

1.0 GENERAL INSTRUCTIONS

- 1.1 Reporting Templates must be completed, addressed, and returned to:
The Administrator/Reconciler (VERDI CONSULTING INC),
Ministry of Presidential Affairs,
3rd Floor, State House, Tower Hill, Freetown
- 1.2 All submission packages must be labeled "**To be opened ONLY by The Reconciler, VERDI CONSULTING**"
- 1.3 Both hard and soft copies of the Reporting Templates should be logged and confirmed delivery by VERDI CONSULTING INC. Soft/electronic copies should be emailed to: **kkargbo@verdiconsulting.net** and **ccole@verdiconsulting.net**
- 1.4 A cover sheet/checklist must be provided that lists the Reporting Templates and all supporting documentation submitted.
- 1.5 Terminology - The term "MDA"s or "Institution" refers to Government Ministries, Departments & Agencies which also include District/Chiefdom/Local Councils. The term "Companies/Dealers" refers to Industrial Mining Companies, Gold/Diamond Exporter and Dealers. Participating MDAs and Companies/Dealers are listed at the bottom of each Reporting Template as necessary.

2.0 TIMETABLE

- 2.1 **Deadline** - All Reporting Templates must be returned to VERDI CONSULTING INC immediately upon completion, and **not later than Friday January 22, 2010 at 3:00pm GMT**

3.0 REPORTING TEMPLATES

- 3.1 The period of reporting required is two years: January 1 thru December 31, 2006 and January 1 thru December 31, 2007. Reporting Template for each period of reporting **must be completed separately.**
- 3.2 Complete all sections/fields of the Reporting Templates as applicable to your organization. If a revenue item is applicable but no payment was made or received, indicate a zero value under 'Total Amount' column and provide an explanation/reason under 'Comment/Additional Information' column.
- 3.3 Each MDA - must complete: One Reporting Template for revenues received from **each** Company/Dealer for 2006 (total 9)*
One Reporting Template for revenues received from **each** Company/Dealer for 2007 (total 9)*
- 3.4 Each Company/Dealer - must complete: One Reporting Template for payments made to all applicable MDAs for 2006 (total 27)*
One Reporting Template for payments made to all applicable MDAs for 2007 (total 27)*
- 3.5 *List of participating MDAs and Companies/Dealers are provided at the last page of each Reporting Template. There are 9 Companies/Dealers; and 27 MDAs (six government ministries/agencies, seven district councils and approx 14 chiefdom councils)
- 3.6 Supporting Documentation:
 - 3.6.1 General - Templates must be supported by receipts of payments made or banking records providing evidence of payment
 - 3.6.2 General - Each supporting document must be title and cross-referenced to the appropriate Line# or payment attribute in the Reporting Template, under 'Comment/Additional Information' column.
 - 3.6.3 Dealers & Exporters - Support documentation for all figures showed in the Reporting Template must be submitted with the Reporting Templates
 - 3.6.4 District & Chiefdom Councils - Support documentation for all figures showed in the Reporting Template must be submitted with the Reporting Templates
 - 3.6.5 Mining Companies - Support documentation for all figures showed in the Reporting Template must be submitted with the Reporting Templates.
 - 3.6.6 Government Ministries/Agencies/Dept: Support documentation for all figures showed in the Reporting Template must be made available immediately upon request, should there be discrepancies.

3.7 Supporting Schedules

3.7.1. General - Schedules supporting consolidated figures for any line item showed in the Reporting Template must be submitted with the Reporting Templates, and cross-referenced to the appropriate Line# or payment attribute under 'Comment/Additional Information' column.

3.7.2 In the case where multiple minerals and licenses exist, please provide a schedule listing payments made for each type of mineral with references to licenses associated with such mineral. **See sample format below:**

SIERRA LEONE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVES (SLEITI)							
Supporting Schedule of Payments Made/Revenue Received							
Name of Company/MDA:		<i>XYZ Mining Company</i>					
Period of Reporting:		Jan 1, 200_ to Dec 31, 200_					
Template# (A/B/C/D/E/F):		<i>A</i>					
Line #	Type of Payment	Type Mineral	License #	Amount (Le)	Payment Method	Payment Ref #	Receipt#
e.g. 1 (i)	<i>Mining Lease</i>	<i>Gold</i>	<i>G1234567</i>	<i>200,000.00</i>	<i>Cash</i>	<i>N/A</i>	<i>NRA/01/06</i>
		<i>Bauxite</i>	<i>B1234567</i>	<i>150,000.00</i>	<i>Wire Transfer</i>	<i>Conf.# 65544778</i>	<i>NRA/87/06</i>
		<i>Diamond</i>	<i>D1234567</i>	<i>400,000.00</i>	<i>Cheque</i>	<i>GTB Cheque # 457689</i>	<i>NRA/76/06</i>
		Total Line 1(i) =			750,000.00		
e.g. 2 (a)	<i>Surface Rent</i>	<i>Gold</i>	<i>G1234567</i>	<i>290.00</i>	<i>Cash</i>	<i>N/A</i>	<i>NRA/01/06</i>
		<i>Bauxite</i>	<i>B1234567</i>	<i>300.00</i>	<i>Wire Transfer</i>	<i>Conf.# 65544778</i>	<i>NRA/87/06</i>
		<i>Diamond</i>	<i>D1234567</i>	<i>185.00</i>	<i>Cheque</i>	<i>GTB Cheque # 457689</i>	<i>NRA/76/06</i>
		Total Line 2(a) =			775.00		

3.8 Please note that commentary provided under '**explanatory notes**' column are general guide only. Please update notes as necessary based on any special agreement, regulations or applicable methodology applied.

4.0 BASIS OF REPORTING

- 4.1 Currency - The correct currency of payment should be recorded (ref column E or F) and no attempt should be made to convert into another currency.
- 4.2 Accounting Basis - All figures included in the Reporting Templates must be calculated on 'cash basis'. Companies should take particular caution to eliminate the impact of all accruals/provision items from taxes reported.
- 4.3 Inter-agency Accounting for MDAs - In the event that an inter-agency revenue reporting exist amongst some MDAs or an MDA is a subset of another, it is the responsibility of these MDAs to coordinate their efforts to ensure their numbers are reported separately and appropriately in the Reporting Template to: (a) avoid duplication of amounts, and (b) to ensure that amounts are reported by the MDA who actually received the payment.

5.0 ADDITIONAL/VOLUNTARY DISCLOSURES

- 5.1 Companies/Dealers - Other mining related levies, taxes, fees, made to MDAs/local authorities not listed or defined in the Template may be reported in the spaces provided
- 5.2 Companies/Dealers - Other payments such as 'in-kind' payments may be reported.

6.0 REPORT CERTIFICATION & ATTESTATION

- 6.1 General - Each Reporting Template must be certified/attested by at least two senior management officials
- 6.2 Companies/Dealers - Each Reporting Template must be certified by (a) CEO/MD and (b) by Independent Auditor/External Auditor (in the absence of External Auditor, Accountant or CFO to sign
- 6.3 MDAs - Each Reporting Template must be certified by (a) Director-General/Permanent Secretary/District Council Head/Chiefdom Head, and (b) by Independent Auditor/External Auditor or CFO/Head of Finance/Accountant-General/Deputy Council Head



SIERRA LEONE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVES (SLEITI)

Preparation of First Sierra Leone Extractive Industries Report

INSTRUCTIONS FOR COMPLETION OF REPORTING TEMPLATE

7.0 QUERIES/QUESTIONS

7.1 Further clarification on completing the Reporting Template could be sought from VERDI CONSULTING INC in person, by telephone or email.

The following are the contact details:

The SLEITI Administrator/Reconciler Office,

3rd Floor, Ministry of Presidential Affairs, State House, Tower Hill, Freetown

Tel: 076 -644128 Email: kkargbo@verdiconsulting.net OR ccole@verdiconsulting.net