

# FINAL DRAFT REPORT

MINISTRY OF FINANCE AND ECONOMIC PLANNING (MOFEP)

A SCOPING STUDY ON THE INCORPORATION OF ARTISANAL AND SMALL SCALE MINING IN  
GHANA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (GHEITI)



## Submitted by

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## Executive Summary

GHEITI work has predominantly focused on Large Scale Mining. The oil and gas sector was included in 2012. This report envisages the scope of implementing Artisanal and Small Scale Mining (ASM) into its programs. It is justified in view of a surge in licensed small scale producers of gold and diamonds and a corresponding increase in illicit mining activities (unlicensed miners) known as “galamsey” with the formalization of small scale mineral production in Ghana.

Over 1300 registered small scale mining groups are engaged in the mining of gold, diamonds and industrial minerals. Atiwa and Amansie West district have the highest concentration of licensed companies numbering 160 ASMs and 161 ASMs respectively. There are eighty-three (83) licensed industrial minerals operators of quarries and salt. The Study chanced upon over 90 unlicensed ASMs spread across 24 administrative districts of Ghana.

Mining sector contributed about 1.8% to Gross Domestic Product (GDP)<sup>1</sup> in 2013 even with the expanded economy with oil and gas. From a development perspective, ASM is one of the most complex economic sectors, which require increased regulatory attention for maximum benefit. ASM gold and diamond Exports in 2013 was US \$ 2bn<sup>2</sup>. It contributed an impressive 14.7% of the total Merchandise Export in 2013.

Minerals and Mining Act, 2006 (Act 703) and its accompanying regulations provide today’s legal basis for mining with Sections 81 to 99 applying to small-scale mining operations only.

Thirteen (13) Licensed Buying Companies (LBC) including PMMC act as marketing wings for ASMs.

ASM Governance institutional infrastructure is quite elaborate but reporting requirements are not entirely adhered to by ASM. Some small-scale mining companies and industrial mineral operators, which frequently have at least basic administrative structures in place, operate on revenue streams significant enough to merit EITI implementation. Total benefit accruing to government by ASMs is not insignificant. In 2013 about GHS 0.5 million was collected as Mineral Rights fees from ASM and Industrial Minerals operators, GHS 2.2 Million for royalties excluding payments to MMDAs. EITI Implementation would possibly unearth other payments made by ASMs, which hitherto remains unpublished.

Visiting 129 mine sites in addition to meetings, interviews with stakeholders, methodology for collating and analyzing views from ASMs, Government, and civil society was elaborate but paid off with interesting disclosures. All the relevant stakeholders are of the consensus that incorporating ASM into the mainstream transparency accountability effort is laudable. It is an undisputable fact that GHEITI

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<sup>1</sup>2013 GHEITI Report on Mining Sector

<sup>2</sup> See Table 8

work in the LSM mining and petroleum sector has been very successful and they all expressed willingness to participate and provide the necessary data.

The study has identified potential participants for the first ASM EITI Audit after clearly outlined possible barriers and impediments to its implementation have been addressed. Drivers of success in the Implementation strategy have also been identified.

Recommendations of the Scoping study are contained in draft implementation Road map/Work plan to ensure unimpeded program execution. These include;

1. Bringing together Identified Stakeholders for discussion;
2. Building capacity of Government and Civil Society groups through sensitization workshops;
3. Creating ASM Representative slot at the Multi Stakeholder Group (MSG)
4. Preparing comprehensive guideline for ASM Reporting, pertinent in view of their unstructured nature;
5. Industrial Minerals and Tailings Recovery Companies must be included in ASM Reconciliation since these already pay royalties and other benefits.
6. ASM Reconciliation must be preceded by a compilation Report that assesses and summarizes transactions of hundreds of participating licensed small-scale companies.
7. Final ASM Reconciliation should be second tiered to LSM Audit Report in order to produce one comprehensive Mining Sector Reconciliation.
8. Royalties would have to be collected by MMDAs on behalf of GRA at processing centers i.e. crushing centers and on site concentrating points. MMDAs wield enforcement muscle, which is absolutely necessary to ensure compliance.

With its focus on revenue transparency, the EITI has particular interest in the sizeable revenue streams that pass through the ASM sector. In fact it is variously speculated that some revenues from ASM are lost through smuggling and other informal channels bypassing the country's fiscal apparatus. This undoubtedly deprives the country of much required funds for development and leaves ASM communities impoverished. It is to address these imbalances that GHEITs coverage of ASM activities is strongly recommended.

## List of Acronyms

AGC	Ashanti Goldfields Corporation
ASM	Artisanal and Small Scale Mining
ASMs	Artisanal & Small Scale Mining Companies
BOL	Business Operating Licence
CSR	Corporate Social Responsibility
DISEC	District Security Committee
EIS	Environmental Impact Statement
EITI	Extractive Industries Transparency Initiative
EPA	Environmental Protection Authority
ERP	Economic Recovery Plan
FDI	Foreign Direct Investments
GCD	Great Consolidated Diamonds Company
GDP	Gross Domestic Product
GHEITI	Ghana Extractive Industries Transparency Initiative
GRA	Ghana Revenue Authority
LBA	Licensed Buying Agents
LBC	Licensed Buying Company
LSM	Large Scale Mining
LVB	Land Valuation Board
MMDA	Metropolitan, Municipal, District Assemblies
MOFEP	Ministry of Finance & Economic Planning
MSG	Multi Stakeholder Group
MUSEC	Municipal Security Committee
NSC	National Steering Committee
OASL	Office of the Administrator of Stool Lands
PMMC	Precious Mineral Marketing Company

## 1.0 INTRODUCTION

### 1.1 Background to the Assignment

In areas where transparency and accountability are trampled upon, poverty, corruption, and conflict assumes unimaginable dimensions. Good governance is a key to converting revenues from extractive industries into economic growth and poverty reduction.

#### 1.1.1 *Extractive Industries Transparency Initiative*

The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes revenue transparency and accountability in the oil and gas and mining sectors. It is an international initiative between governments, companies and civil society groups to promote transparency in the flow of revenues from extractive companies to host country governments based on a set of criteria for transparent reporting on the revenue streams and other benefits. It has a robust yet flexible methodology for disclosing and reconciling company payments and government revenues in EITI implementing countries.

The purpose of the initiative is to encourage greater transparency in the extractive sector. This would enable citizens to make informed demands for the fair and sustainable use of revenues generated through the exploitation of natural resources. It is expected that accountable governments and informed public will contribute to greater political stability, increased security in mining communities and improved investment climate.

#### 1.1.2 *EITI Implementation has Two Core Components:*

- **Transparency:** oil, gas and mining companies disclose the payments they have made to the government, and the government discloses its receipts from the companies. The figures are reconciled by an Independent Administrator, and published in annual EITI Reports alongside contextual information about the extractive sector.
- **Accountability:** a multi-stakeholder group with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI Report, creating the platform for citizens' engagement with government and companies on the report.

#### 1.1.3 *History of the EITI*

The EITI has evolved over ten years since the first EITI Conference in 2003 at which the EITI Principles were agreed. These Principles, on which the EITI is based, state that the wealth from a country's natural resources should benefit all its citizens and that this will require high standards of transparency and accountability. After the Principles were agreed, rules were drawn up to ensure that all EITI member countries committed to a minimum level of transparency in company reporting of revenues paid and government reporting of receipts (EITI International Secretariat; 11 July 2013)

#### 1.1.4 *EITI Standard*

The EITI Standard is an international standard that ensures transparency around countries' oil, gas and mineral resources. The EITI Standard provides the requirements and guidance on how to report activity in the oil, gas and mining sectors and ensures that this information is available to the public. The Standard also covers areas such as license transparency, transit and state oil sales. It was formally launched at the EITI Global Conference in Sydney 23-24 May 2013, following an extensive consultation process. (<http://eiti.org/document/standard>, (<http://eiti.org/sydney2013>).

#### 1.1.5 *EITI Implementation Requirements*

The EITI Requirements are the requirements to which implementing countries must adhere. There are seven minimum requirements and implementing countries are encouraged to go beyond them where stakeholders agree that this is appropriate. These are:

- The EITI requires effective oversight by the multi-stakeholder group.
- The EITI requires timely publication of EITI Reports.
- The EITI requires EITI Reports that include contextual information about the extractive industries.
- The EITI requires the production of comprehensive EITI Reports that include full government disclosure of extractive industry revenues, and disclosure of all material payments to government by oil, gas and mining companies.
- The EITI requires a credible assurance process applying international standards.
- The EITI requires EITI Reports that are comprehensible, actively promoted, publicly accessible, and contribute to public debate.
- The EITI requires that the multi-stakeholder group take steps to act on lessons learned and review the outcomes and impact of EITI implementation.

#### 1.1.6 *EITI Implementation*

The 2010 and 2011 EITI Reports were published in February 2013. These include oil and gas revenues, production volumes, mineral export values, the names of companies operating in the country, production data by company, production stream values, royalties, special taxes, dividends, license fees and acreage fees. Information on applications for mining concessions is available for a fee, but there is no clear explanation of how licenses are allocated. Mining contracts are not published and it is difficult to evaluate the actual fiscal terms that apply to companies. However, the Jubilee Field oil contracts are available on government websites. There is therefore further room to strengthen links between EITI and other efforts such as the work of the Public Interest and Accountability Committee, the Inter-Ministerial (Energy and Natural Resources) Committee, the Global Anti-corruption Commission and the Parliament.

The EITI Board has approved the transition arrangements for the EITI Standard. For Ghana it is required that the 2012 Report is published in accordance to the EITI Standard by 31 December 2014 and it is expected that the work plan be updated according to the Standard by 31 December 2013 ([http://eiti.org/files/ghana\\_2012\\_annual\\_activity\\_report.pdf](http://eiti.org/files/ghana_2012_annual_activity_report.pdf))

#### 1.1.7 *EITI Implementing Countries*

All countries with extractive industry sectors can implement the EITI Standard. A government intending to implement the EITI Standard is required to undertake certain steps before applying to the international EITI Board for EITI Candidate status. These include announcing a clear statement of the government's commitment, developing a work plan that sets objectives for what the country wants to achieve with the EITI and how it intends to reach EITI Compliant status, and establishing a multi-stakeholder group together with companies and civil society.

Twenty-five countries have status as EITI Compliant countries. This means that the country has completed at least one reconciliation report checking revenues paid by companies to governments, and also effectively passed a Validation report, where the entire process that produces reconciliation reports is put under review.

#### 1.1.8 *EITI Supporting Companies*

Extractive companies are at the core of EITI implementation by annually reporting payments to the government in implementing countries and helping to govern the EITI process at the local and international levels. Company advocacy has resulted in several countries beginning EITI implementation. Nearly 80 companies involved in oil, gas, and mining support the EITI. Over 95 institutional investors also support the EITI with total assets under management of more than US \$19 trillion.

#### 1.1.9 *Extractive Industries in Ghana*

Ghana is the second-largest gold producer in Africa. In 2012, the mining sector alone contributed 27% of the total tax and 6% of the country's Gross Domestic Product while corporate tax exceeded royalties for the first time. The extractive sector accounted for 56% of exports in 2011, up from 12% in 2010 due to oil discoveries. However, its overall contribution to state revenues is relatively small, leading the government to change royalties for most commodities (including gold) from a variable 3% to 6%, to a flat 5% in 2011. But this looks set to be offset by falling commodity prices, especially gold, as the government's deficit continues to widen.

Oil production began in 2011. Oil revenues have probably already surpassed mining receipts, and gas production looks promising in the future. Ghana is revising its Exploration and Production Bill, a piece of legislation designed to strengthen regulation of Ghana's extractive sector, management of oil blocks, inspection requirements and management of the social and environmental impact of the extractive industries. This builds on a fairly sound legal and policy framework for mining which mostly drives its reasonable performance on RWI's index (15<sup>th</sup>/58). However, it is too soon to assess its implementation in the oil sector.

#### 1.1.10 *Ghana Small-Scale Mine Extraction*

Over 90% of the country's output originates from underground mines in the Ashanti region of the country and following the privatization of the Ashanti Goldfields Corporation (AGC) in 1993 the company, through investment from a British company, Lonrho, has modernized its operations. The company now uses an environmentally friendly production process known as naturally occurring bacterial oxidation (2012, Annual EITI Report, EITI Secretariat, MOFEP, December 2012).

However, an increasing portion of the countries remaining 10% of gold output is from small-scale miners. Following the government's 1989 legislation legalizing unregistered gold mining (referred to as galamsey in Ghana) there has been a large increase in the number of small-scale mining operations which, unlike AGL, do not extract gold in such environmentally friendly ways. The government legislation was enacted to prevent illegal gold extraction, which it claimed constituted 20% of Ghana's total output and thus a major decrease in the country's potential revenues from gold.

The majority of small-scale gold mining activities extract alluvial deposits of gold. Their processes of extraction are outdated and harmful to the surrounding environment. The major environmental impact results in the diversion of rivers. After the mining is completed, the rivers are not redirected to their original courses, which in turn result in the pollution of waters and destruction of surrounding flora and fauna. The mining activities also degrade the surrounding land by increasing atmospheric air pollution, contaminating surface and ground water and increasing soil erosion and leaching. The pollution is, in the most extreme cases, leading to desertification and permanently changing land use from agriculture to waste rendering it useless to traditional inhabitants when the mining operations are completed. In the short run the inhabitants of the region suffer from sickness and disease related to contaminated drinking water supplies.

#### 1.1.11 *EITI Implementation in Ghana*

Ghana signed on to the Extractive Industries Transparency Initiative in 2003 and has since been implementing the Standard. The implementation of the EITI started with the mining sector and extended to the oil and gas sector in September 2010.

The Ghana version of the initiative is called the Ghana Extractive Industries Transparency Initiative (GHEITI). A twenty (20) member National Steering Committee (NSC) made up of representatives from government, mining and oil and gas companies, and Civil Society organizations have oversight responsibility over the activities of the initiative.

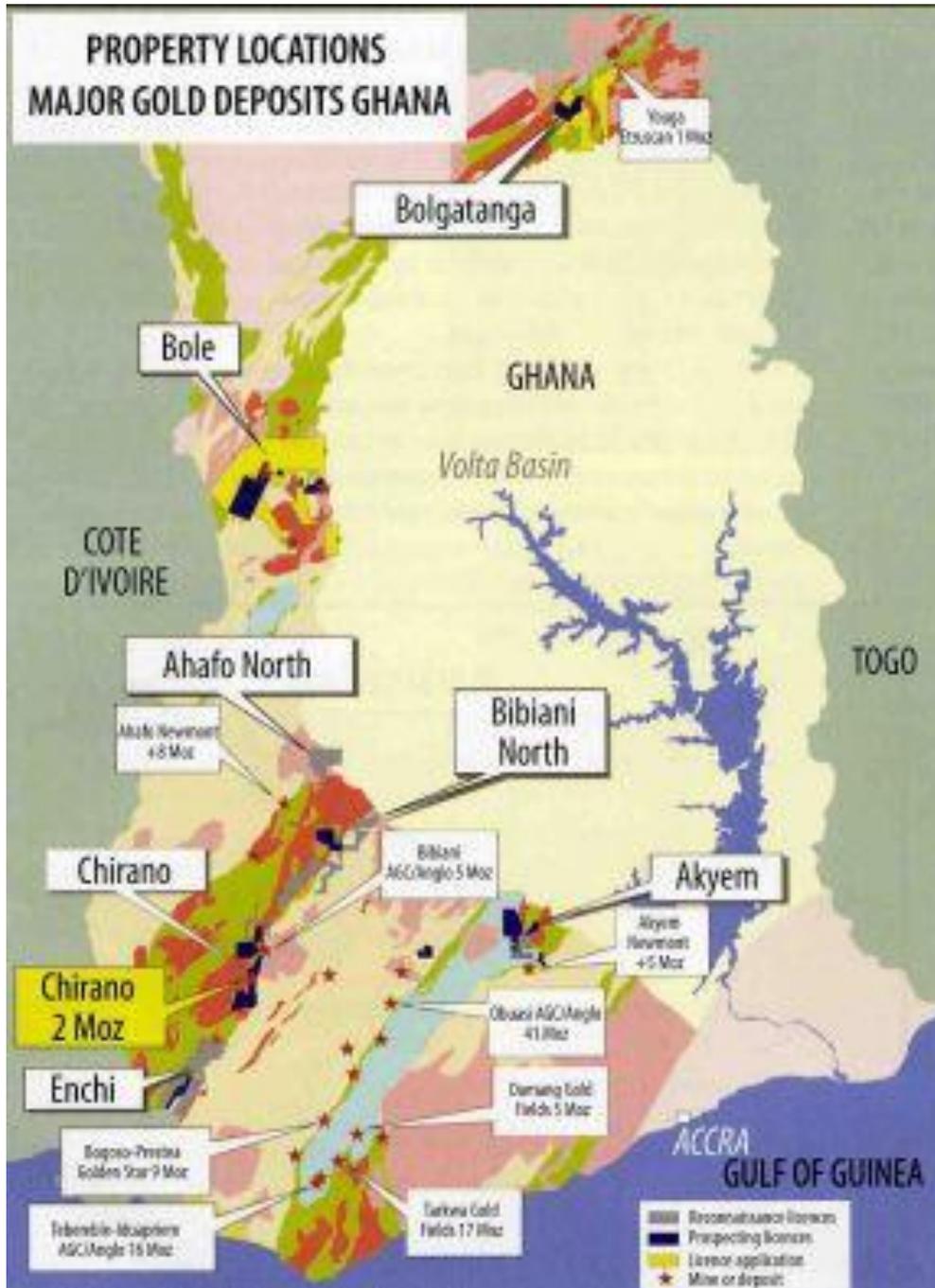
The specific objectives of the Ghana EITI are to:

- Enhance the demand-side of social accountability by providing public insight into revenues derived from the exploitation of the country's mineral resources;
- Create the platform for public debate on the spending efficiency of extractive sector revenues; Identify gaps and weaknesses in resource revenue management and make recommendations to prevent revenue leakage;
- Enhance the communication efficiency of GHEITI and ensure that mineral revenue / expenditure information are provided in a timely manner, and in an accessible and comprehensible format;
- Guarantee the sustainability of Ghana's EITI by backing it with legislation

Fig. 1: Map of Ghana showing Mining locations



Fig. 2: Map of Ghana showing New Gold Deposits



## 2.0 SCOPE OF ASSIGNMENT AND METHODOLOGY

### 2.1 Scope of Services and Terms of Reference

#### 2.1.1 Introduction

The Multi Stakeholder Group (MSG) of GHEITI requested the “Scoping study on the Ghana’ ASM” through a competitive bidding process. The objective of the study is to identify options and develop a roadmap of how to implement GHEITI programs to cover Ghana’s ASM. The contract was awarded and works commenced June 2014.

#### EITI Brief

The World Summit on Sustainable Development in 2002 saw the debut of EITI that has thereafter evolved into an impressive globally recognized good governance tool intended for greater revenue transparency in the extractive industries in resource-rich countries.

EITI is now a process that seeks to build multi-stakeholder partnerships in order to increase the accountability of governments and companies through the verification and full publication of company payments and government

In conducting the assignment, SRC Consulting Ltd engaged experienced professional staff to undertake the assignment, applied sound technical practices and methods and made use of available and necessary data in carrying out the assignment. The scope of the assignment was as follows:

1. Establish the number of ASMs, both licensed and unlicensed in the country.
2. Establish the population density of ASMs in different parts of the country.
3. Establish the annual output and corresponding revenue of ASMs in the years 2007 to 2011.
4. Establish the reporting relationship between licensed and unlicensed ASMs and the Minerals Commission (if any) and the issues which these report cover.
5. Establish relationship between ASMs and licensed mineral buying companies registered by the Minerals Commission and possible tracking of purchases by licensed buyers from ASMs.
6. Establish the relationship between licensed mineral buying companies and the Minerals Commission.
7. Establish the operations of licensed mineral buying agents of the PMMC and other licensed Buying Companies to ascertain whether or not they perform their functions in accordance with the terms of those agreements.
8. Ascertain the nature and frequency of payments ASMs make to land owners and traditional authority as well as the MMDAs in jurisdiction they work.
9. Establish the reporting relationship between licensed ASMs and the respective MMDAs (if any) and the issues that these reports cover.
10. Explore the possibility of levying royalty and statutory imposts on ASMs’ production.
11. Assess the readiness of ASMs to join GHEITI.
12. Establish the reporting relationship between licensed ASMs and the Ghana Revenue Authority, the Environmental Protection Agency and any other State Agency (if any) and the issues that these reports cover.

13. Suggest a roadmap and strategy for drawing in ASMs into the EITI.
14. Any other information that will be useful in understanding and appreciating ASM's revenue and payment flows and how to cover them under Ghana's EITI reporting.

### 2.1.2 *Objective of the Assignment*

The Objective of the assignment was to conduct preliminary studies into the possibility and challenges of including small-scale mining in the GHEITI process. The practical situation in Ghana is that many parts of the country with significant mineralization are being exploited by both legal entities as well as self-imposed miners – *galamsey*. Though the assignment explored the possibility of roping ASM/SSMs into the GHEITI and imminent challenges, it also offered the opportunity to know how to regularize the sector through participatory approach with stakeholders.

## 2.2 **Location of Assignment**

The Assignment was carried out in nine (9) regions of Ghana, where both licensed and unlicensed artisanal and small-scale mining activities are being undertaken. These were the Central, Western, Eastern, Volta, Ashanti, Brong Ahafo, Northern, Upper East and Upper West regions. The Greater Accra region has no known legal/illegal mining operations as it was not contained in the list of operational ASM locations submitted by the Minerals Commission, hence the exclusion in the study. It must be emphasized however that the Upper West region has no registered ASM but was covered by the survey because of its potential. Currently there are *galamsey* operations along the Black Volta.

## 2.3 **Exploring the Scope of Services**

Activities that were undertaken for effective scoping included but were not limited to the following:

### **1. Establish the number of ASMs, both licensed and unlicensed in the country**

- Enquire from the Minerals Commission nationwide data on listed licensed ASMs
- Alternatively, records on all registered and licensed ASMs will be sought from the appropriate designated areas/offices of the Minerals Commission
- Through records, reconnaissance and observations, data will be acquired on the number of unlicensed ASMs in the country
- Unstructured interviews as well as striking casual conversations with surrounding licensed ASMs/respective MMDAs might help locate unlicensed ASMs

### **2. Establish the population density of ASMs in different parts of the country**

- Through reconnaissance survey or the help of marked maps we determine areas where mining is dominant and find out the square km of the area as well as total population of ASMs in the area to arrive at the population density (total square km divided by total population)
- Alternatively, previous literature on these areas if available will be reviewed to save time and resources

- 3. Establish the annual output and corresponding revenue of ASMs in the years 2007 to 2011**
  - Contact the Precious Minerals Marketing Company Limited (PMMC) for records on buying and selling of precious minerals in Ghana and output and revenue data for ASMs (if any)
  - In the case of unlicensed ASMs interviews and structured questionnaires would be applied
  - Establish wayside buyers of produce from unlicensed ASMs – contact with “Buyers” through the “gangs”
  
- 4. Establish the reporting relationship between licensed and unlicensed ASMs and the Minerals Commission (if any) and issue which these reports cover**
  - Acquire information from the department in charge of reports submitted to the Minerals Commission as well as from the ASMs (licensed) who may have copies
  - Identify common reports and do gap analysis
  - Determine procedure of actions taken
  - Time duration before action is taken
  - Outcome of actions taken
  
- 5. Establish relationship between ASMs and licensed mineral buying companies and the Minerals Commission**
  - From the Minerals Commission acquire available data on all licensed mineral buyers within the given areas
  - Determine frequency of transactions between the ASMs and mineral buying companies
  - Study the framework of relationship that exist between ASMs and licensed mineral buying companies
  - Identify and define the link that connects ASMs, licensed mineral buying companies and the Minerals Commission
  
- 6. Establish the relationship between licensed mineral buying companies and the Minerals Commission**
  - Under which laws and legal framework are they bound
  - Policies made by the minerals commission that govern the proper, legal and acceptable process of purchasing minerals from ASMs both licensed and unlicensed
  - Determine how both bodies work exclusively as well as the reliance on each other
  
- 7. Establish the operations of licensed mineral buying agents of the PMMC and other licensed Buying Companies to ascertain whether or not they perform the functions in accordance with the terms of those agreements**
  - Acquire data of mineral buying agents under PMMC from PMMC records (stated earlier)
  - Acquire data of independent mineral buying companies possibly from the Minerals Commission
  - Gather information through the most preferred and required data collection method on operations of both groups with regard to their relationships with ASMs and how their transactions are undertaken (expanded in the methodology)
  - Identify differences and similarities as well as pointing out breached terms of agreements within both groups in the process of operating

- Make productive recommendations where necessary especially on how best to convince independent mineral buying companies to become agents of the PMMC
- 8. Ascertain the nature and frequency of payments ASMs make to landowners and traditional authorities as well as the MMDAs in whose jurisdiction they work**
- Define and understand conditions of payment either through ASMs or the heads of affected stakeholders
  - Determine parameters used to define how much to be paid and the frequency of payment
  - Determine how payment is done and who receives it
  - Determine the legal framework that governs the transaction between the two parties
- 9. Establish the reporting relationship between licensed ASMs and the respective MMDAs (if any) and the issues which these reports cover**
- Make request for records on previous reports made
  - Identify major and common reports made
  - Ascertain actions taken to deal with such reports as well as procedures used during implementation
  - If possible recommend best actions to deal with such reports
- 10. Explore the possibility of levying royalty and statutory impost on ASMs' production**
- Organize sensitization seminar for both licensed and unlicensed ASMs on the reasons for payment of royalty levies and taxes as well as its short-term and long-term benefits on the ambient of their operations
  - Also interviews, administering of questionnaires or focus groups discussions may be applicable to find out the views ASMs may have on royalties being paid. (Results of the above would bring to surface best ways to advice on ASMs paying royalties and taxes on their products).
  - Aggregation of mineral revenue from ASMs
- 11. Assess the readiness of ASMs to join GHEITI**
- Conduct baseline survey on ASMs current level of knowledge on GHEITI and impression of the initiative
  - Conduct survey on ASMs readiness to join GHEITI. This assessment will be done in connection with ASM operators
  - Willingness to Pay, and
  - Ability to Pay
  - Sensitize ASMs on the GHEITI (why it was set up, its aims and mission as well as benefits of joining EITI)
  - Make recommendations on best ways to introduce and draw ASMs to join GHEITI
- 12. Establish the reporting relationship between licensed ASMs and the Ghana Revenue Authority, the Environmental Protection Agency and any other State Agency (if any) and issues which these reports cover**

- All records of reports made by licensed ASMs to associated State Agencies and Accumulate determine how the process of reporting is undertaken with each agency
- Determine the time frame and process undertaken by each agency to attend to all reports made
- Determine the success rate of actions taken to deal with reports
- Identify commonly made reports and actions taken to reduce frequency of occurrence

**13. Suggest a roadmap and strategy for drawing in ASMs into the EITI**

- Relying on results from information acquired through surveys and collection of data. Appropriate solutions can be considered on how best to draw ASMs into the EITI
- Benefits and incentives can be negotiated
- Options can also be considered to make participation in EITI mandatory

**14. Suggest a roadmap and strategy for drawing in ASMs into the EITI**

Issues emerging from the survey will be aggregated to enable SRC Consulting draw a workable roadmap and strategy for ASMs going on to the EITI springboard.

## 2.4 Methodology

*Literature review:* Project-related reports including technical reports as well as official data from the Client and allied institutions were reviewed. These gave in-depth information on ASM activities and the EITI processes in Ghana. Information obtained was used to do final designing of the survey instrument as well as providing additional information during report writing. Some of these include:

- Legislative Instruments
- EITI Annual Reports
- Regulatory Frameworks
- Researched Articles
- Data received from the Minerals Commission
- Data received from the Precious Minerals Marketing Commission

*Field reconnaissance and observation:* SRC Consultants carried out rapid reconnaissance visits to selected ASM operational area and sites – in the regions. This was based on information received from the Client, consultations with the Minerals Commission and the respective MMDAs. This process enabled initial contacts to be made with the MMDAs, Traditional Authorities and opinion leaders and other stakeholders, provided the opportunity to introduce the purpose and approach of study in advance of more detailed consultation. This helped in initiating the planning process for the field visit and refining data collection tools and procedures.

The survey was carried out in 129 mining communities hosting 200 sites in 48 administrative districts within 8 mining regions of Ghana. In the process the study chanced upon over 90 unlicensed ASMs spread across 24 administrative districts of Ghana.

The study employed qualitative tools to collect primary data and quantitative methods for secondary data. Approaches used included focus groups discussions, meeting and site visits with direct observations, key informant interview and statistical data from institutions. Three (3) Teams were set up from SRC Consulting to undertake the field survey; Team 1: Western Region, Team 2: Ashanti Region, and Team 3: Eastern, Central, Volta, B/A, Northern, Upper East, Upper West.

*Focus group discussions:* Focus group discussion (using interview guide) and based on preliminary findings of this assignment were conducted. The outcomes were used for assessing the socioeconomic status of the study area. Some of the stakeholders engaged included:

1. Traditional Authorities
2. Unit Committee Chairpersons/ members
3. Oversight Land Committees
4. ASM operators – Concession holders/owners, Financiers, Gang Leaders, other categories of operators
5. Tenant farmers / Settlers
6. Land owners
7. The Youth (male and female)



Focus Group Discussion with some miners.

Interview with Chief and Elders at Zabzugu

*Key Informant Interviews:* The Team also conducted interview with other knowledgeable community members who were not participants of the focus group discussions but fall within the categories of the focus groups. The rationale for this was to solicit their independent views on issues discussed by the various groups; because such meetings tend to be influenced by opinions expressed earlier by some participants. The views and expert opinions of key stakeholders from departments and agencies were also sought. Some of these stakeholders were: officials of the respective MMDAs, Gold Buyers, Traditional Authorities, Minerals Commission, EPA, ASM Managers, Gang leaders and suppliers.

In all, about 319 individuals were interviewed in relation to the assignment. This excludes numbers that were involved in focus group discussions.



Key informant interview with operators at Space Rock Company Ltd at Noyem



Key informant interview with operators at Apinaman

## **2.5 Background and Context of ASM in Ghana**

### *2.5.1 Historical Perspective of Ghana's ASM*

#### *2.5.2 Gold*

The small-scale mining industry is acknowledged to be well over 2,000 years old. Vestiges of alluvial gold extraction and winning activities have been found that date as far back as the sixth century, and there is a wealth of evidence indicating that precious metals recovered from gold and diamond artisanal activities were attracting Arab traders to certain areas of the country as early as the 7th and 8th centuries.

In fact, it was the rich gold deposits exploited by artisanal and small scale miners of the Western Sahara that were largely responsible for the wealth and strength of large ancient Ghanaian empires and cultures and by the 15th and 16th centuries, at the peak of European colonial exploration that fittingly labeled Ghana the 'Gold Coast'.

Up until the 1980s, small-scale mining activities in Ghana remained largely unregulated and received little, if any, support from governmental bodies. This, however, changed with the implementation of the national Economic Recovery Plan (ERP). After identifying the potential earnings of ASM under an informal organizational scheme largely lost via smuggling and other avenues of illegal trading, government in the 1980s regularized the small-scale mining sector through a series of policies and regulations.

There has been a surge in licensed small-scale producers of gold and attendant increase in illicit mining activities (unlicensed miners) known as *galamsey* since the enactment of the Small Scale Mining Law (PNDC L 218) in 1989, which formalized small-scale gold production.

The liberalization of the mining laws, which allowed for gold and diamonds to be carried in public, engendered the proliferation of ASMs throughout the country's mineral rich areas.

#### *2.5.3 Diamonds*

Diamonds were first discovered along the Birim River in an area near Akwatia in 1919 (Ghana Consolidated Diamond Company, 1999) and were largely won by GCD within a concession size of 185.35 sq miles. The company's production has for considerable time eclipsed the artisanal diamond miners thanks to its accommodative mining practice. The primary driving force for the increase in artisanal diamond mining activities was that GCD began to allot licenses to small scale miners to mine its concession (Iddrisu & Tsikata, 1998) to compensate for its decreased diamond production.

Diamonds have been subjected to regulation since Mineral Regulation of 1962 and the Diamond Marketing Board; a state owned enterprise was formed with responsibility of marketing all diamonds produced in Ghana. In 1989 this was re-named PMMC.

Since 1995 GCD has gone through series of unsuccessful divestitures to recapitalize, leaving the company virtually defunct. Thus rough diamonds<sup>3</sup> production has now been taken over by ASM in Ghana.

#### 2.5.4 *Industrial Minerals*

Salt winning has been practiced for several decades. The earliest documented small-scale mining activity was the mine sites found by two Greek brothers, the Panagiotopolous brothers, who came into Ghana prior to independence and established two salt commercial enterprises: Panbros Salt Industries in Accra and another smaller salt works in Elimina in the Central region of Ghana [1]

Predominantly, salt has been produced from the Amisa lagoon, the Benyah lagoon, the Densu delta, the Oyibi lagoon and the Songhor lagoon. Salt winning sites have sprung up in other locations. Ada Songor area has the largest salt basin in West Africa.

The current salt production capacity in the country is estimated around 250,000 metric tons per year (t/yr) though Ghana has more than 2 million metric tons (Mt/yr) capacity (MOFEP, 2011 p82-84).

Industrial quarrying of stones and sand wining on small and artisanal basis is however of recent origin.

## 2.6 **Mining Industry Overview**

Ghana is endowed with substantial mineral resources and a well-established and formalized exploitation industry. The pursuit of generally attractive legal, fiscal and institutional frameworks has attracted substantial FDI to the sector.

By 2013, thirteen (13) large scale companies were producing gold, while one (1) each were producing bauxite and Manganese and limestone.<sup>4</sup> Over 1,300 registered small-scales mining groups are engaged in the mining of gold, diamonds and industrial minerals.

Even with expanded economy by the oil and gas sector, the mining sector maintained an average contribution of 1.8% to Gross Domestic Product (GDP) and about 40% of total merchandise export during 2009 – 2013.<sup>5</sup>

ASM contribution to the economy is substantial. It represents an impressive 14.7% of the total merchandise export in the country.

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<sup>3</sup>“Rough diamonds” means diamonds that are unworked or simply sawn, leaved or bruted and fall under the Relevant Harmonized Commodity Description and Coding System 7102.10, 7102, 21 and 7101.31

<sup>4</sup> 2013 GHEITI Report on Mining

<sup>5</sup> ISSER Annual Reports 2011-12

**Table 1: ASMs Contribution to National Exports (US \$ '000)**

Item	2010	2011	2012	2013
A. Total Merchandise Export	7,960.09	12,785.4	13,541.4	13,017.8
B. Minerals Export	4,900	5062.8	5768.8	5138.89
C. ASM Export	951.2	1,553.64	2,283.3	1,919.9
Mining % (B/A)	62	39.5	42.6	39.4
ASM % (Mining Sector) (C/B)	19.4	30.6	39.5	37.4
ASM % (Total Exports) (C/A)	11.9	12.2	16.9	14.7

<b>Highlights of ASM Sub-sector</b>	
1	Ghana's ASM is acknowledged to be over 2000 years with its vestiges largely responsible for the and strength of ancient Ghanaian empires which earned enviable label " Gold Coast"
2	The informality of ASM quickly gave way to its recognition after enactment of Small Scale Mining (PNDC L 218) in 1989.
3	Activities of artisanal small-scale diamond miners have long been eclipsed by Great Diamond Company (GCD) production and the primary driving force for sustained diamond production in Ghana
4	hana's ASM exports has increased from US \$ 950 million in 2010 to nearly US 2bn in 2013 contributing averagely over a third of total mining revenues.

### 3.0 CATEGORIES OF ASM OPERATIONS IN GHANA

There are several categories of Artisanal and Small Scale Miners in Ghana that range from their conformity to policies and legal frameworks to the type of minerals they mine. However there is no doubt that these have one purpose and that is to provide some form of employment to those that engage in them. Those involved include all categories of people including women and children.

Approximately two-thirds of Ghana's small-scale miners are engaged in the extraction of gold, and the rest, extract diamonds [3]; only a small group of miners are involved in industrial minerals production.

Small-scale mining has a major impact on the employment situation in Ghana, especially in mineral rich rural areas where there are few employment alternatives.

No precise small-scale mining employment figures can be found for Ghana, although it is estimated some 200,000 are involved directly in the extraction of gold and diamonds [7], the great majority of which are *galamsey*.

In a technical paper published by the World Bank entitled *Strategy for African Mining*, it is estimated that some 30,000 people are employed within the legalized segment of the Ghanaian small-scale mining sector.

Overall, women constitute some 15 per cent of the legalized segment of Ghanaian small-scale mining labor force. Women account for 6 per cent of licensed buyers, 10 per cent of concession holders and 15–20 per cent of the sponsors of work groups, members of cooperatives or mining groups [4]. Participation is more widespread, however, in small scale clay mining and stone quarrying, where there is a need to perform more basic washing, transport and sieving activities.

Although there is some degree of child participation in small-scale mining activities in Ghana, there is no accurate data on the total number of children involved. Technically, the presence of children or minors at the ASM operating sites cannot be considered as as being employed. In some instances, the mothers stay with their children and in the mornings the children who are of school going age walk to their educational centres and return after school. In few instances however, especially during weekends, they are seen picking items to and from where the women are operating. The site operators specifically do not allow the children to be actively employed or involved in day-to-day activities of mineral extraction.

These ASM operations are categorized as Licensed and Unlicensed. These are as follows:

### 3.1 Licensed ASM

According to data available at the Minerals Commission, there are 1,255 registered small-scale gold mining groups, 271 quarrying companies (excluding renewal applications) and 13 salt operators. A total of 285 licenses were issued to recognized groups in 2013 alone. Under the umbrella of the newly formed Great Consolidated Diamonds Ltd, hundreds of concession tributers engage in diamond winning in the Akwatia area.

**Gold:** Western Region (with ASMs 618) and Eastern Region (with ASMs 239) have the highest number of Licensed ASMs (See Table 2 below). It is noteworthy that approximately 50% of the Ghana’s licensed ASMs can be found in the Western Region.

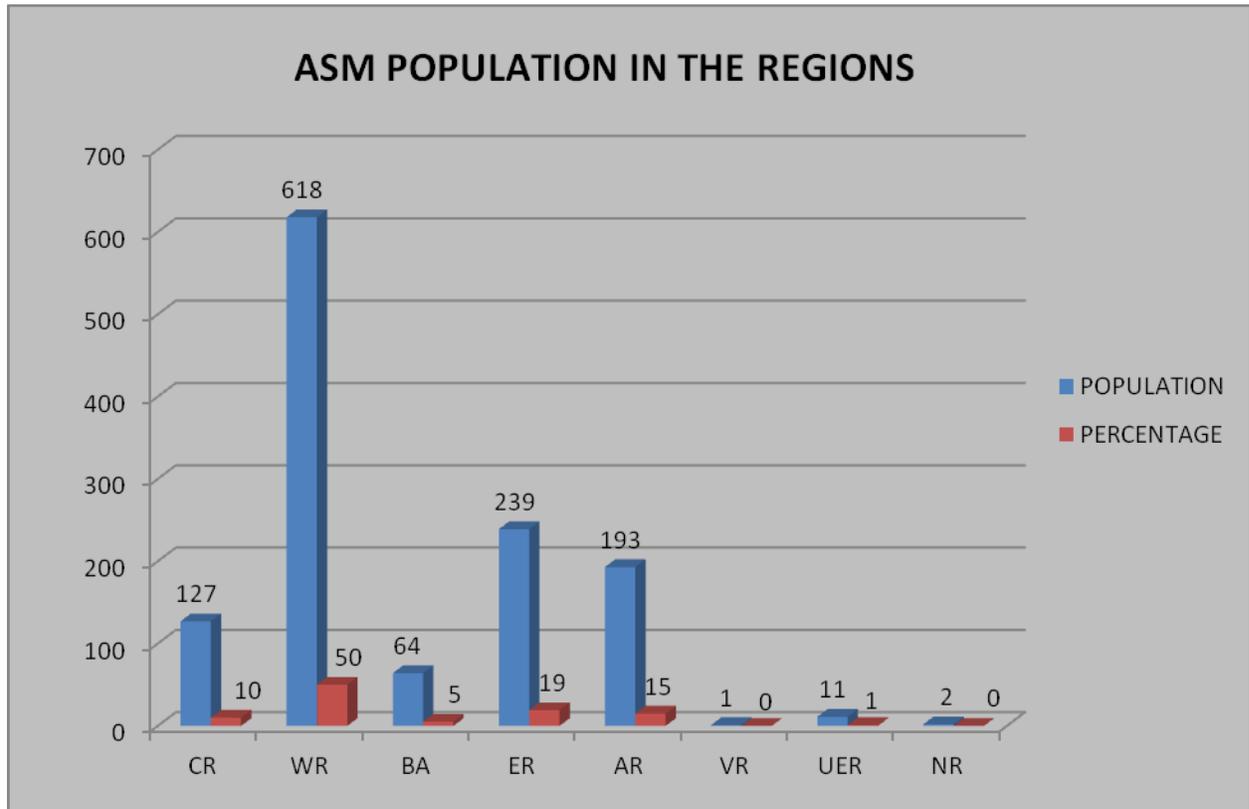
**Table 2: Population Densities of licensed small-scale gold mining companies**

Region	No. of Companies	Percentage %
Western	618	50
Central	127	10
Ashanti	193	15
Eastern	239	19
Upper west	11	1
Brong Ahafo	64	5
Northern	2	0
Volta	1	0
Total	1255	100

Source data: Minerals Commission (2015)

Analyzed by administrative districts, Atiwa and Amansie West have the highest concentration of licensed companies numbering 160 ASMs and 161 ASMs respectively. Other notable districts are Bibiani Anhwiaso (97 ASMs), Atwima Mponua (99 ASMs), and Prestea Huni Valley (84 ASMs). Talensi Nabdam district has 11 ASMs. (Refer to Appendix 4 for details on District ASM Populations and densities).

**Fig. 3: ASM Population in the regions**



A number of the registered entities have production challenges. That notwithstanding, more licenses continue to be acquired. About 285 licenses were granted in 2013 distributed as:

**Table 3: Population densities of 2013 small-scale gold mining licenses**

Region	Number of companies	Percentage of total
Western	104	36
Central	14	5
Ashanti	107	38
Eastern	53	18
Brong Ahafo	7	3
<b>Total</b>	<b>285</b>	<b>100</b>

**Quarry:** There are about two hundred and seventy-one (271) licensed quarries in Ghana. Renewal applications were excluded as information on them was yet to be furnished. Greater Accra has the highest number of quarries. Prominent among them are Eastern Quarries located

in the Shai Hills in the Dangme West District and CP Concrete Products located at Ablekuma in Accra. Shai Hills is host to sixteen (16) quarries.

**Table 4: Distribution of valid quarry mining leases as at June 2015**

District/Location	Number of Companies	Percentage (%)
Eastern	53	20
Central	42	15
Greater Accra	46	17
Western	73	27
Ashanti	33	12
Volta	13	5
Northern	0	0
Upper West	0	0
Brong Ahafo	6	2
Upper East	5	2
<b>Total</b>	<b>271</b>	<b>100</b>

**Salt:** Thirteen (13) companies with valid licenses engaged in salt winning operations in Ghana.

**Table 5: Mining leases for salt operations as at June 2015 (See Appendix 4)**

Region	Number of Companies
Greater Accra	3
Central	5
Volta	4
Western	1

### 3.2 Unlicensed ASM

These are artisanal miners engaged in the gold, diamonds, stones and sands, salt operations. During the scoping study 97 unlicensed ASMs spread over 24 districts were identified. They are distributed as shown in Table 6:

**Table 6: Unlicensed ASM identified during Scoping Study – November 2014**

District	Region	Number of Companies
Aowin	Western	3
Shama	Western	1
Nzema East	Western	3
Tarkwa Nsuaem	Western	5
Prestea Huni Valley	Western	3
Bibiani Ahwiaso	Western	2
Mpohor	Western	1
Ahanta West	Western	1
Twifo/Atsi/Mokwa	Central	3
Assin South	Central	5
Upper Denkyira West	Central	4
Fanteakwa	Eastern	1
Atiwa	Eastern	3
East Akim	Eastern	4
Gomoa West	Central	5
Asante Akyem Central	Ashanti	1
Ejisu juaben	Ashanti	1
Bosome Freho	Ashanti	2
Atwima Mponua	Ashanti	18
Amansie West	Ashanti	18
Bekwai	Ashanti	1
Amansie Central	Ashanti	8
Adansi South	Ashanti	4
<b>Total</b>		<b>97</b>

They spring up to take advantage of gold presence and fold up quickly once the mineral is depleted. They trail licensed miners operating what is referred to as “cot-cot”, and maintain undocumented agreement with licensed ASMs for marginal areas with shared interests.

### 3.3 Licensed Gold Buying Entities

To create avenues for small-scale miners to market their produce, the Precious Minerals Marketing Corporation (PMMC) was established. Vestiges of the marketing company go as far back as 1963, when the Diamond Marketing Corporation was established and shortly after incorporated by Legislative Instrument (LI) No. 401 of 1965 as a state corporation, the Precious Minerals Marketing Corporation Law (PNDC Law 219) of 1989 officially established the PMMC.

Serving as the marketing wing of Ghana's ASM, its mission is to buy from small-scale miners, and to sell precious minerals profitably in order to maximize foreign-exchange earnings from the sector.

The company has 594 licensed buying agents and subagents who travel the country, to purchase gold from artisanal miners. It also maintains a list of nine (9) accredited diamond buying companies also based at PMMC headquarters in Accra.

With the moribund operations of GCD, appointed ASM tributers on the GCD concessions win and sell their diamonds produce to the buying agents of PMMC either on mine site or at its offices in Accra.

PMMC alone exported US \$ 55 million of gold and US \$ 7.5 million of diamonds<sup>6</sup> produced by ASMs in 2013.

In addition to PMMC, there are about 12 licensed gold buying companies in Ghana all Accra based. These companies are permitted to appoint Ghanaian citizens as licensed agents for the purchase of gold produced by small-scale miners or any other licensed gold buyers.

Their exports have to comply with Bank of Ghana requirements. They are also directed to supply portion of purchased gold to local refineries to ensure regular availability of gold to local jewelers.

These are:

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<sup>6</sup> (Exports in accordance with "Kimberley Process which is the international understanding among participants that was recognized by Resolution 55/56 adopted by the General Assembly of the United Nations on December, 1, 2000, as amended from time to time)

**Table 7: LBC Exports (Gold)**

INSTITUTION	2013	2012
PMMC	54,972,448	86,301,314
LBA	332,796,780	449,516,120
MIRAMEX	29,395,666	93,412,452
ASAP VASA	158,190,836	60,770,273
R.D AKAH	43,553,519	186,119,888
GOLD RECOVERY	6,075,487	130,747
SOLO EXPRESS	-	1,131,621
GOLDREST RESOURCES	666,642,945	762,696,174
SOLAR GHANA	59,289,340	19,087,989
A.A MINERALS	546,939,626	518,299,578
FINE GOLD IMPEX	1,642,817	94,680,292
E.A.R LOGISTICS	2,623,378	-
B.G.C INTERNATIONAL	10,310,439	135,976,225
<b>TOTAL</b>	<b>1,912,433,286</b>	<b>2,272,146,453</b>

Other LBCs are:

1. Asanska Jewellery Ltd
2. Smagow Resources Ltd
3. Italtec Ghana Ltd
4. Lombardium Ltd

LBCs together with PMMC exported 1.5 million ounces (oz) of gold raking in US \$ 1.912bn in 2013.

ASM Exports are significant. From 2007-13 some US 7 billion in revenue is attributed to ASM gold alone.

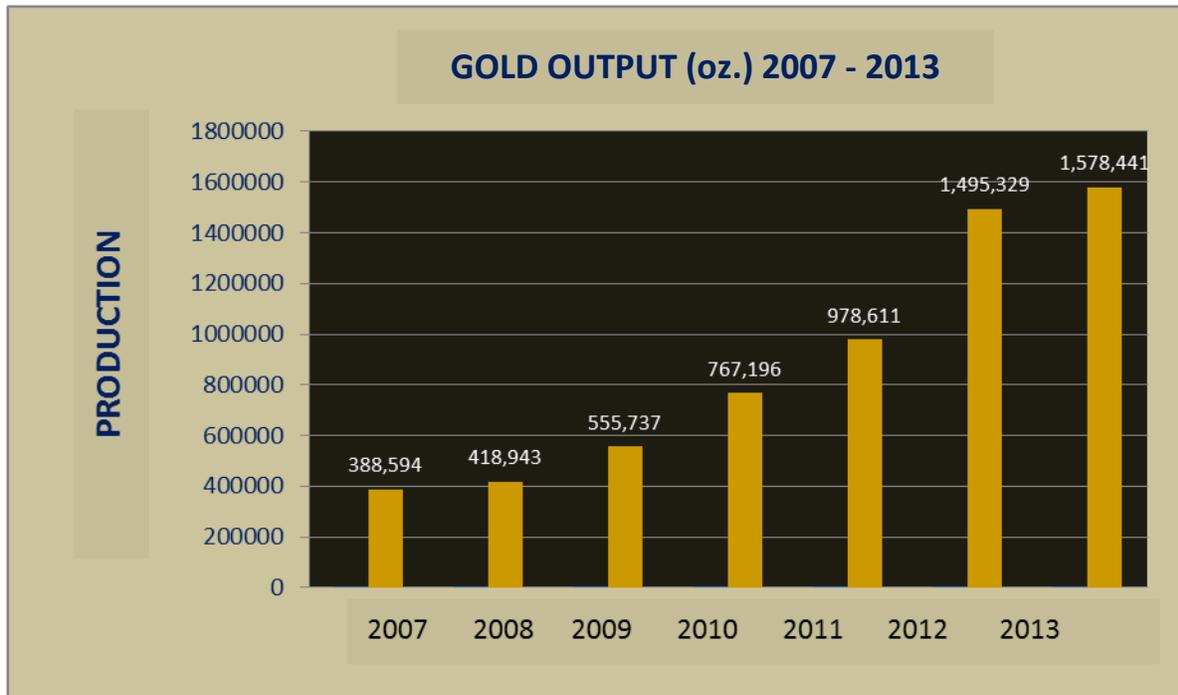
**Table 8: ASM Gold and Diamond Production & Revenue**

Year	Gold Output (oz)	Gold Revenue (US \$ m)	Diamond (ct)	Revenue (US \$)
2007	388,594	270.22	865,610	27,860,000
2008	418,943	365.30	624,870	20,000,000
2009	555,737	540.37	367,060	7,320,000
2010	767,196	939.45	324,220	11,780,000
2011	978,611	1,537.91	281,240	15,740,000
2012	1,495,329	2,272.14	194,947	11,163,106
2013	1,578,441	1,912.43	160,622	7,563,562

Source: Minerals Commission/PMMC

Production and revenue figures for Gold and diamonds are indicated on these charts.

**Fig. 4: ASM Gold production**

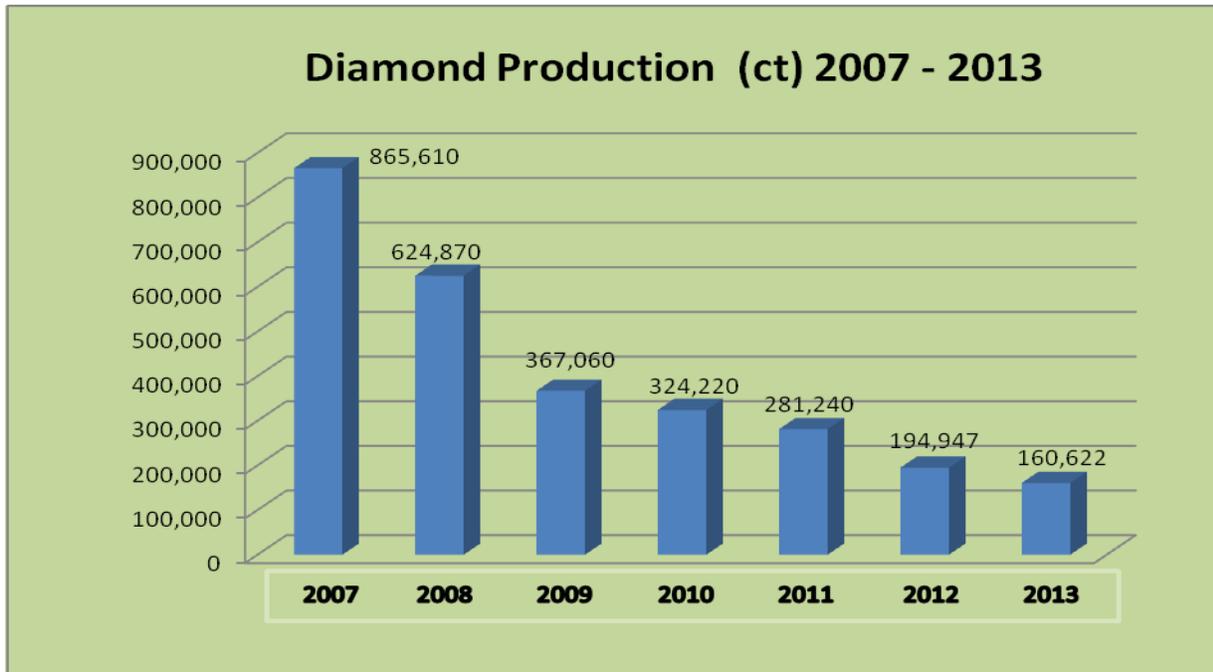


**Fig. 5: Gold Revenue (2007-2013)**



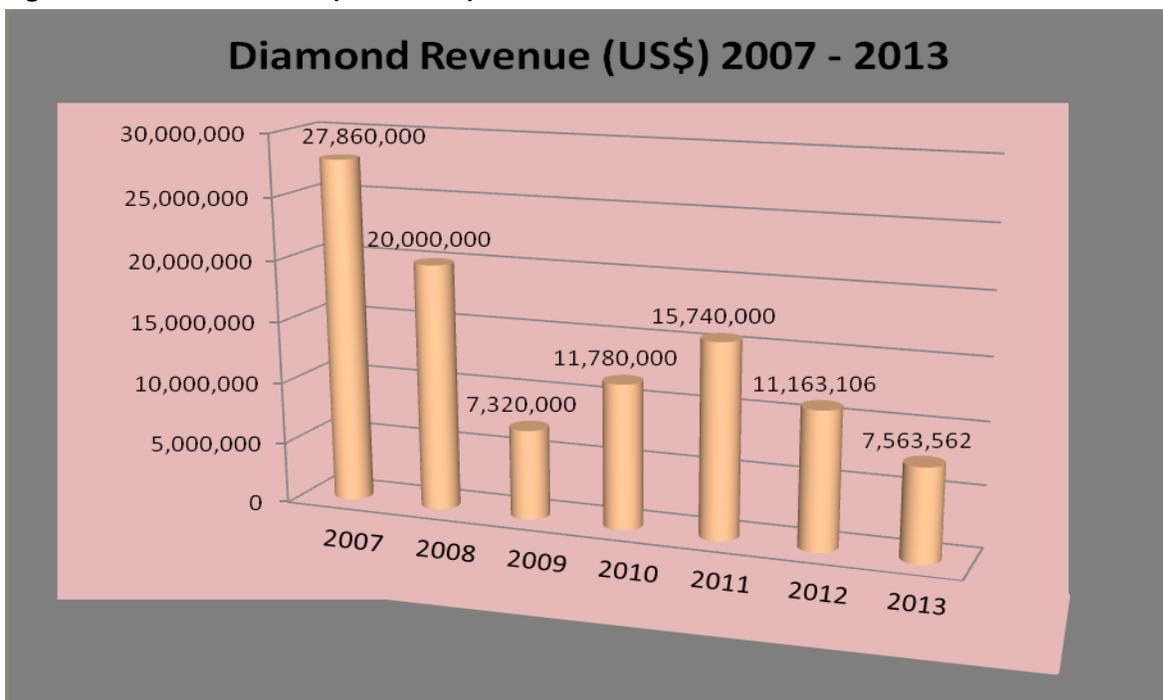
Diamond production and revenue has been on the decline since 2007

**Fig. 6: Diamond Production (2007-13)**



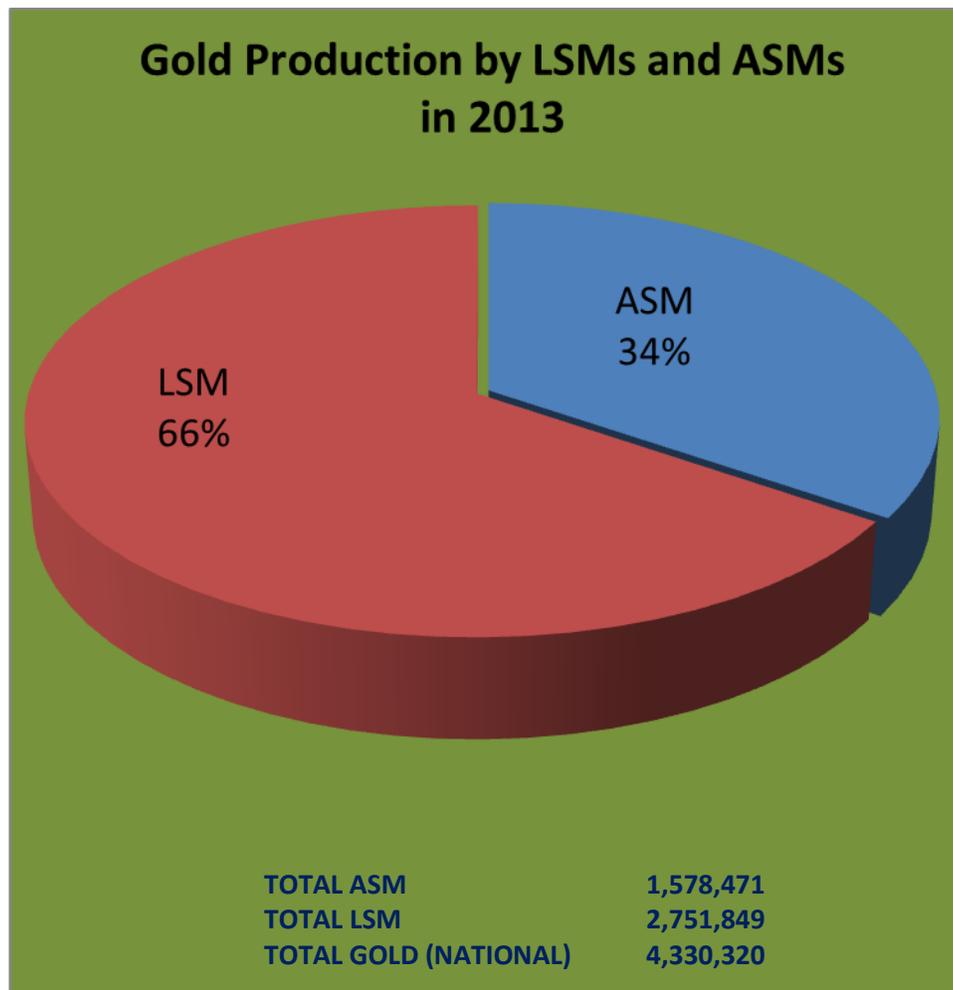
Diamond Revenue has fallen below US \$ 10 million.

**Fig. 7: Diamond Revenue (2007-2013)**



ASM Gold exports in 2013 were about 34% of the total sales. It thus underpins the emerging importance of Small Scale Gold mining in the country.

**Fig. 8: Comparison of LSM and ASM Gold Production**



### 3.4 Industrial Minerals

Industrial minerals are geological materials, which are mined for their commercial value, which are not fuel (fuel minerals or mineral fuels) and are not sources of metals (metallic minerals). They are used in their natural state or after beneficiation either as raw materials or as additives in a wide range of applications (source: [wikipedia.org/wiki/Industrial\\_mineral](http://wikipedia.org/wiki/Industrial_mineral)).

#### 3.4.1 Salt Winning

Ghana is a major salt producer. Almost all production is of sea salt, which is produced in four regions: Greater Accra, Central, Volta and Western regions. Rock salt is produced in Daboya in the Northern region on an artisanal scale.

### *Licensed Salt Companies*

There are 12 companies with valid license to produce salt in the country.

### **Registered Salt Winners as at June 2015**

1. Ada Songor Salt Ltd
2. Alfatrust Mineral Development Ltd
3. Ekogi Salt Industries
4. Eldin Salt Mill Ltd
5. Investrade International Ltd
6. Panbros Salt Ltd
7. Southern Salt Industries Ghana Ltd
8. Sterling Industries Ltd
9. Dernan Salt & Trading Ltd
10. Kensington Industries Ltd
11. Amowam Company Ltd
12. Anlo Solar Works Ltd

Production has been fluctuating around 200,000 metric tons per year with an estimated value of US\$ 10 million.

**Table 9: Ghana's Salt Production**

Year	Output (Thousands metric tons)
2007	124
2008	239
2009	250
2010	85
2011	100

*Source: USGS -2011*

### *Unlicensed Salt Winners*

Thousands of individual producers, referred to as salt winners are organized into cooperatives that are found in Elimina, Anomabu, Nyanyano and Apam in the Central region and in Ada Songor in the Greater Accra region. Notable ones are:

### Artisanal Salt winning cooperatives

1. Ada Salt Producers Association
2. Elmina Salt Producers Association
3. Nyanyano Salt Producers Association
4. Apam Salt Producers Association
5. Keta Salt Winners Cooperation
6. Anomabu Salt Producers Association
7. Anlo-Afiadenyigba Salt Winners Cooperation
8. Adina Salt Winners Cooperative

It is estimated that about 20% of salt produced in Ghana is consumed locally. Small producers sell either to intermediaries or large buyers such as Unilever. The remaining 80% of production is exported to Burkina Faso, Mali, Niger, Togo and Benin.

#### 3.4.2 Quarries

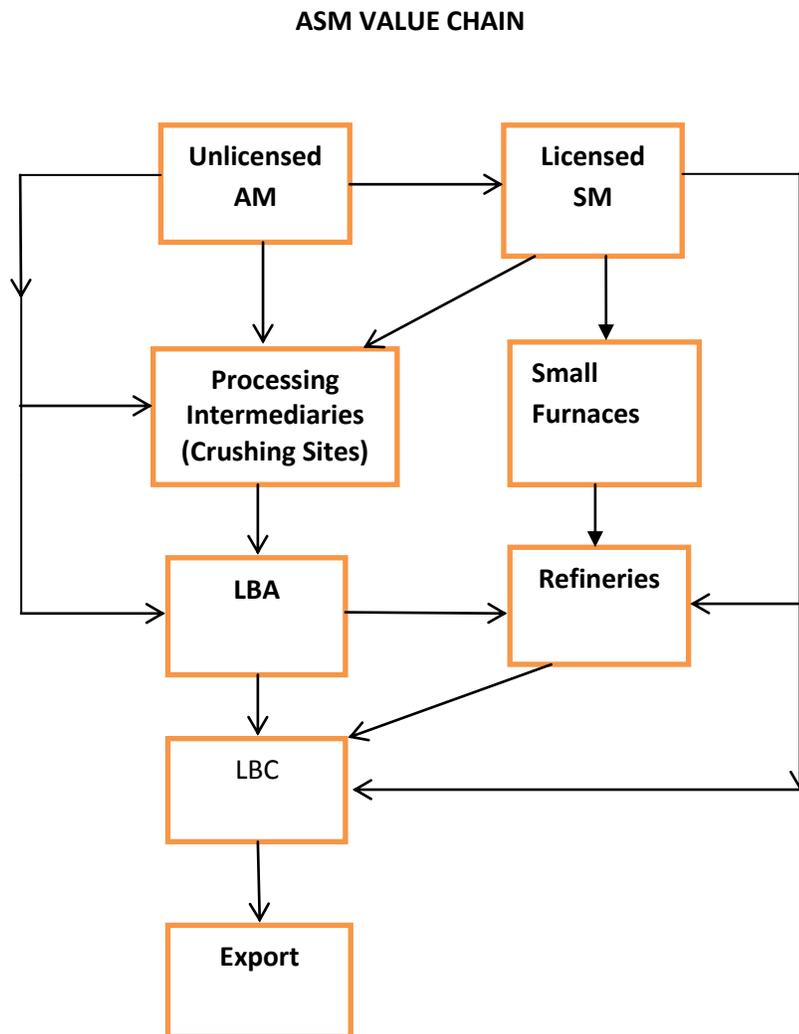
A number quarries are operating with licenses obtained from the Minerals Commission. These registered quarries operate with technical expertise as they employ the use of heavy equipment including crushers. At the fringes of some of these operations are some artisanal operators using mostly hammers and pans. They obtain their raw materials from the overburdens of the operating quarries (List of Quarries with mining leases (see **Appendix 5**).

ASM – Highlights in Numbers	
1	7 Companies sold gold totaling US \$ 316, 917,401 through PMMC export channel in 2013
2	9 PMMC accredited Companies registered sales of US \$ 7,563,562 in 2013
3	1255 Companies have been licensed by Minerals Commission as at June 2015
4	Minerals Commission granted 285 licenses to small-scale miners spread across 34 districts
5	13 companies including PMMC have been licensed to buy and export gold in Ghana
6	70 quarry mining leases are valid as at June 2013
7	13 Salt companies operate with valid mining leases
8	PMMC has 574 recognized gold buying agents and collectively registered sales of GHS 100
9	ASMs and Industrial Mineral operators paid over GHS 2.2 million as royalties alone to the state in 2013.

#### 4.0 ASM VALUE CHAIN & SUSTAINABILITY

Both licensed and unlicensed gold miners utilize the services of commercial gold processing centers. These undertake crushing, milling and extraction of gold concentrate. Alluvial winners extract gold on their mining sites.

Fig. 9: ASM Value Chain



The newly adopted EITI Reporting standard requires countries to indicate the level of revenue sustainability of each benefit stream. ASM revenue sustainability is closely tied with its linkages.

#### **4.1 Backward Linkages**

Most of the inputs i.e. crushing machines are imported. Even steel balls as grinding media are procured outside the country, though limited local supplies are obtainable but reportedly of substandard quality, these create weak backward linkages for sustainable mineral exploitation and revenues. Local technologies involving improvisations for ASM need to be promoted.

#### **4.2 Forward linkages**

Forward linkages to jewellery manufacture are also indirect and weak. However both gold and diamonds are on high demand outside the country so impact is minimal.

LBCs are the marketing wings and export channels of ASMs and Gold tailings Recovery Companies acting as valuable appendages for the myriads of operational outlets of ASMs.

### **5.0 ASM AND LEGAL ASPECTS**

#### **5.1 Genesis of ASM Laws and Regulations**

Initially, only diamonds could be legally mined on a small scale in Ghana. In 1989, small-scale gold mining was legalized, which, held better prospects from an economic perspective. The laws passed to regularize ASM back then include:

1. The Small-scale Gold Mining Law (PNDC Law 218) for the registration of activity; the granting of gold-mining licenses to individuals or groups; the licensing of buyers to purchase product.
2. The Precious Minerals Marketing Corporation Law (PNDC Law 219) providing authorization to buy and sell gold from ASMs.

These created the congenial environment for flourished ASM activities in 1990s and early 2000s.

#### **5.2 ASM Classification and Registration Criteria**

1. Mineral Right Licenses are granted only to Ghanaian nationals and shall not exceed three years but can be renewed for a period of no more than three years for two consecutive terms.
2. Licenses issued to a cooperative shall last for a period of five years but is renewable for a period no longer than five years for two consecutive terms.
3. Company or a cooperative society shall be granted an area not exceeding 25 acres.
4. All small-scale miners are liable for payment of taxes, royalties and other local imposts levied by MMDAs and other government agencies.

### 5.3 Small-scale Mining Regulatory Framework

#### General Mining Laws

Minerals and Mining Act, 2006 (Act 703) and its amendments  
Internal Revenue Act 2000 (Act 592)

#### Regulations

Mining General Regulations 2012 Legislative Instrument (L.I 2173),  
Mines Support Services Regulations 2012(L.I 2174),  
Mines Compensation and Resettlement Regulations 2012 (L.I 2175).  
Minerals and Mining Licensing Regulations 2012 (L.I 2176),  
Mining Explosives Regulations, 2012 (L.I 2177)  
Mining Health and Safety Regulations 2012 (L.I 2182).

#### Small-scale Mining Enactments

Small-Scale Gold Mining Law, 1989 (PNDCL 218)  
Precious Minerals Marketing Corporation Law, 1989 (PNDCL 219)  
Minerals Commission Act, 1993 (Act 450)  
Environmental Protection Agency Act, 1994 (Act 490)  
Water Resources Commission Act, 1996 (Act 552)  
The Constitution, 1992

#### Relevant Codes of Practice

Code of Practice for Small-scale Gold-mining Operations  
Ghana's Mining and Environmental Guidelines

### 5.4 Licensed Gold Buying Agreements

The Government of Ghana acting through the Minister of Lands and Natural Resources enters into agreements with LBCs in accordance with the powers conferred on him under Sections 6 and 104 of the Minerals and Mining Act 2006 (Act 703) to purchase and export gold.

Stipulations under the agreement include;

1. Establishment of Assaying facilities to be opened for inspection by the Mineral Commission or its appointed representatives
2. Submission of copies of refining and sales contract executed between the company and its external consignees.
3. Nomination of any Assaying laboratory by the Minister to undertake an independent assay on any gold to be shipped.

4. Duration of the license is for initial period of 3 years and subject to renewal for further 3 years.

## 5.5 ASM and Aspects of ACT 703

Ghana's Minerals and Mining Act, 2006 (Act 703) and its accompanying regulations provide today's legal basis for both ASM and LSM.

The role of the state in Act 703 is clear as is intended to promote and regulate private mineral exploitation. It seeks to provide a liberal legal basis of industry standard for a concessions system that provides a level playing field for industrial mining.

Small Scale mining has been acutely defined by size of no more 25 acres. This however is different in the case of industrial minerals including salt. This limited concession size system advantages foreign investors with significant monetary resources over Ghanaian small scale miners, quarry and salt operators with restricted reconnaissance, prospecting and mining licenses. (Foreigners are permitted to provide management support to small-scale Ghanaian operators.)

ASM operators grant concessions on the basis of unencumbered claims with little eligibility check on financial and institutional capacity. This leads to viable concession idling in wait for foreign support.

With constrained land use imposed on ASM, the system impedes the upgrading of artisanal and small-scale mining activities to LSM. In other words, the regulation currently prevents a productive continuum of mining activities from artisanal and small scale to large scale or industrial mining.

The creation and authorization of Small Scale mining sites is limited to licensed small miners. Officially artisanal mining sites are non-existent in Ghana making artisanal mining predominantly an illegal activity. Even where such permitted zones existed having been created by LSM such as Anglogold Ashanti as a co-existence imperative, there is no adequate legal basis for security of tenure, which undermines investment into Ghana's ASM.

Agents of LBC who sell to their patrons or sponsored companies officially buy precious metals such as gold and diamonds. Middlemen ply between the artisanal miners and these agents and thus escape regulation and often contribute to the exploitation of the miners by paying the miners prices, which do not correspond to the real value of their minerals.

## 6.0 ASM AND GOVERNANCE

### 6.1 Governance Institutional Infrastructure

The institutional infrastructure for ASM governance comprises of a number of government agencies and departments, such as:

#### 6.1.1 *Minerals Commission*

The Commission is responsible for the regulation and management of the development of the mineral resources of Ghana and the co-ordination and implementation of policies related to mining. The Commission serves as the technical advisory agency to Government.

#### 6.1.2 *Inspectorate Division (ID)*

The ID of the Minerals Commission is responsible for enforcing the Mining Regulations that ensures health and safety in mining operations. The head of the ID, the Chief Inspector of Mines, is mandated under Act 703 to inspect all aspects of any mining operations for compliance.

#### 6.1.3 *Forestry Commission (FC)*

The FC is responsible for the regulation of the utilization of forest and wildlife resources, the conservation and management of those resources and the coordination of policies related to them. With respect to mining, section 18 of Act 703 provides that holder of a mineral right shall obtain a permit from the Forestry Commission before undertaking any mineral operations. ASM licenses are usually outside such forest and wildlife safe zones.

#### 6.1.4 *Environmental Protection Authority*

The Environmental Protection Agency (EPA) is responsible for among other things, the enforcement of environmental regulations. In accordance with section 18 of Act 703 and the Environmental Assessment Regulations, 1999 (L.I. 1652) of the EPA, a holder of a mineral right requires an environmental permit from the EPA in order to undertake any mineral operations.

The legal framework used by the EPA for regulating and monitoring mineral operations is the Environmental Assessment Regulations, 1999 (L.I. 1652). The Regulation requires the applicant to prepare a scoping report setting out the scope or extent of the environmental impact assessment to be carried out by the applicant and essential issues to be addressed in the environmental impact statement (“EIS”).

The EIS is subject to review by the EPA before a permit is granted. A holder of a mineral right granted an environmental permit is required to submit an **annual environmental report** in respect of the mineral operations to the Agency. The EPA undertakes monitoring activities regularly to ensure that mineral right holders are compliant with the terms of the environmental permit and the environmental laws generally.

#### 6.1.5 *Lands Commission*

The Lands Commission is the body charged with the responsibility to ensure the judicious management of the country's land. The Land Valuation Board, a division of the Commission that is involved in the valuation of land and other properties assist the mining sector in issues relating to compensation.

### 6.2 **Guidelines for Artisanal and Small Scale Miners (ASM)**

Sections 81 to 99 of the Minerals and Mining Act 2006, Act 703 apply to small-scale mining operations only. Some of the key aspects of ASM operations dealt with by this part of the Act include:

- Designation of areas for; qualification for; and licensing for small scale mining
- Operations of small scale miners and conditions attached to them;

In terms of the regulatory structure, the Ministry of Lands and Natural Resources through the Minerals Commission has established seven (7) District Offices located at Tarkwa, Dunkwa-on-Offin, Bibiani, Asankrangwa, Assin Fosu, Akim Oda and Bolgatanga, which are responsible for Licensing and Technical Support.

### 6.3 **Registration/Licensing Procedures**

Before applying for mineral rights the applicant must identify the area and the mineral to apply for. A search is done at the Mineral Commission to find out whether the area is free or encumbered and a subsequent official search report is issued in respect. This application procedure starts at the district level, where the District Chief Executive is expected to endorse/recommend the application.

The District Chief Executive causes a publication of the application to be made at the offices of the District Assembly, the Local Information Centre, Post Office, Magistrate Court and such other places as may deem necessary for a period of 21 days. This is to afford the chiefs, landowners and the general public in the host area the opportunity to examine the application and to respond.

The District Chief Executive or representative is also required by Act 703 to serve as the areas in Ghana.

### 6.4 **ASM & Institutional Reporting**

#### 6.4.1 *ASM and Minerals Commission*

Licensed ASMs are mandated to report their production output in ounces (oz) of gold, onsite workforce and site reclamation activities to the Minerals Commission monthly. Concession

boundary disputes are also referred to the Mineral Commission for redress. Environmental issues, including site backfilling are reported to the commission by landowners and ASMs. In most cases District Officers of the Commission handle such complaints. Some issues that are more technical are forwarded to the Head Office in Accra.

#### 6.4.2 *ASM and Licensed Buying Companies*

Licensed Buying Companies employ the services of agents (individuals and companies) for the purchase of gold and diamonds. (PMMC alone has 574 gold buying agents) These agents set up buying centres (equipped with sophisticated weighing scales) in minerals-rich towns and cities for the purpose of gold sales from both unlicensed and licensed miners. Some operate miniature furnaces for smelting and amalgamating their minor purchases into larger sizes for further refining. For the purchase of diamonds, its quality and shape (cut) determines the price and thus are largely negotiable.

ASMs with regular sales at the buying centres are documented for their sales. Information taken includes, name of supplier, weight of gold and total cost. These buying centres are also patronised by large processing centres (crusher & milling centres). Beyond the established buying centres in the country, undocumented gold circulation is minimal.

Since most ASMs cannot keep accurate books on their production data, the best point of call for document gathering and analysis is the buying centres. If additional rules are to be promulgated for the regulation of ASMs, the buying centres may be the start-up point. From these centres, Minerals Commission could obtain preliminary ASMs revenue data.

#### 6.4.3 *Minerals Commission and Licensed Buying Companies*

All the thirteen (13) Licensed Buying Companies have registered offices in Accra.

They run bigger furnaces for smelting and final refining of gold prior to export. Under section 7 of their agreement with Minerals Commission, they are mandated to provide details on weight, assay figures and revenue monthly to the Minerals Commission.

Their agreement further stipulates that Minerals Commission can conduct visits to ascertain data brought to the Commission. Reporting lines are well defined. Since LBCs headquarters are furnished with data and information from their established buying centres in the regions, Minerals Commission could assess the collaborative data from the regions through them.

#### 6.4.4 *Efficiency & Possible Abuse - Licensed Buying Companies*

The Minister of Lands and Natural Resources grants LBCs licenses to purchase and export gold under Sections 6 and 104 of the Minerals and Mining Act, 2006 (Act 703). Hence the Minister enters into an elaborate agreement with LBCs. Stipulations under their agreement include the following:

1. Appointment of Agents: LBC are mandated to furnish the Minerals Commission with the details of their appointed agents but some LBCs are not compliant. Only PMMC is reported to officially report on its agents (LBA) routinely to the Minerals Commission.

2. PMMC is authorised to export gold and diamonds under its agreement with Minerals Commission. However it does permit other non-licensed companies to export through their platform. Initially PMMC was to allow the export of gold worth 50 kg about US 150,000, but in 2013 it permitted exports below US \$ 5,000
3. Opening of Local and Foreign Exchange Accounts: LBCs comply with this directive. GRA and Mineral Commission could verify data on daily transactions.
4. Assaying Facilities; Some LBCs do not operate efficient assays. Facilities and tools for assaying of gold for purity are rudimentary and ineffective. Minerals Commission are mandated to conduct inspections on these assays routinely for monitoring purposes. Not all LBCs readily furnish Mineral Commission with copies of their refining and sales contract with International Refineries to which these exports are sent.
5. Export Requirements with Bank of Ghana: LBCs comply accordingly.
6. Supply of local Refineries; this directive is yet to be complied with by some LBCs. Few LBCs including PMMC supplies local users of gold for jewellery. In 2013 PMMC used about GH¢5 million on local jewellery.
7. Returns and Reports: LBCs are strictly mandated to furnish the Mineral Commission without prejudice to any other reporting requirement in Ghana, with all monthly returns on all gold purchases and statements on each shipment. Some LBCs are yet to comply with the full directive on monthly returns that categorically should include serial numbers, weight and quantity of gold purchased locally and exported, portions sold to international refineries and local users. They are also to report on assay values of gold sold locally and internationally as well as their market values. Minerals Commission extract this data for analysis.

However, all LBCs comply with the directive on furnishing Bank of Ghana and Ghana Customs with details of completed CEPS declaration Forms, Airway Bills and evidence of Repatriation of Export proceeds.

8. All LBCs file their tax return with GRA as prescribed under Internal Revenue Act 2000, (Act 592) and its amendments.

It is noteworthy that Large Scale Mining companies (LSM) with low production output export their gold through LBC system including PMMC and avert royalty payments.

Other possible abuse of license including LBCs with LSM leases with tendency to mix in-company mine output with their gold purchases for export to avoid royalty tax obligations.

#### 6.4.5 *ASM and Traditional Authorities and Landowners*

Traditional Authorities are mandated under Mining and Minerals 2006, Act 703 to collect ground rent from ASM. Fees charged are not uniform and subject to the bargaining power of the Authorities and Landowners. Issues on part payments are often reported among the

landowners. The Traditional Authorities have miniature offices and/or a rudimentary form of book keeping on ground rents paid to them.

If well regulated, payments to land owners could be reported to their jurisdictional Traditional Authorities, whose office could serve as point of call for the collation of all ground rents in the locality. Under the Act 703, ground rents for stools are however paid to the Office of the Administrator of Stool Lands (OASL).

#### 6.4.6 *ASM and MMDAs*

MMDAs collect fees from ASMs in the form of annual Business Operating Licence (BOL), Property rate from established Miners and periodic Conveyance fees from sand and stone contractors in their respective jurisdictions. Due to high level of construction activities usually found at mining communities, the conveyance fees serve as good source of revenue for MMDAs. ASMs are made to pay these fees upfront prior to commencement of mining. The Assemblies have good records on all such annual payments and are readily available for verification.

Assemblies also recognise the District officials of the Small Scale Mining Associations and occasionally assist them in recovery of renewal license payments.

Small Scale Mining Association act as united front and official mouthpiece for both licensed and unlicensed miners and thus could complete all documentation in respect of fees on behalf of scores of ASMs in their locality.

#### 6.4.7 *ASM and GRA*

Ghana Revenue Authority is statutorily mandated to collect royalties. Currently ASM in gold and diamond activities do not fulfil this obligation probably due to their unstructured nature. As such gold ASMs do not have any documented information on their operations at the GRA. However some quarries and Salt winning companies have excellent working relations with GRA and thus pay.

Due to this regulatory deficiency, some LBCs that also operate large-scale concessions could channel their produce from their large-scale concessions through the LBC system to evade their royalty tax obligations.

GRA are desirous of addressing this tax collecting deficiency as quickly as the regulatory mechanism is strengthened.

#### 6.4.8 *ASM and EPA and other Regulatory Institutions*

Prior to the securing of license to mine, EPA and the Land Valuation Board collect information on mine sites for the purpose of enforcing their environmental and compensation obligations. Details on location of mine sites, land reclamation and crop compensation concerns are thoroughly discussed prior to mining. ASMs are mandated to review these obligations with these regulatory agencies annually but unfortunately are non-compliant.

Payments to EPA in respect of reclamation bond, stamp duties to Land Valuation and Land Commission for the administration of these services are made prior to commencement of mining.

## 7.0 ASM & PAYMENTS

### 7.1 Benefit Streams

The range of taxes and fees to be paid by small scale mineral rights holders are defined as:

- (i) Mineral rights fees
- (ii) Ground rent
- (iii) Property rates
- (iv) Mineral Royalties
- (v) Corporate Tax
- (vi) Dividends. (PMMC pay dividends)
- (vii) Capital Gains Tax as a potential liability of the companies.
- (viii) Taxes on management and service fees payable to non-residents;

Additionally applicants pay a range of fees categorized into:

- (a) Processing of applications for mineral rights,
- (b) Obtaining approvals for assignment including gold and diamond purchase and export.

### 7.2 ASM Fiscal Regime

**Table 10: Summary ASM Fiscal Regime**

<i>Benefit/Impost</i>	<i>Provision</i>
1. Application Fees	As prescribed in the regulation
2. Royalty Rate	Currently 5% on gross market value
3. Surface Rental Ground Rent	Payable to the Landowner
4. Annual Mineral Rights Fees	Payable to Mineral Commission as prescribed
5. Income tax	35%
6. Capital Allowance	Same as in LSM
7. Import Duty	Plant, Machinery, equipment exclusively used for mining operations are exempt

### 7.3 Mineral Rights Fees

**Table 11: Schedule of Mineral Right Fees for Small Scale – Minerals Commission**

<b>A. Application Forms</b>	<b>Foreign Controlled Companies (US \$)</b>	<b>Ghanaian controlled companies (GHS)</b>
Quarry/clay/salt/mica/kaolin	250	250
Small Scale Diamond and Gold	-	100
Small scale Sand & Gravel	-	100
License to deal in Gold	250	250
<b>B. Processing Fees</b>	<b>Foreign Controlled Companies (US \$)</b>	<b>Ghanaian Controlled companies (GHS)</b>
Sand & Gravel		200
Renewal Sand & Gravel		200
Quarry (Individual)		200
Renewal Quarry (Individual)		200
Quarry (Company)	500	500
Renewal Quarry (Company)	500	
Gold and Diamonds (Small-Scale)		250
Renewal Gold & Diamonds (Small Scale)		250
Mineral Buying & Export License	500	500
Gold Refinery License	500	500
Salt	500	500 (Individual) and GHS 200(Company)
<b>C. Consideration Fees</b>	<b>Foreign Controlled (US\$)</b>	<b>Ghanaian controlled (GHS)</b>
Quarry/Salt License	30,000	3,000
Gold/Diamond License (Small-Scale)		550
Industrial Minerals/Small Scale	Foreign (US\$)	Ghanaian (GHS)
Quarry/Salt License/Renewal	20,000	500 (Individual) GHS 3,000 (Company)
Clay License/Renewal		200(Individual) GHS 2,000 (Company)
Sand/Gravel License/Renewal	10,000	500(Individual) GHS 2,000 (Company)
Cartographic Search (Small-Scale)		50
<b>D. Other Fees</b>	<b>Foreign (US\$)</b>	<b>Ghanaian (GHS)</b>
Mineral Buying & Export License Annual Fee	2,000	2,000
Gold Refinery License Annual fee	2,000	2,000

From the above it is computed that it costs a Ghanaian small-scale mining operator GHS 900 to acquire mineral right license and GHS 3,750 for quarry or salt mine. Foreigners pay US \$ 20,750 for Quarry or Salt license.

#### 7.4 Other Fees Paid by ASMs

**Table 12: Other ASM Fees and Charges for Acquisition of Mining License (Amount varies with districts)**

<i>ASM Rights Acquisition Fees and Charges</i>	<i>Amount (Cedi)</i>	<i>Frequency of Payment</i>
1. Business Operating Permit	2,000	5years
2. Digging Permit	500	Annual
3. Environmental Permit	8,400	5 years
4. Income Tax	1,000	Annual
5. Ground Rent	200	Annual
6. Traditional Authorities	1,000-25,000	5 years
7. Land Commission	50	5 years
8. Land Valuation Board	50	5 years
9. Judicial Service (High Court)	50	5 years
10. Mineral Rights License	900	5 years

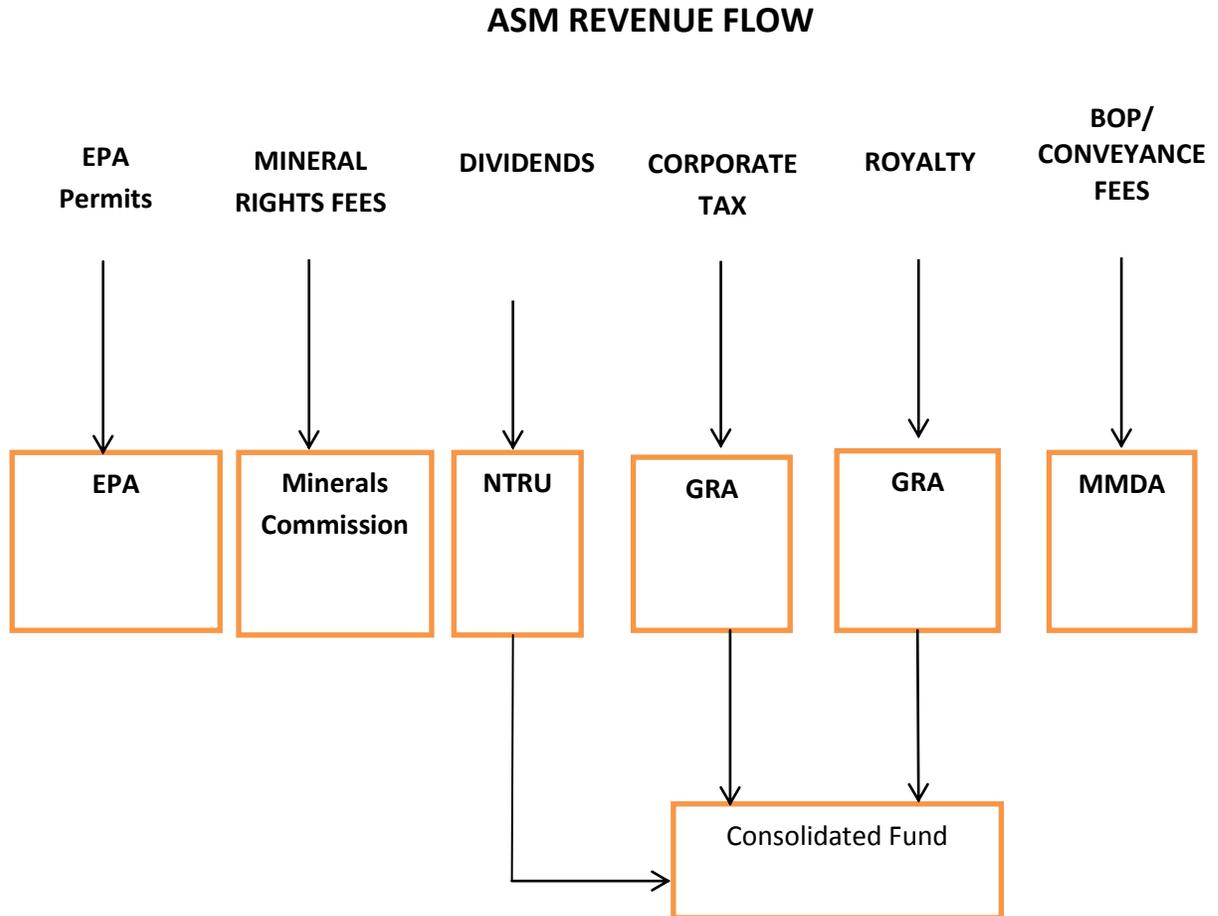
Whilst Foreigners pay US\$ 10,000 for sand permit, the Ghanaian counterpart spends GHS 2,300.

In the case of LBC operations in Ghana, both foreigners and Ghanaians pay US\$ 10,750. Equally both foreigners and Ghanaian counterparts pay US\$ 15,750 for Refinery license.

### 7.5 Collection Agencies & Revenue flow

Government agencies include OASL, Mines Dept, Minerals Commission, EPA, MMDAs, NTRU of MOFEP and GRA.

Fig. 10 ASM Revenue Flow



## 7.6 2013 Payments and Projections

### 7.6.1 Mineral Rights Fees

According to the Mining and Minerals, 2006, Act 703, exploitation of minerals by Small Scale Mining and industrial minerals operators are governed by one of the following mineral titles:

- Small Scale Gold and Diamond Mining license.
- Restricted Reconnaissance Permit (Industrial Minerals)
- Restricted Prospecting License (Industrial Minerals)
- Restricted mining lease (Industrial Minerals)
- License to Buy Gold or Diamonds

Total fees collected by Mineral Commission on behalf of Government.

**Table13: 2013 Mineral Rights Fee Collections**

Fees	Amount (GHS) collected in 2013
Mineral Rights for Small Scale Mining	308,550
Mineral Rights for Industrial Minerals	185,527
Licensed Buying Companies	N/A (Est. GHS 60,000)

### 7.6.2 Royalties

Total royalties collected by Ghana Revenue Authority on behalf of government.

**Table14: 2013 Royalty collections**

Nature of Operation	Amount (GHS) collected in 2013
Gold mining companies	1,297,554
Quarries	857,772
Salt	187,179

### 7.6.3 Possibility of levying royalties on ASM Production

This is a surmountable challenge that could be resolutely addressed with a collaborative effort of MMDAs and GRA. Gold and Diamond ASMs are notoriously elusive in fulfilling tax obligations with ready recourse to smuggling to neighbouring countries. This unpatriotic path has been trodden on occasion when a flat reclamation fee was levied in times past leading to dwindling export volumes in Ghana. It is of the view of the Consultant and some Mining Experts that ASM royalty be levied at their processing intermediaries i.e. crushers and mine site concentrating points, refineries where all unlicensed and licensed miners concentrate their ores. With assembly personnel present at these centres, royalties could be collected in cash, or in-kind, whichever is convenient. The assembly with the able support of DISEC/ MUSEC taskforce would be of tremendous help in retrieving lost revenues due the state. It is argued that beyond and after these processing and refining centres when gold extraction is complete, any attempt to levy any royalty would definitely result in smuggling of the concentrate.

Computations for royalty payments at these processing centres could be agreed with ASM based on ore volumes or concentrated ores.

In 2013 ASM sales was US \$ 2bn. Thus approximately US \$ 100million/ GHS 330 million is obtainable from ASM Gold Royalties alone.

**7.6.4 Property Rates, BOP and Conveyance Fees etc**

District Assemblies collect fees from Small Scale Miners and Industrial Minerals Operators in respect of Property rates, BOP, Conveyance fees.

Total fees and charges collected by six (6) MMDAs in 2013

**Table 15: Collections of six MMDAs in 2013**

Nature of Operation	Amount (GHS) collected in 2013
Small Scale Miners & Industrial Minerals	1,122,667

**7.6.5 Corporate taxes**

Figures obtained from one (1) Licensed Buying Company. Remaining LBC did not submit data at the time of compilation.

**Table 16: Corporate Tax collections in 2013**

Nature	Amount (GHS) collected in 2013
Corporate Tax	72,210

**7.6.6 Benefit Projections**

Projections are based on the 285 ASMs granted mineral right license and 13 LBCs recognized by Minerals Commission as well as figures from industrial minerals in 2013.

**Table 17: ASM Benefit Stream Projections**

Benefit Stream	Actual (GHS)	Projections (GHS)	Remarks
Mineral Right fees	494,000	600,000	
Royalty	2,342,505	317,500,000	Based on total sales of US\$ 2bn & Others*
Property rate, BOP, Conveyance	1,122,667	2,500,000	Actual figure from 6 districts
Corporate Tax	72,210	200,000	Actual figure from one LBC
Digging Permit	N/A	140,000	Based on 285 licenses
EPA Fees	N/A	2,300,000	Based on 285 licenses
Total	3,131,382	322,640,000	Actual based on ASM submissions to the study.

\*Royalties from diamonds and salt operations are projected at GHS 1,500,000 for salt and GHS 12,000,000 for diamonds. Projections are based on estimated revenue of US\$ 10 million for salt and US\$ 75 million for diamonds.

Revenue from quarries is estimated at GHS 50 m with royalty liability of GHS 2,500,000.

It could thus be deduced from above that total benefits accruing to government by ASMs is significant. EITI Implementation would unearth other payments made by ASMs that hitherto remains unpublished.

This report recommends that Ghana's accountability and transparency process can progress with EITI new role in the country's largely informal, albeit employment-intensive ASM sector. In this regard the EITI will be an important tool in ensuring that more ASM revenue flows through official channels and that these revenues be published for the benefit of the entire populace.

#### 7.6.7 Restricted Mining Leases (Industrial Minerals) and Tailings Recovery Operations

Though by definition of small scale mining of concession size no more than 25 acres, exploitation of industrial minerals i.e. granites, stones, sand and salt fall outside this category, the Consultant is of the view that its inclusion in the report would be useful for the under listed reasons:

1. Companies with restricted mining leases are loyal royalty payers justifying their activities to be captured under the close lens of EITI to accrue the needed benefit of the program. Other royalty payers such as tailing reclamation operators with no concessions on their own contribute significantly to merit their inclusion in ASM Audit Report.
2. The operation of restricted mining poses serious environmental challenges with resultant conflict with host communities. Hence their inclusion would promote transparency and minimize social tension.

3. Public acknowledgement and recognition of the contributions of industrial Minerals operators improves their visibility and thus attract needed regulatory interventions.

## **8.0 GENERAL TRANSPARENCY PERCEPTIONS AND ADOPTIONS**

### **8.1 Stakeholder Discussions**

The discussions with the stakeholders centered on the following:

1. Perceptions of current state of transparency between Government and the small-scale mining sector.
2. Ascertain whether any disclosures exist in the revenues and payments in the sub sector;
3. Barriers, impediments and actions required to surmount them with respect to their incorporation into the GHEITI;
4. Identify stakeholders to be brought on board to facilitate implementation of the expanded program;
5. Stakeholder perceptions of the merits and demerits of the expanded GHETI program.

### **8.2 Perception of Transparency in Ghana's ASM**

#### **8.2.1 *Government Perspective***

All the government agencies already involved in GHEITI work are of the consensus that incorporating ASM into the mainstream transparency accountability effort is laudable. It is an undisputable fact that GHEITI work in the LSM mining and petroleum sector has been very successful and are all willing to participate and provide the necessary data.

Some government agencies that have not been involved in the GHEITI work in the mining because they do not host any LSM operation in their municipality or districts were briefed on the concept of EITI and the laudable work being carried out by GHEITI. It was generally perceived as a national priority. They all expressed their utmost willingness to support GHEITI in their expanded role.

#### **8.2.2 *ASM Perspective***

Most ASM were totally unaware of this initiative, but generally welcomed the idea of implementing the EITI principles to the small scale mining sector thus pledging support towards its successful implementation.

Due to lack of recognition on the part of the artisanal mining, building consensus was centralized at their umbrella organization, namely Ghana Association of Small Scale Miners. The salt and quarries have registered offices and professional staff thus ascertaining their views from them was fairly easy. Though initially apprehensive with data and information disclosures, thorough explanation put such uneasiness to rest.

The deep-seated impression of lack of transparency and accountability among quarries and salt operators could be quelled when under EITI program. Disclosures on ownership of disputed

lands, confidential agreements and proprietary information between foreign dealers in quarries, construction operations and traditional authorities would be fostered under the new program.

Large-scale cement manufacturer GHACEM and some construction companies such as Regimanuel Gray Ltd, whose primary activity are not mining are observed to be operating quarries for the production of mainly limestone, stone aggregates. These companies are well organized managerially for EITI engagements.

### 8.2.3 *Civil Society Perspective*

Civil societies have always held the view that transparency in mining at all levels would minimize social tension in the host communities and as such are amenable to the implementation of small-scale mining program at GHEITI. Views as expressed by ISODEC and Public What You Pay platforms represent a broad consensus of the wishes of civil societies and host communities. They felt that there is considerable public interest in ensuring that revenues from mining are utilized to help develop host communities and to ensure that mining companies discharge their tax obligations conscientiously.

## 9.0 EITI IMPLEMENTATION

In the foreseeable future, ASM implementation is feasible with the current revenue flows and accountability status of the following participants.

### 9.1 Recommended ASM Participating Entities

1. **13 Licensed Gold buyers acting as marketing wings for artisanal and Small Scale miners in Ghana.** Their total gold sales for 2013 were US \$ 2 billion. (Two billion US Dollars). These could be levied with corporate taxes. PMMC with dividend payments.

- ❖ Asanska Jewellery Ltd
- ❖ Miramex Ghana Ltd
- ❖ Smayak Mining & Construction Ltd
- ❖ Fine Gold Impex
- ❖ Guildrest Resources Ltd
- ❖ A.A Minerals
- ❖ Asap Vasa Company Ltd
- ❖ Smagow Resources Ltd
- ❖ R.D Ackahs & Partners
- ❖ Italtec Ghana Ltd
- ❖ Solar Ghana Ltd
- ❖ Lombardium Ltd
- ❖ PMMC (Gold and Diamonds)

2. **Quarry operators with mining leases currently paying royalties, corporate taxes and property rates and mineral right fees.** (28 companies submitting returns indicate an estimated sales of over GHS 50 million in 2013)

- ❖ Prominent among them are:
- ❖ CP Concrete Products
- ❖ Eastern Quarries
- ❖ Mansco Ltd
- ❖ Regimanuel Concrete Products
- ❖ Cedar Quarries

3. **13 Registered Salt Companies currently paying royalties, corporate taxes and Property rates and mineral right fees.**

Prominent among them are:

- ❖ Ada Songor Salt Ltd
- ❖ Alfatrust Mineral Development Ltd

- ❖ Eldin Salt Mill Ltd
- ❖ Investrade International Ltd
- ❖ Panbros Salt Ltd
- ❖ Southern Salt Industries Ghana Ltd
- ❖ Sterling Industries Ltd

4. ***Umbrella organizations for over 1,200 Licensed/registered small scale gold mining companies which currently pay property rates, BOP and mineral right fees.*** ( In 2013 alone mineral right fees collected by Government was over GHS 300,000)
5. ***Forty five (45) districts hosting ASMs and receiving significant revenue annually revenue from property rates, BOP etc.***

Verification of payments at the MMDAs though daunting is feasible.

## 9.2 Template modification

Minor modifications needs to be made on template to accommodate benefit streams such as Business Operating License and Conveyance fees. Fees paid by to Minerals Commission by LBCs fall under Mineral Rights according to Act 703

## 9.3 Possible barriers and impediments to ASM implementation of EITI

### 9.3.1 Political Barriers

There is general perception that certain political and traditional bigwigs are behind the proliferation of ASM in Ghana. It is argued out that certain foreigners flout mining laws and regulations with impunity and could not muscle out such strength without the support of such influential actors.

The reality of this perception would influence the level of commitment to ASM implementation of EITI principles. However the official commitment of Government in its quest for good governance/anti-corruption is unquestionable. On balance the opinion seemed to be that whilst there was genuine senior-level political commitment to anti-corruption efforts, there might still be a number of local politicians and officials whose interest might be threatened by ASM adoption of EITI programs.

This notwithstanding, GHEITI's success in fostering transparency in the flow of revenue and the resultant improvement in LSM and the Oil and Gas sector reporting, attest to the commitment of the Government to implement EITI principles.

### 9.3.2 *Regulatory Barriers*

Some stakeholders are of the opinion that Mineral and Mining Act 2006, Act 703 which regulates the Small Scale Mining as well as Industrial operators have in-built public disclosure requirement which would facilitate ASM implementation.

However others noted that some of the big construction companies operating granite, stone quarries are subsidiaries of larger multinational holding companies i.e. CP Concrete Product etc. and that their ownership structure might limit public disclosures.

### 9.3.3 *Institutional Capacity Barriers*

Stakeholders consulted believe the country's institutions governing the mining sector have capacity constraints that might affect the government's ability to properly gather and process information from ASM scattered in 45 administrative districts of Ghana.

Some stakeholders also believe the resultant effect of this under capacity would be the inability of government agencies to advance from merely gathering information on payments and move on to ascertain the appropriateness of payments. For example, there is a perception that there is an over-dependence on company self-assessment of taxation and costs as pertaining in the quarries and salt operations.

## 9.4 **ASM and new EITI Standard Compliance**

### ***Contextual Information***

Economic and social information on ASMs within the larger context of mining sector can be easily prepared to meet the global EITI standard.

### ***Beneficial Ownership***

Most ASMs are individually and family owned but registered as limited liability companies. Ownership about LBCs can also be ascertained.

### ***Corporate Social Responsibility***

The extent of reporting on this aspect would be subject to Steering Committee decision but invariably verifiable information on the current claimed CSR projects of ASM are available.

### ***Classification of benefits***

Some payments by ASMs would have to be classified for ease of understanding by international readers. These include BOP, LBC purchasing rights etc.

### ***Contract disclosures***

Random disclosure of ASM contracts with Traditional Authorities to be included in the Report to meet the new global EITI reporting requirement.

### ***License Registers and License allocations***

Information on ASM license register and mode of ASM license allocation is available.

### ***Process Assurance***

ASM operations are largely unaccountable. Those in the Industrial Minerals, LBCs and Tailings recovery operations may have accounting books that satisfy minimum industry standards. Participating Small Scale miners who are covered by their umbrella organizations would have to be meticulously checked and a compilation report issued prior to reconciliation.

### ***Data Accessibility***

ASM data could be accessed without difficulty and would be reported on with relative ease.

## **9.5 ASM Audit Report**

GHEITI produces regular reports on the mining and petroleum industry sector. The proposed GHEITI audit of ASM is a similar examination process or assessment of unaudited accounts and activities of all stakeholders perceived to be shrouded in secrecy. The audit reconciles financial flows following the chain of custody for finances derived from the sector over a period of time with a view to establishing what was paid and what was received and to identify specific agencies that can be held accountable for any discrepancies.

It affords ASM the opportunity to showcase their contributions to the national development and thus stem the tide of negative calls for their ban or to less extent reviews of the operations. ASM audit enables placing of information in the public domain. The goal is to promote dialogue, debate and informed discussions of the issues thrown up by the audit.

### ***9.5.1 Structure of GHEITI Audit Report***

The Structure of the Report depends largely on the decisions of the National Steering Committee and the Terms of Reference given to the Reconcilers specifically appointed to conduct the exercise. It is however assumed that the same Committee would draft supplementary terms of reference for ASM if it were deemed as a **second tier** to the already existent and regular LSM audit.

Alternatively, ASM Report could be prepared in a disjoint format to merit increased workload of meticulously assessing payments and receipts of hundreds of participating entities.

A typical Audit Report provides the following basic information:

### ***9.5.2 Material Revenues and Payments:***

The report makes disclosures on material revenues, lists all government entities and entities and government agencies. As pertaining to the LSM, ASM entities that contributed significantly to

the total revenues during the period under review should participate in the reconciliation. Alternative a materiality threshold could be determined from time to time by the NSC.

*Discrepancies:* The Audit must reveal the discrepancies between what ASM reported they paid and what ASM that failed to comply.

*Recommendations:* The Reconciliation Report on ASM must contain recommendations on ways to improve on the GHEITI Audit, record keeping, and legal issues that can enhance the process.

As in the LSM audit, this report should be presented in *aggregated* and *disaggregated* formats for easy understanding and analysis.

*Disaggregated format:* This shows what each of the companies paid to government; this means separately identifying payments made by ASM (duly represented by their umbrella mining associations), quarry and salt operators as well as LBCs and the types of payments made by them. The disaggregated statements enable the report to explain clearly and accurately its thorough reconciliation of individual entities' payments with government receipts.

*Aggregated format* however collates the same information but without delineating them on individual receipts or payments basis thus presenting an overall picture of the reconciliation exercise

## 10.0 SCOPING STRATEGY

### 10.1 Success Drivers

At the outset, all relevant stakeholders would have to agree on scoping latitudes for the EITI program. The success or otherwise of the implementation program is depended on critical decision involving these factors.

A critical scoping decision is whether the EITI report will be a reconciliation of ASM payments and Government revenues (carried out by an Aggregator/Reconciler), or whether the exercise will leap beyond this level to allow for payments and revenues data to be audited under accepted international auditing standards (i.e. carried out by an appropriately qualified audit company). This is critical in view of the sheer numbers of ASM entities involved.

#### 10.1.1 *Materiality level based on payments or threshold participation:*

Materiality limits for payments need to be determined as an efficiency factor (i.e. size of payment below which it is excluded for efficiency reasons from the EITI process) or company participation materiality (i.e. threshold size of mining entity below which it is excluded from EITI reporting process).

GHEITI has decided on limiting company participation to those whose payments constitute 99% of the total royalty payment in the years under review for the LSM. Whilst this is laudable, would its adoption be amenable to the efficiency of the EITI process in the ASM subsector?

Other comparable indicator for defining the materiality level could be considered. Ghana's ASM do not export output directly. LBCs act as marketing wings for them hence royalty payments as a materiality determinant might preclude participation of some companies.

Based on the findings in this scoping study it is suggested to use fixed amount of payment as a materiality point. This threshold could be reviewed regularly.

#### *10.1.2 Degree of aggregation or disaggregation of data disclosure in ASM GHEITI Reports:*

Another key success driver to the scoping strategy for ASM EITI is the degree of aggregation or disaggregation EITI Report affords, with respect to separately identifying or not, payments by participating entities and the types of payments.

The decision to use umbrella organization rather than individual paying companies as participating ASM entities would inform the format to be employed.

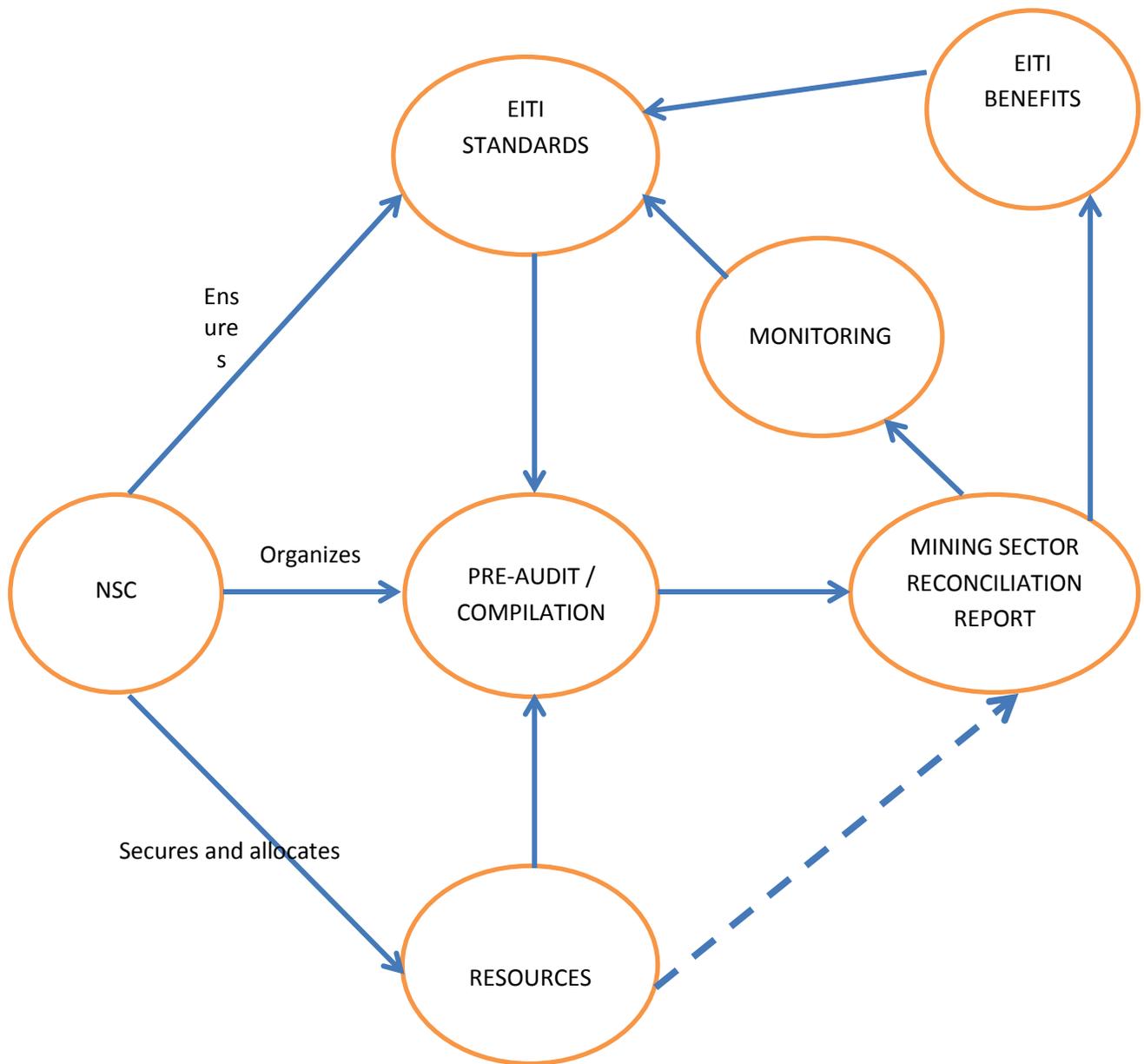
#### *10.1.3 Sub-national reporting and social/community payments:*

GHEITI reports on LSM have included payments to District Assemblies and to an extent the utilization of such payments. This has become necessary due to government disbursements of fraction of royalty payments to the host communities of LSM but this is not applicable to ASM. It is reported that some ASMs are involved in CSR contributions to their catchment communities. The Consultant could not verify the quantum of such payments.

The aforementioned constraints notwithstanding, decisions on Sub-national and community payments in the ASM Reporting is critical to the success of the EITI Implementation as they affect the level of detail, the protective interest of participating entities and commitment to transparency in the mining sector.

**Fig 10** explains the implementation of the intended strategies. NSC is entrusted with responsibility of ensuring that EITI Standards are upheld. It organizes a first stage compilation report and also secures and allocates funds and tasks people. With the use of the strategies outlined above, essential tasks would be carried out to produce a comprehensive Reconciliation Report for the Mining Sector. Monitoring and evaluating to check that EITI Standards and benefits are attained with the incorporation of ASM into Mining Sector reporting.

Fig. 11: ASM Strategic Implementation



## ASM STRATEGIC IMPLEMENTATION

## 11.0 ROAD MAP

For a smooth and unimpeded implementation of ASM into the GHEITI process it is imperative that a road map developed be comprehensive and duly participative.

### 11.1 Developing a implementation plan

Developing a comprehensive plan for the inclusion of ASMs in GHEITI (and its requirements for political commitment and funding) is a pre-requisite for successful EITI implementation.

It is recommended that the EITI work plan contain the following elements:

*a. Bringing together stakeholders; (3months)*

The mining and industry stakeholders are to be brought on board for discussion include

1. Regional and District officers of the Small Scale Mining Association
2. Officers of the Town/Village Salt winners Associations
3. Officers of recognized Stone and Sand Winners Associations
4. Quarry companies (Approx 271 with valid leases)
5. Salt companies (13 with valid leases)
6. Licensed Buying Companies (13 Gold Exporters including PMMC and 9 Diamond buying companies)
7. Refineries
8. Gold Tailings Recovery companies
9. Officers of Diamond Winners Groups at the Ghana Consolidated Diamonds concessions

*b. Removing barriers to implementation ;( Concurrent with (a))*

Conscious effort needs to be made to address the political, regulatory and institutional capacity issues.

*c. Building capacity in Government; (Concurrent with (a))*

Government agencies also to be invited include Mineral Commission, EPA, Land Valuation, GRA, MMDAs for sensitization workshops on ASM EITI Implementation.

*d. Building capacity in civil society;(Concurrent with (a))*

Civil society groups must be convened to deliberate on the expansion of GHEITI to cover ASMs, as their input would be useful towards the success of the overall program.

*e. Preparing guideline for ASM Reporting (3 months from inception)*

ASMs are largely unstructured in their operations. Even the organized operators such as gold and diamonds mining associations as well as quarries and salt companies have serious managerial challenges. Good book keeping practice is a handicap in these organizations. Compliance to EITI rules and regulation would pose a challenge. A detailed guideline on computations, determination and reporting on benefit streams as well as other compliance measures is key to the success of the implementation.

The guideline would inform EITI schedule officers in ASMs in order not to jeopardize the quality and integrity of the ASM Audit.

*f. Expanding GHEITI Steering Committee (1 month from inception)*

Current membership of the Steering Committee is representational. With the expansion of EITI to cover ASMs, there is the need to allocate slot(s) for ASM miners and/or their marketing outlets i.e. LBCs. Such representatives would provide advocacy and advice to 'demystify' the ASM operations.

*g. Producing a Pre-Audit Compilation report;*

First EITI report to cover ASM may be produced in a disjoint form for assessment (Compilation Report) prior to its proper incorporation into the main body GHEITI Audit Report.

## **12.0 RECOMMENDATIONS AND CONCLUSIONS**

1. Inclusion of Industrial Minerals and Tailings Recovery companies in ASM Reconciliation since these operate on benefits streams significant enough to merit EITI cover. .
2. ASM Reconciliation must be preceded by a compilation Report that assesses and summarizes transactions of hundreds of participating licensed small-scale companies.
3. Final ASM Reconciliation may be second tiered to LSM Audit Report in order to produce one comprehensive Mining Sector Reconciliation.
4. New template would have to be developed to cater for new and varied ASM benefits such as BOP, Conveyance fees, LBC rights fees and EPA Permit fees etc.
5. In view of their numbers, umbrella organizations such as Regional branches of Small Scale companies should complete data collection templates.
6. Reporting guidelines for the ASMs is absolutely essential for consistency, compliance and process assurance.
7. Attainment of new EITI standards by this expanded reporting is achievable within the shortest possible time.
8. Royalties would have to be levied and collected by MMDAs on behalf of GRA at processing centers i.e. crushing centers and on site concentrating points. MMDAs have the security back-ups to ensure compliance.

9. Royalty rates should be competitive with prevailing rates of neighboring countries and could be graduated over a period for the system to be market resistant and avert recourse to smuggling outside the country's borders.
10. Though arguably, current membership strength is high, slot at the National Steering Committee should be created for representative of small-scale miners to provide advocacy and expertise on issues regarding ASMs. It would be an invaluable aid in "demystifying" ASM operation
11. LBCs including PMMC should be monitored for license compliance. PMMC is currently admitting hundreds of exporters with small gold output on their export platforms in contravention of the agreed 50 kg of gold.

In conclusion, ASM cover by GHEITI would accrue desired outcomes and significantly improve GHEITIs visibility in the comity of EITI implementation countries.

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## APPENDICE

### APPENDIX 1

#### Summary of Procedure (Small Scale Mining)

Procedure/Activity	Responsible Authority/Person
1. Identify area:	Applicant
2. Conduct official search at the Mineral Commission:	Applicant
3. Prepare Site plan:	Applicant
4. Complete application form:	Applicant
5. Report to Minerals Commission (Accra or District Centre)	Applicant
6. Inspect site for accuracy of survey and report to MinCom	District Officer/Mines Inspector
7. Publicize applications	DCE
8. Return recommended application to MinCom after 21 days	DCE
9. Write to applicant to apply for Environmental Permit	MinCom
10. Apply for Environmental Permit from EPA	Applicant
11. Issue Offer letter to applicant	MinCom
12. Complete Agreement after receipt of EPA Permit from EPA	MinCom
13. Pay Consideration Fee and sign Agreement at MinCom	Applicant
14. Forward Agreement to the Min. of Lands & Natural Res:	MinCom
15. Stamp signed Agreement at the Land Valuation Board	Applicant
16. Send Agreement to MinCom	Applicant

## APPENDIX 2

### List of Unlicensed ASM Found During Site Visits

NO.	DISTRICT	LOCATION	NAME OF COMPANY	GPR READING
1.	AOWIN	ATOKOSUE	TRICKIE PEE-DOOR MINING GROUP	N 05°42.163 W 002°47.160
2.	AOWIN	MORCHERKROM	LORANDO SMALL SCALE MINING CO.LTD.	N 05°41.159 W 002°48.191
3.	AOWIN	ACHIMFO	PRESTIGE MINING CO.LTD.	N 05°47.105 W 002°43.480
4.	SHAMA	ATWEREBOANDA		N 05°05.017 W 001°37.172
5.	NZEMA EAST	MAHAME	ASONA GOLD MINING	N 05°14.808 W 002°11.867
6.	NZEMA EAST	GWERA BANSO	ERNEST MINING CO. LTD.	
7.	NZEMA EAST	GWERA BANSO	ANNOMANUEL CO.LTD.	N 05°06.992 W 002°14.817
8.	TARKWA-NSUAEM	TARKWA	BENSON MINING SERVICES	
9.	TARKWA-NSUAEM	TARKWA	JOHNSON MINING SERVICES	N 05°15.934 W 002°00.744
10.	TARKWA-NSUAEM	TARKWA	TARKWA SMALL SCALE MINING CONCESSION 1&2	
11.	TARKWA-NSUAEM	KEDADWEN	KYREYIAMAN CO-OPERATIVE SMALL SCALE MINING	N 05°02.626 W 002°05.631
12.	TARKWA-NSUAEM	NSUAEM	NANA YEFRI AND GROUP	N 05°02.654 W 002°01.987
13.	PRESTEA-HUNI-VALLEY	AWUDUA	AJARA ABUBAKAR & GROUP	N 05 24.772W 002 06.485#
14.	PRESTEA-HUNI-VALLEY	BEPOASE	GAMBIA AMALGAMATED GOLD MINING	N 05°21.120 W 002°08.084
15.	PRESTEA-HUNI-VALLEY	BOTEBONE	PAPA EHUNTU & GROUP	N 05°15.161 W 002°07.090
16.	BIBIANI-ANHWIASO		GIZET MINING	N 06°15.936 W 002°13.483
17.	BIBIANI-ANHWIASO	NKATIESO	C&G MINING GROUP	N 06°14.968 W 002°15.150
18.	MPOHOR	MPOHOR	ESSEL AND GROUP	N 04 57.242 W 001 53.083
19.	AHANTA WEST	ALABANKATA	NANA BEDIAKO CONSOR	N 04 51.664 W 002 00.098
20.	AYENSUANO	ANUM APAPAM		6°00.806' N 0°36.671' W
21.	AYENSUANO	OBUOHO		6°01.313' N 0°37.506' W
22.	AYENSUANO	PABI		5°57.843' N 0°36.266' W
23.	FANTEAKWA	ABOMPE		6°23.618' N 0°29.606' W
24.	FANTEAKWA	AKIM DWASO	REM WOF MINING GROUP	6°19.157' N 0°31.245' W
25.	ATIWA	ANKAASE		6°22.637' N 0°30.447' W

26.	ATIWA	MAMPON	WONDER MINING GROUP	6°22.268' N 0°31.752' W
27.	ATIWA	EKOSO	OTICO MINING GROUP	6°20 56.4772'N 0°41 32.946'W
28.	EAST AKYEM	PANO	MOS MINING GROUP, ATAKORA BROTHERS & SONS, PARADE DEVT ENT.	-
29.	EAST AKYEM	ASIAKWA	IDRIUS ADAMA & GROUP	6°15.263' N 0°30.873' W
30.	EAST AKYEM	NOYEM	SPACE ROCK AND SPACE STAR MINING CO. LTD	6°26.754' N 0°55.886' W
31.	GOMOA WEST	GOMOA AJUMAKO	SAMUEL OPOKU GROUP	5°21.114' N 0°46.310' W
32.	GOMOA WEST	GOMOA AJUMAKO	H & S MINING GROUP	5°21.139' N 0°46.245' W
33.	GOMOA WEST	GOMOA AJUMAKO	WARABAE SERVICES	5°21.495' N 0°46.214' W
34.	GOMOA WEST	GOMOA AJUMAKO	FYNTRACK CO. LTD	5°21.572' N 0°46.171' W
35.	GOMOA WEST	GOMOA AJUMAKO	BENAWILL MINING	5°21.634' N 0°46.117' W
36.	TWIFO ATSI MOKWA	TWIFO KOTOKYE	WILLINGTON AYENSU	
37.	TWIFO ATSI MOKWA	PEWODIE /AGONA	RICHOWA MINING GROUP	
38.	TWIFO KOTOKYE		OSIEAWUO MINING ENTERPRISE	
39.	ASSIN SOUTH	ASSIN NYADEWAMU	ROBERT IMPRESSION ENT.	
40.	ASSIN SOUTH	TWIFO BREMAN	WASCO MINING GROUP	
41.	ASSIN SOUTH	ASSIN ASAMAN	JACK MINING	
42.	ASSIN SOUTH	TWIFO MOKWA	NAGENA MINING ENT.	
43.	ASSIN SOUTH	TWIFO GYAEAWARE	PRESTIGE MINES	
44.	UDWDA	DENKYIRA ABORA	HOPAT MINING ENT.	
45.	UDWDA	TWIFO NKORANSA	ROYAL ANTWI MINING ENT.	6°16.269' N 2°01.382' W
46.	UDWDA	TWIFO AGONA	ROYAL TWIA MINING ENT.	6°10.558' N 2°07.249' W
47.	UDWDA	GYAEAWARE	GAMEY APEX MINING CO. LTD	5°46.031' N 1°35.027' W
48.	TALENSI DISTRICT	GBANI	YEN GROUP	10°41.061' N 0°38.726' W
49.	BOSOME-FREHO	MURONAM	SKYPO GHANA LTD.	
50.	BOSOME-FREHO	MURONAM	MOHAMMED BROTHERS	
51.	ATWIMA MPONUA	ADUMASA	A. K. AGYEMANG	N 06° 36.708' NW W 002° 01.601' 1.52 <sup>m</sup>
52.	ATWIMA MPONUA	ADOBEWURA	HEAVENS GATE MINING CO. LTD	N 06° 33.732' NE W 001° 58.441' 2.32 <sup>m</sup>
53.	ATWIMA MPONUA	ANIAMOA	BENSCO MINING AND TRADING	N 06° 33.461' N W 002° 01.441' 1.33 <sup>m</sup>
54.	ATWIMA MPONUA	NTOROBOSO	ADOM MINING	N 06° 33.469' N W 002° 04.226' 1.87 <sup>m</sup>

55.	ATWIMA MPONUA	AKOMFORE	FWAP MINING	N 06° 31.314' NW W 002° 04.195' 25 <sup>m</sup>
56.	ATWIMA MPONUA	NTOBROSO	GINACARLOS CO. LTD	
57.	ATWIMA MPONUA	ATUNTUMA	ADAMS MINING	N 06° 27.837' NE W 001° 59.642' 0.82 <sup>m</sup>
58.	ATWIMA MPONUA	OWUMKROM/AKYEASE	MACOUZUP	
59.	ATWIMA MPONUA	AMPEIKROM	WILLIWILL MINING GROUP	
60.	ATWIMA MPONUA	ANWIAFUTU/APEIKROM	SIKA RESOURCES	N 06° 33.781' SW W 002° 05.954' 6.34 <sup>m</sup>
61.	ATWIMA MPONUA	AKOMFORE	ENAMIC MINING (WESTERN MINING)	N 06° 33.202' N W 002° 03.515' 1.99 <sup>m</sup>
62.	ATWIMA MPONUA	AKOMFORE	NIKITI (JOWAK MINING COMPANY)	N 06° 31.571' NE W 002° 03.943' 1.52 <sup>m</sup>
63.	ATWIMA MPONUA	AFIPAYE	ERICO MINING	N 06° 26.055' W 002° 03.964' 1.91 <sup>m</sup>
64.	ATWIMA MPONUA	AFIPAYE	BANIDOM	
65.	ATWIMA MPONUA	AFIPAYE	DONAHENA	
66.	ATWIMA MPONUA	AFIPAYE	FESBANI	
67.	ATWIMA MPONUA	AFIPAYE	KUSPINA ENTERPRISE	
68.	ATWIMA MPONUA	AFIPAYE	FRIKONA	
69.	AMANSIE WEST	ANKAM	JUSTICE SOLOMON MINING COMPANY	N 06° 23.113' NW W 001° 53.823' 189
70.	AMANSIE WEST	NWINISO-MPATASEI	DENARO	N 06° 22.461' E W 001° 47.934' 2.16 <sup>m</sup>
71.	AMANSIE WEST	ODAHU	NYAMENTI MINING	N 06° 21.358' E W 001° 47.973' 2.15 <sup>m</sup>
72.	AMANSIE WEST	KANIAGO	ASAMOAH VENTURES	N 06° 21.576' E W 002° 00.337' 1.68 <sup>m</sup>
73.	AMANSIE WEST	KANIAGO	NAPRIM VENTURES	N 06° 22.906' NE W 002° 00.297' 2.13 <sup>m</sup>
74.	AMANSIE WEST	OHIAMPENIKA	OHIAHO MINING ENTERPRISE	
75.	AMANSIE WEST	DAWUSASO	ISAAC MINING	N 06° 21.182' NE W 001° 59.805' 1.65 <sup>m</sup>
76.	AMANSIE WEST	DAWUSASO	KADET MINING	
77.	AMANSIE WEST	ESIENKYEM	PASEY MINING	N 06° 19.085' SE W 002° 00.343' 0.85 <sup>m</sup>
78.	AMANSIE WEST	YAWKASA	ALEXJEFF MINING	N 06° 12.930' NE W 002° 00.667' 1.59 <sup>m</sup>
79.	AMANSIE WEST	MANUKROM	TIM FREEMAN MINING	N 06° 08.013' NE W 001° 58.708' 1.16 <sup>m</sup>
80.	AMANSIE WEST	MANUKROM	GOLDBELL MINING	N 06° 07.195' E W 001° 57.813' 1.52 <sup>m</sup>
81.	AMANSIE WEST	GROSO	PRECIOUS MINING	N 06° 08.942' NE W 002° 01.143' 2.19 <sup>m</sup>
82.	AMANSIE WEST	ADAGYA	BONSU ENTERPRISE /VISION 2000	N 06° 14.102' NE W 001° 52.599' 1.90 <sup>m</sup>
83.	AMANSIE WEST	WATRESO	KOFI & GROUP	
84.	AMANSIE WEST	WATRESO	AFARI-GYAN MINING	N 06° 15.842' N W 001° 54.746' 186
85.	BEKWAI MUNICIPAL ASSEMBLY	BOGYAWE-BEKWAI	ALHAJI SEIDU NUHU APPANA SMALL SCALE	N 06° 22.431' SE W 001° 31.757' 1.82 <sup>m</sup>

			MINING	
86.	AMANSIE CENTRAL	KROBO	HANDSON MINING	N 06° 17.552' S W 001° 53.318' 1.52 <sup>m</sup>
87.	AMANSIE CENTRAL	KROBO/WATRESO	BENSON MINERALS & METAL COMPANY LTD	N 06° 16.173' NW W 001° 54.107' 12
88.	AMANSIE CENTRAL	ODASO	GREAT JOHAN ENTERPRISE	N 06° 16.336' NW W 001° 55.098' 1.17 <sup>m</sup>
89.	AMANSIE CENTRAL	ABOAKYRE	FORTUNE MINING	N 06° 09.269' SW W 001° 56.791' 19
90.	AMANSIE CENTRAL	AKUKONSO	GUANHUA	N 06° 20.461' S W 001° 47.061' 1.15 <sup>m</sup>
91.	AMANSIE CENTRAL	ATABRAKOSO	AGAMENZ MINING ENTERPRISE	N 06° 12.951' S W 001° 35.188' 0.95 <sup>m</sup>
92.	AMANSIE CENTRAL	KAYIAKROM	ONE ON ONE MINING ENTERPRISE	
93.	AMANSIE CENTRAL	GYANEAWU	1 <sup>ST</sup> PAGE MINING GHANA LTD.	
94.	ADANSI SOUTH	DOMEABRA	KATANTA MINING COMPANY	N 05° 54.194' SW W 001° 30.517' 1.05 <sup>m</sup>
95.	ADANSI SOUTH	MANNKRUM	THINK TWICE MINING GROUPS	
96.	ADANSI SOUTH	AMPUNYASE	OWUSU ANSAH CO. LTD	N 06° 02.600' W 001° 45.542' 1.01 <sup>m</sup>
97.	ADANSI SOUTH	AMPUNYASE	TIM FREEMAN	N 06° 02.680' W 001° 45.755' 1.08 <sup>m</sup>

### APPENDIX 3

#### Photos from Field Exercise



Plate 1: Meeting with Chief and Elders at Manwe in Upper West Region



Plate 2: Meeting with *Galamsey* operators at Nangodi in Upper East Region



Plate4: Washing site at Woramumuso in Asutifi South District-BrongAhafoRegion



Plate3: Meeting with *Galamsey* operators at LingbonguKuli in Tolon District- Northern Region

#### APPENDIX 4

##### Regional ASM Populations and Densities

	REGION	OPERATIONAL STATUS				DA REGISTRAION STATUS				JOIN EITI	
		OPERATING	%	NOT OPERATING	%	REGISTERED	%	NOT REGISTERED	%	YES	NO
1.	WESTERN	23	15.87	15	27.27	1	1.33	37	29.6	21	15
2.	EASTERN	15	10.34	6	10.91	11	14.67	10	8	11	7.86
3.	CENTRAL	31	21.38	1	1.82	31	41.33	1	0.8	31	22.14
4.	UPPER EAST	1	0.69	2	3.63	1	1.33	2	1.6	1	0.71
5.	BRONG AHAFO	0	0	2	3.63	2	2.67	0	0	0	0
6.	ASHANTI	75	51.72	27	49.1	29	38.67	73	58.4	76	54.29
7.	VOLTA	0	0	1	1.82	0	0	1	0.8	0	0
8.	NORTHERN	0	0	1	1.82	0	0	1	0.8	0	0
9.	UPPER WEST	0	0	0	0	0	0	0	0	0	0
10.	GREATER ACCRA	0	0	0	0	0	0	0	0	0	0
	TOTAL	145	100	55	100	75	100	125	100	140	100
	SITES VISITED TOTAL	200				200					

SOURCE: SRC Field Survey, 2015

## APPENDIX 5

### List of Mining Leases Granted For Mining Operations (Quarry) As At 01/10/2015

COMPANY	LOCATION	TERM	SIZE (ACRES)	DISTRICT	REGION
Consar Stone Quarry Ltd	Poho	5 yrs	35.6	Atwima	Ashanti
A & N Ghanem	Barekese	5yrs	52.29	Atwima Nwabiagya	Ashanti
A. Kannin Ltd	Asomnomaso	5 yrs	60.75	Kwabre	Ashanti
A. Kassardjian Ltd	Okaidakrom	5 yrs	110.12	Jasikan	Volta
Abraham Arthur	Apimenim	5 yrs	2.14	Shama Ahanta East	Western
Abraham Oklu	Yabiw	5 yrs	2.2	Shama Ahanta East	Western
Accra Stone Quarry Ltd	Oblogo	5 yrs	35.11	Ga	Greater Accra
Adib Apesi Quarry Company Ltd	Ohياما Adwen	5 yrs	25	Shama Ahanta East	Western
Adu 2 Company limited	Krobon-Buoho	5 yrs	72.62	Kwabre	Ashanti
Afirm Sakyi Stone Quarry Ventures	Akrokerrri	5 yrs	20.05	Adansi North	Ashanti
Afoan Enterprise Ltd	Bepotrim	5 yrs	50.56	Ga	Greater Accra
Afrique Marble Quarry Ltd	Bongo	5 yrs	91.83	Bongo	Upper East
Aglowick Company Ltd	North Kwabenya	5 yrs	50.56	Ga	Greater Accra
Agyemang Bediako Ltd	Odugbarisi	6 mths	25	Yilo Krobo	Eastern
Akoto Stone Quarry Ltd	Gomoa Nyamebekyere	5 yrs	19.37	Gomoa	Central
Akua Maanan	Apimenim	5 yrs	3.92	Shama Ahanta East	Western
Alequa Quarry Enterprise	Petepom	5 yrs	29.64	Wassa West	Western
Alexglynn Co. Ltd	Anum	5 yrs	35.75	Asuogyaman	Eastern
Amin Kassar	Awutu Beraku	5 yrs	4.29	Awuti-Efutu-Senya	Central
Amoah John	Akrosu	5 yrs	3.13	Afigya Sekyere	Ashanti
Amoah Okromansa Family of Amoah We	Amrahia	5 yrs	10.04	Tema	Greater Accra
Antepo Enterprise Limited	Ojobi	5 yrs	35.35	Gomoa	Central`
Araba Boabye	Anagye	5 yrs	5	Shama Ahanta East	Ashanti
Asorba Mining & Construction Limited	Kwamekese Sekyerew	5 yrs	21.22	A.A.K	Central
Asoroja Stone Quarry	Gbawe	5 yrs	12.36	Ga	Greater Accra
Awutu Modern Aggregates	Awutu	5 yrs	32.06	Awutu-Effutu-Senya	Central
Aya Construction Works Ltd	Koforidua	5 yrs	6.73		Eastern
B.H Investment Ltd	Gomoa Dominase	5 yrs	47.04	Gomoa`	Central
Barion Ltd	Akrampa-Fetteh Kakraba	5 yrs	18.66	Awutu-Effutu-Senya	Central

Bascon Works Ltd	Shai Hills	5 yrs	10.3	Dangme West	Greater Accra
Beausants Ltd	Katapor	5 yrs	9.73	Ga	Greater Accra
Banjamin Gyimah	Annto	5 yrs	2.78	Shama Ahanta East	Western
Banjamin Gyima	Nygiresia	5 yrs	5.45	Shama Ahanta East	Western
Bilfinger & Berger Construction Co.	Okaijakrom	5 yrs	24.7	Jasikan	Volta
Blue Cresset Design Ltd	Ho	5 yrs	5	Ho	Volta
Boazan Co. Ltd	Katapor	5 yrs	9.96	Ga	Greater Accra
Bongo Quarries	Bongo-beo	5 yrs	30	Bongo	Upper East
Bredi Enterprise Ltd	Dompim/Assin Foso	5 yrs	68.1	Assin	Central
Britak Steel Complex	Tromeso	5 yrs	26.113	Wenchi	Brong Ahafo
Brosa Mineral Resources Ltd	Mowire	5 yrs	23.35	Kwabre	Ashanti
Brosa Mineral Resources Ltd	Nkukua Buohu	5 yrs	18.7	Kwabre	Ashanti
Bruwaa Ent. Ltd	Anumako/Oterkpolu	5 yrs	19.05	Yilo Krobo	Eastern
Buidaf Co. Ltd	Bomgo	5 yrs	30	Bongo	Upper East
Northern Mines & Quarry Ltd (Bye & Ways Co. Ltd)	Kona	5 yrs	76.77	Afigya Sekyere	Ashanti
Cabcon Ltd	Atonsu	5 yrs	619.83	Kwabre	Ashanti
Cape Coast Terrazzo & Building Works Ltd	Bisasi-Abakrampa	5 yrs	27.53	Abura-Asebu-Kwamankese	Central
Cape Coast Quarry Ltd	Nyamibekyere	5 yrs	326	Cape Coast	Central
China Railway Engineering Corporation	Dobro	5 yrs	32.52	Akuapem South	Eastern
Christian Nana Adagoe	Efuanta	5 yrs	2.41	Wassa west	Western
Christopher Gyekson	Asooko	5 yrs	2.4	Shama Ahanta East	Western
Consolidated Aggregates	Odupon-Ofankor	5 yrs	45.2	Awutu-Effutu-Senya	Central
Conсор International Ghana	Poho B	5 yrs	34.2	Atwima	Ashanti
CP Concrete Products Ghana Limited	Eduegyei	5 yrs	16.79	Komenda-Edina-Eguafo-Abirem	Central
Construction Pioneers	Ablekuma	5 yrs	16.2	Ga	Greater Accra
Corfasa Farm & Quarry Ent.	Asikuma	5 yrs	91.82	Asuogyaman	Eastern
Corfasa Farm & Quarry Ent.	Asikuma	5 yrs	22.49	Asuogyaman	Eastern
Creditors Exchange Ltd	Nyamebekeyere	5 yrs	19.3	Offinso	Ashanti
Crossing Spot Group Ltd	Osono-Dompey	5 yrs	30	Ga	Greater Accra
CWE Ghana Ltd	Asuobi	5 yrs	8.63	Krabo Coater	Eastern
D.O Azzu	Asooko Esaaman	5 yrs	5.02	Shama Ahanta East	Western
Datsomor Enterprise	Mc Carthy-Hill	5 yrs	8.26	Ga	Greater Accra
David Amable	Doryumu	5 yrs	11.98	Dangme West	Greater Accra

David Kojo Dormon	Ofankor	5 yrs	17.5	Ga	Greater Accra
Dawhenya Community Stone Quarry Ltd	Dawhenya	5 yrs	5	Dangme West	Greater Accra
Dekad Company Limited	Esaaman	5 yrs	21.58	Shama Ahanta East	Western
Docklands Company Ltd	Adamo	5 yrs	24.47	Mfantseman	Central
Dzolali Contractor	Asiagborvi	5 yrs	20.66	Akatsi	Volta
E & H Quarry Ltd	Sakyikrom	5 yrs	116.62	Akuapem South	Eastern
E.S.M Company Limited	Nkukua Buohu	5 yrs	30.09	Mampong	Ashanti
E.K-E Williams & Associates Ltd	Sakyikrom	5 yrs	25.95	Akuapem south	Eastern
Eagle Star Ent. Ltd	Bamiankor	5 yrs	30	Nzema East	Western
Eagle Star Ent. Ltd	Bamiankor	5 yrs	16.2	Nzema East	Western
Eagle Star Ent. Ltd	Kwekukrom	5 yrs	18.3	Nzema East	Western
Eastern Granites Ltd	Tete Kasom	5 yrs	23.75	Suhum-Kraboia-Coaltar	Eastern
Ebenezer K.A Sackey	Supom Dunkwa	5 yrs	5.44	Shama Ahanta East	Western
Ekumfi Quarries & Company Ltd	Twa	5 yrs	24.16	Mfantseman	Central
Ekurabaadzi Dev. Co. Ltd	Ekurabaadzi	5 yrs	31.11	Mfantseman	Central
Emmanuel Boham	Asooko Esaaman	5 yrs	6.52	Shama Ahanta East	Western
Enkbee Company Limited	Katapor	5 yrs	9.81	Ga	Greater Accra
Enso Nyame Ye Co. Ltd	Ablekuma	5 yrs	9.98	Ga	Greater Accra
Eric Antwi Nuamah	Mmowere	5 yrs	19.8	Kwabre	Ashanti
Eric Okyere/Tipper Drivers Quarry	Asaman Sareano	5 yrs	8.02	Akuapem North	Eastern
ESM Co Ltd	Apra	5 yrs	17.67	Awutu-Effutu-Senya	Central
ESM Co Ltd	Apra	5 yrs	25.49	Awutu-Effutu-Senya	Central
Essipong Works Ltd	Essipong	5 yrs	42	Shama Ahanta East	Western
Etado Enterprise	Afienya	5 yrs	3.6	Dangme West	Greater Accra
Executive Mining Ltd	Gomoa Ojobi	5 yrs	23.7	Gomao	Central
Eyiaba Stone Quarry	Gomoa Assin	5 yrs	47.5	Gomoa	Central
Eza Nyankey	Egyam Junction	5 yrs	1.01	Ahanta West	Western
Fetteh Aggregates	Fetteh Kakraba	5 yrs	18.03	Gomoa	Central
Foso Stone Quarry & Mining Services Ltd	Abonku	5 yrs	19.32	Mfantseman	Central
Foso Stone Quarry & Mining Services Ltd	Ahenfi	5 yrs	21.94	Suhum Kraboia Caolter	Eastern
Foso Stone Quarry & Mining Services Ltd	Mafi Dadoboe/Tsawia	5 yrs	66.59	North Tongu	Volta
Foso Stone Quarry & Mining Services Ltd	Assin Foso	5 yrs	21.5	Assin	Central
Foso Stone Quarry & Mining Services Ltd	Beposo	5 yrs	4.13	Shama Ahanta East	Western

Frandesco & Partner (W.A) Ltd	Mmuoho	5 yrs	88.3	Bibiani-Anhwiaso-Bekwai	Western
Frandesco & Partner (W.A) Ltd	Mmuoho	5 yrs	65.31	Bibiani-Anhwiaso-Bekwai	Western
Frandesco West Africa Ltd	Tehe-Aveyime	5 yrs	50.22	North Tongu	Volta
Fwal Ltd	Muoho	5 yrs	21.44	Bibiani-Anhwiaso-Bekwai	Western
Gabriba Gambaga	Papasi	5 yrs	1.24	Ga	Greater Accra
Generex Ltd	Shai Hills	5 yrs	68.74	Dangme West	Greater Accra
Ghana Highway Authority	Barekese	5 yrs	159.48	Bosomtwe-Kwanwoma	Ashanti
Ghana Highway Authority	Wawase/Nkurakan	5 yrs	8.4	Yilo Krobo	Eastern
Ghana Stone Quarry Ltd	Oblogo	5 yrs	78.3	Ga	Greater Accra
Ghanital Construction Ltd	Mowire	5 yrs	34.11	Kwabre	Ashanti
Gnebo Enterprise	Adamorobe	4 yrs	8.84	Akuapem South	Eastern
Granite & Gemstone Company Ltd	Nyamebekyere	5 yrs	6.08	Abura-Asebu-Kwamankese	Central
Granite & Marbles Company Ltd	Opeikuma	5 yrs	9.95	Awutu-Effutu-Senya	Central
Granite & Marbles Company Ltd	Tongu	5 yrs	390.4	Bolgatanga	Upper East
Granite & Marbles Company Ltd	Nkoranza	5 yrs	6.74	Gomoa	Central
Great Lakes Dredge & Dock Company	Metsrikasa	5 yrs	132.86	Akatsi	Volta
Guaco Works Ltd	Pokuase	5 yrs	16.61	Ga	Greater Accra
H.M & Sons Enterprise	Botodwina	5 yrs	24.58	Shama Ahanta East	Western
Handoh Company Ltd	Ngyiresia	5 yrs	13.05	Shama Ahanta East	Western
Harriben Ent. Ltd	Djankrom/Nsawam	5 yrs	42.44	Akuapem South	Eastern
Hateka Eric & Gagba Kofi	Yogaga	5 yrs	0.79	Manaya krobo	Eastern
Heaven Construction Works	Odugbaris/Oterkpolu	5 yrs	2.26	Yilo Krobo	Eastern
Heavy Duty Plant Engineering Ent.	Ketan	5 yrs	6.33	Shama Ahanta East	Western
Henstev Construction and Mining Services Ltd	Kinta obuasi	5 yrs	25	Offinso	Ashanti
Homeward Ltd	Anum	5 yrs	38.96	Asuogyaman	Eastern
Hydrovite Ghana Ltd	Koran hills	5 yrs	31.74	Akuapem South	Eastern
I.A Hayford & Sons Ltd	Ngyiresia	5 yrs	12.88	Shama Ahanta East	Western
Idmubak Ventures	Atwereboanda	5 yrs	3.24	Shama Ahanta East	Western
Impregillo Recchi J.V	Osudoku	5 yrs	1	Dangme West	Greater Accra
Insulating Buildings Product Ltd	Adamorobe	5 yrs	62.58	Akuapem South	Eastern
Interbeton B.V (Ghana)	Mmuoho	5 yrs	64.34	Bibiani-Anhwiaso-East	Western
Isaac K. Ansah	Bokoro	5 yrs	4.36	Shama Ahanta East	Western
Isaac K. Asamani	Bokoro	5 yrs	1.61	Ahanta West	Western

J Cobby Ent.	Nsawam	5 yrs	21.57	Akuapem South	Eastern
j. Stanley Owusu & Co. Ltd	Fete kakraba	5 yrs	34.2	Gomoa	Central
j. Stanley Owusu & Co. Ltd	Shai Hills	5 yrs	50	Dangme West	Greater Accra
J.T Benyah	Yabiw	5 yrs	2.48	Ahanta West	Western
Jaeric Company Ltd	Anto	5 yrs	3.56	Shama Ahanta East	Western
Jaim Stone Quarry Ltd	Anoe	5 yrs	1.84	Shama Ahanta East	Western
Jaim Stone Quarry Ltd	Komfoeku	5 yrs	11.76	Shama Ahanta East	Western
Jamduah	Komfoeku	5 yrs	6.48	Shama Ahanta East	Western
Jekomah Construction & Trading Company Ltd	Abokwan	5 yrs	22.12	Manya Krobo	Eastern
Joedot Company Limited	Katakpor	5 yrs	9.73	Ga	Greater Accra
John Arhin	Amponsakrom	5 yrs	2.98	Shama Ahanta East	Western
John Forster Senoo	Supom Dunkwa	5 yrs	3.19	Shama Ahanta East	Western
John Kwaku Assafuah	Nkroful	5 yrs	2.3	Shama Ahanta East	Western
John Quarshie	Atwereboanda	5 yrs	3.02	Shama Ahanta East	Western
Jokayem & Sons Granite Stone Quarry Co. Ltd.	Doryumu	5 yrs	24.7	Dangme West	Greater Accra
Joseph Ato Monnie	Apemenyim	5 yrs	2.68	Shama Ahanta East	Western
Joseph Baah Bennet	Atwereboanda	5 yrs	4.54	Shama Ahanta East	Western
Joseph Bissue Amissah	Brofoyedru	5 yrs	7.89	Mfantseman	Central
Joseph E.S Monnie	Atwereboanda	5 yrs	4.35	Shama Ahanta East	Western
Joseph Kofi Ansah	Deabenekrom	5 yrs	5.92	Shama Ahanta East	Western
Joseph Nicholas Esslffie	Badukrom	5 yrs	0.92	Ajumako-Enyan-Essiam	Central
Justmac Ventures (GH) Ltd	Ngyiresia	5 yrs	80.83	Shama Ahanta East	Western
K & S Mining Quarries Ltd	Shai Hills	5 yrs	25.09	Dangme West	Greater Accra
K.E Poku	Papasi-Nsumia	5 yrs	19.5	East Akim	Eastern
Kajima-Shimizu Joint Venture	Kwapia	5 yrs	14.46	Adansi West	Ashanti
Kalfico Limited	Aboferem-Bibiani	5 yrs	30	Atwima	Ashanti
Kam Quarry	Shai Hills	5 yrs	60.76	Dangme West	Greater Accra
Kam Quarry	Shai Hills	5 yrs	65.1	Dangme West	Greater Accra
Kas Products Ltd	Buoho	5 yrs	21.51	Kwabre	Ashanti
Kas Products Ltd	Nkukua Buoho	5 yrs	56.48	Kwabre	Ashanti
Vision Constriction Ltd	Buoku	5 yrs	37.34	Wenchi	Brong Ahafo
Kasap Ltd	Shai Hills	5 yrs	64.1	Dangme West	Greater Accra
Kenneth Cobbinah	Ahinkofikrom	5 yrs	0.54	Shama Ahanta East	Western

Kojo Nyarko	Adwowa	5 yrs	5.08	Ahanta West	Western
Koku Amuzu	Asiagborvi	5 yrs	7.45	Akatsi	Volta
Kumasi Stone Quarry	Nkuakua Buohu	5 yrs	29.27	Kwabre	Ashanti
Kumasi Stone Quarry	Bonso	5 yrs	18	Kumasi	Ashanti
Kwame Essiem & Kwesi Awotwe	Deabenekrom	5 yrs	6.48	Shama Ahanta East	Western
Kwegyirba Industries Ltd	Fete Kakraba	5 yrs	17.87	Gomoa	Central
Laborex Ventures Ltd	Atabonko	5 yrs	21.72	Mfantseman	Central
Lawrence Dzebu	Ahinkofikrom	5 yrs	1.15	Shama Ahanta East	Western
Lay Construction Ltd	Aboabo	5 yrs	30	Suhum Kraboa Coalter	Eastern
Leviathan Co. Ltd	Shai Hills	5 yrs	23.36	Dangme West	Greater Accra
Limex Stone Quarry Ltd	Adankranja	5 yrs	60.44	Amansie East	Ashanti
Limex Stone Quarry Ltd	Kenyase	5 yrs	19.17	Kumasi	Ashanti
Love Enterprise Ltd	Kaple	5 yrs	25.26	Yilo Krobo	Eastern
Love Enterprise Ltd	Obopa	5 yrs	25.64	Manya Krobo	Eastern
M.E.Y Quarry Ltd	Adomrobe	5 yrs	20.22	Akuapem South	Eastern
Madam Aba Bossom	Apimenim	5 yrs	3.02	Shama Ahanta East	Western
Mallam Alhassan/Joseph Eshun	Nkroful	5 yrs	2.34	Shama Ahanta East	Western
Mansco Stone Quarry Ltd	Nsumia-Nsawam	5 yrs	39.05	Akuapem South	Eastern
Mar-co Stone Quarry Ltd	Beposo-Dunkwa	5 yrs	1.71	Shama Ahanta East	Western
Marine Construction Co. Ltd.	Shai Hills	5 yrs	10.3	Dangme West	Greater Accra
Metapo Enterprise	Odugbarisi/Oterkpolu	5 yrs	2.01	Manya Krobo	Eastern
Meiola Ltd	Shai Hills	5 yrs	25	Dangme West	Greater Accra
Mempeasem Quarry Ltd	Mempeasem	5 yrs	18.45	Shama Ahanta East	Western
Messers A. Kanin Quarry & Concrete Products Ltd	Asonomaso	5 yrs	74.66	Kwabre	Ashanti
Micablin Ventures	Afienea	5 yrs	32.05	Dangme West	Greater Accra
Midland Quarries Ltd	Akorewa-Oboahung	5 yrs	11.04	Kwabre	Ashanti
Millian Stone Quarry	Shai Hills	5 yrs	3.75	Dangme West	Greater Accra
Modern Ghana Builders	Afienea	5 yrs	32.05	Dangme West	Greater Accra
Monica Nkesa & Sons Enterprise	Apemenyim	5 yrs	4.55	Shama Ahanta East	Western
Mota & Companhia S.A	Mim	5 yrs	69.82	Asunafo	Brong Ahafo
Multiwall Paper Sacks	Gomoa Ojobi	5 yrs	42.7	Gomoa	Central
Multiwall Paper Sacks	Kikam	5 yrs	623.08	Nzema East	Western
Multiwall Paper Sacks (WA) Ltd	Nauli	10 yrs	2566.33	Jomoro	Western

FINAL DRAFT REPORT: SCOPING STUDY ON THE INCORPORATION OF ARTISANAL AND SMALL-SCALE MINING IN GHANA  
EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (GHEITI)

Nana Aba	Apimenim	5 yrs	2.32	Shama Ahanta East	Western
Nana Bekoe Abboah Offei	Anum	5 yrs	12.12	Asuogyaman	Eastern
Nana Kwasi Ackon IV	Mampon	5 yrs	2.04	Shama Ahanta East	Western
Nathaniel Quaicoe	Atwereboanda	5 yrs	9.17	Shama Ahanta East	Western
Nhyira Quarries Ltd	Doyum	5 yrs	11.36	Dangme West	Greater Accra
Nii Okaijah Gbeke Family	Kwabenya	5 yrs	6.42	Ga	Greater Accra
Nii Tettey Okpo & Family	Amamole	5 yrs	19.65	Ga	Greater Accra
Northern Mines & Quarries Ltd	Kona	5 yrs	131.75	Afigya Sekyere	Ashanti
Notes Enterprise Ltd	Asofa	5 yrs	5.65	Ga	Greater Accra
Nsemere Quarry Ltd	Buoko	5 yrs	54.04	Wenchi	Brong Ahafo
O. Kwaako & Co. Ltd	Sachikrom/Nsawam	5 yrs	160.88	Akuapem South	Eastern
Obooma Works	Wawase	5 yrs	2.64	Yilo krobo	Eastern
Ogah Daniel	Yogaga	5 yrs			
Onida Construction Works Limited	Abakrampa	5 yrs	22.95	Abura-Asebu-Kwamankese	Central
Onyame Ne Hene co.	Tetekasum/Suhum	5 yrs	173.9	Suhum-Kraboia-Coalter	Eastern
Oppong-Kyekenye Terrazzo Ent.	Anum-Abasi	5 yrs	7	Asuogyaman	Eastern
Oscar Ababio	Apimenim	5 yrs	7.04	Shama Ahanta East	Western
Osnad Construction Company	Ate	5 yrs	24.14	Suhum-Kraboia-Coalter	Eastern
Paa Kow Anaise	Prestia	5 yrs	2.87	Ahanta West	Western
Padi Emmanuel Dautey	Odugbarisi	5 yrs	2.3	Yilo Krobo	Eastern
Paul Ashun	Deabenekrom	5 yrs	5	Shama Ahanta East	Western
Paul Kofi Gyemfiah	Bokoro	5 yrs	7.2	Ahanta West	Western
Paebo Quarry Ltd	Sekyikrom	5 yrs	101.18	Akuapem South	Eastern
Paebo Quarry Ltd	Nsumia-Ankwandoboro	5 yrs	30.1	Akuapem South	Eastern
Pecmo Company Limited	Ahinfikrom	5 yrs	3.67	Shama Ahanta East	Western
Potomac Investments Ghana Ltd	Nyanyano	5 yrs	110.5	Gomoa	Central
Rab marbles	Aboabo-Koforidua	5 yrs	4.05	New Juaben	Eastern
Rock and Dirt Company Limited	Nsunfa Abbeyman	5 yrs	19.38	Ga	Greater Accra
Rock Resources (Gh) Ltd	Nsawam	5 yrs	22.95	Akuapem South	Eastern
Rolider Ltd	Okajakrom	5 yrs	24.7	Jasikan	Volta
Ronday International Ltd	Eguafo	5 yrs	6.744	Komenda-Edina-Eguafo-Abirem	Central
S.K Bordoh	Asooko	5 yrs	0.59	Shama Ahanta East	Western
S.V.A Jellicoe	Akong	5 yrs	1.8	Cape Coast	Central

Sabmarfo's Ltd	Antoa	5 yrs	19.46	Mpohor-Wassa-East	Western
Sam Warner Ltd	Botodwina	5 yrs	20.75	Mpohor-Wassa-East	Western
Samuel Adjei Paditey	Odugblasi	5 yrs	0.46	Yilo Krobo	Eastern
Samuel Kofi Adjebeng	Odugblasi	5 yrs	2.7	Yilo Krobo	Eastern
Samuel Krah	Supomu-Dunkwa	5 yrs	1.05	Shama Ahanta East	Western
Samuel Mensah	Apimenyim	5 yrs	2.07	Shama Ahanta East	Western
Sand & Stone Contractors Association	Apesuwa	5 yrs	1	Yilo Krobo	Eastern
Sand and Stone Contactors Ghana	Asaman	5 yrs	8.85	Akuapem North	Eastern
Sekondi/Takoradi Metropolitan Authority	Obukrom	5 yrs	12.98	Shama Ahanta East	Western
Senkyen co. Ltd	Katakpo	5 yrs	9.73	Ga	Greater Accra
Shalom Indusco Complex	Aboadi-Adarklu	5 yrs	28.09		Volta
Siduwa Co. Ltd	Anum	5 yrs	2.06	Asuogyaman	Eastern
Simensa Co. Ltd	Essipong	5 yrs	14.9	Shama Ahanta East	Western
Simon Kobina Mensah	Botodwina	5 yrs	11.49	Shama Ahanta East	Western
Solopa Granite (Gh) Ltd	Opeikuma	5 yrs	32	Awutu-Effutu-Senya	Central
	Gbawe	5 yrs	7.88	Ga	Greater Accra
Sonitra (Gh) Ltd	Odumase-Nsakina	5 yrs	5.87	Ga	Greater Accra
Sonitra (Gh) Ltd	Yawkwei	5 yrs	12.99	Asante Akim South	Ashanti
Sonitra (Gh) Ltd	Fetteh Kakraba	5 yrs	35.93	Gomoa	Central
Spagy Co. Ltd	Katapor	5 yrs	9.96	Ga	Greater Accra
Spiro Jokayem & Sons Granite Stone Quarry Ltd	Shai Hills	5 yrs	4.5	Dangme West	Greater Accra
SSCAG (Manya Krobo)	Odumase	5 yrs	1.14	Manya Krobo	Eastern
SSCAG (Yilo Krobo)	Somanya	5 yrs	2.8	Yilo Krobo	Eastern
State Construction Corporation	Gomoa Fete	5 yrs	18.38	Gomoa	Central
	Abonku	5 yrs	20.71	Mfantseman	Central
Summabe Plant Ltd	Sedom	5 yrs	29.27	Asuogyaman	Eastern
Swedru Contractors Ltd	Chwinto-Nsawam	5 yrs	28.99	Akuapem South	Eastern
T.M Azzu	Mpintsin	5 yrs	17.5	Shama Ahanta East	Western
Taysec Construction Ltd	Ayaayo	5 yrs	559.1	Wenchi	Brong Ahafo
Taysec Construction Ltd	Chwinto	5 yrs	57.22	Akuapem South	Eastern
Tonisco Group Ghana Ltd	Chapess	5 yrs	20.04	Gomoa	Central
Top International Engineering (Gh) Ltd	Okadjakrom	5 yrs	110.12	Jasikan	Volta
TRQ Ltd	Ogwang	5 yrs	18.9	Gomoa	Central

Umadi Company Ltd	Tikobo	5 yrs	24.783	Jomoro	Western
Upper Quarry Ltd	Pwelugu	5 yrs	205.75	Bolgantanga	Upper East
Volta Allied Quarries Ltd	Adaklu-Ahunda	5 yrs	141.74	Ho	Volta
Rockishell International Ltd (W.D Gold Mining Co. Ltd)	Assoko	5 yrs	30	SAMEA	Western
Wargrave Granite & Construction Company Limited	Gomoa-Nkoranza	5 yrs	18.6	Gomoa	Central
Wayss & Freytag AG	Metsrikasa	5 yrs	6.89	Ketu	Volta
West Coast Construction	Yawkwei	5 yrs	23.96	Asante Akim South	Ashanti
West Ofankor Stone Quarry Ltd	Ofankor	5 yrs	9.18	Ga	Greater Accra
Western limestone Products Ltd	Asasetre	5 yrs	9.92	Nzema East	Western
William Osam Duodoo	Osofokrom	5 yrs	2.5	Shama Ahanta East	Western
William Osam Duodoo	Osofokrom	5 yrs	10	Shama Ahanta East	Western
William Osam Duodoo	Osofokrom	5 yrs	10	SAMEA	Western
William Osam Duodoo	Apemenyim	5 yrs	19.23	Shama Ahanta East	Western
Yadco Quarry Ltd	Fankyenekor	5 yrs	30.1	Akuapem South	Eastern

**APPENDIX 6**

Engagement Reporting Matrix

COMMENTS/ SUGGESTIONS BY STAKEHOLDERS	STAKEHOLDER/ INSTITUTION
<p><b>1. Establish the number of ASMs, both licensed and unlicensed in the country.</b></p> <p><b>ASMs – Unlicensed</b> It will be very difficult to establish the number of unlicensed ASMs in the country. They are many. They spring up anytime and anywhere gold is found but fold up anytime once the mineral, in their estimation, is exhausted. Another development that makes it difficult is that, the illegal operators follow the legally acquired concession, operating what is referred to as “cot-cot”, a verbal agreement where the concession holder release mined-out areas to <i>galamsey</i> operators where proceeds are shared with the concession owner claiming a third. The numbers employed at a site may range between 50 and 200 or more depending on load available for processing.</p> <p><b>ASMs – Licensed</b> Regarding the licensed ASMs, one can establish the number by the number of mineral licenses issued by the Minerals Commission. Procedurally, a license granted is valid for 5 years. Even then, many small-scale mining groups have folded up and are not in business due to financial constraints. Thus, most of the licensed ASMs in the database of Minerals Commission have either finished operating or have not started operating. Many others are into alluvial mining. They operate during the dry season and fold up when the rains set in. ASMS have a very nomadic way of working so they do not spend a long period in a particular location. Also, some MMDAs did not have a database on the current list of licensed ASMs whose acquired rites or concessions are within their jurisdiction. It is still difficult because some Minerals Commission regional/district offices did not have current data on current numbers because some ASMs do not bring a copy of their final license for data update</p>	<p>Ghana National Association of Small Scale Miners, Prestea, Coastal Small Scale Miners Association - Apam</p> <ul style="list-style-type: none"> <li>• ASM</li> <li>• MMDA</li> <li>• MC</li> </ul>
<p><b>ASMs Area Concentrations</b></p> <p><b>2. Establish the population density of ASMs in different parts of the country</b></p> <p>The number of operating ASMs in a location or area depends on the amount of mineral deposits of the area. Again, ASMs do not do the kind of detailed geological and soil sample testing as with the large-scale mining. So most of the</p>	

<p>operations are speculative. They commented thus “When we start operations and the area is rich in mineral we go ahead and mine, other than that we fold up and move elsewhere.” Another difficulty has to do with the fact that some ASMs were not at site during the field visit. Neither the MMDAs nor the Minerals Commission have a database on the population density of ASMs. MC Dunkwa outfit monitors 8 mining districts spanning from the Central to Ashanti regions, while EPA Ashanti Region monitors 30 districts. Effective monitoring cannot be effected because of low human resource at the MC and EPA</p> <p><b>Population</b></p> <p>The operating ASMs in the various locations are listed in the Summary Sheet Matrix that captures presence and number of known ASMs. These are derived from the over 1300 registered ASMs under the MC..</p> <ul style="list-style-type: none"> <li>• Ghana National Association of Small Scale Miners, Preatea.</li> <li>• Papa Ehuntu and Group</li> <li>• MMDA</li> <li>• MC.</li> </ul>	
<p><b>3. Establish the annual output and corresponding revenue of ASMs in the years 2007 to 2011</b></p> <p>Stakeholders consulted in the field during the scoping study could not tell their annual outputs, making reference to the Minerals Commission and the Ghana Revenue Authority outfits in Accra. Data on output was eventually secured from the Mi9nerals Commission in Accra,</p>	
<p><b>4. Establish the reporting relationship between licensed and unlicensed ASMs and the Minerals Commission (if any) and the issues that these reports cover</b></p> <p><b>Relationships</b></p> <p>The Minerals Commission grants licenses to ASMs to operate on mineral concessions that have not been allocated to any individual, group or company. The MMDAs publicize the intent of ASMs to acquire a mineral concession in a particular location. If after 21 days no objection is raised about the said concession, the MMDAs make recommendation to the Minerals Commission for the process of granting the license to continue. The Minerals Commission tracks the activities of licensed ASMs by making them file monthly returns on activities, out-put, the</p>	<p>The Minerals Commission. ASM MMDAs</p>

<p>number of workforce and reclamation of mined land to MC but this does not happen</p> <p>The Minerals Commission has no operational relationship with the unlicensed ASMs. The unlicensed ASMs operate illegally on other company’s concessions or on lands they speculate to contain minerals but not owned by any company. According to District officers of the Minerals Commission, they would misinterpret mere visits to the locations of these unlicensed ASMs as giving legitimacy to their illegal activities.</p> <p>The MC was established as part of its activities to help regularize the activities of unlicensed ASMs. The indications are that unlicensed AMs are willing to regularize their mining activities but the problem is that others have already registered interested lands that are brought forward.</p> <p>Concession owners are not effective on ground but most of them are not bordered about unlicensed activities on their land. Some actually rent portions of land out to unlicensed ASMs, making the whole operations complex to handle</p> <p>Licensed ASMs only come to MC when they are experiencing some disputes with boundaries and community members and they assisted in resolving it. Environmental issues, including backfilling are reported to the commission by land owners and ASMs</p> <p>The Minerals Commission. ASM MMDAs</p>	
<p><b>5. Establish relationship between ASMs and licensed mineral buying companies registered by the Minerals Commission and possible tracking of purchases by licensed buyers from ASMs</b></p> <p>Registration process is longer than operating duration particularly with the alluvial mining and so even before the license is ready most people have finished mining. According to the ASMs, they have to burrow in order to process their concession. Some therefore resort to mining the concession before their licenses are ready. In some cases completed applications are awaiting ministerial signature for over 3 years. They called for refining the processing and make it attractive in order to make money from artisanal and small scale mining or reduce illegal mining. To overcome this they called for effective decentralization.</p> <p>Another problem is renewal of operation license delays that is a major cost to their operational work.</p> <p>All registered small-scale miners sell their produce to licensed mineral buying companies. Small scale mining</p>	<ul style="list-style-type: none"> <li>• The Minerals Commission.</li> <li>• ASM</li> <li>• Buyer/Dealer</li> </ul>

<p>companies then file returns with the Minerals Commission on out-put, number of workforce and other activities. This is a way of tracking sales by the ASMs to licensed mineral buying companies. Minerals Commission, however, do not register the mineral buying companies. It is the PMMC that grants licenses to the mineral buying companies. Most licensed ASMs have cordial relationship with unlicensed ASMs. In most instances where one finds unlicensed ASM activities, the concession owners allow them on land.</p> <p>Some ASMs could not tell if their buyers were registered with the PMMC. All they were concerned about is getting a good price for their gold. Measurements are done in grams (weight of a blade is equivalent). Gold ore is refined to check for purity (18, 21, 22, 23, 24 carat) and weighed before cash transaction. There is no credit process. MC does not have direct linkages between them and mineral buying companies</p>	
<p><b>6. Establish the relationship between ASMs and the Minerals Commission.</b></p> <p>The Minerals Commission grants licenses to ASMs to operate. It grants reconnaissance license, prospecting license and mining license. The Commission’s staff visits the sites of ASMs at stipulated periods. ASMs file returns on their activities and produce every month with the Minerals Commission. ASMs are expected to renew their licenses every five (5) years.</p> <p>Some ASM do submit monthly reports to the MC and EPA and the MC do visit their site for supervision. Cordial relation exists between the ASMs and the MC officials and offices. Their contacts are however limited to certain periods and situations. It was established during the survey that some ASMs do not inform the commission when they are starting operations and few of them report when they are closing operations. The miners only report when they need help, need for concession and also when the local people prevent them for mining.</p> <p>The MC is very active with supervision role and the logistics for monitoring activities. However, the MMDAs expressed concerns that when the MC field staff visits sites for inspection, they do not even report to the Assembly, making efforts towards supervision disjoint.</p>	<ul style="list-style-type: none"> <li>• MC</li> <li>• ASM</li> <li>• MMDAs</li> </ul>
<p><b>7. Operations of PMMC and other licensed Buying Companies and conformity with the terms of their agreements.</b></p> <p>Some of the ASMs sell their gold produce to the PMMC and other buying agencies like AA Minerals. It was added however that Indians have taken over the purchasing of gold business. They offer higher prices to that of PMMC so some ASMs prefer has come about as a result of operational financing. The financiers prefer buying the gold from the operators than to take cash from them. This compels the ASMs to sell the financiers without recourse to the</p>	<p>Buyer/Dealer</p>

<p>PMMC. No dealer is registered under Minerals Commission and the law requires them to sell gold bought to PMMC which they comply with. Some dealers bemoaned the situation where a number of foreign nationals especially Indians have been allowed to buy gold from ASMs and called on the government to prevent this situation.</p>	
<p><b>8. Ascertain the nature and frequency of payments ASMs make to land owners and traditional authority as well as MMDAs in the jurisdiction they work.</b></p> <p>Most ASM operators negotiate with landowners and farmers on how much to pay for a piece of land and crops respectively after the Minerals Commission had granted them licenses. The amount to be paid depends on the bargaining power of each party. There is no standardized compensation rate with the ASMs.</p> <p>ASMs make payments to MMDAs when they are registering their business to obtain Business Operating Permits (BOP). In most cases, during the field visits, it was revealed that many of the ASMs had not registered with the MMDAs for Business Operating Permit hence not made any payments to the MMDAs. ASM pay annual operating permit to the MMDAs (ranging from GHS 500.00 to GHS 6000.00)</p> <p>Successful ASMs make out-right payments to land owners and traditional authorities. It must be noted that few ASMs currently owe some monies to land owners even though they have abandoned their sites</p> <p>At annual renewal of business operation permit, fees are paid by ASMs to MMDAs. They also pay excavator fees to MMDAs</p> <p>Most of them do not pay their operating permit to the MMDAs. Tracing them in the bush at their work place was a major challenge but are assisted by the MC</p>	<ul style="list-style-type: none"> <li>• ASMs</li> <li>• The MMDAs</li> <li>• Traditional Authorities / Farmers</li> <li>• Assembly Members</li> <li>• GCD</li> <li>• GRA</li> </ul>
<p><b>9. Establish the reporting relationship between licensed ASMs and the respective MMDAs (if any) and issues which these reports cover?</b></p> <p>Most of the ASMs report to the MMDAs during the initial stage when publication on the acquisition of concession is being done. After that most of them do not report to the MMDAs again. Few however, register with the MMDAs to obtain business operating permits (BOP). The ASM Relation with the Assembly is cordial, they do recognize the authority of the Assembly, but they don't report to the Assembly when they are starting and end operations. Some of them do not bring their copy of their license to the assembly for record purpose and action.</p> <p>Some of the MMDAs do not have any formal reporting system with ASMs. Others have sub-committee on Environment and Mining. To collect fees for annual renewal of BOP, various MMDAs have to institute task force to</p>	<ul style="list-style-type: none"> <li>• ASMs</li> <li>• The MMDAs</li> <li>• Traditional Authorities / Farmers</li> <li>• Assembly Members</li> <li>• GCD</li> <li>• GRA</li> </ul>

<p>go round the operational sites. This is done in collaboration with the MC as the field staff gives the task force site locations.</p> <p>Also, the MMDAs are involved in conflict resolutions that are commonly boundary disputes between ASMs. Other issues reported are environmental concerns including reclamation of land, backfilling, river pollution, conflict on physical demarcation and flying rocks.</p> <p>They are also involved in the collection of levies for Cooperate Social Responsibilities (CSR) The MMDAs are not involved much in the small-scale mining after the publication for recommendation to MC. In most cases the assemblies do not get copies of licensing documents even though it seen that they are copied from the MC. It also came out that the ASM operators meet and deal with the community directly without recourse to the MMDAs until there is an issue between the community and the operators. Some ASMs however, like ATK Mining Group are liaising with the District Assembly to educate and sensitize the community for peaceful work atmosphere ASM (ATK mining group).</p> <p>Lack of operational communication between the ASMs and the MMDAs sometimes result in misunderstanding with regard to fees and tax obligations that the former is to honor. Thus when the operations are no longer taking place, the MMDAs continue to follow up on the operators asking them to make payments to what are considered statutory payments. The ASMs complain that when they communicate with the MMDAs, the responses from the Assembly delays, affecting their operations negatively.</p>	
<p><b>10. Explore the possibility of levying royalty and statutory imposts on ASMs production.</b></p> <p>Some of the ASMs initially did not want to pay taxes to the GRA but after series of workshops coupled with education by the GRA they registered with the GRA and paid some taxes. If education on why ASMs should pay statutory imposts is deepened most of them will pay royalty and other statutory imposts. Suggestions were that all ASMs should be linked to GRA. The ASMs expressed their willingness pay statutory imposts in order to feel peaceful and comfortable to work.</p> <p>MMDAs do not control the lands so it will be difficult for them to collect taxes on lands. Tax must rather be directed to land owners as the traditional authorities are at the center of the realm in allowing ASM operations on lands in their custody.</p> <p>Some of them pay royalties as part of their registration process and few contribute annually. Also, the traditional authorities make request from the ASM when needed and they respond appropriately. They also respond to</p>	<p>Ghana Revenue Authority, ASMs MMDAs GCD MC</p>

<p>community request and assist with community development. These are however done outside the regulatory institutions like the MC and MMDAs</p> <p>Whilst some proposed a yearly flat levy rate to be given to ASMs with payment spread quarterly, others called for an alternate which is end of year calculations on mining before knowing amount to levy. This was on the premise that production is not continuous. They sometimes break for about 2-3 months and wondered how annual calculations could be arrived at.</p> <p>On taxation for the workers, it was suggested that the site owners make the deductions at the time of payment and returns made at the end of the month. The bane is that ASMs have few permanent staff whose tax deductions are regularized. Over 95%of their workers are casual and predominantly nomadic. Some may work for a day to a week and leave the site/operator for another area/operator. Payments are thus made either weekly or biweekly depending on the rush and pull of mineral resources. Wages are paid in most cases and not salaries.</p> <p>Mode of collection Revenue collectors should have monthly levy collection visits to sites. Most of them operate at remote sites making visits difficult.</p> <p>To deduct it at source needs to get the Assemblies to monitor and know the number and the rate of payment to calculate the tax. Once levies are collected, ASMs should not be made to pay Cooperate Social Responsibilities (CSR).</p>	
<p><b>11. Assess the readiness of ASMs to join GHEITI</b></p> <p>Though most ASMs have no knowledge of GHEITI existence, the purpose and functions, they are willing to join GHEITI a position also shared by other stakeholders. But they would like to know the benefits that will come their way. Benefits expected for joining;</p> <ol style="list-style-type: none"> <li>(1) Government should lease excavators through leasing companies and banks which will serve as guarantee, as is done by the Chinese government for their citizens. Lease repayment periods can be spread over six months at a lower interest rate. Ownership of excavators should be turned over to ASMs upon successful completion of repayment</li> <li>(2) Tax relief for ASMs should also be implemented as is done for large scale mining companies</li> <li>(3) ASMs should be able to access loans for operation once they join GHEITI</li> <li>(4) There should be cooperation from community members. ASMs should not be solely responsible for CSR. Part of the levies received should take care of development directly</li> <li>(5) Road networks to mining sites should be constructed</li> <li>(6) MMDAs and GRA should collaborate so that ASMs do not pay so much tax to MMDAs</li> <li>(7) GHEITI should be part of the application process monitoring. Bureaucracy and delays experienced by ASMs is</li> </ol>	<p>ASM MMDAs</p>

<p>minimized</p> <p>(8) The government must allow foreign participation also in small scale mining to ensure reclamation of mined-outs. It is capital intensive, and if it is allowed that ASMs partner expatriates, especially, in hard rock mining, it will be a big relief; deforestation and land degradation will be addressed.</p> <p>Some ASMs however, were not willing to join GHEITI because they said it was going to be managed by humans who are corrupt and will always embezzle funds. For instance, when the Eastern Region ASM Association was formed, GH¢1,000.00 was raised but members cannot trace that money</p>	
<p><b>12. Establish the reporting relationship between the ASMs and the Ghana Revenue Authority, the Environmental Protection Agency and any other State Agency (if any) and the issues which these reports cover</b></p> <p>ASMs do not have formal reporting procedures to GRA nor EPA. Those who submit their returns to the MC also pay some revenue to Ghana Revenue Authority</p> <p>The Environmental Protection Agency periodically monitors ASMs sites to ensure concurrent reclamation activities. Some ASMs plant indigenous plants (Casia, Ofram, Onyina) or oil palm. The EPA offers environmental education to ASMs on reclamation process, types of plants to plant and mining in riverbeds.</p> <p>Renewal of EPA permit is every two years.</p> <p>The GRA has been educating the ASMs on processes and procedures on submission of monthly returns. There is the willingness to pay tax as some do submit on Gold sales and revenue returns</p>	<ul style="list-style-type: none"> <li>• ASM</li> <li>• EPA</li> <li>• MC</li> <li>• GRA</li> </ul>

**APPENDIX 7**  
ASM Sites Surveyed

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
1.	WESTERN REGION	AOWIN	NYANKAMAM	ALMA MINING CO. LTD.					N 05°57.955 W 002°48.683		Operations on hold due to lack of funds.
2.	WESTERN REGION		ATOKOSUE	TRICKIE PEE-DOOR MINING GROUP					N 05°42.163 W 002°47.160		
3.	WESTERN REGION		MORCHERKROM	LORANDO SMALL SCALE MINING CO.LTD.					N 05°41.159 W 002°48.191		
4.	WESTERN REGION		ACHIMFO	PRESTIGE MINING CO.LTD.					N 05°47.105 W 002°43.480		
5.	WESTERN REGION		JOMORO						N 05°45.378 W 00°35.663		
6.	WESTERN REGION	SHAMA	ATWEREBOARD A						N 05°05.017 W 001°37.172		A group had operated and Left. We couldn't identify the company.

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
7.	WESTERN REGION	NZEMA EAST	MAHAME	ASONA GOLD MINING					N 05°14.808 W 002°11.867		
8.	WESTERN REGION		GWERA BANSO	ERNEST MINING CO. LTD.							
9.	WESTERN REGION			ANNOMANUE L CO.LTD.					N 05°06.992 W 002°14.817		
10.	WESTERN REGION	TARKWA-NSUAEM	TARKWA	BENSON MINING SERVICES							
11.	WESTERN REGION	TARKWA-NSUAEM	TARKWA	DARKETAY SMALL SCALE MINING CO.LTD.					N 05°16.661 W 002°00.431		
12.	WESTERN REGION			JOHNSON MINING SERVICES					N 05°15.934 W 002°00.744		
13.	WESTERN REGION			TARKWA SMALL SCALE MINING CONCESSION 1&2							
14.	WESTERN REGION			NEW TARGET MINING							

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EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (GHEITI)

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
				SERVICES							
15.	WESTERN REGION		KEDADWEN	KYEREYIAMAN CO-OPERATIVE SMALL SCALE MINING					N 05°02.626 W 002°05.631		
16.	WESTERN REGION		NSUAEM	NANA YEFRI AND GROUP					N 05°02.654 W 002°01.987		
17.	WESTERN REGION	PRESTEA-HUNI-VALLEY	AWUDUA	AJARA ABUBAKAR & GROUP					N 05 24.772 W 002 06.485#		
18.	WESTERN REGION	PRESTEA-HUNI-VALLEY	BEPOASE	GAMBIA AMALGAMATED GOLD MINING					N 05°21.120 W 002°08.084		
19.	WESTERN	PRESTEA-HUNI-VALLEY	BOTEBONE	PAPA EHUNTU & GROUP					N 05°15.161 W 002°07.090		
20.			AMOANDA	ASONABA KAKYIRE ENT.							Couldn't locate the site. Called MD on phone. The company is operating according to him
21.		WASSA	WASSA	GOLDEN					N 05°48.464 W		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
		AMENFI EAST	ABAWSO	RESOURCES SMALL SCALE MINING GROUP	OPERATING				002°03.545		
22.	WESTERN REGION		WASSA GYAPA	OBENG MINING GROUP	OPERATING				N 05°51.444 W 002°00.738		
23.	WESTERN REGION		DADEESO NO.2	ADNATSITY MINING CONSULTS	OPERATING				N 05°53.512 W 002°00.452		NEW STAR MINING was operating on the concession of the original concessionaires
24.	WESTERN REGION		NANANKAW	DOLLEY MINING GROUP					N 05°54.383 W 001°56.924		
25.	WESTERN REGION		WASSA SAA	ROCCO MINING							Consent has been given to FRANKOM Mining Ent. to operate
26.	WESTERN REGION		AKORESOS-SAA						N 05 55.754 W 002 02.817		We couldn't identify the company operating there.

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
											Met 2 Chinese who could not speak English.
27.	WESTERN REGION	WASSA AMENFI WEST	MOSEASO	GYEDU MINING VENTURES					N 05°50.865 W 002°31.120		
28.	WESTERN REGION		BENNA NKWANTA	IMPATMOST MINING ENTERPRISE					N 05°31.326 W 002°36.078		
29.	WESTERN REGION	JUABOSO	JUABOSO	TRUEMAN GOLD MINING					N 06°20.060 W 002°49.612		
30.	WESTERN REGION			RASUB MINING					N 06°20.136 W 002°49.537		
31.	WESTERN REGION	BIBIANI- ANHWIASO	BUNKASO	ARMSTRONG MINING COMPANY					N 06°16.208 W 002°13.476		
32.	WESTERN REGION			GIZET MINING					N 06°15.936 W 002°13.483		
33.	WESTERN REGION		NKATIESO	C&G MINING GROUP					N 06°14.968 W 002°15.150		
34.	WESTERN REGION			MF MINING COMPANY					N 06°14.406 W 002°14.863		
35.	WESTERN REGION	WASSA WEST	BROFOYEDUR						N 05 31.429 W 001 43.219		A Group had operated and left.

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
											The Odikro couldn't tell the name of the group
36.	WESTERN REGION	MPOHOR	MPOHOR	ASSEL AND GROUP					N 04 57.242 W 001 53.083		The company had suspended operations due to lack of funds
37.	WESTERN REGION	AHANTA WEST	ALABANKATA	NANA BEDIAKO CONSOR					N 04 51.664 W 002 00.098		Operations on hold
38.	WESTERN REGION	ELLEMBELLE	ASASETERE	AKWAMU SMALL SCALE MINING COMPANY					N 05 01.766 W 002 21.551		
39.	EASTERN REGION	AYENSUANO	ANUM APAPAM	-					6°00.806' N 0°36.671 W		Site abandoned
40.	EASTERN REGION		OBUOHO	-					6°01.313' N 0°37.506 W		Site abandoned
41.	EASTERN REGION		PABI	-					5°57.843' N 0°36.266 W		Site abandoned
42.	EASTERN REGION	FANTEAKWA	ABOMPE	-					6°23.480' N 0°29.161' W		An abandon site, a wooden shelter was found. A

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
											fresh pit has been excavated
43.	EASTERN REGION	FANTEAKWA	ABOMPE	-					6°23.618' N 0°29.606' W		An active site with mining tools including excavator machine but there was no one at site
44.	EASTERN REGION	FANTEAKWA	ABOMPE	K & GROUP M.G					6°22.120' N 0°29.325' W		An active site working for about a year and half. About 20 workforce
45.	EASTERN REGION	FANTEAKWA	AKIM DWASO	REM WOF MINING GROUP					6°19.157' N 0°31.245' W		The License owner (Wonder M.G) had environmental issue (river pollution) with the community. Operation suspended. Work taken over as Youth

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
											Employment initiative. MOU with the Licensed company and chiefs.
46.	EASTERN REGION	FANTEAKWA	AKIM DWASO	BANIM MINING ENT.					6°19.166' N 0°31.431' W		An active site operating with about 120 workforce
47.	EASTERN REGION	ATIWA	ANKAASE	-					6°22.637' N 0°30.447' W		An active site with some part abandoned
48.	EASTERN REGION	ATIWA	MAMPON	WONDER MINING GROUP					6°22.268' N 0°31.752' W		An active site with about 70/80 workforce
49.	EASTERN REGION	ATIWA	ANKROFUFU	ANKRAH MINING							An active unregistered site with about 36 workers
50.	EASTERN REGION	ATIWA	ASAMAMA	ATK MINING					6°23 2.889' N 0° 33 5.1912 W		An active site with about 30 workers
51.	EASTERN REGION	ATIWA	ASAMAMA	ATK MINING					6°20 56.4972'N 0°41 32.946' W		Part of the site active and some part abandoned.

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
52.	EASTERN REGION	ATIWA	EKOSO	K. E MINING GROUP	OPERATING			NOT REGISTERED	6°20 56.4972 N 0°41 32.946 W		An active site but there was no one site due to machine breakdown. We met only the security
53.	EASTERN REGION	ATIWA	EKOSO	OTICO MINING GROUP	OPERATING				6°20 56.4772'N 0°41 32.946'W		An active site started operations about 3months ago
54.	EASTERN REGION	EAST AKYEM	APAPAM	MEGA MINING SITE	OPERATING				6°08.598' N 0°36.002' W		An active site with about 50 workers
55.	EASTERN REGION	EAST AKYEM	AHWENEASE	-					6°09.986' N 0°34.727' W		A Galamsey site, the site we were informed the concession was given to them by Extra Gold Mines
56.	EASTERN REGION	EAST AKYEM	PANO	MOS MINING GROUP, ATAKORA BROTHERS & SONS, PARADE	OPERATING				-		An active site but have just started prospecting with about 25/30 workers

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
				DEVT ENT.							
57.	EASTERN REGION	EAST AKYEM	ASIAKWA	IDDRISU ADAMA & GROUP					6°15.263' N 0°30.873' W		An active site with about 20 workers.
58.	EASTERN REGION	EAST AKYEM	OSIEM	SHEPHERD MINING GROUP					6°17.224' N 0°24.795' W		Operations have been suspended for about 3 months. No one was found on the site to talk to
59.	EASTERN REGION	EAST AKYEM	NOYEM	SPACE ROCK AND SPACE STAR MINING CO. LTD					6°26.754' N 0°55.886' W		An active site with about 250 workers
60.	CENTRAL REGION	GOMOA WEST	GOMOA AJUMAKO	SAMUEL OPOKU GROUP					5°21.114' N 0°46.310' W		Active site, 150 workers
61.	CENTRAL REGION	GOMOA WEST	GOMOA AJUMAKO	H & S MINING GROUP					5°21.139' N 0°46.245' W		150 Workers
62.	CENTRAL REGION	GOMOA WEST	GOMOA AJUMAKO	WARABAE SERVICES					5°21.495' N 0°46.214' W		
63.	CENTRAL REGION	GOMOA WEST	GOMOA AJUMAKO	FYNNTRACK CO. LTD					5°21.572' N 0°46.171' W		
64.	CENTRAL REGION	GOMOA WEST	GOMOA	BENAWILL					5°21.634' N		

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
	REGION	WEST	AJUMAKO	MINING					0°46.117' W		
65.	CENTRAL REGION	GOMOA WEST	GOMOA AJUMAKO	J-PIERE VENTURES							
66.	CENTRAL REGION	TWIFO ATSI MOKWA	TWIFO KOTOKYE	WILLINGTON AYENSU							
67.	CENTRAL REGION	TWIFO ATSI MOKWA	PEWODIE /AGONA	RICHOWA MINING GROUP							
68.	CENTRAL REGION		TWIFO KOTOKYE	OSIEAWUO MINING ENTERPRISE							
69.	CENTRAL REGION	ASSIN SOUTH	ASSIN NYADEWAMU	ROBERT IMPRESSION ENT.							
70.	CENTRAL REGION	ASSIN SOUTH	TWIFO BREMAN	WASCO MINING GROUP							
71.	CENTRAL REGION		ASSIN ASAMAN	JAKK MINING							
72.	CENTRAL REGION		TWIFO MOKWA	NAGENA MINING ENT.							
73.	CENTRAL REGION		TWIFO GYAEAWARE	PRESTIGE MINES							
74.	CENTRAL	UDEMA	DUNKWA	BENAMOO					5°59.070' N		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
	REGION			MINING ENT.					1°46.259' W		
75.	CENTRAL REGION		POKUKROM	DEENAYARK LTD							
76.	CENTRAL REGION		POKUKROM	DEENAYARK LTD							
77.	CENTRAL REGION	UDWDA	FANTEMAN	EVANS FAITH ENT.							
78.	CENTRAL REGION	UDWDA	AKWABUSU/ SUBIN	GARM MINING & TRADING ENT.					6°14.050' N 2°01.605' W		
79.	CENTRAL REGION	UDWDA	DENKYIRA ABORA	HOPAT MINING ENT.							
80.	CENTRAL REGION	UDWDA	FANTEMAN	IBRAHIM TIEDU ENT.							
81.	CENTRAL REGION	UDWDA	FANTEMAN	JOETIEDU ENT.							
82.	CENTRAL REGION	UDWDA	BROFOYEDURU	KING OBENG MINING ENT.							
83.	CENTRAL REGION	UDWDA	TWIFO BREMAN	NSOWAH-KOT MINING CONSTRUCTION LTD					6°01.885' N 1°56.800' W		16 workers
84.	CENTRAL REGION	UDWDA	TWIFO NKORANSA	ROYAL ANTWI MINING ENT.					6°16.269' N 2°01.382' W		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
85.	CENTRAL REGION	UDWDA	TWIFO AGONA	ROYAL TWIA MINING ENT.	OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED	6°10.558' N 2°07.249' W		
86.	CENTRAL REGION	UDWDA	POKUKROM	VANSHAK MINING & TRADING ENT.		NOT OPERATING		NOT REGISTERED			
87.	CENTRAL REGION	UDWDA	AKWABUSU	WHITE ROCK SMALL SCALE MINING	OPERATING		REGISTERED		6°13.709' N 2°02.091' W		
88.	CENTRAL REGION	UDWDA	ASSIN ASAMAN	JAKK MINING	OPERATING		REGISTERED		5°53.511' N 1°30.392' W		40 workers
89.	CENTRAL REGION	UDWDA	ASSIN NYADEWAM	ROBERT IMPRESSIONS	OPERATING		REGISTERED		5°55.582' N 1°33.185' W		15 permanent workers
90.	CENTRAL REGION	UDWDA	GYAEAWARE	GAMEY APEX MINING CO. LTD	OPERATING		REGISTERED		5°46.031' N 1°35.027' W		60 workers
91.	CENTRAL REGION	UDWDA	KOTOKYE	OSIEAWUO MINING	OPERATING		REGISTERED		5°47.448' N 1°34.740' W		
92.	UPPER EAST REGION	TALENSI DISTRICT	GBANI / YALE	YENYEYA AND PUBORTAABA MINING GROUP	OPERATING		REGISTERED		10°38.394' N 0°40.148' W		6 workers
93.	UPPER EAST REGION	TALENSI DISTRICT	ACCRA SOUTH, GBANI	YEN GROUP		NOT OPERATING		NOT REGISTERED	10°41.061' N 0°38.726' W		

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
94.	UPPER EAST REGION	TALENSI DISTRICT	ACCRA SOUTH	YEN GROUP					10°41.285' N 0°40.334' W		
95.	BRONG AHAFO REGION	JAMAN SOUTH	ATUNA						7°30.183' N 2°54.413' W		No operation. Rejected by the people
96.	BRONG AHAFO REGION	ASUTIFI SOUTH	NKASIEM	DANSAP MINING					6°52.063' N 2°24.244' W		6 workers
97.	ASHANTI REGION	ASANTE AKYIM CENTRAL MUNICIPAL ASSEMBLY	KONONGO-ODUMASI	ASSOCIATION OF SMALL SCALE MINERS						-	<ul style="list-style-type: none"> <li>- Operation suspended for past 5 years so have not been renewing license with Assembly.</li> <li>- Group has found a new investor to partner with.</li> <li>- Will be upgrading to medium scale by March</li> </ul>

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
98.	ASHANTI REGION	EJISU-JUABEN MUNICIPAL ASSEMBLY	NOBEWAN	NYB YAMANTO ENTERPRISE LTD.							Machinery spoilt so has stopped operating.
99.	ASHANTI REGION	EJISU-JUABEN MUNICIPAL ASSEMBLY	KOTEI	ROYAL ROOMAAKO ENTERPRISE							Mining activities not started in Atia Electoral Area (Atia, Kotei, Afraku, Apemso). Juaben Chief has not given go ahead because of chieftaincy disputes
100.	ASHANTI REGION	EJISU-JUABEN MUNICIPAL ASSEMBLY	KOTEI	ROGYAMFA ENTERPRISE							Mining activities not started in Atia Electoral Area (Atia, Kotei, Afraku, Apemso). Juaben Chief has not given go ahead because of chieftaincy disputes

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
101.	ASHANTI REGION	EJISU-JUABEN MUNICIPAL ASSEMBLY	AKYEASE	PRINCYPOLIN ENTERPRISE							To commence operation within 2-3 months. Currently working out partnerships.
102.	ASHANTI REGION	EJISU-JUABEN MUNICIPAL ASSEMBLY	AKYEASE	JOHNPAULSON VENTURES							To commence operation within 2-3 months. Currently working out partnerships.
103.	ASHANTI REGION	BOSOME-FREHO	MINTI	UNIFIELD					N 06° 23.046' SW W 001° 23.928' 3		Finished operation
104.	ASHANTI REGION	BOSOME-FREHO	MINTI	UNIFIED GOLD MINING							Finished operation
105.	ASHANTI REGION	BOSOME-FREHO	ANYANSO	XAMKAS ENTERPRISE							Yet to commence operation
106.	ASHANTI REGION	BOSOME-FREHO	MURONAM	SKYPO GHANA LTD.							
107.	ASHANTI REGION	BOSOME-FREHO	MURONAM	O.P. & CO. LTD							
108.	ASHANTI REGION	BOSOME-FREHO	MURONAM	MOHAMMED BROTHERS							
109.	ASHANTI	BOSOME-	ANUMSO	HARRY							Finished

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
	REGION	FREHO		MINING ENTERPRISE							operation
110.	ASHANTI REGION	BOSOME-FREHO	ANUMSO	HARRY SECOND PAGE MINING LTD					N 06° 30.103' N W 001° 19.194' 6.10 <sup>m</sup>		Finished operation
111.	ASHANTI	ATWIMA MPONUA	AMADAA	E. K. AGYEMAN MINING GROUP					N 06° 42.582' N W 002° 00.161' 5.63 <sup>m</sup>		
112.	ASHANTI REGION	ATWIMA MPONUA	ADUMASA	A. K. AGYEMANG					N 06° 36.708' NW W 002° 01.601' 1.52 <sup>m</sup>		Seeded to Clicop Mining Co.
113.	ASHANTI REGION	ATWIMA MPONUA	ADOBEWURA	HEAVENS GATE MINING CO. LTD					N 06° 33.732' NE W 001° 58.441' 2.32 <sup>m</sup>		
114.	ASHANTI REGION	ATWIMA MPONUA	ANIAMOA	BENSCO MINING AND TRADING					N 06° 33.461' N W 002° 01.441' 1.33 <sup>m</sup>		
115.	ASHANTI REGION	ATWIMA MPONUA	ANIAMOA	BENTESS ENTERPRISE					N 06° 33.015' NE W 002° 00.671' 1.92 <sup>m</sup>		Seeded to Denaro

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
116.	ASHANTI REGION	ATWIMA MPONUA	NTOBOROSO	WISE WAY MINING GROUP					N 06° 31.840' E W 002° 03.293' 10 <sup>m</sup>		
117.	ASHANTI REGION	ATWIMA MPONUA	NTOROBOSO	ADOM MINING					N 06° 33.469' N W 002° 04.226' 1.87 <sup>m</sup>		
118.	ASHANTI REGION	ATWIMA MPONUA	NTOBOROSO	ONYAME AKWAN MINING GROUP							
119.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	FWAP MINING					N 06° 31.314' NW W 002° 04.195' 25 <sup>m</sup>		Seeded company
120.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	AKOS MINING GROUP					N 06° 33.469' NW W 002° 04.801' 1.97 <sup>m</sup>		
121.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	DFAST MINING					N 06° 33.192' W W 002° 04.896' 1.88 <sup>m</sup>		Seeded company
122.	ASHANTI REGION	ATWIMA MPONUA	NTOBROSO	GINACARLOS CO. LTD							

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
123.	ASHANTI REGION	ATWIMA MPONUA	ATUNTUMA	ADAMS MINING	OPERATING				N 06° 27.837' Ne W 001° 59.642' 0.82 <sup>m</sup>		
124.	ASHANTI REGION	ATWIMA MPONUA	OWUMKROM/ AKYEASE	JOECE MINING AND TRADING	OPERATING				N 06° 29.283' NW W 002° 03.608' 1.81 <sup>m</sup>		
125.	ASHANTI REGION	ATWIMA MPONUA	OWUMKROM/ AKYEASE	MACOUZUP	OPERATING						Just commenced operations
126.	ASHANTI REGION	ATWIMA MPONUA	AMPEIKROM	WILLIWILL MINING GROUP							
127.	ASHANTI REGION	ATWIMA MPONUA	ANWIAFUTU/ APEIKROM	SIKA RESOURCES	OPERATING				N 06° 33.781' SW W 002° 05.954' 6.34 <sup>m</sup>		
128.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	ELITE MINING (SIKA RESOURCES)					N 06° 30.986' W 002° 04.239' 10 <sup>m</sup>	N	Elite is a seeded company. Just finished mining
129.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	ENAMIC MINING (WESTERN MINING)	OPERATING				N 06° 33.202' W 002° 03.515' 1.99 <sup>m</sup>	N	Seeded from Western Mining Company

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
130.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	NIKITI (JOWAK MINING COMPANY)	OPERATING				N 06° 31.571' NE W 002° 03.943' 1.52 <sup>m</sup>		Jowak Mining is seeded
131.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	HOPE FOR THE HOPELESS ENTERPRISE	OPERATING						
132.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	A-PLUS CONSTRUCTION							Yet to commence
133.	ASHANTI REGION	ATWIMA MPONUA	AKOMFORE	CANFRED							Yet to commence
134.	ASHANTI REGION	ATWIMA MPONUA	TAAHOMA	AKONTA MINING	OPERATING				N 06° 31.599' N W 002° 04.052' 1.87 <sup>m</sup>		Seeded company
135.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	BENSOBER VENTURES	OPERATING				N 06° 27.179' S W 002° 03.565' 2.06 <sup>m</sup>		
136.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	ERICO MINING	OPERATING				N 06° 26.055' W W 002° 03.964' 1.91 <sup>m</sup>		
137.	ASHANTI	ATWIMA	AFIPAYE	BANIDOM	OPERATING						

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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
	REGION	MPONUA									
138.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	DONAHENA							
139.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	FESBANI							
140.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	KUATHA MINING ENTERPRISE							
141.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	KUSPINA ENTERPRISE							
142.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	ZUPRADO							Yet to commence
143.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	FELIDAM							Yet to commence
144.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	FRIKONA							Yet to commence
145.	ASHANTI REGION	ATWIMA MPONUA	AFIPAYE	FULDAM							Yet to commence
146.	ASHANTI REGION	AMANSIE WEST	ANKAM	JUSTICE SOLOMON MINING COMPANY					N 06° 23.113' NW W 001° 53.823' 189		
147.	ASHANTI	AMANSIE	MANSO	RICHSELA					N 06° 26.088'		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
	REGION	WEST	AKROPON	LIMITED					NW W 001° 48.358' 413		
148.	ASHANTI REGION	AMANSIE WEST	NWINISO-MPATASEI	DENARO					N 06° 22.461' E W 001° 47.934' 2.16 <sup>m</sup>		
149.	ASHANTI REGION	AMANSIE WEST	ODAHU	NYAMENTI MINING					N 06° 21.358' E W 001° 47.973' 2.15 <sup>m</sup>		
150.	ASHANTI REGION	AMANSIE WEST	KANIAGO	ASAMOAH VENTURES					N 06° 21.576' E W 002° 00.337' 1.68 <sup>m</sup>		
151.	ASHANTI REGION	AMANSIE WEST	KANIAGO	NAPRIM VENTURES					N 06° 22.906' NE W 002° 00.297' 2.13 <sup>m</sup>		
152.	ASHANTI REGION	AMANSIE WEST	DUNWORA	HOODER MINING					N 06° 11.182' W W 002° 03.034' 2.08 <sup>m</sup>		
153.	ASHANTI REGION	AMANSIE WEST	DAWUSASO	AWUDER VENTURES					N 06° 21.158' E W 002° 00.782' 1.44 <sup>m</sup>		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
154.	ASHANTI REGION	AMANSIE WEST	YAWKASA	STEP BY STEP	OPERATING				N 06° 12.071' E W 002° 00.887' 0.91 <sup>m</sup>		
155.	ASHANTI REGION	AMANSIE WEST	OHIAMPENIKA	GLORYMINE MINING ENTERPRISE		NOT OPERATING					
156.	ASHANTI REGION	AMANSIE WEST	OHIAMPENIKA	OHAHO MINING ENTERPRISE		NOT OPERATING					
157.	ASHANTI REGION	AMANSIE WEST	DAWUSASO	LY MINING ENTERPRISE	OPERATING				N 06° 21.215' W W 002° 03.275' 1.89 <sup>m</sup>		
158.	ASHANTI REGION	AMANSIE WEST	DAWUSASO	ISAAC MINING	OPERATING				N 06° 21.182' NE W 001° 59.805' 1.65 <sup>m</sup>		
159.	ASHANTI REGION	AMANSIE WEST	DAWUSASO	KADET MINING	OPERATING						
160.	ASHANTI REGION	AMANSIE WEST	ESIENKYEM	PASEY MINING	OPERATING				N 06° 19.085' SE W 002° 00.343' 0.85 <sup>m</sup>		Seeded company

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					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
161.	ASHANTI REGION	AMANSIE WEST	TONTOKUROM	NNENE KROYE VENTURES	OPERATING				N 06° 13.030' S W 001° 59.951' 2.34 <sup>m</sup>		
162.	ASHANTI REGION	AMANSIE WEST	TONTOKUROM	KING SOLOMON MINING CO. LTD		NOT OPERATING					
163.	ASHANTI REGION	AMANSIE WEST	YAWKASA	ALEXJEFF MINING	OPERATING				N 06° 12.930' NE W 002° 00.667' 1.59 <sup>m</sup>		
164.	ASHANTI REGION	AMANSIE WEST	MANUKROM	TEAM FREEMAN MINING	OPERATING				N 06° 08.013' NE W 001° 58.708' 1.16 <sup>m</sup>		
165.	ASHANTI REGION	AMANSIE WEST	MANUKROM	GOLDBELL MINING	OPERATING				N 06° 07.195' E W 001° 57.813' 1.52 <sup>m</sup>		Seeded company
166.	ASHANTI REGION	AMANSIE WEST	GROSO	PRECIOUS MINING	OPERATING				N 06° 08.942' NE W 002° 01.143' 2.19 <sup>m</sup>		
167.	ASHANTI REGION	AMANSIE WEST	ADAGYA	BONSU ENTERPRISE	OPERATING				N 06° 14.102' NE		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
				/VISION 2000	OPERATING				W 001° 52.599' 1.90 <sup>m</sup>		
168.	ASHANTI REGION	AMANSIE WEST	WATRESO	ASARE & GROUP	OPERATING				N 06° 15.073' NE W 001° 52.366' 2.33 <sup>m</sup>		
169.	ASHANTI REGION	AMANSIE WEST	WATRESO	LARBI & GROUP		NOT OPERATING					
170.	ASHANTI REGION	AMANSIE WEST	WATRESO	KOFI & GROUP		NOT OPERATING					
171.	ASHANTI REGION	AMANSIE WEST	WATRESO	AFARI-GYAN MINING	OPERATING				N 06° 15.842' N W 001° 54.746' 186		
172.	ASHANTI REGION	AMANSIE WEST	MPATOAM	E. K. AGYEMANG		NOT OPERATING					
173.	ASHANTI REGION	AMANSIE WEST	MOSIKUROM	A & B SANORKS	OPERATING						
174.	ASHANTI REGION	AMANSIE WEST	MOSIKUROM	DANNY THESS	OPERATING						
175.	ASHANTI REGION	BEKWAI MUNICIPAL ASSEMBLY	BOGYAWE-BEKWAI	ALHAJI SEIDU NUHU APPANA SMALL SCALE MINING	OPERATING				N 06° 22.431' SE W 001° 31.757' 1.82 <sup>m</sup>		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
176.	ASHANTI REGION	AMANSIE CENTRAL	OBENG&OBEN G	GUAHUA MINING INVESTMENT					N 06° 19.116' E W 001° 46.887' 2.16 <sup>m</sup>		
177.	ASHANTI REGION	AMANSIE CENTRAL	KROBO	HANDSON MINING					N 06° 17.552' S W 001° 53.318' 1.52 <sup>m</sup>		
178.	ASHANTI REGION	AMANSIE CENTRAL	KROBO/WATRE SO	BENSON MINERALS & METAL COMPANY LTD					N 06° 16.173' NW W 001° 54.107' 12		
179.	ASHANTI REGION	AMANSIE CENTRAL	ODASO	GREAT JOHAN ENTERPRISE					N 06° 16.336' NW W 001° 55.098' 1.17 <sup>m</sup>		
180.	ASHANTI REGION	AMANSIE CENTRAL	YIWOABRA	E. K. AGYEMANG					N 06° 08.264' S W 001° 55.183' 2.33 <sup>m</sup>		
181.	ASHANTI REGION	AMANSIE CENTRAL	YIWOABRA	FAUSTWISE ENTERPRISE					N 06° 10.212' W W 001° 55.874' 0.94 <sup>m</sup>		
182.	ASHANTI REGION	AMANSIE CENTRAL	KROBO	FAUSTWISE ENTERPRISE					N 06° 17.061' S W 001° 52.889'		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
				(KROBO SITE)					1.82 <sup>m</sup>		
183.	ASHANTI REGION	AMANSIE CENTRAL	ABOAKYRE	FORTUNE MINING					N 06° 09.269' SW W 001° 56.791' 19		
184.	ASHANTI REGION	AMANSIE CENTRAL	FAHIAKOBO	AFRIKANA ENTERPRISE					N 06° 03.458' NE W 001° 49.924' 2.30 <sup>m</sup>		
185.	ASHANTI REGION	AMANSIE CENTRAL	ROMANSO	PAA KOW ENTERPRISE					N 06° 01.469' E W 001° 53.924' 1.06 <sup>m</sup>		
186.	ASHANTI REGION	AMANSIE CENTRAL	ROMANSO	ARTHMANUEL ENTERPRISE							
187.	ASHANTI REGION	AMANSIE CENTRAL	FAHIAKOBO	MASTER PIECE ENTERPRISE					N 06° 00.762' SE W 001° 52.024' 6		
188.	ASHANTI REGION	AMANSIE CENTRAL	BEPOTENTEN	T.L.G TRANS ENTERPRISE					N 06° 04.680' E W 001° 56.952' 1.54 <sup>m</sup>		
189.	ASHANTI REGION	AMANSIE CENTRAL	AKUKONSO	GUANHUA					N 06° 20.461' S W 001° 47.061' 1.15 <sup>m</sup>		Seeded company
190.	ASHANTI REGION	AMANSIE CENTRAL	ATABRAKOSO	AGAMENZ MINING					N 06° 12.951' S W 001° 35.188		

No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
				ENTERPRISE					0.95 <sup>m</sup>		
191.	ASHANTI REGION	AMANSIE CENTRAL	ATABRAKOSO	NICE MINING ENTERPRISE					N 06° 15.139' N W 001° 52.915' 1.91 <sup>m</sup>		
192.	ASHANTI REGION	AMANSIE CENTRAL	KAYIAKROM	ONE ON ONE MINING ENTERPRISE							
193.	ASHANTI REGION	AMANSIE CENTRAL	GYANEAWU	1 <sup>ST</sup> PAGE MINING GHANA LTD.							
194.	ASHANTI REGION	ADANSI SOUTH	DOMEBRA	KATANTA MINING COMPANY					N 05° 54.194' SW W 001° 30.517' 1.05 <sup>m</sup>		
195.	ASHANTI REGION	ADANSI SOUTH	AMPUNYASE	MALIBU GOLD RESOURCES					N 06° 02.120' N W 001° 44.112' 20		
196.	ASHANTI REGION	ADANSI SOUTH	MANNKRUM	THINK TWICE MINING GROUPS							
197.	ASHANTI REGION	ADANSI SOUTH	AMPUNYASE	OWUSU ANSAH CO. LTD					N 06° 02.600' W W 001° 45.542'		

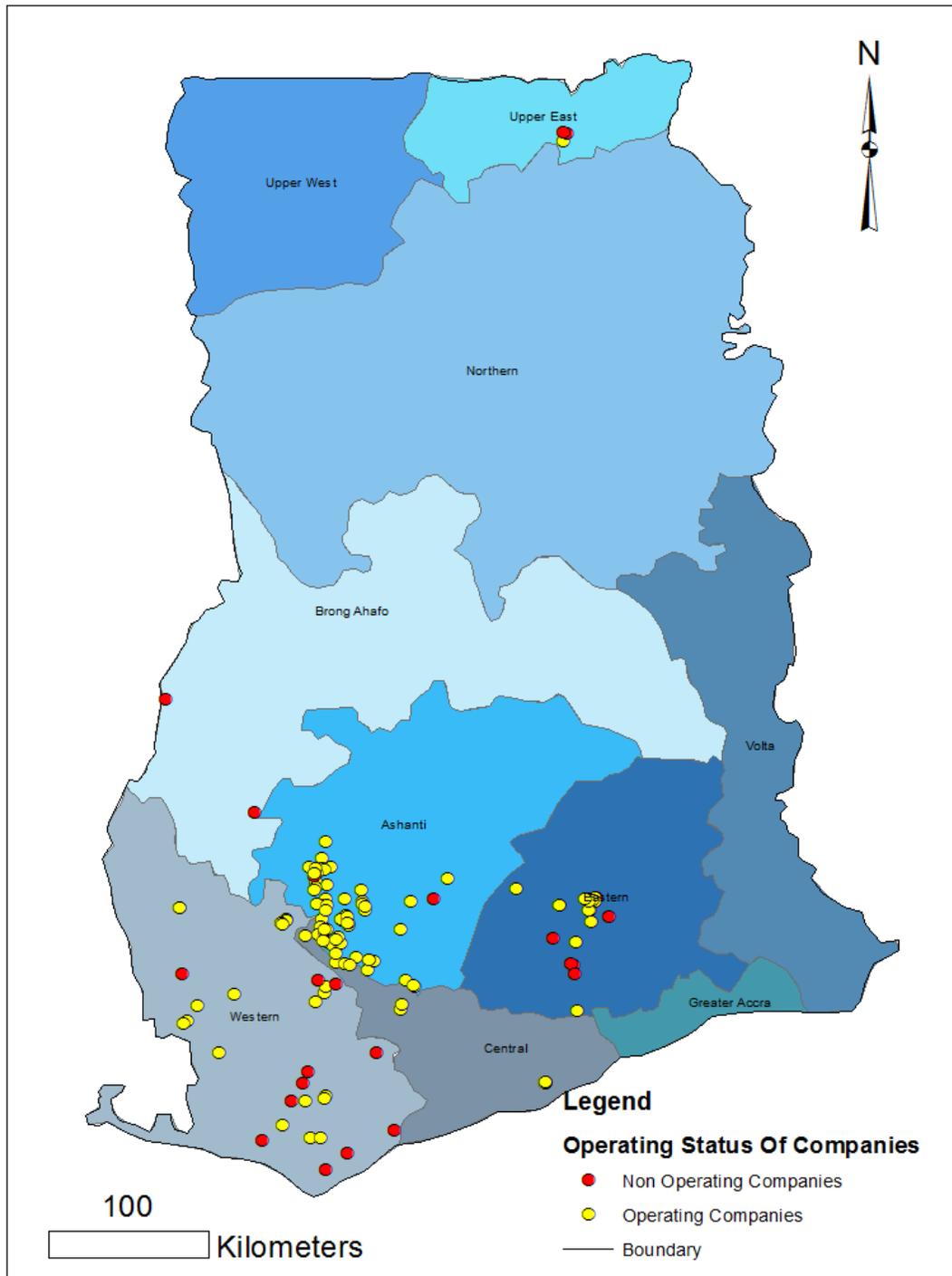
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No.	REGION	DISTRICT	LOCATION/SITE	NAME OF COMPANY	STATUS		REG. WITH DA		GPS READING	Willingness to join EITI/ Pay Royalties	REMARKS
					OPERATING	NOT OPERATING	REGISTERED	NOT REGISTERED			
198.	ASHANTI REGION	ADANSI SOUTH	AMPUNYASE	TIM FREEMAN					1.01 <sup>m</sup> N 06° 02.680' W W 001° 45.755' 1.08 <sup>m</sup>		
199.	NORTHERN REGION										
200.	VOLTA REGION	KEJEBI DIST.	AHAMANSU								
					<b>144</b>	<b>56</b>	<b>63</b>	<b>137</b>		<b>140</b>	

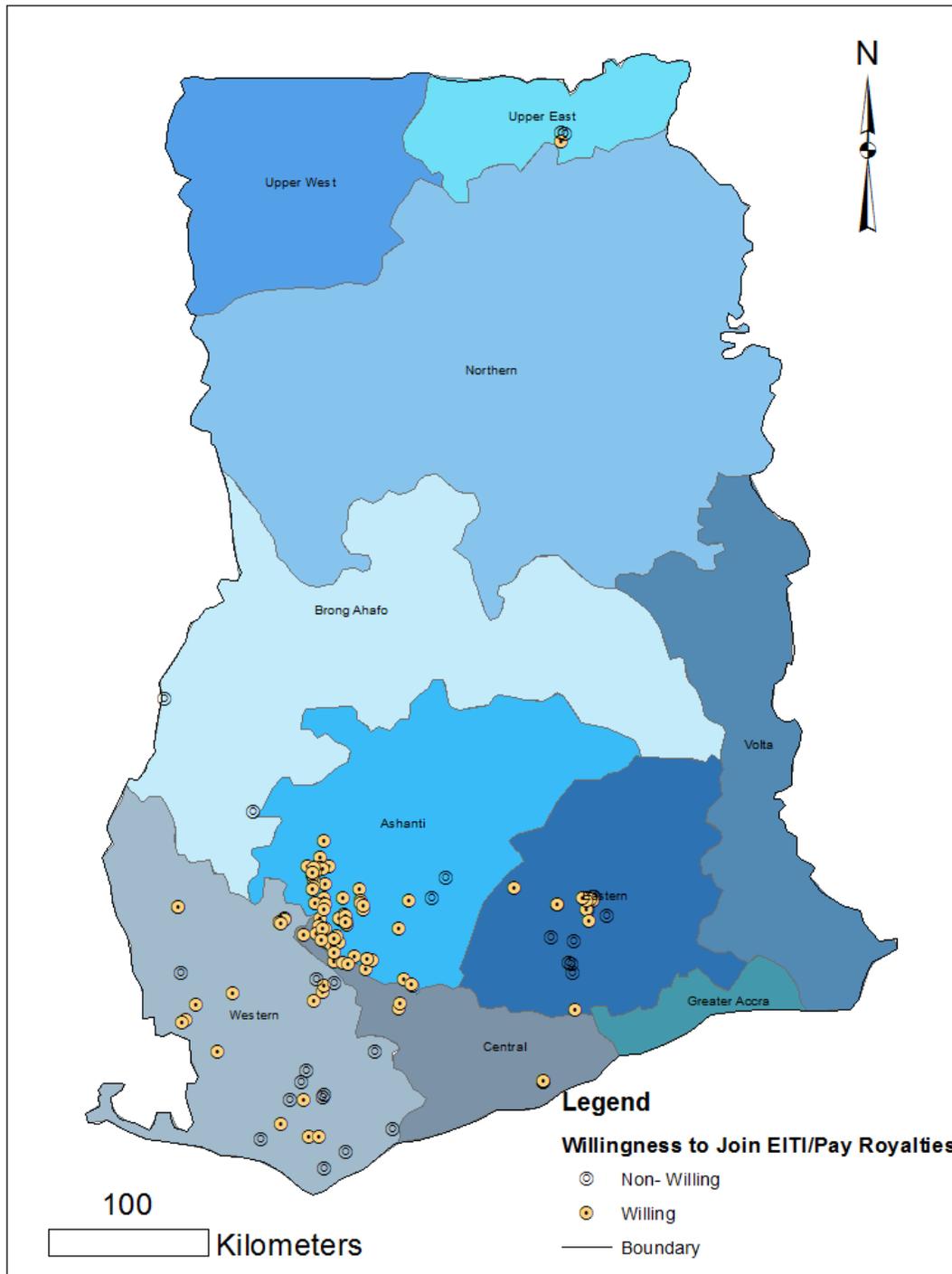
LEGEND	
Company Operating	
Company Not operating	
Company Registered with MMDA	
Not registered with MMDA	
Willingness to join EITI/ Pay Royalties	

### APPENDIX 8

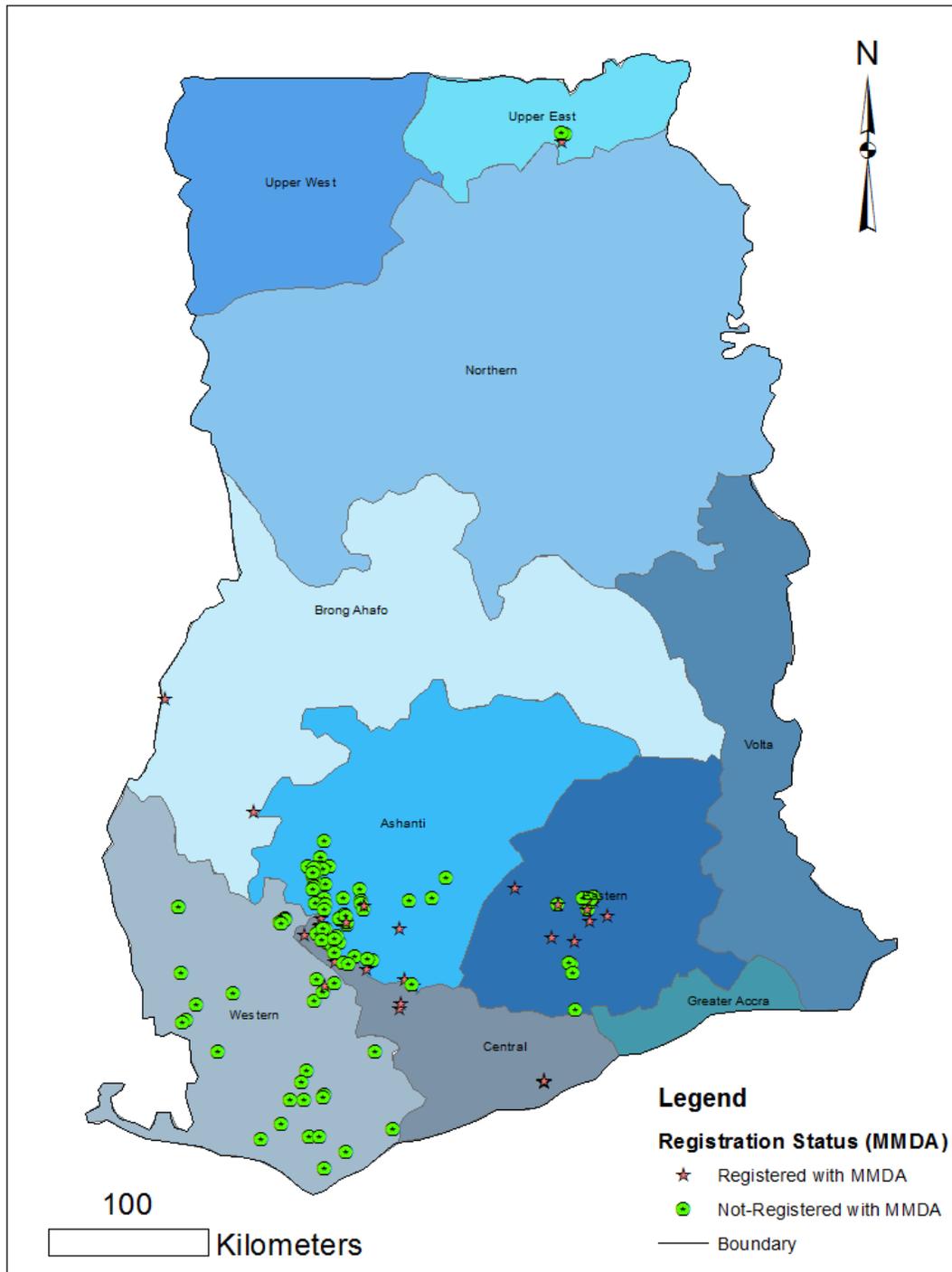
#### Geographical Representation of Operating and Non-operating ASMs



### Appendix 9 Geographical Representation of ASMs Willingness to Join EITI



**Appendix 10**  
Geographical Representation of ASMs Registered to Various MMDAs



**APPENDIX 11**  
**STAKEHOLDER CONSULTATION LIST**

NO.	NAME	INSTITUTION/ORGANISATION	CONTACT NO. / EMAIL
1.	Nana Kwamena Damoah	Chief of Wassa Brofoyedur	0278366824/0278544737
2.	John Cudjoe	Odikro of Accra Newtown (Wassa East)	0546161300
3.	Matthew Ekow Assan	Assel and Group, Mpohor (Small Scale Miners)	0243359660
4.	Anthony E. Aggrey (DCE)	Wassa East District Assembly, Daboasi	0277890858
5.	Hon. Joseph Dofoyena (DCE)	Ahanta West District Assembly, Agona Nkwanta	0204818577
6.	Nana Bediako	Nana Bediako Consor (Small Scale Miners)	0200712587
7.	Hon. James A. K. Baidoe (DCE)	Nzema East Municipal Assembly, Axim	0204546059/0244949345
8.	Edwin Ansah	Ghana Revenue Authority, Axim	0245147964
9.	Anthony N. Aikins	Ernest Mining Company, Gwira Bansa	0249284922
10.	Romeo Donkor	Asona Gold Mining, Maham	0244902099
11.	Hon. Daniel K. Eshun (DCE)	Ellembelle District Assembly, Nkroful	0261004050
12.	Bernard K. Ntibrey (Dist. Officer)	Minerals Commission (Tarkwa)	0244255057/0279154748/0312320351
13.	Mr. Ofori (Gold Lab. Tech)	PMMC (Tarkwa)	0302664931
14.	Mark Abraham (District Officer)	Ghana Revenue Authority (Tarkwa)	0244500611
15.	Mr. Thompson (MCD)	Tarkwa Nsuaem Municipal Assembly (Tarkwa)	0244884512
16.	Samuel Anku	Dakete Small Scale Mining Company (Tarkwa)	0202015734
17.	Frank Aidoo	Johnson Mining Services (Tarkwa)	0244576600
18.	Nana Dominle Miezah II	Kyereyiaman Coop. Small Scale Mining, Kedadwen	0208443122
19.	Kobina Dadzie	Kyereyiaman Coop. Small Scale Mining, Kedadwen	0244412102
20.	Paaling Piekory (settler farmer)	Bopoasi	
21.	Francis Appiah (MD)	Papa Ehuntu and Group, Bepoase (Prestea)	0244960875
22.	Fred Nana Amisah (Chairman)	Ghana National Association of Small Scale Miners (Prestea)	0243215903/0276875403
23.	Gifty Hukportie (Secretary)	Ghana Revenue Authority, Prestea	0243432369
24.	Iddris Aguri (AD 2A)	Wassa Amenfi East District Assembly, Wassa Akropong	iddrisaguri@hotmail.com
25.	Eric Coffie Rivers (MD)	Golden Resources Small Scale Mining Group, Wassa Abawso	0244020902/0207100138
26.	Kwabena Obeng (MD)	Obeng Mining Group, Wassa Gyapa	0242509664/0209261767
27.	Dr. Dolley (MD)	Dolley Mining Group, Wassa Nananko	0200483823
28.	Hon. Samuel Victor Meisu (DCE)	Wassa Amenfi West District Assembly, Asankragua	0275223152/0242519930
29.	Alhaji Alhassan Abubakar (DCD)	Wassa Amenfi West District Assembly, Asankragua	0244082302/0204461888

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30.	Anthony Worlali (Dist. Officer)	Minerals Commission, Asankragua	0208522197
31.	Peter Abakah Davis (Dep. Dist. Manager)	Ghana Revenue Authority, Asankragua	0208900163
32.	Collins Mensah (MD)	Impatmos Ghana Limited, Benna/Samreboi	0247622747
33.	Dr. Fameyeh (MD)	Alma Mining Company, Nyankamam Enchi	0246306296
34.	Issifu Abubakar	Cocoa Farmer, Nyankamam Enchi	0273222066/0545322288
35.	Nana Meisu Adu (MD)	Tricky Pee-Dor Mining Group, Atokosue Enchi	0244439745/0201502238
36.	Chief Security Officer	Lorando Small Scale Mining Company, Morchekrom	0202878120
37.	Richard Asare (Foreman)	Prestige Mining Company, Achimfo	0209453233
38.	Nana Kwasi Kwarteng Ababio (Dist. Dev't. Planning Officer)	Bibiani Anwhiaso Bekwai District Assembly, Bibiani	0206904852/0244489627
39.	Clemence Adzomarhe (Dist. Officer)	Minerals Commission, Bibiani	
40.	Nana Duku Miezah (Chairman)	Gold Buyers Association (Prestea)	0244871397
41.	Nana Ntabrakoh (MD)	Nana Yefri and Group, Nsuaem/Nkwadum	0244175478
42.	Kwadwo Pieteron (Chairman)	Cooperative Mining Group (Juaboso)	0247679976
43.	Felix Tanye (AD 2B)	Juaboso District Assembly, Juaboso	0244362980
44.	Vida Awuku (DCD)	Bodi District Assembly, Bodi	0244054746
45.	Hon. Oscar O. Larbi (DCE)	Aowin District Assembly, Enchi	0246848300

NO.	NAME	INSTITUTION/ORGANISATION	CONTACT NO. / EMAIL
1	Clement Obeng Addae (DDCD)	Asante Akyim Central Municipal Assembly	0208185746
2	Joseph Abew (District Officer)	Minerals Commission, Konongo	0243551369
3	Okatekye Opape (Office Manager)	Ghana Revenue Authority (GRA), Konongo	0244611436
4	Joseph Amoah (Vice Chairman)	Association of Small Scale Miners, Konongo-Odumasi	0270713939/0244692542
5	Alexander Osei (Gold Buyer)	Osei Agyeman Enterprise	0208114419
6	Kwaku Afrifa Yamoah Ponko (MCE)	Ejisu-Juaben Municipal Assembly	0244259788
7	Nicholas Appiah	NYB Yamanoto Enterprise Ltd.	0242469594/0267968858
8	J. K. Ofih	Royal Roomaako Enterprise	0244976594
9	J. K. Ofih	Rogyamfa Enterprise	0244976594
10	Joseph Opoku-Mensah (Assemblyman)	Atia Electoral Area	0209330498
11	John-Paul Azawunu	Principolin Enterprise	0242111219/0208461729
12	John-Paul Azawunu	Johnpaulson Ventures	0242111219/0208461729
13	Kumi-Acheaw (DCD)	Bosome-Freho District Assembly	
14	Emmanuel Sarpong	Unifield Ghana Gold	0246583333

15	Emmanuel Sarpong	Unified Gold Mining	0246583333
16	Ama Oyinka (Queenmother/Farm owner)	Minti	0244956108
17	Kwadwo Oforu (farm owner)	Anumso	0544658344
18	Kofi Oppong	Xamkas Enterprise	0208228166
19	Nana Opoku	Skypo Ghana Ltd.	0244154411/0244164088
20	Nana Opoku	O.P. & Co. Ltd	0244154411/0244164088
21	Nana Opoku	Mohammed Brothers	0244154411/0244164088
22	Is'aac Osei (Regional Director)	Environmental Protection Agency (EPA)	0501301393
23	Addai Amankwah David (DCE)	Ahafo Ano North District Assembly	0241676085
24	Joseph T. Ababio (DCD)	Atwima Mponua District Assembly	0243279915
25	Rockson Afreyie	E. K. Agyeman Mining Group	0208279152
26	Mr. Tawiah	A. K. Agyemang	0246060777
27	Clemence Adzormahe (District Officer)	Minerals Commission, Bibiani	0243114948/0207383828
28	Enoch	Heavens Gate Mining Co. Ltd	0541142467/0206535699
29	Kojo Boateng	Bensco Mining and Trading	0546463742
30	Kojo Boateng	Bentess Enterprise	0546463742
31	Mr. Essian	Wise Way Mining Group	0244986558
32	Mr. Essian	Adom Mining	0244986558
33	Mr. Essien	Onyame Akan Mining Group	0244986558
34	Mr. Essien	Fwap Mining	0244986558
35	Mr. Essian	Akos Mining Group	0244986558
36	Mr. Essian	Dfast Mining	0244986558 (Delorence - 0541131111)
37	Nana Kojo Agyeibi	Ginacarlos Co. Ltd	0504113941/0270960265
38	Adams	Adams Mining	0245178806
39	Joseph Osei Acheampong	Joecee Mining and Trading	0208232802/0242728912
40	Osei Tutu (farm owner)	Owumkrom/Akyease	0267305142/0502866872
41	Ernest	Macouzup	0244537113
42	Emmanuel Sarpong	Williwill Mining Group	0246583333
43	Emmanuel Sarpong	Sika Resources	0246583333
45	Emmanuel Sarpong	Elite Mining (Sika Resources)	0246583333
46	Wendy	Enamic Mining (Western Mining)	0246829909
47	Allhaji Ahmed	Nikiti (Jowak Mining Company)	0544406307

48	Mr. Nsiah (Mr. Arhin)	Hope for the Hopeless Enterprise	0504353399
49	Mr. Nsiah (Mr. Arhin)	A-Plus Construction	0504353399
50	Mr. Nsiah (Mr. Arhin)	Canfred	0504353399
51	Afia Sarpong (farm owner)	Akomfore	-
52	Obeng Darko	Akonta Mining	0201717854/0270401818
53	Ernest Amponsah	Bensober Ventures	0244537113
54	Ernest Amponsah	Erico Mining	0244537113
55	Ernest Amponsah	Banidom	0244537113
56	Ernest Amponsah	Donehene	0244537113
57	Ernest Amponsah	Fesbani	0244537113
58	Ernest Amponsah	Kuatha Mining Enterprise	0244537113
59	Ernest Amponsah	Kuspina Enterprise	0244537113
60	Ernest Amponsah	Zuprado	0244537113
61	Alex Kwame Bonsu (DCE)	Amansie West District Assembly	0275956319/0268221562
62	Enoch Owusu Amankwah (Assemblyman)	Asaman	
63	Mr. Ampong (farm owner)	Ankam	0266506629/0509841030
64	Kelvin Oppong	Justice Solomon Mining Company	0233153311/0264950007/0548841757
65	Nana Yaw	Richsela Limited	0243940580
66	Denaro	Denaro	0206232365/0272459421
67	Illasu Abdulai	Nyamenti Mining	0207058823
68	Great Asamoah	Asamoah Ventures	0262162068
69	Mr. Abu	Naprim Ventures	0268043860
70	Mr. Awudu	Hooder Mining	0265433048
71	Mr. Awudu	Awuder Ventures	0265433048
72	Mr. Awudu	Step By Step	0265433048
73	Mr. Awudu	Glorymine Mining Enterprise	0265433048
74	Mr. Awudu	Ohaho Mining Enterprise	0265433048
75	Mr. Owusu	Ly Mining Enterprise	0245045354
76	Mr. Isaac	Isaac Mining	0269448160
77	Mr. Isaac	Kadet Mining	0269448160
78	Mr. Yaw	Pasey Mining	0245915658
79	Thomas Awuah	Nnene Kroye Ventures	0260900130/0244454391

80	Thomas Awuah	King Solomon Mining Co. Ltd	0260900130/0244454391
81	AlexJeff	AlexJeff Mining	0268072666
82	Mr. Joe	Team Freeman Mining	0244226947
83	Mr. Oppong	Goldbell Mining	0242545195
84	Mr. Amankwah	Precious Mining	0501336152/0204044141
85	Micheal Ayiglo	Bonsu Enterprise/Vision 2000	0261005654
86	Nelson Asare	Asare & Group	0265862967
87	Nelson Asare	Larbi & Group	0265862967
88	Nelson Asare	Kofi & Group	0265862967
89	Kojo Yeboah	Afari-Gyan Mining	0265788716
90	Abu Amponsah	E. K. Agyemang	0243176021
91	Mr. Agari	A & B Sanorks	0232467178
92	Danny Thess	Danny Thess	0246194369
93	Gyamfi Ameyaw (MCD)	Bekwai Municipal Assembly	0242627816
94	Alhaji Seidu Nuhu Appana	Alhaji Seidu Nuhu Appana Small Scale Mining	0244709849/0268477100/ 0264675236
95	Emmanuel Dede Appiah (DCE)	Amansie Central District Assembly	0244079480
96	Mr. Joe	Guahua Mining Investment	0502522222/0277346160
97	Bernard Antwibosiaku	Handson Mining	0244459940
98	Peter Akwaboah	Benson Minerals & Metal Company Ltd	0266838363
99	John Henry Damah	Great Johan Enterprise	0265303940
100	Nana Yaw Brimpong	E. K. Agyemang	0244991407
101	Fausty Dazzie	Faustwise Enterprise	0267817286/0207626379
102	Fausty Dazzie	Faustwise Enterprise (Krobo site)	0267817286/0207626379
103	Mr. Freeman	Fortune Mining	0509900834/0266372127
104	Mr. Haruna	Afrikana Enterprise	0209433165/0249453906
105	Mr. Haruna	Paa kow Enterprise	0209433165/0249453906
106	Mr. Haruna	Arthmanuel Enterprise	0209433165/0249453906
107	Emmanuel Brobbey	Master Piece Enterprise	0206045731/0500563284
108	Samson Wiredu	T.L.G Trans Enterprise	0244664326/0208373908
109	Mr. Joe	Guanhua	0502522222/0277346160
110	Emmanuel Boessi-Calmwill	Agamenz Mining Enterprise	0269707400/0266367961
111	Emmanuel Boessi-Calmwill	Nice Mining Enterprise	0269707400/0266367961

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112	Emmanuel Boessi-Calmwill	One on One Mining Enterprise	0269707400/0266367961
113	Emmanuel Boessi-Calmwill	1 <sup>st</sup> Page Mining Ghana Ltd.	0269707400/0266367961
114	S. N. Amponsah (DCD)	Adansi South District Assembly	0209193454
115	Nana Kutin	Katanta Mining Company	0242811449
116	Kwame Ofosu	Malibu Gold Resources	0243202255
117	Abdul Aziz	Think Twice Mining Groups	0248092226
118	Mr. Owusu	Owusu Ansah Co. Ltd	0249278084
119	Mr. Joe	Tim Freeman	0244226947

NO.	NAME	POSITION	INSTITUTION/ ORGANISATION	CONTACT NO. / EMAIL
1	Ebo Fynn Ocran	Member	Fynntrak Co. Ltd/ Coastal Zone SSM Ass.	0201162715
2	Henry Ben Smith	Chairman	H & S Mining Group/ Coastal Zone SSM Ass	0244211989
3	Samuel Opoku-Bamfo	Member	Samuel Opoku & Group/ Coastal Zone SSM Ass	0244421871/0209089822
4	Mildred Jane Korsah	Member	Coastal Zone SSM Assoc.	0242923407
5	John Kwesi Afriyie	Member	Coastal Zone SSM Assoc.	0232595811
6	Abraham Ofori (RED)	Vice Chairman	Coastal Zone SSM Assoc.	0243315229
7	Eric Bukari	District Officer	Minerals Commission	0243339753
8	Adjei Addai	Asst. District Officer	Minerals Commission	0242184197
9	Nana Ofori Kuma	Adontenhene / Regent	Ahamansu	0209105346
10	Mr Sefa	Owner	Osieawuo Mining Enterprise	0202960228
11	Nana Banyin	Owner	Richowa Mining Group	0245515719
12	Philip Akuffo	Owner	Wasco Mining Group	0244696605
13	Nana Wadie Asiri II	MD	Jakk Mining	0243114534
14	Nana Goerge Antwi	Owner	Nagena Mining Ent.	0200264089
15	Gamaley Agbe	Director	Prestige Mines/ Gamey Apex Mining Co. Ltd	0202526227
16	Baba Musah	Chief Security	Gamey Apex Mining Co. Ltd	0240317492
17	Vincent Mokra	Foreman	Gamey Apex Mining Co. Ltd	0503556570
18	Samuel Nsowah-Djan	Director	Nsowah-KOT Mining Construction Ltd	0261544309

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19	Samuel K. Kumi	Site Manager	Robert Impressions Ent.	0247489007
20	Jim Adjtey	Representative	Robert Impressions Ent.	0200527691
21	Albert Mbreye Quartey	Chief Local Government Inspector	Gomoa West District	
22	Adolf Safo Owusu	Director	Osieawuo Mining	
23	Paul Acquah	Dept. DCD	Twifo Atsi Mokwa DA	0249482051
24	Wilson Waanab Zoogah	District Officer	Dunkwa	
25	Naa Thaddeus Zwasan	MCD	UDEMA	0206834520 / 0243165430
26	Isaac Donkor	Records Officer	UDEMA	0206256515 / 0246339825
27	Hon. Ambruse Amoaeshia	DCE	UDWDA	0243176929
28	Fred Kpodo	DCD	UDWDA	0244516793
29	Jonathan Akpalu	DFO	UDWDA	0244380045
30	Patrick Buadu Amoah	Asst. DCD	UDWDA	0243642237
31	Ayequaye Larmie	Vice Chairman	Dunkwa Small Scale Miners Association	
32	Baffour Kofi Adjei	Secretary	Dunkwa Small Scale Miners Association	
33	Alhaji Awudu Parla	Director	Yenyeya & Pubortaaba Mining Group Supported by Shaanxi Mining	0544541398
34	Hon. Awunoore Edward	DCE	Talensi DA	0205807768
35	Alhaji Mohammed Issahaku	DCD	Talensi DA	0244154842/ 0266289880
36	John Darken	ASM Operator	Accra South Site	0244228479
37	Pastor Linton Yen	Yen Group Director	Yale	0246426469
38	Mr Arhin	Chief Security	Subin/ Nkoransa	0268928911
39	Frank Baah	Police Officer	Atuna	0246815938
40	James Laryea	Police Officer	Atuna	0243769631
41	Lawrence Akorli	Chinese Interpreter	DANSAP Mining	0505991342

NO.	NAME	POSITION	INSTITUTION/ ORGANISATION	CONTACT NO. / EMAIL
1	Hon. Mike Ofori Darko	DCE	Ayensuani D/A	0204810359
2	Bernard K.P. Sakyiama	DCD	Fanteakwa DA	0244749218
3	Samuel Darfour	Chief Executive officer (Desk officer on Mining)	Fanteakwa DA	0242785301
4	Kobina Boateng	Site Manger	ASM (K & Group Mining)	0208133881

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5	George Banim	Site supervisor	ASM (Banim M. G)	0208116370
6	Hon. Kofi Twum Yeboah	Assesmblyman	Juaso Electoral Area	0243923968
7	Wilberforce Anyidoho	BNI officer	Fanteakwa District	0208544708/ 0244220338
8	Emmanuel Atta Twum	DCE	Atiwa DA	
9	Stella Owusu Aduanu	DCD	Atiwa DA	0208101983
10	Samuel Kyeremanteng Nkansah	Chief Executive Officer	Atiwa DA	024745539
11	Yaw Ofori	Site Manager	ASM (Wonder M.G)	
12	S. K. Amoako	Site Supervisor	ASM (Wonder M.G)	
13	Kofi Quansah	Site manager	ASM (Ankrah Mining Group)	0240641983
14	Anthony Twamasi Dwemena	Site manger	ASM (ATK Mining Co.)	0244259371/ 0200251055
15		MCE	East Akyim Municipal Assembly	
16	Mr. Adu	MCD	East Akyim Municipal Assembly	0244313001
17	Isaac Sintim Baffour	Financial Officer	East Akyim Municipal Assembly	0243181182
18	Sylvester Aseidu Baffour	Deputy Financial Officer	East Akyim Municipal Assembly	0244511871
19	Joshua Akyinor	Chairman of Sub-committee Environment and Mines, East Akyem MA	East Akyim Municipal Assembly	0242670998
20	Ebenezer Abrokwa	Member of Sub-committee member of Environment and Mines East Akyem MA	East Akyem (Kyeti Ahenbrom)	0267027761
21	Collins Broni	Member of Sub-committee member of Environment and Mines East Akyem MA	Ease Akyem (Apapam)	0207824120
22	Kwasi Kumi	Site manager	ASM (Mega Mining Group)	0205319894
23	Samuel Asanlu	Site manager	ASM (MOS Mining group, Atakora Brothers & Sons, Parade Devt Ent.	0249189221
24	Edmond Omani	Site engineer	//	0243477731
25	Ato Mensah Anafo	Site supervisor	Iddrius Adama & Group	0203144113
26	Adbul Osman	Site supervisor	//	0244726267
27	Hon. Kwabena Nkansah Asare	MCE (Birim Central Municipal Assembly)	Akyim Oda	0244371067
28	Owusu Frempong-Boadu	MCD	Akyim Oda	0243141191
29	Jesus Alodina	Personal Assistant	Akyim Oda	0208970389

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EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (GHEITI)

30	Benjamin Tekpor	Chief Revenue Officer Head (GRA)	Akyim Oda	0244696036
31	Mr. Yaw Amponsah	Minerals Commissioner	Akyim Oda	0243746669
32	Hon. Aboagye Paul Dadzie	DCE	Brim North	0266446899
33	Mr. John Kweku Manu	Site Director	ASM (Space Rock & Space Star Co. Ltd)	0206013113
34	Mr. Kwadwo Okyere	Site Director	ASM (Space Rock & Space Star Co. Ltd)	0200156805
35	Abubakari Suleman	Site Director	ASM (Space Rock & Space Star Co. Ltd)	0205597808
36	Moses Ekow	Site Supervisor	ASM (Space Rock & Space Star Co. Ltd)	-
37	Nana Adu Anpare	Chief of Amenam	Amenam (Trad. Auth.)	0244761085
38	Robert Osafo	Abusuapayin of Amenam	Amenam (Trad. Auth.)	0208553780
39	Daniel Kwesi Addae	Unit committee secretary, Amenam	Amenam (Trad. Auth.)	0546667205
40	Joseph K. Ahenkra	Youth secretary, Amenam	Amenam (Trad. Auth.)	0244123128
41	Decent Amedor	Youth Leader, Amenam	Amenam (Trad. Auth.)	0549554563
42	Kwame Ofori	Committee member	Amenam (Trad. Auth.)	0206571116
43	Delali Komla Kabe	General manger	Ghana Consolidated Diamonds	0204426660
44	Jemina Ofori	Secretary – Bigus Mining Group		0246804428
45	William	Site manager	Apinaman (Watina Mining Group)	0547333499
<b>ASUTIFI SOUTH DISTRICT ASSEMBLY</b>				
1	Gado Musah	DCD		0243669302
2	Martin Aholu	DEHO		0243338285
3	Emmanuel Boateng	DPO		0244070793
	<b>Hwidiem Traditional Council</b>			<b>0204304345/ 0242320063</b>
4	Nana Aduse	Ankobeahene		0541033296
5	Mr. Antwi	Ahenkwaa		0540852009
6	Amoako Gyammra Dwete	Linguist		0547403920
7	Kudjoe Bentum	DANSAP Mining Group Rep		0263504616
8	Lawrence Akorli	Worker/Interpreter		0245056577
9	Samuel Abordo	Worker		0263777808
10	Toga Azametsi	Galamsey operator		0507807083
11	Hon. Adu Poku Jacob	Assembly Member – Nkaseim EA		0247837988
<b>WA MUNICIPAL ASSEMBLY</b>				
12	Mohammed A. Majeed	(MDPO)		0208727071/ 0243925916
13	Hon. Issaka Hamidu	Assembly Member – Busa EA		0205114491

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14	Hon. Ali Abdulai Faya	Assembly Member – Manwe EA		0509152817/ 0240777008
15	Alhaji Yakubu Adams	Chief – Manwe		
16	Yakubu Abass	Youth Leader/ Galamsey operator		
17	Alhaji Haruna Yakubu	Unit Committee Member		
18	Alhassan Dari Aziz	Youth Leader/ Galamsey operator		
19	Rafik Imoro	DMFO		0244423439
20	Vifa Kwasitsu	GRA		0244443173
21	Edward Ayiriba Ayagle	MCE- Bolga Municipal		0244162427
22	Fuseini Abdul Jalal	Asst. MDPO		0242850013
23	Nabdam District	Small scale miners		
24	Hon. Maxwell Kparib	AM – Nangodi EA		0200956782
25	Edward Adua	Galamsey operator		0204707471
26	Yensingit Tamale	Galamsey operator		0265023001
27	Kundah Razak	Galamsey operator		0268983830
28	Bukar Jombo	Galamsey operator		0267757920
29	Baba Kparib	Galamsey operator		0261769958
30	Thomas Bamiet	Galamsey operator		0262863545
31	Mumuni Ibrahim	Galamsey operator		
32	Gambil Yamig	Galamsey operator		
33	Pukpebil Bayayea	Galamsey operator		
34	Yentu Azumah	Galamsey operator		0208371251
35	Tulbite Yagre	Galamsey operator		
36	Garo Bamiet	Galamsey operator		
37	Yamig Yaabil	Galamsey operator		0263160372
38	Eric Nyagra	Gold Buyer		0261952841
39	Yensingit Daniel	Galamsey operator		0203090151
40	Seidu Buba	Galamsey operator		0262864481
41	Bula Isaiah	Galamsey operator		0245980261
	<b>TOLON DISTRICT</b>			
42	Rashida Mohammed	DPO		0243144841/ 0207372332
43	Abdulai Yussif	Asst. DPO		0208376465
44	Sumani Abdellah	Asst. Director		0208523274
45	Hon. Imoro Fatau	AM- Lingbongu Kuli EA		0200966995

46	Edem (HRM)	Upper Denkyira East Municipal Assembly		0242310509
47	Fatawu Abu Abdul	Forestry Commission, Dunkwa		0244549941
48	Kilean Selormey & Victor Osei Owusu	Ghana Revenue Authority, Dunkwa		0244776143
49	Nana Ponfo Agyemang III	Denkyira Traditional Council		0245422197
50	Wilson Waanab Zoogah	Minerals Commission, Dunkwa		0244878734
51	Nana Fameyeh	Ebuley & Co., Dunkwa		0242250600
52	Alhaji	Dunkwa Area Gold Buying Association		0206748538
53	Abdul Aziz Jafaru	Wassa Amenfi East District Assembly		0208271749 /0248276975
54	Okyeame Bimpong & Nana Bannor Ampiah Abou II	Wassa Amenfi Traditional Council		0243401929
55	Kwaku Clinton (Galamsey Operator)	Wassa Japa (Gyaman Nkwanta)		0231443938
56	Kwabena Ntiakoh (Sugar) (Gala)	Wassa Japa (Menimsemetee)		0207127040
57	Prince Appiah Kubi	Datano (Galamsey Operator)		0542626232
58	Kwabena Nsiah	Datano (Galamsey Operator)		0244023112
59	Kwame	Adom Buyers (Datano)		
60	Hon. Acquah	Assembly Member, Datano		0265322275
61	Nana Owusu Achaw & Nana Akraasi Frimpong	Manso Nkwanta Traditional Council		0202527339 / 0242839385
62	M. A. Peasah	Amansie West District Assembly		0247989092
63	Charles Agyei Yeboah & Alidu Latifu	Ghana Revenue Authority, Bekwai		0208121440 / 0244974732
64	Nana Ansa Sasraku Nipa Pepprah	Nyafoman Chief		0200585202
65	Hon. S. K. Addae	Assembly Member		0206682260
66	Kwabena Enyian	Nyafoman (Galamsey)		0201884721
67	Dutror Edmund	Nyafoman (Galamsey)		0202899379
68	Kwaku Adarkwa	Nyafoman (Galamsey)		0206689453
69	Edmund Osei-Gyamfi	Birim North District Assembly		0244987259



