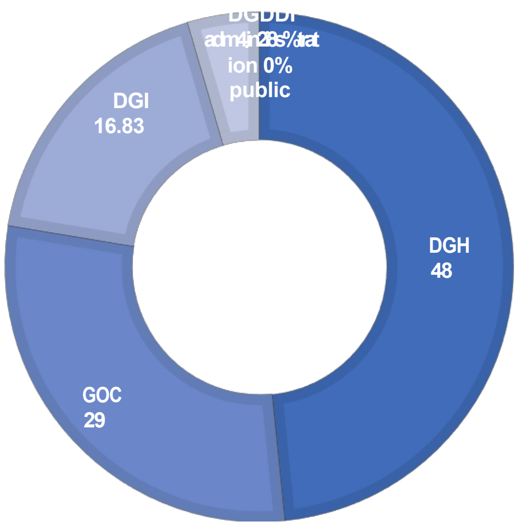
In fiscal 2021, DGH, GOC and DGI collected around 90% of total extractive revenues in fiscal 2021, as shown in the table below:

Table 90: Contribution by public authority

Public administration	Reported revenue (FCFA)	% on total payment
DGH	371 222 005 403	45,67%
GOC	224 182 139 783	27,58%
DGI	136 818 687 363	16,83%
DGDDI	34 790 589 642	4,28%
DGMG	10 706 688 736	1,32%
Other	35 044 086 140	4,31%
Total	**812 764 197 067**	**100%**

Source: EITI statement

Figure 36: Contribution by public authority



7.5 Unilateral disclosure

7.5.1 Unilateral disclosure by the government

In accordance with EITI Standard Requirement 4.1.d, government entities are required to provide aggregated information on the amount of total revenues received from each of the payment streams agreed as part of the EITI Report, including revenues that are below the agreed materiality threshold.

Government entities have been invited to unilaterally disclose aggregate revenue streams collected from extractive entities that have not been included in the scope of application. These unilateral disclosures can be summarized as follows:

Table 91: Payments declared unilaterally by government entities

Government agency	Unilateral declaration 2021
Directorate General of Hydrocarbons (DGH)	41 106 862 264
Gabon Oil Company GOC	24 900 964 446
General Directorate of Taxes (DGI)	14 045 918 713
Directorate General of Mines and Geology (DGMG)	4 558 369 084
Directorate General of Customs and Excise (DGDDI)	2 061 970 571
Public Accounting and Treasury Department (DGCPT)	2 445 052
Total	**86 676 530 130**

Details of payments declared unilaterally by government entities are shown in Appendix 15 of this report.

7.5.2 Unilateral disclosure by companies

After adjustment, payments deferred unilaterally by extractive companies for social and environmental expenses and for PID & PIH amounted to 28,076,620,597 FCFA. The extractive companies' unilateral declarations break down as follows:

Table 92: Payments declared unilaterally by extractive companies

Company	Declarations initially received	Adjustments	Amounts after adjustments
Compulsory social expenses (FDCL)			
PERENCO OIL & GAS GABON	4 023 299 378	(4 023 299 378)	-
MAUREL AND PROM	730 885 643	-	730 885 643
COMPAGNIE MINIERE DE L'OGOOUE	117 227 268	-	117 227 268
TotalEnergie EP GABON	55 215 421	-	55 215 421
Assala Gabon Energy	67 412 312	-	67 412 312
VAALCO GABON SA	-	709 436 822	709 436 822
ADDAX	26 400 000	-	26 400 000
Sub-total compulsory social expenditure	**5 020 440 022**	**(3 313 862 556)**	**1 706 577 466**
Voluntary social spending			
PERENCO OIL & GAS GABON	1 388 022 134	-	1 388 022 134
COMPAGNIE MINIERE DE L'OGOOUE	14 586 612 257	(6 131 357 523)	8 455 254 734
TotalEnergie EP GABON	14 796 000	-	14 796 000
Sub-total voluntary social spending	**15 989 430 391**	**(6 131 357 523)**	**9 858 072 868**
PID & PIH expenses and other provisions			
PERENCO OIL & GAS GABON	-	1 592 273 099	1 592 273 099
MAUREL AND PROM	1 965 970 324	-	1 965 970 324
COMPAGNIE MINIERE DE L'OGOOUE	1 745 068 450	-	1 745 068 450
TotalEnergie EP GABON	-	6 143 667 463	6 143 667 463
Assala Gabon Energy	-	4 132 271 298	4 132 271 298
VAALCO GABON SA	-	113 838 860	113 838 860
Sub-total PID & PIH expenditure and other provisions	**3 711 038 774**	**11 982 050 720**	**15 693 089 494**
Mandatory environmental expenditure			
PERENCO OIL & GAS GABON	201 597 100	(138 650 000)	62 947 100
Sub-total mandatory environmental expenditure	**201 597 100**	**(138 650 000)**	**62 947 100**
Voluntary environmental expenditure			
COMPAGNIE MINIERE DE L'OGOOUE	755 933 669	-	755 933 669
Sub-total voluntary environmental expenditure	**755 933 669**	**-**	**755 933 669**
Total			**28 076 620 597**

Details of payments declared unilaterally by extractive companies are given in Appendix 15 of this report.

8 RECOMMENDATIONS

The EITI Standard requires action to be taken on lessons learned to strengthen the impact of EITI implementation on natural resource governance and to review recommendations resulting from EITI implementation. EITI Requirement 7.3 calls for the Multi-Stakeholder Group to take action based on lessons learned, to identify, understand and address the causes of gaps and missing information, and to consider recommendations resulting from EITI implementation. This will enable the Multi-Stakeholder Group to consider the adoption of recommendations to strengthen government systems and governance of natural resources.

In order to improve the EITI reporting process in Gabon, we present the following recommendations:

8.1 Monitoring the Gabonese state's shareholdings in the country's extractive sector (EITI Requirement 2.6)

Description :	**Recommended actions:**
Requirement 2.6 requires government and state-owned enterprises to disclose their level of shareholding in companies. This information must reveal the precise conditions of their capital participation, and in particular their level of responsibility for covering expenses at different stages of the project cycle. In accordance with Article 5 of the Hydrocarbons Code, the State may take a maximum 10% stake in the share capital of any operator applying for or holding an exclusive development and production authorization. Similarly, SEM's mission, in the name and on behalf of the State, is to hold and manage its shareholding in mining companies, and to undertake in the Gabonese Republic or abroad, alone or in association, any activity related to the mining sector. However, the SEM's declaration does not mention the existence of these holdings or the conditions agreed for their financing. No dividends paid to the State have been reported by the SEM. Furthermore, the state-owned company GOC has not submitted any information relating to its shareholdings. in the country's oil companies and projects.	It is recommended that information be disclosed on the level of State holdings in the extractive sector, as well as on how these holdings are financed and the income they generate for the State. **Priority:** High **Institutions involved:** SEM and GOC

8.2 Publication of financial statements of state-owned GOC companies (EITI Requirement 2.6)

Description :	Recommended actions:
EITI Requirement 2.6 (b) states that it is the responsibility of SOEs to make public their audited financial accounts or key financial documents (i.e. balance sheet, income statement, cash flow) if financial statements are not available. In preparing this report, we noted that GOC's 2021 financial statements have not been published. Examination of the financial statements will enable us to gather relevant information that meets the requirements of the EITI standard, in particular the role of these companies, the nature of their financial relations with the State and with their subsidiaries, and the agreements signed with operators. mining and oil (loans, guarantees, subsidies, etc.).	We recommend that the GOC's financial information be published periodically, and that this data be accessible on a medium that enables it to be used and consulted by the general public. **Priority:** High **Institutions involved:** GOC

8.3 Strengthening DGH's capacity and independence to control oil costs (EITI Requirements 4.9 and 7.4)

Description :

The DGH has a period of two (02) years, according to the CEPP, to exercise its right to verify and control oil costs and to request any adjustment, rectification or modification deemed necessary on oil costs and on the technical methods used in the conduct of oil operations. No adjustment may be made in the absence of examination, verification and control of oil costs within the time limits set above. At the date of production of this Gabon EITI report for 2021, no audit report on the oil cost account has been provided by the DGH for the year in question. This situation presents a risk of loss of the State's right of control.

In addition, oil companies are required to make available to the administration's designated agents the full cost of the oil cost audit mission from the start of the mission, as well as the mission expenses of the administration's inspectors pursuant to the Arrêté N°000014/MPH/SG/DGH/DAEJF from 09/08/2018 portant prise en charge par les sociétés pétrolières du suivi et contrôle de leurs activités par le personnel de l'Administration des Hydrocarbures[76] . This situation is likely to seriously affect the independence of the auditors as well as the objectivity of the audits.

The assessment of oil cost audit practices concluded that the audit and control framework was weak.

Recommended actions :

Given the significant impact of oil costs on the amount of taxes collected by the State and on the Treasury's budget, it is recommended that Gabon's EITI work plan include activities aimed at strengthening the administration's capacities so that its members have the tools and independence needed to carry out timely and objective verifications and controls of these costs.
DGH's capacity building plan may include the engagement of an independent expert to review oil costs. The objectives of such a review will be to :

- legal control of costs giving rise to a list of specific expenses eligible for cost recovery and tax deduction on the basis of signed CEPPs;
- draw up a risk matrix for the various costs and payments due ;
- inventory oil costs arising from transactions between companies in the same group and assess transfer pricing risks;
- Analyze oil costs by project, by type (infrastructure, operational and other) and by type of expenditure;
- quantify costs related to financial charges (i.e. interest) and technical assistance;
- review the list of transactions detailing each cost category and disaggregated by date, beneficiary, amount and type of expense;
- evaluate specific expenditures against pre-approved budgets and work plans; and
- confirm the internal mechanisms of oil companies and their associates (joint ventures) for controlling oil costs.

Priority: High

Institutions involved: Gabon EITI GMP and DGH

[76] h ttps://www.journal-officiel.ga/6339-000014-mph-sg-dgh-daejf-/

8.4 Establishment of a register of permits in Gabon's extractive sector (EITI Requirement 2.3)

Description :

The Hydrocarbons Code 2019 provides for the obligation to keep a public register of petroleum permits. According to Article 15: "Information relating to petroleum blocks and titles is recorded in the Hydrocarbons cadastre maintained by the Ministry. This information is published in accordance with the conditions and procedures laid down by regulation".

Similarly, the Mining Code (Article 29) sets out the obligation to keep a public register of mining permits°, stipulating that: "Files relating to mining permits are managed from the date of filing of applications, until the expiry of the said permits, according to a specific national cadastre kept up to date by the Mining Cadastre office and available for public consultation".

We have noted that there is no public register of mining and hydrocarbon exploration permits and rights.

Recommended actions :

In order to comply with the EITI Standard, the Gabon EITI GMP must ensure the establishment of a public register of mining and hydrocarbon licenses containing at least the information required by Requirement 2.3 of the EITI Standard, namely:

- Licensee(s) ;
- the coordinates of the area concerned; where these are not compiled ;
- The date of application and grant of the license, and its duration; and
- in the case of operating licenses, the raw materials produced.

Priority: High

Institutions concerned: DGH and DGMG

8.5 Transparency of contracts signed between the Gabonese state and extractive companies (EITI Requirement 2.4)

Description :	**Recommended actions:**
Article 7 of the 2011 CEMAC Transparency Code Directives, Law 21/2014[77] of January 30, 2015 on transparency and good governance in the management of public finances stipulates that: "*Contracts between the Public Administration and public or private companies, including natural resource companies and those benefiting from the public service concession, must be clear and available to the public.* Similarly, Requirement 2.4 of the EITI Standard requires the disclosure of all contracts and licenses granted, entered into or modified on or after January 1, 2021. We have noted that the contracts signed between the Gabonese state and the holders of mining and hydrocarbon exploitation and exploration permits and rights are not accessible to the public.	The EITI Gabon GMP should develop a roadmap to strengthen disclosure of extractive contracts that details actions, responsible parties, timelines, resources and technical assistance needs. To this end, the Gabon EITI GMP can undertake the following actions: - document its discussions on what constitutes the government policies on contract disclosure; - document government policy on the disclosure of contracts and licenses governing the exploration and exploitation of oil, gas and minerals; - document any obstacles or gaps encountered in timely, complete and reliable disclosures to fully implement contract transparency, as well as any needs for technical or financial support; - agree on the steps to be taken for the eventual enactment of a law or regulation on the publication of contracts; and - propose and develop an action plan to strengthen disclosures of extraction contracts.
	Priority: High
	Concerned institutions: EITI GMP Gabon, DGH and DGMG

[77] s/2019/03/RECUEIL-DES-TEXTES-DU-COMPTABLE-PUBLIC-2018http://www.tresorpublic.ga/wp-content/upload .pdf

8.6 Establishment of a public register of beneficial owners of extractive companies operating in Gabon (EITI Requirement 2.5)

Description :	Recommended actions :
EITI Requirement 2.5 (a) states that that: "As of January 1er 2020, EITI implementing countries are required to require require companies to publicly disclose beneficial ownership information. benefici al ownership information." Gabon's legal framework does not provide for any legal provisions. defining or legislating matters relating to beneficial ownership.[78] We have noted that EITI Gabon has not put in place a plan or strategy for the implementation of EITI Requirement 2.5.	The Gabon EITI GMP is to document the government's policy and discussions regarding the establishment of a public register of beneficial owners. Beneficial ownership information must include details of : - relevant legal provisions and disclosure practices; - any reforms planned or underway concerning the disclosure of beneficial ownership information or the establishment of a public register of beneficial owners; - mapping existing beneficial owner data collection processes via the reporting process and current beneficial owner data with DGH and DGMG authorities; and - the main shortcomings in extractive sector legislation, which make it difficult to set up a public register of beneficial owners. Furthermore, in order to improve the quality of information reported by companies in Gabon's forthcoming EITI reports, we recommend that the GMP launch a study into the requirements adopted for the disclosure of beneficial ownership information in Gabon, the notion of ultimate ownership. This study would enable the Gabon EITI GMP to agree on a definition of beneficial ownership and the modalities for collecting this information for the purposes of Gabon EITI reporting.
	Priority: High
	Institutions involved: Gabon EITI GMP, DGH and DGMG

[78] By 2021, only 14 African countries had clear legal codes on beneficial ownership: Benin, Botswana, Burkina Faso, Cameroon, Cabo Verde, Chad, Egypt, Nigeria, Sao Tome and Principe, Senegal, Seychelles, Tanzania, Tunisia and Uganda. (Financial integrity for sustainable development Progress
Towards the implementation of FACTI recommendations in Africa, July 2022)
https://www.un.org/osaa/sites/www.un.org.osaa/files/financial_integrity_for_sustainable_development_in_africa_fr.pdf

8.7 Application of mining code sharing rules (EITI Requirement 2.5)

Description :

The State collected amounts of 6,048,492,394 FCFA, 101 674 400 FCFA and 34 146 258 FCFA respectively in proportional royalty, surface royalty and extraction tax from the two mining companies COMILOG and SEM.

Article 57 of law n°037/2018 of June 11, 2019 stipulates that the proportional mining royalty, surface royalty and fixed fees are distributed as follows:

- general State budget: 75% ;
- local community development fund (FDCL): 20%; and
- mining sector support fund: 5%.

Article 58 of the same law stipulates that the tax of extraction is as follows:

- general State budget: 20% ;
- local community development fund (FDCL): 15% ;
- mining sector support fund: 5%; and
- local authorities: 60%.

DGMG and DGCPT have not confirmed the execution of amounts allocated to FDCL and local authorities for fiscal year 2021 in accordance with law n°037/2018 of June 11, 2019.

Recommended actions :

In order to comply with EITI Requirement 2.5, the DGCPT and DGMG must ensure that the legal sharing rules set out in articles 57 and 58 of the Mining Code are applied. Any difficulties in applying these articles must be discussed and documented.

Priority: High

Institutions concerned : DGMG and DGCPT

8.8 Compliance with the data reliability mechanism defined by the Gabon EITI GMP (EITI Requirement 4.9)

Description :	Recommended actions:
Of the 9 extractive companies that submitted declaration forms, 8 did not send declaration forms certified by an external auditor or statutory auditor, and 5 did not send declaration forms signed by a senior manager or a person authorized to bind the company. Of the 4 government entities that submitted their declaration forms, none provided a declaration form certified by the Cours des Comptes.	We recommend that the Gabon EITI GMP : 1- take the necessary awareness-raising measures with regard to extractive companies and government entities in order to comply with the data reliability mechanism adopted by the Gabon EITI GMP; and 2- set reasonable deadlines for each stage in the preparation of the EITI Report, particularly for the data certification.
	Priority: High
	Concerned institutions: EITI GMP Gabon

8.9 Monitoring of infrastructure supply obligations and barter agreements (EITI Requirement 4.3)

Description :	Recommended actions:
In accordance with Requirement 4.3, Gabon is required to examine whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in total or partial exchange for oil, gas or mining exploration or production concessions, or the physical delivery of these products. Such an agreement could include arrangements in which there is a physical delivery of crude oil to specific buyers in repayment of loans or completion of infrastructure works. However, the lack of access to relevant agreements and contracts, such as the CEPPs signed by the Gabonese government with mining companies, makes it impossible to examine and monitor the terms of infrastructure provision and barter agreements. Similarly, the Gabon EITI GMP is not in a position to assess the materiality of these agreements in relation to contracts as recommended by EITI Requirement 4.3.	The Gabonese Republic is invited to consider in future years the communication of confidential information and confidential information to the Independent Administrator of EITI Gabon after obtaining a confidentiality undertaking as recommended in article 3.16 of the CEPP model. Access to signed CEPPs will enable the examination of information on barter and infrastructure agreements that should be included in the Gabon EITI reporting process. **Priority:** High **Institutions concerned :** DGH

8.10 Compilation of statistics on the artisanal and informal mining sectors in Gabon (EITI Requirement 6.3.a)

Description :	Recommended actions:
The DGMG has no statistics enabling an estimate of informal sector activity in Gabon, including but not limited to the artisanal and small-scale mining sector.	We recommend that the EITI Gabon GMP commission a study covering the artisanal and informal sectors in Gabon, including the contribution of the informal sector to the country's economy and employment. Such a study will aim to guide the DGH and the government in estimating the sector's potential and improving governance to maximise the gain for the country and the economy. community.
	Priority: Medium
	Concerned institutions: EITI GMP Gabon and DGH

8.11 Tracking revenues from the extractive sector not accounted for in the Gabonese government budget (EITI Requirement 6.3.a)

Description :

During our scoping and reconciliation work, we identified compulsory allocations made by extractive companies to funds in their own accounts, the management of which is controlled by the State through the DGH[79] and the DGMG[80] . Extractive companies have confirmed that they have set aside the following amounts in their accounts on behalf of the State:

- 14,650,294,662 FCFA of Provision for Hydrocarbon Investment (PIH) declared by oil companies;
- 8,815,259,440 FCFA of Provision for Diversified Investment (PID) declared by oil companies;
- 443,680,000 FCFA in provisions for the local community development fund (FDCL) declared by the oil companies; and
- 6,173,758,077 provision to the local community development fund (FDCL) declared by COMILOG.

Despite the fact that these funds are controlled by the State, the DGH and DGMG have no up-to-date monitoring of the balance of these funds, which are not collected directly by the administration and are not
reflected in the state budget.

Recommended actions:

We recommend that the DGH, DGMG and DGCPT set up reports showing the budget lines concerned by these funds set aside on behalf of the State and their allocation.

Priority: High

Institutions concerned : DGH, DGMG and DGCPT

[79] Article 27.2 of the standard CEPP

http://gabon12thround.com/wp-content/uploads/CEPP-Type-zone-Conventionnelle.pdf

[80] Article 61 of the law

https://faolex.fao.org/docs/pdf/gab196942.pdf

8.12 Disaggregation of SEM's share of gold production (EITI Requirements 4.2)

Description :	**Recommended actions:**
SEM declared a total gold production of 144,261 grams, with a significant discrepancy of 139,763 grams compared with the DGMG declaration. According to SEM's explanations, this discrepancy is due to DGMG's failure to declared the year's production, due to the SEM's failure to file an annual declaration. On the other hand, concerning the SEM's partners in its two permits, the Société Perle Gabonaise (SPG) and JHM, their production has not been declared. by DGMG Finally, the failure of DGMG means that EITI Requirement 3 cannot be met.	We recommend that the Gabon EITI GMP take appropriate measures to ensure that total gold production is fully disclosed. **Priority:** Medium **Institutions involved:** Gabon EITI GMP, SEM and DGMG

8.13 Disaggregation of extractive sector data by project (EITI Requirements 4.2)

Description :	Recommended actions:
During the data collection phase, government agencies and extractive companies did not report data on payments and revenues from the extractive sector disaggregated by permit - despite our having provided a column dedicated to indicating the permit for each payment or revenue reported. This situation does not meet Requirement 4.7 of the 2019 EITI standard.	We recommend that government agencies and extractive companies disaggregate production, exports, payments and revenues (financial data) from the extractive sector by project (permit) in order to comply with Requirement 4.7 of the 2019 EITI Standard. **Priority:** Medium **Institutions concerned :** Government bodies and companies extractive

8.14 Disclosure of amounts transferred or allocated to local authorities (EITI Requirements 5.2)

Description :

Article 58 of the code stipulates that the extraction tax must be distributed as follows°:

- General State budget: 20% ;
- Local community development fund: 15% ;
- Mining sector support fund: 5% ;
- Local authorities: 60%.

Based on DGCPT's statement, we note that no information on the transfer or allocation of extraction tax revenues or any other transfers has been communicated for 2021. We also understand from our discussions with the DGCPT that there has been no transfer in 2021.

This situation does not meet Requirement 5.2 of the EITI 2019 standard.

Recommended actions:

In order to comply with Requirement 4.7 of the 2019 EITI standard, and as part of strengthening the local impact of extractive industries and the equitable development of impacted regions, we recommend the publication of amounts transferred or allocated in respect of each year as well as the uses of funds transferred to communities.

Priority: Medium

Institutions concerned : DGCPT and DGMG

8.15 Improve the quality of export data (EITI Requirements 3.3)

Description :	Recommended actions:
We found that the information communicated by the DGDDI on exports contained inconsistencies at the level of the unit (Kg instead of bbl), the valuation and the destination of crude oil cargoes. From our discussions with the DGDDI, we understand that the data communicated is based on company declarations. This situation makes it impossible to comply with Requirement 3.3 of the EITI 2019 standard.	The DGDDI must keep complete and reliable statistics on oil exports in terms of quantity, unit and value, as well as by company and destination. In fact, the DGDDI must collect this information on the basis of oil company declarations. This data must then be verified through controls and expert appraisals. These data must also be reconciled with other oil and gas administrations, notably the DGH.
	Priority: High
	Institutions concerned: DGDDI

APPENDICES

Appendix 1: Letter from the President of the Republic on EITI membership re-accession

RÉPUBLIQUE GABONAISE

UNION - TRAVAIL - JUSTICE

Le Président de la République | *Libreville, le* 25 JAN. 2021

Madame,

Je vous fais part de la candidature de la République Gabonaise à une ré-adhésion à l'Initiative pour la Transparence des Industries Extractives (ITIE).

Dans un contexte particulier marqué par la double crise sanitaire et économique (chute des cours du pétrole et récession mondiale liée à la COVID 19), l'Etat gabonais entend réagir par une amélioration significative de sa gestion publique. Celle-ci passe notamment par un effort accru de transparence de nos revenus et dépenses liées aux ressources extractives que nous exploitons.

Pour donner corps à cette candidature, j'ai instruit mon Gouvernement, au cours du Conseil des Ministres du 12 juin 2020 (voir annexe 1), de tout mettre en œuvre pour garantir le succès d'une ré-adhésion de mon pays à l'ITIE.

Le 20 novembre 2020, Madame Léontine OYOUOMI a été nommée en Conseil des Ministres, Président du Groupement d'Intérêt national de l'ITIE (voir annexe 2), avec pour mission de mobiliser toutes les Parties prenantes à ce processus et d'établir une Feuille de route garantissant une plus grande transparence dans la mobilisation et l'allocation des ressources publiques issues des secteurs extractifs. Mon pays a d'ores et déjà pris attache avec le Secrétariat international de l'ITIE, qui nous sert de Conseil dans ce processus de ré-adhésion.

Je suis tout naturellement disposé à échanger avec vous par visioconférence sur cette question pour laquelle j'attache du prix, dès lors que vous me proposerez la période opportune.

Veuillez agréer, **Madame**, l'expression de ma parfaite considération.

LE PRÉSIDENT DE LA RÉPUBLIQUE

Ali BONGO ONDIMBA

Madame Helen CLARK
Président du Conseil d'Administration de l'ITIE
Libreville

Appendix 2: Profile of extractive companies that submitted a declaration form

Company	Date of creation	Identifiant Fiscal	Main activity	Secondary activity	Contact address
Gabon Oil Company GOC	24/08/2011	730280 E	Hydrocarbon extraction	N/a	1586 Avenue Paul Moukambi BP 635 LBV
PERENCO OIL & GAS GABON	01/01/2011	774 715 A	Hydrocarbon exploration and production	N/a	PORT-GENTIL
MAUREL AND PROM	2005	783618A	OIL AND GAS EXPLORATION AND PRODUCTION	N/a	ZONE PORTUAIRE OPRAG, BP 2862 PORT-GENTIL
COMPAGNIE MINIERE DE OGOOUE	25/09/1953	790240V	Manganese extraction	Metalworking plant	BP27/28 Moanda Gabon
TotalEnergie EP GABON	30/07/1949	790 335 E	Exploration & Production - Crude oil sales	Gas sales Work and services sold	BP 525 Port-Gentil
Assala Gabon Energy	NC	790299 M	Hydrocarbon Exploration and Production	N/a	Gamba Oil Terminal Gabonese Republic
TULLOW OIL Gabon	07/11/1997	798 380 H	Research, development, operation, transport, storage and marketing of hydrocarbons	N/a	Quartier Tahiti "Le Narval" building
VAALCO GABON SA	03/09/2014	737/161K	Oil production and sales	N/a	Nouveau Port, Z.I. de l'OPRAG BP 1335, Port-Gentil, Gabonese Republic
ADDAX	NC	799 010H	Oil sales	Pipeline rental, gas sales...	PORT-GENTIL
SOCIETE EQUATORIALE DES MINES	24/08/2021 1	779575 R	Development of small-scale mining, local processing, marketing of precious substances and minerals	N/a	Boulevard du bord de mer Ancien gouvernorat 23801 Libreville

Appendix 3: Capital structure and beneficial ownership of extractive companies that have submitted a declaration form

Company	Shareholder	Holdings at 12/31/2021	Nationality of Entity/Person	Quoted in scholar ship (yes/no)	Stock exchange	Information on real property
Gabon Oil Company GOC	Gabonese State	100%	Gabonese	No	N/a	N/a
PERENCO OIL & GAS GABON	PERENCO PETROLEUM Limited	99,54%	British	NC	NC	NC
	PERENCO OROVINYARE SA company	0,20%	Gabonese	NC	NC	NC
	PERENCO KOWE SA	0,26%	Gabonese	NC	NC	NC
	Minority	0,00%	French	NC	NC	NC
MAUREL AND PROM	MAUREL & PROM WEST AFRICA	100,00%	Nc	NC	NC	NC
COMPAGNIE MINIERE DE L'OGOOUE	Gabonese State	28,94%	N/a	N/a	N/a	N/a
	ERAMET SA	63,71%	French	Yes	Euronext Paris	NC
	Carlo Tassara France	7,04%	French	No	N/A	NC
	SOGAFERRO	0,14%	Gabonese	No	N/A	NC
	Individuals	0,17%	Nc	N/A	N/A	NC
TotalEnergie EP GABON	Gabonese State	25,00%	N/a	N/a	N/a	N/a
	TotalEnergies SE	58,28%	Nc	NC	NC	NC
	Public	16,72%	Nc	NC	NC	NC
Assala Gabon Energy	Gabonese State	25,00%	N/a	N/a	N/a	N/a
	NC	75,00%	American	N/a	N/a	NC
TULLOW OIL Gabon	TULLOW OIL PLC	100,00%	English	Yes	London	NC
VAALCO GABON SA	Vaalco Energy, Inc.	100,00%	American	Yes	NY & London	NC
ADDAX	Addax Petroleum Mauritius Limited	100,00%	Mauritian	No	N/a	N/a
SOCIETE EQUATORIALE DES MINES	Gabonese State	100,00%	N/a	N/a	N/a	N/a

Appendix 4: Reliability of declarations

N°	Company	Declaration forms			Financial statements	Oil costs/minute audit report
		Excel form	Signed by management	Certified by an auditor	EF 2021 certified by a CAC	
1	Gabon Oil Company GOC	Yes	Yes	No	Yes	No
2	PERENCO OIL & GAS GABON	Yes	Yes	No	Yes	Yes
3	MAUREL AND PROM	Yes	Yes	Yes	No	No
4	COMPAGNIE MINIERE DE L'OGOOUE	Yes	Yes	Yes	Yes	N/a
5	TotalEnergie EP GABON	Yes	Yes	Yes	Yes	No
6	Assala Gabon Energy	Yes	No	No	Yes	No
7	TULLOW OIL Gabon	Yes	Yes	Yes	Yes	No
8	VAALCO GABON SA	Yes	Yes	No	Yes	Yes
9	ADDAX	Yes	No	No	No	No
10	SOCIETE EQUATORIALE DES MINES	Yes	Yes	Yes	Yes	N/a

Appendix 5: Hydrocarbon permits at December 31, 2021

OPERATOR	PERMIT REGIME	G4	G5
		PERMIT STATUS	
1.TOTALENERGY EP GABON	CEPP		Monkfish Grouper G5-90
	AGREEMENT		Great eel Marinne G6-16
			Ayol Marine G5-36
			Torpedo G6-17
			TCHENGUE OCEAN G6-14
			PORT GENTIL OCEAN G6-15
			CAPE LOPEZ G6-9
			TCHENGUE OCEAN G6-9
			Mandji South Tchengué South G5-54
			Mandji South Tchengué North-East G5-55
2.OIL INDIA	CEPP	Shakthi II n°G4-245	
	AGREEMENT		
3. VAALCO GABON S.A	CEPP	Etame Marin n°G4-160	
	AGREEMENT		
4.BW ENERGY GABON S. A	CEPP	Dussafu Marin G4-209	
	AGREEMENT		
5.ENI GABON	CEPP	D3 n°G4-228 D4 n°G4-229 E2 n°G4-230 F3 n°G4-232	
	AGREEMENT		
6. Maurel & Prom Gabon S.A.	CEPP	EZANGA n°G4-244 KARI n°G4-226 NYANGA MAYOMBE n°G4-212	

	AGREEMENT		
7.CNOOC (ex shell)	CEPP	BCD10 G4-225 BC9 G4-224	
	AGREEMENT		
8.ASSALA GABON S.A	CEPP	OZIGO II n°G4-184 AWOUN G4-193	RABI KOUNGA G5-40 TOUCAN G5-141 ATORA II G5-138 TOUCAN II G5-141 BENDE MBASSOU TOTOU II G5-139 NZIEMBOU-II MUTAMBA IRORU-II
	AGREEMENT		GAMBA IVINGA
9. SINO GABON	CEPP	SALSICH N°G4-188 AKONDO G4-189	
	AGREEMENT		
10. STREAM OIL Holding Ltd	CEPP	EF4F5 N°G4-227	OWALI n°G5-100
	AGREEMENT		
11. PETRONAS	CEPP	YITU LIKUALE n°G4-248 ABOUNE	
	AGREEMENT		
12. FORAFRIC	CEPP		SARDINE n°G5-136
	AGREEMENT		
13. Addax Petroleum Oil & Gas Gabon	CEPP		DINONGA IRONDOU n°G5-118
	AGREEMENT		

13. Anadarko	CEPP AGREEMENT	AGALI n°G4-192	
14. GABON OIL COMPANY	CEPP AGREEMENT		Mboga II n° G5-135 Remboue II n°G5-115
15. PERENCO OIL & GAS GABON	CEPP AGREEMENT	KOWE n°G4-146 Igongo Pageau	EOV n°G5-92 GOMBE MARIN SUD n°G5-41 LIMANDE G5-79 EAST LOCHE G5-107 Girelle AIGLE G5-70 PELICAN EST G5-49 OBANDO MARIN DE 4-6 BREME G5-65 OLENDE-OLENDE WEST G5-76 M'POLUNIE G5-74 REMBO-KOTTO G5-77 ASSEWE G5-71 MALEMBE n°G5-84 M'BYA MARIN G5-33 MWENGUI G5-71 ECHIRA G5-43 MOUKOUTI G5-73 NIUNGO G5-75 G5-48 VALVE Hylia II-n°G5-113 Grondin-Mandaros Barber GANGA G5-72 AVOCETTE n°G5-111 COUCAL n°G5-112 Simba

		Tchatamba OBA G5-97 OZANGUE G5-94 Moba OGUENDJO ESTOGUENDJO OUEST DE-2 BATANGA G8-11

Appendix 6: Mining sector permits to December 31, 2021

MINING EXPLORATION PERMIT

Gold prospecting permits

COMPANY	NUMBER OF PERMIT	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM^2	SUBSTANCE	DATE ATTRIBUTION	EXPIRATION DATE	DATE RENEW 1	TI NO.
A+ MINING	1	**G9-984**	Mitzic Nord	Okano	Woleu Ntem	1385	Gold	09/03/2021	08/03/2024		113/MPGHM/SG/DGMG/D
AGIL GABON	2	**G4-600**	Onoye	Ogoulou	Ngounié	1251,24	Gold	28/04/2017	20/12/2025	21/12/2022	113/MM/SG/DGMG/DLME
ALPHA CENTAURI MINING (ACM)	3	**G3-916**	Mboumi	Abanga Bigné	Moyen Ogooué	803,05	Gold	20/03/2020	19/03/2023	xx/03/2023	127/MMG/SG/DGMG
	4	**G6-408**	Ntsenkélé	Ivindo	Ogooué Ivindo	1040	Gold	02/08/2021	01/08/2024		147/MPGM/SG/DGMG/DL
ATHALIE RESSOURCES	5	**G7-961**	Dienga	Mouloundou	Ogooué Lolo	1218	Gold	18/12/2020	17/12/2023		086/MPGM/SG/DGMG/DL
COMPAGNIE MINIERE DE LANGSHENG MERGER	6	**G7-973**	Ndangui Est	Mouloundou	Ogooué Lolo	243	Gold	09/03/2021	08/03/2024		119/MPGM/SG/DGMG/DL
CRATON DEL CONGO EXPLORACIONES	7	**G9-580**	Minvoul	Haut Ntem	Woleu Ntem	1363,72	Gold	30/04/2015	03/02/2025	04/02/2022	004/MPGM/SG/DGMG/DL
GLOBAL MINE DEVELOPPEMENT (GMD)	8	**G1-989**	Kango	Komo-Kango	Estuary	1265	Gold	11/02/2021	10/02/2024		101/MPGM/SG/DGMG/DL
	9	**G9-990**	Mitzic	Okano	Woleu Ntem	863,36	Gold	11/02/2021	10/02/2024		102/MPGM/SG/DGMG/DL
	10	**G6-991**	Ekata	Zadié	Ogooué Ivindo	300	Gold	11/02/2021	10/02/2024		103/MPGM/SG/DGMG/DL
KUN MINING	11	**G6-988**	Ngolo	Lopé	Ogooué Ivindo	374,16	Gold	09/03/2021	08/03/2024		117/MPGM/SG/DGMG/DL
LOUETSI MINERALS	12	**G4-589**	Moukouagna	Louetsi Bibaka	Ngounié	515,2	Gold	16/06/2021	15/06/2024		135/MPGM/SG/DGMG/DL
MONT M'BILAN MINING CO (3MC)	13	**G9-400**	Ekouk-Ville	Woleu	Woleu Ntem	1452,89	Gold	16/06/2021	15/06/2024		138/MPGM/SG/DGMG/DL
SALOR	14	**G6-401**	Ovan-Ntsenkélé	Mvoung	Ogooué Ivindo	614,73	Gold	16/06/2021	15/06/2024		133/MPGM/SG/DGMG/DL
	15	**G6-402**	Koumameyong-Ekarlong	Mvoung	Ogooué Ivindo	1251,8	Gold	16/06/2021	15/06/2024		132/MPGM/SG/DGMG/DL
SOCIETE DES MINES ET CARRIERES DU GABON (SMCG)	16	**G7-690**	Longo	Mouloundou	Ogooué Lolo	342	Gold	30/11/2017	17/12/2023	18/12/2020	071/MPGM/SG/DGMG/DL
SOCIETE GABONAISE DES MINES (SGM)	17	**G9-986**	Upstream Ivindo	Haut Ntem	Woleu Ntem	259,14	Gold	09/03/2021	08/03/2024		121/MPGM/SG/DGMG/DL
SOCIETE MINIERE DE L'OGOOUE DU GABON (SOMILOG)	18	**G4-975**	Moukabou	Ogoulou	Ngounié	1232	Gold	18/12/2020	17/12/2023		73/MPGM/SG/DGMG/DLM
YINHE MINING	19	**G6-954**	Obiga	Lopé	Ogooué Ivindo	606	Gold	21/10/2020	20/10/2023		042/MPGM/SG/DGMG/DL
	20	**G6-955**	Kouyé	Lopé	Ogooué Ivindo	499	Gold	21/10/2020	20/10/2023		043/MPGM/SG/DGMG/DL
	21	**G6-956**	Lessoka	Lopé	Ogooué Ivindo	729	Gold	21/10/2020	20/10/2023		044/MPGM/SG/DGMG/DL
15 Operators			**21 Permits**			**17608,29**	**17608.29 Km^2**				

Research permit for manganese

COMPANY	NUMBER OF PERMITS	N° PERMIT	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	DATE ATTRIBUTION	DATE EXPIRATION	DATE RENEW 1	TITLE NO.
AFRICA MINING DEVELOPMENT (AMD)	1	**G2-958**	Ambinda	Sébé Brikolo	Top Ogooué	1207	Manganese	03/11/2020	02/11/2023		049/MPGM/SG/DGMG/DLMEM
	2	**G7-983**	Lastourville	Mouloundou	Ogooué Lolo	187	Manganese	18/12/2020	17/12/2023		070/MPGM/SG/DGMG/DLMEM
COMILOG	3	**G7-413**	Ngouadi	Mouloundou	Ogooué Lolo	1434.95	Gold, Manganese	23/12/2021	22/12/2024		164/MPGM/SG/DGMG/DLMEM
JADE FOUNTAIN	4	**G3-745**	Ndjolé	Abanga Bigné	Moyen Ogooué	1146	Manganese	21/11/2021	20/11/2024		00160/MPGM/SG/DGMG/DLMEM
	5	**G3-746**	Alembé	Abanga Bigné	Moyen	1238	Manganese	21/11/2021	20/11/2024		00159/MPGM/SG/DGMG/DLMEM
MOURNE MINING	6	**G3-953**	Ndjolé	Abanga Bigné	Moyen Ogooué	155	Manganese	07/09/2020	06/09/2023		032/MPGM/SG/DGMG/DLMEM
NOUVELLE GABON MINING (NGM)	7	**G2-708**	Mn Mounana	Lebombi Leyou	Haut Ogooué	524,08	Manganese	27/09/2021	26/09/2024	27/09/2021	155/MPGM/SG/DGMG/DLMEM
SOCIETE GABONAISE D'EXPLOITATION ET DE COMMERCIALISATION MINIERE (SOGMEC)	8 lakes	**G3-980** Moyen		NombakéléOgooué and	Ogooué	179	Manganese	09/03/2021	08/03/2024		112/MPGM/SG/DGMG/DLMEM/SPM
6			**operators8 Permits6071**						**.03 Km²**		

Research permits for iron

COMPANY	NUMBER OF PERMITS	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	DATE ATTRIBUTION	DATE EXPIRATION	DATE RENEW 1	DATE RENEW 2	TITLE NO.
AZINGO GABON	1	**G9-590**	Bitam	Ntem	Woleu Ntem	1463	Iron, Gold, Copper	03/04/2016	09/06/2025	18/12/2020	10/06/2022	30/MM/SG/DGMG/DLMEM
AKM KANGO MINERALS	2	**G1-962**	Mts of Crystal	Komo Kango	Estuary	407	Iron	11/02/2021	10/02/2024			100/MPGM/SG/DGMG/DLMEM
HAVILLAH MINING	3	**G5-694**	Milingui	Mougoutsi	Nyanga	996	Iron	21/11/2017	13/11/2025	14/11/2022		094/MM/SG/DGMG/DLMEM
KIMIN GABON	4	**G2-511**	Bakoumba	Lékoko	Haut Ogooué	1029	Iron	26/01/2012	20/06/2026	06/02/2015	21/06/2022	038/MM/SG/DGMG/DLMEM
REMINAC GABON	5	**G2-537**	Baniaka	Ogooué Létili	Haut Ogooué	774	Iron	26/09/2012	01/08/2022	03/08/2016	02/08/2019	0053/MIM/SG/DGMG/DEPM/SAEJF
	6	**G7-535**	Mafoungui	Mouloundou	Ogooué Lolo	789	Iron	07/02/2013	08/03/2024	22/02/2016	09/03/2021	116/MPGM/SG/DGMG/DLMEM
	7	**G2-572**	Baniaka West	Ogooué Létili	Haut Ogooué	107	Iron	18/12/2020	17/12/2023			72/MPGM/SG/DGMG/DLMEM
5 operators			**7 Permits**			5565				**5565 Km²**		

Research permits for precious metals, base metals and heavy minerals

COMPANY	NUMBER OF PERMIT	PERMIT NO.	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	ALLOCATION DATE	EXPIRATION DATE	DATE RENEW 1	DATE RENEW 2	TITLE NO.
JUNGLE STORM	1	**G1-970**	Kango Block K	Komo-Kango	Estuary	1194,18	Minerals heavy	09/03/2021	08/03/2024			125/MPGM/SG/DGMG/DLMEM/SPM
	2	**G1-971**	Kango Block N	Noya	Estuary	1470,18	Minerals heavy	09/03/2021	08/03/2024			126/MPGM/SG/DGMG/DLMEM/SPM
	3	**G1-972**	Kango Bloc M	Komo-Mondah	Estuary	742,43	Heavy minerals	09/03/2021	08/03/2024			124/MPGM/SG/DGMG/DLMEM/SPM
ARMADA EXPLORATION	4	**G5-555**	Mayombe	Mougoutsi	Nyanga	1495	Base metals and Precious metals	25/04/2018	13/02/2025	14/02/2022		012/MPGM/SG/DGMG/DLMEM
	5	**G5-150**	Malounga	Mougoutsi	Nyanga	1230	Base metals	02/07/2015	28/11/2025	10/07/2019	29/11/2022	104/MM/SG/DGMG/DLMEM
SELECT EXPLORATION	6	**G4-569**	Kroussou	Ndolou	Ngounié	1496	Metals from base	02/07/2015	21/11/2024	18/07/2018	22/11/2021	158/MPGM/SG/DGMG/DLMEM
3 Operators			**6 permits**			7627,79				**7627.79 Km²**		

MINING PERMIT

Small-scale gold mining permits

COMPANY	NUMBER OF PERMIT	PERMIT NO.	DENOMINATION	LOCALITY	DEPARTMENT	PROVINCE	AREA IN KM²	SUBSTANCE	MINE TYPE	ALLOCATION DATE	VALIDITY	DATE EXPIRY DATE	TITLE NO.	MINING AGREEMENT
AGIL GABON	1	G4-915	Onoye	Onoye	Ogoulou	Ngounié	48,45	Gold	Small scale	18/03/2020	5 years	17/03/2025	745/MPGM/SG/DGMG/DLMEM	NO
	2	G9-914	Boboulou	Mitzic	Okano	Woleu Ntem	16,96	Gold	Small scale	17/03/2020	5 years	03/16/2025	008/MPGHM/SC/DGMG	NO
ACM EXPLOITATION	3	G3-943	Mandjibe	Ndjolé	Abanga Bigné	Moyen Ogooué	46,15	Gold	Small scale	08/12/2020	5 years	07/12/2025	060/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
	4	G3-944	Mbinguie	Ndjolé	Abanga Bigné	Medium Ogooué	49,94	Gold	Small scale	08/12/2020	5 years	07/12/2025	059/MPGM/SG/DGMG/DLMEM	YES 22/02/2022
	5	G3-945	Mimbagnia	Ndjolé	Abanga Bigné	Moyen Ogooué	49,66	Gold	Small scale	08/12/2020	5 years	07/12/2025	058/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
	6	G3-946	Minboundji	Ndjolé	Abanga Bigné	Moyen Ogooué	44,08	Gold	Small scale	08/12/2020	5 years	07/12/2025	057/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
	7	G3-947	Mvouebe	Ndjolé	Abanga Bigné	Moyen Ogooué	39,95	Gold	Small scale	08/12/2020	5 years	07/12/2025	056/MPGM/SG/DGMG/DLMEM	YES 02/22/2022
	8	G3-948	Ndoumaba	Ndjolé	Abanga Bigné	Medium Ogooué	46,44	Gold	Small scale	08/12/2020	5 years	07/12/2025	055/MPGM/SG/DGMG/DLMEM	YES 22/02/2022
	9	G3-949	Ouobo	Ndjolé	Abanga Bigné	Moyen Ogooué	41,95	Gold	Small scale	08/12/2020	5 years	07/12/2025	054/MPGM/SG/DGMG/DLMEM	OUI 22/02/2022
IVANHOE GABON	10	G7-710 Loubou	Gold	Ndangui	Mouloundou	Ogooué Lolo	49,4	Or	Small scale	28/07/2020	5 years	27/07/2025	025/MPGHM/SG/DGMG/DLMEM	NO
	11	G7-939	Ndangui Gold Lobi-Lobi	Ndangui	Mouloundou	Ogooué Lolo	48,9	Or	Small scale	16/07/2020	5 years	15/07/2025	024/MPGHM/SG/DGMG/DLMEM	NO
LOUETSI MINERALS	12	G4-957	Gold	Malinga	Malinga Louétsi Bibaka	Ngounié	50	Gold	Petite scale	03/11/2020	5 years	02/11/2025	048/MPGM/SG/DGMG/DLMEM	NO
MYANING	13	G3-415	Mandjibé	Sud	Mandjibé Ogooué et Lacs	Moyen Ogooué	42,39	Gold	Small scale	23/12/2021	5 years	22/12/2026	163/MPGM/SG/DGMG/DLMEM	NO
	14	G3-959	Lalitie Moyen		Lalitie	Ogooué and Lakes	44,2	Or	Small scale	03/11/2020	5 years	02/11/2025	050/MPGM/SG/DGMG/DLMEM	NO
	15	G3-960		Mandjibé	Mandjibé Ogooué and Lakes	Ogooué	49,13	Gold	Small scale	03/11/2020	5 years	02/11/2025	051/MPGM/SG/DGMG/DLMEM	NO
SERVICE			Moyen						Small	17/03/2020	5 years	16/03/2025	007/MPGHM/SG/DGMG	NO
INVESTMENTS AND COMPANY (PIC)	16	G7-913	Logs	Ndangui	Mulundu	Ogooué Ogooué Lolo	50	Gold	scale	20/07/2020	5 years	19/07/2025	023/MPGHM/SG/DGMG/DLMEM	NO
SOCIETE DES MINES ET CARRIERES DU GABON (SMCG)	17	G7-950 Longo	Gold	Longo	Mulundu	Ogooué Lolo	49,414	G old	Small scale	18/12/2020	5 years	17/12/2025	069/MPGM/SG/DGMG/DLMEM	NO
SOCIETE EQUATORIALE DES MINES (SEM)	18	G9-981	Minkie	Minkie	Woleu	Woleu Ntem				18/12/2020	5 years	17/12/2025	068/MPGM/SG/DGMG/DLMEM	NO
	19	G9-982	Mebaga	Mebaga	Okano	Woleu Ntem				17/03/2020	5 years	16/03/2025	021/MM/SG/DGMG/DLMEM	NO
	20	G2-700 Haut		Mbaniaka	Mbaniaka Obooué Létili	Ogooué				10/11/2020	5 years	09/11/2025	052/MPGM/SG/DGMG/DLMEM	NO

50	Or	Small s 5 c		ale 0 Or	Small scale			49,8	Or	Small scale
SOCIETE MINIERE DE L'ONOYE (SMO)	21	**G4-940**	Massima	Massima	Ogoulou	Ngounié	25	Gold	Petite scale

	22	**G4-941**	Migoto	Migoto	Ogoulou	Ngounié	44	Gold	Small scale	10/11/2020	5 years	09/11/2025	053/MPGM/SG/DGMG/DLMEM	NO
9 operators				22 permits			985,814				**985,814 square kilometres**			

Large-scale mining permits

COMPANY	NUMBER OF PERMIT	PERMIT NO.	DENOMINATION	LOCALITY	DEPARTEMENT	PROVINCE	AREA IN KM²	SUBSTANCE	MINE TYPE	DATE ATTRIBUTION	VALIDITY	EXPIRATION DATE	TITLE NO.	CONVENTION MINIERE
COMPANIE INDUSTRIELLE ET COMMERCIALE DES MINES DE HUAZHOU (CICMHZ)	1	**G3-223**	Manganese Bembélé	Ndjolé	Abanga Bigné	Moyen Ogooué	20,63	Mn	Large scale	05/12/2017	5 years	04/12/2022	324/PR/MM/SG/DGPEM/DCMAE	YES 02/26/2021
NOUVELLE GABON MINING (NGM)	2	**G2-403**	Manganese Mounana	Mounana	Lebombi Léyou	Top Ogooué	12,3	Mn	Grande scale	09/12/2021	20 years	08/12/2041	255/PR/MPGM/SG/DGMG/DLMEM	NO
	3	**G2-584A**	Lebaye	Okondja	Sébé Brikolo	Top Ogooué	747	Mn	Grande scale	11/10/2019	20 years	10/10/2039	194/PR/MMERH/SG/DGEM/DPEM	YES 03/01/2020
COMPAGNIE DES MINES D'URANIUM DE FRANCEVILLE (COMUF)	4	**G6-19**	Concession	Mounana	Lebombi Léyou	Haut Ogooué	1150	U	Concession	06/03/1971	75 years old	05/03/2046	116/PR/MCM/DGM	YES 06/12/1991
COMPAGNIE MINIERE DE L'OGOOUE (COMILOG)	5	**C13**	Comilog Concession	Moanda	Lebombi Léyou	Haut Ogooué	427,66	Mn	Concession	26/01/1957	75 years old	25/01/2032	381/M	YES 11/10/2004
NEW GABON MINING (NGM)	6	**G2-567**	Manganese Franceville	Franceville	M'passa	Haut Ogooué	835	Mn	Concession	27/05/2014	25 years old	26/05/2039	199/PR/MMIT/CAB/SG/DGPEM/DCMAE/SCM	YES 15/11/2013
5 operators				6 permits			3192,59					**3192.590 Km²**		

QUARRYING PERMIT

Authorization to operate sand quarries

OPERATOR	ATM NUMBER	DE NUMBER ATM	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	SUBSTANCE	ATTRIBUTION RENEW	VALIDITY	DEADLINE	ACT
XIN XING GABON	1	G1-810	Komo	Komo Kango	Estuary	1	Sand	17/02/2021	3 years	16/02/2024	104/MPGM/SG/DGMG/DLMEM
AFRICA MINING GROUP	2	G1-976	Engongoue Kouamé	Komo Kango	Estuary	1	Sand	09/03/2021	3 years	08/03/2024	114/MPGM/SG/DGMG/DLMEM/SPM
ASSALA GABON	3	G8-902	Mporaloko	Etimboué	Ogooué Maritime	0,007	Sand	18/12/2020	3 years	17/12/2023	082/MPGM/SG/DGMG/DLMEM
	4	G8-906	Rabi 70	Etimboué	Ogooué Maritime	0,092	Sand	18/12/2020	3 years	17/12/2023	079/MPGM/SG/DGMG/DLMEM
	5	G8-907	Rabi 34	Etimboué	Ogooué Maritime	0,062	Sand	18/12/2020	3 years	17/12/2023	078/MPGM/SG/DGMG/DLMEM
DJOURI-AGNILI DPTL COUNCIL	6	G2-994	Ekalla 1	Djouri-Agnili	Haut Ogooué	0,096	Sand	09/03/2021	3 years	08/03/2024	115/MPGM/SG/DGMG/DLMEM/SPM
MILITARY ENGINEERING	7	G1-102	Poundzabanga-Bambouchine	Komo Mondah	Estuary	5,252	Sand	04/02/2021	3 years	03/02/2024	098/MPGM/SG/DGMG/DLMEM
MAUREL & PROM	8	G3-412	Koumou Nzaou	Ogooué and Lakes	Moyen Ogooué	0,8	Sand	15/12/2021	3 years	14/12/2024	162/MPGM/SG/DGMG/DLMEM
SARL SABLIERE ENDOUGOU	9	G8-182	Endougou	Bendjé	Ogooué Maritime	6,77	Sand	18/12/2020	3 years	17/12/2023	92/MPGM/SG/DGMG/DLMEM/SPM
SOCIETE DES MINES ET CARRIERS DU GABON (SMCG)	10	G1-155B	Komo	Komo Kango	Estuary	1,03	Sand	09/03/2021	3 years	08/03/2024	118/MPGM/SG/DGMG/DLMEM
SOCIETE D'EXPLOITATION DE SABLE AND OTHER MATERIALS (SESAM)	11	G1-211	Kango	Komo Kango	Estuary	9,87	Sand	03/08/2021	3 years	02/08/2024	743/MPGM/SG/DGMG/DLMEM
SOCIETE D'EXPLOITATION DU TRANSGABONAIS (SETRAG)	12	G6-128	Ogooué Upstream	Lopé	Ogooué Ivindo	4,07	Sand	15/09/2021	3 years	14/09/2024	152/MPGM/SG/DGMG/DLMEM
	13	G6-129	Ogooué Aval	Lopé	Ogooué Ivindo	0,79	Sand	15/09/2021	3 years	14/09/2024	153/MPGM/SG/DGMG/DLMEM
SOCIETE GABONAISE DES MATERIAUX AND SERVICES (SOGAMAT)	14	G1-714	Abanga	Komo	Estuary	1,57	Sand	20/07/2020	3 years	19/07/2023	21/MPGHM/SG/DGMG/DLMEM
SOCIETE GENERALE DES MINES (SGM)	15	G1-202	Komo	Komo Kango	Estuary	7,585	Sand	02/02/2021	3 years	01/02/2024	96/MPGM/SG/DGMG/DLMEM
	16	G8-811	Azo-Mitongo	Bendjé	Ogooué Maritime	10	Sand	02/02/2021	3 years	01/02/2024	97/MPGM/SG/DGMG/DLMEM
XIANG WEI GABON	17	G1-48	Komo	Komo Kango	Estuary	6,54	Sand	07/05/2020	3 years	06/05/2023	006/MPGHM/SG/DGMG
	18	G1-88	Komo	Komo Kango	Estuary	1,635	Sand	07/05/2020	3 years	06/05/2023	005/MPGHM/SG/DGMG
	19	G1-154	Komo	Komo Kango	Estuary	1	Sand	27/01/2021	3 years	26/01/2024	95/MPGM/SG/DGMG/DLMEM
13 operators			**19 authorizations**				**59.169 Km² of land**				

Authorization to operate laterite quarries

OPERATOR	ATM NUMBER	DE NUMBER ATM	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	SUBSTANCE	ATTRIBUTION RENEW	VALIDITY	DEADLINE	ACT
ASSALA GABON	1	G8-903	Ex Camp Colas	Etimboué	Ogooué Maritime	0,24	Laterite	18/12/2020	3 years	17/12/2023	083/MPGM/SG/DGMG/DLMEM
	2	G8-904	Moukendou	Etimboué	Ogooué Maritime	0,14	Laterite	18/12/2020	3 years	17/12/2023	081/MPGM/SG/DGMG/DLMEM
	3	G8-905	Moabatsango	Etimboué	Ogooué Maritime	0,75	Laterite	18/12/2020	3 years	17/12/2023	080/MPGM/SG/DGMG/DLMEM
	4	G8-908	Boukosso	Ndougou	Ogooué Maritime	1,26	Laterite	18/12/2020	3 years	17/12/2023	077/MPGM/SG/DGMG/DLMEM
	5	G8-909	Volunteers	Ndougou	Ogooué Maritime	0,28	Laterite	18/12/2020	3 years	17/12/2023	076/MPGM/SG/DGMG/DLMEM
EXCA BTP	6	G1-300	Meba	Komo Mondah	Estuary	0,79	Laterite	20/07/2020	3 years	19/07/2023	22/MPGHM/SG/DGMG/DLMEM
MILITARY ENGINEERING	7	G1-987	Ayémé Plain	Komo Mondah	Estuary	0,12	Laterite	04/02/2021	3 years	03/02/2024	099/MPGM/SG/DGMG/DLMEM
MAUREL & PROM	8	G3-105	Koumou Nzaou	Ogooué and Lakes	Moyen Ogooué	0,34	Laterite	18/12/2020	3 years	17/12/2023	075/MPGM/SG/DGMG/DLMEM
PHOENIX BTP	9	G1-911	Essassa	Komo Mondah	Estuary	0,28	Laterite	07/11/2019	3 years	06/11/2022	
SOCIETE CONSTRUCTION ET CONSULTING SERVICES	10	G1-900	Essassa	Komo Mondah	Estuary	0,23	Laterite	16/10/2019	3 years	15/10/2022	115/MM/SG/DGMG/DLMEM/SPM
6 operators			**10 authorizations**				**4.43 Km²**				

Sandstone and granite quarrying authorization

OPERATOR	ATM NUMBER	DE NUMBER ATM	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	SUBSTANCE	ATTRIBUTION RENEW	VALIDITY	DEADLINE	ACT
MIKA SERVICES	1	G2-850	Moyabi	Mpassa	Haut Ogooué	0,46	Sandstone	08/10/2019	3 years	07/10/2022	
SOCOBA EDTP	2	G2-954	Benguia	Mpassa	Haut Ogooué	1,07	Sandstone	24/08/2020	3 years	23/08/2023	29/MPGM/SG/DGMG/DLMEM
COMPANY SERVICES GABON	3	G6-132	Booué	Zadié	Ogooué Ivindo	10	Granite	13/09/2018	5 years	12/09/2023	
EFTB	4	G1-58	Mbilangone	Komo Ocean	Estuary	4,67	Granite	18/12/2020	3 years	17/12/2023	065/MPGM/SG/DGMG/DLMEM
	5	G1-90	Chinchua	Komo Ocean	Estuary	1,63	Granite	18/12/2020	3 years	17/12/2023	066/MPGM/SG/DGMG/DLMEM
	6	G2-951	Nguiassono	Lébombi-Léyou	Haut Ogooué	0,096	Sandstone	20/07/2020	3 years	19/07/2023	20/MPGHM/SG/DGMG/DLMEM
MILITARY ENGINEERING	7	G1-962	Makora	Komo Kango	Estuary	0,78	Granite	18/12/2020	3 years	17/12/2023	085/MPGHM/SG/DGMG/DLMEM
PROFESSIONAL DRIVER	8	G1-996	Andok-Foula	Komo Kango	Estuary	1,3	Granite	26/07/2021	3 years	25/07/2024	146/MPGM/SG/DGMG/DLMEM
SOCIETE DES GRANULATS DU GABON (SGG)	9	G1-155	Makora	Komo Kango	Estuary	0,34	Granite	09/03/2021	3 years	08/03/2024	120/MPGM/SG/DGMG/DLMEM/SPM
SOCIETE GABONAISE DE METAL	10	G1-737	Makora	Komo Kango	Estuary	1,21	Granite	24/09/2020	3 years	23/09/2023	035/MPGM/SG/DGMG/DLMEM/SPM
SGTP-MINES	11	G2-418	Bakamba	Lekoko	Haut Ogooué	0,2205	Granite	30/12/2021	3 years	29/12/2024	165/MPGM/SG/DGMG/DLMEM
	12	G2-805	Ngangolo	Lébombi-Léyou	Haut Ogooué	0,81	Sandstone	09/03/2021	3 years	08/03/2024	111/MPGM/SG/DGMG/DLMEM
SOCIETE GENERALE DES MINES (SGM)	13	G1-141	Paid	Komo Ocean	Estuary	9,77	Granite	09/03/2021	3 years	08/03/2024	122/MPGM/SG/DGMG/DLMEM
VIENNA MINING	14	G1-992	Makora	Komo Kango	Estuary	3,67	Granite	04/03/2021	3 years	03/03/2024	109/MPGM/SG/DGMG/DLMEM
XIANG WEI GABON	15	G1-121	Mbilangone	Komo Ocean	Estuary	7,89	Granite	07/05/2020	3 years	06/05/2023	008/MPGHM/SG/DGMG
12 operators			**15 authorizations**							**43.9165 Km²**	

Authorization to operate dolomite and limestone quarries

N°	OPERATOR	NUMBER ATM	DE NO. ATM	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	SUBSTANCE	ATTRIBUTION RENEW	VALIDITY	DEADLINE	ACT
2	CEMENT AFRICA (CIMAF)	2	G1-802	Meba	Komo Mondah	Estuary	9,20	Limestone	25/02/21	3 years	24/02/24	108/MPGM/SG/DGMG/DLMEM/SPM

Permanent limestone quarrying permit

N°	OPERATOR	NUMBER PERMIT	DE NO. ATM	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	SUBSTANCE	ATTRIBUTION RENEW	VALIDITY	DEADLINE	ACT
1	CEMENT DU GABON (CIMGABON)	1	C6-20	Ntoum	Komo Mondah	Estuary	1,99	Limestone	20/10/79	75 years old	19/10/54	990/MMERH/DGMG

Authorization for collection and marketing

N°	OPERATOR	SUBSTANCE	ATTRIBUTION	DEADLINE	ACT
1	ANTSA'A SERVICES	Gold and Diamond	15/03/2021	14/03/2023	120/MPGM/SG/DGMG/DLMEM
2	CORA MINING	Precious substances	28/10/2020	27/10/2022	45/MPGM/SG/DGMG/DLMEM/SPM
3	GABON COMMODITY	Gold	18/12/2020	17/12/2022	84/MPGM/SG/DGMG/DLMEM
4	GEMMES MINING	Precious stones	18/12/2020	17/12/2022	91/MPGM/SG/DGMG/DLMEM
5	KAOU CARRE D'OR	Precious substances	28/10/2020	27/10/2022	46/MPGM/SG/DGMG/DLMEM/SPM
6	KUEB MINING	Gold and Diamonds	16/06/2021	15/06/2023	136/MPGM/SG/DGMG/DLMEM
7	THE MINING SOURCE	Gold and precious stones	18/12/2020	17/12/2022	90/MPGM/SG/DGMG/DLMEM
8	METALS	Gold	15/03/2021	14/03/2023	127/MPGM/SG/DGMG/DLMEM
9	SALOR	Gold	01/07/2020	30/06/2022	17/MPGM/SG/DGMG/DLMEM/SPM
10	SOCIETE DES PIERRES PRECIEUSES DU GABON (SPPG)	Precious substances	28/10/2020	27/10/2022	47/MPGM/SG/DGMG/DLMEM/SPM
11	THE UNDERGROUND WORLD	Precious stones	16/06/2021	15/06/2023	134/MPGM/SG/DGMG/DLMEM
	11 operators			11 authorizations	

Storage and marketing

N°	OPERATOR	SUBSTANCE	LOCATION	DEPARTMENT	PROVINCE	ATTRIBUTION	DEADLINE	ACT
1	CFHEC GABON	Gravel	Endoum	Ivindo	Ogooué Ivindo	09/10/2020	08/10/2021	01/MPGM/SG/DGMG/DLMEM
2	COMPANY SERVICES BUILDING (ESB)	Aggregates	Okoumbi	Lékabi Léwolo	Haut-Ogooué	31/08/2020	30/08/2022	30/MPGM/SG/DGMG/DLMEM/SPM
3	ENTREPRISE DES WORKS AND SERVICES (ETS)	Sand	Nguiassono	Lebombi Leyou	Haut-Ogooué	18/12/2020	17/12/2022	87/MPGM/SG/DGMG/DLMEM
4	NIG BTP	Aggregates	Ilala	Mougoutsi	Nyanga	03/11/2020	03/11/2021	04/MPGM/SG/DGMG/DLMEM
5	SCOOPS MABOKO	Sand	Lepaka	La Mpassa	Haut-Ogooué	19/10/2020	18/04/2021	02/MPGM/SG/DGMG/DLMEM
	5 operators				5 authorizations			

Authorization for explosives storage/purchase

N°	OPERATOR	TYPE	LOCATION	DEPARTMENT	PROVINCE	ATTRIBUTION	DEADLINE	ACT
1	**EPC**	Permanent storage of 1st class explosive substances cat. And 2nd cat. detonators.	Malibé	Akanda	Estuary	12/05/2021	11/05/2024	130/MMERH/SG/DGEM/DPEM

Controls and inspections

N°	OPERATOR	TYPE	LOCATION	DEPARTMENT	PROVINCE	ATTRIBUTION	DEADLINE	ACT
1	BECA	Technical inspection of pressure equipment				03/07/2019	02/07/2022	09/MMERH/SG/DGEM/DPEM
2	SOGARA	Recognition of the Inspections Department				18/12/2020	17/12/2023	06/MPGM/SG/DGEM/DLMEM
3	TOTAL	Recognition of the Inspections Department				18/12/2020	17/12/2023	07/MPGM/SG/DGEM/DLMEM
	3 operators				**3 authorizations**			

Earthwork permits

OPERATOR	TYPE	LOCATION	DEPARTMENT	PROVINCE	AREA (Km2)	ATTRIBUTION	DEADLINE	ACT
DIFOUTA NZAHOU Jean	2nd Category	Nkol-Ngoum	Komo-Mondah	Estuary	0,02	27/09/2021	26/03/2022	156/MPGM/SG/DGMG/DLMEM
GALOP CLUB	1st Category	Soduco	Komo-Mondah	Estuary	0,02			142/MPGM/SG/DGMG/DLMEM/SPM
LA GABONAISE DU LOGMT STAND AND SOCIAL MEANS	1st Category	Nomba Domaine	Komo-Mondah	Estuary		17/02/2021	16/08/2021	105/MPGM/SG/DGMG/DLMEM/SPM
OBIANG RENAMY	1st Category	Essassa	Komo-Mondah	Estuary	0,006	07/01/2021	06/07/2021	93/MMERH/SG/DGEM/DPEM
SCI NDOSSI	1st Category	Okolassi	Komo-Mondah	Estuary				144/MPGM/SG/DGMG/DLMEM/SPM
WASSA	1st Category	Essassa	Komo-Mondah	Estuary	0,07887	31/08/2020	30/10/2020	31/MPGM/SG/DGMG/DLMEM/SPM
6 operators					**6 authorizations**			

Appendix 7: Reconciliation results for hydrocarbon production data

		Companies							DGH					Differences
No.	Companies	Type of Product	Fields	Quantity	Adjustment	Quantity Final	Value in USD	Unit	Type of Product	Fields	Quantity	Adjustment	Quantity Final	Qty
1	GOC	Rabi Light	Mboumba/Mboga R	248 623		248 623		BBL	Rabi Light	Mboumba/Mboga R	226 157	22 465	248 623	0
		Oguendjo	Assewe	49 225		49 225	3 297 227	BBL	Nc	Assewe	49 224	1	49 225	0
		Oguendjo	AVOCETTE (to FV)	259 938		259 938	19 728 484	BBL	Oguendjo	AVOCETTE (to FV)	1 597 031	-4 235	1 592 796	0
		Rabi Light	AVOCETTE / MBOUKOU	1 332 857		1 332 857	90 925 267	BBL	Rabi Light	AVOCETTE / MBOUKOU				
		Mandji	Barber	471 100		471 100	31 527 179	BBL	Nc	Barber	476 416	-5 316	471 100	0
		Oguendjo	Batanga	44 538		44 538	3 031 670	BBL	Oguendjo	Batanga	46 246	1 944	48 190	0
		Rabi Light	Batanga	3 652		3 652	253 205	BBL	Oguendjo	Batanga				
		Oguendjo	Breme	169 409		169 409	11 788 648	BBL	Oguendjo	Breme	176 927	8 570	185 497	0
		Rabi Light	Breme	16 088		16 088	1 115 404	BBL	Oguendjo	Breme				
		Rabi Light	COUCAL	143 403		143 403	9 688 284	BBL	Nc	COUCAL	228 904	-553	228 351	0
		Oguendjo	COUCAL (to FV)	84 948		84 948	6 294 987	BBL	Nc	COUCAL (to FV)				
		Rabi Light	Echira (North)	216 497		216 497	13 505 199	BBL	Rabi blend	Echira (North)				
		Rabi blend	Echira (South)	390 052		390 052	333 189	BBL	Rabi blend	Echira (South)	1 025 898	-2 056	1 023 842	0
		Oguendjo	Echira (to FV)	417 292		417 292	46 512 308	BBL	Rabi blend	Echira (to FV)				
		Oguendjo	Ganga	159 377		159 377	11 238 410	BBL	Rabi blend	Ganga	3 505 230	20 330	3 525 560	0
		Rabi Light	Ganga	3 366 183		3 366 183	235 866 318	BBL	Rabi blend	Ganga				
2	PERENCO	Oguendjo	Gombe	744 924		744 924	51 546 141	BBL	Oguendjo	Gombe	748 615	-3 691	744 924	0
		Mandji	Gonnelle	858 386		858 386	57 925 866	BBL	Mandji	Gonnelle	866 032	-7 646	858 386	0
		Mandji	Grondin	1 806 710		1 806 710	121 182 529	BBL	Nc	Grondin	1 819 940	-13 230	1 806 710	0
		Mandji	Hylia	404 747		404 747	27 298 252	BBL	Mandji	Hylia	409 454	-4 707	404 747	0
		Oguendjo	Dab	849 977		849 977	59 257 341	BBL	Oguendjo	Dab	849 977		849 977	0
		Oguendjo	Loche East	519 848		519 848	35 550 888	BBL	Oguendjo	Loche East	519 848		519 848	0
		Lucina	Malembe(Lucina)	357 524		357 524	25 825 299	BBL	Lucina	Malembe(Lucina)	143 864	1	143 865	0
			Hourcqia			0		BBL	Nc	Hourcqia	213 658	1	213 659	
		Mandji	Mandaros	1 308 917		1 308 917	89 584 279	BBL	Mandji	Mandaros	1 320 672	-11 755	1 308 917	0
		Lucina	M'bya	1 621 646		1 621 646	115 444 963	BBL	Lucina	M'bya	1 621 646		1 621 646	0
		Oguendjo	MOBA	58 274		58 274	3 991 788	BBL	Nc	MOBA	58 274		58 274	0
		Rabi Light	Moukouti (North)	84 006		84 006	4 287 510	BBL	Rabi blend	Moukouti (North)				
		Rabi blend	Moukouti (South)	5 732		5 732	93 516	BBL	Rabi blend	Moukouti (South)	253 394	-185	253 209	0
		Oguendjo	Moukouti (to FV)	163 471		163 471	7 776 480	BBL	Rabi blend	Moukouti (to FV)				
		Oguendjo	M'POLUNIE	49 312		49 312	3 372 928	BBL	Oguendjo	M'POLUNIE	49 407	-95	49 312	0
		Lucina	M'Wengui	195 685		195 685	13 788 850	BBL	Lucina	M'Wengui	195 684	1	195 685	0

		Rabi Light	Niungo (North)	239 648		239 648	11 893 598	BBL	Rabi blend	Niungo (North)				
		Rabi blend	Niungo (South)	379 909		379 909	442 877	BBL	Rabi blend	Niungo (South)	993 519	-1 930	991 589	0
		Oguendjo	Niungo (to FV)	372 032		372 032	15 692 361	BBL	Rabi blend	Niungo (to FV)				
		Oguendjo	Oba	1 664 379		1 664 379	114 442 681	BBL	Oguendjo	Oba	1 664 379		1 664 379	0
		Oguendjo	Obando	169 189		169 189	11 374 369	BBL	Oguendjo	Obando	169 832	-643	169 189	0
		Oguendjo	Oguendjo	412 498		412 498	28 568 011	BBL	Oguendjo	Oguendjo	414 606	-2 108	412 498	0
		Oguendjo	Olende	1 141 666		1 141 666	78 705 786	BBL	Nc	Olende	1 039 678	101 988	1 141 666	0
		Rabi Light	Olende	45 652		45 652	3 165 061	BBL	Nc	Olende	143 298	-97 646	45 652	0
		Oguendjo	Orovinyare	183 387		183 387	12 478 195	BBL	Nc	Orovinyare	184 199	-812	183 387	0
		Oguendjo	Ozangue	14 136		14 136	970 353	BBL	Oguendjo	Ozangue	14 195	-59	14 136	0
		Oguendjo	Pelican East	1 576		1 576	122 066	BBL	Oguendjo	Pelican East	1 706	-130	1 576	0
		Oguendjo	Rembo Kotto	249 607		249 607	17 109 516	BBL	Oguendjo	Rembo Kotto	244 259	5 348	249 607	0
		Oguendjo	Simba	2 831 078		2 831 078	195 184 429	BBL	Nc	Simba	2 831 080	-2	2 831 078	0
		Oguendjo	Tchatamba	4 156 684		4 156 684	285 807 113	BBL	Nc	Tchatamba	4 156 684		4 156 684	0
		Oguendjo	Turnix	738 563		738 563	50 441 527	BBL	Oguendjo	Turnix	738 564	-1	738 563	0
		Oguendjo	Lapwing	324 647		324 647	22 946 163	BBL	Mandji	Lapwing	326 928	-2 281	324 647	0
		Rabi Light			386 352	386 352		BBL	Rabi Light	Atora	386 352		386 352	0
			Subtotal	**29 078 370**	**386 352**	**29 464 722**	**1 951 376 512**			-	**29 485 620**	**(20 898)**	**29 464 722**	**0**
		Mandji	Baudroie Marine					BBL	Mandji	Baudroie Marine	157 619	-90	157 530	
		Mandji	North anglerfish	1 007 765	2 980	1 010 745	66 855 762	BBL	Mandji	North anglerfish	570 298	36	570 335	0
		Mandji	Merou Sardine					BBL	Mandji	Merou Sardine	160 384	-7	160 377	
		Mandji	Marine triggerfish					BBL	Mandji	Marine triggerfish	122 837	-333	122 504	
		Mandji	Eel					BBL	Mandji	Eel	1 444 251	-129	1 444 122	
3	TOTAL	Mandji	Eel N.D.					BBL	Mandji	Eel N.D.	618 561	-4	618 557	
		Mandji	Large Eel					BBL	Mandji	Large Eel	151 778	-12	151 766	
		Mandji	Port-Gentil Ocean	4 484 411	-3 674	4 480 737	293 111 690	BBL	Mandji	Port-Gentil Ocean	18 049	0	18 049	2
		Mandji	Tchengue					BBL	Mandji	Tchengue	148 235	12 650	160 885	
		Mandji	Marine Torpedo					BBL	Mandji	Marine Torpedo	1 592 386	131	1 592 517	
									Mandji	Northeast torpedo	494 811	29	494 840	
		Mandji	Northeast torpedo					BBL	Mandji		12 701	-12 701	0	
			Subtotal	**5 492 176**	**(693)**	**5 491 483**	**359 967 452**				**5 491 909**	**(428)**	**5 491 481**	**(0)**
		Rabi Light	EZMAB					BBL	Rabi Light	EZMAB	271 995	922	272 917	
		Rabi Light	EZNI					BBL	Rabi Light	EZNI	39 156	475	39 631	
		Rabi Light	Gwedidi					BBL	Rabi Light	Gwedidi	986 847	2 992	989 839	
4	MAUREL & PROM	Rabi Light	Morocco	7 090 256		7 090 256	497 505 297	BBL	Rabi Light	Morocco	153 484	576	154 060	0
		Rabi Light	Morocco north					BBL	Rabi Light	Morocco north	1 619 762	138 614	1 758 376	
		Rabi Light	Mbigou					BBL	Rabi Light	Mbigou	108 156	362	108 518	
		Rabi Light	Omko					BBL	Rabi Light	Omko	613 648	2 177	615 825	

									Rabi Light	Onal	3 139 893	11 197	3 151 090	
		Rabi Light	Onal					BBL	Rabi Light		132 791	-132 791	0	
			Subtotal	**7 090 256**	**-**	**7 090 256**	**497 505 297**				**7 065 731**	**24 525**	**7 090 256**	**-**
		Rabi Light	Atora	1 095 187		1 095 187	80 684 305	BBL	Rabi Light	Atora	1 059 270		1 059 270	35 917
		Rabi blend	Gamba/Ivinga	2 340 506		2 340 506	167 160 437	BBL	Rabi blend	Gamba/Ivinga	2 344 148		2 344 148	-3 642
		Rabi blend	Koula/Damier	3 524 914		3 524 914	247 570 344	BBL	Rabi blend	Koula/Damier	3 524 913		3 524 913	1
5	ASSALA GABON	Rabi blend	Rabi	6 215 818		6 215 818	443 881 311	BBL	Rabi blend	Rabi	6 215 819		6 215 819	-1
		Rabi blend	Totou	78 447		78 447	5 577 869	BBL	Rabi blend	Totou	82 501		82 501	-4 054
		Rabi blend	Toucan	4 069 364		4 069 364	289 592 337	BBL	Rabi blend	Toucan	4 385 971	-4	4 069 364	0
		Rabi blend	Robin	316 603		316 603	22 571 759	BBL	Rabi blend	Robin			316 603	0
			Subtotal	**17 640 839**	**-**	**17 640 839**	**1 257 038 361**				**17 612 622**	**(4)**	**17 612 618**	**28 221**
		Rabi light	Obangué		786 545	786 545		BBL	Rabi light	Obangué	784 505		784 505	2 040
6	ADDAX	Rabi light	Tsiengui		2 388 530	2 388 530		BBL	Rabi light	Tsiengui	2 382 604		2 382 604	5 926
		Rabi light	DINONGA IRONDU	2 740 363	-2 740 363	0	0	BBL	Rabi light	DINONGA IRONDU			0	0
			Subtotal	**2 740 363**	**434 712**	**3 175 075**	**-**				**3 167 109**	**-**	**3 167 109**	**7 966**
		Etame	Etame	2 842 828		2 842 828		BBL	Etame	Etame			2 842 828	0
7	VAALCO	Etame	Avouma	925 770		925 770	383 965 112	BBL	Etame	Avouma	5 420 809	-43 521	925 770	0
		Etame	Ebouri	229 844		229 844		BBL	Etame	Ebouri			229 844	0
		Etame	seent platforme	1 378 846		1 378 846		BBL	Etame	seent platforme			1 378 846	0
			Subtotal	**5 377 288**	**-**	**5 377 288**	**383 965 112**				**5 420 809**	**(43 521)**	**5 377 288**	**-**
8	Sino Gabon	Rabi light	Akondo					BBL	Rabi light	Akondo	581 553		581 553	0
9	StreamOil	Mandji	Dorée Marine					BBL	Mandji	Dorée Marine	88 823		88 823	0
10	BWE	Dussafu	Dussafu Marin					BBL	Dussafu	Dussafu Marin	4 130 300		4 130 300	0
									Nc		22 465	-22 465	0	0
											73 293 099	**-40 326**	**73 252 773**	**36 187**

Appendix 8: Reconciliation results for hydrocarbon export data

			Companies					DGH				
No.	Companies	Type Quality	Quantity	Adjustment	Quantity Final	Value in USD	Unit	Quantity	Adjustment	Quantity Final	Value in USD	Value in F
	Nc	Oguendjo			-		BBL	2 851 812		2 851 812	203 561 439	112 641
1	GOC	Dussafu	1 295 819		1 295 819	85 002 656	BBL	1 295 819		1 295 819	85 002 656	46 696
		Etame	464 603		464 603	34 882 393	BBL	464 603		464 603	34 882 393	19 440
		Lucina	941 398		941 398	62 770 943	BBL	941 398		941 398	62 770 943	35 020
		Oguendjo	1 902 426		1 902 426	126 737 000	BBL	1 902 426		1 902 426	126 737 000	69 758
		Rabi Blend	2 900 754		2 900 754	202 058 621	BBL	2 900 754		2 900 754	198 999 085	110 697
		Rabi Light	2 787 887		2 787 887	203 758 079	BBL	2 787 887		2 787 887	194 463 346	109 224
2	PERENCO	Oguendjo	10 691 528		10 691 528	756 755 745	BBL	10 691 528		10 691 528	756 800 990	423 639
		Mandji	2 745 057		2 745 057	196 384 868	BBL	2 745 057		2 745 057	194 052 705	109 067
		Rabi Light	1 883 303		1 883 303	127 280 546	BBL	1 883 303		1 883 303	127 283 317	70 338
		Lucina	1 258 677		1 258 677	96 064 364	BBL	1 258 677		1 258 677	96 063 899	53 394
3	TOTAL	Mandji	7 364 377		7 364 377	483 739 542	BBL	7 364 376		7 364 376	486 078 206	269 709
4	MAUREL & PROM	Rabi Light	3 759 754		3 759 754	252 821 804	BBL	3 759 754		3 759 754	252 826 708	140 483
5	ASSALA GABON	Rabi Blend	16 483 855		16 483 855	1 157 942 310	BBL	16 483 855		16 483 855	1 156 182 692	641 080
6	VAALCO	Etame	5 402 363		5 402 363	375 816 817	BBL	5 402 363		5 402 363	381 317 011	211 771
7	BWE	Dussafu			-		BBL	3 258 044		3 258 044	237 077 227	132 873
			59 881 801	**-**	**59 881 801**	**4 162 015 689**	**-**	**65 991 656**	**-**	**65 991 656**	**4 594 099 617**	**2 555 837**

Appendix 9: Official transfer price (PCO) for hydrocarbons in 2021

Quality	Unit	Jan-21	Feb-21	march-21	Apr-21	may-21	June-21	Jul-21	august-21	sept-21	oct-21	nov-21	Dec. 21	**Average 2021**
Dated Brent	USD	54,84	62,22	65,63	64,70	68,75	73,04	75,03	70,81	74,58	83,66	81,44	74,10	**70,73**
Rabi Light	USD	55,04	62,42	65,83	65,80	67,43	71,72	73,71	69,33	72,72	81,80	79,58	73,20	**69,88**
Rabi Blend	USD	55,12	62,59	66,01	64,40	68,46	73,00	75,31	71,41	74,79	84,27	81,22	74,11	**70,89**
Mandji	USD	51,31	58,69	64,26	60,15	64,20	68,78	71,57	68,94	70,52	79,60	78,74	71,14	**67,33**
Oguendjo	USD	53,36	61,00	64,36	62,27	65,95	70,66	73,28	68,46	72,22	81,22	79,84	72,60	**68,77**
Lucina	USD	54,53	61,91	65,32	64,39	68,44	72,74	74,73	70,51	74,28	83,36	81,14	73,80	**70,43**
Etame	USD	55,34	62,72	66,13	65,20	69,25	73,54	75,53	71,31	75,08	84,16	81,94	74,60	**71,23**
Dussafu	USD	55,91	63,29	66,70	65,77	69,82	74,11	76,10	71,88	75,65	84,73	82,51	75,17	**71,80**
Gross basket gab	USD	**54,53**	**61,87**	**65,35**	**63,71**	**67,77**	**71,83**	**73,83**	**69,69**	**73,13**	**82,33**	**80,62**	**73,30**	**69,83**
Dollar/Fcfa exchange rate	**USD/FCFA**	**538,977**	**542,22**	**551,299**	**547,625**	**540,084**	**544,554**	**554,876**	**557,24**	**557,321**	**565,412**	**574,773**	**580,301**	**554,557**

Appendix 10: Mandatory social payments

Company	Identity of Beneficiary (Name, position)	Project beneficiary	Date	Description	Payments cash Amount FCFA	Payments in kind (in de project) Cost of Project incurred during 2021 in FCFA	Cadre legal form de la transaction (Ref. agreement, Arrêté, decree, etc.)
MAUREL AND PROM	DO BUILDINGS AND PUBLIC WORKS	MOYEN-OGOOUE	NC	NC	6 060 000	N/a	CEPP - Commission FDCL
	DRILL-WATT	MOYEN-OGOOUE	NC	NC	409 579 800	N/a	CEPP - Commission FDCL
	EMA GROUP	MOYEN-OGOOUE	NC	NC	131 139 285	N/a	CEPP - Commission FDCL
	G2MP INDUSTRIE SARL	MOYEN-OGOOUE	NC	NC	39 636 413	N/a	CEPP - Commission FDCL
	CORPORATE FRIENDSHIP	MOYEN-OGOOUE	NC	NC	72 881 958	N/a	CEPP - Commission FDCL
	OKE SERVICES	MOYEN-OGOOUE	NC	NC	63 590 062	N/a	CEPP - Commission FDCL
	PHARMACY POYET	MOYEN-OGOOUE	NC	NC	1 426 925	N/a	CEPP - Commission FDCL
	SEENEX	MOYEN-OGOOUE	NC	NC	6 571 200	N/a	CEPP - Commission FDCL
COMILOG	Local populations	Moanda, Bakoumba,Mounana	2021	Rehabilitate public elementary school and colleges and religious denominations	N/a	40 364 000	Mining code - Commission FDCL
	Local populations	Djoutou	2021	Expanding the Djoutou honey mill business	N/a	245 983	Mining code - Commission FDCL
	Local populations	Bakoumba	2021	Aid to Bakoumba associations, cooperatives, NGOs, etc.	N/a	4 275 149	Mining code - Commission FDCL
	Local populations	Moanda	2021	Set up a network of FABLABs and youth incubators in Moanda in the digital professions	N/a	38 042 136	Mining code - FDCL Commission
	Local populations	Bakoumba		2021Rehabilitating the Bakoumba sports complex	N/a	34 300 000	Mining code - FDCL Commission
TotalEnergy EP	Operating expenses			FDCL	2 279 290	N/a	CEPP - FDCL Commission
	Center Culturel construction residue	Port Gentil		FDCL	52 936 071	N/a	CEPP - FDCL Commission
Assala Gabon Energy	GABONAISE DE CHIMIE	Gabon	2021	Donation of brushcutters	2 392 337	N/a	CEPP - FDCL Commission
	GABON MECA	Gabon	2021	Supply of teaching and school materials	3 011 619	N/a	CEPP - FDCL Commission
	PHARMACIE DU CAP	Gabon	2021	Supply of medicines	2 467 060	N/a	CEPP - FDCL Commission
	PHARMACIE DU CAP	Gabon	2021	Supply of medicines	2 443 390	N/a	CEPP - FDCL Commission
	GABON MECA	Gabon	2021	Supply of teaching and school materials	827 220	N/a	CEPP - FDCL Commission
	GABONAISE DE CHIMIE	Gabon	2021	Donation of brushcutters	670 239	N/a	CEPP - FDCL Commission
	GABON MECA	Gabon	2021	Supply of teaching and school materials	6 057 381	N/a	CEPP - FDCL Commission
	PHARMACIE DU CAP	Gabon	2021	Supply of medicines	3 155 951	N/a	CEPP - FDCL Commission
	GABON MECA	Gabon	2021	Supply of teaching and school materials	5 596 517	N/a	CEPP - FDCL Commission
	Do Batiments Et Travaux Publics	Gabon	2021	Rules and regulations	3 231 699	N/a	CEPP - FDCL Commission
	Do Batiments Et Travaux Publics	Gabon	2021	Rules and regulations	3 231 699	N/a	CEPP - FDCL Commission
	Do Batiments Et Travaux Publics	Gabon	2021	Rules and regulations	3 231 699	N/a	CEPP - FDCL Commission
	SAGA GABON	Gabon	2021	Bollore transport equipe	474 431	N/a	CEPP - FDCL Commission
	SAGA GABON	Gabon	2021	Bollore transport equipe	474 431	N/a	CEPP - FDCL Commission
	SAGA GABON	Gabon	2021	Bollore transport equipe	474 431	N/a	CEPP - FDCL Commission

Company	Identity of Beneficiary (Name, position)	Project beneficiary	Date	Description	Payments cash Amount FCFA	Payments in kind (in de project) Cost of Project incurred during 2021 in FCFA	Cadre legal form de la transaction (Ref. agreement, Arrêté, decree, etc.)
	EAAA	Gabon	2021	Transport of materials and personnel	3 703 952	N/a	CEPP - FDCL Commission
	EAAA	Gabon	2021	Transport of materials and personnel	3 229 086	N/a	CEPP - FDCL Commission
	EAAA	Gabon	2021	Transport of materials and personnel	3 229 086	N/a	CEPP - FDCL Commission
	CIE INTER DEMENAGEMENT TRANSIT	Gabon	2021	Logistics for the ASSALA Déménagement Effets delegation is linked to the Donation	3 867 017	N/a	CEPP - Commission FDCL
	CIE INTER DEMENAGEMENT TRANSIT	Gabon	2021	Logistics for the ASSALA Déménagement Effets delegation is linked to the Donation	3 867 017	N/a	CEPP - Commission FDCL
	CIE INTER DEMENAGEMENT TRANSIT	Gabon	2021	Logistics for the ASSALA Déménagement Effets delegation is linked to the Donation	3 867 017	N/a	CEPP - Commission FDCL
	BS GABON	Gabon	2021	Purchase of computer equipment	1 098 725	N/a	CEPP - FDCL Commission
	PHARMACIE DU CARREFOUR BANCO	Gabon	2021	Buy Medicines	6 810 311	N/a	CEPP - FDCL Commission
VAALCO GABON SA	Hydraulic drilling, Solar fountains, Storage tanks	Mayumba	2021	Renovation of Ecole Communale	45 939 304		CEPP - FDCL Commission
	Renovation of Ecole Communale	Mayumba	2021	Solar Floor Lamps	339 551 094		CEPP - FDCL Commission
	Solar Floor Lamps	Mayumba	2021	Medicines and medical equipment	129 875 929		CEPP - FDCL Commission
	Medicines and medical equipment	Mayumba	2021	Ambulance	31 650 917		CEPP - FDCL Commission
	Ambulance	Mayumba	2021	Inauguration, official travel, Per Diems, hotels, etc...	25 175 368		CEPP - FDCL Commission
	Inauguration, official visits, Per Diems, hotels, etc...	Mayumba	2021		137 244 211		CEPP - Commission FDCL
ADDAX	Health auxiliaries	NDOLOU	06/01/21	FDCL		NDOLOU13 200,000	CEPP - FDCL Commission
	Health auxiliaries	NDOLOU	18/06/21	Cheque FDCL- Health Auxiliary		Salary13 200 000	CEPP - FDCL Commission
				Total	**1 562 950 137**	**143 627 268**	

Appendix 11: Voluntary social payments

Company	Identity of Beneficiary (Name, function)	Region beneficiary	Date	Description	Cash payments	Payments in kind (as a project)
					Amount FCFA	Project cost incurred during 2021 in FCFA
PERENCO OIL & GAS GABON	GABONESE REPUBLIC	ESTUARY	03/03/2021	LIBREVILLE PEDESTRIAN BRIDGE PROJECT	N/a	1 056 591 900
	GABONESE REPUBLIC	ESTUARY	20/04/2021	LIBREVILLE PEDESTRIAN BRIDGE PROJECT	N/a	59 789 966
	GABONESE REPUBLIC	ESTUARY	11/10/2021	LIBREVILLE PEDESTRIAN BRIDGE PROJECT	N/a	271 640 268
MAUREL AND PROM	N/a	N/a	N/a	N/a	N/a	N/a
COMPAGNIE MINIERE DE L'OGOOUE	Marcel Abeke Hospital	MOANDA	2021	Grants	2 137 928 538	N/a
	Comilog Primary School	MOANDA	2021	Grants	1 733 385 595	N/a
	Lycée Henry Sylvoz	MOANDA	2021	Grants	992 301 880	N/a
	Manga Boxing	MOANDA	2021	Grants	500 000	N/a
	Manga Golf Club	MOANDA	2021	Grants	181 993	N/a
	Manga Sport FC	MOANDA	2021	Grants	550 938 510	N/a
	Manga Sport II, III, Corpo	MOANDA	2021	Grants	3 072 090	N/a
	School of Mines and Metallurgy	MOANDA	2021	Grants	728 000 000	N/a
	Station population	MOANDA	2021	Cité SNI	430 003 139	N/a
	Populations of LEYIMA	MOANDA	2021	LEYIMA City	1 878 942 989	N/a
TotalEnergie EP GABON	BENDJE DEPARTMENTAL COUNCIL OMBOUE	Port-Gentil	2021	Donation of medicines for dispensaries	3 000 000	N/a
	TOWN HALL	Port-Gentil	2021	Contribution to the NANDIPO festival	2 796 000	N/a
	POUBARA	Franceville	2021	Contribution to the renewal of the liana bridge	3 000 000	N/a
	Samu Social	Port-Gentil	2021	Allocation of medicines and medical equipment	5 000 000	N/a
	NGO AHE - Agir pour le Handicap à l'Ecole (Acting for the disabled at school)	Port-Gentil	2021	Contribution to the organization of the Christmas tree in Port-Gentil	1 000 000	N/a
				Total	**8 470 050 734**	**1 388 022 134**

Appendix 12: Payments from PID & PIH and other provisioned funds

Company	Nature	Description of project / work	Project location / Work	Total commitment budget / work	Value of work disbursed from 01/01/2021 to 31/12/2021	Cumulative value of expenditure to 31/12/2021	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
PERENCO	PIH	Control and monitoring services for UOB building rehabilitation work lot n°2	UOB - Libreville	26 195 450	17 304 573	17 304 573	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Control and monitoring services for UOB building rehabilitation work lot n°1	UOB - Libreville	15 243 264	10 069 618	27 374 192	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Control and supervision services for building rehabilitation work at LTNOB	LTNOB - Owendo	11 049 373	7 299 157	34 673 349	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Control and monitoring services for building rehabilitation work at Lycee LEON MBA	Lycee LEON MBA - Libreville	13 608 026	8 989 389	43 662 737	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Renovation of UOB buildings lot n°3	UOB - Libreville	434 256 708	286 867 649	330 530 387	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Rehabilitation work on pavilion A UOB	UOB - Libreville	384 094 613	253 730 839	584 261 226	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Renovation of buildings F Lycee Paul Indjendejt Gondjout	LPIG - Libreville	198 598 766	65 596 639	649 857 865	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Renovation work on UOB Pavilion E	UOB - Libreville	358 975 132	237 137 045	886 994 910	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Rehabilitation of building I Lycee Paul Indjendejt Gondjout	LPIG - Libreville	286 849 458	94 745 606	981 740 515	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Rehabilitation of building M Lycee Paul Indjendejt Gondjout	LPIG - Libreville	128 433 497	42 421 237	1 024 161 753	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Waterfront development work	Libreville	5 555 850	3 670 164	1 027 831 917	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Control and supervision services for waterfront development works	Libreville	19 391 439	12 809 881	1 040 641 798	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PIH	Inspection mission Lycee Paul Indjendjet Gondjout	LPIG - Libreville	16 962 386	11 205 261	1 051 847 059	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Inspection and supervision services for building rehabilitation work UOB lot n°2	UOB - Libreville	26 195 450	8 890 876	8 890 876	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH

PID	Control and supervision services for building rehabilitation work UOB lot n°1	UOB - Libreville	15 243 264	5 173 646	14 064 522	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
PID	Control and monitoring services for building renovation work at LTNOB	LTNOB - Owendo	11 049 373	3 750 217	17 814 739	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
PID	Inspection and supervision services for building rehabilitation work at Lycee LEON MBA	Lycee LEON MBA - Libreville	13 608 026	4 618 637	22 433 376	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
PID	Rehabilitation of UOB buildings lot n°3	UOB - Libreville	434 256 708	147 389 059	169 822 435	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
PID	Rehabilitation work on pavilion A UOB	UOB - Libreville	384 094 613	130 363 774	300 186 209	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
PID	Renovation of buildings F Lycee Paul Indjendejt Gondjout	LPIG - Libreville	198 598 766	33 702 744	333 888 953	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH

Company	Nature	Description of project / work	Project location / Work	Total commitment budget / work	Value of work disbursed from 01/01/2021 to 31/12/2021	Cumulative value of expenditure to 31/12/2021	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
	PID	Refurbishment of UOB Pavilion E	UOB - Libreville	358 975 132	121 838 088	455 727 041	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Renovation work on building I Lycee Paul Indjendejt Gondjout	LPIG - Libreville	286 849 458	48 679 123	504 406 164	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Rehabilitation of building M Lycee Paul Indjendejt Gondjout	LPIG - Libreville	128 433 497	21 795 508	526 201 672	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Waterfront development work	Libreville	5 555 850	1 885 685	528 087 357	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Control and supervision services for waterfront development works	Libreville	19 391 439	6 581 559	534 668 916	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
	PID	Inspection mission Lycee Paul Indjendjet Gondjout	LPIG - Libreville	16 962 386	5 757 125	540 426 041	Letter of execution from the Minister of Petroleum within the framework of the CGP PID/PIH
		Subtotal PERENCO		3 798 427 925	1 592 273 099	11 657 500 580	
Maurel & Prom	PID	REHABILITATION OF A BOARDING SCHOOL LTNOB	OWENDO		304 172 937		CEPP
	PID	REHABILITATION REFECTORY B LTNOB	OWENDO		83 317 432		CEPP
	PID	REHABILITATION OF BOYS' BOARDING SCHOOL LNLM	LIBREVILLE		242 861 202		CEPP
	PID	REHABILITATION OF THE BOYS' BOARDING SCHOOL BUILDING MATHS SUP LNLM	LIBREVILLE		164 457 317		CEPP
	PID	REHABILITATION BUILDING E GIRLS' BOARDING SCHOOL LNLM	LIBREVILLE		188 176 274		CEPP
	PIH	REHABILITATION OF A BOARDING SCHOOL LTNOB	OWENDO		304 172 937		CEPP
	PIH	REHABILITATION REFECTORY B LTNOB	OWENDO		83 317 432		CEPP
	PIH	REHABILITATION OF BOYS' BOARDING SCHOOL LNLM	LIBREVILLE		242 861 202		CEPP
	PIH	REHABILITATION OF BUILDING A BOARDING SCHOOL FOR BOYS MATHS SUP LNLM	LIBREVILLE		164 457 317		CEPP
	PIH	REHABILITATION BUILDING E BOARDING SCHOOL FOR GIRLS LNLM	LIBREVILLE		188 176 274		CEPP
		Sub-total Maurel & Prom		-	1 965 970 323	-	
COMILOG	Other provisions	Help get the paving plant up and running			2 766 791		Financed by 2% of the ROC. Cf Article 8 de Addendum Convention Minière RSE du 02/10/2020
	Other provisions	Laying cobblestones on Moanda's secondary roads			1 742 301 659		Financed by 2% of the ROC. Cf. Article 8 of the Addendum to the CSR Mining Convention of 02/10/2021
		Subtotal COMILOG		-	1 745 068 450	-	
	PID & PIH	IGAD	Libreville	271 754 000	272 933 634		Agreement / CEPP
	PID & PIH	CIRMF	Franceville	2 828 460 000	2 815 667 042		Agreement / CEPP

TotalEnergies EP Gabon	PID & PIH	CSP POG	Port Gentil	415 950 000	435 417 569	Agreement / CEPP
	PID & PIH	NGO SSS+	Port Gentil	110 920 000	110 920 000	Agreement / CEPP
	PID & PIH	Operating expenses		443 680 000	299 812 323	Agreement / CEPP
	PID & PIH	Higher education grants		39 398 784	30 019 943	Agreement / CEPP
	PID & PIH	Support Lycée L. Mba	Libreville	360 490 000	350 735 141	Agreement / CEPP
	PID & PIH	Rehabilitation of preparatory classes Lycée L. Mba	Libreville	277 300 000	278 801 302	Agreement / CEPP

Company	Nature	Description of project / work	Location of project / work	Total budget de commitment / work	Value of work disbursed du 01/01/2021 au 31/12/2021	Cumulative value des expenses effectués au 31/12/2021	Cadre legal de la transaction (Réf de la convention, Arrêté, décret, etc.)
	PID & PIH	Lycée V.Hugo / POG schools	Port Gentil	404 858 000	363 602 415		Agreement / CEPP
	PID & PIH	Oil and Gas Institute	Port Gentil	110 920 000	59 733 193		Agreement / CEPP
	PID & PIH	POG airport conversion	Port Gentil	-	16 466 629		Agreement / CEPP
	PID & PIH	GABON BLEU- GABON VERT	Libreville	1 109 200 000	1 109 200 000		Agreement / CEPP
	PID & PIH	Social platform		-	358 272		Agreement / CEPP
		Subtotal TotalEnergies EP Gabon		6 372 930 784	6 143 667 463	-	
Assala Gabon Energy	PID & PIH	Biodiversity management project in the Gamba protected area complex - support for NGO Ibonga			75 134 856	75 134 856	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Renovation work Building A,B&C of the Lycee Paul INDJENDJE GONDJOUT			880 091 973	880 091 973	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Renovation work on pavilion "D", Maison des Hôtes&Amphithéâtre de l'Université Omar Bongo			897 746 449	897 746 449	Agreement / CEPP
Assala Gabon Energy	PID & PIH	10x20 paving stones for the subdivision central traffic lights and islands on the Présidence de la République- Rond point traffic light section			1 318 966 585	1 318 966 585	Agreement / CEPP
Assala Gabon Energy	PID & PIH	LBV airport Supply and installation of traffic lights, Jade crossroads at LBV			108 386 754	108 386 754	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Advice on Mayonami's governance and bac business plan			50 321 991	50 321 991	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Support for the Lycée Roger Gouteyron in Gamba: coverage of attractiveness allowances for teachers and fare payment			87 699 896	87 699 896	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Firefighters: Care and maintenance of firefighting equipment			49 934 692	49 934 692	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Environmental impact study for the construction of two landing stages (Mayonami and Mougagara) and development of access roads			43 889 081	43 889 081	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Optimizing Gamba farming techniques			329 284 876	329 284 876	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Rehabilitation of the Mayonami ferry			23 960 983	23 960 983	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Mayonami road maintenance, quarry road maintenance			183 393 032	183 393 032	Agreement / CEPP
Assala Gabon Energy	PID & PIH	Supply and installation of traffic lights, Jade crossroads at LGW			83 460 130	83 460 130	Agreement / CEPP
		Subtotal Assala Gabon Energy		-	4 132 271 298	4 132 271 298	
VAALCO Gabon	PID	Start of refurbishment work at Omar BONGO University (Lettres Modernes building, Socrate building, and Applied Economics Laboratory)	Libreville	106 329 299	56 919 430	56 919 430	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint Commission for the Management of the PID/PIH)
VAALCO Gabon	PIH	Rehabilitation work begins at the University Omar BONGO (Lettres Modernes building, the Socrate building, and Laboratory of the department of Applied Economics)	Libreville	106 329 299	56 919 430	56 919 430	CEPP - Commission Paritaire de Gestion de la PID/PIH (Joint PID/PIH Management Commission)
		Subtotal VAALCO Gabon		212 658 597	113 838 860	113 838 860	

Company	Nature	Description of project / work	Project location / Work	Total commitment budget / work	Value of work disbursed from 01/01/2021 to 31/12/2021	Cumulative value of expenditure to 12/31/2021	Legal framework of the transaction (Ref. of the agreement, decree, etc.)
				10 384 017 306	15 693 089 493	15 903 610 738	

Appendix 13: Environmental payments

Company	Identity of Beneficiary (Name, position)	Beneficiary region	Date	Description	Cash payments Amount FCFA	Payments in kind (in the form of a project) Project costs incurred during 2021 in FCFA	Obligatory or voluntary	Legal ref / contractual
PERENCO OIL & GAS GABON	ANPN	NC	NC	National Parks Maintenance Fund	13 865 000	N/a	Mandatory	Nc
	ANPN	NC	NC	National Parks Maintenance Fund	13 865 000	N/a	Mandatory	Nc
	ANPN	NC	NC	National Parks Maintenance Fund	13 033 100	N/a	Mandatory	Nc
	ANPN	NC	NC	National Parks Maintenance Fund	22 184 000	N/a	Mandatory	Nc
COMPAGNIE MINIERE DE OGOOUE	ENTREPRISE ALTOGOVENNE TRAVAUX BATIMENT	MOANDA	2021	Environmental work to clean up the Makima river.	N/a	15 000 000	Voluntary	N/a
	LECES RISKS & ENVIRONMENTS	MOANDA	2021	Servicing, repair and maintenance of CMM/CIM furnaces	N/a	77 627 264	Voluntary	N/a
	MBAYE KHALIFA & FILS	MOANDA	2021	MOANDA-DFIP dust allowances	N/a	319 128 000	Voluntary	N/a
	ORTEC SPS	MOANDA	2021	Environmental liabilities valuation project	N/a	159 699 480	Voluntary	N/a
	TOTAL MARKETING GABON	MOANDA	2021	Separator cleaning, sludge transfer and incineration sludge collection works	N/a	182 119 200	Voluntary	N/a
	BUILDING - GREEN	MOANDA	2021	Weed control services for the southern scrap metal area of the CMM project	N/a	749 725	Voluntary	N/a
	CONSTRUCTION COMPANY	MOANDA	2021	Reconditioning of hydrocarbon waste in the open air	N/a	1 610 000	Voluntary	N/a
				Total	**62 947 100**	**755 933 669**		

Appendix 14: Extractive sector workforce 2021

Company	Subcontractors	Total workforce	Nationals workforce				Number of non-nationals			
			Permanent employees		Contract workers		Permanent employees		Contract workers	
			Men	Women	Men	Women	Men	Women	Men	Women
Gabon Oil Company GOC	**Company total**	**126**	**82**	**44**	-	-	-	-	-	-
	Total subcontractors		-	-	-	-	-	-	-	-
PERENCO OIL & GAS GABON	**Company total**	**1 056**	503	75			230	4		
	Total subcontractors		**-**	**-**	**24**	**9**	**-**	**-**	**208**	**3**
	PROVISTAFF	15	-	-	14	1	-	-	-	-
	ONE INTERIM	21	-	-	10	8	-	-	-	3
	OTHER	208	-	-	-	-	-	-	208	-
MAUREL AND PROM	**Company total**	**319**	**253**	**38**			**27**	**1**		
	Total subcontractors		-	-	-	-	-	-	-	-
COMPAGNIE MINIERE DE OGOOUE	**Company total**	**4 356**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	Total subcontractors		**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	BATI-BETON CONSTRUCTION BTP SARL	129	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	BBM	174	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	E.G.L.C.E (ENTREPRISE GABONAISE DE LOCATION DE TRUCKS AND MACHINERY)	81	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	EGACOM	4	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	EGTM	54	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	GABONESE ESTABLISHMENT PIPING AND WELDING	16	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	ETS KONDE	9	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	FRIEDLANDER	115	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	KOKOU JOINERY	17	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	LA GABONAISE DES TRAVAUX ET BATIMENTS	92	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	Les 3MBTP SARL	21	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	MAYI DECOR	7	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	MG TELECOM & SERVICES	20	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	MIKA SERVICES	104	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	SATRAM	70	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	SESI	87	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	SGTP (SOCIETE GENERALE DE TRANSPORTATION PUBLIC)	285	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	SOCIETE ALTOGOVEENNE DES WORK	69	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**

	CONSTRUCTION AND TRANSPORT COMPANY	137	NC	NC	NC	NC	NC	NC	NC	NC

Company	Subcontractors	Total workforce	Nationals workforce				Number of non-nationals			
			Permanent employees		Contract workers		Permanent employees		Contract workers	
			Men	Women	Men	Women	Men	Women	Men	Women
	SOGAI	23	NC	NC	NC	NC	NC	NC	NC	NC
	SOGEA SATOM	312	NC	NC	NC	NC	NC	NC	NC	NC
	GABONESE TECHNOLOGY	21	NC	NC	NC	NC	NC	NC	NC	NC
	TIG GABON	100	NC	NC	NC	NC	NC	NC	NC	NC
	TOTAL MARKETING	26	NC	NC	NC	NC	NC	NC	NC	NC
	EVERYTHING FOR NATURE	59	NC	NC	NC	NC	NC	NC	NC	NC
	TRACTAFRIC EQUIPEMENT	200	NC	NC	NC	NC	NC	NC	NC	NC
	TRANS FORM	83	NC	NC	NC	NC	NC	NC	NC	NC
	TRANS IVOIRE BTP	40	NC	NC	NC	NC	NC	NC	NC	NC
TotalEnergie EP GABON	**Company total**	**236**	**140**	**67**			**12**	**3**		
	Total subcontractors		**-**	**-**	**7**	**-**	**-**	**-**	**7**	**-**
Assala Gabon Energy	**Company total**	**560**	**390**	**102**	**-**	**-**	**67**	**1**	**-**	**-**
	Total subcontractors		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TULLOW OIL Gabon	**Company total**	**5**	**2**	**3**	**-**	**-**	**-**	**-**	**-**	**-**
	Total subcontractors		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
VAALCO GABON SA	**Company total**	**140**	**67**	**13**	**-**	**-**	**-**	**-**	**-**	**-**
	Total subcontractors		**-**	**-**	**-**	**-**	**-**	**-**	**59**	**1**
	IOTA	20	-	-	-	-	-	-	19	1
	WTO	15	-	-	-	-	-	-	15	-
	LOO ENGINEERING	25	-	-	-	-	-	-	25	-
ADDAX	**Company total**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
	Total subcontractors		**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**	**NC**
SOCIETE EQUATORIALE DES MINES	**Company total**	**114**	**87**	**27**	**-**	**-**	**-**	**-**	**-**	**-**
	Total subcontractors		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total	**6 912**								

Appendix 15: Unilateral declarations by government bodies

By company

N°	NIF	Company	DGI	DGH	DGDDI	DGMG	Total
1	795090	Assala upstream		16 702 606 146			16 702 606 146
2	745484	BW ENERGY GABON SA	2 632 585 632	7 251 319 563	262 033 084		10 145 938 279
3	796081	ORANJE-NASSAU KOWE LTD EX DEVON ENERGY GABON	3 299 690 771	4 145 826 351			7 445 517 122
4	784727	Sinopec Overseas Oil & Gas Limited		3 685 130 011			3 685 130 011
5	49011	CNOOC		2 860 986 150			2 860 986 150
6	740402	PC GABON UPSTREAM SA (Petronas)	907 030 024		1 947 171		908 977 195
7	787663	STREAM OIL OWALI SA	96 025 985	192 457 943	2 472 879		290 956 807
8	784052	SINO GABON OIL AND GAS LIMITED	153 396 069		28 574 660		181 970 729
9	739969	CNRI (GABON) SCS	107 386 688		1 649 923		109 036 611
10	786131	SOCIETE OIL INDIA LIMITED - GABON PROJECT	107 922 884				107 922 884
11	770458	ENI GABON	72 056 050		901 634		72 957 684
12	780245	ANADARKO GABON COMPANY	18 763 730				18 763 730
Sub-total oil company			**7 394 857 833**	**34 838 326 164**	**297 579 351**		**42 530 763 348**
13	784553	CIE INDUSTRIELLE ET COMMERCIALE MINES HUAZHOU	1 813 887 518		614 972 064		2 428 859 582
14	732999	NOUVELLE GABON MINING SA	1 614 201 514		453 965 773		2 068 167 287
15	790977	SOCIETE COLAS GABON	926 626 407		351 580 932		1 278 207 339
16	778332	CIMENTS DE L'AFRIQUE GABON	941 621 887		67 528 004		1 009 149 891
17	742876	ALPHA CENTAURI MINING SA	751 512 269				751 512 269
18	790194	SOCOBA EDTPL	162 726 325		228 580 088		391 306 413
19	790241	CIE DES MINES D'URANIUM DE FRANCEVILLE	129 955 215		12 410 509		142 365 724
20	746971	SGTP MINES	113 872 635				113 872 635
21	740880	STE GABONAISE DE METAL	42 264 416				42 264 416
22	772001	XIANGWEI- GABON	33 866 012		4 046 278		37 912 290
23	42747	LOUETSI MINERALS	16 930 471		13 616 016		30 546 487
24	742934	SOCIETE GABONAISE DE MINES	25 227 809				25 227 809
25	773345	ARMADA EXPLORATION GABON SARL	23 530 985		589 420		24 120 405
26	36635	SOCIETE MINIERE DE L'ONOYE	12 000 000				12 000 000
27	772287	IVANHOE GABON SA	11 670 837				11 670 837
28	798923	MIKA SERVICES	520 000		10 184 064		10 704 064
29	772521	AZINGO GABON	9 171 250				9 171 250
30	43123	AGIL GABON	8 818 000				8 818 000
31	49419	YINHE MINING	384 200		6 670 614		7 054 814
32	49199	SALOR	3 353 500				3 353 500
33	745628	GLOBAL MINE DEVELOPPEMENT	3 171 270				3 171 270

N°	NIF	Company	DGI	DGH	DGDDI	DGMG	Total
34	786656	SOCIETE MANAGEM GABON SA	1 488 827				1 488 827
35	46668	AFRICA MINING DEVELOPMENT	1 369 900				1 369 900
36	395267	NGUEMA GLENN	932 500		247 458		1 179 958
37	46100	THE MINING SOURCE	750 000				750 000
38	89068	SOCIETE GABONAISE D'EXPLOITATION DES METAUX P	567 500				567 500
39	49626	LANGSHENG FUSION MINING COMPANY	340 000				340 000
40	52443	METALS	197 200				197 200
41	59404	SABLIERE D'ENDOUGOU	102 433				102 433
42		Other (not broken down by company)				4 558 369 084	4 558 369 084
Sub-total mining companies			**6 651 060 880**	**-**	**1 764 391 220**	**4 558 369 084**	**12 973 821 184**
		Total	**14 045 918 713**	**34 838 326 164**	**2 061 970 571**	**4 558 369 084**	**55 504 584 532**

By Tax

Total Cash payments		Oil tanker	Mining	
Directorate General of Hydrocarbons (DGH)		**34 838 326 164**	**-**	**34 838 326 164**
3.1	Bonus	2 860 986 150		2 860 986 150
3.2	Sharing contracts (Oil state sales)			-
3.3	TAX CONTROL OF DOMESTIC REVENUE (RMP penalty)			-
3.4	Discounts	2 075 566 320		2 075 566 320
3.5	Dividends			-
3.6	18-inch pipe revenues			-
3.7	RMP Gas			-
3.8	RMP Oil	29 901 773 694		29 901 773 694
3.9	Sales State Gas			-
3.10	Other payments (> 5 million FCFA) to the Treasury			-
Public Accounting and Treasury Department (DGCPT)		**-**	**-**	**-**
3.11	Hydrocarbon support fund			-
3.12	Equipment fund			-
3.13	Training funds			-
3.14	Environmental Impact Fund			-
General Directorate of Taxes (DGI)		**7 394 857 833**	**6 651 060 880**	**14 045 918 713**
4.1	Deed subject to fixed duties		4 136 250	4 136 250
4.2	Other income and taxes		814 296	814 296
4.3	Other mining products		870 264 037	870 264 037
4.4	Property tax on built-up properties		64 288 019	64 288 019
4.5	Property tax on undeveloped land		3 260 001	3 260 001
4.6	Contribution to professional training	4 274 408	21 417 309	25 691 717
4.7	Patent contribution	570 000	6 262 872	6 832 872
4.8	Special national solidarity contribution		412 999 750	412 999 750
4.9	Mining domains (manganese)		1 615 491 490	1 615 491 490
4.10	National Housing Fund	27 984 286	89 259 636	117 243 922
4.11	Corporate income tax excluding mining and oil	421 753 247	1 407 838 998	1 829 592 245
4.12	Tax on mining companies		25 974 078	25 974 078
4.13	Tax on oil companies	2 928 597 429	-	2 928 597 429
4.14	IRPP (other income)	85 215 402	202 990 793	288 206 195
4.15	Salary income	804 006 612	463 232 031	1 267 238 643
4.16	Value added tax penalty		9 798 969	9 798 969
4.17	Collection penalties		13 004 578	13 004 578
4.18	Withholding tax treasury		162 726 325	162 726 325
4.19	R.C.M (dividend, tokens, tantième)		3 922 000	3 922 000
4.20	R.C.M assimilated (recovery)		3 677 744	3 677 744
4.21	R.C.M other investments		334 538 070	334 538 070
4.22	Surface fees	609 519 341	245 906 913	855 426 254
4.23	Withholding tax	2 325 013 733	54 420 528	2 379 434 261
4.24	Additional tax on salary & wages	170 076 491	180 782 680	350 859 171
4.25	Flat-rate housing tax		-	-
4.26	Special real estate tax on rents	17 846 884	22 264 143	40 111 027
4.27	Value added tax		216 672 957	216 672 957
4.28	Quarry tax		215 116 413	215 116 413
4.29	Other payments (> 5 million FCFA) to DGI		-	-
Directorate General of Mines and Geology (DGMG)		**-**	**4 558 369 084**	**4 558 369 084**
5.1	Fixed Rights Mining		219 788 122	219 788 122
5.2	Fixed Rights Careers		86 600 000	86 600 000
5.3	Fixed rights Entitlements		7 000 000	7 000 000
5.4	Surface royalties Research		44 133 440	44 133 440

Total Cash payments		Oil tanker	Mining	
5.5	Surface royalties Operating		-	-
5.6	Surface royalties Quarries		160 500 000	160 500 000
5.7	Proportional Mining Royalty		3 734 922 219	3 734 922 219
5.8	Extraction taxes		276 557 875	276 557 875
5.9	Marketing taxes		28 267 428	28 267 428
5.10	Fines		600 000	600 000
5.11	Other payments (> 5 million FCFA) to DGMG			-
Société Equatoriale des Mines (SEM)		**-**	**-**	**-**
6.1	Dividends			-
Directorate General of Customs and Excise (DGDDI)		**297 579 351**	**1 764 391 220**	**2 061 970 571**
7.1	Import duty (DDI)	259 246 881	711 165 981	970 412 862
7.2	Value-added tax (VAT)	3 662 003	397 249 362	400 911 365
7.3	Special solidarity contribution (CSS)	217 483	23 072 551	23 290 034
7.4	Excise duty (DAC)	-	-	-
7.5	Specific tax (TSP)	-	-	-
7.6	Community Integration Tax (TCI)	-	-	-
7.7	Community Integration Contribution (CCI)	4 031 412	7 812 498	11 843 910
7.8	OHADA levy (OAD)	504 009	976 739	1 480 748
7.9	Right of exit (DSO)	-	550 999 093	550 999 093
7.10	Tax on mineral products (TPM)	-	14 436 680	14 436 680
7.11	Withholding tax on personal income tax (PIR)	-	19 593	19 593
7.12	Contribution for the African Union (CAF)	2 015 757	3 906 342	5 922 099
7.13	Scanner fee (RDS)	-	10 695 273	10 695 273
7.14	Other payments (> 5 million FCFA) to DGDDI	27 901 806	44 057 108	71 958 914
Other administrations		**-**	**-**	**-**
8.1	Other significant payments to the State > 5 million FCFA			-
Total Cash payments		**42 530 763 348**	**12 973 821 184**	**55 504 584 532**

Appendix 16: CEPP "standard" model

See attached document

Appendix 17: "Standard" CEPP model for deep and ultra-deep offshore zones

See attached document

Appendix 18: Standard mining research agreement

See attached document

Appendix 19: Standard small-scale mining agreement

See attached document

Appendix 20: Action Plan for the Disclosure of Oil, Gas and Mining Contracts

See attached document

Appendix 21: Reconciliation sheet by company

Dénomination de la société Gabon Oil Company GOC | Période 2021

N°	Nomenclature des flux	Par la société – Originale	Par la société – Adjust.	Par la société – Définitif	Par le gouvernement – Originale	Par le gouvernement – Adjust.	Par le gouvernement – Définitif	Différence finale	Commentaire
Provisions légales		-	-	-	-	-	-	-	
1.1	PID (Dotation 2021)		-	-		-	-	-	
1.2	PIH (Dotation 2021)		-	-		-	-	-	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon		-	3 505 990 192	3 505 990 192	-	3 145 952 394	3 145 952 394	360 037 798	
2.1	Part d'huile de l'Etat		3 505 990 192	3 505 990 192		3 145 952 394	3 145 952 394	360 037 798	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-		-	-	-	
Total Paiements en numéraire		148 318 869 732	(128 927 283 674)	19 391 586 058	147 985 575 662	(128 631 547 131)	19 354 028 531	37 557 527	
Direction Générale des Hydrocarbures (DGH)		129 558 447 039	(129 071 436 083)	487 010 956	129 151 068 121	(128 631 547 131)	519 520 990	(32 510 034)	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts	53 184 418	-	53 184 418		53 184 418	53 184 418	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	481 531 072	(47 704 534)	433 826 538	466 336 572	-	466 336 572	(32 510 034)	Soumission tardive des FDs
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	129 023 731 549	(129 023 731 549)	-	128 684 731 549	(128 684 731 549)	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor		-	86 065 808	86 065 808	-	-	-	86 065 808	
3.11	Fonds de soutien aux hydrocarbures		58 928 758	58 928 758	-	-	-	58 928 758	Soumission tardive des FDs
3.12	Fonds d'équipement		13 568 525	13 568 525	-	-	-	13 568 525	Soumission tardive des FDs
3.13	Fonds de formation		13 568 525	13 568 525	-	-	-	13 568 525	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		-	-	-	-	-	-	
Direction Générale des Impôts (DGI)		18 759 948 023	58 561 271	18 818 509 294	18 826 527 138	-	18 826 527 138	(8 017 844)	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties	55 673 368	38 539 987	94 213 355	94 213 355	-	94 213 355	-	
4.5	Contrib. foncière des propriétés non bâties	7 126 142	7 126 142	14 252 284	14 252 284	-	14 252 284	-	
4.6	Contribution a la formation professionnelle	9 993 114	1 569 476	11 562 590	11 562 590	-	11 562 590	-	
4.7	Contribution des patentes	200 000	-	200 000	200 000	-	200 000	-	
4.8	Contribution spéciale de solidarité nationale		-	-	2 691 615	-	2 691 615	(2 691 615)	Soumission tardive des FDs
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	39 942 433	-	39 942 433	39 942 433	-	39 942 433	-	
4.11	Impôt sur les sociétés hors mine et pétrole	17 824 949 788	-	17 824 949 788	17 824 949 788	-	17 824 949 788	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)	46 505 232	-	46 505 232	46 505 232	-	46 505 232	-	
4.15	Les revenus sur salaires	373 587 755	65 279 952	438 867 707	438 867 707	-	438 867 707	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)	29 750 000	(14 750 000)	15 000 000	15 000 000	-	15 000 000	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		14 750 000	14 750 000	14 750 000	-	14 750 000	-	
4.22	Redevance superficiaire	48 100 000	-	48 100 000	48 100 000	-	48 100 000	-	
4.23	Retenue a la source	53 832 363	-	53 832 363	53 832 363	-	53 832 363	-	
4.24	Taxe complémentaire sur traitement & salaire	133 467 372	-	133 467 372	133 467 372	-	133 467 372	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers		-	-		-	-	-	
4.27	Taxe sur la valeur ajoutée	50 754 648	32 111 522	82 866 170	88 192 399	-	88 192 399	(5 326 229)	Soumission tardive des FDs
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI	86 065 808	(86 065 808)	-		-	-	-	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		-	-	-	-	-	-	-	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		-	-	-	7 980 403	-	7 980 403	(7 980 403)	
7.1	Droit de douane import (DDI)		-	-	7 125 420	-	7 125 420	(7 125 420)	Soumission tardive des FDs
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-		-	-	-	
7.3	Contribution spéciale de solidarité (CSS)		-	-		-	-	-	
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-		-	-	-	
7.7	Contribution Communautaire Intégration (CCI)		-	-	115 854	-	115 854	(115 854)	Soumission tardive des FDs
7.8	Prélèvement OHADA (OAD)		-	-	14 486	-	14 486	(14 486)	Soumission tardive des FDs
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	57 929	-	57 929	(57 929)	Soumission tardive des FDs
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	666 714	-	666 714	(666 714)	Soumission tardive des FDs
Autres administrations		474 670	(474 670)	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	474 670	(474 670)	-		-	-	-	
Total Paiements en numéraire		148 318 869 732	(128 927 283 674)	19 391 586 058	147 985 575 662	(128 631 547 131)	19 354 028 531	37 557 527	
Dépenses Sociales		-	-	-	-	-	-	-	
9.1	Dépenses sociales obligatoires		-	-		-	-	-	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		-	-		-	-	-	
Total dépenses sociales		-	-	-	-	-	-	-	
Dépenses environnementales		-	-	-	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	148 318 869 732	(128 927 283 674)	19 391 586 058	147 985 575 662	(128 631 547 131)	19 354 028 531	37 557 527	

Dénomination de la société PERENCO OIL & GAS Période 2021

N°	Nomenclature des flux	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
Provisions légales		**406 106 404**	**-**	**406 106 404**	**-**	**-**	**-**	**406 106 404**	
1.1	PID (Dotation 2021)	145 564 198	-	145 564 198		-	-	145 564 198	
1.2	PIH (Dotation 2021)	260 542 206	-	260 542 206		-	-	260 542 206	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon (		**97 123 734 611**	**-**	**97 123 734 611**	**-**	**-**	**-**	**97 123 734 611**	
2.1	Part d'huile de l'Etat	97 123 734 611		97 123 734 611		-	-	97 123 734 611	
2.2	Part du gaz de l'Etat	-	-	-		-	-	-	
2.3	Part de production de la GOC			-			-	-	
Total Paiements en numéraire		**125 676 241 940**	**5 134 841 145**	**130 811 083 085**	**134 589 667 028**	**(1 018 349 576)**	**133 571 317 452**	**(2 760 234 367)**	
Direction Générale des Hydrocarbures (DGH)		**101 073 751 221**	**726 700 057**	**101 800 451 278**	**105 467 943 280**	**(3 667 372 702)**	**101 800 570 578**	**(119 300)**	
3.1	Bonus	22 738 600 000	769 879 212	23 508 479 212		23 508 479 212	23 508 479 212	-	
3.2	Contrats de Partage (Ventes Etat Huile)	7 579 120 724	-	7 579 120 724	7 579 120 124	-	7 579 120 124	600	Non significatif < 1 000 000 FCFA
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-	23 508 811 455	(23 508 811 455)	-	-	
3.4	Discounts	68 021 595	-	68 021 595	77 000 000	(8 978 405)	68 021 595	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces	1 951 339 058	(52 773 839)	1 898 565 219		1 898 565 219	1 898 565 219	-	
3.7	RMP Gaz	1 278 355 397	-	1 278 355 397	1 278 475 297	-	1 278 475 297	(119 900)	Non significatif < 1 000 000 FCFA
3.8	RMP Huile	67 377 995 447	89 913 684	67 467 909 131	71 125 971 185	(3 658 062 054)	67 467 909 131	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	80 319 000	(80 319 000)	-	1 898 565 219	(1 898 565 219)	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor (D		**-**	**4 161 949 378**	**4 161 949 378**	**-**	**2 649 023 126**	**2 649 023 126**	**1 512 926 252**	
3.11	Fonds de soutien aux hydrocarbures		1 853 608 390	1 853 608 390		1 388 956 074	1 388 956 074	464 652 316	Soumission tardive des FDs
3.12	Fonds d'équipement		987 707 241	987 707 241		1 126 810 090	1 126 810 090	(139 102 849)	Soumission tardive des FDs
3.13	Fonds de formation		1 181 983 747	1 181 983 747		-	-	1 181 983 747	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		138 650 000	138 650 000		133 256 962	133 256 962	5 393 038	Soumission tardive des FDs
Direction Générale des Impôts (DGI)		**22 779 774 816**	**246 191 710**	**23 025 966 526**	**23 025 978 989**	**-**	**23 025 978 989**	**(12 463)**	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		14 582 235	14 582 235	14 582 235	-	14 582 235	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle	64 752 891	(1 962 511)	62 790 380	62 790 380	-	62 790 380	-	
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale		1 962 511	1 962 511	1 962 511	-	1 962 511	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	263 949 752	(15 391 295)	248 558 457	248 558 457	-	248 558 457	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières	14 405 617 488	-	14 405 617 488	14 405 617 488	-	14 405 617 488	-	
4.14	IRPP (autres revenus)	14 582 235	591 583 836	606 166 071	606 166 071	-	606 166 071	-	
4.15	Les revenus sur salaires	5 046 122 118	58 117 700	5 104 239 818	5 104 239 818	-	5 104 239 818	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		-	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire	724 661 238	-	724 661 238	724 661 238	-	724 661 238	-	
4.23	Retenue a la source	929 377 864	(502 572 835)	426 805 029	426 817 492	-	426 817 492	(12 463)	Non significatif < 1 000 000 FCFA
4.24	Taxe complémentaire sur traitement & salaire	1 227 117 994	203 465 305	1 430 583 299	1 430 583 299	-	1 430 583 299	-	
4.25	Taxe forfaitaire d habitation	-	-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers	103 593 236	(103 593 236)	-		-	-	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-		-	-	-	
Direction Générale des Mines et de la Géologie (DGMG)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		**1 822 715 903**	**-**	**1 822 715 903**	**6 095 744 759**	**-**	**6 095 744 759**	**(4 273 028 856)**	
7.1	Droit de douane import (DDI)	1 712 715 903	-	1 712 715 903	5 352 108 411	-	5 352 108 411	(3 639 392 508)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	108 722 547	-	108 722 547	(108 722 547)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	6 843 559	-	6 843 559	(6 843 559)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-	36 224 667	-	36 224 667	(36 224 667)	Déclaration en douane non reconnu par la société
7.5	Taxe spécifique (TSP)		-	-	2 496 420	-	2 496 420	(2 496 420)	Déclaration en douane non reconnu par la société
7.6	Taxe Communautaire Intégration (TCI)		-	-		-	-	-	
7.7	Contribution Communautaire Intégration (CCI)		-	-	96 758 427	-	96 758 427	(96 758 427)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	12 095 948	-	12 095 948	(12 095 948)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	44 106 487	-	44 106 487	(44 106 487)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-	2 035 489	-	2 035 489	(2 035 489)	Déclaration en douane non reconnu par la société
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI	110 000 000	-	110 000 000	434 352 804	-	434 352 804	(324 352 804)	Déclaration en douane non reconnu par la société
Autres administrations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
Total Paiements en numéraire		**125 676 241 940**	**5 134 841 145**	**130 811 083 085**	**134 589 667 028**	**(1 018 349 576)**	**133 571 317 452**	**(2 760 234 367)**	
Dépenses Sociales		**5 411 321 512**	**(2 431 026 279)**	**2 980 295 233**	**-**	**-**	**-**	**2 980 295 233**	
9.1	Dépenses sociales obligatoires	4 023 299 378	(4 023 299 378)	-		-	-	-	
9.2	Dépenses sociales volontaires	1 388 022 134	-	1 388 022 134		-	-	1 388 022 134	
9.3	Dépenses PID & PIH et autres provisions		1 592 273 099	1 592 273 099		-	-	1 592 273 099	
Total dépenses sociales		**5 411 321 512**	**(2 431 026 279)**	**2 980 295 233**	**-**	**-**	**-**	**2 980 295 233**	
Dépenses environnementales		**201 597 100**	**(138 650 000)**	**62 947 100**	**-**	**-**	**-**		
10.1	Dépenses environnementales obligatoires	201 597 100	(138 650 000)	62 947 100		-	-	62 947 100	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		**-**	**-**	**-**	**-**	**-**	**-**		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	**131 289 160 552**	**2 565 164 866**	**133 854 325 418**	**134 589 667 028**	**(1 018 349 576)**	**133 571 317 452**	**220 060 866**	

Dénomination de la société MAUREL ET PROM | Période 2021

N°	Nomenclature des flux	Par la société – Originale	Par la société – Adjust.	Par la société – Définitif	Par le gouvernement – Originale	Par le gouvernement – Adjust.	Par le gouvernement – Définitif	Différence finale	Commentaire
	Provisions légales	3 157 029 442	-	3 157 029 442	-	-	-	3 157 029 442	
1.1	PID (Dotation 2021)	1 425 999 721	-	1 425 999 721		-	-	1 425 999 721	
1.2	PIH (Dotation 2021)	1 425 999 721	-	1 425 999 721		-	-	1 425 999 721	
1.3	Autres Provisions (Dotation 2021)	305 030 000	-	305 030 000		-	-	305 030 000	
	Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon	38 824 506 309	-	38 824 506 309	-	74 683 260 178	74 683 260 178	(35 858 753 869)	
2.1	Part d'huile de l'Etat	38 824 506 309	-	38 824 506 309		74 683 260 178	74 683 260 178	(35 858 753 869)	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-		-	-	-	
	Total Paiements en numéraire	90 221 867 282	(446 979 157)	89 774 888 125	92 718 434 702	(2 263 364 513)	90 455 070 189	(680 182 064)	
	Direction Générale des Hydrocarbures (DGH)	87 499 640 906	(967 048 829)	86 532 592 077	89 384 382 957	(2 851 210 071)	86 533 172 886	(580 809)	
3.1	Bonus		56 639 355 025	56 639 355 025		56 639 936 388	56 639 936 388	(581 363)	Non significatif < 1 000 000 FCFA
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts	349 100 990	(6 674 713)	342 426 277		342 426 277	342 426 277	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	29 901 234 054	(350 423 833)	29 550 810 221	31 579 232 957	(2 028 422 736)	29 550 810 221	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	57 249 305 862	(57 249 305 308)	554	57 805 150 000	(57 805 150 000)	-	554	Non significatif < 1 000 000 FCFA
	Direction Générale de de la Comptabilité Publique et du Trésor	-	440 847 658	440 847 658	-	587 845 558	587 845 558	(146 997 900)	
3.11	Fonds de soutien aux hydrocarbures		219 007 658	219 007 658		267 380 195	267 380 195	(48 372 537)	Soumission tardive des FDs
3.12	Fonds d'équipement		83 190 000	83 190 000		122 244 628	122 244 628	(39 054 628)	Soumission tardive des FDs
3.13	Fonds de formation		138 650 000	138 650 000		198 220 735	198 220 735	(59 570 735)	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		-	-		-	-	-	
	Direction Générale des Impôts (DGI)	2 722 226 376	79 222 014	2 801 448 390	2 780 804 810	-	2 780 804 810	20 643 580	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		1 500 000	1 500 000		1 500 000	1 500 000	-	
4.4	Contrib. foncière des propriétés bâties		4 822 428	4 822 428	4 822 428	-	4 822 428	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle		-	-		-	-	-	
4.7	Contribution des patentes	17 662 832	-	17 662 832		-	-	17 662 832	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	106 382 836	9 100 593	115 483 429	115 483 429	-	115 483 429	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)	1 743 350 202	(1 639 815 524)	103 534 678	95 491 100	-	95 491 100	8 043 578	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.15	Les revenus sur salaires		1 777 646 824	1 777 646 824	1 777 262 577	-	1 777 262 577	384 247	Non significatif < 1 000 000 FCFA
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		-	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire	91 038 000	-	91 038 000	91 038 000	-	91 038 000	-	
4.23	Retenue a la source	213 185 263	(64 674 630)	148 510 633	158 862 521	-	158 862 521	(10 351 888)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
4.24	Taxe complémentaire sur traitement & salaire	485 201 501	26 438 945	511 640 446	511 640 446	-	511 640 446	-	
4.25	Taxe forfaitaire d habitation	6 690 879	-	6 690 879	6 690 879	-	6 690 879	-	
4.26	Taxe spéciale immobilière sur les loyers	46 690 812	(34 296 622)	12 394 190	12 394 190	-	12 394 190	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières	12 024 051	(1 500 000)	10 524 051	5 619 240	-	5 619 240	4 904 811	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-	1 500 000	(1 500 000)	-	-	
	Direction Générale des Mines et de la Géologie (DGMG)	-	-	-	-	-	-	-	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
	Société Équatoriale des Mines (SEM)	-	-	-	-	-	-	-	
6.1	Dividendes		-	-		-	-	-	
	Direction Générale des Douanes et des Droits Indirects (DGDDI)	-	-	-	553 246 935	-	553 246 935	(553 246 935)	
7.1	Droit de douane import (DDI)		-	-	472 887 276	-	472 887 276	(472 887 276)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	4 808 595	-	4 808 595	(4 808 595)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	304 196	-	304 196	(304 196)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-	206 223	-	206 223	(206 223)	Déclaration en douane non reconnu par la société
7.7	Contribution Communautaire Intégration (CCI)		-	-	3 669 749	-	3 669 749	(3 669 749)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	458 949	-	458 949	(458 949)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	2 081 081	-	2 081 081	(2 081 081)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-	109 966	-	109 966	(109 966)	Déclaration en douane non reconnu par la société
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	68 720 900	-	68 720 900	(68 720 900)	Déclaration en douane non reconnu par la société
	Autres administrations	-	-	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
	Total Paiements en numéraire	90 221 867 282	(446 979 157)	89 774 888 125	92 718 434 702	(2 263 364 513)	90 455 070 189	(680 182 064)	
	Dépenses Sociales	2 696 855 967	-	2 696 855 967	-	-	-	2 696 855 967	
9.1	Dépenses sociales obligatoires	730 885 643	-	730 885 643		-	-	730 885 643	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions	1 965 970 324	-	1 965 970 324		-	-	1 965 970 324	
	Total dépenses sociales	2 696 855 967	-	2 696 855 967	-	-	-	2 696 855 967	
	Dépenses environnementales	-	-	-	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
	Dispositions relatives aux infrastructures et accords de troc	-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	92 918 723 249	(446 979 157)	92 471 744 092	92 718 434 702	(2 263 364 513)	90 455 070 189	2 016 673 903	

Dénomination de la société COMILOG Période 2021

N°	Nomenclature des flux	Par la société – Originale	Par la société – Adjust.	Par la société – Définitif	Par le gouvernement – Originale	Par le gouvernement – Adjust.	Par le gouvernement – Définitif	Différence finale	Commentaire
	Provisions légales	10 743 758 077	-	10 743 758 077	-	-	-	10 743 758 077	
1.1	PID (Dotation 2021)		-	-		-	-	-	
1.2	PIH (Dotation 2021)		-	-		-	-	-	
1.3	Autres Provisions (Dotation 2021)	10 743 758 077	-	10 743 758 077		-	-	10 743 758 077	
	Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon	-	-	-	-	-	-	-	
2.1	Part d'huile de l'Etat		-	-		-	-	-	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-			-	-	
	Total Paiements en numéraire	45 975 140 963	375 619 803	46 350 760 766	100 295 589 133	(50 282 795 415)	50 012 793 718	(3 662 032 952)	
	Direction Générale des Hydrocarbures (DGH)	-	-	-	-	-	-	-	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile		-	-		-	-	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public		-	-		-	-	-	
	Direction Générale de de la Comptabilité Publique et du Trésor	-	-	-	-	-	-	-	
3.11	Fonds de soutien aux hydrocarbures		-	-		-	-	-	
3.12	Fonds d'équipement		-	-		-	-	-	
3.13	Fonds de formation		-	-		-	-	-	
3.14	Fonds d'impact environnemental		-	-		-	-	-	
	Direction Générale des Impôts (DGI)	22 408 786 968	375 619 803	22 784 406 771	63 099 847 221	(41 249 836 080)	21 850 011 141	934 395 630	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties	263 371 512	-	263 371 512	263 371 512	-	263 371 512	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle		-	-		-	-	-	
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat		162 400 533	162 400 533	162 400 533	-	162 400 533	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières	7 457 886 941	-	7 457 886 941	48 675 648 521	(41 217 761 580)	7 457 886 941	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)		-	-		-	-	-	
4.15	Les revenus sur salaires	4 602 460 273	(1 003 290 618)	3 599 169 655	3 599 169 655	-	3 599 169 655	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)	9 150 672 612	(9 150 672 612)	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		9 150 672 612	9 150 672 612	9 150 672 612	-	9 150 672 612	-	
4.22	Redevance superficiaire		-	-	32 074 500	(32 074 500)	-	-	
4.23	Retenue a la source	899 071 047	1 216 509 888	2 115 580 935	1 216 509 888	-	1 216 509 888	899 071 047	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.24	Taxe complémentaire sur traitement & salaire		-	-		-	-	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers	35 324 583	-	35 324 583		-	-	35 324 583	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-		-	-	-	
	Direction Générale des Mines et de la Géologie (DGMG)	6 091 307 008	-	6 091 307 008	15 132 969 482	(9 032 959 335)	6 100 010 147	(8 703 139)	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières	500 000	-	500 000	1 125 000	-	1 125 000	(625 000)	Non significatif < 1 000 000 FCFA
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation	34 212 800	-	34 212 800	42 766 000	-	42 766 000	(8 553 200)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle	6 021 972 890	-	6 021 972 890	15 054 932 224	(9 032 959 335)	6 021 972 889	1	Non significatif < 1 000 000 FCFA
5.8	Taxes d'Extraction	34 621 318	-	34 621 318	34 146 258	-	34 146 258	475 060	Non significatif < 1 000 000 FCFA
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
	Société Équatoriale des Mines (SEM)	-	-	-	-	-	-	-	
6.1	Dividendes		-	-		-	-	-	
	Direction Générale des Douanes et des Droits Indirects (DGDDI)	17 475 046 987	-	17 475 046 987	22 062 772 430	-	22 062 772 430	(4 587 725 443)	
7.1	Droit de douane import (DDI)	17 475 046 987	-	17 475 046 987	20 712 770 991	-	20 712 770 991	(3 237 724 004)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	1 350 001 439	-	1 350 001 439	(1 350 001 439)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-		-	-	-	
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-		-	-	-	
7.7	Contribution Communautaire Intégration (CCI)		-	-		-	-	-	
7.8	Prélèvement OHADA (OAD)		-	-		-	-	-	
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-		-	-	-	
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-		-	-	-	
	Autres administrations	-	-	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions		-	-		-	-	-	
	Total Paiements en numéraire	45 975 140 963	375 619 803	46 350 760 766	100 295 589 133	(50 282 795 415)	50 012 793 718	(3 662 032 952)	
	Dépenses Sociales	16 448 907 975	(6 131 357 523)	10 317 550 452	-	-	-	10 317 550 452	
9.1	Dépenses sociales obligatoires	117 227 268	-	117 227 268		-	-	117 227 268	
9.2	Dépenses sociales volontaires	14 586 612 257	(6 131 357 523)	8 455 254 734		-	-	8 455 254 734	
9.3	Dépenses PID & PIH et autres provisions	1 745 068 450	-	1 745 068 450		-	-	1 745 068 450	
	Total dépenses sociales	16 448 907 975	(6 131 357 523)	10 317 550 452	-	-	-	10 317 550 452	
	Dépenses environnementales	755 933 669	-	755 933 669	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires	755 933 669	-	755 933 669		-	-	755 933 669	
	Dispositions relatives aux infrastructures et accords de troc	-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	63 179 982 607	(5 755 737 720)	57 424 244 887	100 295 589 133	(50 282 795 415)	50 012 793 718	6 655 517 500	

Dénomination de la société TotalEnergie EP GABON — Période 2021

N°	Nomenclature des flux	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
Provisions légales		**13 057 056 069**	**-**	**13 057 056 069**	**-**	**-**	**-**	**13 057 056 069**	
1.1	PID (Dotation 2021)	3 788 543 650	-	3 788 543 650		-	-	3 788 543 650	
1.2	PIH (Dotation 2021)	9 268 512 419	-	9 268 512 419		-	-	9 268 512 419	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon		**14 808 832 501**	**-**	**14 808 832 501**	**-**	**16 920 840 301**	**16 920 840 301**	**(2 112 007 800)**	
2.1	Part d'huile de l'Etat	14 808 832 501	-	14 808 832 501		16 920 840 301	16 920 840 301	(2 112 007 800)	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC			-			-	-	
Total Paiements en numéraire		**72 429 066 918**	**(188 170 668)**	**72 240 896 250**	**68 307 077 984**	**2 753 739 994**	**71 060 817 978**	**1 180 078 272**	
Direction Générale des Hydrocarbures (DGH)		**67 290 955 446**	**(344 426 518)**	**66 946 528 928**	**64 212 290 056**	**2 733 628 439**	**66 945 918 495**	**610 433**	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes	2 807 687 457	(74 059 018)	2 733 628 439		2 733 628 439	2 733 628 439	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	64 212 900 489	-	64 212 900 489	64 212 290 056	-	64 212 290 056	610 433	Non significatif < 1 000 000 FCFA
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	270 367 500	(270 367 500)	-		-	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor		**-**	**1 299 375 113**	**1 299 375 113**	**-**	**20 111 555**	**20 111 555**	**1 279 263 558**	
3.11	Fonds de soutien aux hydrocarbures		529 867 613	529 867 613		10 148 982	10 148 982	519 718 631	Soumission tardive des FDs
3.12	Fonds d'équipement		270 367 500	270 367 500		-	-	270 367 500	Soumission tardive des FDs
3.13	Fonds de formation		457 545 000	457 545 000		-	-	457 545 000	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		41 595 000	41 595 000		9 962 573	9 962 573	31 632 427	Soumission tardive des FDs
Direction Générale des Impôts (DGI)		**3 656 578 367**	**(155 706 650)**	**3 500 871 717**	**3 468 786 573**	**-**	**3 468 786 573**	**32 085 144**	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		8 415 716	8 415 716	8 415 716	-	8 415 716	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle		-	-		-	-	-	
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	93 677 277	-	93 677 277	93 677 277	-	93 677 277	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)	1 854 436 732	(1 803 885 421)	50 551 311	50 188 085	-	50 188 085	363 226	Non significatif < 1 000 000 FCFA
4.15	Les revenus sur salaires		1 854 436 732	1 854 436 732	1 854 436 732	-	1 854 436 732	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement	77 909 201	(8 415 716)	69 493 485	69 493 485	-	69 493 485	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)	31 721 918	-	31 721 918		-	-	31 721 918	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire	296 768 122	(155 706 650)	141 061 472	141 061 472	-	141 061 472	-	
4.23	Retenue a la source	797 389 158	(50 551 311)	746 837 847	746 837 847	-	746 837 847	-	
4.24	Taxe complémentaire sur traitement & salaire	504 675 959	-	504 675 959	504 675 959	-	504 675 959	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers		-	-		-	-	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-		-	-	-	
Direction Générale des Mines et de la Géologie (DGMG)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		**494 120 492**	**-**	**494 120 492**	**626 001 355**	**-**	**626 001 355**	**(131 880 863)**	
7.1	Droit de douane import (DDI)	494 120 492	-	494 120 492	550 004 168	-	550 004 168	(55 883 676)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	2 653 100	-	2 653 100	(2 653 100)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	152 518	-	152 518	(152 518)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-	40 314	-	40 314	(40 314)	Déclaration en douane non reconnu par la société
7.7	Contribution Communautaire Intégration (CCI)		-	-	2 963 718	-	2 963 718	(2 963 718)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	370 542	-	370 542	(370 542)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	1 594 014	-	1 594 014	(1 594 014)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	68 222 981	-	68 222 981	(68 222 981)	Déclaration en douane non reconnu par la société
Autres administrations		**987 412 613**	**(987 412 613)**	**-**	**-**	**-**	**-**	**-**	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	987 412 613	(987 412 613)	-		-	-	-	
Total Paiements en numéraire		**72 429 066 918**	**(188 170 668)**	**72 240 896 250**	**68 307 077 984**	**2 753 739 994**	**71 060 817 978**	**1 180 078 272**	
Dépenses Sociales		**70 011 421**	**6 143 667 463**	**6 213 678 884**	**-**	**-**	**-**	**6 213 678 884**	
9.1	Dépenses sociales obligatoires	55 215 421	-	55 215 421		-	-	55 215 421	
9.2	Dépenses sociales volontaires	14 796 000	-	14 796 000		-	-	14 796 000	
9.3	Dépenses PID & PIH et autres provisions		6 143 667 463	6 143 667 463		-	-	6 143 667 463	
Total dépenses sociales		**70 011 421**	**6 143 667 463**	**6 213 678 884**	**-**	**-**	**-**	**6 213 678 884**	
Dépenses environnementales		**41 595 000**	**(41 595 000)**	**-**	**-**	**-**	**-**		
10.1	Dépenses environnementales obligatoires	41 595 000	(41 595 000)	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		**-**	**-**	**-**	**-**	**-**	**-**		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	**72 540 673 339**	**5 913 901 795**	**78 454 575 134**	**68 307 077 984**	**2 753 739 994**	**71 060 817 978**	**7 393 757 156**	

Dénomination de la société Assala Gabon Energy — Période 2021

N°	Nomenclature des flux	Par la société Originale	Par la société Adjust.	Par la société Définitif	Par le gouvernement Originale	Par le gouvernement Adjust.	Par le gouvernement Définitif	Différence finale	Commentaire
Provisions légales		**5 491 019 319**	**-**	**5 491 019 319**	**-**	**-**	**-**	**5 491 019 319**	
1.1	PID (Dotation 2021)	2 625 465 437	-	2 625 465 437		-	-	2 625 465 437	
1.2	PIH (Dotation 2021)	2 865 553 882	-	2 865 553 882		-	-	2 865 553 882	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon		**61 951 572 520**	**-**	**61 951 572 520**	**-**	**104 531 122 464**	**104 531 122 464**	**(42 579 549 944)**	
2.1	Part d'huile de l'Etat	61 951 572 520	-	61 951 572 520		104 531 122 464	104 531 122 464	(42 579 549 944)	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC			-			-	-	
Total Paiements en numéraire		**57 450 936 611**	**(16 846 336 588)**	**40 604 600 023**	**41 795 257 133**	**(1 039 302 407)**	**40 755 954 726**	**(151 354 703)**	
Direction Générale des Hydrocarbures (DGH)		**18 752 774 462**	**(2 558 627 778)**	**16 194 146 684**	**17 233 449 091**	**(1 039 302 407)**	**16 194 146 684**	**-**	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	16 429 773 064	(235 626 380)	16 194 146 684	17 233 449 091	(1 039 302 407)	16 194 146 684	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	2 323 001 398	(2 323 001 398)	-		-	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor		**-**	**2 323 001 398**	**2 323 001 398**	**-**	**-**	**-**	**2 323 001 398**	
3.11	Fonds de soutien aux hydrocarbures		511 362 646	511 362 646		-	-	511 362 646	Soumission tardive des FDs
3.12	Fonds d'équipement		696 819 350	696 819 350		-	-	696 819 350	Soumission tardive des FDs
3.13	Fonds de formation		759 600 736	759 600 736		-	-	759 600 736	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		355 218 666	355 218 666		-	-	355 218 666	Soumission tardive des FDs
Direction Générale des Impôts (DGI)		**38 698 162 149**	**(16 610 710 208)**	**22 087 451 941**	**22 089 756 747**	**-**	**22 089 756 747**	**(2 304 806)**	
4.1	Acte soumis aux droits fixes		6 000 000	6 000 000		6 000 000	6 000 000	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		-	-		-	-	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle		-	-		-	-	-	
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	188 500 866	-	188 500 866	189 463 950	-	189 463 950	(963 084)	Non significatif < 1 000 000 FCFA
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières	10 812 771 769	-	10 812 771 769	10 812 771 769	-	10 812 771 769	-	
4.14	IRPP (autres revenus)	7 766 411 237	(7 635 462 283)	130 948 954	133 253 754	-	133 253 754	(2 304 800)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
4.15	Les revenus sur salaires		7 918 313 620	7 918 313 620	7 918 313 620	-	7 918 313 620	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement	35 396 132	-	35 396 132	35 396 132	-	35 396 132	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)	24 000 000	-	24 000 000	24 000 000	-	24 000 000	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire	184 728 084	-	184 728 084	184 728 084	-	184 728 084	-	
4.23	Retenue a la source	1 239 637 549	(282 851 337)	956 786 212	956 786 211	-	956 786 211	1	Non significatif < 1 000 000 FCFA
4.24	Taxe complémentaire sur traitement & salaire	1 744 965 724	-	1 744 965 724	1 744 002 647	-	1 744 002 647	963 077	Non significatif < 1 000 000 FCFA
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers	85 040 580	-	85 040 580	85 040 580	-	85 040 580	-	
4.27	Taxe sur la valeur ajoutée	16 616 710 208	(16 616 710 208)	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-	6 000 000	(6 000 000)	-	-	
Direction Générale des Mines et de la Géologie (DGMG)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		**-**	**-**	**-**	**2 472 051 295**	**-**	**2 472 051 295**	**(2 472 051 295)**	
7.1	Droit de douane import (DDI)		-	-	2 117 016 996	-	2 117 016 996	(2 117 016 996)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	23 728 309	-	23 728 309	(23 728 309)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	2 609 676	-	2 609 676	(2 609 676)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-	97 471	-	97 471	(97 471)	Déclaration en douane non reconnu par la société
7.7	Contribution Communautaire Intégration (CCI)		-	-	34 494 127	-	34 494 127	(34 494 127)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	4 312 428	-	4 312 428	(4 312 428)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	17 232 054	-	17 232 054	(17 232 054)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-	96 170	-	96 170	(96 170)	Déclaration en douane non reconnu par la société
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	272 464 064	-	272 464 064	(272 464 064)	Déclaration en douane non reconnu par la société
Autres administrations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
Total Paiements en numéraire		**57 450 936 611**	**(16 846 336 588)**	**40 604 600 023**	**41 795 257 133**	**(1 039 302 407)**	**40 755 954 726**	**(151 354 703)**	
Dépenses Sociales		**67 412 312**	**4 132 271 298**	**4 199 683 610**	**-**	**-**	**-**	**4 199 683 610**	
9.1	Dépenses sociales obligatoires	67 412 312	-	67 412 312		-	-	67 412 312	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		4 132 271 298	4 132 271 298		-	-	4 132 271 298	
Total dépenses sociales		**67 412 312**	**4 132 271 298**	**4 199 683 610**	**-**	**-**	**-**	**4 199 683 610**	
Dépenses environnementales		**-**	**-**	**-**	**-**	**-**	**-**		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		**-**	**-**	**-**	**-**	**-**	**-**		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	**57 518 348 923**	**(12 714 065 290)**	**44 804 283 633**	**41 795 257 133**	**(1 039 302 407)**	**40 755 954 726**	**4 048 328 907**	

Dénomination de la société TULLOW OIL Gabon   Période 2021

N°	Nomenclature des flux	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
Provisions légales		-	-	-	-	-	-	-	
1.1	PID (Dotation 2021)		-	-		-	-	-	
1.2	PIH (Dotation 2021)		-	-		-	-	-	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon		-	-	-	-	-	-	-	
2.1	Part d'huile de l'Etat		-	-		-	-	-	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-			-	-	
Total Paiements en numéraire		37 469 448 150	80 000 000	37 549 448 150	37 550 923 478	-	37 550 923 478	(1 475 328)	
Direction Générale des Hydrocarbures (DGH)		17 050 249 440	-	17 050 249 440	17 050 634 268	-	17 050 634 268	(384 828)	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	17 050 249 440	-	17 050 249 440	17 050 634 268	-	17 050 634 268	(384 828)	Non significatif < 1 000 000 FCFA
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public		-	-		-	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor		-	-	-	-	-	-	-	
3.11	Fonds de soutien aux hydrocarbures		-	-		-	-	-	
3.12	Fonds d'équipement		-	-		-	-	-	
3.13	Fonds de formation		-	-		-	-	-	
3.14	Fonds d'impact environnemental		-	-		-	-	-	
Direction Générale des Impôts (DGI)		20 419 198 710	80 000 000	20 499 198 710	20 499 188 210	-	20 499 188 210	10 500	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		-	-	397 500	-	397 500	(397 500)	Non significatif < 1 000 000 FCFA
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle	435 000	-	435 000		-	-	435 000	Non significatif < 1 000 000 FCFA
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale	2 826 754	-	2 826 754	2 826 754	-	2 826 754	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	1 740 000	-	1 740 000	1 740 000	-	1 740 000	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières	20 341 704 473	80 000 000	20 421 704 473	20 421 731 473	-	20 421 731 473	(27 000)	Non significatif < 1 000 000 FCFA
4.14	IRPP (autres revenus)	41 333 243	(38 843 621)	2 489 622	2 489 622	-	2 489 622	-	
4.15	Les revenus sur salaires		41 333 243	41 333 243	41 333 243	-	41 333 243	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		-	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire		-	-		-	-	-	
4.23	Retenue a la source	20 591 893	(2 489 622)	18 102 271	18 102 271	-	18 102 271	-	
4.24	Taxe complémentaire sur traitement & salaire	10 567 347	-	10 567 347	10 567 347	-	10 567 347	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers		-	-		-	-	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-		-	-	-	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		-	-	-	-	-	-	-	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		-	-	-	1 101 000	-	1 101 000	(1 101 000)	
7.1	Droit de douane import (DDI)		-	-		-	-	-	
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-		-	-	-	
7.3	Contribution spéciale de solidarité (CSS)		-	-		-	-	-	
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-		-	-	-	
7.7	Contribution Communautaire Intégration (CCI)		-	-		-	-	-	
7.8	Prélèvement OHADA (OAD)		-	-		-	-	-	
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-		-	-	-	
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	1 101 000	-	1 101 000	(1 101 000)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
Autres administrations		-	-	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
Total Paiements en numéraire		37 469 448 150	80 000 000	37 549 448 150	37 550 923 478	-	37 550 923 478	(1 475 328)	
Dépenses Sociales		-	-	-	-	-	-	-	
9.1	Dépenses sociales obligatoires		-	-		-	-	-	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		-	-		-	-	-	
Total dépenses sociales		-	-	-	-	-	-	-	
Dépenses environnementales		-	-	-	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	37 469 448 150	80 000 000	37 549 448 150	37 550 923 478	-	37 550 923 478	(1 475 328)	

Dénomination de la société VAALCO GABON SA Période 2021

N°	Nomenclature des flux	Par la société – Originale	Par la société – Adjust.	Par la société – Définitif	Par le gouvernement – Originale	Par le gouvernement – Adjust.	Par le gouvernement – Définitif	Différence finale	Commentaire
	Provisions légales	**2 088 558 064**	**-**	**2 088 558 064**	**-**	**-**	**-**	**2 088 558 064**	
1.1	PID (Dotation 2021)	829 686 434	-	829 686 434		-	-	829 686 434	
1.2	PIH (Dotation 2021)	829 686 434	-	829 686 434		-	-	829 686 434	
1.3	Autres Provisions (Dotation 2021)	429 185 196	-	429 185 196		-	-	429 185 196	
	Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon	**18 675 394 179**	**-**	**18 675 394 179**	**-**	**-**	**-**	**18 675 394 179**	
2.1	Part d'huile de l'Etat	18 675 394 179	-	18 675 394 179		-	-	18 675 394 179	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-			-	-	
	Total Paiements en numéraire	**38 529 677 501**	**(1 944 373 157)**	**36 585 304 344**	**34 815 102 593**	**1 796 615 107**	**36 611 717 700**	**(26 413 356)**	
	Direction Générale des Hydrocarbures (DGH)	**30 203 624 411**	**(253 795 223)**	**29 949 829 188**	**28 153 214 081**	**1 796 615 107**	**29 949 829 188**	**-**	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts	1 796 171 493	-	1 796 171 493		1 796 171 493	1 796 171 493	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile	28 407 452 918	(253 795 223)	28 153 657 695	28 153 214 081	443 614	28 153 657 695	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public		-	-		-	-	-	
	Direction Générale de de la Comptabilité Publique et du Trésor	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
3.11	Fonds de soutien aux hydrocarbures		-	-		-	-	-	
3.12	Fonds d'équipement		-	-		-	-	-	
3.13	Fonds de formation		-	-		-	-	-	
3.14	Fonds d'impact environnemental		-	-		-	-	-	
	Direction Générale des Impôts (DGI)	**6 098 460 551**	**-**	**6 098 460 551**	**6 002 425 247**	**-**	**6 002 425 247**	**96 035 304**	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		-	-		-	-	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle		5 945 475	5 945 475	5 945 475	-	5 945 475	-	
4.7	Contribution des patentes	1 600 000	-	1 600 000	1 600 000	-	1 600 000	-	
4.8	Contribution spéciale de solidarité nationale		665 195	665 195	665 195	-	665 195	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat		26 397 671	26 397 671	26 397 671	-	26 397 671	-	
4.11	Impôt sur les sociétés hors mine et pétrole	36 082 955	-	36 082 955	36 082 955	-	36 082 955	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)	1 040 171 066	(1 040 171 066)	-		-	-	-	
4.15	Les revenus sur salaires		827 366 474	827 366 474	739 798 819	-	739 798 819	87 567 655	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		-	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations	92 410 735	-	92 410 735	92 410 735	-	92 410 735	-	
4.22	Redevance superficiaire	37 422 000	-	37 422 000	37 422 000	-	37 422 000	-	
4.23	Retenue a la source	4 885 651 739	-	4 885 651 739	4 882 306 146	-	4 882 306 146	3 345 593	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.24	Taxe complémentaire sur traitement & salaire		179 796 251	179 796 251	179 796 251	-	179 796 251	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers	5 122 056	-	5 122 056		-	-	5 122 056	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-		-	-	-	
	Direction Générale des Mines et de la Géologie (DGMG)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
	Société Équatoriale des Mines (SEM)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
6.1	Dividendes		-	-		-	-	-	
	Direction Générale des Douanes et des Droits Indirects (DGDDI)	**2 227 592 539**	**(1 690 577 934)**	**537 014 605**	**659 463 265**	**-**	**659 463 265**	**(122 448 660)**	
7.1	Droit de douane import (DDI)	537 014 605	-	537 014 605	575 350 569	-	575 350 569	(38 335 964)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)	1 690 577 934	(1 690 577 934)	-	6 422 368	-	6 422 368	(6 422 368)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	356 808	-	356 808	(356 808)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-	207 658	-	207 658	(207 658)	Déclaration en douane non reconnu par la société
7.7	Contribution Communautaire Intégration (CCI)		-	-	6 927 234	-	6 927 234	(6 927 234)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	866 081	-	866 081	(866 081)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	3 464 803	-	3 464 803	(3 464 803)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	65 867 744	-	65 867 744	(65 867 744)	Déclaration en douane non reconnu par la société
	Autres administrations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
	Total Paiements en numéraire	**38 529 677 501**	**(1 944 373 157)**	**36 585 304 344**	**34 815 102 593**	**1 796 615 107**	**36 611 717 700**	**(26 413 356)**	
	Dépenses Sociales	**-**	**823 275 682**	**823 275 682**	**-**	**-**	**-**	**823 275 682**	
9.1	Dépenses sociales obligatoires		709 436 822	709 436 822		-	-	709 436 822	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		113 838 860	113 838 860		-	-	113 838 860	
	Total dépenses sociales	**-**	**823 275 682**	**823 275 682**	**-**	**-**	**-**	**823 275 682**	
	Dépenses environnementales	**-**	**-**	**-**	**-**	**-**	**-**		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
	Dispositions relatives aux infrastructures et accords de troc	**-**	**-**	**-**	**-**	**-**	**-**		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	**38 529 677 501**	**(1 121 097 475)**	**37 408 580 026**	**34 815 102 593**	**1 796 615 107**	**36 611 717 700**	**796 862 326**	

Dénomination de la société ADDAX | Période 2021

N°	Nomenclature des flux	Par la société – Originale	Par la société – Adjust.	Par la société – Définitif	Par le gouvernement – Originale	Par le gouvernement – Adjust.	Par le gouvernement – Définitif	Différence finale	Commentaire
Provisions légales		-	-	-	-	-	-	-	
1.1	PID (Dotation 2021)		-	-		-	-	-	
1.2	PIH (Dotation 2021)		-	-		-	-	-	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon		-	-	-	-	-	-	-	
2.1	Part d'huile de l'Etat		-	-		-	-	-	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-		-	-	-	
Total Paiements en numéraire		15 401 428 759	156 428 121	15 557 856 880	19 303 278 151	(3 587 637 722)	15 715 640 429	(157 783 549)	
Direction Générale des Hydrocarbures (DGH)		11 779 192 394	(673 454 286)	11 105 738 108	15 018 990 784	(3 897 640 734)	11 121 350 050	(15 611 942)	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)	32 932 122	(32 932 122)	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-	8 000 000	(249 517)	7 750 483	(7 750 483)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.8	RMP Huile	11 439 658 109	(333 920 001)	11 105 738 108	15 010 990 784	(3 897 391 217)	11 113 599 567	(7 861 459)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public	306 602 163	(306 602 163)	-		-	-	-	
Direction Générale de de la Comptabilité Publique et du Trésor		-	306 602 163	306 602 163	-	310 003 012	310 003 012	(3 400 849)	
3.11	Fonds de soutien aux hydrocarbures		84 762 163	84 762 163		96 752 936	96 752 936	(11 990 773)	Soumission tardive des FDs
3.12	Fonds d'équipement		110 920 000	110 920 000		213 250 076	213 250 076	(102 330 076)	Soumission tardive des FDs
3.13	Fonds de formation		110 920 000	110 920 000		-	-	110 920 000	Soumission tardive des FDs
3.14	Fonds d'impact environnemental		-	-		-	-	-	
Direction Générale des Impôts (DGI)		3 971 120 674	71 705 664	4 042 826 338	4 037 741 043	-	4 037 741 043	5 085 295	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		20 693 258	20 693 258	20 693 258	-	20 693 258	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle	24 185 835	-	24 185 835	24 185 835	-	24 185 835	-	
4.7	Contribution des patentes	400 000	-	400 000	400 000	-	400 000	-	
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	96 156 536	-	96 156 536	96 156 536	-	96 156 536	-	
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		32 932 122	32 932 122	32 932 122	-	32 932 122	-	
4.14	IRPP (autres revenus)	2 867 189 865	(2 781 980 996)	85 208 869	85 208 869	-	85 208 869	-	
4.15	Les revenus sur salaires		2 869 550 823	2 869 550 823	2 869 550 823	-	2 869 550 823	-	
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement		-	-		-	-	-	
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		29 224 437	29 224 437	29 224 437	-	29 224 437	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		2 800 000	2 800 000	2 800 000	-	2 800 000	-	
4.22	Redevance superficiaire	62 860 000	-	62 860 000	62 860 000	-	62 860 000	-	
4.23	Retenue a la source	105 601 984	(55 240 427)	50 361 557	50 361 557	-	50 361 557	-	
4.24	Taxe complémentaire sur traitement & salaire	724 384 128	-	724 384 128	724 384 128	-	724 384 128	-	
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers	64 563 773	(25 580 295)	38 983 478	38 983 478	-	38 983 478	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI	25 778 553	(20 693 258)	5 085 295		-	-	5 085 295	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières		-	-		-	-	-	
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation		-	-		-	-	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle		-	-		-	-	-	
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes		-	-		-	-	-	
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
Société Équatoriale des Mines (SEM)		-	-	-	-	-	-	-	
6.1	Dividendes		-	-		-	-	-	
Direction Générale des Douanes et des Droits Indirects (DGDDI)		102 690 271	-	102 690 271	246 546 324	-	246 546 324	(143 856 053)	
7.1	Droit de douane import (DDI)	102 690 271	-	102 690 271	191 363 875	-	191 363 875	(88 673 604)	Déclaration en douane non reconnu par la société
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	27 010 153	-	27 010 153	(27 010 153)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-	1 262 709	-	1 262 709	(1 262 709)	Déclaration en douane non reconnu par la société
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-	6 604	-	6 604	(6 604)	Déclaration en douane non reconnu par la société
7.7	Contribution Communautaire Intégration (CCI)		-	-	1 788 259	-	1 788 259	(1 788 259)	Déclaration en douane non reconnu par la société
7.8	Prélèvement OHADA (OAD)		-	-	223 609	-	223 609	(223 609)	Déclaration en douane non reconnu par la société
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-	894 177	-	894 177	(894 177)	Déclaration en douane non reconnu par la société
7.13	Redevance scanner (RDS)		-	-	384 680	-	384 680	(384 680)	Déclaration en douane non reconnu par la société
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-	23 612 258	-	23 612 258	(23 612 258)	Déclaration en douane non reconnu par la société
Autres administrations		(451 574 580)	451 574 580	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	(451 574 580)	451 574 580	-		-	-	-	
Total Paiements en numéraire		15 401 428 759	156 428 121	15 557 856 880	19 303 278 151	(3 587 637 722)	15 715 640 429	(157 783 549)	
Dépenses Sociales		26 400 000	-	26 400 000	-	-	-	26 400 000	
9.1	Dépenses sociales obligatoires	26 400 000	-	26 400 000		-	-	26 400 000	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		-	-		-	-	-	
Total dépenses sociales		26 400 000	-	26 400 000	-	-	-	26 400 000	
Dépenses environnementales		-	-	-	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
Dispositions relatives aux infrastructures et accords de troc		-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	15 427 828 759	156 428 121	15 584 256 880	19 303 278 151	(3 587 637 722)	15 715 640 429	(131 383 549)	

Dénomination de la société SOCIETE EQUATORIALE DES MINES — Période 2021

N°	Nomenclature des flux	Par la société Originale	Par la société Adjust.	Par la société Définitif	Par le gouvernement Originale	Par le gouvernement Adjust.	Par le gouvernement Définitif	Différence finale	Commentaire
	Provisions légales	-	-	-	-	-	-	-	
1.1	PID (Dotation 2021)		-	-		-	-	-	
1.2	PIH (Dotation 2021)		-	-		-	-	-	
1.3	Autres Provisions (Dotation 2021)		-	-		-	-	-	
	Parts d'huile de l'Etat Brut valorisé au PCO collecté par la Gabon	-	-	-	-	-	-	-	
2.1	Part d'huile de l'Etat		-	-		-	-	-	
2.2	Part du gaz de l'Etat		-	-		-	-	-	
2.3	Part de production de la GOC		-	-		-	-	-	
	Total Paiements en numéraire	243 019 643	3 398 037 240	3 641 056 883	3 664 043 253	(22 436 451)	3 641 606 802	(549 919)	
	Direction Générale des Hydrocarbures (DGH)	-	-	-	-	-	-	-	
3.1	Bonus		-	-		-	-	-	
3.2	Contrats de Partage (Ventes Etat Huile)		-	-		-	-	-	
3.3	CONTRÔLE FISCAUX RECETTES DOMANIALES (Pénalité RMP)		-	-		-	-	-	
3.4	Discounts		-	-		-	-	-	
3.5	Dividendes		-	-		-	-	-	
3.6	Revenus du pipe 18 pouces		-	-		-	-	-	
3.7	RMP Gaz		-	-		-	-	-	
3.8	RMP Huile		-	-		-	-	-	
3.9	Ventes Etat Gaz		-	-		-	-	-	
3.10	Autres Paiements (> 5 millions FCFA) aux Trésor Public		-	-		-	-	-	
	Direction Générale de de la Comptabilité Publique et du Trésor	-	-	-	-	-	-	-	
3.11	Fonds de soutien aux hydrocarbures		-	-		-	-	-	
3.12	Fonds d'équipement		-	-		-	-	-	
3.13	Fonds de formation		-	-		-	-	-	
3.14	Fonds d'impact environnemental		-	-		-	-	-	
	Direction Générale des Impôts (DGI)	181 239 780	-	181 239 780	218 110 203	(26 561 451)	191 548 752	(10 308 972)	
4.1	Acte soumis aux droits fixes		-	-		-	-	-	
4.2	Autres produits et taxes		-	-		-	-	-	
4.3	Autres produits miniers		-	-		-	-	-	
4.4	Contrib. foncière des propriétés bâties		-	-		-	-	-	
4.5	Contrib. foncière des propriétés non bâties		-	-		-	-	-	
4.6	Contribution a la formation professionnelle	3 247 195	-	3 247 195	2 830 742	-	2 830 742	416 453	Non significatif < 1 000 000 FCFA
4.7	Contribution des patentes		-	-		-	-	-	
4.8	Contribution spéciale de solidarité nationale		-	-		-	-	-	
4.9	Domaines miniers (manganèse)		-	-		-	-	-	
4.10	Fonds national de l'habitat	34 964 218	-	34 964 218	27 121 525	-	27 121 525	7 842 693	Taxes reportée par l'entreprise extractive non confirmée
4.11	Impôt sur les sociétés hors mine et pétrole		-	-		-	-	-	
4.12	Impôt sur les sociétés minières		-	-		-	-	-	
4.13	Impôt sur les sociétés pétrolières		-	-		-	-	-	
4.14	IRPP (autres revenus)		-	-		-	-	-	
4.15	Les revenus sur salaires		47 369 933	47 369 933	47 369 933	-	47 369 933	-	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.16	Pénalité taxe sur la valeur ajoutée		-	-		-	-	-	
4.17	Pénalités de recouvrement	72 133 830	(18 479 608)	53 654 222	25 784 009	-	25 784 009	27 870 213	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.18	Précompte tva trésor		-	-		-	-	-	
4.19	R.C.M (dividende, jetons, tantième)		-	-		-	-	-	
4.20	R.C.M assimilée (redressement)		-	-		-	-	-	
4.21	R.C.M autres participations		-	-		-	-	-	
4.22	Redevance superficiaire		-	-	10 668 900	-	10 668 900	(10 668 900)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
4.23	Retenue a la source	47 369 983	(47 369 933)	50	35 769 481	-	35 769 481	(35 769 431)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
4.24	Taxe complémentaire sur traitement & salaire	23 524 554	-	23 524 554	23 524 554	-	23 524 554	-	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
4.25	Taxe forfaitaire d habitation		-	-		-	-	-	
4.26	Taxe spéciale immobilière sur les loyers		18 479 608	18 479 608	18 479 608	-	18 479 608	-	
4.27	Taxe sur la valeur ajoutée		-	-		-	-	-	
4.28	Taxe sur les carrières		-	-		-	-	-	
4.29	Autres Paiements (> 5 millions FCFA) à la DGI		-	-	26 561 451	(26 561 451)	-	-	
	Direction Générale des Mines et de la Géologie (DGMG)	57 066 700	-	57 066 700	44 184 505	4 125 000	48 309 505	8 757 195	
5.1	Droits Fixes Mines		-	-		-	-	-	
5.2	Droits Fixes Carrières	4 500 000	-	4 500 000	1 500 000	4 125 000	5 625 000	(1 125 000)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
5.3	Droits Fixes Habilitations		-	-		-	-	-	
5.4	Redevances superficiaires Recherche		-	-		-	-	-	
5.5	Redevances superficiaires Exploitation	16 165 000	-	16 165 000	16 165 000	-	16 165 000	-	
5.6	Redevances superficiaires Carrières		-	-		-	-	-	
5.7	Redevance Minière Proportionnelle	35 415 268	-	35 415 268	26 519 505	-	26 519 505	8 895 763	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
5.8	Taxes d'Extraction		-	-		-	-	-	
5.9	Taxes de Commercialisation		-	-		-	-	-	
5.10	Amendes	986 432	-	986 432		-	-	986 432	Non significatif < 1 000 000 FCFA
5.11	Autres Paiements (> 5 millions FCFA) à la DGMG		-	-		-	-	-	
	Société Équatoriale des Mines (SEM)	-	3 398 037 240	3 398 037 240	3 398 037 240	-	3 398 037 240	-	
6.1	Dividendes		3 398 037 240	3 398 037 240	3 398 037 240	-	3 398 037 240	-	
	Direction Générale des Douanes et des Droits Indirects (DGDDI)	4 713 163	-	4 713 163	3 711 305	-	3 711 305	1 001 858	
7.1	Droit de douane import (DDI)	4 713 163	-	4 713 163	1 519 566	-	1 519 566	3 193 597	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
7.2	Taxe sur la Valeur Ajoutée (TVA)		-	-	2 191 739	-	2 191 739	(2 191 739)	Déclaration en douane non reconnu par la société
7.3	Contribution spéciale de solidarité (CSS)		-	-		-	-	-	
7.4	Droit d'accise (DAC)		-	-		-	-	-	
7.5	Taxe spécifique (TSP)		-	-		-	-	-	
7.6	Taxe Communautaire Intégration (TCI)		-	-		-	-	-	
7.7	Contribution Communautaire Intégration (CCI)		-	-		-	-	-	
7.8	Prélèvement OHADA (OAD)		-	-		-	-	-	
7.9	Droit de sortie (DSO)		-	-		-	-	-	
7.10	Taxe sur les produits minéraux (TPM)		-	-		-	-	-	
7.11	Précompte IRPP (PIR)		-	-		-	-	-	
7.12	Contribution pour l'Union Africaine (CAF)		-	-		-	-	-	
7.13	Redevance scanner (RDS)		-	-		-	-	-	
7.14	Autres Paiements (> 5 millions FCFA) à la DGDDI		-	-		-	-	-	
	Autres administrations	-	-	-	-	-	-	-	
8.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-		-	-	-	
	Total Paiements en numéraire	243 019 643	3 398 037 240	3 641 056 883	3 664 043 253	(22 436 451)	3 641 606 802	(549 919)	
	Dépenses Sociales	-	-	-	-	-	-	-	
9.1	Dépenses sociales obligatoires		-	-		-	-	-	
9.2	Dépenses sociales volontaires		-	-		-	-	-	
9.3	Dépenses PID & PIH et autres provisions		-	-		-	-	-	
	Total dépenses sociales	-	-	-	-	-	-	-	
	Dépenses environnementales	-	-	-	-	-	-		
10.1	Dépenses environnementales obligatoires		-	-		-	-	-	
10.2	Dépenses environnementales volontaires		-	-		-	-	-	
	Dispositions relatives aux infrastructures et accords de troc	-	-	-	-	-	-		
11.1	Total budget de l'engagement / travaux		-	-		-	-		
11.2	Travaux payés du 01/01/2021 au 31/12/2021		-	-		-	-		
11.3	Valeur cumulée des travaux payés jusqu'au 31/12/2021		-	-		-	-		
	Total des paiements	243 019 643	3 398 037 240	3 641 056 883	3 664 043 253	(22 436 451)	3 641 606 802	(549 919)	

Appendix 22: Work team and people involved

Work team - MOORE Insight	
Paul Stockton	Managing Partner
Rached Maalej	Team Manager
Bilel Yahyaoui	Financial Specialist
Mayombo Acheul Jacques	Financial Specialist
Wilfried MBOT Nguema	Tax and legal specialist
ONDO Hans Cédric	Mining Expert

Permanent Secretariat of the EITI National Committee	
Marcellin NZIENGUI	Permanent Technical Secretary EITI Gabon

EITI GMP Gabon	
Léontine Bibey: GMP President	GMP President
Francis LENDJOUGOU	GMP member
Elvis OSSINDJI	GMP member
Michel DAMAS	GMP member
Petit Lambert OVONO	GMP member
Raîssa OYE ASSEKO	GMP member
Claude Marie Térence ANDTOUNGOU	GMP member
Thomas PUCHEU	GMP member
Jacqueline Bignoumba	GMP member
Didier REVANDINE	GMP member
Styve ABESSOLO	GMP member
Georges Mpaga	GMP member
Danielle Cibelle BIWAOU	GMP member
Edgard MBINA KOMBILA	GMP member
Yvon Martial NTZANTZI MIYAGOU	GMP member
Patricia Lydie MOUELLET	GMP member
Michel TSAMBA	GMP member
TCHICOT YVON	GMP member
frederique EYANG BEYEME	GMP member
Guy René MOMBO LEMBOMB	GMP member

FOR MORE INFORMATION:

DONOR FUNDED SERVICES

INTERNAL AUDIT, CONSULTING, ACCOUNTING, PAYROLL, EXPENDITURE VERIFICATION, TAX, FORENSIC, COUNTER FRAUD, AML, CYBER SECURITY AND OTHER RELATED SERVICES TO THE INTERNATIONAL DONOR ORGANIZATIONS AND IMPLEMENTING AGENCIES.

HTTPS://WWW.MOORE-GLOBAL.COM/INDUSTRIES/DONOR-FUNDED-SERVICES

PRINTED BY © MOORE INSIGHT, A TRADING NAME OF MOORE STEPHENS INSIGHT LIMITED.

MOORE STEPHENS INSIGHT LIMITED, REGISTERED IN ENGLAND & WALES WITH REGISTERED NUMBER 07909149. REGISTERED OFFICE: ST. JAMES HOUSE, VICAR LANE, SHEFFIELD, S1 2EX. VAT NUMBER 128794671, FORMS PART OF MOORE GLOBAL, THE INTERNATIONAL NETWORK OF INDEPENDENT MEMBER FIRMS. A LIST OF MEMBERS' NAMES IS OPEN TO INSPECTION AT OUR REGISTERED OFFICE.

WWW.MOORE-INSIGHT.COM