







RWI Index Questionnaire: Cameroon 2012

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Indicator	Score
4.1.1	Context
4.1.1	Context

4.1.1.050: Has the government created a special fund or natural resource fund that concentrates revenue directly from oil, gas or mineral extraction?

Score: A B C

References:

Cameroon had an offshore fund from 1980-1990, but has none today. According to the IMF Report on Fiscal Transparency "There are no extrabudgetary funds for natural resource management" Page 38

Peer Review Comments:

It is true for oil but for gas the recent Gas Code provides this option (March 2012): see the law N°2012 / 006 of 19 april 2012 to institue the Gas Code.

4.1.1.051: What authority is responsible for the natural resource fund?

Score: A B C D E

References:

N/A

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Indicator		Score
4.2.1	Comprehensive reports	N/A
4.2.2.056	Audited reports	N/A

4.2.1 Comprehensive reports

4.2.1.052: Are the rules for the fund's deposits and withdrawals published, including the formula(s) for deposits and withdrawals?

Score: A B **C**

References:

N/A

4.2.1.053: Does the fund management or authority in charge of the fund publish comprehensive information on its assets, transactions and investments?

Score: A B C D **E**

References:

N/A

4.2.1.054: Are the reports containing information on the fund's assets and transactions understandable?

Score: A B C D **E**

References:

N/A

4.2.1.055: How often are financial reports published by the fund management or authority in charge?

Score: A B C D **E**

References:

N/A

4.2.2.056 Audited reports

4.2.2.056a: Are the fund s financial reports audited?

Score: A B C D **E**

References:
N/A

4.2.2.056b: Are the audited financial reports published?

Score: A B **C**

References:
N/A

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Indicator	Score
4.3.1 Legal Framework and Practice	N/A

4.3.1 Legal Framework and Practice

4.3.1.057: Are the rules governing deposits into the fund defined by legislation?

Score: A B C

References:

N/A

4.3.1.058: In practice, does the government follow the rules governing deposits to the natural resource fund?

Score: A B C D E

References:

N/A

4.3.1.059: Are the rules governing withdrawal or disbursement from the fund defined by legislation?

Score: A B C

References:

N/A

4.3.1.060: In practice, does the government follow the rules governing withdrawal or spending from natural resource fund?

Score: A B C D E

References:

N/A

4.3.1.061: Are withdrawals or spending from the fund reserves approved by the legislature as part of the budget process?

Score: A B C

References:

N/A

4.3.1.062: Are officials of the natural resource fund required to disclose information about their financial interest in any oil, gas or mining projects?

Score: A B **C**

References:

N/A

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Indicator	Score
5.1.1	Context
5.1.1	Context

5.1.1.063: Do central governments transfer resources to subnational authorities based on extraction of mineral resources?

Score: A B C **D** E

References:

There are no sub-national transfers of oil revenue in Cameroon based on extraction. However, the mining code does require a sub-national payment based upon extraction be made to local communities for solid minerals.

Cameroon's 2009 Law Laying Down the Local Fiscal Regime, in article 118, creates the possibility of paying an oil royalty to local governments once decentralization becomes effective.

5.1.1.064: Are conditions imposed on subnational government as part of revenue sharing regime?

Score: A B **C**

References:

N/A

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Indicator	Score
5.2.1	Disclosure

5.2.1 Disclosure

5.2.1.065: Are the rules for revenue transfers from central to sub national governments published, including the formula(s) for revenue sharing?

Score: A B **C**

References:

N/A

5.2.1.066: Does the central government publish comprehensive information on transfers of resource related revenues to sub-national governments?

Score: A B C D **E**

References:

N/A

5.2.1.067: Are the reports containing information on transfers of resource related revenues to sub-national governments understandable?

Score: A B C D **E**

References:

N/A

5.2.1.068: How often does the central government publish information on transfers of resource related revenues to sub-national governments?

Score: A B C D **E**

References:

N/A

5.2.1.069: Do sub-national governments publish information on transfers received from central governments?

Score: A B **C**

References:

N/A

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Indicator	Score
5.3.1 Legal Framework and Practice	N/A

5.3.1 Legal Framework and Practice

5.3.1.070: Are arrangements (including formulas and responsible institutions) for resource revenue sharing between central and sub-national governments defined by legislation?

Score: A B **C**

References:

The revenue sharing arrangements are published for the mining sector, but again, sub-national payments don't exist for oil.

5.3.1.071: In practice, does the government follow the rules established by resource revenue sharing legislation?

Score: A B C D **E**

References:

N/A

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Indicator	Score
1.1	Context

1.1 Context

1.1.001: Does the country have a clear legal definition of ownership of mineral resources?

Score: A B C D E

Comments:

This is true for the mineral sector as well.

References:

Cameroon's Oil Code states in Article 3.1 "All deposits or natural accumulations of Hydrocarbons located within the soil or sub-soil of the Territory of Cameroon, whether or not discovered, are and shall remain the exclusive property of the State."

The Code is accessible here: <http://www.droit-afrique.com/images/textes/Cameroun/Cameroun%20-%20Code%20petrolier.pdf>

1.1.002: Who has authority to grant hydrocarbon and mineral rights or licenses?

Score: A B C D E

Comments:

Attached is an example of a decree implementing an exploitation permit.

References:

Contracts are signed between private companies, the National Hydrocarbons Company, and the Ministry of Mines. However, permits are granted by Presidential Decree. The Oil Code Application Decree states in Article 20 "exploration permits are granted by Presidential Decree..." (my translation) and Article 26 "provisional exploitation licenses are granted by Presidential Decree..." (my translation) and Article 28(2) "Exploitation licenses are granted by Decree" (my translation)

1.1.003: What licensing practices does the government commonly follow?

Score: A B C D E

References:

The oil code application decree allows for permits to be granted following either direct negotiations or public manifestation of interest in article 5(2).

Historically, most permits have been granted following direct negotiations such as this one:

http://www.snh.cm/index.php?option=com_content&view=article&id=52%3Acommuniqué-presse-

zone-iroko&catid=47%3Apublications&Itemid=50&lang=en

However, one recent permit was granted following "restricted international call for tenders"

http://www.snh.cm/index.php?option=com_content&view=article&id=51%3Apress-release&catid=47%3Apublications&Itemid=50&lang=en

According to reports, the national oil company (NOC) is preparing other restricted bidding processes:

<http://www.ihs.com/products/oil-gas-information/news-analysis/licensing-rounds.aspx#cameroon>

Peer Review Comments:

The administrative process for licenses requires an authorization from the Ministry of Mines for any negotiation. It is then unlikely that the NOC has a self-power to decide for any "restricted binding process" on his own side. But for sure, it is the main government's tool for such issues.

1.1.004: What is the fiscal system for mineral resources?

Score: A B C D E

Comments:

In "contracts of association", the private oil company finances exploration costs and negotiates a royalty to be paid in-kind to the SNH during exploitation.

In production sharing agreements (PSA), the private operator assumes all exploration costs and is subsequently reimbursed by taking the initial production (cost oil); the "profit oil" is shared between the operator and the SNH based upon a royalty rate defined in the oil contract.

References:

Presentation by Ex-director of Mines Adolphe Abbasolo explains the different types of contractual regimes including "concessions" "production sharing" and "associations." (see slide 8)

All of these types of contracts are permitted by Article 13 of the Oil Code.

Peer Review Comments:

Since the promulgation of the 1999 Petroleum Code, it is no more possible to grant any contract based on the "concession regime".

However, because of the stability clauses that are systematic in the previous concession's contracts, four main concession's contracts will remain active till 2020 or 2021.

This situation creates a "mix" of fiscal regime, and sometimes even for the same companies.

1.1.005: What agency has authority to regulate the hydrocarbon and mineral sector?

Score: A B C D E

References:

According to the IMF's most recent report "on the Observance of Standards and Codes—Fiscal Transparency Module":

"The government has delegated the management of the oil sector to the SNH, which covers a large part of the relationship between the government and the oil companies." (page 26)

Also, Gauthier and Zeufack's paper entitled "Governance and Oil Revenues in Cameroon":

"At the core of the sector is a public corporation directly controlled by the presidency: the National Hydrocarbons Company (Société Nationale des Hydrocarbures, SNH). The public corporation is the main joint venture associate in oil production, the transit of the overall government oil take, as well as the sector regulator."

This is permitted by Cameroon's legislation as the oil code allows the State to designate "an intermediary" to manage and regulate the sector (though it is an obvious conflict of interest to have an oil company be the main regulator).

Peer Review Comments:

The National Hydrocarbon Corporation (SNH in French) is the main actor in both the oil and (new) gas sectors in Cameroon. The first reference is its creation's decree (1981) which was amended in 2008 to add the gas issues in its portfolio.

Its prominent role is mitigated however with the internal rules which requires the consent of the Ministry of Mines and even from the presidency for some special or important issues.

The conflict of interest is clearly unavoidable sometimes.

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Indicator	Score
1.2.006 Information on licensing process	33 
1.2 Contract transparency	0 
1.2.008 Environmental and social impact assessments	100 
1.2 Access to information and legislation	50 

1.2.006 Information on licensing process

1.2.006.a: What information does the government publish on the licensing process before negotiations?

Score: A B C D E

References:

The licensing process(es) is explained in detail in the oil code and its application decree. Article 38 of the oil code explains the duration of licenses, tax and customs obligations are laid out in articles 89-109, etc. The main types of contracts/licenses are well-defined.

However, when licenses are actually granted, there is little information made available to the public prior to the process. The location, size of concessions, reserves at stake, etc. are not rendered public by the SNH, but sometimes by third parties.

(Note: The researchers did not consider the SNH Infos (SNH newsletter) as publicly available information. When they requested a copy of each SNH Infos dating back to 2008, they were given two editions of SNH infos but when they repeated their request for the other editions, they were refused access. Our interpretation is thus, that SNH infos does not constitute publicly available information because it is arbitrarily released to the public.)

Peer Review Comments:

I agree about the references on the licensing process but the 'scant information' is debatable concerning the area which is granted and its specificities.

The main NHC's review called "SNH INFOS" for example, which is in theory publicly available but in practice is only available to certain administrations and experts, regularly details this kind of information.

For example, we can read that "the third contract of the series was signed on 16 July with Glencore Exploration Cameroon limited. It relates to Bolongo block, which has an area of 461,56 km² and is situated in the Rio Del Rey Basin. The contract provides that Glencore will undertake explorations activities in this zone for an initial period of three years, including the acquisition, processing and interpretation of at least 350 km² of 3D seismic data and drilling of an exploration well".

1.2.006.b: What information does the government publish on the licensing process after

negotiations?**Score:** A B **C** D E**Comments:**

In the gas sector, the SNH granted the first natural gas exploitation license to a subsidiary of Britain's Victoria Oil & Gas (VOG on AIM) in 2011(<http://www.lanouvelleexpression.info/economie/3408-gaz-de-logbaba-le-permis-accorde-a-victoria-oil-and-gas.html>).

Additionally, Perenco and the SNH are joining forces to supply gas to a newly constructed power plant in Kribi, Cameroon and GDF Suez is conducting feasibility studies in view of launching a natural gas liquefaction plant (<http://www.nasdaq.com/article/perenco-snh-successfully-get-Ing-for-key-aes-power-plant---statement-20120114-00009> and <http://www.businessweek.com/news/2010-12-13/gdf-suez-to-invest-3-billion-in-cameroon-Ing-plant.html>)

References:

The SNH normally publishes a press release after the conclusion of the process/contract negotiations. Not all press releases are available on their website, but here is an example of one:

www.snh.cm%2Findex.php%3Foption%3Dcom_content%26view%3Darticle%26id%3D51%253Apress-release%26catid%3D47%253Apublications%26Itemid%3D50%26lang%3Dfr&ei=2keET4z_HsLtOfXZ-ckI&usg=AFQjCNEUwy7E5UWL2Y761ZyjPyLc5-JoSg&cad=rja

The press release provides basic information about the award of the license and the concession, but does not provide much detail on the negotiation process or tendering process, on the reason for the award to the winner, etc.

Peer Review Comments:

Sometimes the company's experience or professionalism is indicated in these releases, but not the licensing process.

1.2 Contract transparency

1.2.007: Are all contracts, agreements or negotiated terms for exploration and production, regardless of the way they are granted, disclosed to the public?**Score:** A B C **D** E**References:**

IMF - Cameroon: Report on the Observance of Standards and Codes—
Fiscal Transparency Module

"Whereas model oil contracts exist, the details of signed contracts are not published. The latter are merely the subject of press releases stating that a contract has been signed and naming the signatory enterprises and the zones involved." (Page 32)

Cameroon's Model Contract for Oil also contains confidentiality clauses which require the government to maintain secrecy around the content of contracts.

However, Kosmos published its Cameroon Ndiar River Contract when it filed for an IPO on the US Stock Exchange. Contract available at:

http://www.sec.gov/Archives/edgar/data/1509991/000104746911001716/a2201620zex-10_8.htm

1.2.008 Environmental and social impact assessments

1.2.008.a: Does legislation require that mining, gas and oil development projects prepare an environmental impact assessment prior to the award of any mineral rights or project implementation?

Score: A B C

References:

Article 83 of Cameroon's Oil Code:

"...The Holder should carry out, at its own expense, an environmental impact assessment.."

1.2.008.b: Are environmental impact assessments for oil, gas and mining projects published by the authority in charge of regulating the sector and is there a consultation process?

Score: A B C D E

References:

Décret n°2005/0577PM du 23 février 2005 lays down the modalities of completing an ESIA. Articles 11-13 require that impacted populations be consulted during the ESIA process and that a comment period be specified after the completion of the report, before its final approval by the Inter-ministerial committee that evaluates ESIA's (note*** this inter-ministerial committee is lead by the Ministry of Environment, which is not the main regulator of the extractive sector...however, it does have representatives from the Ministry of Mines).

In reality, the public consultations for ESIA's are a sham. Populations are provided with extremely technical information which they cannot analyze and often the document is presented in a language they don't speak. Once public hearings are held to review the final report, the public is only allowed to read the document inside designated reading rooms and cannot photocopy materials to take home.

1.2.008.c: Does legislation require that mining, gas and oil development projects prepare a social impact assessment?

Score: A B C

References:

Décret n°2005/0577PM du 23 février 2005 lays down the modalities of ESIA's as well as Article 83 of the Oil Code. Despite the fact that these documents are called "environmental impact assessments" in the laws, their content includes social impacts.

Article 5.1 of the 2005 Decree requires analysis on the "...socio-economic and human environments.."

1.2.008.d: Are social impact assessments for oil, gas and mining projects published and is there a consultation process?

Score: A B C D E

References:

Décret n°2005/0577PM du 23 février 2005 Lays Down the Modalities of Completing and ESIA. Articles 11-13 require that impacted populations be consulted during the ESIA process and that a comment period be specified after the completion of the report, before its final approval by the Inter-ministerial committee that evaluates ESIA's (note*** this inter-ministerial committee is lead by the Ministry of Environment, which is not the main regulator of the extractive sector...however, it does have representatives from the Ministry of Mines).

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technical information which they cannot analyze and often the document is presented in a language they don't speak! Once public hearings are held to review the final report, the public is only allowed to read the document inside designated reading rooms and cannot photocopy materials to take home.

1.2 Access to information and legislation

1.2.009: Does the government publish detailed mineral/hydrocarbon resource legislation?

Score: A B C D E

References:

The main principles of the management of the oil sector appear in the Oil Code and its Application Decree. These include the types of permits, types of contracts, some fiscal details, HSE questions, etc.

However, not all details are included in the laws...including fiscal regimes and contract negotiation processes. The 2010 IMF report on fiscal transparency explains:

"Whereas the amounts of fixed fees and the area tax have been set by decree, the amounts of other levies are stipulated on a case-by-case basis in the oil contracts. For instance, in the case of corporate tax, the Oil Code states merely that its rate must be between the ordinary rate mentioned in the General Tax Code and 50 percent." This discretion is even broader when one considers that production contract details are not published, as stressed above."

1.2.010: This country has adopted a rule or legislation that provides for disclosure of information in the oil, gas and mineral sectors.

Score: A B C D E

References:

Cameroon has a "Social Communication Law" from 1990 which gives journalists access to all documents maintained by the public administration unless the documents are explicitly defined as confidential by a law or the constitution. (article 49)

But in reality, it is very difficult to get basic information from the government--even for documents that are explicitly cited as being public.

In the oil sector, the Oil Code Application Decree Article 105-110 define confidential information for the sector. In addition to those articles, confidentiality clauses in contracts further limits the information available to the public.

Cameroon has, however, signed up to EITI. Aggregated figures are published for the oil sector, but usually 3-5 years after the end of the fiscal year. <http://www.eiticameroon.org/les-rapports-de-conciliation.html>

Peer Review Comments:


The entire legislation pertaining to the oil sector is not currently publicly accessible. However, there is a recent dynamic consisting of private persons to publish all the laws for the public, even concerning the oil sector.

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Legal Framework and Practices

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Indicator	Score
1.3 Legal Framework and Practices	17 

1.3 Legal Framework and Practices

1.3.011: The authority in charge of awarding licenses or contracts for mineral or hydrocarbon production is independent of the state owned company (SOC) or other operating companies.

Score: A B C

References:

The National Hydrocarbons Company (known as SNH) represents the state in the commercial and regulatory aspects of the oil sector.

"The government has delegated the management of the oil sector to the SNH, which covers a large part of the relationship between the government and the oil companies." Page 26 of IMF fiscal transparency report.

Peer Review Comments:

It is more than true, but the role of other Administrations like Ministry of Mines, Ministry of Finance and especially the Presidency cannot be undermined.

1.3.012: Is the licensing process intended to be open and competitive to all qualified companies?

Score: A B C D E

References:

Article 7 of the oil code and articles 16, 18, 27, and 28 of the application decree explain that oil companies can bid for permits and they are required to supply basic information about their companies. Multiple criteria are used when assessing bids.

In practice, "restricted" tenders are used as well as "over the counter negotiations", which certainly limits competition, but to an unknown degree.

1.3.013: Does the licensing process or legislation impose limits to discretionary powers of the authority in charge of awarding licenses or contracts?

Score: A B C D E

References:

Article 12 of the Oil Code explains the content of oil contracts, Article 19 of the Application Decree provides that the government adopt a "model contract", and articles 110-117 of the Oil Code limit the government's ability to regulate the sector by allowing for things like 100% repatriation of funds, stabilization clauses, etc.

Fiscal terms vary widely depending on the contract. The IMF Fiscal Transparency Report:

"The financial obligations of enterprises signing oil contracts to the state are essentially of two types: (i) transfers of the share of production to which the state is entitled as defined in the contract; and (ii) payments of taxes, duties, and fees for which the enterprise is liable. In both cases, the exact terms of those obligations vary from one contract to the next, being determined in the context of negotiation of the contract depending on the economics of each contract, on each parcel, on the oil potential, and of the type of hydrocarbon being targeted...This framework leaves the authorities wide discretion in establishing the obligations of enterprises signing oil contracts."

Peer Review Comments:

The flexibility is not unlimited, especially concerning negotiations of fiscal terms (either the production sharing or the fiscal terms strictly speaking). The Petroleum Code limits the extent of the negotiability of the main fiscal terms.

1.3.014: Does the legislative branch have any oversight role regarding contracts and licenses in the oil, gas and mining sector?

Score: A B C D E

References:

Neither the Oil Code nor its application Decree stipulate that parliament should have oversight of the signature of contracts, granting of permits, etc. The oil sector is directly linked and controlled by the Presidency, to the detriment of parliament.

A parliamentarian, Honorable Essola, commented "Parliament has no role in the elaboration or signature of oil contracts in Cameroon."

Peer Review Comments:

That's only true for contracts issued after 1999. All the concession's contracts signed before 1999 were presented and authorized by a special law.

1.3.015: Is there a due process to appeal licensing decisions?

Score: A B C

References:

Article 9 of the oil code states "the State addresses offers for Petroleum Contracts and applications for authorizations at its absolute discretion. Absolute or conditional rejection shall not entitle to a recourse or to any compensation whatsoever from the State."

There is no recourse for oil companies, however, we have no proof of undue political influence in negotiations/licensing.

1.3.016: Is there a legal or regulatory requirement to disclose all beneficial ownership in oil, gas and mining companies or projects?

Score: A B C

References:

Article 16 of the Oil Code Application Decree requires that companies, when applying for an exploration license, supply information on board members, internal auditors, authorized signatories, and "the amount and composition of capital" of the company. However, this is insufficient to determine beneficial ownership of a particular project. The manner in which Cameroonian investors acquire shares in mining

projects has come into the spotlight, but the more opaque oil sector has prevented the public from understanding who is truly behind many investments.

Peer Review Comments:

There is no legislation but sometimes SNH gives this kind of detail, either in its review SNH's Infos or in a general press releases published in the common press.

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Context

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Indicator	Score
2.1 Context	33 

2.1 Context

2.1.017: Does the government receive in-kind payments instead of financial payments from resource companies?

Score: A B C

References:

Article 16 of the Oil Code allows the SNH to accept payment in kind for Production Sharing Agreements and Article 14 for Contracts of Association.

Statistics on payment in kind are published on the SNH's website yearly:

[http://www.snh.cm/index.php?option=com_content&view=article&catid=44%3Afinances&id=48%3Apetroleum-](http://www.snh.cm/index.php?option=com_content&view=article&catid=44%3Afinances&id=48%3Apetroleum-statistic&Itemid=54&lang=fr)

[statistic&Itemid=54&lang=fr](http://www.snh.cm/index.php?option=com_content&view=article&catid=44%3Afinances&id=48%3Apetroleum-statistic&Itemid=54&lang=fr)

Peer Review Comments:

It is important to note that in-kind payments to SNH are exceptional. The common and regular way of paying fiscal obligations is through financial payments.

2.1.018: If the government or state owned companies sell physical commodities (oil, gas or minerals) from in-kind payments or own production, is there information about how these commodities are marketed?

Score: A B C D E

References:

According to Cameroon's 2006-2008 EITI Report, Cameroon's national refinery (known as SONARA) purchased 13.9% of the SNH's liftings in 2007 and 2008.

The statistics page on the SNH website explains the average price for which their oil was purchased by quarter. See <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

There is no other information available regarding the commercialization of over 85% of the SNH's share of oil.

Peer Review Comments:

The SNH's review (SNH Infos) regularly publish information about other ways the commodities (the two types of oil product - Kole and Lokele) are marketed. SNH Infos provide details on prices, markets etc).

The SNH infos is however the unique source of this kind of information and is available only to certain administrations, or to some experts.

2.1.019: What authority actually collects payments from resource companies?

Score: A B **C** D E

References:














Cameroon's EITI Reports contain a flow chart explaining the collect of taxes on page 11. Land Fees, Fixed Fees, and Corporate Taxes are paid to the Tax Department of the Ministry of Finance. However Dividends, Production Bonuses, Signature Bonuses, and Royalties are paid directly to the SNH.

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Indicator		Score	
2.2A.020	Does the Ministry of Finance publish periodical information on revenue generation?	7	
2.2A.020.j	Does the Ministry of Finance publish information on disaggregated revenue streams?	0	
2.2A	Quality of reports	0	
2.2B.020	Does the Ministry of the extractive sector publish information on revenue generation?	0	
2.2B.020.j	Does the Ministry of the extractive sector publish information on disaggregated revenue streams?	0	
2.2B	Quality of reports	0	
2.2C.020	Does a Regulatory Agency publish information on revenue generation?	N/A	
2.2C.020.j	Does a Regulatory Agency publish information on disaggregated revenue streams?	N/A	
2.2C	Quality of reports	N/A	
2.2D.020	Does the Central Bank publish information on revenue generation?	30	
2.2D.020.j	Does the Central Bank publish information on disaggregated revenue streams?	8	
2.2D	Quality of reports	33	
2.2E.020	Does any other government agency or entity publish information on revenue generation?	26	
2.2E.020.j	Does any other government agency or entity publish information on disaggregated revenue streams?	33	
2.2E	Quality of reports	50	
2.2	Public sector balance	67	

2.2A.020 Does the Ministry of Finance publish periodical information on revenue generation?

2.2A.020.a: Reserves

Score: A B C **(D)** E

References:

The Ministry of Finance does not have a website. No person interviewed for the purpose of the RWI index had heard of such any publication by the Ministry apart from EITI reports that are assessed in the 'other agency' section.

The Ministry of Economic Planning is assessed in that section too given its close mandate to the Ministry of Finance.

Peer Review Comments:

The Ministry of Finance does not publish that information but it can be found in SNH Infos. See for instance: SNH Infos N°28 febr 09 + SNH Info N°31 march 2010 + SNH Info N°30 november 09 + SNH Infos N°20 april 2006 page 16

2.2A.020.b: Production volumes

Score: A B C **(D)** E

References:

Not published.

Peer Review Comments:

The regularity is more than a-year basis, in the common press but these publications are not issued by the Ministry of Finance. See for instance: SNH Infos N°31 march 2010 + SNH Infos N°33 october 2010 + SNH Infos N°36 december 2011

2.2A.020.c: Information on prices

Score: A B C **(D)** E

References:

Not published.

2.2A.020.d: Value of resource exports

Score: A B C **(D)** E

References:

None found

2.2A.020.e: Estimates of investment in exploration and development

Score: A **(B)** C D E

References:

The Ministry of Economic Planning publishes a document including this data, but not the Ministry of Finance.

2.2A.020.f: Production costs

Score: A B C **(D)** E

References:

None found

2.2A.020.g: Names of companies operating in country

Score: A B C **(D)** E

References:

Not published.

Peer Review Comments:

The Ministry of Finance does not publish that information apart from the EITI reports but names of companies are usually published in the common press, almost every month.

2.2A.020.h: Production data by company and/or block

Score: A B C **(D)** E

References:

Not published.

2.2A.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C **(D)** E

References:

No information from the Ministry of Finance. Subsidies for fuel prices are paid for and published by the CSPH. it's finances are off-budget.

http://www.csph.cm/index.php?option=com_content&view=article&id=21:role-economique-de-la-csph&catid=11&Itemid=20

2.2A.020.j Does the Ministry of Finance publish information on disaggregated revenue streams?

2.2A.020.j1: Production streams value

Score: A B C **(D)** E

References:

Not published.

2.2A.020.j2: Government s share in PSC

Score: A B C D **(E)**

References:

Cameroon has signed PSCs, but they are all in the exploration phases. Only "association contracts" are currently producing. See:

http://www.snh.cm/index.php?option=com_content&view=article&id=89%3Aactivite-production&catid=55%3Apartenaires&Itemid=66&lang=en

2.2A.020.j3: Royalties

Score: A B C D E

References:
Not published.

2.2A.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

References:
Not published.

2.2A.020.j5: Dividends

Score: A B C D E

References:
Not published.

2.2A.020.j6: Bonuses

Score: A B C D E

References:
Not published.

2.2A.020.j7: License fees

Score: A B C D E

References:
Not published.

2.2A.020.j8: Acreage fees

Score: A B C D E

References:
Not published.

2.2A.020.j9: Other (Explain in 'comments' box.)

Score: A B C D E

References:

Nothing else published.

2.2A Quality of reports

2.2A.021: Are periodical reports containing information on revenue generation published by the Ministry of Finance understandable?

Score: A B C D E

References:

The Ministry of Finance only publishes information on the oil sector in Cameroon's EITI reports, which are assessed in the 'other agency' section.

2.2A.022: How often are the periodical reports containing information on revenue generation published by the Ministry of Finance?

Score: A B C D E

References:

No reports published by the Ministry of Finance or the Ministry of Economic Planning.

2.2B.020 Does the Ministry of the extractive sector publish information on revenue generation?

2.2B.020.a: Reserves

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.b: Production volumes

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil

2.2B.020.c: Information on prices

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.d: Value of resource exports

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.e: Estimates of investment in exploration and development

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.f: Production costs**Score:** A B C D E**References:**

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.g: Names of companies operating in country**Score:** A B C D E**References:**

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.h: Production data by company and/or block**Score:** A B C D E**References:**

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.i: Cost of subsidies or social investments paid by mineral revenue**Score:** A B C D E**References:**

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j Does the Ministry of the extractive sector publish information on disaggregated revenue streams?

2.2B.020.j1: Production streams value

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j2: Government s share in PSC

Score: A B C D E

Comments:

No operational PSC in the oil sector yet.

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j3: Royalties

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j5: Dividends

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j6: Bonuses

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j7: License fees

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j8: Acreage fees

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.020.j9: Other (Explain in 'comments' box.)

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B Quality of reports

2.2B.021: Are periodical reports containing information on revenue generation published by the Ministry of the extractive sector understandable?

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2B.022: How often are the periodical reports containing information on revenue generation published by the Ministry of the extractive sector?

Score: A B C D E

References:

In an interview with the ex-director of the Ministry of Mines (the Ministry of the Extractive Sector), Guillaume Mananga, we discovered that the Ministry of Mines has difficulty obtaining this data from the SNH and when they do obtain the data, they do not publish it.

This is true for all the items in Question 20, from reserves all the way to costs, taxes, etc.

Mananga said "Le MINMIDT ne communique pas, c'est à l'initiative de la SNH" (translation: The MINMIDT (ministry of mines) doesn't communicate, it is the initiative of the SNH")

The Ministry of Mines collects and publishes some data on the mining sector, but nothing for oil.

2.2C.020 Does a Regulatory Agency publish information on revenue generation?

2.2C.020.a: Reserves

Score: A B C D E

Comments:

Cameroon's regulatory role is performed by SNH, which is also the national oil company. Scores for SNH are provided in the section for state-owned companies.

References:

The SNH website contains information on the sector, but nothing regarding reserves. See:

http://www.snh.cm/index.php?option=com_content&view=category&id=42&Itemid=69&lang=fr

and

http://www.snh.cm/index.php?option=com_content&view=category&id=59&Itemid=73&lang=fr

Peer Review Comments:

Information on reserves is published in the SNH Infos. See for instance: SNH Infos N°28 febr 09 + SNH Info N°31 march 2010 + SNH Info N°30 november 09 + SNH Infos N°20 april 2006 page 16

SNH Info is a magazine published by the SNH every term that contains information on the oil sector in Cameroon.

2.2C.020.b: Production volumes

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

Available at the SNH Website, but there is no comparative data year to year:

http://www.snh.cm/index.php?option=com_content&view=article&id=48%3Apetroleum-statistic&catid=44%3Afinances&Itemid=54&lang=fr

Peer Review Comments:

Information on production volumes is published in SNH Infos on a regular basis, see for instance: SNH Infos N°31 march 2010 + SNH Infos N°33 october 2010 + SNH Infos N°36 december 2011

2.2C.020.c: Information on prices

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

Available in statistical tables. One example here on the SNH Website:

<http://www.snh.cm/financeSNH/Statistics/Statistics2010.pdf>

Peer Review Comments:

An example published by SNH Infos:

"... for the first time since September 2008, Dated Brent our reference crude oil, rose above 100 US dollars per barrel, to stand at 126,64 US dollars per barrel on 11 April 2011.(...) Concerning Cameroonian crude oil, its average selling price rose by 32,47 US dollars per barrel to stand at 109, 26 US dollars, implying an increase of + 42, 28% compared to the same period of the preceding year'.the quantity of crude oil sold on behalf of The State from January to October were 12,361 million barrels compared to 12,092 million barrels during the same period of the year 2010, implying an increase of 2,23%" (SNH Infos N°36 December 2011 page 6).

2.2C.020.d: Value of resource exports

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The SNH statistics on production and sales do not distinguish between export and locally consumed volumes. See: <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

2.2C.020.e: Estimates of investment in exploration and development

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The SNH publishes statistics concerning its own investments made in the sector under the heading of "Associations Expenses." See: <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

The SNH enters into joint ventures holding 5-25% equity in most projects...thus their data on investments is largely incomplete and does not provide an overview of investments made in the oil sector as a whole.

The SNH also publishes a quarterly newsletter (available in hard copy only at the SNH office in Yaounde) in which they give estimates for expenditures related to exploration for certain oil permits. But the publication is not systematic enough to have an idea of what is going on in the sector as a whole.

2.2C.020.f: Production costs

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

Operating costs do appear in the "Associations Expenses" table that is published annually on the SNH website. See <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

However, the table shows expenses by project or basin. Some projects, such as the Rio Del Rey are operational and thus "Associations Expenses" means operating costs. But other projects listed in the table, such as Sanaga Sud, are not operational and thus "Associations Expenses" refers to investment in exploration projects. (I know this because I follow the oil sector in Cameroon) But the layman has no way of distinguishing between investment and operation costs when reading the table. Thus, our answer is D, information not published.

Again, the production costs in the "Associations Expenses" table are limited to production costs incurred by the SNH, but do not reflect production costs for the sector as a whole.

2.2C.020.g: Names of companies operating in country

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The website of the SNH has information on "partners" (<http://www.snh.cm/index.php?>

option=com_content&view=category&id=55&Itemid=66&lang=en)
and
production "associations" (http://www.snh.cm/index.php?option=com_content&view=article&id=89%3Aactivite-production&catid=55%3Apartenaires&Itemid=66&lang=en)

However, this information is outdated and obviously not regularly updated on the website.

The SNH newsletter (available only in print) from 2009 lists the companies present at the time.

Peer Review Comments:

But the SNH Infos publish this kind of information regularly. See for instance: SNH Annual report 2010.

2.2C.020.h: Production data by company and/or block

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The SNH publishes production data by company and by block in their production statistics:

<http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

The only weakness in this reporting is that there are multiple companies in an "Association", but only the operator is listed in the statistics. For example, Pecten is part of the "RDR" Association, but since Total is the operator, they are listed in the statistical table.

Peer Review Comments:

SNH infos is also useful here. See for instance: SNH Infos N°021 about 2006, p.14

2.2C.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

No information available on the SNH website regarding subsidies.

However, the CSPH, which is an off-budget fund to subsidize gasoline prices, does have a website.
http://www.csph.cm/index.php?option=com_content&view=category&layout=blog&id=7&Itemid=16

2.2C.020.j Does a Regulatory Agency publish information on disaggregated revenue streams?

2.2C.020.j1: Production streams value

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

Available on the SNH website. http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

2.2C.020.j2: Government s share in PSC

Score: A B C D E

References:

Cameroon's production comes uniquely from "Association contracts", all of Cameroon's PSCs are still in the exploration phase, though Kosmos plans to bring one well online at the end of this year.

http://www.snh.cm/index.php?option=com_content&view=article&id=89%3Aactivite-production&catid=55%3Apartenaires&Itemid=66&lang=en

Cameroon does receive an in kind royalty from Association Contracts. Their share of production is included in the statistical tables published by the SNH:

http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

2.2C.020.j3: Royalties

Score: A B C D E

Comments:

See SNH scores in the state-owned companies section.

References:

In "Association Contracts" the private companies pay an in kind royalty to the SNH. This is called the "SNH - State's Share" in the statistics tables published on the SNH website:

http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

2.2C.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

See SNH scores in the state-owned companies section.

References:

Information on special taxes is included in the table on the SNH website at the following link: <http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

2.2C.020.j5: Dividends

Score: A B C D E

Comments:

See SNH scores in the state-owned companies section.

References:

No information is published by the SNH on dividends. However, dividends are included in Cameroon's EITI Reports

2.2C.020.j6: Bonuses

Score: A B C D **(E)**

References:

There is a signature bonus line in this statistics table from the SNH website for 2010.

<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

However, there is no bonus line for the same table, reporting year 2009:

<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2009.pdf>

It is unclear if this is due to the fact that no bonuses were due for 2009. It is possible that bonuses are not systematically published, but hard to verify either way.

2.2C.020.j7: License fees

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

This information is available in Cameroon's EITI reports, but not in SNH publications. (probably because these taxes are collected by the Ministry of Finance and not the SNH)

2.2C.020.j8: Acreage fees

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

In Cameroon, acreage fees are called "redevance superficiaire." These taxes are paid annually as required by article 91 of the oil code.

When one reads Cameroon's EITI reports, the "redevance superficiaire" is included. However, in the table provided by the SNH, there is no line for "redevance superfiaire"

There is a line for "redevance superficielle." This is probably an error in terminology and means "redevance superficiaire." However, the table does not provide payment information for all of the companies operating.

2.2C.020.j9: Other (Explain in 'comments' box.)

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The SNH has included many types of taxes paid by companies in its portfolio in one of the statistical tables on its website. These include dozens of taxes including road tolls, customs, etc.
<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

2.2C Quality of reports

2.2C.021: Are periodical reports containing information on revenue generation published by the Regulatory Agency understandable?

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The statistics published by the SNH come without narrative sections, no glossary of terms, and some incomprehensible language

Peer Review Comments:

SNH Infos are generally comprehensive.

2.2C.022: How often are the periodical reports containing information on revenue generation published by the Regulatory Agency?

Score: A B C D **(E)**

Comments:

See SNH scores in the state-owned companies section.

References:

The statistics are published annually: http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

Sometimes the reports come out significantly late. (the stats for the SNH's portfolio for 2011 still haven't been published)

2.2D.020 Does the Central Bank publish information on revenue generation?

2.2D.020.a: Reserves

Score: A B C **(D)** E

References:

Cameroon's Central Bank is the BEAC and is shared with the 5 other country members of the CEMAC

region. All the documents related to Cameroon's economy, including oil economy, are found at the following link. But there is no mention of reserves.

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=categories&task=display&cid=0_0d023467a673f0c2ef65d995f7477f4f&Itemid=69&country=Cameroun&year=Annee)

[option=com_jotloader&view=categories&task=display&cid=0_0d023467a673f0c2ef65d995f7477f4f&Itemid=69&country=Cameroun&year=Annee](http://www.beac.int/index.php?option=com_jotloader&view=categories&task=display&cid=0_0d023467a673f0c2ef65d995f7477f4f&Itemid=69&country=Cameroun&year=Annee)

2.2D.020.b: Production volumes

Score: A B C D E

References:

This information is found in the following BEAC statistical table, but it is not up to date:

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69)

[option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69)

2.2D.020.c: Information on prices

Score: A B C D E

References:

Available at the following link, but not up to date:

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69)

[option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69)

2.2D.020.d: Value of resource exports

Score: A B C D E

References:

Information available here, but not up to date:

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69)

[option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69)

2.2D.020.e: Estimates of investment in exploration and development

Score: A B C D E

References:

Info available in this table, but not up to date:

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69)

[option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=45_d014855089b4ae087888e73b923da038&Itemid=69)

and

[http://www.beac.int/index.php?](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=242_fe122823bcc89041418adcaad5eb213&Itemid=69)

[option=com_jotloader&view=files&task=download&cid=242_fe122823bcc89041418adcaad5eb213&Itemid=69](http://www.beac.int/index.php?option=com_jotloader&view=files&task=download&cid=242_fe122823bcc89041418adcaad5eb213&Itemid=69)

2.2D.020.f: Production costs**Score:** A B C **(D)** E**References:**

No information available on the BEAC site

2.2D.020.g: Names of companies operating in country**Score:** A B C **(D)** E**References:**

No information found on BEAC

2.2D.020.h: Production data by company and/or block**Score:** A B C **(D)** E**References:**

Information not available on the BEAC site

2.2D.020.i: Cost of subsidies or social investments paid by mineral revenue**Score:** A B C **(D)** E**References:**

No information on the BEAC Website

2.2D.020.j Does the Central Bank publish information on disaggregated revenue streams?

2.2D.020.j1: Production streams value**Score:** A B C **(D)** E**References:**

In this table the BEAC provides info on oil production, exports, and local sales. There is no line for the total value of production.

http://www.beac.int/index.php?option=com_jotloader&ion=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69

2.2D.020.j2: Government s share in PSC**Score:** A B C D **(E)****References:**

Not applicable.

2.2D.020.j3: RoyaltiesScore: A B C D E**References:**

Not available.

2.2D.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)Score: A B C D E**References:**

not available

2.2D.020.j5: DividendsScore: A B C D E**References:**

Not available but this information is published in the EITI reports.

2.2D.020.j6: BonusesScore: A B C D E**References:**

Not on BEAC site but published in EITI reports.

2.2D.020.j7: License feesScore: A B C D E**References:**

Not available on BEAC site but published by the EITI.

2.2D.020.j8: Acreage feesScore: A B C D E**References:**

Not available on BEAC site but published by EITI.

2.2D.020.j9: Other (Explain in 'comments' box.)Score: A B C D E**References:**<http://www.beac.int/index.php?>

option=com_jotloader&ion=files&task=download&cid=231_b080ce3d8ce802a2a80e2b43d6e392cc&Itemid=69

sales to local refineries in Cameroon

2.2D Quality of reports

2.2D.021: Are periodical reports containing information on revenue generation published by the Central Bank understandable?

Score: A B C D E

References:

The statistical tables published by the BEAC are not accompanied by narrative reports nor definitions of terms

2.2D.022: How often are the periodical reports containing information on revenue generation published by the Central Bank?

Score: A B C D E

References:

The statistical tables are published annually, but not up to date. The most recent reporting year for some data dates to 2009.

2.2E.020 Does any other government agency or entity publish information on revenue generation?

2.2E.020.a: Reserves

Score: A B C D E

Comments:

This section assesses what is published in Cameroon's EITI report for 2006-2008.

Comments about what is published by the National Statistics Agency are also made.

References:

<http://www.eiticameroon.org/les-rapports-de-conciliation.html>

2.2E.020.b: Production volumes

Score: A B C D E

Comments:

The EITI report from 2006-2008 contains production volumes in section 6.2.3.1.

The National Statistics Institute publishes a graphic on production volumes for the reporting year.

References:

http://www.statistics-cameroon.org/downloads/Comptes_nationaux_2010_v_06_Sept11.pdf

Page 3, Graphic 3

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

Peer Review Comments:

SNH Infos publish this information more than once a year.

2.2E.020.c: Information on prices

Score: A B C **(D)** E

Comments:

The sale of oil by the SNH is not in Cameroon's EITI Reports.

No statistics available from the National Statistics Institute on prices.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

Peer Review Comments:

SNH Infos publish this kind of information, even if it is not regular. Let us read together an example:

"... for the first time since september 2008, Dated brent our reference crude oil, rose above 100 US dollars per barrel, to stand at 126,64 US dollars per barrel on 11 april 2011.(...) Concerning cameronian crude oil, its average selling price rose by 32,47 US dollars per barrel to stand at 109, 26 US dollars, implying an increase of + 42, 28% compared to the same period of the preceding year'.the quantity of crude oil sold on behalf of The State from january to October were 12,361 million barrels compared to 12,092 million barrels during the same period of the year 2010, implying an increase of 2,23%" (SNH Infos N°36 december 2001 page 6).

2.2E.020.d: Value of resource exports

Score: **(A)** B C D E

Comments:

Not published in EITI report but by the National Statistics Institute.

References:

http://www.statistics-cameroon.org/downloads/comptes_nationaux2009.pdf

Table 11 on page 10.

http://www.statistics-cameroon.org/downloads/Comptes_nationaux_2010_v_06_Sept11.pdf

Table 11

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.e: Estimates of investment in exploration and development

Score: A B C **(D)** E

Comments:

Not published in EITI report or by the National Statistics Institute.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.f: Production costs

Score: A B C D E

Comments:

Not published.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.g: Names of companies operating in country

Score: A B C D E

References:

Page 4 of Cameroon's 2006-2008 EITI Report:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

Peer Review Comments:

This information is regularly given by the National Oil company by press releases and in its review SNH Infos.

2.2E.020.h: Production data by company and/or block

Score: A B C D E

Comments:

Published in EITI report.

The National Statistics Institute publishes aggregated figures, but nothing broken down into a disaggregated form

References:

Sections 6.2.3.4 and 6.2.3.5 of the 2006-2008 EITI Report

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

Peer Review Comments:

In some SNH Infos we can find this kind of information which is not regular though.

2.2E.020.i: Cost of subsidies or social investments paid by mineral revenue

Score: A B C D E

References:

Not available

2.2E.020.j Does any other government agency or entity publish information on disaggregated

revenue streams?

2.2E.020.j1: Production streams value

Score: A B C D E

Comments:

Not published in EITI report but by the National Statistics Institute.

References:

Table 12 on page 11 expresses oil extraction in terms of real GDP

http://www.statistics-cameroon.org/downloads/Comptes_nationaux_2010_v_06_Sept11.pdf

Sections 6.2.3.4 and 6.2.3.5 of the 2006-2008 EITI Report

<http://www.eiticameroon.org/les-rapports-de-conciliation.html>

2.2E.020.j2: Government s share in PSC

Score: A B C D E

References:

N/A

2.2E.020.j3: Royalties

Score: A B C D E

Comments:

The EITI report includes information on the "proportional mining royalty", but the section on "royalty proportionate to production" (Cameroon's profit oil in association contracts) is left blank despite the fact that the majority of the SNH's revenues are derived from that production royalty.

References:

<http://www.eiticameroon.org/les-rapports-de-conciliation.html>Not found.

2.2E.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D E

Comments:

Information not published by EITI or NSI.

References:

<http://www.eiticameroon.org/les-rapports-de-conciliation.html>

2.2E.020.j5: Dividends

Score: A B C D E

Comments:

EITI Cameroon report has dividend data for 2006-2008. Section 6.1.1

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.j6: Bonuses

Score: A B C D E

Comments:

Cameroon EITI report has bonus information for 2006-2008, section 6.1.1.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.j7: License fees

Score: A B C D E

Comments:

Cameroon EITI report has information on flat fees for 2006-2008, section 6.1.1.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.j8: Acreage fees

Score: A B C D E

Comments:

Cameroon EITI report has information "land royalties" for 2006-2008, section 6.1.1.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E.020.j9: Other (Explain in 'comments' box.)

Score: A B C D E

Comments:

The 2006-2008 EITI report also contains information on corporate taxes paid by oil companies in section 6.1.1.

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

2.2E Quality of reports

2.2E.021: Are periodical reports containing information on revenue generation published by any other government agency or entity understandable?

Score: A B C D E

Comments:

EITI: Cameroon's EITI reports are quite technical. The table citing revenues is simply a list. The definitions for the types of revenues is at the end of the document. There is no narrative to help the lay reader understand what the different revenue streams are. The data is also unreliable and years old.

NSI: The reports have narrative sections, but are highly technical and lack complete explanations of methodology.

References:

EITI report:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

National Statistics Institute's website. see for example:

http://www.statistics-cameroon.org/downloads/Comptes_nationaux_2010_v_06_Sept11.pdf

2.2E.022: How often are the periodical reports containing information on revenue generation published by the any other governmental agency or entity?

Score: A B C D E

Comments:

EITI Reports are NOT published annually, but they do contain data from each fiscal year. However the EITI committee publishes reports at N+4, which makes the data old and mostly useless

The National Statistics Institute produces annual reports.

References:

EITI: <http://www.eiticameroun.org/les-rapports-de-conciliation.html>

NSI: http://www.statistics-cameroon.org/downloads/Comptes_nationaux_2010_v_06_Sept11.pdf

2.2 Public sector balance**2.2.023: Does the government include the SOC financial balance (its assets and liabilities) within the public sector balance or overall balance of general government in reports to the legislature?**

Score: A B C D E

References:

According to the IMF Cameroon Report on Fiscal Transparency:

"39. Information on non debt liabilities is not published.

Apart from debt, the main government liabilities are: civil servants' pensions, which are financed within the budget framework; debt and leasing contracts guarantees for a number of public enterprises; contingent liabilities related to difficulties in some important financial sector institutions; and arrears, especially to public and parapublic enterprises."

The Cameroonian Government does publish incomplete information on its assets and liabilities in the annual Finance Law (pages 20-23 in attached document)

The SNH publishes its Summarized Balance Sheet annually (attached). Also available at this link:
http://www.snh.cm/index.php?option=com_content&view=article&id=47%3Acomptesnh&catid=44%3Afinances&Itemid=54&lang=fr

According to the IMF Report "...the SNH does not incur debt, as it funds its activities from its own resources." (Page 35).

Even though there is no consolidation between government and SNH liabilities, the fact that the SNH incurs no debt means there is less risk for the government.

2.2.024: Does the government include projections of transactions, accounts of actual spending by the natural resource funds, and their assets and liabilities, within the public sector balance or overall balance of general government in reports to the legislature?

Score: A B C D **(E)**

References:

IMF Report on Fiscal Transparency:

"There are no extrabudgetary funds for natural resource management." (Page 38)

Peer Review Comments:

This will change with the gas sector because of the latest Gas Code which gives this option for foreign companies regarding local content issues.

2.2.025: Does the government provide information on the non resource fiscal balance in its budget proposal?

Score: **(A)** B C

References:

In the table provided in Article 18 of the 2011 Finance Law, under the heading of fiscal revenues there is a line for "corporate taxes-non-oil" and further down there is a line for "oil revenues" under the heading of "other revenues."


The same is true for the 2010 Finance Law under Article 23.

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Legal Framework and Practices

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Indicator	Score
2.3 Legal Framework and Practices	29 

2.3 Legal Framework and Practices

2.3.026: In the legal framework, what government agencies have authority to collect taxes and payments from resource companies?

Score: A B C D E

References:

Page 11 of Cameroon's 2006-2008 EITI Report contains a flow chart explaining the roles of revenue collection.

The tax department of the Ministry of Finance collects: Corporate Taxes, Flat Fees, and Land Fees.

The SNH collects: Signing bonuses, Production bonuses, Royalties (in kind or in cash), and Dividends

2.3.027: Are all resource related revenues, including those collected by state owned companies, regulatory agencies, ministries, special funds or by the tax authority placed in the national treasury?

Score: A B C D E

References:

The SNH does what are called "Direct Interventions" where they fund government activities (some budgeted and some not) and then notify the Treasury afterwards about the expenditure. This money never enters the Treasury Accounts. According the 2006-2008 EITI Report, the SNH spent over \$500 million USD during that period.

The IMF Report on fiscal transparency states:

"The information in the budget documents on natural resource management is incomplete and does not allow for proper analysis of government policy on the mining of natural resources...The quasi-fiscal activities of the government, discussed above, are not mentioned in the budget documents." (Page 39)

2.3.028: Are government officials with a role in the oversight of the oil, gas or mining sector required to disclose information about their financial interest in any extractive activity or projects?

Score: A B C

References:

Article 66 of the Cameroonian Constitution and Article 3.1 of a 2006 Law on the Declaration of Property both require many public servant in all three branches of government to disclose information on all their

property and financial assets.

Despite these laws, we are only aware of one parliamentarian ever having done so and no one has ever been sanctioned for not disclosing the information. Opposition political parties have long demanded the President disclose information regarding his assets...which he has refused to do.

Note: There is a conflict of interest clause in the oil code, article 86, which bans public servants from having an interest in oil projects. It is impossible to have an idea if this is being enforced since no one discloses their assets.

2.3.029: Is there independent external validation of internal controls of agencies in charge of receiving payments from resource companies with the objective of providing assurances of integrity of public funds and sound financial management?

Score: A B C D E

References:

Article 2.1 of the 2003 Law creating the National Audit Office (known as the *Chambre des Comptes*) requires the Office to audit the accounts of state-owned companies, including the SNH, as well as government accounts. Its authority is clear, but there are no distinction between revenues derived from oil and other revenues when examining government accounts.

However, the *Chambre des Comptes* lacks the means to meaningfully conduct its work. IMF Report on Fiscal Transparency:

"The Audit Office of the Supreme Court should be better staffed and its mandate should be enlarged to encompass performance audits in addition to its jurisdictional role." (page 1)

"The Audit Office does not have adequate human and material resources to perform its tasks; it has only 25 magistrates, of whom only 19 conduct audits while the other six perform administrative tasks. There are no assistants to assist magistrates in their verifications, which, in practice, makes the Office's tasks extremely difficult." (Page 24)

"Whereas the DGI monitors taxes paid to the government under oil contracts, it does not have the expertise needed to ensure that the taxes paid by the SNH for marketing the state's share in oil contracts match with the amounts payable to the government in that regard; it therefore does not play this role. The interministerial committee, which is required to meet on a monthly basis with the SNH to discuss the revenue passed on to the government, does not have the information necessary for reconciling the data. In the absence within it of a unit specialized in financial matters related to oil contracts, the government seems unable to perform that reconciliation. The Audit Office does not have the means either to carry out such reconciliations or to conduct successfully a detailed audit of the accounts of the SNH (see para. 56 of the main report)." (page 40)

2.3.030: Does the national audit office (or similar independent organization) report regularly to the legislature on its findings, including an objective analysis of agencies in charge of managing resource revenues, and are these reports published?

Score: A B C D E

References:

The National Audit Office produces accounts years late and only publishes a summary on its website. http://www.chambredescomptes.net/index.php?option=com_content&view=article&id=46&Itemid=56

The most recent audit available on their website dates to 2009.

According to the IMF Fiscal Transparency Report, the audits are only jurisdictional and not performance audits. "Audit reports are not submitted to Parliament and are not published." (page 48)...despite the

fact that Article 3 of the 2003 law creating the Chambre des Comptes requires them to report to parliament.

2.3.031: Does a Parliamentary committee scrutinize reports on resource related revenues and, if so, when does this occur?

Score: A B C D E

References:

There are no specific audit reports concerning resource related revenues according to the IMF report on Fiscal Transparency. According to a Parliamentarian, Honorable Essola (interview April 6, 2012 at Parliament) the Parliament only can ask questions regarding oil revenues when examining the Finance Committee examines the Finance Law for the upcoming year. This is done behind closed doors with a closed circuit camera delivering live images to the Presidency.

2.3.032: Is this country an EITI candidate or compliant country?

Score: A B C D E

References:

<http://www.eiticameroun.org/les-rapports-de-conciliation.html>

Peer Review Comments:

Cameroon is a candidate country which has published an EITI report.

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Indicator		Score
3.1.1	Context	89 

3.1.1 Context

3.1.1.033: Is there a state-owned company? If so, what is its role in the extractive sector?

Score: A B C D E

References:

The SNH publishes its portfolio of investments on its website:

http://www.snh.cm/index.php?option=com_content&view=category&id=53&Itemid=64&lang=fr

For the main operators (Total, Mobil, Perenco, Pecten) the SNH holds just 20% of shares in the company. The SNH's mission as defined on its website is: 1) to promote the oil sector in Cameroon; 2) manage the government's investments in the sector; 3) Sell Cameroon's share of oil production on the international market (this is their main activity).

Through the two types of contracts (Association and Production Sharing), the SNH's "take" is around 66% of production, which it then sells on the international market. However, these projects are operated by private companies.

See link for statistics:

http://www.snh.cm/index.php?option=com_content&view=article&id=48%3Apetroleum-statistic&catid=44%3Afinances&Itemid=54&lang=fr

3.1.1.034: How is government ownership of resource companies structured in this country?

Score: A B C D E

References:

According to a report by the Chambre des Comptes, the State owns 100% of the SNH.

<http://www.chambredescomptes.net/images/stories/CDCdocs/RapportLoi99.019.pdf>

The SNH then takes equity in oil projects; usually 20%. Portfolio available at:

http://www.snh.cm/index.php?option=com_content&view=category&id=53&Itemid=64&lang=fr

3.1.1.035: Is there more than one state-owned company (SOC) operating in the extractive sector?

Score: A B C

References:

The SNH is the only state-owned company involved in the upstream sector. Cameroon's EITI reports

confirm this since the SNH is the only company required to report under the initiative:
http://www.eiticameroun.org/index.php?option=com_remository&Itemid=85&func=startdown&id=46&lang=fr

3.1.1.036: Do the roles and responsibilities of the SOC include provision of subsidies or social expenditures (quasi-fiscal activities)?

Score: A B C

References:

The SNH's official mission does not require them to be involved in quasi-fiscal activities.

The SNH used to fund extensively the Presidency and Military through extra-budgetary transfers (Gauthier and Zeufack, "Governance and Oil Revenues in Cameroon"), but this has been greatly reduced since 2006.






According to the IMF Report on Fiscal Transparency "The quasi-fiscal activities of the oil sector are limited." (page 36)

The SNH does however regularly disburse funds for budgeted expenditures and then "reimburse" itself by deducting the advance payments from quarterly transfers to the Treasury. These are not QFAs because they are budgeted expenditures, but these transfers are outside of normal budget procedures since the funds never enter the Treasury Account. This is discussed in the IMF Report on page 38.

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Indicator		Score	
3.2.1	Comprehensive reports	33	
3.2.2.038	Does the SOC publish information on revenue generation?	26	
3.2.3.038.j	Disaggregated Revenue Streams	42	
3.2.4	Quality of reports	55	
3.2.5.043	Audited reports	17	

3.2.1 Comprehensive reports

3.2.1.037: Does the SOC publish comprehensive reports with information about its operations and subsidiaries?

Score: A B **C** D E

References:

The SNH publishes data on production streams and financial statements. Available at http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

and

http://www.snh.cm/index.php?option=com_content&view=article&id=47%3Acomptesnh&catid=44%3Afinances&Itemid=54&lang=fr

It also publishes a summarized balance sheet.

The SNH does not publish reports on its operations nor provide disaggregated revenue streams

Uniquely for Fiscal Years 2009 and 2010, the SNH has published a table showing all the taxes paid by its subsidiaries. The table does not include information about revenues, profits, nor liabilities of its subsidiaries. See

http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

3.2.2.038 Does the SOC publish information on revenue generation?

3.2.2.038.a: Reserves

Score: A B C **D** E

References:

The SNH website contains information on the sector, but nothing regarding reserves. See:

http://www.snh.cm/index.php?option=com_content&view=category&id=42&Itemid=69&lang=fr

and

http://www.snh.cm/index.php?option=com_content&view=category&id=59&Itemid=73&lang=fr

Peer Review Comments:

Information on reserves is published in the SNH Infos. See for instance: SNH Infos N°28 febr 09 + SNH Info N°31 march 2010 + SNH Info N°30 november 09 + SNH Infos N°20 april 2006 page 16

SNH Info is a magazine published by the SNH every term that contains information on the oil sector in Cameroon. It is accessible only to certain administrations and citizens.

3.2.2.038.b: Production volumes

Score: A B C D E

References:

Available at the SNH Website, but there is no comparative data year to year:

http://www.snh.cm/index.php?option=com_content&view=article&id=48%3Apetroleum-statistic&catid=44%3Afinances&Itemid=54&lang=fr

Peer Review Comments:

Information on production volumes is published in SNH Infos on a regular basis, see for instance: SNH Infos N°31 march 2010 + SNH Infos N°33 october 2010 + SNH Infos N°36 december 2011

3.2.2.038.c: Information on prices

Score: A B C D E

References:

Available in statistical tables. One example here on the SNH Website:

<http://www.snh.cm/financeSNH/Statistics/Statistics2010.pdf>

Peer Review Comments:

An example published by SNH Infos:

"... for the first time since September 2008, Dated brent our reference crude oil, rose above 100 US dollars per barrel, to stand at 126,64 US dollars per barrel on 11 April 2011.(...) Concerning Cameroonian crude oil, its average selling price rose by 32,47 US dollars per barrel to stand at 109, 26 US dollars, implying an increase of + 42, 28% compared to the same period of the preceding year'.the quantity of crude oil sold on behalf of The State from January to October were 12,361 million barrels compared to 12,092 million barrels during the same period of the year 2010, implying an increase of 2,23%" (SNH Infos N°36 December 2011 page 6).

3.2.2.038.d: Value of resource exports

Score: A B C D E

References:

The SNH statistics on production and sales do not distinguish between export and locally consumed volumes. See: <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

3.2.2.038.e: Estimates of investment in exploration and development

Score: A B C D E

References:

The SNH publishes statistics concerning its own investments made in the sector under the heading of "Associations Expenses." See: <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

The SNH enters into joint ventures holding 5-25% equity in most projects. Thus their data on investments is largely incomplete and does not provide an overview of investments made in the oil sector as a whole.

The SNH also publishes a quarterly newsletter (available in hard copy only at the SNH office in Yaounde) in which they give estimates for expenditures related to exploration for certain oil permits. But the publication is not systematic enough to have an idea of what is going on in the sector as a whole.

3.2.2.038.f: Production costs

Score: A B C D E

References:

Operating costs do appear in the "Associations Expenses" table that is published annually on the SNH website. See <http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

However, the table shows expenses by project or basin. Some projects, such as the Rio Del Rey are operational and thus "Associations Expenses" means operating costs. But other projects listed in the table, such as Sanaga Sud, are not operational and thus "Associations Expenses" refers to investment in exploration projects. (I know this because I follow the oil sector in Cameroon) But the layman has no way of distinguishing between investment and operation costs when reading the table. Thus, our answer is D, information not published.

Again, the production costs in the "Associations Expenses" table are limited to production costs incurred by the SNH, but do not reflect production costs for the sector as a whole.

3.2.2.038.g: Names of companies operating in country

Score: A B C D E

Comments:

See comment on the regulatory agency.

References:

The website of the SNH has information on "partners" (http://www.snh.cm/index.php?option=com_content&view=category&id=55&Itemid=66&lang=en) and

production "associations" (http://www.snh.cm/index.php?option=com_content&view=article&id=89%3Aactivite-production&catid=55%3Apartenaires&Itemid=66&lang=en)

However, this information is outdated and obviously not regularly updated on the website.

The SNH newsletter (available only in print) from 2009 lists the companies present at the time.

Peer Review Comments:

This information is regular in SNH Infos.

3.2.2.038.h: Production data by company and/or block

Score: A (B) C D E

References:

The SNH publishes production data by company and by block in their production statistics:

<http://www.snh.cm/financeSNH/Statistics/Statistics2011.pdf>

The only weakness in this reporting is that there are multiple companies in an "Association", but only the operator is listed in the statistics. For example, Pecten is part of the "RDR" Association, but since Total is the operator, they are listed in the statistical table.

Peer Review Comments:

SNH infos is also useful here. See for instance: SNH Infos N°021 aout 2006, p.14

3.2.2.038.i: Quasi fiscal activities

Score: A B C (D) E

Comments:

See comment on the regulatory agency.

References:

According to the IMF report on Fiscal Transparency, "The quasi-fiscal activities of the oil sector are limited." Private companies realize QFAs because their contracts require them to conduct "social expenditures."

The SNH itself realizes relatively minimal public expenditure QFAs, but does not publish any information about them (since they are illegal). The Oil Code also requires employment QFAs for private companies (articles 76 &77) and the SNH has a policy of hiring uniquely Cameroonian nationals. The SNH does not publish information regarding this.

3.2.3.038.j Disaggregated Revenue Streams

3.2.3.038.j1: Production streams value

Score: A (B) C D E

References:

Available on the SNH website. http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

3.2.3.038.j2: Government s share in PSC

Score: A B C D (E)

References:

Cameroon's production comes uniquely from "Association contracts", all of Cameroon's PSCs are still in the exploration phase, though Kosmos plans to bring one well online at the end of this year.

http://www.snh.cm/index.php?option=com_content&view=article&id=89%3Aactivite-production&catid=55%3Apartenaires&Itemid=66&lang=en

Cameroon does receive an in kind royalty from Association Contracts. Their share of production is included in the statistical tables published by the SNH:

http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

3.2.3.038.j3: Royalties

Score: A B C D E

References:

In "Association Contracts" the private companies pay an in kind royalty to the SNH. This is called the "SNH - State's Share" in the statistics tables published on the SNH website:

http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

3.2.3.038.j4: Special taxes

Score: A B C D E

References:

Information on special taxes is included in the table on the SNH website at the following link:
<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

3.2.3.038.j5: Dividends

Score: A B C D E

References:

No information is published by the SNH on dividends. However, dividends are included in Cameroon's EITI Reports

3.2.3.038.j6: Bonuses

Score: A B C D E

References:

There is a signature bonus line in this statistics table from the SNH website for 2010.

<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

However, there is no bonus line for the same table, reporting year 2009:

<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2009.pdf>

It is unclear if this is due to the fact that no bonuses were due for 2009. It is possible that bonuses are not systematically published, but hard to verify either way.

3.2.3.038.j7: License fees**Score:** A B C D E**References:**

This information is available in Cameroon's EITI reports, but not in SNH publications. (probably because these taxes are collected by the Ministry of Finance and not the SNH)

3.2.3.038.j8: Acreage fees**Score:** A B C D E**References:**

In Cameroon, acreage fees are called "redevance superficiare." These taxes are paid annually as required by article 91 of the oil code.

When one reads Cameroon's EITI reports, the "redevance superficiare" is included. However, in the table provided by the SNH, there is no line for "redevance superfiaire"

There is a line for "redevance superficiele." This is probably an error in terminology and means "redevance superficiare." However, the table does not provide payment information for all of the companies operating.

3.2.3.038.j9: Other (Describe below)**Score:** A B C D E**Comments:**

See comment on the regulatory agency.

References:

The SNH has included many types of taxes paid by companies in its portfolio in one of the statistical tables on its website. These include dozens of taxes including road tolls, customs, etc.
<http://www.snh.cm/financeSNH/ActivitesEnChiffre/impot2010.pdf>

3.2.4 Quality of reports**3.2.4.039: Are the reports published by the state owned company understandable?****Score:** A B C D E**References:**

The statistics published by the SNH come without narrative sections, no glossary of terms, and some incomprehensible language

Peer Review Comments:

SNH Infos are generally comprehensive.

3.2.4.040: How often are the reports or statistical databases containing information on revenue generation published by the state owned company?

Score: A B C D E

References:

The statistics are published annually: http://www.snh.cm/index.php?option=com_content&view=article&id=46%3Astatistiques-et-les-recettes-petroliere-de-la-snh&catid=44%3Afinances&Itemid=54&lang=fr

Sometimes the reports come out significantly late. (the stats for the SNH's portfolio for 2011 still haven't been published)

3.2.4.041: If the SOC is involved with quasi fiscal activities, does it publish information about them?

Score: A B C

References:

This information is not available from the SNH. However, Cameroon's EITI Reports include a budget line on training fees, which can be interpreted as QFA. But overall SNH is not involved in QFA (see question 36).

3.2.4.042: If there are joint ventures, does the SOC (or government) publish information on its share of costs and revenues deriving from its equity participation in joint ventures?

Score: A B C

References:

The SNH's equity expenses are in the same statistical document as production volumes and sales. see <http://www.snh.cm/financeSNH/ActivitesEnChiffre/Statistiques2011.pdf>

3.2.5.043 Audited reports

3.2.5.043.a: Is the SOC subject to annual audits conducted by an independent external auditor to ensure that the financial statements represent the financial position and performance of the company?

Score: A B C D E

References:

The SNH's audits are conducted by a local Cameroonian firm called CAC. The auditor that signs the signature page of the document, which is posted on the SNH website is Jerome Minlend, a member of the RDPC ruling party's "Central Committee." This is essentially the ruling party's politburo. (Jerome Minlend's name appears on the list of ruling party central committee members published in Eden Newspaper N 579 of September 21, 2011)

<http://www.snh.cm/financeSNH/Comptes/Fonctionnement/2003/RapportCert2003.pdf>

According to the IMF report on fiscal transparency, "The SNH does not submit its accounts to a proper external audit..." (page 41)

Additionally, Cameroon's National Audit Office (Chambre des Comptes) published an analysis of state owned companies. Their report reveals that 1) the internal statutes of the SNH do not require an external auditor and 2) the fact that audits are conducted by a local firm dilutes the credibility and independence of the audit and prevents real external controls. (page 77)

<http://www.chambredescomptes.net/images/stories/CDCdocs/RapportLoi99.019.pdf>

3.2.5.043.b: Are SOC audited reports published?

Score: A B C D E

References:

Only summaries and signature pages of the audits on posted on the website. There is almost no useful information in these documents


<http://www.snh.cm/financeSNH/Comptes/Fonctionnement/2008/Certif2008.pdf>

<http://www.snh.cm/financeSNH/Comptes/Mandat/2009/Certif2009.pdf>

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Indicator	Score
3.3.1 Legal Framework and Practice	33 

3.3.1 Legal Framework and Practice

3.3.1.044: Does the SOC have a legal obligation to publish financial reports?

Score: A B C

References:

According to article 8.3 of a 1999 Law on the status of state-owned companies, the SNH has the obligation to publish its audits. Despite this obligation, the audits are not published.

Law available:

http://www.chambredescomptes.net/images/stories/CDCdocs/LOI__SUR_LES_SOCIETES.doc

3.3.1.045: Does the SOC follow internationally recognized accounting standards?

Score: A B C

References:

According to Décret n°04-073 du 5 avril 2004, the SNH should follow OHADA accounting standards, which apply to all African countries that are members.

However, the Chambres des Comptes Report

(<http://www.chambredescomptes.net/images/stories/CDCdocs/RapportLoi99.019.pdf>) demonstrates that the SNH is not compliant with OHADA standards for accounting and audits.

It is interesting to note that the IMF contradicts the chambres des comptes and claims the SNH has successfully implemented OHADA (page 40) in its fiscal transparency report.

Peer Review Comments:

SOC follows the OHADA accounting rules as far as these rules are workable, as do other foreign petroleum companies.

3.3.1.046: Do SOC audits include consolidated accounts that cover all of the SOC subsidiaries?

Score: A B C

References:

The SNH publishes a summary of an audit concerning the management of its portfolio, but this does not appear to include consolidated accounts of all subsidiaries.

<http://www.snh.cm/financeSNH/Comptes/Fonctionnement/2009/Certif2009.pdf>

3.3.1.047: Are officials of the SOC required to disclose information about their financial interest in any oil, gas or mining projects?

Score: A B C

References:

Article 66 of Cameroon's constitution and article 3.1 on the declaration of assets require officials to publish information on their assets. The oil code also has a conflict of interest clause in article 86 banning government employees from investing in the oil sector.

Despite these obligations, not even the President of Cameroon, nor any employees of the SNH have disclosed their assets to our knowledge.

3.3.1.048: Does the SOC publish information on the composition of its Board of Directors?

Score: A B C

References:

The SNH website has a tab to list board members, but the page is empty

http://www.snh.cm/index.php?option=com_content&view=article&id=70%3Ale-conseil-administration&catid=51%3Acorganigramme&Itemid=63&lang=fr

Board members are named by Presidential Decree and the head of the board is the Secretary General of the Presidency

Peer Review Comments:

Sometimes when releasing the resolution of the board of directors, at least the name of the chairman is disclosed. See for example SNH INFOS N°26 July 2008, page 4.

3.3.1.049: Does the SOC publish information about the rules governing decision making by the Board of Directors?

Score: A B C

References:

The SNH provides no information on decision making

http://www.snh.cm/index.php?option=com_content&view=article&id=70%3Ale-conseil-administration&catid=51%3Acorganigramme&Itemid=63&lang=fr

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