CEMMATS GROUP LTD.

FEASIBILITY STUDY FOR MAINSTREAMING EITI REPORTING IN SIERRA LEONE

MINISTRY OF MINES AND MINERAL RESOURCES EXTRACTIVE INDUSTRIES TECHNICAL ASSISTANCE PROJECT – PHASE 2

FINAL REPORT

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EXECUTIVE SUMMARY

This document presents a report by CEMMATS and Moore SL Ltd. for the project titled "Consultancy to undertake Feasibility Study for Mainstreaming EITI Reporting in Sierra Leone" at the invitation of the Ministry of Mines and Mineral Resources (MMMR) and Extractive Industries Technical Assistance Project- 2 (EITAP-2).

The feasibility study will assess a) to what extent information is required in the EITI Standard, or is otherwise relevant for achieving the objectives outlined in the MSG's work plan; b) the quality of the data with respect to its comprehensiveness, disaggregation and timeliness; c) how much of the data is already made publicly available in governmental and corporate systems; d) outline any barriers or gaps in timely, comprehensive and reliable disclosures, as well as technical or financial support needs; e) document stakeholders' views and willingness to embed EITI disclosures in government and corporate systems and f) propose a roadmap for embedding EITI disclosures and the process for future EITI implementation.

This feasibility study seeks to provide evidence of how EITI disclosures required under Requirements 2-6 of the EITI Standard are already publicly available, and that the disclosures are timely, comprehensive and reliable.

The main findings have been recorded under various EITI requirements. It seems obvious that the MDAs involved in the mining and petroleum sectors could do a lot to mainstream information required by the EITI. A considerable amount of information is already available with the current cadastral systems which only require rearrangement and consolidation in order to display them in portals and websites that are easily accessed by the public. Some of the "contextual information" is assessable via various government portals. A conscious effort needs to be made by such institutions such as the NMA, PD and EPA which are represented on the MSG. With interventions by EITI, donors and civil society, there have been gains over the years in transparency. However laws, especially related to subnational transfers and the resolve of government need to improve to make further gains.

It is recommended that the relevant funds be provided to implement the recommendations and that staff be deployed to help prepare and display the information. It is the view of the consultants that existing possibilities which are low hanging fruits must be exploited to the full before embarking on a second, more sophisticated mainstreaming exercise that would involve additional databases and their integration.

This report provides a background to EITI implementation, presents the main findings with regards to data availability, comprehensiveness and reliability, including recommendations to be addressed. It also has a list of findings and a separate section summarising the findings and costs for implementation.

1.0 INTRODUCTION

1.1 Background

This document presents a report by CEMMATS and Moore SL Ltd. for the project titled "Consultancy to undertake Feasibility Study for Mainstreaming EITI Reporting in Sierra Leone" at the invitation of the Ministry of Mines and Mineral Resources (MMMR) and Extractive Industries Technical Assistance Project- 2 (EITAP-2).

Mining has been a major contributor to the Sierra Leonean economy since gaining independence in 1961. The mineral sector in Sierra Leone is made up of three sub-sectors; the large-scale production of non-precious minerals such as Rutile, Bauxite and more recently iron ore, large scale production of precious minerals, particularly diamonds and artisanal and small-scale production of precious minerals, mainly diamonds, and to a much lesser extent, gold. The industry comprises a combination of a few large operations, a dwindling number of small-sized companies and a very large number of artisanal mines. The oil and gas industry in Sierra Leone is in the exploration stage, and the country is not yet an oil producer. Discoveries of natural gas and oil during the decade have sparked the interest of several global oil producers and several concessions have been given out for exploration. However, the volatility of oil prices in international markets has dampened interest to exploit oil in Sierra Leone. Despite this challenge, the Government has continued efforts to attract investors.

The Extractive Industries Transparency Initiative (EITI) is the global standard for the good governance of oil, gas and mineral resources.[1] In this system, implementing countries are required to provide information on extractive sector company payments and government receipts. It also provides details of various aspects of the sector including institutional settings, legal frameworks, licensing procedures and practices, fiscal regimes, production and export data, subnational payments, etc. In a bid to improve transparency and accountability in the management of its natural resources, the government of Sierra Leone first announced its intention to join the Extractive Industries Transparency Initiative (EITI) in June 2006 and formed thefirst Multi-Stakeholder Group (MSG) in 2007. In February 2008, Sierra Leone was accepted as an EITI candidate at the EITI Board Meeting in Accra, Ghana. Over the next several years Sierra Leone published annual EITI Reports and The Sierra Leone Extractive Industry Transparency Initiative (SLEITI) commenced the production of its 2019 report in accordance with the 'flexible reporting' requirements approved by the EITI Board.

In demonstration of the government's commitment to the EITI process, the Vice President serves as the Champion of EITI and the Minister of State in the Office of the Vice President is Chair of the Multi-Stakeholder Group (MSG). The MSG is the governing body of the EITI process in Sierra Leone; comprising of government, companies and civil society organizations. A 2018

[1] Terms of Reference

validation exercise resulted in the EITI Board agreeing in June 2019 that the country had made meaningful progress overall in implementing the EITI Standard.

In 2018, the EITI Board agreed to a set of recommendations regarding encouraging systematic disclosure or mainstreaming and, additionally, the 2019 EITI Standard enables implementing countries to disclose the information required by the EITI Standard through routine government and corporate reporting systems such as websites, annual reports and other publications. The expectation of the EITI Board is that systematic disclosure should be basis for these reporting systems while EITI Reports would be used to address any gaps and concerns about data quality. Going forward, EITI reports which collate and analyze information from primary sopurces would be used to make this information more accessible and comprehensible, especially for stakeholders that do not have access to online information. Systematic disclosure or mainstreaming could include enabling access to EITI data through public financial reporting, annual company or government agency reports, information portals, and other open data and freedom of information initiatives while ensuring that the published data is timely, disaggregated, comprehensive and reliable. Explanations of the underlying audit and assurance procedures that the data has been subject to should be included together with access to supporting documentation. Mainstreaming refers to the process of realizing this goal, which may include interim measures, pilots, and other capacity building activities. Systematic disclosure is the expectation, with EITI Reports used to provide additional context, collate the sources where systematic disclosures can be found, and address any gaps and concerns about data quality.

This mainstreaming feasibility report is carried out in accordance with the Terms of Reference (Appendix 1). The feasibility study will assess

a) to what extent information is required in the EITI Standard, or is otherwise relevant for achieving the objectives outlined in the MSG's work plan;
b) the quality of the data with respect to its comprehensiveness, disaggregation and timeliness;
c) how much of the data is already made publicly available in governmental and corporate systems;
d) outline any barriers or gaps in timely, comprehensive and reliable disclosures, as well as technical or financial support needs;
e) document stakeholders' views and willingness to embed EITI disclosures in government and corporate systems and
f) propose a roadmap for embedding EITI disclosures and the process for future EITI implementation.

This feasibility study seeks to provide evidence of how EITI disclosures required under Requirements 2-6 of the EITI Standard are already publicly available and accessible, and that the disclosures are timely, comprehensive and reliable.

1.2 Current disclosure avenues

Notwithstanding the objectives of this exercise, there are existing disclosure avenues through information portals, websites and other avenues. Some of these are described herein.

Building on Existing RDF Systems[2]

The Revenue Development Foundation (RDF, www.revenuedevelopment.org) a non-profit consulting organization that helps governments in developing countries to improve revenue mobilization has existing systems that are in use in Sierra Leone.

The Mining Cadastre System (MCAS) at NMA

The first version of the Mining Cadastre Administration System (MCAS) was created and deployed in MMMR Sierra Leone, allowing management of mining licenses in 2010. This activity led to the improvement of efficiency and accountability within the sector and enabled the sector to contribute to the increase of domestic revenues. Similar work was done within the regional offices where MCAS was deployed in 2011 for the management of artisanal licenses. MCAS for regional offices was upgraded twice in 2016 and 2019, and is now connected to the central MCAS at the NMA head office in New England. The GoSL Online Repository portal, which publishes data directly from MCAS was officially launched in 2012, and has been upgraded many times to its current form, which is by far the most comprehensive license registry in the region.

The MCAS system has been constantly improved, with new versions released regularly, including new features or modules based on the evolution of needs of NMA. The current MCAS includes beneficial ownership features, in line with EITI standard and OECD guidance on responsible minerals supply chain. Key features for this module include a more comprehensive Owner Profile, shareholders and beneficial owners' profiles, which provides GoSL the ability to know better who they issue licenses to, the legal persons involved, shareholders and beneficial owners. Another notable feature that RDF designed is the valuation module, which incorporates the activities at the Precious mineral Trading directorate responsible for processing gold and diamond exports. MCAS also allows for the publication of contracts and key legal documents to the Online Repository portal, in order to support the requirements of EITI.

In 2021, RDF implemented the "GovIn" e-service portal, connected to MCAS, for mining companies' online electronic submission of forms. This aims at supporting the agency with centralization of reports, among which C-filling, and to increase companies' compliance of report submission. For EITI company reporting, this mechanism should be built upon, rather than add a new reporting method.

Environmental Cadastre System (ECAS)

The Environmental Cadastre Administration System (ECAS) was implemented at Environmental Protection Agency (EPA-SL) in Sierra Leone in 2017. ECAS provides the EPA with the ability to manage the EIA license process and related permits. ECAS also provides the EPA the ability to capture and store all key documents for licensing management. The ECAS system also publishes the license registry to a portal, providing stakeholder insight into EIA licenses. The

[2] Revenue Development Foundation, Oslo, Norway Draft Concept Note: Data Integration System and Online Reporting for EITI Mainstreaming for the Sierra Leone Extractive Industries Transparency Initiative, June 2021

system utilization at EPA is limited to one unit and a few users. Further broadening of the system to regional offices and other departments have been proposed, but not yet started.

Non Tax Revenue System (NTRS)

RDF has also worked with the National Revenue Authority (NRA) to install a system which captures their Non-Tax Revenue. The Non-Tax Revenue System (NTRS) seamlessly links with MCAS to allow processing of Orders To Pay (OTPs) from NMA. It is used by the NRA Collector based at NMA, who reports to the NRA Non-Tax Revenue Department. The NTRS system may also be used by other MDAs to raise and process OTPs for their Non-Tax Revenues. NTRS is designed to manage payment processing against payment notices retrieved from systems such as MCAS or other systems. NTRS can be used at the same time by multiple government institutions, as it allows configuration of services to manage payment notices for the various fee lists or systems used by each institution.

GoSL Online repository (OR)

The Government of Sierra Leone online repository is a public portal that publishes all key information regarding mineral rights; exploration, mining, dealers and exporters licenses, as well as related payments. The data is published directly from the NMA MCAS system, where all licenses are managed. The MCAS and portal, if used comprehensively and as intended for EITI purposes will ensure that Sierra Leone get top score on the EITI requirements 2.3 license registry and 2.4 contracts, and also 2.5 beneficial ownership.
The GoSL also has a second online repository that contains data on all issued EIA licenses and related permits, as well as related payments. EAI permits in Sierra Leone is managed by the EPA and all data on EPA OR is published directly from the EPA ECAS system, where all licenses are managed.

GoSL Online Repository portal:	https://sierraleone.revenuedev.org/
EPA portal :	https://sierraleone-epa.revenuedev.org

GovIn e-service for online company reporting

EITI usually requires companies and government to complete elaborate reporting forms that includes reports on revenue, production, exports and imports. GovIn is an e-service portal that allows clients to re-create any form as an electronic form for online completion and submission.

GovIn allows for forms to be created based on the information needed from a specific company or client. For example when collecting data from Mining companies, one may need to include data such as production data etc. However, when collecting data from mineral traders one might need for example sales data and values rather than production data. GovIn allows for specific tailoring of the electronic submissions so that those completing the forms only view the parts of the form that are relevant to them to avoid confusion and submission of inaccurate information.

In Sierra Leone, GovIn was recently implemented as a component of the Online Repository portal. NMA requested mining companies to report online from April 2021, and all major companies now report on a monthly basis using the GovIn electronic forms.

Information sharing and Linkages

Though not sufficient, some linkages exist between various sectoral data systems. For example, the NTR System in which the NRA officers record tax payment is integrated in MCAS which shares the information to the NMA portal depending on the configuration set up. NMA and NRA have signed an MOU to formalize sharing of data by connecting MCAS to the tax payer registry.

Other portals and websites

PRU and SLEITI have websites for data publication. Information on revenue collection is also available on the MOF website and through SLEITI. Various mining related Ministries also have their websites which could be used for disseminating relevant information on the extractives sector.

Conclusion

From the above, it can be deduced that there is reasonable data in the hands of relevant state actors and the extractive companies, and there also exists a reasonable system architecture that can be built on as a basis for the mainstreaming of extractive sector relevant data, but nevertheless, there are obvious challenges which need to be surmounted in order to implement mainstreaming.

2.0 METHODOLOGY

The methodology employed for this project was a combination of desk reviews of pertinent literature, consultations with stakeholders and data collection, discussions and interviews, online meetings, phone calls, analyses and reconciliation, and reporting. Communication was by the following mediums and platforms:

- Face to face interviews- (where absolutely necessary)
- Internet (Zoom etc. meetings)-Individual or Focus Group Discussions, and
- Administration of Questionnaires

Administered questionnaires and templates distributed for completion are included in the Appendices (Appendix 8).

The consultants also adapted the Mapping tool created by EITI in the form of a spreadsheet containing a list of all the required disclosures under the EITI Standard. This modified spreadsheet was used to assess which disclosures are already made available to the public and various government entities within and outside of the EITI process.

During the Inception Phase, the team set about soliciting as much information pertinent to the project as possible and held a series of in person and virtual meetings to plan for the project. These were

continued during the later phases of the project and some of the stakeholders especially the NMA and EIRU (NRA) were contacted multiple times in order to gather more comprehensive pertinent data and clarify and reduce gaps in the information received. (Appendix 2).

Apart from MDAs, Mining companies, CSOs, etc. and SLEITI, the team engaged with the Revenue Development Foundation RDF, a Norwegian-based NGO which has intimate knowledge of the Sierra Leone Extractives sector having carried out several projects in conjunction with the MMMR, NMA and SLEITI on matters pertinent to the extractives sector (the mining sector in particular) on reporting and transparency issues.

3.0 MAIN FINDINGS

3.1 Non-revenue data

The non-revenue (contextual) information in EITI Reports offers opportunities to achieve early progress in integrating EITI reporting in government and company systems. The EITI Non-revenue data requirements for implementing countries cover countries' EITI institutional framework, procedures and other non-fiscal data set of the sector, while the revenue data covers all fiscal related matters of the sector including corporate income, all forms of royalties and other related income streams. The EITI disclosure requirements for revenue and nonrevenue data are the minimum requirements that countries are expected to meet in order to be EITI compliant.

3.1.1 Requirement 2 Legal and Institutional Framework, Including Allocation of Contracts and Licenses

#2.1 Legal framework and fiscal regime[3]

Mining sector

The management of Sierra Leone's mineral resources is within the purview of the Ministry of Mines and Mineral Resources (MMMR). It is headed by a Minister, assisted by a Deputy Minister. The MMMR is responsible for legislation and policy formulation (and oversight) for the mining and minerals sector. The National Minerals Agency (NMA), a semi-autonomous government agency serves as the technical regulatory wing and sector regulator. For effective governance, the ministry works in collaboration with several MDAs which include the Environment Protection Agency to tackle environmental and social issues, the Ministry of Finance (fiscal and tax matters), the Ministry of Lands and Country Planning (land issues), the Ministry of Local Government and Community Development (communal lands), the Ministry of Works, Housing and Technical Maintenance (relocation), the Parliamentary Committee for Mineral Resources (obtains ratification of agreements with large-scale mining companies) and the Ministry of Agriculture for compensation issues.

Policies and legislations currently governing the mining sector in Sierra Leone cover a range of important issues including exploration and licensing, mitigation of environmental and social effects of mining and financial management. The new Minerals Policy for Sierra Leone more comprehensively reflects the role

[3] [3] [3] https://www.nma.gov.sl/policies/; https://www.nma.gov.sl/legal-regulatory-instruments/

[3] Sierra Leone Web (2018), 'The Petroleum Regulatory Act 2014', accessed on 20 November 2018. Available at: http://www.sierra-leone.org/Laws/2014-03.pdf

expected of the sector as a driver of economic growth, taking into account citizens' expectations, to capture the imperatives of sub-regional collaboration, outline inclusive, transparent, and streamlined governance measures, and promote the shared use of infrastructure with appropriate linkages within and outside of Sierra Leone. In addition to national policies, laws and regulations, Sierra Leone subscribes to international and regional initiatives such as the I Extractive Industries Transparency Initiative (EITI), the Kimberley Process Certification Scheme, the African Mining Vision, and ECOWAS Mining Directives.

Recent policies on the Mining sector include the Mineral Policy, Artisanal Mining Policy and the Geodata Policy which can be located at https://www.nma.gov.sl/policies/. Mining activities in Sierra Leone are guided by the Mines and Minerals Act 2009, the National Minerals Agency Act, 2012 the Environmental Protection Agency Act, 2008 located https://www.nma.gov.sl/legal-regulatory-instruments/, and several other acts for other sectors that have a bearing on the mining sector.

In mining areas, the chiefs are custodians of the land and have considerable influence in the allocation of mining leases for small-scale and artisanal mining.

On the issue of taxation, Sierra Leone's mining taxes are mainly embodied in the Income Tax Act 2000 and the Mines and Minerals Act 2009. Mining companies are also subjected to the payment of Environmental Impact Assessment Licence and Environmental Impact Assessment Monitoring Fee under the Environmental Protection Agency Act 2008.

Laws pertaining to the sector are diffused across statutes emanating from various ministries. Some Acts and Regulations to be read alongside the core acts for these sectors include Income Tax Act (2000, Companies Act,2009, Environmental Protection Act (2008),,Anti – Money Laundering Act (2005),Local Government Act (2004)

The fiscal regime for the mining sector in particular is described in detail in various Acts, namely:

- The Finance Act 2020;
- The Extractive Industries Revenue Act, 2018
- The Income Tax Act, 2000

There are often conflicting tax systems in place at the level of local and central government and accounting for payments at the local level could sometimes present difficulties with EITI compliance.

There are no restrictions on public disclosure of policies and legislation pertaining to the mining sector. All government legislation is available at www.sierra-leone.org/laws. Government policies and laws specific to the mining sector are public documents and are available either online at www.slminerals.org and www.nma.gov.sl, or at the Sierra Leone Government Bookshop. As soon as a law is passed it is published in the Sierra Leone Gazette. While policy documents and legislation are generally available to the public, these are rarely accessible in hard copy at district level and the information itself is complicated and technical, alienating a largely illiterate population.

The NMA website does have information on various policies and laws directly related to the mining sector and on various types of licences required for exploration and mining and has links to websites of other mining related MDAs. The Mines and Minerals Act, 2009 has only scanty details of the fiscal regime related to the sector, as an example and one would need to refer to the Extractive Industries Revenue Act for such details. Though some contracts and licenses required by the sector are referenced in the MMA, 2009, there are some that are not properly referenced.

The roles and responsibilities of various MDAs as relate to the mining sector are not described in any consolidated document. There is no consolidated document that provides a summary of the fiscal regime, including the level of fiscal devolution, an overview of relevant laws and regulations, a description of the different types of contracts and licences that govern the exploration and exploitation of oil, gas and minerals, and the roles and responsibilities of the relevant government agencies. Mining companies and civil society groups interviewed would greatly appreciate such a document (Interviews, 2021). Even though a considerable amount of information may need to be obtained from other Ministries, Departments and Agencies, the NMA is the most appropriate Agency to undertake the task of producing a consolidated document that provides a summary of the fiscal regime, an overview of relevant laws and regulations, a description of the different types of contracts and licences for minerals and the roles and responsibilities of various agencies as described in this section.

Some Large scale mining companies have commented that they are often unaware of some of these laws. In particular, they also complain about regulations and fiscal imposts imposed by newly created Agencies, some of which duplicate mining and environmental regulations. One such agency cited is the new Water Resources Management Agency (Interviews, 2021).

Links to and actual scanned copies of signed Mining Lease Agreements (MLAs) currently in force are normally published on the MMMR and NMA websites https://www.nma.gov.sl/mining-cadastre-office/, as well as on the government's online repository (https://sierraleone.revenuedev.org/license). ResourceContracts.org which is a repository of publicly available oil, gas, and mining contracts in machine-readable, searchable, open data format also houses most of the Sierra Leone MLAs (https://resourcecontracts.org/countries/sl). As the MLAs are ratified by parliament, these should be available to the public in the Government Bookshop but are usually not.

Oil and gas sector

The Petroleum Directorate (PD) is the regulatory authority for the petroleum sector, tasked with monitoring, regulating and facilitating oil and gas investments. The PD reports directly to the President. A new Petroleum Act was promulgated in 2011 for the upstream petroleum sector to replace the outdated Act of 2001. It inter alia alludes to the creation of a Petroleum Directorate. The Petroleum Directorate also has a Director who reports directly to the Office of the President, There is however provision in the Act for the setting up of a Ministry in future. The Petroleum Directorate negotiates petroleum agreements, monitors, regulates and facilitates upstream activities on behalf of the State. The Act also calls for the creation of a National Petroleum company. The Petroleum Exploration and Production Act, 2011 is located at https://pd.gov.sl/regulations. It was amended in 2014 in combination with enactment of The Petroleum Regulatory Act 2014. [4] All relevant legislation and regulations are available on the PD's website. Compared to the mining sector, petroleum agreements are relatively predictable in that individual company agreements are developed in accordance with a model petroleum agreement approved by Parliament. Separate agreements may be made with companies comprising many issues which may be related to lease conditions, community obligations, fiscal obligations etc. which are normally ratified by Parliament.

The fiscal regime of the upstream oil and gas sector comprises of payment obligations imposed through concessions and production sharing agreements. The three key instruments of the petroleum fiscal regime are royalties, income tax, petroleum resource rent tax (PRRT). Other

[4] Sierra Leone Web (2018), 'The Petroleum Regulatory Act 2014', accessed on 20 November 2018. Available at: http://www.sierra-leone.org/Laws/2014-03.pdf

fiscal requirement include training fees, capital gains tax and assignment fees, technology bonuses, signature bonuses and sale of geophysical data.

Agreements awarded to petroleum companies are not publicly available. As is the case for mining, these agreements are ratified by Parliament, are published in the Gazette and therefore should be available to the public in the Government Bookshop. However, this is not the case in practice.

Similar to the mining sector, the roles and responsibilities of various MDAs as relate to the petroleum sector are not described in any consolidated document. Even though a considerable amount of information may need to be obtained from other Ministries, Departments and Agencies, the Petroleum Directorate is the most appropriate Agency to undertake the task of producing a consolidated document that provides a summary of the fiscal regime, an overview of relevant laws and regulations, a description of the different types of contracts and licences and the roles and responsibilities of various agencies.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensives**	**Quality**	**Timeliness/retention**
There is a well-structured Legal framework and fiscal regime governing the extractive sector, and there are no restrictions on public disclosure of policies and legislation pertaining to the mining sector**.** Policies and legislations currently governing the extractive sector include the Mines and Minerals Act of 2009, the Environmental Protection Agency Act 2008, the Petroleum Act 2011, the Artisanal Mining Policy 2018, the Geodata Policy 2018. The fiscal regime for the mining sector is described in various Acts, including the Finance Act 2020, the Extractive Industries Revenue Act, 2018, the Income Tax Act, 2000 and the Public Financial Management Act of 2016. In addition to national	The Legal framework and fiscal regime governing the extractive sector is fully disaggregated to cater for components such as the establishment of institutions, licensing, operations and production, mitigation of environmental and social effects of mining and taxes, royalties and financial management. inclusive, transparent, and streamlined	The legal frame and fiscal regime are fully comprehensive as they contain range of important issues and laws and regulations governing almost all sector activities bothering on composition and functions of the governing institutions and agencies, duties and functions of companies and individuals, communities and the acquiring and use of related assets. The new	Legislations and fiscal regimes are in line with best international practices. They are developed with the participation of public, civil society and donor organisations. conflicting tax systems in place at the level of local and central	For most part, they are timely on certain platforms. For example, as soon as a law is passed it is published in the Sierra Leone Gazette. However, there is no one-stop shop for the mining sector legislations. The Mines and Minerals Act, 2009 has only scanty details of the fiscal regime related to the sector, as an example, and one would need to refer to the Extractive Industries Revenue Act for such details. Sometimes there can be considerable time lapse in making some

policies, laws and regulations, Sierra Leone subscribes to international and regional initiatives such as the Extractive Industries Transparency Initiative (EITI), the Kimberley Process Certification Scheme, the African Mining Vision and ECOWAS Mining Directives Government policies and laws specific to the mining sector are public documents and are available either online at www.slminerals.org and www.nma.gov.sl or at the Sierra Leone Government Bookshop. NMA, PRU , NRA etc. have governing legal instruments and regulations available on their websites at https://www.nma.gov.sl/legal-regulatory-instruments/, https://pd.gov.sl/regulations, https://www.nra.gov.sl/import-and-export/laws-and-regulations, However, there is no consolidated document that provides a summary of the fiscal regime, including the level of fiscal devolution, an overview of relevant laws and regulations, a description of the different types of contracts and licences that govern the exploration and exploitation of oil and gas, and the roles and responsibilities of the relevant government agencies, and Agreements awarded to petroleum companies are not publicly available because of confidentiality issues	governance measures, and promote the shared use of infrastructure with appropriate linkages within and outside of Sierra Leone	Minerals Policy for Sierra Leone more comprehensively reflects the role expected of the sector as a driver of economic growth, taking into account citizens' expectations, to capture the imperatives of sub-regional collaboration, outline inclusive, transparent, and streamlined governance measures, and promote the shared use of infrastructure with appropriate linkages within and outside of Sierra Leone	government	legislations and fiscal regimes available on certain public platforms due to technological and capacity inadequacies

Recommendation

Produce a document that provides a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, a description of the different types of contracts and licenses that govern the exploration and exploitation of minerals and information on the roles and responsibilities of the relevant government agencies. Produce a second one that covers oil and gasoil, gas and minerals. Display these on the NMA and PD websites.

#2.2 Contract and license allocations

Mining sector

The legal framework at the level of individual mining projects in Sierra Leone is set out in individual contracts negotiated on a case-by-case basis with mining companies. Mining Lease Agreements, known as MLAs, are signed between the Minister of Mines and the mining companies. However, Artisanal Mining Rights are granted to Sierra Leoneans only, and are negotiated and signed between the applicant and the Director of mines - with the Chiefdom Mining Allocation Committee being part of the whole process. Section 21, 56, 68, 84, 95 and 105 of the MMA 2009 covers the type of mineral rights and requirements for their allocation. MLAs are now made available online by the MMMR and the National Minerals Agency (NMA) (www. slminerals.org and www.nma.gov.sl). In addition to making all contracts publicly available the online repository, managed by the NMA, contains data on all mineral rights, statuses and payments. The repository is also accessible to the public. Those who are interested can log on to www. slminerals.org and create a user account and password. The MMA. 2009 provides an adequate description of the process for transferring or awarding license and technical and financial criteria used. Some mining companies and civil society organisations have however expressed the opinion that though such processes are clear, they are not always followed. Some companies interviewed have expressed concern that in their view, less qualified candidate companies are giving preference sometimes (Interviews, 2021). Companies have also complained that where there are any material deviations from the applicable legal and regulatory framework governing license transfers and awards, these are not explained to anyone (Interviews, 2021).

Getting real time information on mining companies is however problematic. Concerns have also been raised about the opaque nature of the MLA negotiation process. Civil society has requested that the government provide information on the process, the stakeholders involved, as well as real time updates on the status of MLAs, particularly during the negotiation phase.

It is recommended that the MSG/SLEITI set up a process to document, publish and systematically disclose annual assessments of the EITI compliance by the various MDAs, Extractive sector companies and players in order to highlight gaps and monitor progress to wards mainstreaming of EITI requirements. The aim is to make such disclosures always available on the SLEITI website and other relevant repositories for easy and timely access by interested parties.

Information on awards and transfers is reflected in the Online Repository. The information includes the type of license, type of mineral the license is awarded for, the person it is awarded to, the year of award, the district where the license area is located and whether the license is active or in active (https://sierraleone.revenuedev.org/license) . However, little information is provided on the method of awarding the contract or of any deviations from the norm. Although the government intends to start awarding licenses through a bidding process, this has not yet been done.

The MCAS or the online mining register/cadastre does not feature essential requirements such as license terminations and transfers. These are available offline. It is necessary for these details to be uploaded onto the MCAS system for easier accessibility.

Petroleum sector

For the Petroleum sector, Sierra Leone provides for among other things, the publication of the text of agreements/licenses governing the activities of exploration companies, but at the same time avoiding the disclosure of information that might materially damage a party's legitimate business interest. Consistent with the above, S. 40 (2) of the Petroleum Exploration and Production Act 2011 as amended, provides for the publication of the summary of every Petroleum License and accompanying agreement/s between the State and the licensee. Copies of E & P Licenses are normally deposited at the Office of the Administrator and Registrar General for interested members of the public to inspect. These are not systematically disclosed. Information on criteria for award or transfer of licence is provided on the PRU but with very little details.

Though the description of the process for transferring or awarding the license and The technical and financial criteria used are well described on the NMA website, there is room for improvement

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility,	**Disaggregation**	**Comprehensives**	**Quality**	**Timeliness/retention**
Licenses are available on the online repository; NMA has mineral right licenses, EPA has EIA licenses at https://sierraleone.revenuedev.org/license, https://sierraleone-epa.revenuedev.org/license, Contracts are available on the NMA online portal and MMMR as well as on MCAS at http://www.nma.gov.sl/mining-agreements/, https://www.slminerals.org/contracts/ https://sierraleone.revenuesystems.org/license However, the MLA negotiation process is opaque as it does not reveal the stakeholders involved, as well as real time updates on the status of MLAs, particularly during the negotiation. Oil and gas block licenses/contracts are not available on PRU websites for confidentiality. However, Copies of E & P Licenses are normally deposited at the Office of the Administrator and Registrar General for interested members of the public to inspect	The contracts and licenses awarded in the extractive industry, by NMA, EPA and PRU, are fully disaggregated; The online repository, managed by the NMA, for example, contains data on all mineral rights, statuses and payments. The information includes the type of license, type of mineral the license is awarded for, the person it is awarded to, the year of award, the district where the license area is located and whether the license is active or in active.	The contracts and licenses awarded in the Extractive sector are fully comprehensive because they cater for all forms of mineral rights and all available minerals in Sierra Leone. They clearly states the duties and responsivity of the governing agencies, companies and the host communities. They also provide for the protection of the environment and the safety of the host communities	The quality of licenses and contracts that are awarded are very good, and in line with standards and quality awarded internationally and within the sub-region. They follow the processes for transferring or awarding the licenses as specified in the various acts. The NMA, MMMR and the Petroleum Directorate negotiates agreements, monitors, regulates and facilitates activities on behalf of the State The Petroleum Directorate use a model petroleum agreement approved by Parliament	Mining Licenses and contracts awarded are updated on the NMA online repository on a monthly basis. Also EPA updates EIA licenses awarded on a monthly basis. However, getting real time information on mining companies is possible for institutions like the NMA and EPA but remain problematic for PRU and other related institutions because of confidentiality and institutional and human capacities challenges.

Recommendations

1) Update and refine the description of the process for transferring or awarding the license and the technical and financial criteria used on the NMA website.

2) Document any material deviations from the applicable legal and regulatory framework governing license transfers and awards and document on the NMA website.

#2.3 Register of licenses

Under EITI Requirement 4.3, "Implementing countries are required to maintain a publicly available register or Cadastre system(s) with the following timely and comprehensive information regarding each of the licenses pertaining to companies covered in the EITI Report:

i. License holder(s).
ii. Coordinates of the license area.
iii. Date of application, date of award and duration of the license.
iv. In the case of production licenses, the commodity being produced."
v. License status (active or inactive)

Section 40 of MMA, 2009 provides for the establishment of a minerals cadastre Office which variously ensures the maintenance of the following:

a. Register of mineral rights;
b. Register of mineral rights applications;
c. Cadastral survey map of mineral rights and mineral rights applications.

Section 40 (2) stipulates that the mining cadastre should include a computerized system involving a spatially related database for registering and administering mineral rights and mineral rights applications. Section 40 (3) requires the Mining Cadastre Office to officially confirm mineral rights and generate certificates.

Sierra Leone has a web based cadastre system, the Mining Cadastre Administration System (MCAS) which provides information on the following with the view to ensuring transparency in the `management of minerals rights.

1. License holders
2. Coordinates,
3. Application dates 4. Duration of license
4. Commodity being produced.

In addition to the MCAS, an online repository (See http://sierraleone.revenuesystems.org) also provides information on license payments made during the year. The mining cadastre does not provide information on license transfers. The MCAS is limited to the mining sector and does not include information from the Oil/Gas sector.

No plans and timelines have however been documented for making this information freely and electronically available through the license register and significant legal or practical barriers preventing such comprehensive disclosure have not been documented.

There is currently no cadastre system in the Petroleum Directorate. There is also no register of beneficial owners of the companies applying for, or holding, licenses in the petroleum sector.

The Licence Register for Oil/Gas is however obtainable at the office of the Administrator and Registrar General, Roxy building, Walpole Street, Freetown. According to Petroleum Directorate work is in progress to get the electronic version of contracts/agreements accessible (via internet).

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensives**	**Quality**	**Timeliness/retention**
Part VI of the Mines and Minerals Act, 2009 provides for a Register of licenses to be kept by the NMA. The NMA complies with this provision and is keeping a register of licenses and making the register available and accessible to the public on their online repository at https://sierraleone.revenuedev.org/license. The register contains the date of award, license code, type of license, owner, type of mineral, District and whether the license is active or inactive. The EPA also provides for a register of licenses that are available and accessible to the public at https://sierraleone-epa.revenuedev.org/license , and the EPA license register also includes the date of award, license code, type of license, owner, District and whether the license is active or inactive Section 119 of The Petroleum Exploration and Production Act (PEPA), 2011 indicates provision for a register that should be available to the public, but for most part, the Petroleum Resource Unit treats petroleum rights as confidential.	The license register kept by the NMA and the EPA are fully disaggregated as they indicate the type of license, owner, type of mineral (NMA), District and whether the license is active or inactive.	The license register is fully comprehensive in that it caters for all category of licenses including all mineral rights (reconnaissance, exploration, small scale, large scale, artisanal) and all trading rights (buyer, dealer, exporter etc.)	The license register quality is very good as it meets recognised and approved standards.	The available of the license register information can be considered timely as the register is updated on a monthly basis to reflect all awarded license operational in the country

Recommendation

1. Introduce a cadastral system for the oil and gas sector. This has considerably less data-so the NMA cadastral can be used

#2.4 Contracts

The EITI encourages implementing countries to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals. There are scanned copies of signed Mining Lease Agreements (MLAs) currently in force which are published on the MMMR and NMA websites at http://www.nma.gov.sl/mining-agreements/., A list of the Mining Lease Agreements is also available on the MMMR website as well as on the government's online repository at https://www.slminerals.org/contracts/ and https://sierraleone.revenuesystems.org/license respectively .

For the Petroleum sector, Sierra Leone provides for among other things, the publication of the text of agreements/licenses governing the activities of exploration companies, but at the same time avoiding the disclosure of information that might materially damage a party's legitimate business interest. The Petroleum Exploration and Production Act 2011 as amended, provides for the publication of the summary of every Petroleum License and accompanying agreement/s between the State and the licensee.

It is the view of the Petroleum Directorate that the EITI requirement for making a comprehensive and systematic disclosure/publication of the extractive sector agreements poses a challenge to the sector which is still at an embryonic stage (Interview, 2021). This, according to the Petroleum Directorate requires some flexibility on the side of the government. As a result, petroleum agreements are not yet standardised and are largely dependent on several market factors.

The government's policies on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals are stated in both the Mines and Minerals Act, 2009 and the Petroleum Exploration Act, 2011. Basically, both Acts do allow for confidential information under certain circumstances but make it easy in principle to access non confidential information.

Section 20 of the MMA, 2009 prohibits disclosure of information under the Act to persons not officially engaged in administration of the Act or who is not a member of the Minerals Advisory Board without authorisation from the licence holder except if it is related to administration of the Act, use in Government statistics or legal proceedings. Section159 on "Transparency in the extractive sector" empowers the Minister of Mines to develop a framework for transparency in reporting and disclosure of revenue, production records and minerals recovered. Section 49 allows the public to inspect the register of mineral rights, the register of mineral rights applications, non-confidential agreements and non-confidential reports by holders of mineral rights. There is no reason why the Petroleum sector cannot also adopt such measures as the mining sector to develop a framework for transparency in reporting and disclosure as is done for the mining sector.

Sierra Leone does not have a policy on contract disclosure in either mining or oil and gas. However, there are provisions in existing legislation such as the Mines and Minerals Act 2009, Right to Information Act 2013 and the Petroleum (Exploration and Production) Act 2011 which contain enabling language, but do not constitute an explicit contract disclosure policy. For example, the

Mines and Minerals Act 2009 section 49, clarifies that all mineral rights registers, the rights and applications, and non-confidential agreements and documents are open for public inspection.

Section 118 of the PEA,2011 prescribes under what conditions reports are classified as confidential- the holder of a petroleum right would have represented that the release of the information to third parties would materially affect the holder of the petroleum right or its economic well-being. Section 119 on "public access" states that the Petroleum Register, non-confidential agreements and non-confidential reports shall be open to members of the public on the payment of a prescribed fee.

#2.5 Beneficial ownership

A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. The EITI now requires that implementing countries request, and companies publicly disclose, beneficial ownership information. This applies to corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Any significant gaps or weaknesses in reporting on beneficial ownership information must be disclosed, including naming any entities that failed to submit all or parts of the beneficial ownership information.

Beneficial ownership information is provided to both the Corporate Affairs Commission and the NMA when companies are registered. There are no special obligations for politically exposed persons. Although publicly listed companies including wholly-owned subsidiaries are required to disclose the name of the stock exchange and include a link to the stock exchange filings to facilitate public access to stock exchange filings, this is not done.

The current version of the MCAS includes Beneficial Ownership features, in line with EITI standards and OECD guidance on responsible minerals supply chain. Key features for this module include a more comprehensive Owner Profile, shareholders and beneficial owners' profiles, which provides GoSL the ability to know better who they issue licenses to, the legal persons involved, shareholders and beneficial owners. MCAS also allows for the publication of contracts and key legal documents to the Online Repository portal, in order to support the requirements of EITI.

The majority of AM financing is conducted through financiers (companies or individuals) referred to in Sierra Leone as "Supporters" who are in effect, "beneficial owners" of artisanal mining rights. Though not recognized in law, AM Supporters are recognized by sector regulators and their activities are monitored, though not effectively, due to human capital and logistical constraints.

The Anti-Corruption Commission Act 2008 provides for public officials to disclose beneficial interests in businesses, but the current financial and legal frameworks do not oblige mineral right holders to disclose beneficial owners of investments. This gap in ownership information has reduced Government's capacity to adequately monitor and protect the public interest, provides loopholes for considerable tax evasion by beneficial owners, and in some cases, cloaks conflicts of interest.

The most recent version of MCAS also enables the recording of (immediate) shareholders of companies applying for, or holding licenses (information which is provided with the application), and these details are available on the GoSL Online Repository. Nevertheless, there is the limit of the Government's information on beneficial ownership as companies are not currently required to provide details on shareholders further up the ownership chain, and the Government lacks the capacity to collect these through other means.

There is also no register of beneficial owners of the companies applying for, or holding, licenses in the petroleum sector.

Sierra Leone is committed to meeting its EITI requirement to have beneficial ownership requirements in place by 2020. Government will work with relevant stakeholders to prepare guidelines that include requirements for disclosure of beneficial owners of investments in Sierra Leone and enforcement measures, making such disclosure, whether through in-country arrangements or offshore structures, and any subsequent changes for mining operators, part of minerals rights award process. Included in this will be clear criteria for Government approval required for any change or transfer of mineral rights ownership.

In November 2017 the Corporate Affairs Commission (CAC) published a draft of the National Corporate Governance Code.5 It mandates several new practices such as incorporation of BO into companies' annual filings with the CAC. However, there are also significant technical challenges as the CAC registry is not fully operational nor accessible online at the start of Validation, aside from basic searchability of names.

[5] Corporate Affairs Commission (2018), 'Draft Code of Corporate Governance Code for Sierra Leone', accessed on 21 November 2018. Available at: http://www.cac.gov.sl/IFC%20CAC%20code%20Nov%202017.pdf

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensives**	**Quality**	**Timeliness/retention**
As at now there is no available law governing the disclosure of the Beneficial Ownership requirement for the extractive sector. It is being Considered for legislation in the current ongoing MMA review. However, this information is provided to both the Corporate Affairs Commission and the NMA when companies are registered The current version of the MCAS includes Beneficial Ownership features. Information on beneficial ownership is not available to the public right now. Mining Cadastre Office - National Minerals Agency (nma.gov.sl) NMA plans to make the information available to the public once it is legislated for. As at now only company names who own mineral rights are disclosed to the public	Not disaggregated	Not comprehensive	poor	NA

#2.6 State participation in the extractive sector.

The state can participate both in mining and oil/gas sectors in Sierra Leone.

According to section 162. (1) of the Mines and Minerals Act (2009), "The Government of Sierra Leone shall have the option to acquire on such terms as shall be agreed upon between the holder of a large-scale mining license and the Government, shareholding interest in any large-scale mining operations" (https://mof.gov.sl/wp-content/uploads/2019/02/2018-EXTRACTIVE-INDUSTRY-ACT.pdf).
Under Article 85 of the Petroleum (Exploration and Production) Act (2011), "Where the state elects to participate in a petroleum license, it shall have an initial carried interest of at least 10% and may acquire an additional paying interest up to a declared maximum within a specified period of time from the date a discovery is declared to be commercial discovery."(Source: http://www.sierra-leone.org/Laws/2011-07.pdf).

Despite these stipulations, state participation in these sectors have not been active. There are no SOEs engaged in the extractive sector in Sierra Leone.

For the purpose of EITI implementation, a state-owned enterprise (SOE) is a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government. A company known as Mining and General services does participate unsuccessfully in clearing and forwarding and transportation activities indirectly related to the mining sector. Recently, the government has taken over the operation of African Rail and Port services, previously operated by Shandong Mines, but there are uncertainties related to how it would operate.

In accordance with Requirement 2.6.b, Sierra Leone should ensure that where the government and SOE(s) have provided loans or loan guarantees to mining, oil and gas companies operating within the country, details on these loans and guarantees are clarified, as well as any details on transactions related to them.

It can be safely said that an explanation of the role of state-owned enterprises (SOEs) in the sector and prevailing rules and practices regarding the financial relationship between the government and SOEs does not currently apply to the Sierra Leone situation.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Does not currently apply to the Sierra Leone situation	NA	NA	NA	NA

3.1.2 Requirement 3 Exploration and Production

#3.1 Exploration

The NMA has considerable geological information from its work and from various exploration programmes by companies. However, the use of geological information should be subject to keeping certain exploration data of currently exploring companies confidential to avoid harming the commercial viability of the exploration exercise. The NMA also receives regular reports from mining companies on their operations

Notwithstanding the fact that some information may need to be kept confidential, there is still a considerable amount of information that should be brought into the public domain on exploration and mining activities. The EITI requires that Implementing countries disclose an overview of the extractive industries, including any significant exploration activities. There is however no medium that provides an overview of exploration activities in Sierra Leone on a concerted basis. Companies would usually disclose information in newspapers for advertisement purposes. There is often is comprehensive information in EITI Reports. It is recommended that where possible the MSG should follow up with relevant entities to update, such contextual information from EITI Reports and transporting them onto relevant government websites.

A general overview of the Sierra Leone's geology and mineral potential is provided through systematic disclosures on the MMMR's portal, the Geological Information Management System's data catalogue. However, the information does not cover the oil and gas potential of the country, and it is seldom updated and several of the services such as map downloads are restricted.

Interviews with mining companies indicate a willingness for the government to publish non confidential information on their mining and exploration activities. Civil society organisations are of the opinion that this will greatly enhance their understanding of the industry (Interview, 2021)

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Exploration data is available with the NMA, PRU and companies, but there is, however, no medium that provides an overview of exploration activities in Sierra Leone on a concerted basis	NA	NA	NA	NA

Recommendation

Summarise non confidential information on exploration and mining activities in the country and present these periodically in publicly accessible media. This can be done over the NMA or MMR websites. NMA could assume responsibility for preparation of such documents. Presentation in other media-print and electronic should also be encouraged. Estimated annual cost -$50,000.

#3.2 Production

Various Mining companies periodically provide production and export data to the NMA. The Bank of Sierra Leone's monthly reports for the economy at https://bsl.gov.sl/Publications.html also contains production data for several minerals, which are included in all their monthly economic reviews. However, there is lack of data for non-industrial zircon production.

As the Precious Minerals Unit within the NMA does valuation work for diamond exports, it keeps information on production. Usually the NMA has a good handle on production information and companies and exporters from the artisanal sector send them information on production and export volumes and values on a monthly basis. This is done for each mine and exporter and for each commodity. Such information is disaggregated by region, company/exporter and project. The NMA has all of this information contained in its MCAS but does not display it on the website or on other forms of media for public consumption. They consider such information as sensitive and might be misinterpreted by the public, particularly the mining communities. With current reforms taking place in the sector and efforts being made by government, donor entities and EITI to raise the awareness of the public and the mining communities, the platform is being laid for NMA to make such information available to the public in the near future in a way that it would be appreciated other than detrimental.

The NMA has government representatives in all the major mines. Over the past few years the NMA has progressively replaced political appointees in these positions with well qualified Mining Engineers. They independently monitor production in these mines. In the past Government often did not have the human and material resources to do so but there have been considerable improvements. Interviews with mining companies and NMA confirm this (Interview, 2021).

Extractives companies should not be made to depend on their own verification of quantity and quality of production and exports. The NMA would like assistance in this area, especially for the verification of mineral assays (Interview, 2021).

The petroleum sector is in a nascent stage at the moment and far from production. However, the same comments may apply to the sector when production eventually starts.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
There is fully disaggregated and comprehensive production data available with the NMA on their MCAS classified by region, company/exporter, mineral type and project, but the NMA does make it available for public consumption. However, the Bank of Sierra Leone's monthly reports for the economy at https://bsl.gov.sl/Publications.html contains production data for several minerals, which are included in all their monthly economic reviews but this information is not fully disaggregated and comprehensive.	Partially disaggregated	Partially disaggregated	poor	good

Recommendation

The NMA should publish disaggregated information on mineral volumes and values for various production entities on its online portal and website on a regular basis.

#3.3 Exports

Implementing countries must disclose timely export data, including export volumes and the value by commodity. This data could be further disaggregated by region, company or project, and include sources and the methods for calculating export volumes and values.

Mining Sector

The NMA keeps information on export volumes and value and shares such information with the NRA and the Bank of Sierra Leone. Such information is however not disclosed on their website and the NRA's. The Bank of Sierra Leone usually displays mineral export information on its website; the website is however not always operational.

The NMA is required to submit an annual report to Parliament. This includes information on production and export volumes by commodity and company, and their respective value, though only based on company reports. It should also describe exploration trends. Interviews with Members of Parliament however indicate that this is not consistently done.

Oil and Gas Sector

As stated above, the petroleum sector is in a nascent stage at the moment and far from production. Apart from licensing rounds which have resulted in awards of petroleum rights in the form of exploration licenses and MOUs, there has been no activity in this sector for several years. The PD is generally reluctant to provide detailed information on activity, citing confidentiality reasons with the result that there is limited public disclosure in this area apart from press releases, general geological information, instructions for bidders and procedure for access to data rooms.

http://pd.gov.sl/wp-content/uploads/2019/06/Sierra_Leone_Data_Catalogue.pdf

http://pd.gov.sl/wp-content/uploads/2020/04/AWARD-OF-OFFSHORE-PETROLEUM-CONCESSIONS.pdf

http://pd.gov.sl/wp-content/uploads/2021/04/Netoil-Gas-and-Oli-Trading-initiates-Discussion-with-Petroleum-Directorate.pdf

Similar comments may apply to the sector when production eventually starts.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
The NMA has export volumes and value data, and shares such information with the NRA and the Bank of Sierra Leone, but such information is not disclosed to the public. PRU has no information on exports because sector has not reached production stage yet	NA	NA	NA	NA

Recommendation

NMA should present export data for all minerals on its website and online portal on a regular basis. This should include export volumes and value by commodity.

3.2 Revenue data

The main fiscal tools in the mining sector are corporate income tax and mineral royalty which are regulated by MMA, 2009, the Income Tax Act 2000 and the Extractive Revenue Act 2018 as well as relevant regulations and amendments. These Acts inform and govern fiscal rates in the mining sector unless otherwise stipulated in some special mining agreements.

3.2.1 Requirement 4 Revenue Collection

#4.1 Comprehensive disclosure of taxes and revenues

Legislation

The Ministry of Finance has primary responsibility for the formulation of fiscal policies especially those relating to royalty payments and taxation in the mining sector. The fiscal regime applicable to all mineral rights is contained in the MMA of 2009, the Investment Act 2004, the Income Tax Act 2000 as amended, the Public Financial Management Act, 2016, the Finance Act 2016, and the Extractive Industries Revenue Act, 2018.

Currently, financial payments relevant to the minerals sector include royalties, income tax, withholding tax, mineral rights fees, surface rent, community development contributions, customs and excise duties and fees for public services applicable to all companies. For large scale minerals rights holders, MDAs (Mineral Development Agreements) amalgamate respective financial and other obligations of all parties, including obligations to communities as well as wider policy objectives of Government. All MDAs must be approved by Parliament.

Other indirect taxes include i. PAYE ii. Payroll tax iii. Withholding tax and iv. Import duty. These indirect taxes are not however reported separately for the extractive sector.

Responsibilities

The National Revenue Authority is the principal government agency responsible for revenue collection from the extractive sector. The collected revenues are transferred to the Sierra Leone National Treasury. The revenues from extractive industries are not separately reported in the national budget. They are recorded primarily as departmental receipts as part of the overall tax revenue estimates for each tax category of the budget books prepared for each year.

Although the NMA does assessment of non-tax revenues collected from the extractive sector, both non-tax revenue and tax revenue are to be collected by the NRA, according to Section 12 of the NRA Act as amended by the Finance Act 2007 (GoSL, 2007, S.8). This legislative clarity has

translated in practice in the collection of most revenues, with the exception of diamond and gold export duties paid to the Precious Minerals Trading unit (PMT) of the National Minerals Agency (NMA), environmental fees paid to the Environmental Protection Agency (EPA) (GoSL, 2008b, S.20(b)) and subnational payments. Responsibility for the assessment of royalties has been successfully clarified and coordinated through bilateral discussions between the NRA and NMA. The authority to collect extractive revenues lies primarily with the NRA. There is however division of roles and responsibilities between various agencies especially the NRA and NMA which need to be rationalized and formalized to prevent confusion, duplication and institutional conflict.

Revenue streams

Revenue streams and agencies responsible for collection are listed below.

Revenue Stream	Extractive Industry	Frequency of Payment	Agency Responsible for collection
Exploration License	Mining	Annual	NRA
Mining License	Mining	Annual	NRA
Surface Rent	Mining	Annual	Chiefdom/District Council/Paramount Chief/Members of Parliament
Royalty	Large Scale Mining	Depends on Agreement.	NRA
Royalty	Small scale Mining	When Minerals Sold	NRA
Corporate tax	Mining	Annual	NRA
Payroll tax	Mining	Annual	NRA
Import duty	Mining/Petroleum	As and when	NRA
PAYE	Mining/Petroleum	Monthly	NRA
Withholding Taxes	Mining	As and when	NRA
Agricultural Development Fund	Mining	Annual	MMMR
Community Development Fund	Mining	Annual	MMMR
Environmental Licence and Monitoring Fees	Mining	Annual	EPA
Diamond Exporter's license	Mining Exports	Annual	NRA

Revenue Stream	Extractive Industry	Frequency of Payment	Agency Responsible for collection
Diamond Dealers Licence	Mining Exports	Annual	NRA
Gold Exporters Licence	Mining Exports	Annual	NRA
Export Duty on Diamonds	Mining Exports	On export	PMT/MMMR
Export duty on gold	Mining Exports	On export	PMT/MMMR
Training fees	Petroleum	Annual	Petroleum Directorate
Surface Rental	Petroleum	Annual	Petroleum Directorate
Extension Fees	Petroleum	When required	Petroleum Directorate
Sale of geophysical data	Petroleum	Upon request	Petroleum Directorate
Signature Bonus	Petroleum	Upon request	Petroleum Directorate

Ref: Final EITI Report for 2017 and 2018

Other payments from the mining sector are made to local councils and Chiefdoms, where mining companies are based, to the Ministry of Mines and Mineral Resources.

Problems with identification of payments

For the Oil and Gas sector, payments are made to the Petroleum Directorate. Once payments are lodged into the Consolidated Fund/Treasury they lose their identity. In accordance with Section 54(2b) of the Government Budgeting and Accountability Act, 2005 a Statement of Receipts into and the Payments out of Consolidated Fund for the year is published. The Bank of Sierra Leone also publishes annual report on government's fiscal operations.

The contributions by mining companies lose their identity once they are deposited into the consolidated fund. Their use cannot therefore be tracked to public investment/expenditure or to expenditure units/cost centres or project.

Inconsistencies in payments

Clarity exists between the NRA and the Petroleum Directorate on their respective responsibilities, with the former administering and collecting taxes and the latter administering and collecting non-taxes. However, this division, though clear in practice, has no basis in legislation.

The Petroleum Directorate retains a significant proportion of the revenue it collects. The remainder is only transferred to the CRF when a request is made by the Minister of Finance and

Economic Development, but even this is sometimes provided in the form of a loan. There is limited information available on the actual amounts collected by the Petroleum Directorate and records on how the retained revenue is spent are often not available. The NRA only reports on the amount transferred to the CRF and the delay in EITI reporting prevents the timely disclosure of more comprehensive information.

Disclosure of information

Availability of financial information, particularly taxes paid to the government, is poor. Although Section 160(b) of the MMA requires all mining license holders to submit quarterly financial transparency reports to the MMMR, to be shared with MOF and the NRA, these are not available via the online repository. Mining companies are required to outline taxes paid to the government in their quarterly reports. NRA however only shares information on tax revenues from companies when contributing to EITI Reconciliation Reports.

The RDF has worked with the National Revenue Authority (NRA) to install a system which captures their Non-Tax Revenue. The Non-Tax Revenue System (NTRS) seamlessly links with MCAS to allow processing of Orders To Pay (OTPs) from NMA. It is used by the NRA Collector based at NMA, who reports to the NRA Non-Tax Revenue Department.

Almost all of the SLEITI relevant revenue and non-revenue data (except beneficial ownership for which there are no legislation) are in the hands of requisite sector MDAs, and for most part it is comprehensive and well disaggregated. For most of this data there are no regulations prohibiting or allowing publication thereby leaving a discretionary situation for its publication. Sector actors publish what is convenient for them. Some of the data is published online for the public while others are held in other in-house systems, like the MCAS and ECAS that are not available to the public.

The disclosure of most of these data is done to SLEITI only, and upon request, other than being published by the MDAs on their online repository that is available to the public. As a result the public may only have access to most of these data via the SLEITI annual report which is always available on the SLEITI website. EITI reports are not however considered as systematic disclosures.

The NRA publishes some information on its revenue collection from the extractive industries on the MOF website on an annual (and sometimes quarterly) basis. This sets out the amount collected by the NRA from the extractives sector as a whole and from the top ten companies (by revenue), disaggregated by revenue stream.

The Government's Online Repository, managed by the NMA, has the potential to provide much more information on mining revenues to the public, detailing the amount paid for each revenue stream by each mining and exploration company, dealer and exporter.
The information on revenue performance published on the MOF website also includes that collected from the petroleum sector. However, this only reports on the amount collected by the

NRA and therefore does not provide a true reflection of the Government's performance in this area.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
NMA publishes non-tax revenue data on its online repository at https://sierraleone.revenuedev.org/payment. Revenue information is available for application fee, annual license fee, monitoring fee, penalty royalty etc. The EPA also publishes its non-tax revenue at https://sierraleone-epa.revenuedev.org/payment. This link contains information on license application, renewal and ground truthing fees. The NRA publishes some information on its revenue collection from the extractive industries on the MOF website on an annual (and sometimes quarterly) basis. Mining companies outline taxes paid to the government in their quarterly reports submitted to NMA. PRU has a comprehensive data on all revenues derived from its sector, but it does not make it available on its online repository or any other public platform.	Partial	Mostly	good	good

Recommendations

1. Indirect taxes for the extractive sector should be separated and allocated to the extractive sector.

2. Payments for Environmental licence fees should be displayed on the EPA website from their ECAS system.

3. NMAs online repository should reflect payments and be linked directly to various the MOF and NRA websites. This needs to be rationalised.

4. The Petroleum Directorate should create an online repository to reflect payments. This should also be linked to the MOF website.

5. The MSG/SLEITI set up a process to document, publish and systematically disclose annual assessments of the EITI compliance by the various MDAs, Extractive sector companies and players in order to highlight gaps and monitor progress to wards mainstreaming of EITI requirements. The aim is to make such disclosures always available on the SLEITI website and other relevant repositories for easy and timely access by interested parties.

#4.2 Sale of the state's share of production or other revenues collected in kind

The Mines and Minerals Act, 2009 does allow the state to have up to 10% of the shares of mining companies. Only a few mining agreements however involve state participation (e.g. SRL First Amendment Agreement 2004 and Marampa Mines Ltd. 2021). Even in such cases there is no sale of the state's share of production of oil, gas and/or mineral resources or other revenues collected in kind. No companies buy oil, gas and/or mineral resources from the state, including state-owned enterprises (or third parties appointed by the state to sell on their behalf).

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Requirement not applicable in Sierra Leone	NA	NA	NA	NA

#4.3 Infrastructure provisions and barter arrangements

There are no agreements, or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Requirement not applicable in Sierra Leone	NA	NA	NA	NA

#4.4 Transportation revenues

Mining and General Services Ltd (MAGS) is a SOE in the mining sector engaged in transportation and mining support services including acting as shipping agents and providing clearing and forwarding and travel services. It has no active mining engagement. This company transports goods to mining companies as well as other sectors. African Rail and Port Services (SL) Limited in which government had a stake was involved in carrying iron ore from mine sites belonging to SHANDONG Iron and steel group to the port in the past. No transportation payments to government was reported.

For now, there are no revenues derived by government from the transportation of oil, gas and minerals; as such the government and state-owned enterprises (SOEs) cannot disclose any revenues received. (Ref: SLEITI 2017-18 Report).

It should be noted that there has been a recent change in the arrangements concerning the port and railway services for iron ore mentioned above. With the termination of the mining agreement with Shandong in 2019 and the more recent mining agreement with Kingho, the government has taken over full ownership of the African Port and Rail Services and now has an agreement with Kingho for use of the facilities (confirm and find relevant agreements.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Requirement not applicable to Sierra Leone	NA	NA	NA	NA

#4.5 Transactions related to state-owned enterprises (SOEs)

SOEs play no role in the operation of mining companies and no payments are made by mining companies to SOEs neither are SOE transfers made to government agencies.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Requirement not applicable to Sierra Leone	NA	NA	NA	NA

#4.6 Subnational payments

There are no statutory requirements for company payments to be made directly to sub national entities or specific central government agency. Where material, the multi-stakeholder group is required to ensure that company payments to subnational government entities and the receipt of these payments are disclosed. The multi-stakeholder group is required to agree a procedure to address data quality and assurance of information on subnational payments, in accordance with Requirement 4.9.

The main company payments to subnational government entities entail payments made for community obligations. These include payments for Surface Rent and Agricultural Development Fund. Some of these are paid directly by mining companies company to various designated community groupings as required by legislation.

Mining law requires that before the initiation of any mining activity regulated under the Mines and Minerals Act 2009 and these Regulations, the applicant for a mining right must obtain consent to use the surface land on the licence area for exploration or mining purposes. Consent must be obtained from the Chiefdom Mining Allocation Committee or its rightful occupiers or owners, and must be supported by documentary evidence. There is a Standard form on the status of consent for the use of land for mining. The surface rent is agreed between mining companies and land owners and forms part of the agreement between the government and the mining companies. The disbursement of the surface rent is guided by the Government. The companies pay directly to the Paramount Chiefs in a ceremony witnessed by the Ministry of Mines and Mineral Resources and the Ministry of Local Government and Rural Development. The total amount paid to each Chiefdom is agreed by the company and the landowners based on the total amount of land area occupied by the company. The money is distributed as follows: Land owners 50 percent; Paramount Chief 15 percent; District Council 15 percent; Chiefdom Administration 10 percent; Constituency Development Fund 10 percent.

The payment of surface rent to owners of the land on which mining takes place is made to Local communities for the loss of use of land for mining. While stakeholders generally clamour for the rate of surface rent payments to be increased, some stakeholders believe that surface rents are disproportionately distributed amongst the different stakeholder groups.

Surface rents vary with mining agreements as currently there are no uniform statutory rates or cost per area established for mining companies. There should be uniform rates or threshold rates for certain categories of mining contracts and activities. This will ensure standardization and foster transparency.

There are several concerns about the determination of the level of surface rent payments and the distribution. There is no consistency in the payment rates of surface rent. Rates depend on negotiating abilities of host communities. Most communities are vulnerable and are desperate to host companies for jobs and other opportunities that may come along and can easily yield to unrealistic low rates. There is need for regulations to standardise surface rent negotiation procedure. The distribution is also done as per a set formula between the Chief, landowners and council. There have been concerns raised about the unfairness of the distribution and the transparency of payments to the sub national groupings.

Surface rent payments are also made for petroleum exploration areas. At the moment it is very difficult to determine the local community affected by petroleum exploration activities since these activities are mainly at sea.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness /retention**
Data on Surface Rent and Community Development Fund paid to the various designated community groupings as required by legislation are usually available with the mining companies, and can be accessed on request. This data is also disclosed to the public/community during payment meetings. The data is not available on any online platform	The data is fully disaggregated as it contains the name of the company and all beneficiaries as provided by law	Fully comprehensive because it covers details of the date of payment, beneficiary community and individuals accounts and all relevant information regarding the payments	good	good

Recommendations

1. Draw up guidelines in negotiating surface rent payments for communities.

2. Data on all subnational level payments should be collected by the community Affairs Department at NMA, complied and displayed in the online portal and NMA website.

#4.7 Level of disaggregation

It is required that EITI data is disaggregated by each individual project, company, government entity and revenue stream. Data obtained is disaggregated as best as possible. This is handled separately for each requirement.

#4.8 Data timeliness

This is handled separately for each requirement.

While Sierra Leone's 2016 EITI Report was agreed by the MSG and submitted to the International Secretariat 30 June 2018, within two years of the accounting period covered, it was not available on the SLEITI website ahead of Validation. The global EITI website published the 2016 EITI Report on 7 September 2018, while the SLEITI website published it on 19 October 2018, after commencement of Validation yet still within two years of the end of the fiscal period covered (2019 EITI Validation report)

Sections 83, 86(1) and 87 (1) of the Public Financial Management Act, 2016 requires that within three months after the end of the financial year, the vote controller of every budgetary agency, sub vented agencies and other entities in the central government prepares and submits to the Auditor General their audited annual financial statements for the preparation of the General-purpose financial statements which is submitted to parliament nine month later.

The Accountant General should publish the annual financial statements of the Consolidated Fund in the Gazette and on the website of the Ministry immediately after submitting the accounts to the Auditor General (Section 87 (4)).

The Auditor General should submit to the Minister and Parliament and publish in the Gazette and on the Auditor General's website the audit report on the annual financial statements of the consolidated fund of the financial year within twelve months of the end of the financial year (Section 88 (2)).

In accordance with the Companies Act 2009 (section 296) and Companies' regulations 2015 (section27). every company to which these Regulations apply shall file its annual return with the Commission immediately after 28 days of the holding of the Annual General Meeting.

Sections 159 and 160 of the Mines and Minerals Act require both the Ministry and all individuals involved in the minerals sector to submit records of payment made/received and for these to be published at least once a year.

Whilst the different sources of public online disclosures identified publish or update revenue and non-revenue information with varying frequencies, information is not always timely. In general, some public online disclosures do not satisfy EITI requirements whilst others do on timeliness. For revenue data in particular, the reporting basis used is made clear, and the disclosures usually fall within the general guidelines for EITI compliance (data must be no older than the second to last accounting period). Government revenues are usually published on target. Company accounts are however not usually published on target.

#4.9 Data quality and assurance

This is handled separately for each requirement.

According to the 1991 Constitution of Sierra Leone, the Auditor General is empowered to audit the public accounts of Sierra Leone and of all public offices (GoSL 1991, sec.119).

Consequently, the NRA, NMA and MMMR are audited on an annual basis and the audit report made available on the Office of the Auditor General's website. Consequently, all MDAs relevant to the mining sector are audited on an annual basis and the audit report made available on the Audit Service Sierra Leone (ASSL) website. The draft audit report is submitted to parliament for attention and subsequent action. The Parliamentary Committee on Public Accounts oversees the review process, confirms the completion of the report and monitors implementation of the recommendations by inviting MDAs to answer to audit queries.

While the audit process is seen to be thorough and consistent, resulting recommendations are often not implemented, undermining the overall relevance and effectiveness of the audit system. Moreover there have been demands for a specific audit of extractive industry revenue collection (see for example Revenue Watch Institute (2013, p.1)). It is not clear whether the Auditor General is considering such action.

Section 54(6) of Companies (Amendment) Act 2014 states that 'The directors of every company shall ensure all financial statements prepared in respect of the financial year are audited.' http://www.sierra-leone.org/Laws/2014-09.pdf. The financial statements of companies are audited by the independent auditors of companies. The companies prepare their financial statements using the accruals concept and employing auditing standards issued by the International Auditing and Assurance Standards Board. All companies must submit audited financial statements to Corporate Affairs Commission. Companies are required to submit a copy of the audited financial statement signed by two directors and certified by a chartered accountant.

All large-scale mining companies are audited by certified external auditors which are locally based auditors.

The ASSL has expressed particular concern about following recommendations that the MMMR has repeatedly failed to address: (1) ongoing discrepancies between total revenue reported by the MCAS versus the NRA, (2) the absence of supporting duplicate vouchers for licenses, and (3) unauthorised spending of license fees owed to the Consolidated Revenue Fund (Interview, 2021). Subsequently, there has been some improvement regarding issue of discrepancies, with an NRA officials seconded to the NMA to ensure that all non-tax payments for which an NRA receipt is issued are reflected in the MCAS.

The design of and adherence to the EITI's transparency requirements is monitored by the MSG, which consists of interest groups from government, companies and civil society. This ensures that the transparency created by the EITI leads to greater accountability. There needs to be in general greater accountability in the management of public finances at all levels. It is crucial that Sierra Leone should have Independent International Institutions like Revenue Watch and the Extractive Industries Transparency Initiative (EITI), serving as watchdogs of the country's extractives sector.
Greater use should be made of accountability institutions such as the Anti-Corruption Commission and Audit Service Sierra Leone, Parliamentary oversight committees, MDA budget committees and District Budget Oversight Committees (DBOCs) in the Local councils.

The Petroleum Directorate is also obliged to submit its annual accounts for revenue by the Auditor General. However, there have been concerns that accounts submitted have not included sufficient information on the Directorate's assets, and actions recommended by the auditors have not been followed through.

A report providing an assessment of accounting and auditing practices in Sierra Leone with reference to the International Financial Reporting Standards (IFRS) requirements issued by the International Accounting Standards Board, and International Standards on Auditing (ISA) issued by the International Federation of Accountants states that efforts are necessary in Sierra Leone for strengthening the capacity of the regulators and ensuring compliance with applicable standards and codes. The accounting and auditing practices in Sierra Leone need to develop in line with a growing economy, as well as with international best practice. With the exception of banks and similar financial institutions, there is no legal mandate for other corporate entities to follow IFRS in preparation of financial statements and ISA in conducting audits. There are varying compliance gaps in both accounting and auditing practices. These gaps are likely to stem from lack of clearer understanding of professional accountants, inadequate technical capacities of the regulators, absence of implementation guidance, lack of independent oversight of the auditing profession, and shortcomings in professional education and training. Sierra Leone's accounting profession is dominated by members of the Association of Chartered Certified Accountants `

3.2.2 Requirement 5 Revenue Allocation

#5.1 Distribution of extractive industry revenues

EITI requirements tend to be more focused on the disclosure of revenue and stress little on the monitoring of the use of funds received for development projects. There is no proper system to address fund allocation to development projects or assessing the capacity of management of funds.

A coordinated approach to natural resource revenue sharing is lacking. Natural resource revenues go directly into the Consolidated Revenue Fund (CRF), together with other tax and non-tax revenues collected. From this fund, allocations are made to the various spending agencies, including the local councils. It is however necessary to ensure that revenue is distributed equitably at the local level. It must be ensured that communities harness the benefits from mining activities in their locality. Part of the rent distribution system must be developed for allocating part of mineral revenue to communities near mining areas and local authorities.

Until recently, Government did not maintain a coordinated system to manage receipt and allocation of revenues generated from mineral activities. Revenues from taxes, royalties and fees were directly paid to the Consolidated Fund account and combined with other revenue inflows.
The establishment of the Transformation Development Fund (TDF) provided for in the PFM Act 2016 is designed to address many of the past shortcomings in the management of revenues from the mineral sector. The three components of the Fund are:

i. Transformational Development Fund Account,

ii. Transformation Development Stabilization Fund and
iii. Inter-Generational Fund.

In 2015, the country introduced capital gains taxes to ensure that the government shares in the transfer of assets and mineral rights between companies.

There is currently no procedure to ensure regular information sharing between the NRA and MOF. However, information coordination has improved between the NMA and NRA in relation to mining revenues, with an NRA officer seconded to the NMA to ensure that all non-tax payments for which an NRA receipt is issued is also reflected in the MCAS.
It has been suggested that Government should develop a Revenue Management Program for the extractives sector that:

i. Clearly explains what revenue should be generated and is generated from operations in Sierra Leone;
ii. Monitors the revenues received from the extractives sector;
iii. Ensures that a certain percentage of the revenues goes directly back to mining communities in the form of improved infrastructure, social, health, educational and other agreed-upon services; and
iv. Ensures that a definite percentage of the revenues generated will be deposited into a long-term treasury account for future generations.

It is necessary to establish a transparent and predictable fiscal regime for the collection, verification and utilization of petroleum revenues for the benefit of current and future generation and to adopt an explicit Progressive Revenue Sharing Mechanism.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
Ministry of Finance Annual contains revenue distribution information. However, this distribution is based on the total annually revenue generated from all sectors and does not specify how the extractive sector revenue is distributed. Reports. Hence there is no coordinated approach to natural resource revenue sharing . Natural resource revenues go directly into the Consolidated Revenue Fund (CRF), together with other tax and non-tax revenues collected and distributed from the same CRF.	Not disaggregated	Partially comprehensive since it includes almost all revenue generated from the extractive sector.	poor	good

#5.2 Subnational transfers

It is necessary that disclosures on social expenditure be relayed to stakeholders who should also be apprised of the impact of mining on the local and national economy. Successful revenue distribution relies on public administrative systems that are effective and minimise the risks of misappropriation. The capacity of subnational government to whom revenue is distributed is however severely limited.

There are inconsistencies and uncertainties in subnational transfers. The mode of distribution of the DACDF payment keeps varying. More recently it has been distributed to communities directly by the MMMR but there are reports that no payments have been made for the past three years. Also, although communities are aware that DACDF payments emanate from diamond export fees, there is little awareness of the method of calculating these payments. There are also criticisms that these payments depend on the number of licences issued in a particular chiefdom rather than the contribution of chiefdoms to overall export revenue.

The DACDF is a mechanism designed to return a small portion of the government's three per cent diamond export tax to diamondiferous communities. Set up in 2001, money put into the fund is distributed to District Councils; including City Councils where applicable; Chiefdom Councils; and Chiefdom Councils Based on Artisanal Mining Licenses. Government collects 3 percent of the total value of diamonds exported as royalties from all diamond exporters, save for large-scale mining companies. 25 percent of this 3 percent is put into the Diamond Area Community Development Fund. Despite the relatively long time that the fund has been in place, it is regarded as ineffective, un-transparent and studies suggest that it has been a source of resource capture for local elites (Maconachie, 2010). This information is publicly available (such as number of artisanal license which can be assessed via our online repository. The government deposits 0.75 % of the total export value of artisanal diamonds in the DACDF account that is jointly operated by the Ministries of Mines and Local Government.

There seems to be no consistency in the mode of the DACDF disbursement or on the beneficiaries to whom payment is made. An article (Government Pays Le 2.6 Billion to Diamond Mining Communities for Development by Jariatu Samura in Awoko newspaper of July, 2016) states thus:

"The Ministry of Mines and Mineral Resources (MMMR) and the National Minerals Agency (NMA), together with other stakeholders, including the Ministry of Local Government and Rural Development (MLGRD), have paid a total of Le. 2.6 billion to various mining chiefdoms across the country as Diamond Area Community Development Fund (DACDF). The payments were made on 24th and 25th June 2016, in Bo, Kenema, Makeni and Kono, by two teams led by the MMMR, the NMA and the MLGRD. Handing over the cheques to beneficiary chiefdoms in Makeni and Kono, the Permanent Secretary of MMMR explained to the people that the DACDF is an initiative of Government to ensure that people living in diamond producing areas share the benefits of proceeds from diamonds."

Some reports have indicated have indicated that when well implemented, the DACDF does result in good projects that are beneficial to mining communities. They however lament the fact that DACDF funds have been withheld by the MMMR for a few years. According to an article by Mabinty M. Kamara

(https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjf7oek9PbyAhXB7eAKHcEfDMU4HhAWegQIBRAB&url=https%3A%2F%2Fpoliticosl.com%2Farticles%2Fcso-calls-gov%25E2%2580%2599t-honour-dacdf&usg=AOvVaw2EsQ3Bp1CUJO1hlRhGrj0T), the Civil Society Coalition on Mining and Extractive (CSCME), an advocacy group, in a position paper called on the government of Sierra Leone to honour the payment of the Diamond Area Community Development Fund (DACDF).

"The DACDF embraces community led decision making as a means of ensuring that mineral benefits go back to impoverished and vulnerable mining communities to help address key social challenges which include water, feeder roads, schools, markets, scholarship opportunities and many other projects like youths and women empowerment in the form of support towards agriculture, skills and small scale businesses in the form of micro credits. According to a statement from CSCME, these structures and benefits have over the years been felt in the case of Kono District until three years ago when such financial commitment had stopped going to mining communities across the country."

The CSCME is quoted as saying:

"It is now nearly three years ago when we last saw the payment of this fund to the mining districts and chiefdoms in the country, we are gravely concerned about this as there is a likelihood of a return to over centralization as this may undermine the sustainable development, the aspirations of the most deprived communities of their endowments as based on the Truth and Reconciliation Commission report."

An interview with Alex K. Fomba, National Coordinator for the Youth Empowerment for Advocacy Human Rights and Development Sierra Leone he is quoted as saying:

"In the Kono context, through the DACDF funds, schools have been built, roads have been constructed, people were given scholarship opportunities to universities and have come back to give to their communities, and women have been empowered through micro credit facilities and some for agricultural purposes. So the people benefitted immensely from those funds but now it has forestalled development in these communities. Of late it was decided that this money should be sent to the chiefdom committees instead of the paramount chiefs."

For most part, local communities claim that the community development projects for which these funds are meant are either inadequate, unappreciated or not very visible in these recipient communities. This is an aspect of the sector that needs attention if maximum benefits are to be achieved from these funds by the beneficiary communities. The 2013 Revenue Governance Index described the management of the DACDF as 'opaque' and found little information on the CDF (Revenue Watch Institute 2013, p.2).

There is no system of subnational transfers for the petroleum sector.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Information on Sub-national transfer of DACDF made by the MMMR directly to the beneficially is not available to the public	NA	NA	NA	NA

#5.3 Revenue management and expenditures

The State budget preparation process ends with the State budget presentation to the Parliament. In accordance with Section 33 of the PFM Act, the Minister shall obtain approval of Cabinet and lay the budget before Parliament, no later than two months before the beginning of the financial year to which it relates. The State budget shall be accompanied by the information referred to in Section 34 of the PFM Act. The Minister shall publish the State budget documents in the Gazette and the Ministry's website

There are no special extractive revenues earmarked for specific programmes or geographic regions. The government does occasionally explain to the public about its country's budget and audit processes and provides links to the publicly available information on budgeting, expenditures and audit reports.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Available in the Ministry of Finance annual Report. This report usually contains total revenue from the extractive sector as opposed to a company by company or region by region basis	Not disaggregated	Partially comprehensive because it covers revenue for the entire extractive sector	good	poor

3.2.3 Requirement 6 Social and Economic Spending

#6.1 Social and environmental expenditures by extractive companies

It is a requirement that where material social expenditures by companies are mandated by law or the contract with the government that governs the extractive investment, the EITI Report must disclose and, where possible, reconcile these transactions. Also where such benefits are provided in-kind, it is required that the EITI Report discloses the nature and the deemed value of the in-kind transaction.

Social expenditures by companies, though mandated are not often disclosed. The MMMR, NMA and companies disclose such expenditures occasionally as a mere public relations exercise. Full details of the payments are not usually displayed.

A mandatory social expenditure is the Community development fund is mandated by Mines and Minerals Act, 2009. (See sections 6.1). CDAs are established to promote sustainable development and to improve the collective welfare and quality of life of host communities. Under the MMA (Sec. 138-141), mining companies which match the criteria (determined on the basis of production figures or number of employees), are required to work with their primary host community to develop a contract, laying out a range of development interventions. Legislation makes it clear that companies should contribute no less than 0.01 percent of their gross revenue amount earned in the previous year towards the CDA, although it is worth noting in practice that most companies actually have social spending clauses in their MLAs that require a much higher level of social spending, usually as much as 1 or 2% of gross revenue. Some companies incorporate this social spending under the plans laid out in the CDA, while others treat this spending differently. Once agreed by the community and the company the CDA must be signed off by Minister of Mines (see MMA, Sec. 138-141 for details).

Challenges relating to CDA implementation include the limited negotiating capacity of host communities, which often lack the expertise, power and access to resources that operators typically have. A second challenge relates to the potential overlaps and inconsistencies with Community Development Action Plans (CDAPs), which are stipulated by the Environment Protection (Mines and Minerals) Regulations 2013. CDAPs are linked to the EIA process. CDAPs list and cost all community development needs identified by the EIA. While CDAPs and CDAs often contain many of the same activities, they are monitored by different bodies - CDAs are monitored by the NMA, while CDAPs are monitored by the EPA. There are plans to address potential conflicts between the two processes with the review of 2009 MMA.

Section 139(4) of the MMA 2009 states that the amount earmarked as community development fund by extractive entities to implement the community development agreement and breakdown of expenditures shall be reported to the Minister annually. The MMMR should publish the names of all the extractive entities with community development agreements and the utilization of such funds as stipulated by the MMA 2009. The MSG should ensure that beneficiary communities also submit reporting templates during reconciliation exercises. The CDCs oversees disbursement of CDF paid by companies.

CDA payments are calculated using the formula stated in the Mining agreement and the CDA document and the quantum of payment is well documented and disclosed. The disbursement to recipients is usually also as per the CDA Agreement. There have been complaints that DACDP payment details are usually not provided to recipient chiefdoms and that there are so many variations to the lodging of funds for disbursements. Some civil society groups have complained that the payments are sometimes politicised with the MMMR giving the impression that they are the ones influencing the disbursement of funds (Interview, 2021). There are often complaints

about the ability of Local Chiefs to negotiate surface rent payments and about the vast variation in levels of payment for various mining companies. The distribution of the funds as per the set formula is also often problematic as some stakeholders complain about not receiving their full allotted share.

In general, there is no medium through which subnational payments are displayed on a country wide basis. Although the situation has improved considerably over the years, there is still room for improvement in data quality and assurance.

There continue to be poor oversight/monitoring of the operations of the Community Development Committees which results into poor implementation of CDA. Normally monies received by the CDC followed no proper accounting procedures and no proper records were kept for auditing purposes. Sometimes delays in CDF payments are due to delays in receiving audited financial reports from the CDCs. The District Councils, land owners and paramount chiefs do not fully disclose or report funding for community development activities. A major question usually is who is responsible for reporting? Reporting of funds received for development projects has been difficult.

Environmental expenditures are also mandatory. Mining companies are required by law to obtain an Environmental licence from EPA, Apart from licence fees paid to the EPA, there are mandatory expenditures, the most important of which is the expenditure required to fulfil the objectives of the Community Development Action Plan (CDAP) which is part of the Environmental report. The EPA requires that a defined amount is set aside for community development projects to ameliorate problems caused by the mining operation. This entails the setting up of a special committee to handle the utilisation of these funds, The EPA includes the monitoring of the CDAP into its monitoring programme.

1. 4,6 The new Mines and Minerals Act should address the level of CDA payment. There are reports that it will increase from the current 0.1% of turnover. Inconsistencies with Community development payments stipulated in MLAs also need to be resolved.

2. #4.6 Resolve the matter of where funds for the DACDF are lodged and who disburses them and implement decisions reached.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
Requirement not applicable to Sierra Leone	NA	NA	NA	NA

#6.2 Quasi-fiscal expenditures

Thus far, state participation in the extractive industries has not given rise to material revenue payments. Quasi-fiscal expenditures which include arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process are not germane for mining companies in Sierra Leone.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Requirement not applicable to Sierra Leone	NA	NA	NA	NA

#6.3 The contribution of the extractive sector to the economy

Public online disclosure of the contribution of the extractive sector to the Sierra Leone economy is highly fragmented. Data on the value of the sector, revenue generated, number of enterprises, and employment, is available to NMA. Economic and fiscal forecasts are published by the MOF and BSL from data provided by the NMA. The only source of a consolidated summary is however the EITI payments report. The information available is not disaggregated by gender and, when available, further disaggregated by company and occupational level.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	Disaggregation	Comprehensiveness	Quality	Timeliness/retention
Ministry of Finance and Statistics Sierra Leone Annual Reports	Not disaggregated because the information is not a company by company or region by region basis	The data is mostly comprehensive because it covers the entire extractive sector.	good	Poor as it is mostly produced on annual basis

#6.4 Environmental impact of extractive activities

Information is not normally disclosed on the management and monitoring of the environmental impact of the extractive industries. However environmental impact assessments are provided and all such studies are accompanied by a public consultation and Disclosure Process before an EIA licence is granted. Information on the roles and responsibilities of relevant government agencies

in implementing the rules and regulations., environmental rehabilitation and remediation programme is not normally provided publicly. Mining companies are also required to produce a Mine Reclamation and Closure Plan which caters for reclamation and closure issues at the ned of operations. Usually, such a plan is accompanied by the payment of financial sureties.

There have been concerns expressed by companies, consultants and civil society groups that ESIA documents are often not available electronically and information on licence is not displayed on EPA's website.

Overall assessment of the level of systematic disclosure in terms of the 5 pillars:

Availability/Accessibility	**Disaggregation**	**Comprehensiveness**	**Quality**	**Timeliness/retention**
This data is not available on the EPA or NMA websites, but it is available with EPA, NMA and companies at their offices, and it is accessible on request. Information on the management and monitoring of the environmental impact of the extractive industries is not normally disclosed to the public	The data is fully disaggregated its specify the company, project, region and all known impacts and their management plan	The data is fully comprehensive	Very good because it in line with best international practices	Data timeliness is good as for most cases the data is made available before the commencement of a any project that requires an ESIA.

Recommendations

1. #6.4 EPA should keep proper records of ESIA documents electronically so that they are available for public access as and when required.
2. #6.4 EPA licences should be displayed by EPA on their website together with licence information which should be available in the ECAS system

4.0 MAINSTREAMING ASSESSMENT

The level of progress with mainstreaming can be discerned from the previous sections. An attempt has been made in Table 4.1 to grade the level of progress with mainstreaming.

EITI Requirement	Not Mainstreamed	Partially Mainstreamed- Major Limitations	Partially Mainstreamed- Minor Limitations	Fully Mainstreamed	Comments
Legal and fiscal regime (4.1.2)					**Information consolidation however required**
Contract and license allocations (4.2)					
Register of licenses (4.3)					**Information consolidation however required**
Contracts (4.4)					
Beneficial ownership (4.5) x					**Needs to be reflected in new legislation**
State participation (4.6)					
Exploration (5.1)					
Production (5.2)					
Exports (5.3)					
Comprehensiveness disclosure of taxes and revenues (5.4)					
Sale of the state's share of production or other revenues collected in kind (5.5)					**Not relevant**
Infrastructure provisions and barter arrangements					

EITI Requirement	Not Mainstreamed	Partially Mainstreamed- Major Limitations	Partially Mainstreamed- Minor Limitations	Fully Mainstreamed	Comments
(5.6)					
Transportation revenues (5.7)					Not relevant
Transactions related to state-owned enterprises (5.8)					Not relevant
Subnational payments (5.9)					
ALevel of disaggregation (5.10)					
Data timeliness (5.11)					
Data quality and assurance(5.12)					
Distribution of extractive industry revenues (6.1)					
Subnational transfers (6.2)					
Revenue management and expenditures (6.3)					
Social and environmental expenditures by extractive companies (6.4)					
Quasi-fiscal expenditures s (6.5)					Not very relevant
The contribution of the extractive sector to the					

EITI Requirement	Not Mainstreamed	Partially Mainstreamed- Major Limitations	Partially Mainstreamed- Minor Limitations	Fully Mainstreamed	Comments
economy (6.6) satisfactory					

Table 4.1: Assessment of level of progress with mainstreaming

Legend

	Not Mainstreamed	**No progress in mainstreaming this requirement**
	Partially Mainstreamed with major limitations	**Some progress has been made but significant elements remain to be achieved**
	Partially Mainstreamed with minor limitations	**Progress has been made and significant elements have been achieved**
	Fully Mainstreamed	**All aspects have been achieved**

5.0 CONCLUSION AND SUMMARY OF RECOMMENDATIONS

It seems obvious that the MDAs involved in the mining and petroleum sectors could do a lot to mainstream information required by the EITI. A considerable amount of information is already available with the current cadastral systems which only require rearrangement and consolidation in order to display them in portals and websites that are easily accessed by the public. A conscious effort needs to be made by such institutions such as the NMA, PPD and EPA which are represented on the MSG.

Gaps in Current Legislation - There is currently no specific legislation which covers the operation of the SLEITI Secretariat and the implementation of the EITI programme in Sierra Leone. Although, the government has signed up to various international agreements and is currently rated favourably by the International Secretariat, there are certain issues governing public and other stakeholder access to data and information especially financial data that may be restricting attempts at full disclosure and mainstreaming. The Feasibility study has shown, for example, that although the NMA and EIRA already have in place various comprehensive platforms for display and reporting of EITI requirements, the officials concerned have indicated a general lack of authority to provide access. This, the Consultants have noted have resulted in poor and late responses to some of the requests during the studies. A separate EITI Act would go a long way to redress this situation.

The Centre for Local Government Decentralisation and the Environment (CLoGADE) actually prepared a draft EITI Bill in 2014 at the behest of SLEITI. The rationale for preparing such a bill was that although both the Mines and Minerals Act, 2009 and Petroleum Exploration Act, 2011 had sections focusing on transparency, there were many aspects of the EITI that were not alluded to in the documents. The new bill, after drafting was reviewed by CSOs but was never sent to the Law Officers Department and Parliament.

The Draft bill addressed issues of the management of SLEITI including the establishment of the MSG, made allowances for financial provisions, including providing for funding of the organisation, accounts and audit and the preparation of reports. It also dealt with offences and penalties that may be incurred when the law is breached and empowered SLEITI to sort the assistance of the Attorney-General in matters relating to prosecution.

The Bill was later abandoned for reasons not quite known. Some sources indicate that donors were in favour of strengthening the transparency sections of the existing Mines and Minerals Act and the Petroleum Regulatory Act. This in the view of the consultants would be inadequate. It is recommended that a standalone Act of Parliament be developed and passed to give greater authority to the MSG and SLEITI to enforce the provisions and give a clearer mandate to MDAs, Companies and other sector players to collect and disseminate required information.

It is recommended that the relevant funds be provided to implement the recommendations and that staff be deployed to help prepare and display the information.

It is the view of the consultants that existing possibilities which are low hanging fruits must be exploited to the full before embarking on a second, more sophisticated mainstreaming exercise that would involve additional databases and their integration.

Table 10.1 provides a summary of the main recommendations and suggests institutions to action them as well as a budget.

Table 5.1: Summary of recommendations

Recommendations	Challenges/gaps	Responsibility	Duration (Months)	Budget (Setting up) US$	Budget Annual recurrent	Comments
1. Produce a document that provides a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, a description of the different types of contracts and licenses that govern the exploration and exploitation of minerals and information on the roles and responsibilities of the relevant government agencies. Produce a second one that covers oil and gasoil, gas and minerals. Display these on the NMA and PD websites.	2. It may not be easy to get the cooperation of the relevant MDAs 3. The MDAs responsible would need to assign dedicated personnel to implement this 4. Information from the petroleum sector may not be readily available and the various MDAs concerned may need to produce such first.	NMA/ PD	3	12,000	6.000	
2. Update and refine the description of the process for transferring or awarding the license and the technical and financial criteria used on the NMA website and PD website.		NMA/ PD	2	5,000	3,000	
3. Document any material deviations from the applicable legal and regulatory framework governing license transfers and awards and document on the NMA and PD websites.	1. The cooperation of Various MDAs is required	NMA/ PD	2	4,000	2,000	
4. The legislation on lodging on payments for the mining sector is clearer that for the petroleum sector. There is need to clarify legislation and regulations on lodging and retention of payments for the petroleum sector.	1.In some instances, there may not even be legislation. There needs to be a careful study of this issue	PD	2	2,000		
5. Introduce a cadastral system for the oil and gas sector. For now the cadastral system at NMA could be used as sector has considerably less data.	1. The PD needs to create facilities for this and assign personnel to it.	PD	6	25,000	20,000	

Recommendations	Challenges/gaps	Responsibility	Duration (Months)	Budget (Setting up) US$	Budget Annual recurrent	Comments
6. Summarise non confidential information on exploration and mining activities in the country and present these periodically in publicly accessible media. This can be done over the NMA or MMR websites for minerals and the PD website for oil and gas. Presentation in other media-print and electronic should also be encouraged.	1. This needs dedicated staff to be assigned to work.	NMA/ PD	2	20,000	15,000	
7. The NMA should publish disaggregated information on mineral volumes and values for various production entities on its online portal and website on a regular basis		NMA	2	10,000	5,000	
8. NMA should present export data for all minerals on its website and online portal on a regular basis. This should include export volumes and value by commodity.		NMA	3	10,000	5,000	
9. The legislation on lodging on payments for the mining sector is clearer that for the petroleum sector. There is need to clarify legislation and regulations on lodging and retention of payments for the petroleum sector.		PD	2	4,000		
10. Indirect taxes for the extractive sector should be separated and allocated to the extractive sector.		MOF/ NRA		20,000	10,000	
11. Payments for Environmental licence fees and ESIA reports should be displayed on the EPA website from their ECAS system.		EPA		30,000	15,000	

Recommendations	Challenges/gaps	Responsibility	Duration (Months)	Budget (Setting up) US$	Budget Annual recurrent	Comments
12. NMAs online repository should reflect payments and be linked directly to various the MOF and NRA websites. This needs to be rationalised.	1. Cooperation is required between various MDAs	NMA	3	50,000	25,000	
13. The Petroleum Directorate should create an online repository to reflect payments. This should also be linked to the MOF website.		PD	4	25,000	15,000	
14. The new Mines and Minerals Act should address the level of CDA payment. There are reports that it will increase from the current 0.1% of turnover. Inconsistencies with Community development payments stipulated in MLAs also need to be resolved.	1. This requires consultation and agreement before the change in legislature	MMMR	4	30,000		MMMR needs to liaise closely with NMA's community Affairs Department and other stakeholders
15. Resolve the matter of where funds for the DACDF are lodged and who disburses them and implement decisions reached.		MMMR	4	30,000		MMMR needs to liaise closely with NMA's community Affairs Department and other stakeholders
16. Draw up guidelines in negotiating surface rent payments for communities.		MMMR	4	30,000		MMMR needs to liaise closely with NMA's community Affairs Department and other stakeholders

Recommendations	Challenges/gaps	Responsibility	Duration (Months)	Budget (Setting up) US$	Budget Annual recurrent	Comments
17. Data on all subnational level payments should be collected by the community Affairs Department at NMA, complied and displayed in the online portal and NMA website.		NMA	4	10,000	5,000	
18. EPA should keep proper records of ESIA documents electronically so that they are available for public access as and when required.	1. Information needs to be kept electronically	EPA	4	20,000	10,000	
19. EPA licences should be displayed by EPA on their website together with licence information which should be available in the ECAS system		EPA	4	20,000	10,000	

POSSIBLE FUTURE PHASE

Assuming that these deficiencies are addressed in Phase 1, a decision to embark upon a second phase of greater integration of data and automation on obtaining information could be contemplated. Such a phase as outlined by RDF is described below.

FUSION for Data Integration

In order to mainstream EITI, government systems must be integrated so that the respective government entities do not need to submit forms, as their data is already available in one place.
FUSION is a system which allows clients to integrate data from various sources in one place. The system is designed for integrated links to other systems using APIs to allow direct automated data transfers, but also accepts CSV data uploads that can be done manually or semi-automated while systems are getting ready for full integration.

FUSION was developed as a solution to governments when they were investigating tax compliance on companies. Because government ministries use different systems which are not linked with each other, it is not easy for government to confirm compliance of companies or individuals with various tax and operation requirements. FUSION integrates data from various sources in one place to provide a comprehensive view of a company's activity for improved transparency and compliance reporting. When connected with GovIn, FUSION allows clients to analyze data from forms submitted by companies.

FUSION Public portal

RDF also have a fusion online portal, where key information can be shared with the public and in a more up to date manner than the current validation data process provides. Note that only selected data in Fusion may be published, and government maintain full control of what will be made publicly available.

This can be integrated with the existing SLEITI website and dashboard.

Proposed Structure of System Integration

FUSION allows for SLEITI to access data from relevant government system sources and receive company forms submitted online. FUSION will integrate with other systems using APIs for direct connections to systems such as the tax and customs systems at the Sierra Leone National Revenue Authority, the mining cadaster at the National Mineral Agency and even Central Bank, Business registration and others as decided during the Inception stage of the project.

GovIn on the other hand will allow for companies to submit reports and forms electronically. All the data in GovIn is transferred into FUSION whereby the system integrates data from all sources by company Tax ID number. From FUSION a user will be able to extract comprehensive data from all sources by company for analysis. SLEITI can use Fusion for EITI validation and EITI reports.

APPENDICES

APPENDIX 1

TERMS OF REFERENCE

17 Charles Street, Buxton Compound, 2nd Floor,
Freetown, Sierra Leone
Website: www.sleiti.gov.sl

OFFICE OF THE VICE PRESIDENT

TERMS OF REFERENCE

CONSULTANCY TO UNDERTAKE FEASIBILITY STUDY FOR MAINSTREAMING EITI REPORTING IN SIERRA LEONE

Background

The Extractive Industries Transparency Initiative (EITI) is the global standard for the good governance of oil, gas and mineral resources. The Initiative requires implementing countries to disclose company payments and government receipts from the extractive sector. It also provides detailed contextual information including institutional settings, legal frameworks, licensing practices, fiscal regime, resource extraction, export, and local benefits etc. For further information, please visit the EITI website: www.eiti.org.

To enhance transparency and accountability in the management of its natural resources, the government of Sierra Leone first announced its intention to join the Extractive Industries Transparency Initiative (EITI) in June 2006 and formed their first Multi-Stakeholder Group (MSG), in June 2007. On 22nd February 2008, Sierra Leone was accepted as an EITI candidate at the 4th EITI Board Meeting in Accra, Ghana. By December 2019, Sierra Leone has published nine EITI Reports covering 2006 – 2018 fiscal years. To ensure firm and sustained commitment of the government to the EITI process, the Vice President serves as the Champion of EITI and the Minister of State in the Office of the Vice President is Chair of the Multi-Stakeholder Group (MSG). The MSG is the governing body of the EITI process in Sierra Leone; comprising of government, companies and civil society organizations.

Sierra Leone underwent validation in July 2018 to assess compliance with the EITI Standard. The EITI Board at its 43rd Board meeting in Paris, France, June 2019 agreed that Sierra Leone has made ***meaningful progress Overall*** in implementing the EITI Standard. This meant that Sierra Leone had complied largely with majority of the EITI requirements. However, as validation promotes dialogue and learning at the country level, the EITI Board established fourteen (14) Corrective Actions which Sierra Leone need to address before the next validation in December 2020.

At the EITI Board meeting in February 2018, the EITI Board agreed to set of recommendations regarding **encouraging systematic discourse.** The 2019 EITI Standard enables implementing countries to disclose the information required by the EITI Standard through routine government and corporate reporting systems such as websites, annual reports and other publications. The EITI Board agreed that

"systematic disclosure should be firmly established as the default expectation, with EITI Reports used to address any gaps and concerns about data quality. Implementing countries could still continue to publish annual EITI reports collating and analyzing the information from primary sources in order to make this information more accessible and comprehensible, especially for stakeholders that do not have access to online information".

Systematic disclosure means that EITI's disclosure requirements are met through routine and publicly available company and government reporting. This could include enabling access to EITI data through public financial reporting, annual company or government agency reports, information portals, and other open data and freedom of information initiatives. A key concern will be ensuring that the published data is timely, disaggregated, comprehensive, reliable and accessible. This should include an explanation of the underlying audit and assurance procedures that the data has been subject to, with public access to the supporting documentation. **Mainstreaming** refers to the process of realizing this goal, which may include interim measures, pilots, and other capacity building activities.

The EITI continues to emphasize the importance of the multi-stakeholder dialogue in exploring options for systematic disclosure. A feasibility study provides an opportunity to examine opportunities for strengthening multi-stakeholder consultation and dialogue, and to make this participation more effective. This could include considering options for integrating Multi Stakeholder Group oversight into existing representative bodies.

On behalf of the Government of Sierra Leone, with support from the World Bank, the Ministry of Mines and Mineral Resources through the Extractive Industries Technical Assistance Project Phase 2 (EITAP-2) seeks a competent and credible firm, free from conflicts of interest, to support the MSG and SLEITI Secretariat to undertake a feasibility study and develop a roadmap for embedding EITI disclosures in company and government systems in accordance with these terms of reference. The ToR provides guidelines and schedule for contracting a consultant/firm, who will carry out the tasks as described in the terms of reference**.**

The Ministry now invites Expressions of Interest for the recruitment of an independent Administrator for 2019 SLEITI Report.

Timely reporting is necessary and important as the public need to be able to routinely access information from company or government reporting systems instead of just relying on the annual EITI reporting for relevant data on extractive sector. The objective of the assignment is to assess the feasibility of embedding EITI disclosures in government systems and corporate reporting. The consultant will produce a feasibility study that:

a) assesses to what extent information that is required in the EITI Standard, or is otherwise relevant for achieving the objectives outlined in the MSG's workplan, is already made publicly available in governmental and corporate systems;

b) outline any barriers or gaps in timely, comprehensive and reliable disclosures, as well as technical or financial support needs;

c) documents stakeholders' views and willingness to embed EITI disclosures in government and corporate systems;

d) proposes a roadmap for embedding EITI disclosures and the process for future EITI implementation. This should include actions, responsible parties, timelines, resource and technical assistance needs;

e) seeks to make a strong business case for systematic disclosures which speaks to national priorities and open government reforms;

f) considers the capacity of government agencies to disclose regularly;

g) considers how to implement systematic disclosures in a sustainable way with a clear assessment of resource implications;

h) assesses how MSG oversight can help assure data quality and credibility from company or government systems;

Scope of work

At the 2018 validation, the strategic recommendations in the Validation assessment identified existing structures that could easily facilitate the discussion on mainstreaming in Sierra Leone. The strategic recommendation R15 of the validation assessment states that "*to improve on timeliness EITI data, the MSG may wish to further explore opportunities for systematic disclosure of extractive sector data, such as through online publication of existing filings from companies to government entities. One such venue which SLEITI may wish to explore are the so-called 'C-filings' made to the National Minerals Agency, which from a preliminary review seem to cover both financial and contextual data on a monthly, quarterly and annual basis".*

The consultant will be expected to undertake the following tasks:

1. Consults stakeholders; particularly members of the Multi-Stakeholder Group, government agencies involved in the management of the extractive industries and companies in Sierra Leone. This is to get their views and concerns related to embedding EITI process and disclosures in government and corporate systems

2. Examines SLEITI 2020 workplan in order to gain a clear understanding of the process, objectives and scope of Sierra Leone's EITI implementation, and the extent to which the EITI implementation draws on and seeks to strengthen systematic disclosures.

3. Reviews SLEITI's annual progress reports to understand the progress made in achieving the objectives and review any actions undertaken by the Multi-Stakeholder Group to address recommendations from previous EITI reporting and the 2018 Validation Report that address opportunities to strengthen systematic disclosures.

4. Identifies the government agencies and companies that are responsible for producing, collecting and/or maintaining the information required by the EITI Standard (EITI Requirements 2 to 6, summarised in annex A)

5. Assesses what information required by the EITI Standard is already made publicly available by government agencies and in what format; such as on on-line cadastres and registers, government WebPages on legal, fiscal and administrative arrangements for the sector, etc. The consultant

should also review what data is made publicly available by companies in their reports and on their websites and explore options for extending this disclosure.

6. Assesses whether the information is timely (up to date), comprehensive (includes all information required by the EITI Standard), disaggregated (per the level of disaggregation required by the EITI Standard) and reliable (applies standard audit and assurance procedures). If there are several public sources for the data, the consultant should assess whether they are consistent.
7. Where information gaps are identified and/or where there are concerns about data reliability, recommends measures to address the gaps, including improving the timeliness, comprehensiveness, reliability, availability and accessibility of the information. The consultant should assess if there is information available in government systems that is not publicly available but could easily be published online. The feasibility study should also identify any other obstacles to making the information required by the EITI Standard publicly available in government reporting systems.
8. Outlines a credible approach to disclosure of the financial information required by the EITI Standard (please refer to Annex A). The feasibility study is expected to make recommendations on how to embed financial disclosures in company and government systems, for example by integrating data into online license cadastres or including a database and/or reporting templates on government, company and/or national EITI websites.
9. Reviews previous EITI reports, including levels of discrepancies. Also assess the statutory rules for audits and actual auditing practices of government and corporate entities, as per EITI Requirement 4.9a (Data quality and assurance). In the event that auditing and assurance procedures are insufficient for EITI reporting purposes, the consultant should provide options for addressing quality assurance of financial disclosures. This could include full reconciliation as per 'conventional' EITI reporting, spot-checks reconciling certain transactions or a certain percentage of total disclosures, no reconciliation, etc. The consultant is expected to explain the rationale for the recommended options.

The findings of the final feasibility study should be summarized in a table that maps all the required disclosures under the EITI Standard. A template is available here: https://eiti.org/document/systematic-disclosure-toolkit

Deliverables

The assignment is expected to commence on 22nd March, 2021, culminating in the finalization of the feasibility study by 22nd March, 2021. The proposed schedule is set out below:

Signing of contract	22 / 03/2021
Desk review	Two Weeks
Consultation with stakeholders and data collection	Six Weeks
Draft feasibility study report	Three Weeks

Final feasibility study report, including presentation of action plan and any recommendations on the future of the EITI process.	Two Weeks

Qualification requirements for Consultant Firm

The Mainstreaming Feasibility Study must be undertaken by a firm applying both professional and EITI standards. It is a requirement that the firm is perceived by the MSG to be credible, trustworthy and technically competent. Bidders must follow (and show how they will apply) the appropriate professional standards for feasibility study in mainstreaming EITI requirements into government and company systems.

The firm will need to demonstrate:

1. Technical and financial skills, including knowledge and work on transparency and governance, public finance and financial accountability, and multi-stakeholder dialogue. Preferably, proven experience related to the EITI.
2. Knowledge of the oil, gas and mining sectors or other natural resources sectors, preferably in Sierra Leone.
3. A demonstrable track record in feasibility study.
4. Knowledge on policy, rules and regulations, legislation and revenue management on oil & gas, and other minerals in the private and public sector.
5. Knowledge on transparency of data and statistics with electronic system in governmental agencies.
6. Preferably having experience working with the government departments
7. Excellent communication skills (verbal and writing), with experience of graphic design and professional copy-editing with a high level of English language skills and eye for details.
8. To ensure the quality and independence of the exercise, the firm is required, in their proposal, to disclose any actual or potential conflicts of interest, together with commentary on how any such conflict can be avoided.
9. In particular, the following key personnel must be included in the team with the below outlined qualifications and experience:

Firm Lead

- At least a Post Graduate University degree in the fields of public administration, policy formulation, and institutional development. Additional specialization or experience in areas of EITI reporting, company operations, government systems and reform or related fields would be an asset.
- Excellent command in written and spoken English with good interpersonal skills.
- Ability to work, lead and motivate team to meet deadlines.

- Minimum 10 years' experience in public administration, institutional assessment and reform, formulation of policies, needs assessment and training. The consultant will have extensive knowledge and experience in policy formulation, policy review, assessment of extractive industries legal framework, institutional development and capacity building.
- Familiar with extractive industries stakeholders in Sierra Leone including knowledge on natural resource governance.
- Previous or on-going work experience in policy review and development, strategic planning in the governance of the extractive sector.
- Practical experience in the area of policy review and formulation, legislation with respect to mainstreaming EITI requirements in government and company operations.
- Excellent working knowledge of Microsoft packages.
- Experience to relate with multi-stakeholder groups

Researcher x3

The Researchers must have a Bachelor's degree in research, policy development or related field with extensive and proven experience in field of research. They must also possess the following skills:

- Knowledgeable in various research and testing methodologies
- Experience using statistical analysis software
- Proficient in using Microsoft Office Suite
- In-depth knowledge of feasibility study
- Perform objective and ethical research at all times
- Well-versed in database management
- Effective communicator, both orally and written
- Report writing
- Interviewing and Data collection
- Analysis of information from different sources

Administrative arrangements

- The Consultant will report to the Permanent Secretary, Ministry of Mines and Mineral Resources throughout the duration of the study.
- The SLEITI Secretariat will play a coordination role to arrange a meeting with MSG and relevant stakeholders
- Consultant will need to inform the Secretariat to organize meetings with MSGs and relevant stakeholders but that information should be received one week in advance in order to give enough notice to prepare official letter and make any follow up.
- Consultant will have to make the list of documents such as laws, regulations, rules and guidelines

from government departments since the Secretariat needs to prepare official request letter.

Selection Method

Consultant will be selected using the Consultant Qualification Selection (CQS) Method of the World Bank.

Reference materials

- Encouraging Systematic Disclosure, https://eiti.org/document/encouraging-systematic-disclosure
- Examples of other Feasibility studies, https://eiti.org/publications?search_api_views_fulltext="systematic+disclosure"
- Agreed upon procedure for mainstreamed disclosures, https://eiti.org/document/agreed-upon-procedure-for-mainstreamed-disclosures
- Systematic disclosure toolkit, https://eiti.org/document/systematic-disclosure-toolkit
- The EITI Standard, http://eiti.org/document/standard;
- The online Guide to implementing the EITI Standard, https://eiti.org/guide
- EITI implementation guidance notes issued by the International Secretariat, https://eiti.org/guidance-notes-standard-terms-of-reference , in particular the guidance notes on scoping (#9), defining materiality (#13), establishing/governing MSGs (#14), and creating open data policies (#27). The consultant is advised to contact the EITI International Secretariat for any questions or clarifications related to the EITI Standard and the implementation of the EITI requirements;
- Standard Terms of Reference for Independent Administrator services, https://eiti.org/document/standard-terms-of-reference-for-independent-administrator-services, including standard EITI reporting templates, available from the International Secretariat;
- Examples of Scoping Studies, available from https://eiti.org/guidance-notes-standard-terms-of-reference#examples-of-scoping-studies and the International Secretariat; and
- [Add other relevant sources of information, including links to EITI Reports, information about licensing systems, on-line cadastres and registers, government webpages on legal, fiscal and administrative arrangements for the sector, etc.]
- Relevant government ‘s website link, laws and regulations’’ website,

Annex A – disclosures required by the EITI Standard

This annex summarizes the information disclosures that are required by the EITI Standard and that should be assessed in the feasibility study. In undertaking the assessment, the consultant must refer to the disclosure requirements outlined in the EITI Standard to ensure that all details are fully considered. A tool for performing this assessment is available here: https://eiti.org/document/systematic-disclosure-toolkit

- The legal framework and fiscal regime governing the extractive industries (EITI Requirement 2.1);
- The availability and comprehensiveness of a public license register as well as information about license allocation processes and procedures (EITI Requirements 2.2 and 2.3);
- The Sierra Leone policy and practices on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals and any reforms underway (Requirement 2.4);
- The availability of a public register of the beneficial owners of extractive companies (EITI Requirement 2.5);
- Where applicable, information about the role of state-owned enterprises (SOEs) in the extractive sector and the financial relationships between the government and the SOE, quasi-fiscal expenditures, and government ownership in oil, gas and mining companies operating in Sierra Leone (EITI Requirements 2.6, 4.5, 6.2);
- Key features of the extractive sector, including any significant exploration activities (EITI Requirement 3.1);
- Production and export data (EITI Requirement 3.2, 3.3);
- The revenue streams that must be disclosed in accordance with EITI Requirements 4, 5 and 6. The analysis should cover:
    - The taxes and other revenue streams listed in 4.1;
    - Any revenues related to the sale of the state's share of production or other revenues collected in-kind (4.2),
    - Any revenues related to infrastructure provisions and other barter arrangements (4.3);
    - Any revenues related to transportation payments (4.4);
    - Any transactions between SOEs and other government agencies (4.5);
    - Any revenues collected by subnational government from oil, gas and mining companies (4.6);

  - Any transfers of extractive industry revenue between central and subnational levels of government (5.2); and
  - Any mandatory and voluntary social expenditure by extractive companies (6.1).
- Information about revenue allocations and distribution of revenues in accordance with EITI Requirements 5.1 and 5.3; and
- Information about the contribution of the extractive industries to the economy for [2019] in accordance with EITI Requirement 6.3.

APPENDIX 2

INSTITUTIONS AND PEOPLE CONSULTED

Institution	Contact	Meeting Date and Time	Meeting Type	Meeting Participants
National Revenue Authority (NRA)	**Abu B. Tarawalie** Head, EIR Unit abtarawalie@nra.gov.sl 232-76-371645	Thursday April 22 @3pm.	Face to Face	**EIRU:** Abu B. Tarawalli, Festus Thompson- Audit Mgr, M. Jalloh - Compliance, **CEMMATS:** Desmond Alie, Desmond G-Williams, **More-SL:** Mohamed Mansaray, Haji Sowa, Nadia Kamara, Sheku Saccoh
Ministry of Finance (MoF)	**Mohamed Amara Salisu** Deputy Director, Revenue & Tax mohamedamarasalisu@yahoo.com 076-784057 / 077-269608	April 21. 10am	Face to Face	**MoF:** Mohammed Salisu, Peter Bangura, **Moore-SL:** DO Carew, Mohamed Mansaray, Haji Sowa, **CEMMATS:** Desmond Alie, Desmond G-Williams, **CMDA-SL:** Nadia Kamara, Sheku Saccoh
Petroleum Directorate	**Amadu Mansaray** Senior Administrative Manager amadu.mansaray@pd.gov.sl 076-604026 / 077-738427	April 23 @ 10 am Zoom Call.	Online Zoom call	**PD:** Foday Mansaray, DG and Amadu Mansaray Deputy D-G, **Moore-SL:** Mohamed Mansaray, Haji Sowa, **CEMMATS:** Desmond Alie, Desmond G-Williams, **CMDA-SL:** Fred Conteh
Environmental Protection Agency (EPA)	**Ramatu B. Massaquoi** - Deputy Director - Natural Resources Management - rambmass@yahoo.com / ramatu.massaquoi@epa.gov.sl +232-76-710381	April 23 @ 2pm	Face to Face	**EPA:** Ramatu Massaquoi - Deputy Director, Joe Saponka Turay - Asst. Director, Tamba Samba - Asst. Director, Aiah Wurie- Asst. Director, **CEMMATS:** Desmond G-Williams, **Moore-SL:** Mohamed Mansaray, Haji

Institution	Contact	Meeting Date and Time	Meeting Type	Meeting Participants
				Sowa, **CMDA:** Nadia Kamara, Sheku Saccoh
Ministry of Mines and Mineral Resources	**Daniel Gbondo Esq.** Minerals Policy Advisor dgbondo@gmail.com +232 76 536367	May 4, 2021 @ 10am	Face to Face	
National Minerals Agency	**Julius Mattai** Director General jmattai@nma.gov.sl	April 28 @ 4pm	Face to Face	**NMA:** Yusuf Dauda Suma Large Scale Compliance Manager Mohamed Bah Compliance Manager Prince Cuffey Geological Surveys **Moore-SL**: Mohamed Mansaray, Haji Sowa, **CEMMATS**: Desmond Alie, Desmond G-Williams, **CMDA-SL:**
Natural Resource Governance and Economic Justice Network (NaRGEJ)	**Abu Brima** abu.brima@nmjdsl.org 076-645314	Wednesday April 21 @ 1pm, 22 Collegiate School Road	**Face to Face**	**NMJD**: Berns Komba Lebbie, Emmanuel Bundu, Edran ??, **CEMMATS:** Desmond Gordon-Williams, Desmond Allie, **CMDA-SL**: Bartholomew Bockarie, **Moore-SL:** Mohammed Mansaray, Haji Sowa

Institution	Contact	Meeting Date and Time	Meeting Type	Meeting Participants
Department of Geology, FBC, former MSG member	**Dr. Mustapha Thomas** olajiday@yahoo.com 076619988 Past MSG member (Civil Society)	April 20 @ 10am	**Face to Face**	Dr. Mustapha Thomas **CEMMATS**: Desmond Gordon-Williams, Desmond Allie, **CMDA-SL:** Bartholomew Bockarie **Moore-SL:** Mohammed Mansaray, Haji Sowa
Green Scenery 412 Charles St. near Buxton Church	**Joe Rahall** **josephrahall@gmail.com** 076601979 Past MSG member (Civil society**)**	April 21 @ 3pm.	**Face to Face**	**Green Scenery**: Joseph Rahall, **CEMMATS**: Desmond Gordon-Williams, Desmond Allie, **CMDA-SL:** Bartholomew Bockarie, **Moore-SL:** Mohammed Mansaray, Haji Sowa
National Minerals Agency	**Yusuf D Suma** Large Scale Mining and Compliance Manager	June 18 @ 11pm	Face to face	Desmond Alie, Yusuf D Suma
National Minerals Agency	**Julius Mattai** Director General jmattai@nma.gov.sl	August 9 @ 10am	Face to Face	**NMA:** Peter K. Bangura, Director of Mines, Yusuf Dauda Suma Large Scale Compliance Manager Mohamed Bah Compliance Manager Norman **CEMMATS**: Desmond Alie, Desmond G-Williams

Institution	Contact	Meeting Date and Time	Meeting Type	Meeting Participants
Vimetco	**Abdul Bangura** Chief Finance Officer		Online Zoom call	**Vimetco:** Abdul Bangura, CFO **CEMMATS**: Desmond Alie, Desmond G-Williams, **CMDA-SL:** Fred Conteh **Moore-SL:** Mohammed Mansaray
Meya Mining	**Ibrahim Sorie Kamara** Director of Meya Mining MSG Member (Mining company)		Online Zoom call	**Meya:** Ibrahim Kamara, Sangetha Balaxxx **CEMMATS**: Desmond Alie, Desmond G-Williams, **CMDA-SL:** Fred Conteh **Moore-SL:** Mohammed Mansaray
RDF	**Aasmund Andersen** Board Chair RDF		Online Zoom call	**RDF:** Aasmund Andersen, Omotayo Smith **CEMMATS:** Desmond Alie, Desmond G-Williams, **More-SL:** Mohamed Mansaray, Haji Sowa
Audit SL	**Morie Lansana** Principal Auditor (ministries and local authorities)	June 3 @ 10am	Face to Face	**ASSL:** Abdul Aziz, Morie Lansana **CEMMATS:** Desmond Alie, Desmond G-Williams, **More-SL:** Haji Sowa, Mohamed Mansaray
CAC	**Prince B. Williams (Esq.)** Ag CEO & Registrar	June 4 @ 10am	Online Zoom call	**CAC:** Prince Williams, Richard Ashley **CEMMATS:** Desmond Alie, Desmond G-Williams, **More-SL:** Haji Sowa, Mohamed Mansaray

Institution	Contact	Meeting Date and Time	Meeting Type	Meeting Participants
BSL	**Crispin Denison-George** Assistant Director, Currency Management.	**July 26 @ 10 am**	Online Zoom call	**BSL:** C. Dennison-George, Morlai Bangura, H. Jarrett, A.B. Collier **CEMMATS:** Desmond Alie, Desmond G-Williams, A.K. Keili **CMDA-SL:** Fred Conteh
SLEITI	**Mohamed Baimba Koroma** National Coordinator, Sierra Leone Extractive Industries Transparency Initiative	**July 12 @ 10 am**	Online Zoom call	**SLEITI:** Baimba Koroma, Mohamed Fernando Conteh, xxxx, xxxx **CEMMATS:** Desmond Alie, Desmond G-Williams, A.K. Keili **More-SL:** xxxx, **CMDA-SL:** Fred Conteh
Parliament	**Hon. Emerson Lamina** Member of Sierra Leone Parliament	**June 28 @ 4 pm**	Face to Face	**Parliament:** Hon. Emerson Lamina **CEMMATS:** Desmond Alie, Desmond G-Williams, **CMDA-SL:** Bartholomew Bockarie

APPENDIX 3

REVENUE STREAM IN THE EXTRACTIVE SECTOR (REF: FINAL EITI REPORT FOR 2017 AND 2018)

Revenue Stream	Extractive Industry	Frequency of Payment	Agency Responsible for collection
Exploration License fee	Mining	Annual	**NRA**
Mining License fee	Mining	Annual	**NRA**
Surface Rent	Mining	Annual	**Chiefdom/District Council/Paramount Chief/Members of Parliament**
Royalty	Large Scale Mining	Depends on Agreement.	**NRA**
Royalty	Small scale Mining	When Minerals Sold	**NRA**
Corporate tax	Mining	Annual (Depends on contract)	**NRA**
Payroll tax	Mining	Annual	**NRA**
Import duty	Mining/Petroleum	As and when	**NRA**

Revenue Stream	Extractive Industry	Frequency of Payment	Agency Responsible for collection
PAYE	Mining/Petroleum	Monthly	**NRA**
Withholding Taxes	Mining	As and when	**NRA**
Agricultural Development Fund	Mining	Annual	**MMMR**
Community Development Fund	Mining	Annual	**MMMR**
Environmental Licence Fees	Mining	Annual	**EPA**
Environmental Monitoring Fees	Mining	Annual	**EPA**
Diamond Exporter's license	Mining Exports	Annual	**NRA**
Diamond Dealers Licence fee	Mining Exports	Annual	**NRA**
Gold Exporters Licence	Mining Exports	Annual	**NRA**

Revenue Stream	Extractive Industry	Frequency of Payment	Agency Responsible for collection
Export Duty on Diamonds	Mining Exports	On export	**PMT/MMMR**
Export duty on gold	Mining Exports	On export	**PMT/MMMR**
Training fees	Petroleum	Annual	**Petroleum Directorate**
Surface Rental	Petroleum	Annual	**Petroleum Directorate**
Extension Fees	Petroleum	When required	**Petroleum Directorate**
Sale of geophysical data	**Petroleum**	**Upon request**	**Petroleum Directorate**

APPENDIX 4

REFERENCES

1. *The Sierra Leone MMA 2009*
2. *The Sierra Leone Environment Protection Agency Act, 2008*
3. *The Sierra Leone NMA 2012*
4. *The Sierra Leone Environmental and Social Regulations for the Minerals Sector, 2011*
5. *The Sierra Leone Operational Regulations for the Minerals Sector, 2011*
6. *Sierra Leone's New Operational Procedures and Guidelines For the Diamond Area Community Development Fund (DACDF) –NMJD*
7. *The Sierra Leone Minerals policy 2018*
8. *Sierra Leone Extractive Industries' Transparency initiative (SLEITI) 2016*
9. *The Extractive Industries Revenue Act, 2018*
10. *The EITI standard 2016*
11. *SLEITI Annual Progress Report 2017*
12. *The Sierra Leone Artisanal Mining Policy 2018*
13. *Articles, 57, 73, 96 and 105 of Mines and Minerals Act 2009 (See: http://www.sierra-leone.org/Laws/2009-12.pdf*
14. *https://EITI.org/es/implementing_country/11*
15. *https://mof.gov.sl/wp-content/uploads/2019/12/2018-Economic-Bulletin-MoF*
16. *http://www.fao.org/faolex/results/details/en/c/LEX-FAOC154929/*
17. *http://www.nma.gov.sl/legal-regulatory-instruments/*
18. *http://pd.gov.sl/wp-content/uploads/2019/06/Sierra_Leone_Data_Catalogue*
19. *https://www.trade.gov/country-commercial-guides/sierra-leone-mining-and-mineral-resources*

APPENDIX 5

NON-REVENUE DATA

Status of EITI Disclosure Requirements (2019 EITI Standard) in Sierra Leone									
No.	Disclosure requirements	Description	Government entity	Public Availability	Level of disaggregation	Comprehensiveness	Data quality and assurance	Data timeliness	Comments
1	#2.1 Legal framework and fiscal regime	This refers to Rules, Acts and Agreement such as MMA, Finance Act, EPA etc. that constitute a legal basis for the extractive industry	MMMR	Available	Fully disaggregated	Fully comprehensive	good	good	NMA, PRU , NRA etc. have governing legal instruments and regulations available on their websites at https://www.nma.gov.sl/legal-regulatory-instruments/, https://pd.gov.sl/regulations, https://www.nra.gov.sl/import-a export/laws-and-regulations,
			NMA	Available	Fully disaggregated	Fully comprehensive	good	good	
			NRA	Available	Fully disaggregated	Fully comprehensive	good	good	
			PRU	Available	Fully disaggregated	Fully comprehensive	good	good	
			EPA	Available	Fully disaggregated	Fully comprehensive	good	good	
			CAC	Available	Fully disaggregated	Fully comprehensive	good	good	
			Audit Service	Available	Fully disaggre	Fully compreh	good	good	

					gated	ensive			
2	#2.2 License allocations	This refers to the mineral rights (exploration, mining ESIA etc.) allocated to legal entities	NMA	Available	Fully disaggregated	Fully comprehensive	good	good	These are available on the onlin repository. NMA has mineral rig licences, EPA has EIA licences. Also available on SLEITI websi in their annual report but is not considered systematic. Oil and g block licenses are not available PRU websites for confidentiality https://sierraleone.revenuedev.o cense, https://sierraleone-epa.revenuedev.org/license,
			SLEITI	Available	Fully disaggregated	Fully comprehensive	good	good	
			EPA	Available	Fully disaggregated	Fully comprehensive	very good	very good	
			PRU	Not Available	NA	NA	NA	NA	
			CAC	Available	Fully disaggregated	Fully comprehensive	very good	very good	
2	#2.4 Contracts	This refers to mineral agreement between companies/individual and government	NMA	Available	Fully disaggregated	Fully comprehensive	very good	very good	Contracts are available on the N online portal and MMMR as we on MCAS at http://www.nma.gov.sl/mining-agreements/, https://www.slminerals.org/cont s/ https://sierraleone.revenuesyster rg/license
			EPA	Not available	NA	NA	NA	NA	
			PRU	Not available	NA	NA	NA	NA	
3	#2.3 Register of licenses	A register of all mineral licenses awarded	NMA	Aavilable	Fully disaggregated	Fully comprehensive	good	good	
			EPA	Available	Fully disaggregated	Fully compreh	good	good	

						ensive			
			PRU	Not Available	NA	NA	NA	NA	
4	#2.5 Beneficial ownership	the natural person(s) who directly or indirectly ultimately own or control the license holder	NMA	Not available	NA	NA	NA	NA	As at now there is no available l governing this disclosure requirement. Considered for legislation in the ongoing MMA review
			PRU	Not available	NA	NA	NA	NA	
			CAC	Not available	NA	NA	NA	NA	
5	#2.6 State participatio n		NA	NA	NA	NA	NA	NA	
6	#3.1 Exploration License	Exploration license allocated to legal entities	NMA	Available	Fully disaggre gated	Fully compreh ensive	good	good	Available on NMA online repository at https://sierraleone.revenuedev.o cense . Also available on MCA but not available on PRU websit
			PRA	Available	Fully disaggre gated	Fully compreh ensive	good	good	
			SLEITI	Available	Fully disaggre gated	Fully compreh ensive	good	good	
			EPA	Not available	NA	NA	NA	NA	
7	#3.2 Production data	This refers to mineral production records of companies	NMA	Not available	Fully disaggre gated	Fully compreh ensive	good	good	Available on NMA MCAS, but available on the online repositor that is accessible by the public. Also available on SLEITI websi in their annual report at http://www.sleiti.gov.sl/index.pl eports-and-documents/sleiti-rep
			SLEITI	Not available	Fully disaggre gated	Fully compreh ensive	good	good	

			EPA	Not available	NA	NA	NA	NA	this is not considered a systemat disclosure
			PRA	Not available	NA	NA	NA	NA	
8	3.3 Exports	This refers to mineral export records of companies	NMA	Not available	Fully disaggre gated	Fully compreh ensive	good	good	Available on NMA MCAS, but available on the online repositor that is accessible by the public. Also available on SLEITI websi in their annual report at http://www.sleiti.gov.sl/index.pl eports-and-documents/sleiti-rep this is not considered a systemat disclosure
			PRA	Not available	Fully disaggre gated	Fully compreh ensive	good	good	
			NRA	Not available	Fully disaggre gated	Fully compreh ensive	good	good	
9	#6.4 Environme ntal impact of extractive activities	This refers to the company compliance to EIA requirements and adherence to the Environmental and Social Management Plan	NMA	Not available	NA	NA	NA	NA	Not available on the online repository that is accessible by t public, but it is available in the I report disclose to the public and kept by EPA and companies. It i Available on request
			EPA	Available	Fully disaggre gated	Fully compreh ensive	very good	very good	
			NMA	Available	Fully disaggre gated	Fully compreh ensive	very good	very good	
			EPA	Available	Fully disaggre gated	Fully compreh ensive	very good	very good	

APPENDIX 6

REVENUE DATA

Status of EITI Disclosure Requirements (2019 EITI Standard) in Sierra Leone									
No.	**Disclosure requirements**	**Description**	**Government entity**	**Public availability**	**Level of disaggregation and**	**Comprehensiveness**	**Data quality and assurance**	**Data timeliness**	**Comments**
1	**#4.1 Comprehensive disclosure of taxes and revenues, data quality**	This refers to tax revenue such as export and profit taxes	NMA	not available	Fully disaggregated	Highly comprehensive	very good	very good	Available on nma online repository and MCAS, BSL Monthly Economic Review and SLEITI annual report https://sierraleone.revenuedev.org/payment https://www.nra.gov.sl/businesses-and-organisations/licences, https://www.nra.gov.sl/businesses-and-organisations/royalties,
			NRA	Available	Poorly disaggregated	Poorly comprehensive	good	good	
			BSL	not available	Fully disaggregated	Highly comprehensive	very good	very good	
			SLEITI	Available	Fully disaggregated	Highly comprehensive	very good	very good	
2	**The host government's production entitlements;**	This refers to the government's share of mineral production	NA	NA	NA	NA	NA	NA	NA
3	**National state-owned company production entitlement;**	refers to state owned company's share of	NA	NA	NA	NA	NA	NA	NA

		minerals produced from the mine							
4	**Royalties;**	This refers to payment based on a percentage of the revenues or profits generated from the sale of minerals	NMA	Available	Fully disaggregated	Highly comprehensive	very good		Available on nma online portal, BSL Monthly Economic Review and SLEITI annual report https://sierraleone.revenuedev.org/payment http://www.sleiti.gov.sl/index.php/reports-and-documents/sleiti-reports
			NRA		Fully disaggregated	Highly comprehensive			
			BSL	Not Available	Fully disaggregated	Highly comprehensive	very good	very good	
			SLEITI	Available	Fully disaggregated	Highly comprehensive	very good	very good	
5	**Dividends;**	Refers to distribution of profits by companies to their shareholders	NMA	Not Available	NA	NA	NA	NA	This data is available with mining companies
			NRA	Not Available	NA	NA	NA	NA	
			BSL	Not Available	NA	NA	NA	NA	
			SLEITI	Not Available	NA	NA	NA	NA	
6	**Bonuses, such as signature, discovery and**	Revenue generated from signing oil	NMA	Not Available	NA				Mainly associated withh the

	production bonuses;	block contract, oil discovery and production	PRU	Not Available	Fully disaggregated	Highly comprehensive	very good	very good	petroleum sector which is not well developed in Sierra Leone. Available data is usually included in SLEITI annual report
			NRA	Not Available	NA	NA	NA	NA	
			BSL	Not Available	NA	NA	NA	NA	
			SLEITI	Available	Fully disaggregated	Highly comprehensive	very good	good	
7	**License fees, rental fees, entry fees and other considerations for licences and concessions;**	This refers to money paid to obtain mineral rights (exploration, mining ESIA etc)	NMA	Available	Partially disaggregated	partly comprehensive	good	good	These are available on the online repository. NMA has mineral right licences fees, EPA has EIA licence fees. Not available PRU website https://sierraleone.revenuedev.org/payment, https://sierraleone-epa.revenuedev.org/payment, https://www.nra.gov.sl/businesses-and-organisations/licences
			EPA	Available	Fully disaggregated	Highly comprehensive	very good	very good	
			PRU	Available	Fully disaggregated	Highly comprehensive	very good	very good	

8	**Any other significant payments and material benefit to government.**	This refers to other unspecified revenue or benefit that is usually derived from the sector	NA	NA	NA	NA	NA	NA	This does not apply to Sierra Leone, because revenue generated from the sector is mostly categorised
9	**#4.2 Sale of the state's share of production or other revenues collected in kind**	NA	NA	NA	NA	NA	NA	NA	This requirement is not applicable to Sierra Leone
10	**#4.3 Infrastructure provisions and barter arrangements**	NA	NA	NA	NA	NA	NA	NA	This requirement is not applicable to Sierra Leone
11	**#4.4 Transportation revenues**	NA	NA	NA	NA	NA	NA	NA	This requirement is not applicable to Sierra Leone
12	**#4.5 Transactions related to state-owned enterprises**	NA	NA	NA	NA	NA	NA	NA	This requirement is not applicable to Sierra Leone
13	**#4.6 Subnational payments**	This refers to the various payments (DACDF, CDF etc.) that are made to the host communities	NMA	Available	Fully disaggregated	Highly comprehensive	very good	good	not available on NMA online portal, but data is disclosed to the public/community during payment meetings,
			MMMR	Available	Fully disaggregated	Highly comprehensi	very good	good	

						ve			and it is also available in SLEITI annual report (though not a systematic disclosure) at http://www.sleiti.gov.sl/index.php/reports-and-documents/sleiti-reports and on BSL monthly economic review
			NRA		NA	NA	NA	NA	
			BSL	not Available	Partially disaggregated	partly comprehensive	good	good	
			SLEITI	Available	Partially disaggregated	partly comprehensive	good	good	
14	**#5.1 Distribution of extractive industry revenues**	How money received/generated from the extractive sector is shared/allocated by government	NMA						Revenue allocation is usually done by the Ministry of Finance. Data is available in the ministry's annual fiscal report https://mof.gov.sl/annual-budget/
			MMMR	not Available	NA	NA	NA	NA	
			NRA	not Available	NA	NA	NA	NA	
			BSL	not Available	NA	NA	NA	NA	
			SLEITI	not Available	NA	NA	NA	NA	
			MoF	Accessible	Partially disaggregate	Partly compre	good	good	

					d	hensive			
15	**#5.3 Revenue management and expenditures**	How money received/generated from the extractive sector is managed and spent	NMA	not Available	NA	NA	NA	NA	Revenue management is usually done by the Ministry of Finance. Data is available in the ministry's annual fiscal report https://mof.gov.sl/wp-content/uploads/2021/10/PFM-Anual-Report-2020.pdf, https://mof.gov.sl/annual-budget/
			MMMR	not Available	NA	NA	NA	NA	
			NRA	not Available					
			BSL	not accessible	NA	NA	NA	NA	
			SLEITI	not Available	NA	NA	NA	NA	
			MoF	Available	Partially disaggregated	partly comprehensive	good	good	
16	**#6.1 Social expenditures by extractive companies**	This refers to the corporate social responsibilities (CSR) that are undertaken by extractive companies	NMA	not Available	NA	NA	NA	NA	CDF is usually seen as legislated CSR. So most companies prefer to spend through the CDF. The discretional CSR that is implemented is mostly to maintain a cordial relationship with the host
			EPA	not Available	NA	NA	NA	NA	
			NRA	not Available	NA	NA	NA	NA	

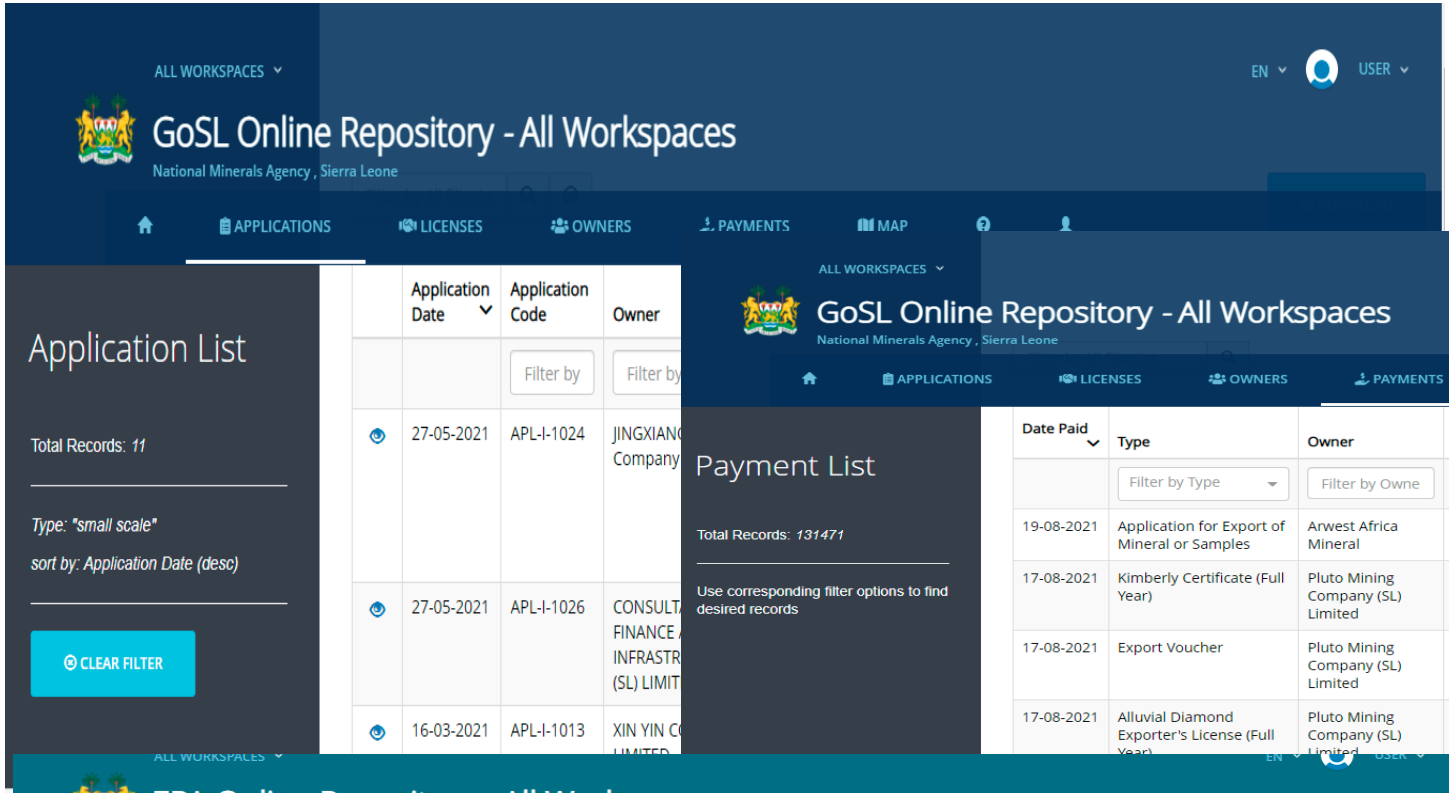
									communities
17	**#6.2 Quasi-fiscal expenditures**		NA	NA	NA	NA	NA	NA	This requirement is not applicable to Sierra Leone
18	**#6.3 The contribution of the extractive sector to the economy**		NMA	not Available	NA	NA	NA	NA	The information related to this section is in R.6.3 of the EITI Standard. It is often provided in the SLEITI report and is also included in the MoF annual report though not a systematic disclosure. https://mof.gov.sl/annual-budget/, https://mof.gov.sl/wp-content/uploads/2021/10/PFM-Anual-Report-2020.pdf, http://www.sleiti.gov.sl/index.php/reports-and-
			EPA	not Available	NA	NA	NA	NA	
			NRA	not Available	NA	NA	NA	NA	
			MoF	Available	Partially disaggregated	partly comprehensive	good	good	
			SSL	Available	Partially disaggregated	partly comprehensive	good	good	

									documents/ sleiti-reports

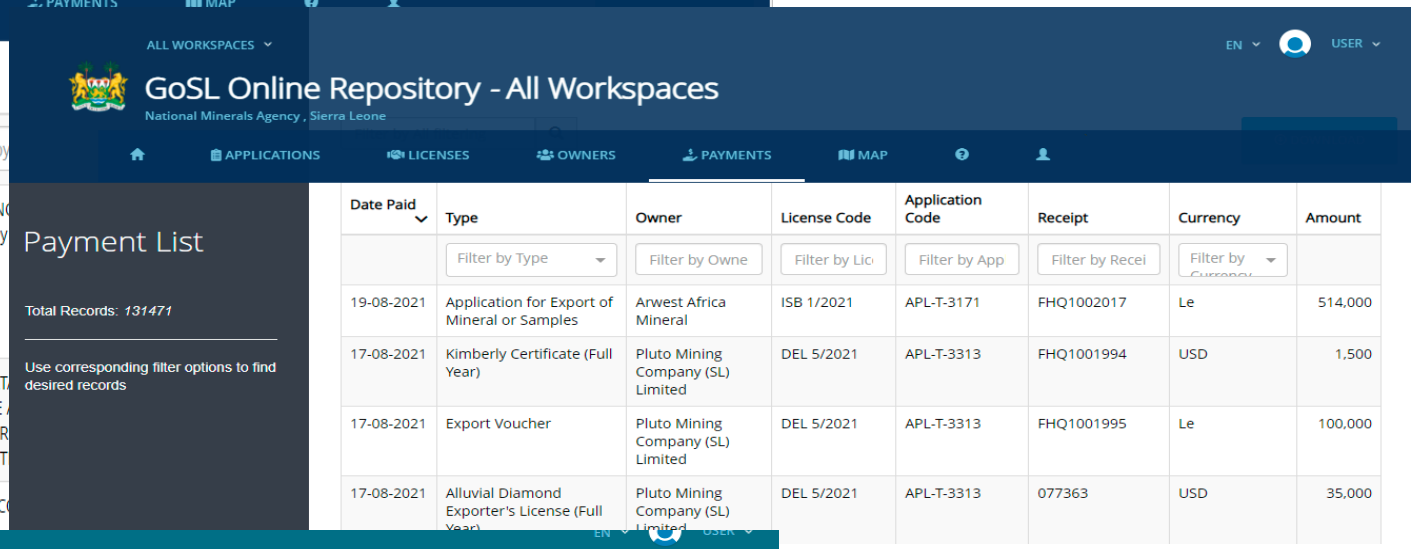
APPENDIX 7

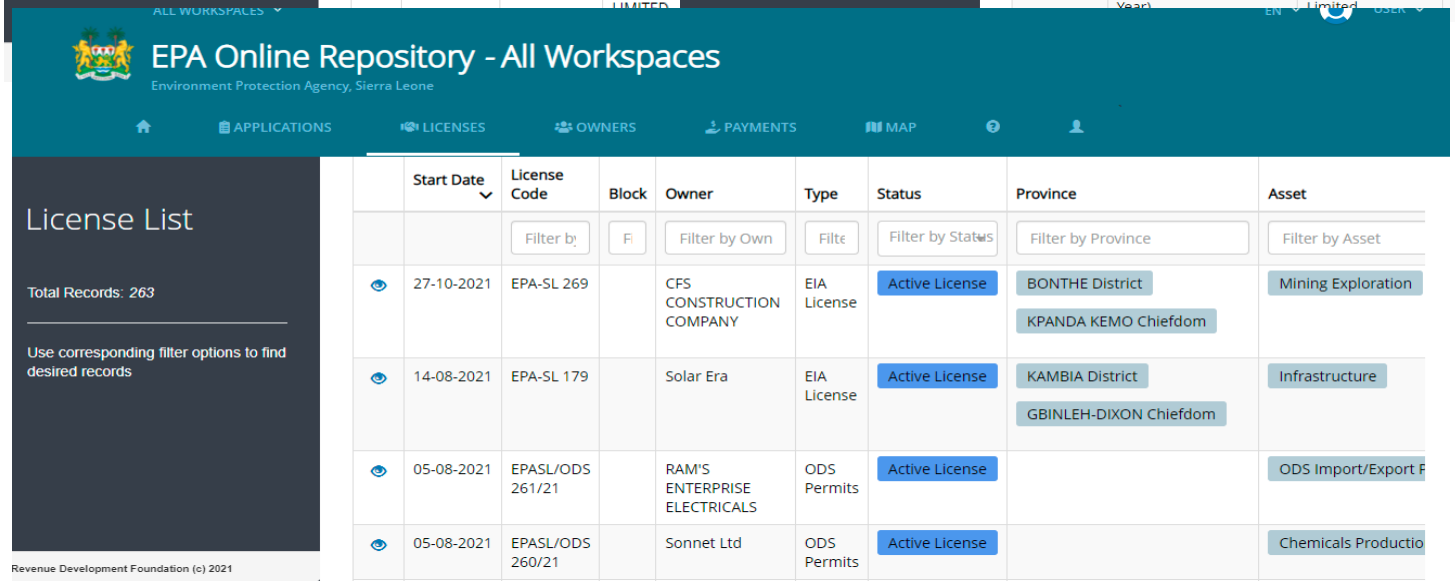
SAMPLE ONLINE DATA

Sample licence publication page on the NMA online portal



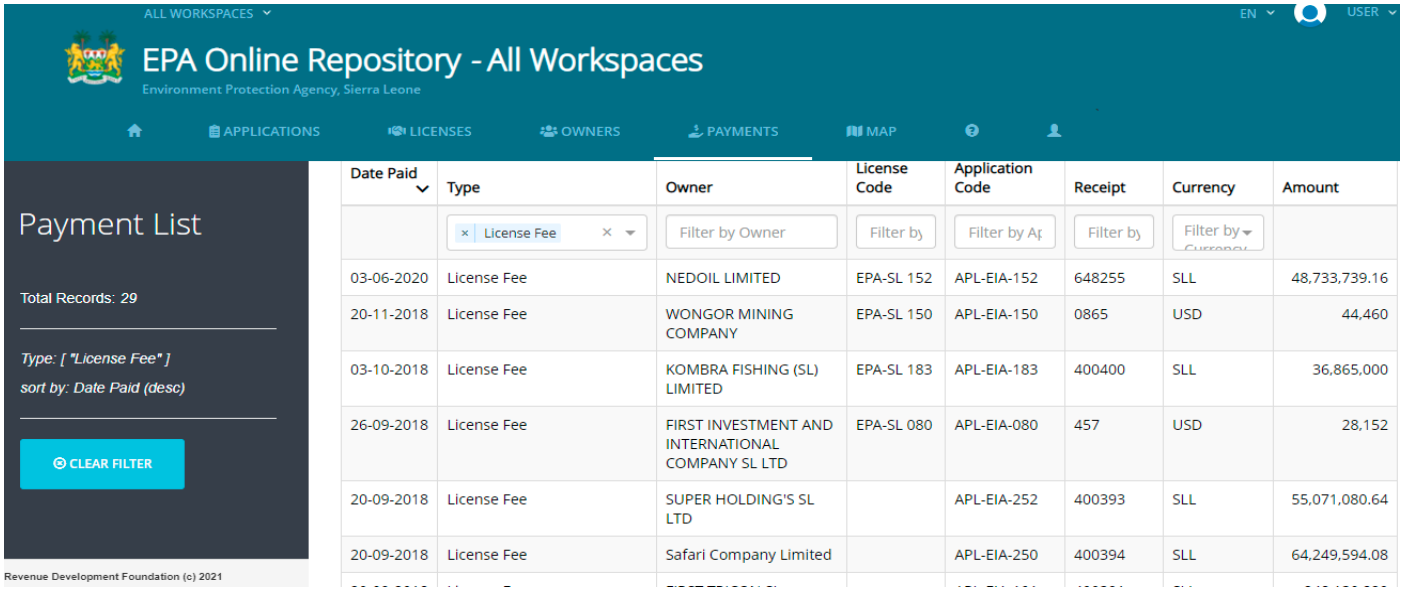
Sample licenses' payment publication page on the NMA online portal





Sample licenses' publication page on the EPA online portal

Sample licenses' payment publication page on the EPA online portal



Date Paid	Type	Owner	License Code	Application Code	Receipt	Currency	Amount
	License Fee	Filter by Owner	Filter by	Filter by Ap	Filter by	Filter by	
03-06-2020	License Fee	NEDOIL LIMITED	EPA-SL 152	APL-EIA-152	648255	SLL	48,733,739.16
20-11-2018	License Fee	WONGOR MINING COMPANY	EPA-SL 150	APL-EIA-150	0865	USD	44,460
03-10-2018	License Fee	KOMBRA FISHING (SL) LIMITED	EPA-SL 183	APL-EIA-183	400400	SLL	36,865,000
26-09-2018	License Fee	FIRST INVESTMENT AND INTERNATIONAL COMPANY SL LTD	EPA-SL 080	APL-EIA-080	457	USD	28,152
20-09-2018	License Fee	SUPER HOLDING'S SL LTD		APL-EIA-252	400393	SLL	55,071,080.64
20-09-2018	License Fee	Safari Company Limited		APL-EIA-250	400394	SLL	64,249,594.08

APPENDIX 8

QUESTIONNAIRES

Revenue Data

QUESTIONNAIRE
April, 2021

Name(s) of Individual(s):_____

Name of Institution/Company:_____

Position/Roles of Individual(s):_____

1. **Which of the requirements below do you handle and/or disclose routinely?**

Please check all that apply.

☐ Taxes

☐ Production data

☐ Export data

☐ Profits taxes

☐ Royalties

☐ Dividends

☐ Bonuses, such as Signature, Discovery & Production bonuses

☐ Fees

☐ Licenses such as Mining, Petroleum & EPA

☐ Rental

☐ Entry

☐ Other considerations for licenses and concessions

☐ Any other significant payments and material benefit to government.

☐ Sale of the state's share of production or other revenues collected in kind

☐ Infrastructure provisions and barter arrangements

☐ Transportation revenues

☐ Transactions related to state-owned enterprises

☐ Subnational payments

☐ Crop compensation

☐ Surface rents

☐ Agricultural development fund

☐ DACDF (diamonds) through the Government

☐ CDA

2. **How comprehensive would you say the data is? Please rate 1-5.**

☐ 1 -Not well ☐ 2. Poor ☐ 3-Average ☐ 4-Good ☐ 5-Well done

Please explain why ?

3. **How would you rank data quality? Please rate 1-5.**

☐ 1. Not well ☐ 2. Poor ☐ 3. Average ☐ 4. Good ☐ 5. Well done

Please explain why?

4. **Is the data or requirement disaggregated (definition)?**

☐ Yes

☐ No

5. **If the data is disaggregated, how well would you say this is done?** Please rate 1-5.

☐ 1 -Not well ☐ 2. Poor ☐ 3-Average ☐ 4-Good ☐ 5-Well done

Please explain why?

6. **How would you rank data timeliness? Please rate 1-5.**

☐ 1 -Not well ☐ 2. Poor ☐ 3-Average ☐ 4-Good ☐ 5-Well done

Please explain why ?

7. **How is the data collected? sources? Please check all that apply**

☐ Websites

☐ Databases

☐ Reports

8. **What is the URL? _____(**N/A if not applicable.)

9. **If data is obtained from reports/Secondary source, do you have any way of verifying such data?**

☐ yes

☐ No

Explain

10. **What is the frequency of data collection?**

☐ Daily

☐ Weekly

☐ Monthly

☐ Annually

☐ Other _____

11. **How is the data transmitted?**

☐ Websites

☐ Databases

☐ Reports

What is the URL? _____ (N/A if not applicable)

12.**How is the data displayed?**

☐ Websites

☐ Databases

☐ Reports

What is the URL ? _____ (N/A if not applicable)

13.**What is the frequency of data display?**

☐ Daily

☐ Weekly

☐ Monthly

☐ Annually

☐ Other _____

14.**How long do the displayed data last for**

☐ Days

☐ Weeks

☐ Months

☐ years

15. **What is the frequency of data publication?**

☐ Daily

☐ Weekly

☐ Monthly

☐ Annually

☐ Other_____

16. **Are these sources available to the public?**

☐ Yes

☐ No

17. **Which category of the public that has access to such data ?**

☐ Everybody

☐ MDAs

☐Community stakeholders

☐ Civil society

☐ other mining companies

18. **What improvements would you like to see?**

Revenue Data

QUESTIONNAIRE

April, 2021

Name(s) of Individual(s):_____

Name of Institution/Company:_____

Position/Roles of Individual(s):_____

1. **Which of the requirements below do you handle and/or disclose routinely?**

   Please check all that apply.

   ☐ Distribution of Extractive industry revenues

   ☐ Subnational transfers

   ☐ Revenue management and expenditures

   ☐ Social expenditures by Extractive companies

   ☐ Quasi-fiscal expenditures

   ☐ The contribution of the Extractive sector to the economy

   ☐ Taxes

   ☐ Profits taxes

   ☐ Royalties

☐ Dividends

☐ Bonuses, such as Signature, Discovery & Production bonuses

☐ Fees

☐ Licenses such as Mining, Petroleum & EPA

☐ Rental

☐ Entry

☐ Other considerations for licenses and concessions

☐ Any other significant payments and material benefit to government.

☐ Sale of the state's share of production or other revenues collected in kind

☐ Transportation revenues

☐ Transactions related to state-owned enterprises

☐ Crop compensation

☐ Surface rents

☐ Agricultural development fund

☐ DACDF (diamonds) through the Government

☐ CDA

2. **How comprehensive would you say the data is? Please rate 1-5.**
   ☐ 1 -Not well ☐ 2. Poor ☐ 3-Average ☐ 4-Good ☐ 5-Well done

   Please explain why ?

3. **To what extent is the data routine quality assured** (ie, by a competent authority applying national and international standards)?**Please rate 1-5.**

☐ 1. Not well ☐ 2. Poor ☐ 3. Average ☐ 4. Good ☐ 5. Well done

Please explain why? (consider challenges, gaps and recommendations**)**

4. **To what extent is the data/information on the requirement published by your government entity/company well disaggregated (in accordance with the specific EITI requirement)?**

☐ Fully disaggregated

☐ Mostly disaggregated

☐ Partially disaggregated

☐ Not disaggregated

5. **To what extent is the data routine quality assured** (ie, by a competent authority applying national and international standards)? **Please rate 1-5.**

☐ 1 -Not well ☐ 2. Poor ☐ 3-Average ☐ 4-Good ☐ 5-Well done

Please explain why? (consider challenges, gaps and recommendations**)**

6. **How often is the data routinely disclosed/updated on your government website/company website, financial statement? Please rate 1-5.**

☐ Daily ☐ monthly ☐ annually ☐ sporadically ☐ None

Please explain why ? (consider challenges, gaps and recommendations)

7. **Where can information about this requirement be publicly accessed?? Please check all that apply**

   ☐ Websites

   ☐ Databases

   ☐ Reports

8. What is the URL? _____**N/A** if not applicable.

9. **If data is obtained from reports/Secondary source, do you have any way of verifying such data?**

   ☐ yes

   ☐ No

   Explain

10. **What is the frequency of data collection?**
    - ☐ Daily
    - ☐ Weekly
    - ☐ Monthly
    - ☐ Annually
    - ☐ Other _____

11. **How is the data transmitted?**
    - ☐ Websites
    - ☐ Databases
    - ☐ Reports

12. **What is the URL?** _____ (**N/A** if not applicable)

13. **How is the data displayed?**
    - ☐ Websites
    - ☐ Databases
    - ☐ Reports

What is the URL ? _____(**N/A** if not applicable)

14. **What is the frequency of data display?**

☐ Daily
☐ Weekly
☐ Monthly
☐ Annually
☐ Other _____

15. **How long do the displayed data last for**

☐ Days
☐ Weeks
☐ Months
☐ years

16. **What is the frequency of data publication?**

☐ Daily
☐ Weekly
☐ Monthly
☐ Annually
☐ Other_____

17. **Are these sources available to the public?**

☐ Yes
☐ No

18. **Which category of the public that has access to such data ?**

☐ Everybody

☐ MDAs
☐Community stakeholders
☐ Civil society
☐ other mining companies

19. **What improvements would you like to see?**

APPENDIX 9

PHOTOS

Consultations at the Ministry of Mines

Consultations at the Environmental Protection Agency

Consultations at Ministry of Mines

Consultations at the EPA