

Togo taa tetee ñum yɔɔ kandoo egbeyee tomɩye

ITIE TOGO

MBU TETEE ÑUM HUYUU TOMA HEYU TOGO KEWIYAY NE MBU
KEWIYAY MU TETEE ÑUM HUYUU TOMA CɔLD 2011 PUNAY TAA
Yɔ

(Takayay kitobiyay)



MOORE STEPHENS

Domay fenay 2013

ITIE tomɩye yɔɔ cɔnaɔ egbeyee Togo taa pozina se pama takayay kanɛ. Lɩmayza wena awe takayay kanɛ ka-taa yɔ, ake aseɣde luziyɔ weyi palzi-ɩ se ewili tetee ñum huyuu toma ndi ndi taa yɔ ɛ-lɩmayza. Ateke ITIE-Togo egbeyee lɩmayza. Takayay kanɛ, keke ITIE-Togo egbeyee tomɩye pozɩ. Nɔɔyɔ feyɩni waɣe se ekpay-ke ne elabɩni mbɩ esɔɔlaa yɔ, yaa elabɩna mbɩ pɩtɩpɔzi yɔ.

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HILA NDI NDI WENA POTOBOYI-YE TAKAYAY TAA Yɔ	
ARSE	Laatriki miŋ yɔɔ cɔnaɔ egbeyɛ
CEDEAO	Afrika wɔsi dɔdɔyɛ hɔɔɔɔ taa ajeyɛ tɔsɔɔ egbeyɛ
CNS-ITIE	ITIE egbeyɛ Ñundɔnaa sɔsaa tɔmiyɛ
CNSS	Tumlaɔɔaa hezɔɔ liidiyɛ tɔmiyɛ
DD	Kamasɔ yɔɔ lambuu
DE	Ɛjaɔɔ yɔɔ ñim yɔɔ kandiyɔɔ tɔmiyɛ
DGD	Kamasɔ yɔɔ sɔɔjanaa tɔmiyɛ
DGH	Kaɔasɔm tɔmiyɛ sɔsɔɔɔ
DGI	Lambuunaa mɔɔ tɔmiyɛ
DGMG	Tɛtɛɛ ñim huyuu tɔmiyɛ
DGTCP	Kewiyay koozay tɔmiyɛ
DGTLS	Tumlaɔɔaa yɔɔ kandiyɔɔ tɔmiyɛ
DT	Lambuunaa
FSE	Laatriki miŋ dɔɔ liidiyɛ koozay
IMF	Kajalay lambuu
IRCM	Liidiyɛ yɔɔ lambuu
IRPP	Tumlaɔɔaa lambuu
IS	Kɛzɛɣa lambuu
ITIE	Tɛtɛɛ ñim yɔɔ kandiyɔɔ egbeyɛ
PC	CEDEAO egbeyɛ lambuu
PCS	UEMOA egbeyɛ ɔama sɔnaɔ lambuu
RAS	Kiɔɔ tɛɛ liidiyɛ cɛɔɔ
RI	Ñiyɣɣɣ kɔmabɔɣ yɔɔ lambuu
RS	Tɔm kpeyluu lambuu
SNPT	Togo taa Fɔsfaati huyuu tɔmiyɛ
TCS	Fenay sɔm liidiyɛ yɔɔ lambuu lɛɛkɔ
TdE	Lɔm tɔmiyɛ
TP	Kewiyay koozay
TS	Pɔnaɣ taa fenay sɔm liidiyɛ yɔɔ lambuu
TVA	Yaɔɔaa lambuu
VD	Wɔndu liidiyɛ
KFCFA	FCFA liidiyɛ egbɔɣ

TUMIYE TɔM KPEEKPE

Moore Stephens tumiye taa eyaa kɔmɪnɪ Togo taa kpayɪnɪ Kamɪŋ fenay kiyaku 28 ɸɪŋɔ wiye 2012 pɪnay taa nɛ ɸsɪnɪ Kɔlay fenay kiyaku 24 ɸɪŋɔ wiye 2013 pɪnay taa, pacay ITIE tumiye taa, nɛ pewili nɛ pana se kpayɪnɪ Kɔlay fenay kiyaku 1 ɸɪŋɔ wiye nɛ ɸsɪnɪ Saŋayɪŋ fenay kiyaku 31 ɸɪŋɔ wiye 2011 pɪnay taa, liidiye ezɪma tɛtɛɛ ɸim huyuu tɔma heyi kewiyay tɔma.

Moore Stephens taa eyaa labɪ pa-tumiye tam nabudozo taa:

- Kajalay taa le, palabi tumiye kpayɪnɪ Kamɪŋ fenay kiyaku 28 ɸɪŋɔ wiye nɛ ɸsɪnɪ Saŋayɪŋ fenay kiyaku 7 ɸɪŋɔ wiye 2012 pɪnay taa. Alɪwaatu ndu ti-taa paɸɪnaa nɛ pama tɛtɛɛ ɸim huyuu tɔma ndi ndi hɪla takayay taa. Paɸɪnaa nɛ pilu mbu yɔ, pekpeyli ITIE egbeyɛ ɸɪndɪnaa Togo taa Saŋayɪŋ fenay kiyaku 24 ɸɪŋɔ wiye 2012 pɪnay taa nɛ peheyi-we pɔ-tɔm. Kedeyzay kanɛ ke-dɛdɛ pekɛdi ITIE ɸɪndɪnaa ezɪma paɸɪwa se palaki pa-tumiye yɔ, nɛ pawɪli-we dɔdɔ takayay ɸga ka-taa pɔwɛɛ se tɛtɛɛ ɸim huyuu tɔma ɛma a-hɪla nɛ tɔma wena alaba 2011 pɪnay taa yɔ;
- Palabi tumiye hɔɔɔɔ naale ɸɪŋɔ kpayɪnɪ Saŋayɪŋ fenay kiyaku 24 ɸɪŋɔ nɛ ɸsɪnɪ kiyaku 27 ɸɪŋɔ 2012 pɪnay taa. Alɪwaatu ndu ti-taa le, pekpeyli tɛtɛɛ ɸim huyuu tɔma ndi ndi nɛ kewiyay tɔma ndi ndi taa eyaa nɛ patasi-we leyɩ ezɪma pama pa-tɔma tɔm takayɪsɪ taa yɔ pɔ-yɔɔ. Saŋayɪŋ fenay kiyaku 27 ɸɪŋɔ wiye peteyɪ tɛtɛɛ ɸim huyuu tɔma taa eyaa takayɪsɪ sɪnɛ;
- Kpɔyɪnɪ Kɔlay fenay kiyaku 14 ɸɪŋɔ wiye nɛ ɸsɪnɪ ka-kiyakɔ 24 ɸɪŋɔ wiye 2013 pɪnay taa palabi tumiye hɔɔɔɔ tozo ɸɪŋɔ. Alɪwaatu ndu ti-taa pewilaa nɛ pana liidiye ndi tɛtɛɛ ɸim tɔma tɔm se ahɛyi kewiyay tɔma nɛ ndi kewiyay tɔma tisaa se amɔ tɛtɛɛ ɸim huyuu tɔma cɔɔ yɔ. Pewilaa nɛ pilu mbu yɔ, pekɛdi-pɔ ITIE tumiye ɸɪndɪnaa Kɔlay fenay kiyaku 24 ɸɪŋɔ wiye.

Palabi tumiye ndi labu mbu yɔ, pɔdɔm ITIE egbeyɛ ɸɪndɪnaa sɔsaa dɔ payɩ ndu yɔ ti-yɔɔ, nɛ payɩ ndu pa-tumiye dɔ-we yɔ ti-yɔɔ.

Tumiye ndi palabi-dɪ yɔ, ndi yɔ se pamayɩ liidiye ndi tɛtɛɛ ɸim huyuu tɔma tɔm se ahɛyi Togo kewiyay tɔma yɔ nɛ ndi kewiyay tɔma ɸetisaa se amɔ tɛtɛɛ ɸim huyuu tɔma cɔɔ yɔ.

ITIE egbeyɛ taa eyaa labɪ pe-kedeyzay kududay Kɔlay fenay kiyaku 14 ɸɪŋɔ wiye 2013 pɪnay taa nɛ panɪnɪ dɔma tɔm ndu ti-yɔɔ yɔ, ti-yɔɔ pɔdɔma nɛ pala tumiye dɪnɛ.

Tumiye dɪnɛ palabi-dɪ se pɪsɪnɪ Togo kewiyay nɛ samay kpeekpe nɛ patɪli mbu tɛtɛɛ ɸim huyuu tɔma laki se pɪsɪnɪ ɛjadɛ tɔsɔɔ yɔ. Palaba-dɪ dɔdɔ se cikpendɩɩ nakuyɩ ɛtaawe tɛtɛɛ ɸim huyuu tɔma heyi liidiye ndi yɔ dɪ-yɔɔ, nɛ liidiye ndi, dɪwazi samay kpeekpe.

Tɪlasɪ nzi sɪkɔm tumiye dɪnɛ dɪ-labu taa yɔ

- i. Lambuu mɩɩ tumiye calɪ tiyinaɩ takayɪsɪ nzi yɔ, suyoɔɔɩɩ liidiye ndi tɛtɛɛ ɸim huyuu tɔma heyi maalikasɪ taa yɔ dɪ-tɔm.
Pɔyɔɔ le, dɪpɔzi lambuu mɩɩ tumiye se dɪma takayay nakɛyɛ nɛ dɪtisi ka-taa se dɪmɩ liidiye ndi tɛtɛɛ ɸim huyuu tɔma tɔŋ se ahɛyi maalikasɪ cikpesi taa yɔ. Takayay ɸga ka-taa tɔm dɪmayɩnɪ mbu tɛtɛɛ ɸim tɔma tɔm se ahɛyaa yɔ.
- ii. «EBOMAF» tumiye tɔyɔɔdi dɪlabɪ dɪ-tɔma ndi ndi (tɛtɛɛ ɸim huyuu nɛ tɔma leɛna) 2011 pɪnay taa nɛ pilu mbu yɔ. Tɔm tɩnɛ, tɪtɪha-dɩ nɩmɔɩ se dɪtɔ se « EBOMAF » tumiye laki tɛtɛɛ ɸim huyuu tumiye dɛke yaa dɪlaki nadɪyɛ nɛ pitasɪna-dɪ.

Pewili tetee ñim huyuu tuma taa ne kewiyay tuma taa ne pilu mbu yo

Pewili tetee ñim huyuu tuma taa ne kewiyay tuma taa ne pilu mbu yo, mbu yo :

1. Tetee ñim huyuu tuma wena ITIE egbeyee ñundinaa tom se puwee se pewili a-taa 2011 pinay taa yo, a-tija ama a-tuma tom ne liidiye ndi aheyi kewiyay tuma yo takayisi nzi petiyini-ye yo si-taa.
2. Kewiyay tuma wena ITIE egbeyee ñundinaa tom se puwee se ayoodi mbu amu tetee ñim huyuu tuma cɔɔ 2011 pinay taa yo, a-tija ama liidiye ndi amowa yo di-tom ne atiyini-qu ezi pupozuu yo.
3. Tetee ñim huyuu tuma neele ne kagbanzi wena ITIE egbeyee ñundinaa lizi-ye se pewiliy a-taa 2011 pinay taa yo, a-tija ama a-tuma tom takayisi taa, ne atiyini-qu. Takayisi nzi atiyinaa yo, agbaydaa akonta asejde liziyaa ñiy si-taa nesi ezi pupozuu yo.
4. Kewiyay tuma wena ITIE egbeyee ñundinaa lizi-ye se pewiliy a-taa 2011 pinay taa yo a-hooluu taa le:
 - naadozo (3) wena ake TdE, CNSS ne ARSE yo, apizaa atiyini-qu takayisi nzi agbaydaa akonta asejde liziyaa ñiy si-taa nesi ezi pupozuu yo;
 - Kewiyay tuma leena tiyini takayisi nzi yo, kewiyay akonta asejde liziyaa ñiy nesi si-taa. Ele, takayisi nzi, si-taa nasiy taa tom ne kajalay ñinzi nzi pacali-qu tiyinau yo si-taa tom tata. Kewiyay tuma ana añoozini takayisi nzi si-taa tom se tumona mbu pudom toovenim taa yo ne ditiisi pu-yoo. Doqo le, kewiyay akonta asejde liziyaa tañiy nesi takayisi nzi si-taa nasiy taa;
 - Maalikasi ne ageeta taa le, Zio, Yoto ne Tabligbo ageeta deke pizina atiyini-qu takayisi nzi kewiyay akonta asejde liziyaa ñiy si-taa nesi yo.
5. Pewili tetee ñim huyuu tuma taa ne kewiyay tuma taa le, mbu pili liidiye ndi tetee ñim huyuu tuma tom se aheya ne ndi kewiyay tuma tisaa se amowa yo pu-taa yo le liidiye **1 905 482 365 FCFA** ne **(1 943 187 737) FCFA**. Patazi pu-taa koyo, pily se :

	Mbu tetee ñim huyuu tuma tom se aheya yo (FCFA)	Mbu kewiyay tuma tom se amowa yo (FCFA)	Mbu pusozaa yo (FCFA)	Mbu pipasaa yo (FCFA)	Palizaa ne pikazi mbu yo (FCFA)
Puco pewiliy	29 679 700 845	29 717 406 217	1 905 482 365	(1 943 187 737)	(37 705 372)

6. Pamayzi liidiye ndi tetee ñim huyuu tuma tom se aheya ne ndi kewiyay tuma tom se amowa yo le, mbu pili pu-taa yo pikpendi **93 922 FCFA** ne **(281 622) FCFA**. Patazi pu-taa koyo, pily se :

	Mbu tetee ñim huyuu tuma tom se aheya yo (FCFA)	Mbu kewiyay tuma tom se amowa yo (FCFA)	Mbu pusozaa yo (FCFA)	Mbu pipasaa yo (FCFA)	Palizaa ne pikazi mbu yo (FCFA)
Pewilaa wayi le	15 581 933 383	15 582 121 083	93 922	(281 622)	(187 700)
Munuu yoo			0,001%	0,002%	0,001%

7. Pewilaa wayi le, mbu tetee ñim huyuu tuma tom se aheya yo ne mbu kewiyay tuma tisaa se amowa yo pili 15 581 933 383 FCFA ne 15 582 121 083 FCFA. Yee diwili mbu paa tetee ñim huyuu tumiye ndi dileyaa yo pu-taa koyo, pily se:

Tuma	Pewilaa nɛ pɩlu mbu yɔ (FCFA taa)				
	Tuma	Kewiyay	Mbu pɩsɔzaa yɔ	Mbu pɩpasaa yɔ	Mbu pɩli pɩ-taa yɔ
ENI Togo (*)	1 337 536 231	1 337 536 221	10	-	10
SNPT (*)	3 649 951 705	3 649 951 505	200	-	200
WACEM S.A.	8 486 116 581	8 486 116 581	-	-	-
MM Mining	5 643 951	5 723 961	-	(80 010)	(80 010)
SCANTOGO Mines SA	80 706 098	80 706 097	1	-	1
POMAR TOGO SA	103 642 204	103 642 251	-	(47)	(47)
Voltic	98 759 257	98 759 261	-	(4)	(4)
Brasserie BB Lomɛ SA	1 832 069	1 832 410	-	(341)	(341)
Horizon Oxygène Clever Sarl	7 692 548	7 726 548	-	(34 000)	(34 000)
TdE	415 717 625	415 817 217	20 000	(119 592)	(99 592)
SOLTRANS	273 481 174	273 481 173	1	-	1
WAFEX	499 362 055	499 409 680	-	(47 625)	(47 625)
Togo Rail	1 001 200	1 001 200	-	-	-
Togo carrière	166 765 612	166 705 615	60 000	(3)	59 997
COLAS	8 972 449	8 972 449	-	-	-
ENCOTRA	3 217 700	3 217 700	-	-	-
Les Aigles	18 354 391	18 354 391	-	-	-
CEMAT Industrie/Inova	-	-	-	-	-
EBOMAF	363 020 947	363 007 237	13 710	-	13 710
Etoile du Golfe	-	-	-	-	-
SATEM Sarlu	760 000	760 000	-	-	-
TGC SA	595 500	595 500	-	-	-
Granu Togo	27 095 451	27 095 451	-	-	-
G&B African Resources	8 607 019	8 607 019	-	-	-
RRCC	23 101 616	23 101 616	-	-	-
Liidiye kpeekpe	15 581 933 383	15 582 121 083	93 922	(281 622)	(187 700)

(*) Liidiye qɩnɛ qɩ-taa lɛ, qɩnay qɔqɔ mbu SNPT nɛ ENI Togo tɔma cɛlaa se palabɩna tɔma ndi ndi nɛ pɩwazi samay yɔ. Pɩtɛ liidiye ndi, qɩkpɛndi 118 135 378 FCFA (SNPT ɸɩndɛ) nɛ 229 740 000 FCFA (ENI Togo ɸɩndɛ). Paqɩ liidiye ndi laatriki miɸ qɩs liidiye koozay (FSE) taa. Koozay nga, laatriki miɸ yɔɔ cɔnav ɛgbeyɛ (ARSE) qɩkɩna-ke. Patazi liidiye ndi qɩ-tɔm taa takayisi nzi pɩsɔzi takayay kanɛ kɔ-yɔɔ yɔ, sɩ-taa naanza ɸɩnga (4.b) taa.

Liidiye ndi tɛtɛ ɸim huyuu tɔma cɛli a-maymay se palabɩna tɔma nɛ pɩsɩni samay pɩnay 2011 yɔ qɩkpɛndi **66 749 775 FCFA**. Patazi qɩ-taa kɔyɔ pɩly se:

Tuma	Liidiye ndi acɛlaa yɔ (FCFA)
WACEM	38 849 775
CEMAT Industrie/Inova	20 900 000
ENCOTRA	4 000 000
MM Mining	2 650 000
Etoile du Golfe	350 000
Liidiye kpeekpe	66 749 775

Tɛtɛ ɸim huyuu tɔma qɛke yɔɔdɩna mbu acɛlaa se palabɩna tɔma nɛ pɩsɩni samay yɔ pɩ-tɔm. Patatazi tɔm ndu ayɔɔdaa yɔ tɩ-taa. Patazi liidiye qɩnɛ qɩ-tɔm taa takayisi nzi pɩsɔzi takayay kanɛ kɔ-yɔɔ yɔ, sɩ-taa naanza ɸɩnga (4.a) taa.

8. Togo taa lambuu mɔsɔ tɔmɪyɛ (DGI) tɔm sɛ dɪmɔ liidiyɛ ndɪ tɛtɛɛ ñim huyuu tɔma cɔlɔ 2011 pɪnay taa yɔ dɪkpɛndɪ 66 669 843 FCFA. Patazi tɔma wɛna ahɛyaa nɛ dɛndɛ ahɛyaa yɔ pɪ-taa camɪyɛ takayɪsɪ nzi pɔsɔzi takayay kanɛ kɔ-yɔɔ yɔ, sɪ-taa kagbaanzɪ (5) ñɪnga taa.
9. Tɛtɛɛ ñim huyuu tɔma hɛyɪ kewiyay tɔma liidiyɛ ndɪ nɛ dɪtapɪzi dɪwili nɛ dɪtazi dɪ-taa camɪyɛ yɔ, dɪkpɛndɪ 9 105 360 FCFA. Ɖzi ITIE tɔmɪyɛ ñɪndɪnaa dɪsɔ paytɔ yɔ, kewiyay tɔma dɛkɛ yɔɔdɪna sɛ amɔ liidiyɛ dɪnɛ, nɛ dɪtapɪzi dɪwili nɛ dɪna sɛ pɪkɛ toovenim yaa pɪtɛkɛ mbɔ. Mbɔ tɛtɛɛ ñim huyuu tɔma ndɪ ndɪ hɛyaa yɔ, dɪkpeyɪli-pɔ taabulo ŋɔ kɪkɔŋ yɔ kɪ-taa:

Tɔma	Mbɔ alakɪ yɔ	Liidiyɛ (FCFA taa)
Société Générale des Mines SARL	Tɛtɛɛ ñim huyuu	6 059 750
Panafrican Gold Corporation	Tɛtɛɛ ñim huyuu tɔmɪyɛ cikpeɔɔ	1 100 000
Silverhill Entreprises Ltd	Tɛtɛɛ ñim huyuu	850 500
TECH-MINES	Tɛtɛɛ ñim huyuu tɔmɪyɛ cikpeɔɔ	550 000
Brillant Stones	Tɛtɛɛ ñim huyuu	545 110
Global Merchants	Tɛtɛɛ ñim huyuu	-
Future Investment	Tɛtɛɛ ñim huyuu	-
Togo Minerals sa	Tɛtɛɛ ñim huyuu	-
Liidiyɛ kpeɔkpe		9 105 360

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Kolay fenay kɪyakɔ 18 ñɪngɔ wiye, 2013 pɪnay taa.

1. KAJALAY TOM

1.1 ITIE tumiyɛ tom

Huu leduu kedeyzay nga palabi-ke Johannesburg tetu taa Afrique du Sud ejaɗe taa 2002 pinay taa yo, ke-deɗe palaba limayza ne ITIE tumiyɛ ño. Eɛ 2003 pinay palaba sonzi Londre tetu taa ne ITIE tumiyɛ pazi. Ejaɗe yoo sosaa du tumiyɛ ndi mbo puyoo yo pɔɔɔnaa ne pana se yee kaɗasim ne tetee ñim ndi ndi huyuu piziy pukoni huuu ajeya taa ne pisini samay yo, pipiziy dɔɗɔ pukoni kuɓɔndutu yee patidoki liidiye ndi dɔɗɔni pi-taa yo camiyɛ yo.

Puyoo ɛ, ITIE tumiyɛ ñiniy se mbo tetee ñim huyuu toma ndi ndi heiyɛ kewiyay yo, ayooɗi pu-tom ne paa weyi enu. Dɔɗɔ ɛ, puwɛɛ se kewiyay dɔɗɔ eyooɗi liidiye ndi kamu tuma ana a-cɔɔɔ yo ne paa weyi enu. Ajeya wena aweni kaɗasim ne tetee ñim ndi ndi yo, ITIE tumiyɛ siyana-ye ne liidiye ndi dɔɗɔni tetee ñim huyuu ne pi-pɛduu taa yo, dɔwazi samay keekpe ne eyaa nabeye itaakpay-dɔ ne pasu pa-ti. Pɔɔɔ pipizi pɔɗɔ mbo ɛ, puwɛɛ se eɗɗayɛ kɔɔɔndɛ naɗiyɛ wey kewiyay ne tuma wena ahuyuu tetee ñim yo ne aɗɗba wena awe a-ti yo yo ne ñimɗinaa ne kedeɗa yoo aɗɗba sosona pe-heku taa.

ITIE eɗɗeye weni paytu sosotu, eɛ ajeya wena asooɔlaa se asuu eɗɗeye taa yo, a-taa paa ndi dɔɗɔni dɔɗɔ paytu ndu ti-yoo ezi puɔɔɔɔ yo. Eɗɗeye Ñundinaa sosaa ne takayay taa mau tumiyɛ sosooɗe taa eyaa ñakuna pana se paa ejaɗe ndi ɛ, dɔɗɔ paytu tunde ti-yoo. Paa mbo yo, pikeni kiceyuu paa ejaɗe ndi ɛ se dɔɗɔɗɔ eɓima dɔ-maymay dɔɗɔwa se dɔɗɔni paytu ndu ti-yoo yo. Ñinu keɛɛ yem se ITIE eɗɗeye paytu ke paytu ndu palizi-tu kedeɗa kpeekpe yoo se tisina ne cikpenduu nakuyuu etaawɛ tetee ñim huyuu tuma labu taa ajeya taa ne haɗaa taa.

Pɔɔɔ ne ejaɗe naɗiyɛ to se dɔɗɔni dɔɗɔni ITIE eɗɗeye taa ɛ, puwɛɛ se dɔ-kewiyay eɗɔ paytu kagbaanzi tunde ti-yoo:

1. Puwɛɛ se kewiyay eyooɗi kpayi ne paa ani enu se kooɔɔlaa se kasuu ITIE eɗɗeye taa;
2. Puwɛɛ se kewiyay etisi ne ka ne tetee ñim huyuu toma ne aɗɗba wena awe a-ti yo yo pala tumiyɛ ITIE eɗɗeye taa;
3. Puwɛɛ se kewiyay elizi kaɗika sosoo nakeye ne kooɔni ITIE tumiyɛ yoo;
4. Puwɛɛ se kewiyay elizi eyaa tuma ne hoɔɔni ndi ndi taa ne pɔɔɔna ITIE tumiyɛ dɔni dɔm mbo ejaɗe taa yo pu-yoo ; ne
5. Eyaa mba palizi-we yo, puwɛɛ se pa ne ejaɗe taa tuma leena poyooɗi ne panuna dama mbo pacay labu yo, aliwaatu ndu puɔɔɔɔ-we ne palabina-pu yo ne tilasi nzi sipiziy siwɛ tumiyɛ ndi dɔ-labu taa yo pu-yoo.

Yee ejaɗe naɗiyɛ eɗɗe se dɔmuna ITIE paytu tam yo, yaa yee dɔɗɔni pana tam se dɔɗɔni eɗɗeye taa kooɔ, puwɛɛ se ITIE etiyiɗna eyaa tam tam ne pɔɔɔni eɓima tuma dɔni dɔ-taa yo. Pikeni kiceyuu pɔni ITIE kedeɗa kpeekpe paytu esindaa. Mbo haɗni numɔu se pana ejaɗe ndi dɔɗɔni pana ñayɛ mbo yo ne eɓima papiziy pasina-dɔ ne dɔɗɔni wobu esindaa leɛɛɛ yo. Ezi ITIE paytu yooɗuu yo, piɛ santaduu kune, aseɗɗe liziyu weyi ewe e-ti yo yo, enu ejaɗe ndi dɔɗɔni ne ekoo ewili ne ena pɔɗɔni dɔm mbo yo. Aliwaatu ndu aseɗɗe liziyu laki tumiyɛ dɔne yo, ITIE eɗɗeye Ñundinaa sosaa cɔɔni dɔ-yoo ne tumiyɛ teɗ ɛ, pewili ne pana mbo pɔɗɔni yo.

Aseɗɗe liziyu teɗ e-tumiyɛ ɛ, yee ITIE eɗɗeye Ñundinaa emayziy se ejaɗe labi mbo piɗna payi puɔɔɔɔ yo yo, pahay numɔu se payaa ejaɗe ndi se ejaɗe ndi dɔɗɔni ITIE paytu yo yo. Yee aseɗɗe liziyu etom se ejaɗe ndi dɔɗɔni pana ñayɛ, eɛ dɔɗɔni ITIE paytu kpeekpe yo yo, pubu ɛ payay ejaɗe ndi se ejaɗe ndi dɔɗɔni liu se dɔɗɔni ITIE paytu yo yo. Yee aseɗɗe liziyu ewilaa ne ena se ejaɗe ndi, dɔɗɔni ñayɛ pana paa ñu kooɔ, ITIE eɗɗeye Ñundinaa piziy pɔɔ se palizi-dɔ eɗɗeye taa.

Sono ajeya wena atay liu se aɗɔ ITIE paytu yo yo, aɗɔ sakiye kedeɗa yo. A-taa ɛ, Togo ejaɗe.

1.2 ITIE tumiye Togo taa

1.2.1 ITIE tumiye liđe tòm Togo taa

Togo we ajeya wena a-taa pakily fosfaati huyuu Afrika taa yo a-taa. Togo weni dɔdɔ tetee ñim læebu, ezi ñiyguu, marbri ne somtu.

Togo kewiyay sɔɔlaa se liidiye ndi dilyni tetee ñim punɛ pu-huyuu taa yo, puwazi samay kpeekpe. Mbu labina ne 2009 pinay taa, kewiyay la tamay se kasuu ITIE egbeyɛ taa.

Lakɩ fenay kiyaku 30 ñingɩ wiye dɛ-ɛjadɛ ñusɩdu kpay paytu N° 2010-024/PR ne titusɩ ITIE egbeyɛ tumiye Togo taa ne tiyɔɔɩdu dɔdɔ ezima puwɛɛ se tumiye ndi dɩdɩ ne mba puwɛɛ se pɛwɛɛ tumiye ndi dɩ-taa yo pò-tòm.

ITIE Ñundinaa kpeyli pe-kedeyzay dɛdɛ Aloma fenay kiyaku 19 ñingɩ wiye 2010 pinay taa le petisaa se Togo esuu ITIE taa. Ezi egbeyɛ paytu kifatu ndu tɩpazi 2011 pinay taa yo tiyɔɔɩdu yo, paha Togo alɩwaatu se kifɔɔzi ki-ti ne kɩpɩzi kusuu ITIE egbeyɛ taa pilim. Alɩwaatu ndu paha Togo yo, tɩtɛɛ Domay fenay kiyaku 18 ñingɩ wiye 2013 pinay taa.

Domay fenay kiyaku 12 ñingɩ wiye 2012 pinay taa Togo ɛjadɛ lɩzi dɩ-kajalay ITIE takayay nga kɔyɔɔɩdu liidiye ndi tetee ñim huyuu tuma heyi kewiyay tuma 2010 pinay taa yo dɩ-tòm.

Togo dɔɛ læɛɛyɔ ki-ti ñɔɔzɩ se kilɩzi ki-takayay naale ñinga nga kɔyɔɔɩdu liidiye ndi kaɔasim tuma, ñiyɩɩ tuma, lim tuma ne niylim pɛɩus tuma heyi kewiyay tuma 2011 pinay taa yo dɩ-tòm. Puyɔɔ yɔɔ pama takayay kanɛ. Agbayɩdaa aseɩdɛ lɩziyɩ weyi Togo kewiyay lɩzi-ti se ɛma takayay kanɛ yo, ewilaa ne ɛna liidiye ndi tetee ñim huyuu tuma tòm se aheyi kewiyay tuma yo ne ndi kewiyay tuma ñetisaa se amɩ tetee ñim huyuu tuma còlò yo. Tumiye dɩne, elabi-dɩ ezi ITIE paytu 10 ñindɩ pɔzɩ yo.

1.2.2 ITIE tumiye dɔɛ dɔm mbo Togo taa yo

Patɩsɩ ITIE egbeyɛ Togo taa, 2010 pinay taa Lakɩ fenay taa yo, dɩwɛni pilinzi 3. Egbeyɛ Ñundinaa sɔsaa tumiye (CNS-ITIE): Kewiyay Ñusɩdu kenɩni tumiye ndi dɩ-ñusɩdu. Egbeyɛ tuma yɔɔ cɔniyaa: Tetee ñim ne laatriki miɩ tumiye Minisi dɛni-we nɔɔ. Ne ITIE tumiye: dɛ-ɛjadɛ ñusɩdu lɩzi kaɔika sɔsɔɔ nakeyɛ ne kɔɔɔɩni tumiye ndi dɩ-yɔɔ.

ITIE Ñundinaa sɔsaa tumiye (CNS-ITIE) puwɛɛ se dɩla limayza ITIE egbeyɛ tuma yɔɔ Togo taa ne ezima puwɛɛ se tuma ana aɔɔ yo. Puwɛɛ dɔdɔ se pamayzi ne pana kezeɩya nga ITIE tuma kɔɩni ɛjadɛ huuu numɔɩ taa ne kuñɔndɩtu pasuu numɔɩ taa yo. Kewiyay tiyiyaa, tɔsɩ anɔɔba taa ɛyaa ne anɔɔba wena awe a-ti yɔɔ yo a-taa ɛyaa pɛwɛni CNS-ITIE tumiye taa.

Egbeyɛ tuma yɔɔ cɔniyaa tumiye yo se pɔdɔ limayza wena CNS-ITIE labi-yɛ yo a-yɔɔ. Pu-numɔɩ taa le, puwɛɛ se egbeyɛ tuma yɔɔ cɔniyaa iñay pana ne mba pa-tɩɩa puwɛɛ se paɔɩ nesi ITIE tumiye taa yo, papɩzi paɔɩ nesi ne liidiye ndi dɩliyna tetee ñim huyuu taa yo, dɩpɩzi dɩwazi ɛjadɛ kpeekpe ne kuñɔɩ pasɩ. Kewiyay tiyiyaa, tɔsɩ anɔɔba taa ɛyaa ne anɔɔba wena awe a-ti yɔɔ yo a-taa ɛyaa kenɩna egbeyɛ tuma yɔɔ cɔniyaa.

ITIE egbeyɛ weni takayay taa mau tumiye Togo taa. Takayay taa mau tumiye ndi dɩdɔɩni ITIE Ñundinaa sɔsaa ne egbeyɛ tuma yɔɔ cɔniyaa limayza yɔɔ ne dɩlakɩ se ITIE tuma kpeekpe iɔɔ camiyɛ Togo taa.

1.3 Togo taa tetee ñim huyuu tumiye tòm

Tòm ndu ti-yɔɔ ITIE egbeyɛ Ñundinaa nɩna dɩama pe-kedeyzay taa Kɔlay fenay kiyaku 14 ñingɩ wiye 2013 pinay taa yo, ti-yɔɔ pɔdɔma ne pala pa-tumiye. Tòm ndu yo se pinay 2011 taa le, tetee ñim tuma wena a-taa puwɛɛ se pewili yo ana yo:

- Ñiytu huyuu ne
- Kaɔasim huyuu.

Kedeŋa kpeekpe yɔɔ ITIE egbeyɛ paytu dɔni mbɔ se pɔwɛɛ se pewili tuma ana a-taa. Paa mbɔ yɔ, Togo taa ITIE egbeyɛ Ñundinaa sozaa se pɔwɛɛ se pewili dɔdɔ:

- Lim huyuu tuma taa nɛ
- Ñiyim nɛ tɛtɛɛ ñim lɛɛbu pɛdɔɔ tuma.

Ɖikedi-y-mi lɛlɛɛyɔ tuma ndi ndi ana a-tɔm nɛ ezima paytu dɔwa se ala a-tuma Togo taa yɔ pɔ-tɔm.

1.3.1 Kaɗasim huyuu tuma

a) Kaɗasim huyuu paytu tɔm

Paytu N°99-003 ndu palɔ-tu Lelay fenay kiyaku 18 ñiŋgu wiye 1999 pɩnay taa nɛ tiyɔɔɔɔ kaɗasim tɔm yɔ, ti-yɔɔ kaɗasim huyuu tuma dɔŋ Togo taa.

Ɖɔdɔ lɛ, paa kaɗasim huyuu tumiye ndi, pɔɔɔ dɔpazi dɔ-tumiye lɛ, pɔwɛɛ se dɔ nɛ kewiyay panini dɔma paytu natuyɔ yɔ nɛ tiyɔɔɔɔ ezima pɩŋ pɔwɛɛ se tumiye ndi dɩhuyi kaɗasim yɔ.

b) Kaɗasim ñinɔɔ tɔm Togo taa

Togo tatɔpazida kaɗasim huyuu. Ɖlɛ pewili teŋgu nɔɔ yɔɔ kɛɛɛ nɛ pana se kaɗasim mbɔ pɔwɛɛ yɔ, pɔdɔwa se papɔziy pohuyi-pɔ. ENI Togo tumiye dɔŋ wiluu siŋ se dɩna ezima dɩla nɛ dɔpazi kaɗasim mbɔ pu-huyuu yɔ. 2010 Pɩnay taa kewiyay ha tumiye ndi numɔɔ se dɔpazi wiluu.

1.3.2 Ñiyim nɛ tɛtɛɛ ñim lɛɛbu huyuu tɔm

a) Ñiyim nɛ tɛtɛɛ ñim lɛɛbu huyuu paytu

Paytu N°96-004/PR ndu palɔ-tu Lelay fenay kiyaku 26 ñiŋgu wiye 1996 pɩnay taa nɛ tɩɛziy Paytu N°2003-012 yɔ, ndu yɔɔɔɔɔni tɛtɛɛ ñim huyuu tɔm Togo taa. Kɩɛziyɔ ŋɔu kewiyay cay kɔnaɔ Togo taa tɛtɛɛ ñim huyuu numɔɔ taa yɔ ki-yɔɔ lɛ, mba palaki tumiye ndi yɔ nɛ kewiyay pɔdɔŋ maɔ tɛtɛɛ ñim huyuu paytu kifatu.

b) Tɛtɛɛ ñim huyuu dɔm dɔm mbɔ yɔ

Tɛtɛɛ ñim huyuu dɔm camiyɛ Togo taa dɔo kiɖɛ tɛɛ, Caamawaa nɛ Fransuwaa aliwaatu taa. Pɩnay 1961 taa papazi huyuu fɔsfaati teŋgu nɔɔ yɔɔ Hahotoé haɖaa taa.

Pɩnay 1975 taa lɛ, papazi somtu huyuu Tabligbo nɛ patɔli tumiye ndi dɩlaku Kɩɛŋkɛɛri yɔ. Sono, tuma naale yakini Kɩɛŋkɛɛri ŋɔu nɛ alakini somtu: WACEM nɛ Scantogo Mines. 2006 Pɩnay taa, paha numɔɔ MM Mining tumiye se dɩhuyi ñiyɔyɔ ŋɔu kuwɛ Bangeli Kara hɔɔɔɔ taa yɔ.

Togo taa tɛtɛɛ ñim huyuu paytu tim tɛtɛɛ ñim mbɔ yɔ, mbɔ yɔ :

Kuduyiŋ maɔ wɔndu: Tɩkɛ wɔndu ndu tɩtɛkɛ ñiyɔ nɛ pamayni-tu kuduyiŋ yaa paɖɔna-tu habe yɔ. Ti-taa lɛ dɩnay kaŋŋa, pusi, putowee, cɔɔ, lateriite, ardoise, graniiti, marbri nɛ pɛ lɛna wena pacaniyna yɔ;

Lubutu wɔndu: Pɩkɛ tɛtɛɛ ñim mbɔ palakina-pɔ tumiye haɖau nɛ lubutu tuma taa yɔ. Pɩ-taa lɛ dɩnay fɔsfaati, ewosiye, nitrate, dɔmbɛɛ ndi ndi, cɔŋ ndi ndi, gypsi, baritiini, charbon, liŋiti, tuurbu, suufri, sable de verre, talc, distɛɛni, rutiili nɛ ilmeniiti;

Ñiyɔɔ sɔɔɔɔ: Inɩ yɔ cuivrɩ, plomb, zinc nɛ aluminium.

Ñiyɔɔ yuŋ ñindɔ: Inɩ yɔ argent, sika, platiini nɛ ñiyɔɔ lɛɛtu ndu tiwɛ ɛzi platiini yɔ.

Pɛ yuŋ ñina: Ana yɔ diamant, emeraudi, rubis, saphir, zircon, jade, grenat gemme nɛ aigue-marine.

Miŋ nɛ hohou ñim: Mbɔ lɛ tɛtɛɛ ñim mbɔ papɔziy palabini laatriki miŋ yɔ (uranium nɛ thorium), beryllium nɛ ki-wayi ñima nɛ tɛtu yuŋ ñindɔ.

1.3.3 Lim huyuu tuma

a) Lim huyuu paytu

aytu n°96-004/PR ndu palizi-tu Lelay fenay kiyaku 26 ñɔngɔ wiye 1996 pɔnay taa nɛ tiyɔɔɔɔ tɛtɛɛ ñim huyuu tɔm nɛ pɛɛyzi-tu nɛ paytu n°2003-012 nɛ paytu n°2010-004 ndu palizi-tu Misi kum fenay kiyaku 4 ñɔngɔ wiye pɔnay 2010 taa nɛ tiyɔɔɔɔ lim tɔm yɔ, ti-yɔɔ lim huyuu tuma dɔŋ dɛ-ɛjaɔ taa.

b) Lim huyuu dɔŋ dɔm mbɔ yɔ

Lim: Pɛkɛ lim mbɔ papiziy pɔŋɔɔ yaa palabina lubutu tuma yɔ; yaa kɔyɔ lim mbɔ papiziy palizi pɛ-taa ñim ndi ndi nɛ pɛpɛɔ yɔ.

Tuma wena ahuyuu cukarɔ lɔkɔnaa nɛ apɛɔɔ pɛ-taa lim dɛ-ɛjaɔ taa lɛɛɛyɔ yɔ, akpɛndi naadozo (3). Ana yɔ : Voltic, BB Eau vitale nɛ Horizon Oxygène Clever Sarl. Kewiyay tumiyɛ ndi dɔtɔyɔ samay lim tɛtu sɔsɔtu nɛ cikpɛtu taa yɔ ndi yɔ TdE.

1.3.4 Ñiyɔlim pɛɔɔ tuma tɔm Togo taa

a) Ñiyɔlim pɛɔɔ paytu tɔm

Paytu n°96-004/PR ndu palizi-tu Lelay fenay kiyaku 26 ñɔngɔ wiye 1996 pɔnay taa nɛ tiyɔɔɔɔ tɛtɛɛ ñim huyuu tɔm nɛ pɛɛyzi-tu nɛ paytu n°2003-012 yɔ, kpɔyɔni ti-hɔɔlasi 44 nɛ nsiɔni 46 ñɔnzɔ taa pɔyɔɔɔ ñiyɔlim nɛ sika wɔndu ndi ndi pɛɔɔ tɔm Togo taa.

Paytu n° 2009-299/PR ndu palizi-tu Saŋayɔ fenay kiyaku 30 ñɔngɔ wiye 2009 pɔnay taa yɔ, tutu ñɔyɔɔɔ ñiyɔlim nɛ sika wɔndu ndi ndi yabu tɔm Togo taa.

b) Ñiyɔlim pɛɔɔ tuma tɔm Togo taa

Togo taa tadiyɛ laɔaa mba pɛpɛɔɔ sika nɛ ñiyɔlim wɔndu lɛɛtu yɔ pɔɔɔ pɛtɔfɛyɔ. DGMG tumiyɛ yɛba nɛ dɔni se sika nɛ ka kakuyɔ Togo taa nɛ kɛɔɔni agbaa 2011 pɔnay taa yɔ kɛɔɔ tɔɔniwaa 16 yɔɔ. DGMG yɔɔɔɔ dɔɔɔ se sika nɛ ka-taa sakiyɛ lina ajeya wena amalɔni Togo yɔ a-taa.

Tɛtɛɛ ñim huyuu tumiyɛ ndi dɔyɛba nɛ dɔni dɔɔɔ se sika nɛ ñiyɔlim pɛ lɛɛna huyuu tuma cikpɛna wɛni dɛ-ɛjaɔ taa. Tuma sɔsɔna wena ahuyuni ñiyɔyɔ yɔ, atatɔkɔmda dɛ-ɛjaɔ taa.

Tuma naalɛ (2) kewiyay ha nɔmɔɔ alɔwaatu tɔnɛ ti-taa se apɛɔɔ sika nɛ ñiyɔlim pɛ lɛɛna. Ana yɔ SOLTRANS nɛ WAFEX.

2. TUMIYE TAMAY TɔM Nɛ ɃENDE PALABI-DI Yɔ

Wiluu yaa ñinɔɔ tumiye ndi dɩlabi-di yɔ, dɩdɔm ISRS (International Standard on Related Services) paytu yɔɔ, kɔzi kɔzi paytu ndu ti-hɔlay 4400 ñingga yɔɔ. Hɔɔlay nga kɔyɔɔɔɔɔ « liidiye tuma taa wiluu paytu ndu ajeya nina dɩama ti-yɔɔ yɔ » ti-tɔm nɛ IFAC camiyɛ lakasi paytu tɔm.

Wiluu tumiye ndi dɩlaba-di yɔ, dɩtalabi-di se:

- dɩna mbɔ pakpay kaɔasim nɛ tɛtɛɛ ñim liidiye nɛ palabina yɔ. Ƀurɩziy dɩyɔɔɔɔɔ se dɩlaba pi-tɛ tumiye dɩnɛ. Pɩtɛkɛ tumiye ndi pɔpɔzi-dɩ. Paa mbɔ yɔ, pɩcɔ dɩpɩzi dɩwili nɛ dɩna tuma dɔm ezima dɔm yɔ lɛ, pɩwɛɛ se tuma ɛwɩl-dɩ akonta takayisi nzi aseɣɔɔ lɩziyaa tisi si-yɔɔ yɔ ; nɛ
- dɩna dɔɔɔ se yiyduu nabɩyɩ fɛyi yaa putocodɩ tumiye ndi dɩ-taa ɛyaa dɔli nɔɔyɩ nɛ pɩtasina dɛnde dɩtɛm dɩ-tuma labɩ yɔ.

2.1 Tumiyɛ tamay tɔm

Ƀa-tumiye ndi dɩlaba nɛ dɩkɛ se dɩwili nɛ dɩna liidiye ndi tɛtɛɛ ñim huyuu tuma heyi kewiyay tuma 2011 pɩnay taa yɔ, dɩlaba-di hɔɔɩɩ ndi ndi taa. Ƀzi dɩ-tumiye paytu pɔzɩɩ yɔ :

- Ƀɩɩnaa nɛ dɩna tɛtɛɛ ñim huyuu tuma ndi ndi wena awɛ Togo taa yɔ nɛ dɩheyi ITIE ɛgbɛyɛ Ñundinaa tuma wena a-taa dɩmayziy se dɩpɩziy dɩwili 2011 pɩnay taa yɔ ;
- Ƀɩlabi takayay nga ka-taa pɩwɛɛ se tɛtɛɛ ñim huyuu tuma nɛ kewiyay tuma ɛma a-tuma tɔm yɔ nɛ ITIE ɛgbɛyɛ Ñundinaa tisi takayay nga kɔ-yɔɔ;
- Ƀuma takayisi tɛtɛɛ ñim huyuu tuma nɛ kewiyay tuma nɛ dɩheyi-yɛ ezima pɩwɛɛ se pama pa-tuma tɔm takayisi taa nɛ petiyini-dɩ yɔ ;
- Ƀikpeyli tuma ndi ndi ana a-taa ɛyaa kedeyzay nakɛyɛ dɛɔ nɛ dɩɔayni-wɛ tazɩɩ se panu camiyɛ ezima pɩwɛɛ se pama pa-tuma tɔm takayisi taa nɛ petiyini-dɩ yɔ ;
- Ƀikpeyli tɔm liidiye ndi tɛtɛɛ ñim huyuu tuma tɔɩ se aheyi kewiyay tuma nɛ ndi kewiyay tuma ñetisaa se amɩ tɛtɛɛ ñim huyuu tuma cɔɔ yɔ dɩ-yɔɔ ;
- Ƀɩɩnaa nɛ dɩna mbɔ pɩli liidee ndi ndi ana a-taa yɔ ; nɛ
- Ƀɩla lɩmayza se pɩsina tuma ndi ndi nɛ apɩzi awa tɩlasi nzi siwɛ tɛtɛɛ ñim liidiye dɔkɩɩ nɩmɩɩ taa yɔ.

2.2 Ƀikpay tumiyɛ kpayɩ mbɩ yɔ

2.2.1 Kajalay kedeyzay

Ƀɩpazi dɩ-tumiye Kamɩɩ fenay kiyaku 28 ñingɩ wiye 2012 pɩnay taa. Puwiye dɩya kedeyzay ITIE ɛgbɛyɛ Ñundinaa sɔsaa nɛ dɩ-tumiye taa ɛyaa nɛ dɩ nɛ wɛ dɩtaku tɔm pee naayɛ :

- Ƀiyɔɔɔɔɔ ezima pɩwɛɛ se dɩñini tɛtɛɛ ñim huyuu tuma nɛ ezima pɩwɛɛ se dɩ nɛ tuma ana nɛ kewiyay tuma ndi ndi taa ɛyaa sɔsaa dɩkati nɛ dɩyɔɔɔɔɔ dɩ-tumiye labɩ tɔm yɔ ;
- Ƀiyɔɔɔɔɔ ITIE tumiye paytu ndu ti-yɔɔ pɩwɛɛ se dɩdɔ yɔ ; nɛ
- Ƀɩnɩni dɩama tɔm pee wena apɩziy asina nɛ tumiye dɔ camiyɛ yɔ a-yɔɔ.

2.2.2 Tuma wena a-taa dɩwiliy nɛ ezima dɩwiliy yɔ pɩ-tɔm

Ƀɩlaba tumiye naɔiyɛ se pɩsina-dɩ nɛ dɩdɔ ITIE paytu yɔɔ alɩwaatu ndu dɩñiniy liidiye ndi tɛtɛɛ ñim tuma heyi kewiyay tuma nɛ ndi kewiyay tuma ñetisaa se amɩwa yɔ. Tumiyɛ dɩnɛ, dɩlabi-di kaɔasim, tɛtɛɛ ñim nɛ lɩm huyuu tuma kpeekpe taa Togo taa.

Moore Stephens tumiye taa kaɗisi sɔsɔsi labina tumiye ndi kpayni Kamun fenay kiyaku 29 ñingɔ wiye ne ñsiuni Saɗayin fenay kiyaku 7 ñingɔ wiye 2012 pinay taa. Petem tumiye ndi le, pekpeyli ITIE egbeye Ñundinaa sɔsaa Togo Kɔlay fenay kiyaku 14 ñingɔ wiye 2013 pinay taa ne peheyi-we mbu piliwa yo. Potom se palabi tumiye tom pee ane a-yoo :

- ✓ Alwaatu ndu ti-taa puwee se tetee ñim tuma ne kewiyay tuma iyoodi a-liidiye tom yo ;
- ✓ Ezima puwee se pala ne tom ndu tetee ñim huyuu tuma ne kewiyay tuma tiyiɗni-we yo, tɔɔli ne tiwee siyisiy yo ;
- ✓ Liidiye ndi dɔ-tom puwee se tetee ñim huyuu tuma ne kewiyay tuma iyoodi yo ;
- ✓ Tetee ñim huyuu tuma wena puwee ama a-tom takayay taa yo ;
- ✓ Kewiyay tuma wena puwee se ama a-tom takayay taa yo ;
- ✓ Takayay nga ka-taa puwee se tuma uma a-tom yo ;
- ✓ Ezima puwee se pama tom ndu ITIE takayay taa yo ; ne
- ✓ Mbu puwee se pala ne yiɗuu etaawee ne paa weyi enu tom ndu pamawa yo ti-taa yo.

Puco ne Moore Stephens taa eyaa laki pa-tumiye dɔne le, pewilaa ne pana:

- Tetee ñim huyuu tuma wena DGMG ha ye numɔɔ se ahuyi tetee ñim yo. Paɗu tuma ana a-hila takayisi nzi pɔsɔzi takayay kane ko-yoo yo, si-taa naale (2) ñingɔ taa ;
- Tetee ñim huyuu paytu Togo taa ; ne
- Liidiye ndi tetee ñim huyuu tuma naaye heyi a-tumiye labu yo yo ne ndi kewiyay tuma ñamuu yo.

Pewilaa ne pili mbu yo, pekpeyli-pu ne pɔpisi ITIE tumiye paytu 2011 pinay taa. Poyoodi pu-tom takayay kane ko-hooɔɔ 3 ñingɔ taa.

2.2.3 Lɔɗ sɔzusu kedeyzay tom

Pekpeyli tetee ñim huyuu tuma ne kewiyay tuma taa eyaa kedeyzay nakeye deɗe Loma taa Saɗayin fenay kiyaku 27 ñingɔ wiye 2012 pinay taa. Kedeyzay nga ka-taa pekedi-we takayay nga ITIE egbeye Ñundinaa tisi ko-yoo ne puwee se ka-taa pamay pa-tuma tom yo ko-tom (takayisi nzi pɔsɔzi takayay kane ko-yoo yo, si-taa 6 ñingɔ). Pekedi-we dɔdɔ ezima pama pa-tuma tom takayay kane ka-taa yo.

2.2.4 Wiluu ne ñimɔ tumiye

Ɖilabi wiluu ne ñimɔ tumiye kpayni Kɔlay fenay kiyaku 14 ñingɔ wiye ne pisiuna ka-kiyakɔ 24 ñingɔ wiye 2013 pinay taa. Tumiye ndi dɔcali labu yo, ndi yo se dɔwili takayisi nzi tetee ñim huyuu tuma ne kewiyay tuma tiyini-dɔ yo si-taa ne dɔna se yiɗuu nabuyɔ feyi pi-taa.

Puwayi le, dɔɗayni cɔnau takayisi nzi si-taa ne dɔna mbu paa tumiye ndi dɔheyaa yo ne deɗe dɔheyaa yo.

Ɖitim liidiye ndi ne pite le, mbu pili pi-taa ne pɔɗee FCFA¹ liidiye kudokun 100 yo yo, dɔlɔzi-pu dɔ-takayisi taa ne deheyi tuma ndi ndi Ñundinaa se palɔzi-dɔ pu-tɔbɔɔ. Mbu pili liidiye taa ne patapɔzi palɔzi-dɔ pu-tɔbɔɔ, yaa peheyi-dɔ mbu puyoo pike mbu yo, dɔtakali-pu takayay kane ka-taa.

¹ Alwaatu ndu ITIE tumiye ñundinaa kpeylaa se poyoodi tumiye dɔne dɔ-labu paytu tom yo, ti-taa panuna dɔama FCFA liidiye kudokun 100 yo

2.2.5 Tumiye tɛzuu kedeyzay

Ɖitɛzi ɔa-tumiye Kɔlay fenay kiyaku 24 ñɔngɔ wiye 2013 pɔnay taa. Puwiye ɔa nɛ ITIE-Togo tumiye Ñɔndu nɛ mba pekpeyli tɔm tuma yɔɔ yɔ, nɛ mba palaki tɔm kedɔu tuma yɔ ɔɔkataa nɛ ɔɔla kedeyzay. Kedeyzay nga ke-dede ɔiyɔɔdi mbɔ pitem lɔu ɔa-tumiye taa yɔ pɔ-tɔm nɛ tilasi nzi siwe tumiye ndi ɔɔlabu taa yɔ.

2.3 Ɖzuma pakpaynaa nɛ pewili tɛtɛɛ ñim tuma nɛ kewiyay tuma taa yɔ

2.3.1 Liidiye ndi tuma heyya yaa amɔwa yɔ ɔɔ-tɔm yɔɔɔɔ – Tɔm kpeyluu nɛ ti-cɔɔɔ

Takayay kuɔumay taa tɛtɛɛ ñim huyuu tuma nɛ kewiyay tuma ma liidiye ndi aheyya yaa amɔwa yɔ ɔɔ-tɔm. Takayay nga, ɔɔɔmɔni 2011 pɔnay taa ITIE tumiye paytu ndu eɔbeye Ñɔndinaa tisi ti-yɔɔ yɔ ti-yɔɔ nɛ ɔɔma-ke.

Ɖzi pɔyɔɔɔɔɔ takayay kanɛ kɔ-hɔɔɔɔɔ 3.2 nɛ 3.3 taa yɔ, ITIE eɔbeye Ñɔndinaa labi lɔmayza takayay nga pɔweɛ se tɛtɛɛ ñim huyuu tuma nɛ kewiyay tuma ɛma ka-taa liidiye ndi aheyya yaa amɔwa yɔ ɔɔ-tɔm yɔ. Pɔwayi lɛ, petiyini takayay kanɛ tuma ana kraagbaa nɛ apazi a-tuma nɛ liidiye ndi aheyya yaa amɔwa yɔ ɔɔ-tɔm yɔɔɔɔɔ.

Takayay kanɛ, pama tɔm maɔ mbɔ ka-taa nɛ petiyini-ɔɔ yɔ, mbɔ yɔ :

- Paa tɛtɛɛ ñim huyuu tumiye ndi ɔɔma ɔɔ-tɔm takayay taa ;
- Paa kewiyay tumiye ndi, ɔɔma mbɔ ɔɔmɔ tɛtɛɛ ñim huyuu tuma cɔɔɔ yɔ ; nɛ
- Paa tɛtɛɛ ñim huyuu nɛ kewiyay tumiye ndi, ɔɔiyɔɔdi lambuunaa ndi ndi mba ɔɔheyya yaa ɔɔmɔwa yɔ.

Ɖɔɔlakay wiluu nɛ ñimɔ tumiye tɔm ndu tuma tiyini-ɔɔ yɔ ti-yɔɔ lɛ, ɔɔiyaway tuma ana tam tam se atazi-ɔɔ pi-taa nɛ ɔɔni camiyɛ :

- Liidee ndi ndi wena aheyya yaa amɔwa yɔ ;
- Ɖjadɛ ndi ɔɔ-liidiye taa aheyya yaa amɔwa yɔ ; nɛ
- Mbɔ aheyya keekɛ yɔ, pitemɛ mbɔ aɔɔwa se aheyyɔ yɔ.

2.3.2 Mbɔ tuma tɔm se aheyya yɔ – Puyɔɔ aseyɔde lizuu

Togo taa kewiyay tuma nɛ tuma wena awe a-ti yɔɔ yɔ a-taa akɔnta yɔɔ aseyɔde lizuu paytu yɔɔɔɔ se :

- Pɔweɛ se kewiyay akɔnta aseyɔde lizuyaa ewiliy kewiyay tuma taa tam tam nɛ pana se akɔnta takayisi nzi petiyini- wɛ yɔ, si-taa tɔm cɔɔlaa yaa titɔɔɔɔ nɛ yee titɔɔɔɔ yɔ, patili ezuma pakpayna yɔ (Paytu N° 98-014 ndu palzi-tu Hasidiyadɛ fenay kiyaku 10 ñɔngɔ wiye 1998 pɔnay taa yɔ) ; nɛ
- Pɔweɛ ɔɔɔɔ se tɛtɛɛ ñim huyuu tuma wena awe Togo taa yɔ, aɔni akɔnta aseyɔde lizuy wɛyi ɛwe ɛ-ti yɔɔ yɔ, ɛzi kederja kpeekpe yɔɔ paytu pɔɔɔɔ yɔ. Pɔweɛ se tuma ana aheyyi kewiyay liidiye nɛ lambuunaa ndi ndi mba aheyya yɔ, nɛ pɔsuna ITIE tumiye taa ɛyaa nɛ papɔzi pala pa-tumiye. (Paytu n° 022/2012/MME/MEF).

Ɖzi ITIE paytu hɔɔɔɔɔ 12 nɛ 13 ñinzi yɔɔɔɔɔ yɔ, ɔɔɔɔɔ tuma ndi ndi Ñɔndinaa se pala mbɔ pɔpɔɔɔɔ yɔ. Mbɔ yɔ se:

- Paɔni akɔnta aseyɔde lizuy wɛyi ɛwe ɛ-ti yɔɔ yɔ yaa akɔnta aseyɔde lizuy wɛyi tɛtɛɛ ñim huyuu tuma lizɔ se ɛla pite tumiye yɔ nɛ ɛlizi aseyɔde pa-takayisi yɔɔ pɔɔɔ petiyini-ɔɔ-si ;
- Pɔweɛ se kewiyay akɔnta aseyɔde lizuyaa ɛlizi aseyɔde takayisi nzi kewiyay tuma tiyini-ɔɔ yɔ si-yɔɔ ; nɛ
- Kewiyay tuma wena pikɛni-yɛ kijɛyɔ se alɔzi akɔnta aseyɔde lizuy ɛzi TdE, ARSE nɛ CNSS yɔ, pɔweɛ se alɔzi akɔnta aseyɔde lizuy ɛnu, ewili a-takayisi taa pɔɔɔ atiyini-ɔɔ-si.

Tuma wena a-tɔja atiyini takayisi liidiye ndi aheyaa yaa ndi amɔwa yo dɔ-yɔɔ yo, a-taa sɔsaa ñiy nesi takayisi nasɔyi taa ne pawli se tɔm ndu pama petiyini-dɔ yo, tɔke toovenim ne liidiye ndi pɔtɔm se pheyaa yaa pamɔwa yo, dɔke mbu toovenim.

2.3.3 Mbu pheyini agbaydaa liidiye taa yo pu-tɔm

Mbu tetee ñim huyuu tuma heyini Amerika yaa Europa liidiye taa ne patapɔzi patli pu-ñuu FCFA taa yo, dɔmayzini FCFA ke mbu kiyaku ngɔ pheyi liidiye ndi yo ne dɔti dɔ-ñuu. Pɔyɔɔ le, dɔwili liidiye koozasi takayisi taa ne dɔna FCFA yɔɔ kiyaku ngɔ pheyi liidiye ndi yo.

2.3.4 Wiluu ne ñunuu tumiye tɔm

Tumiye ndi paɔu-dɔ yo, ndi yo se «dɔwili ne dɔñini tetee ñim huyuu ne kewiyay tuma taa ne dɔna se liidiye ndi tetee ñim tuma tɔɔ se aheyi kewiyay tuma yo, dɔke mbu yaa dɔteke mbu». Dɔlabi dɔ-tumiye ndi labu mbu yo, mbu yo :

- Dɔcɔni liidiye ndi tetee ñim huyuu tuma tɔm se aheyi kewiyay tuma ne ndi kewiyay tuma ñɔtɔm se amɔwa yo dɔ-taa. Dɔtazi takayisi taa ne dɔwili paa liidee wena le a-taa ezi pheyuu-ye tuma ndi ndi taa yo ;
- Dɔkpeyli liidee wena tetee ñim huyuu tuma heyi kewiyay tuma ne pataɔu se dɔwili a-taa dɔ-tumiye labu taa yo ;
- Dɔkpeyli liidee wena tetee ñim huyuu tuma celaa se palabina tuma ndi ndi ne pɔsina samay hɔɔɔɔɔ weyi t-taa alakɔ a-tuma yo t-taa yo ;
- Dɔwilaa ne dɔna mbu pɔli liidee ane a-taa ne dɔnde pɔlinaa yo ;
- Dɔkpeyli tɔm ndi ndi ndu paa tumiye ndi le dɔheyi-dɔ yo (tetee ñim huyuu tuma ne kewiyay tuma). Tɔm ndu le lambuunaa ndi ndi mba pheyaa yaa pamɔwa yo, alɔwaatu ndu pheyi-we yo, ezɔma pheyi-we yo (liidiye yaa wɔndu pɛcelaa) ;
- Dɔñɔɔzi dɔnde pɔwɛɛ se dɔñɔɔzi yo. Pɔte ñɔɔzɔ mbu, pɔdɔm tɔm ndu t-taa dɔ ne tuma ndi ndi taa eyaa dɔnɔni dɔma ne pɔɔɔ papazi tɔm mau takayisi taa yo. Pɔdɔm dɔdɔ aseɔɔde ngɔ tuma taa sɔsaa lɔzi tɔm ndu tɔwe takayay taa yo t-taa yo, ne takayisi leesi nzi pɔsɔzaa se pawlina pɔ-toovenim yo ;
- Dɔ ne tetee ñim huyuu tuma tiyiyaa ne kewiyay tuma tiyiyaa dɔcay ne dɔna lɔmayza mbu pɔpɔzi pɔlɔzi aseɔɔde liidee wena dɔtapɔzi dɔwili a-taa yo a-yɔɔ. Papɔzaa ne pɔkɔni-dɔ mbu pɔlɔzi aseɔɔde ngɔ yo ;
- Dɔwili takayisi nzi tuma ndi ndi kɔnaa ne sɔlɔzi aseɔɔde liidee wena dɔtapɔzi dɔwili a-taa yo sɔ-taa. Mbu pɔli liidee ana a-taa yo, dɔkpeyli-pu huwa ndi ndi taa ;
- Tetee ñim huyuu tuma ne kewiyay tuma dɔayni mau tɔm mbu pɔli liidee taa yo pu-yɔɔ ; ne
- Dɔkpeyli tɔm ndi ndi camɔye ne dɔtezi dɔ-tumiye.

2.3.5 Tuma wena alakɔ nabuyi ne pitasina tetee ñim huyuu yo a-tɔm

ITIE egbeyi Ñundinaa tɔm se yee tumiye naɔɔye elaki nabuyi ne pitasina tetee ñim huyuu yo, pɔwɛɛ se mbu dɔheyi kewiyay tuma tetee ñim huyuu numɔu taa yo, pi-dɔke pamay takayay kane ka-taa. Palaki mbu se tuma leena wena dɔlakɔ yo, a-liidiye itaasɔu tetee ñim huyuu taa ne dɔdɔ kɔli dɔu.

Tuma wena pɔwɛɛ se aɔɔ paytu tunɛ t-taa yo, ana yo wena a-tuma leena wena atɛke tetee ñim huyuu tuma yo aɔɔ 50% yɔɔ (nɔnɔwa minɔu yɔɔ). Pu-numɔu taa le, tuma ndi ndi lakɔ mbu yo, dɔkpeyli-pu taabulo kune kɔ-taa :

Tuma	Mbɔ alakɛ nɛ pitɛkɛ tɛtɛɛ ñim huyuu yɔ % (*)	Tɛtɛɛ ñim huyuu % (*)	Tɛtɛɛ ñim huyuu dɛ 50% yɔɔ
ENI Togo	-	100%	✓
SNPT	-	100%	✓
WEST AFRICAN CEMENT (WACEM) S.A.	-	100%	✓
MM Mining	-	100%	✓
SCANTOGO Mines SA	-	100%	✓
POMAR TOGO SA	-	100%	✓
Voltic	-	100%	✓
BRASSERIE BB LOME SA	97%	3%	✗
Horizon Oxygène Clever Sarl	-	100%	✓
SOCIETE TOGOLAISE DES EAUX (TdE)	-	100%	✓
SOLTRANS (**)	-	100%	✓
WAFEX (**)	-	100%	✓
Togo Rail	76%	24%	✗
Togo carrière	-	100%	✓
COLAS AFRIQUE SUCCURSALE DU TOGO	88%	12%	✗
ENCOTRA	100%	0%	✗
Les Aigles	37%	63%	✓
CEMAT Industrie/INOVA	85%	15%	✗
EBOMAF	nc	nc	✓
Etoile du Golfe	95%	5%	✗
SATEM Sarlu	-	100%	✓
TOGOLAISE DES GRANDS CAOUS (TGC) SA	-	100%	✓
Granu Togo	-	100%	✓
G&B African Resources	-	100%	✓
REGENT RESOURCES CAPITAL CORPORATION	-	100%	✓

nc : peteheyi-dɔ pɔ-tɔm

(*) Tɛtɛɛ ñim huyuu tɔma heyini-dɔ tɔm tɔnɛ

(**) Tuma ana, atɔm se ahɛyi sika nɛ ñiyɔm pɛ lɛɛna pɛdɔɔ yɔɔ

Pɔ-nɔmɔɔ taa lɛ, dɔlabɔ wiluu nɛ ñinɔɔ tɔmiyɛ labɔ mbɔ yɔ, mbɔ yɔ :

- Kajalay taa lɛ, dɔwili lambuunaa mba tuma tɔm se ahɛyaa yɔ a-kpeekpe a-taa ; nɛ
- Pɔwayɔ lɛ, dɔwili pa-taa lambuunaa mba pɛhɛyaa nɛ pitɛkɛ tɛtɛɛ ñim huyuu yɔɔ yɔ nɛ dɔkɛzi-wɛ kijau nɛ pikazi tɛtɛɛ ñim huyuu yɔɔ lambuunaa dɛkɛ.

2.3.6 Mbɔ pɔlɔ liidiye taa yɔ pɔ-tɔm

Liidiye ndɔ tɛtɛɛ ñim huyuu tuma heyya yɔ, dɔ-taa wiluu nɔmɔɔ taa lɛ, ITIE egbeyɛ Ñɔndɔnaa nɔna dɔama se :

- Yiɔduu mbɔ pɔpɔziy pɔwɛɛ liidiye ndɔ tɛtɛɛ ñim huyuu tuma tɔm se ahɛyi kewiyay tuma nɛ ndɔ kewiyay tuma ñetisaa se amɔwa yɔ, pɔpɔziy pɔdɛɛ 2% yɔɔ. ; nɛ
- Paa tɔmiyɛ ndɔ dɔ-takayɔ taa, yiɔduu mbɔ pɔpɔziy pɔwɛɛ liidiye ndɔ tɛtɛɛ ñim huyuu tɔmiyɛ tɔm se dɔhɛyi kewiyay tɔmiyɛ nɛ ndɔ kewiyay tɔmiyɛ ñetisaa se dɔmɔwa yɔ, pɔpɔziy pɔdɛɛ FCFA liidiye kudokɔ 100 yɔɔ.

3. ITIE EGBEYE DɔWA SE PALA TUMIYE NDI Yɔ

3.1 Eɔzima ITIE egbeye dɔwa se pala tumiye yɔ

Ɖa-tumiye dɔne, dɔsiɣni Togo ejaɖe nɛ dɔɖɔ ITIE egbeye payɔ yɔ camiyɛ. Liidiye tɔm pee wena pekpeyli-ye tɛtɛɛ ñim huyuu tɔma yɔ nɛ kewiyay tɔma yɔ yɔ, ITIE egbeye Ñundinaa kpeylina nɛ paɖɔ se pɔwɛɛ piɣɣe se pekpeyli tɔm pee anɛ.

Kududay kedeyzay nɣa ITIE egbeye Ñundinaa labi-ke Kɔlay fenay kiyaku 14 ñiɣɔ wiye 2013 pɔnay taa yɔ, ka-taa panina dɔma eɔzima pɔwɛɛ se dɔla tumiye dɔne yɔ pɔ-yɔɔ.

3.2 Tɛtɛɛ ñim huyuu tɔma wena ITIE egbeye dɔwa se pewili a-taa yɔ

Nɛ piɔa nɛ dɔla dɔ-tumiye ezi pɔpɔɔɔ yɔ le, dɔkpeyli tɛtɛɛ ñim huyuu tɔma huwa loɖo taa. Ana yɔ :

- Kaɖasim huyuu tɔma ;
- Tɔma wena ahuyuu tɛtɛɛ ñim nɛ lum yɔ (wena ahuyuuni ñiɣɣɣɣ yɔ) ;
- Tɔma wena apɛɖɣ sika nɛ ñiɣlum pɛ ndi ndi yɔ ;
- Tɔma wena aɖɔɣ tɛtɛɛ ñim ñinɔɔ yɔ ;
- Tɔma wena patalzi-ye se dɔla tumiye a-yɔɔ yɔ ; nɛ
- Tɔma wena alaki nabuyɔ piɣɣe nɛ pɔɔɔ alaki tɛtɛɛ ñim huyuu tumiye yɔ.

Tɔma wena palzi-ye huwa ndi ndi taa se dɔla tumiye a-yɔɔ yɔ, ana yɔ :

a) Kaɖasim huyuu tɔma

Kaɖasim huyuu tumiye kuɖumɖiyɛ, ndi payay-dɔ se « ENI » nɛ dɔlakɔ tumiye Togo taa yɔ, ndi palzaa se dɔla tumiye dɔ-taa 2011 pɔnay taa.

b) Tɔma wena ahuyuu tɛtɛɛ ñim nɛ lum yɔ (wena ahuyuuni ñiɣɣɣɣ yɔ)

Tɔma wena ahuyuu tɛtɛɛ ñim nɛ lum yɔ (wena ahuyuuni ñiɣɣɣɣ yɔ), palzi a-tɔɣa se dɔla tumiye a-taa. Tɔma ana akpendi 19. Ana yɔ :

Tɔma	Mbɔ alaki yɔ	Tɔma	Mbɔ alaki yɔ
1. WACEM	Tɛtɛɛ ñim huyuu	10. Colas	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
2. SNPT (*)	Tɛtɛɛ ñim huyuu	11. Etoile du Golfe	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
3. POMAR	Tɛtɛɛ ñim huyuu	12. EBOMAF	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
4. SCANTOGO Mines	Tɛtɛɛ ñim huyuu	13. Togo Carrière	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
5. MM Mining	Tɛtɛɛ ñim huyuu	14. ENCOTRA	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
6. BB/ Eau vitale	Lum huyuu	15. Togo Rail	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
7. TdE (*)	Lum huyuu	16. LES AIGLES	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
8. Voltic Togo	Lum huyuu	17. SATEM Sarlu	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
9. Horizon Oxygène Clever	Lum huyuu	18. CEMAT	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ
		19 TGC. SA	Kaɣɣɣ kuu nɛ pɛ yɔɔkɔɔ

(*) Kewiyay tumiye

c) Tuma wena apɛdiy sika nɛ ɸiylum pɛ ndi ndi yɔ

Tuma nalɛɛ wena apɛdiy sika nɛ ɸiylum pɛ ndi ndi Togo taa nɛ ITIE ɛgbɛyɛ Nɸundinaa dɔ se palaki tumiyɛ a-yɔɔ 2011 pɩnay taa yɔ, ana yɔ :

Tuma	Mbɔ alakɩ yɔ
1. WAFEX	sika nɛ ɸiylum pɛ pɛdɔɔ
2. Soltrans	sika nɛ ɸiylum pɛ pɛdɔɔ

d) Tuma wena aɔɔɔ tɛtɛ ɸim ɸinɔɔ yɔ

Tuma wena aɔɔɔ tɛtɛ ɸim ɸinɔɔ yɔ a-taa naadozo palɩzaa se dɔwili a-taa dɔ-tumiyɛ labɩ taa. Ana yɔ :

Tuma	Mbɔ alakɩ yɔ
1. Granutogo	Tɛtɛ ɸim ɸinɔɔ
2. RRCC	Tɛtɛ ɸim ɸinɔɔ
3. G&B AR	Tɛtɛ ɸim ɸinɔɔ

e) Tuma wena patalɩ-yɛ se dɩla tumiyɛ a-yɔɔ yɔ

Tuma wena paha-yɛ numɔɔ se ala tɛtɛ ɸim huyuu tuma cikpena nɛ wena aɔɔɔ tɛtɛ ɸim ɸinɔɔ nɛ liidiye ndɩ aheiyɩ yɔ dɩtalɩ FCFA 6 556 605 pɩnay taa yɔ, ITIE ɛgbɛyɛ Nɸundinaa talɩ-yɛ se dɩla tumiyɛ a-yɔɔ. Tuma ana ana yɔ :

Tuma	Mbɔ alakɩ yɔ	Tuma	Mbɔ alakɩ yɔ
1. SGM	Tɛtɛ ɸim huyuu	5. Togo Minerals	Tɛtɛ ɸim huyuu
2. Silverhill enterprises	Tɛtɛ ɸim huyuu	6. Future Investment	Tɛtɛ ɸim huyuu
3. Brillants stones	Tɛtɛ ɸim huyuu	6. Panafrican Gold Corporation	Tɛtɛ ɸim huyuu tuma cikpena
4. Global Merchants	Tɛtɛ ɸim huyuu	7. TECH-MINES	Tɛtɛ ɸim huyuu tuma cikpena

Paa mbɩ yɔ, kewiyay tuma wena a-taa tuma anɛ aheyi liidiye yɔ, tuma ana aheyi-dɩ liidiye ndɩ dɩ-ɸinɔɔ.

f) Tuma wena alakɩ nabuyɩ pɩɩɩ nɛ pɩcɔ alakɩ tɛtɛ ɸim huyuu tumiyɛ yɔ

ITIE ɛgbɛyɛ Nɸundinaa dɩwa se dɩla tumiyɛ labɩ mbɩ tuma wena alakɩ nabuyɩ pɩɩɩ nɛ pɩcɔ alakɩ tɛtɛ ɸim huyuu tumiyɛ yɔ a-yɔɔ yɔ, mbɩ yɔ :

- Tuma wena alakɩ nabuyɩ pɩɩɩ nɛ pɩcɔ alakɩ tɛtɛ ɸim huyuu tumiyɛ yɔ, yɛɛ a-liidiye ndɩ dɩɩɩɩ tuma lɛna labɩ taa yɔ dɩdɛ tumiyɛ liidiye kpeekpe hɔɔɔɔ yɔɔ pɩnay taa yɔ, pewiliy a-taa nɛ pana mbɩ tɛtɛ ɸim huyuu dɛke kɔɩna yɔ. Tuma anɛ, ana yɔ :

Tuma	Tuma wena atɛkɛ tɛtɛ ɸim huyuu tuma yɔ	Pɩkɛ mbɩ tumiyɛ liidiye kpeekpe taa pɩnay taa yɔ (*)	+ 50%
Brasserie BB LOME SA	Biyɛɛɩ & Sɩlɩm leleɩ ɸiɩɩɩ	97%	✓
Togo Rail	Suluku kpayyay tumiyɛ	76%	✓
COLAS	Kuduyɩɩ maɩ nɛ habɛ dɩɩ	88%	✓
ENCOTRA	Kuduyɩɩ maɩ	100%	✓
CEMAT Industrie/INOVA	Kuduyɩɩ maɩ nɛ habɛ dɩɩ	85%	✓
Etoile du Golfe	Kaɔasɩm pɛdɔɔ	95%	✓

(*) Tuma maymay yɔɔdina.

- Tuma wena alakɩ nabuyɩ pɩɩɩ nɛ pɩcɔ alakɩ tɛtɛ ɸim huyuu tumiyɛ yɔ, yɛɛ a-liidiye ndɩ dɩɩɩɩ tuma lɛna labɩ taa yɔ, dɩtatalɩ tumiyɛ liidiye kpeekpe hɔɔɔɔ pɩnay taa yɔ, pewiliy a-taa nɛ pana mbɩ

ahayi kewiyay tuma yo ezi ITIE paytu qus 2011 pinay taa yo. Tuma ane, a-taa le, qinay Les Aigles SA tumiye. Tumiye ndi qlaki somtu mau niyts ne pukonri pinay taa liidiye yo 37%.

3.3 Kewiyay tuma ne angba wena ITIE egbeye quwa se pewili a-taa yo

Kewiyay tuma ne angba wena ITIE egbeye quwa se pewili a-taa 2011 pinay taa ne petiyini-ye takayisi se ama a-tuma tom yo, ana yo :

- Lambuunaa tumiye (DGI);
- Kamasu yo sojanaan tumiye (DGD) ;
- Kewiyay liidiye koozay tumiye (DGTCP) ;
- Tetee ñim huyuu tumiye (DGMG) ;
- Kaqasim huyuu tumiye (DGH) ;
- Ejaqe yo ñim yo kandiyuu tumiye (DE) ;
- Tumlaqaa yo kandiyuu tumiye (DGTLS) ;
- Laatriki miñ yo conau egbeye (ARSE) ;
- Lum tumiye (TdE) ;
- Tumlaqaa hezuu liidiye tumiye (CNSS) ; ne
- Maalikasi ne ageeta wena a-taa pohuyuu tetee ñim yo. Ana yo :
 - Golfe egeetiye / Loma Maalika ;
 - Vo egeetiye / Vogan Maalika ;
 - Zio egeetiye / Tsévié Maalika ;
 - Yoto egeetiye / Tabligbo Maalika ;
 - Kloto egeetiye / Kpalima Maalika ;
 - Bassar egeetiye / Bassar Maalika ; ne
 - Lacs egeetiye / Aného Maalika .

3.4 Liidiye ndi patum-qi takayay kané ka-taa yo

Liidiye ne lambuunaa ndi ndi mba pewili pa-taa ne peke mba palna takayay nga tuma ma a-tom ka-taa yo, pekpendi 36. Takayay nga tuma ma a-tom ka-taa yo, paqu-ke takayisi nzi pocsoti takayay kané ko-yo yo, si-taa loqo (6) ñingaa taa.

Ezi ITIE paytu yoodu yo, liidee ne lambuunaa mba, papiziy pekpeyli-we huwa ndi ndi taa :

3.4.1 Wondu ndu tuma celaa yaa mbo puwe ezi kilayuu yo

Ezi qlabus wiluu tumiye ne dikpeyli ITIE egbeye Ñundinaa Kolay fenay kiyaku 14 ñingus wiye 2013 pinay taa ne qiheyi-we yo, tetee ñim huyuu tumiye naqiyee teceli wondu yaa mbo pteke liidiye yo.

3.4.2 Liidiye ne lambuunaa mba tetee ñim tuma heyaa yo

Lambuunaa ne liidiye ndi tetee ñim huyuu tuma paytu, kaqasim huyuu paytu ne sika ne niyilm pe peduu paytu yoodi po-tom yo, mba dikpeyli takayay kané ka-taa. Mba yo :

Lambuunaa	Mbu pekenna ya	Kewiyay tumiye ndi dilmuu-we yo
Fenay taa kaqasim lambuu	Tuma wena paha-ye numou se ahuyi kaqasim yo, puwee se ahuyi kaqasim mbu ahuyuu fenay taa yo, pu-yoo lambuu nakuyu. Paytu ndu twe tuma ana ne kewiyay pe-heku taa yo, ndu yooduuni lambuu ngu ku-ñuu tom. Tuma pizy aceli nabuyu ne pileyzi lambuu ngu ku-lone taa yaa apizy ahuyi liidiye ; pilyni ndu a ne kewiyay panina dama yo ti-yoo yo, ti-còlò.(Togo taa kaqasim huyuu paytu hoolay 57, tindimiye 2 ñinde yooduuni mbu).	DGH
Takayisi taa ñiyu lambuu	Pucco ne pañiy nesi takayisi taa ne pihay tumiye naqiyè numou se dɔpazi kaqasim huyuu le, dɔheyi kewiyay liidiye naqiyè. Paytu ndu twe tumiye ndi ne kewiyay pe-heku taa yo, ndu yooduuni liidiye ndi dɔ-ñuu tom. (Togo taa kaqasim huyuu paytu hoolay 57, tindimiye 5 ñinde yooduuni mbu).	DGH
Kaqasim peduu lambuu	Kaqasim huyuu tumiye huyuu kaqasim mbu ne dɔpediy yo, dɔheyi pu-yoo lambuu. Paytu ndu twe tumiye ndi ne kewiyay pe-heku taa yo, ndu yooduuni liidiye ndi dɔ-ñuu tom (Togo taa kaqasim huyuu paytu hoolay 57, tindimiye 5 ñinde yooduuni mbu).	DGH
Kaqasim kezeyà yoo lambuu leeku	Yee kaqasim huyuu tumiye ne kewiyay poyoodaa ne panini dama mbu yo, puwee se kaqasim tumiye ehuyi lambuu leeku dɔpedi kaqasim ne dɔhiy kezeyà nga yo ko-yoo. (Togo taa kaqasim huyuu paytu hoolay 57, tindimiye 5 ñinde yooduuni mbu).	DGH
Takayisi labu lambuu	Pucco pala takayisi tumiye naqiyè ne paha-dɔ numou se dɔhuyi kaqasim le, puwee se dɔheyi liidiye naqiyè DGMG koozay (Togo taa tetee ñim huyuu paytu hoolay 49 ñinga yooduuni mbu).	DGMG
Tetee ñim huyuu pazuu lambuu	Pucco paha-ñ takayay ne ñpazi yaa ñdɔyini pazuu tetee ñim huyuu le, ñheyi lambuu ngu. Kewiyay dɔuuni lambuu ngu ku-ñuu. (Togo taa tetee ñim huyuu paytu hoolay 49 ñinga yooduuni mbu).	DGMG
Tetu yoo lambuu	Tetu ndu paha tumiye se dɔhuyi ñim yaa dɔyooki pe yo, ti-yoo peheyi lambuu ngu. Liidiye ndi peheyi yo dɔlyni tumiye ndi palaki yo dɔ-còlò. Pinay taa peheyi lambuu ngu. Eɛ puwee se tetee ñim huyuu tumiye ehuyi-ku ne pucco pinay kifalay pazi. Kewiyay dɔuuni lambuu ngu ku-ñuu. (Togo taa tetee ñim huyuu paytu hoolay 50 ñinga yooduuni mbu).	DGMG
Tetee ñim yoo lambuu	Paa tetee ñim huyuu tumiye ndi, dɔhuyi tetee ñim ne dɔpedi ne dɔhiy kezeyà nga yo, puwee se dɔheyi ko-yoo lambuu. Kewiyay dɔuuni lambuu ngu ku-ñuu ne koozadi dɔdɔ ezima puwee se peheyi-ku yo. (Togo taa tetee ñim huyuu paytu hoolay 51 ñinga yooduuni mbu).	DGMG
Kezeyà yoo lambuu	Pikenɔ lambuu ngu peheyi kewiyay koozay taa yo. Togo taa tetee ñim huyuu paytu hoolay 55 ñinga yooduuni se puwee se kewiyay ekpay tumiye kezeyà nga ko-hooli hii munuu yoo (10%). Eɛ tuma wena alakɔ tetee ñim huyuu cikpem yo, afeyi pi-taa.	DGTCP
Kezeyà yoo lambuu ngu peheyi pucco yo	Tetee ñim huyuu tumiye pizy dɔheyi kezeyà yoo lambuu pucco dɔpazi dɔ-tumiye.	DGTCP
Sika ne ñiyilm pe peduu lambuu	Ezi paytu n°2009-299/PR ndu palzi-tu Sanjayi fenay kiyaku 30 wiye pinay 2009 taa yooduuni ti-hoolay 4 ñinga taa yo, mba pakpakiy sika ne ñiyilm pe leena Togo taa ne pedeyna pepedi agbaa taa yo, puwee se peheyi a-ñuu yoo 4,5 munuu yoo (4,5%). Mba paha-we numou se pepedi sika ne ñiyilm pe leena yo, mba puwee se peheyi lambuu kune.	DGD
Lim huyuu lambuu	Tuma wena ahuyuu lim yo, puwee se ahuyi lim huyuu lambuu. TdE siy ñiyiyi weyi imayzi lim mbu pily yo paa pòmpi ngu ki-taa. Paa pòmpi ngu ki-yoo, puwee se tumiye ndi dɔhuyuu lim yo, dɔheyi 100 FCFA m3 yoo fenay taa.	TdE

3.4.3 Lambuunaa lelaa mba tuma tuhuyi ne ITIE tumiye dɔ se dɔwiliy pa-taa yo

Lambuunaa mba tetee ñim huyuu tuma heyi-we ne pedey liidee wena tuma ana ahuyaa yo a-tija a-0.01 hooluu munuu yoo yo, (0.01%) ne atali FCFA liidiye 2 962 101 yo, pa-taa ITIE tumiye dɔwa se dɔwiliy 2011 pinay taa. Lambuunaa mba, mba yo :

Lambuunaa	Mbo lambuunaa kenaa yo	Kewiyay tumiye ndi qimusu-we yo
Kajalay lambuu (IMF)	Kike lambuu ngɔ puwee se tɔsu tuma ne angba theyi, paa atehiy kezeɣa nakeye a-tuma labu taa yo. Togo taa lambuu heyuu paytu kpayni ti-hoolay 165 ñingga ne ñsuni ti-hoolay 170 ñingga yooduuni mbo.	DGI
Tɔsu lambuu (IS)	Togo taa lambuu heyuu paytu kpayni ti-hoolay 137 ñingga ne ñsuni ti-hoolay 162 ñingga yoodu se tɔsu tuma ne angba laki tuma ne ahiy kezeɣa nga yo, puwee se aheyi lambuu ko-yoo.	DGI
Liidiye yoo lambuu (IRCM)	Togo taa lambuu heyuu paytu hoolay 1173 ñingga, ne kedeɗa kpeekpe yoo lambuu heyuu paytu yoodu se eyaa yaa tuma wena asiy liidiye kozasi ndi ndi taa yaa aɗeziy liidiye yo, peheyiy lambuu nakuyu liidiye ndi qi-yoo. Yee pike eyu yo, eheyiy liidiye yoo lambuu 10%. Yee pike egbeye yaa tumiye yo, qihoyiy 15% liidiye ndi qi-yoo.	DGI
Tumiye lambuu (TP)	Togo taa lambuu heyuu paytu hoolay 232 ñingga yoodu se pinay taa, tumlaɗaa yaa tuma Ñundinaa heyi Tumiye lambuu. Woundu natule yoo pepely lambuu ngɔ : Tumiye qoma ne pulu mbo yo ne tetu yaa kuduyin weyi t-taa palabi tumiye yo, li mbo yo. Ænde tumiye wee yo, peeɗe peheyiy lambuu ngɔ.	DGI
Tetu yoo lambuu	Togo taa lambuu heyuu paytu yoodu se mba pama kuduyin (hoolay 248) yaa pɛwenti tetu Togo taa yo (hoolay 265), puwee se peheyiy tetu yoo lambuu pinay taa. Kuduyuu yaa tetu liidiye yoo pepely lambuu ngɔ pinay taa.	DGI
Fenay sim liidiye yoo lambuu (IRPP) / IRTS	Togo taa lambuu heyuu paytu hoolay 1165 ñingga yoodu se Pinay taa eyu laki tumiye ne ehiy liidiye ndi yo, puwee se eheyi lambuu nakuyu qi-yoo. Lambuu ngɔ eheyiy yo, kiliyi liidiye ndi etaki pinay taa yo qicɔɔ. Paa e-maymay efeyi Togo taa ne e-tumiye wee yo, puwee se eheyi lambuu ngɔ.	DGI
Fenay sim liidiye yoo lambuu pinay taa (TS)	Kpayni Togo taa lambuu heyuu paytu hoolay 171 ñingga ne ñsuna 178 ñingga taa poyooɗi fenay sim liidiye lambuu pinay taa tom. Liidiye ndi tumlaɗaa tɔki-qi pinay taa yo qi-kpeekpe qi-yoo pepely-we lambuu ne peheyi. Liidiye ndi, qi-taa 7 % palziy lambuu yoo.	DGI
Fenay sim liidiye lambuu leeku (TCS)	Togo taa lambuu heyuu paytu hoolay 220 ñingga yoodu se puwee se palzi 25 % fenay sim liidiye lambuu yoo ne pikenti lambuu leeku. Yee pike tumlaɗaa mba pɛwe pa-tuma taa yaa powobi hezuu yo, palziy lambuu ngɔ fenay sim liidiye yoo, alwaatu ndu palziy fenay sim liidiye yoo lambuu yo.	DGI
Yaɗaa lambuu (TVA)	Togo taa tetee ñim huyuu paytu hoolay 52 ñingga yoodu se mba paha-we numɔu pewili tetee, pañni ne pohuyi ñim yo, paaheyiy yaɗaa lambuu. Paaheyiy lambuu ngɔ qɔqɔ woundu ndu payaki Togo taa se palabina pa-tumiye yo ti-yoo (kaɗasim yoo qeke peheyiy lambuu ngɔ)..	DGI
Ñitu kuu lambuu (TEO)	Togo taa lambuu heyuu paytu hoolay 291 ñingga yoodu se puwee se tetu ndu ti-taa ñitu kuu tuma wee yo, peheyi. G ti-taa ñitu kuu lambuu kuduyin ne tetu pɔ-yoo.	DGI
Alwaatu keɗu tumiye lambuu (RSPS)	Togo taa lambuu heyuu paytu hoolay 1186 ñingga yoodu se puwee se paa ani, tumlaɗu yaa e-tumiye, paa eheyiy fenay sim liidiye lambuu (IS yaa IRPP hoolin weyi payay se BIC, BNC, yaa BA) yaa eheyiy yo, puwee se yee eya nooyu ne eɗa tumiye naɗiye keɗu yo, eɗe eheyi alwaatu keɗu tumiye lambuu.	DGI
IRBIC-IRPP Lambuu (ngɔ palziy-ku kpagbaa yo)	Togo taa lambuu heyuu paytu hoolasi 1407 ne 1408 ñinzi yoodu se woundu ndu payaki-tu sakiye taa ne woundu ndu tiliyi agbaa ne tisuu Togo taa yo, puwee se peheyi ti-yoo lambuu kune. Eyaa yaa tuma wena alakɩ tadiye ne puwee se peheyi kezeɣa yoo lambuu yo, mba puwee se peheyi IRBIC-IRPP lambuu kune.	DGI
Haya kuduyin yoo lambuu (RSL)	Togo taa lambuu heyuu paytu hoolay 1186 ñingga yoodu se eyaa ne tuma wena alabi haya kuduyin ne alakɩna a-tuma yo, puɔɔ peheyi kuduyuu tu e-liidiye le, puwee se palzi haya kuduyin yoo lambuu ne powoni paɗu kewiyay liidiye koozay taa. Palziy liidiye ndi le, puwee se qisuu kewiyay koozay taa puɔɔ kiyakin hiu ne kagbaanzi qee.	DGI
Ñingbanjuu hom lambuunaa mba peheyiy-	Mba puwee se peheyi lambuunaa ne petcheyi yo, lambuunaa tumiye tɔzuu-we. Eɗe, pɔɔɔzuu ñingbanjuu hom pu-yoo.	DGI

Lambuunaa	Mbu lambuunaa kenaa yo	Kewiyay tumiye ndi dımsu-we yo
wè DGI yo		
Kaması yo lambuunaa (DD-RS-PCS-PC-RI ne lelaa)	Pèke lambuunaa mba pa-tıja pèheyı-wè kaması yo yo. Mba yo: DD lambuu, tòm kpeyluu lambuu (RS), PCS lambuu, PC lambuu, habıye yo lambuu, ñıyyıñ kımabıñ lambuu (RI), Kaması yo Timbrı, Kartıwaa ne vıñetıwaa, Kuduyıñ ñoozusu lambuu, Kaması yo kuma lambuu, Kaması yo kımıye lambuu, Kaması yo kımıye pasuu, Mılm kuduyıñ lambuu, Hıla mau lambuu, BIC wıdu sunau lambuu ne Kaması yo lambuu mılm nıngbanıu hòm.	DGD
Yađaa lambuu (TVA) ıñgu pèheyı-ku kaması yo yo	Togo taa tetee ñim huyuu paytu hoolay 52 ñınga yoosu se mba paha-we numu se pañıni yaa pohuyı tetee ñim yo, pakpay yađaa lambuu heyıu wıdu, loođa ne ñıyyıñ weyi payabı Togo taa yaa payabına agbaydaa se palakına pa-tumiye yo pò-yoo ne pekpey-wè. Èle puwèe se pèheyı yađaa lambuu kađasım mbu palakına pa-tumiye yo pò-yoo. Pò-yoo le, tetee ñim huyuu tuma heyi yađaa lambuu kaması yo, yee pıteke wıdu ndu alakına tetee ñim huyuu tumiye yo.	DGD
Èjađe yo ñim yo kandıyuu paytu yo dım lambuu	Liidiye ndi puoosu se pewılina ne pana se tumiye dıñ ejađe ñim yo kandıyuu paytu yo yaa dıdıñ yo, dı-yoo 5% tumiye dıne dıheyı lambuu kune ku-yoo.	DE
Èjađe yo ñim nıngbanıu hòm lambuu	Tuma wena ateyele ne pewılı ne pana se mbu alakı yo puwekıy nabıyuu ejađe yo ñim yo yaa puwekıy yo, aheyı lambuu kune.	DE
Tuma muu lambuu	Kewiyay paytu n°009/MEF/MTESS ndu tıyoosu lambuunaa ndı ndı heyıu tòm Tumlađaa yo kandıyuu tumiye taa yo, tıyoosu se mba pamuu eyaa tuma yo, puwèe se pèheyı lambuu tumlađaa mba pamıwa yo, pe-fenay sum liidiye yo. Lambuu ıñgu kike fenay sum liidiye hooluu naza ñıngu (25%).	DGTLs
Tumlađaa hezuu liidiye	Èe-ejađe taa tumlađaa yo kandıyuu paytu yoosuuna se pıkenı kıjeyuu tuma ne tumlađaa se pèheyı hezuu liidiye paa fenay ınga.	CNSS
Mbu pèheyı laatriki mıñ dıu liidiye koozay (FSE) yo	Togo taa paytu n°2000-012 ndu tıyoosu laatriki mıñ tuma tòm yo, tı-hoolay 47 ñınga yoosu se tuma wena alakı laatriki mıñ tuma yo, puwèe se aheyı lambuu nakıyuu laatriki mıñ tuma yo kandıyuu egbeyè. Lambuu ıñgu, pèheyı-ku laatriki mıñ dıu liidiye koozay taa.	ARSE

3.4.4 Mbu pèheyı kewiyay tuma ageeta taa kpaagbaa yo

ITIE tumiye dıwa se 2011 pınay taa, dıwılıy liidee wena tetee ñim huyuu tuma heyi-ye ageeta ne maalıkası taa yo a-taa. Mbu dınawa yo, mbu yo :

Lambuunaa	Mbu lambuunaa kenaa yo	Kewiyay tumiye ndi dımsu-we yo
Liidee wena pèheyı-ye ageeta ne maalıkası kpaagbaa yo	Liidee wena pèheyı-ye ageeta ne maalıkası kpaagbaa yo : Pıke liidee wena ageeta ne maalıkası ndı dıwa se tetee ñim huyuu tuma heyi yo. Pıte liidee ana aheyıu dıñ Togo taa paytu n°64-12 ndu palızu-tu Hasıyađe fenay kıyakı 11 ñıngu wıye pınay 1964 taa ne tıyoosu ageeta ne maalıkası tuma tòm yo tı-yoo.	Maalıkası/ Ageeta

3.4.5 Mbu tetee ñim huyuu tuma celaa se palabına tuma ne pısına samay yo

Pıke liidee ne wıdu ndı ndı tetee ñim huyuu tuma celaa se palabına tuma ndı ndı ne pısına samay tetu ndu tı-taa alakı a-tuma yo ezi ITIE paytu 9-g ñındu dıu yo.

Đıwılı liidee wena a-taa yo, tetee ñim huyuu tuma maymay heyıni naaye ne leena ñeke mbu paytu pozaa se aheyı yo. Liidee ana, pakpay a-taa naaye ne pamanı dıkođo kuduyıñ, sukulu kuduyıñ, pađıni habe, pasına hađaa pa-tuma taa ne palabına tuma ndı ndı se pısına samay.

Èzi ITIE egbeyè Ñındınaa yoosu yo, tetee ñim huyuu tuma wena dıdıwa se dılakı a-yoo tumiye semıyo pınay taa yo, a-maymay ayoođına liidee ane a-tòm. Đıtapızı dıwılı ne dıñıni kewiyay tuma taa ne puo dıma takayay kanè. Liidee ana ana yo :

Liidiye	Mbu dɔkɛnaa yo	Kewiyay tumiye ndi dɔmu-dɔ yo
Haɗe ne samay sinau tuma labu	Pike mbu tuma maɣmay celaa se palabina tumiye ne pisina samay yo. Tuma wena palabi-ye yo ana yo : habe dɔu, dɔkɔto kuduyiɲ maɔ, sukuli kuduyiɲ maɔ, haɗaa sinau.	Toutes les entités

Mbu tuma celaa yo, pekpeyli-pu takayisi nzi pɔɔɔzi takayay kane ko-yoo yo, si-taa naanza (4) ñingaa taa

3.4.6 Mbu peheyi kewiyay tuma ageeta ne maalikasi taa yo

Ezi ITIE paytu 9-e ñindu yooɔɔu yo, ITIE eɗbeye Ñundinaa sɔsaa piziy pewili kewiyay tuma wena awe ageeta taa yo a-taa, ne pana liidiye tom dɔm dɔm mbu tuma ana a-taa yo. Ele pɔwee se ejaɗe paytu eha numɔu se pala mbu ne pɔɔ.

Ezi Togo taa lambuu heysu paytu yooɔɔu yo, DGI tumiye muu lambuunaa sakiye ne dɔpisina pa-taa hooɔu nakuyu yaa pe-kpeekpe maalikasi ne ageeta wena a-taa dɔmu lambuunaa mba yo. Lambuunaa mba, mba yo :

- Tumiye lambuu (TP) : Togo taa lambuu heysu paytu hooɔay 247 ñingaa yooɔɔu se pɔwee se pɛceli Tumiye lambuu hooɔu (1/2) maalikasi ne ageeta wena a-taa pamu-we a-tuma ;
- Tetu yoo lambuunaa (TF) : Togo taa lambuu heysu paytu hooɔay 284 ñingaa yooɔɔu se pɔwee se pɛceli Tetu yoo lambuunaa hooɔu maalikasi ne ageeta wena a-taa pamu-we yo a-tuma. ; ne
- Ñitu kuu lambuu (TEO) : Togo taa lambuu heysu paytu hooɔay 291 ñingaa yooɔɔu se pɔwee se pamu pinay taa ñitu kuu lambuu maalikasi nzi si-taa ñitu kuu tuma wee yo.

Diwili lambuunaa pane pe-heysu taa ne ezima papisiyna-we maalikasi ne ageeta tuma le, pilu se :

- Tuma wena aheiy lambuunaa mba yo, aheiy-we DGI tumiye taa kpaagbaa ne dɔdi ñowoni liidiye ndi kewiyay liidiye koozay taa. Paa fenay nga, DGI tumiye kaliy mbu pɔwee se petiyini paa egeetiye yaa maalika nga yo, ne dɔma takayay kewiyay koozay dɔkuyu ne ele ñetiyini liidiye ndi ageeta ne maalikasi ;
- Maalikasi ne ageeta liidiye tuma taa le, petekpeyli lambuunaa ndi ndi ne tuma wena aheiy-we yo ; ne
- Liidiye ndi dɔlina lambuunaa pane pamu taa ne dɔ-taa ndi papisiyna ageeta ne maalikasi tuma yo ; dɔtɔdɔ se dɔpiziy dɔla tumiye dɔ-yoo.

Tom tɔne ti-yoo le, mbu peheyi kewiyay tuma ageeta ne maalikasi taa yo, pi-taa wiluu labi-dɔ kaɗe.

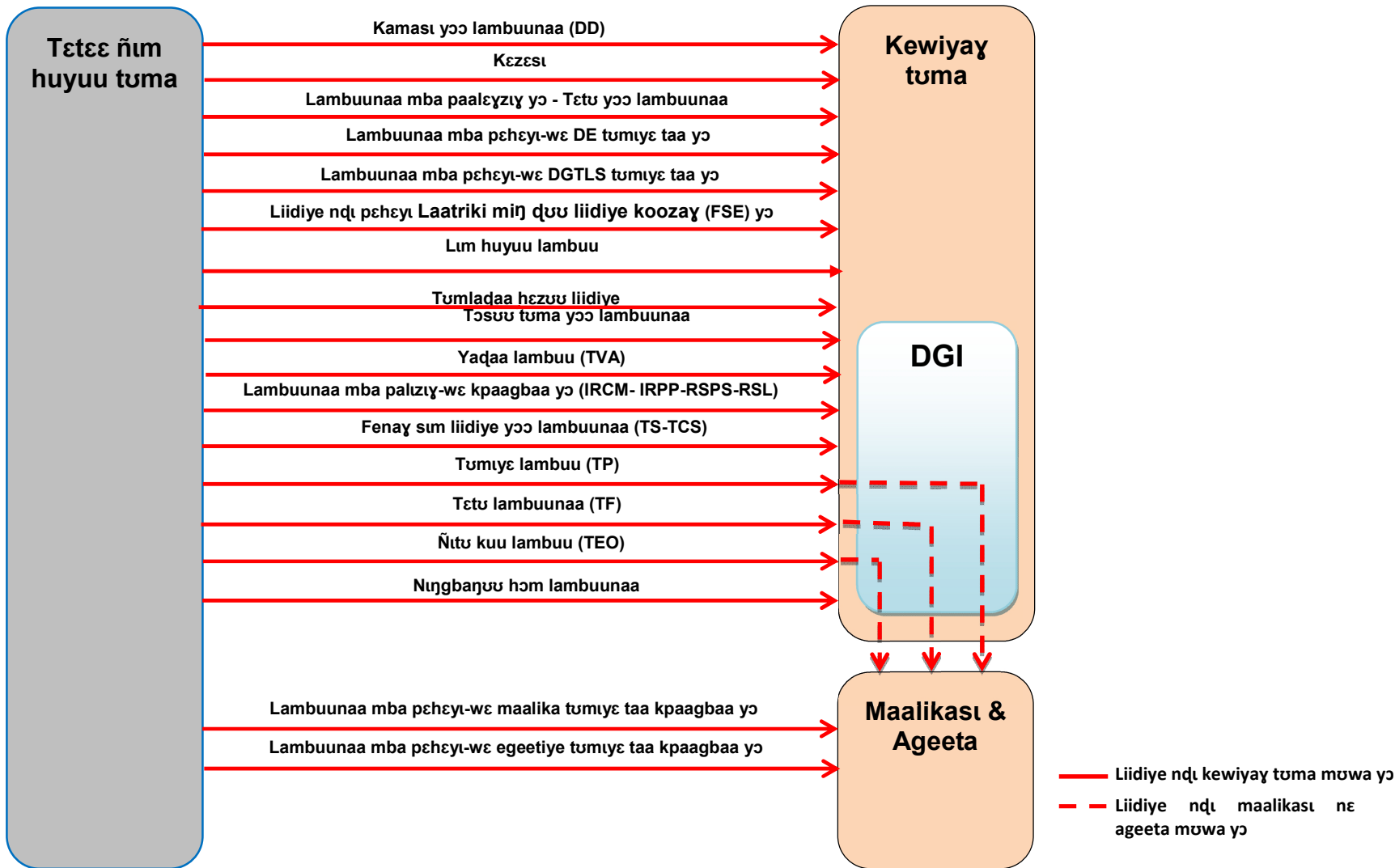
Mbu labina ne ITIE tumiye Ñundinaa to se pinay 2011 taa le, DGI tumiye yooɔdaa se dɔmu mbu lambuunaa pane pɔ-yoo yo, mbu dɔkpakiy dɔlabina tumiye. Puyoo le, dɔpɔzi DGI tumiye se dɔtiyini-dɔ mbu paa tetee ñim huyuu tumiye ndi dɔheyaa ne petiyini-pu maalikasi ne ageeta tuma taa yo. DGI tumiye tiyini-dɔ mbu yo, dɔdɔ-pu takayisi nzi pɔɔɔzi takayay kane ko-yoo yo, si-taa kagbaanzi (5) ñingaa taa.

3.4.7 Lambuunaa mba ITIE eɗbeye tala tumiye pɔ-yoo yo

Lambuunaa mba ITIE eɗbeye tala tumiye pɔ-yoo 2011 pinay taa yo, mba yo mba kewiyay tuma tom se amɔwa ne patatali tetee ñim liidiye kpeekpe hooɔu 0.01% ñingɔ, pu-tɔbuu se FCFA liidiye 2 962 101. Lambuunaa mba, mba yo:

Lambuunaa	Mbɔ pɛkɛnaa yɔ	Kewiyay tuma wena amɔs-wɛ yɔ
Takayay taa mau lambuu	Togo taa lambuu heyyɔs paytu kpaynti hɔɔlay 400 ñingɔ nɛ ñsɔnti 468 ñingɔ yɔɔɔɔs se pamɔs takayay taa mau lambuu aliwaatu ndu pamay tɛtɛɛ ñim huyuu toma hɔla yɔ. Lambuu ñingɔ, ku-ñɔs liyɔnti takayay ñingɔ ka-taa tumiye sɔɔlaa se pama dɔ-hidɛ yɔ.	DGI
Fenay sim kimiye heyyɔs lambuu	Kewiyay paytu n°009/MEF/MTESS ndu tiyɔɔɔɔs lambuunaa ndi ndi heyyɔs tɔm Tumlaɔɔaa yɔɔ kandyɔs tumiye taa yɔ, tiyɔɔɔɔs se Fenay sim kimiye heyyɔs lambuu ñɔs kɛ FCFA liidiye 10 000.	DGTLS
Tumiye paytu taa wiluu lambuu	Kewiyay paytu n°009/MEF/MTESS ndu tiyɔɔɔɔs lambuunaa ndi ndi heyyɔs tɔm Tumlaɔɔaa yɔɔ kandyɔs tumiye taa yɔ, tiyɔɔɔɔs se Tumiye paytu taa wiluu lambuu ñɔs kɛ FCFA liidiye 10 000.	DGTLS
Agɔmaa tumiye paytu lambuunaa	Kewiyay paytu n°009/MEF/MTESS ndu tiyɔɔɔɔs lambuunaa ndi ndi heyyɔs tɔm Tumlaɔɔaa yɔɔ kandyɔs tumiye taa yɔ, tiyɔɔɔɔs se pɔwɛɛ se Agɔmaa tumiye paytu lambuunaa ñɔs eke fenay sim liidiye hɔɔɔs 20% ñingɔ .	DGTLS
Takayɔs taa nesi ñiyɔs lambuu	Kewiyay paytu n°009/MEF/MTESS ndu tiyɔɔɔɔs lambuunaa ndi ndi heyyɔs tɔm Tumlaɔɔaa yɔɔ kandyɔs tumiye taa yɔ, tiyɔɔɔɔs se Takayɔs taa nesi ñiyɔs lambuu ñɔs kɛ FCFA liidiye 10 000.	DGTLS
Tumiye kpɛlikɔs paytu takayɔs taa nesi ñiyɔs lambuu	Kewiyay paytu n°009/MEF/MTESS ndu tiyɔɔɔɔs lambuunaa ndi ndi heyyɔs tɔm Tumlaɔɔaa yɔɔ kandyɔs tumiye taa yɔ, tiyɔɔɔɔs se Tumiye kpɛlikɔs paytu takayɔs taa nesi ñiyɔs lambuu ñɔs kɛ FCFA liidiye 2 000.	DGTLS
Wɔndu yɔɔ lambuu/Yaɔaa lambuu (ADACS)	Togo taa lambuu heyyɔs paytu hɔɔlay 390 ñingɔ yɔɔɔɔs se wɔndu ndu paɔɔ tɔ-hɔla hɔɔlay kanɛ ka-taa yɔ, pɔwɛɛ se pɛheyi ti-yɔɔ wɔndu yɔɔ lambuu yaa yaɔaa lambuu. Elɛ tɛtɛɛ ñim feyi wɔndu tɔne ti-taa.	DGI
Sulɔm puu nɛ pi-pɛɔɔs lambuu (TSFCB)	Kewiyay paytu n° 34 ndu palzi-tu Agoza fenay kiyaku 10 ñingɔ wiye pɔnay 1967 taa yɔ, yɔɔɔɔsɔna sulɔm puu nɛ pi-pɛɔɔs lambuu tɔm. Lambuu heyyɔs paytu hɔɔlay 305 ñingɔ yɔɔɔɔsɔnti lambuu kɔnɛ ki-heyyɔs tɔm. Lambuu ñingɔ, kiteke tɛtɛɛ ñim huyuu lambuu.	DGI

3.5 Liidiye tɔnɔy numanɔy weyi yɔ



4. PEWILAA NƐ PULU MBU Yɔ

Ɖikedi-y-mi hɔɔɔɔ kune ki-taa diwili tɔma ndi ndi taa ne diina mbu yɔ pɔ-tɔm. Ɖikedi-y-mi dɔdɔ mbu pɔɔ liidiye ndi tɛtɛɛ ñim huyuu tɔma tɔɔ se aheyaa ne ndi kewiyay tɔma ndi ndi tɔɔ se amɔwa yɔ di-tɔm.

Ɖiwli-y-mi liidiye ndi tɔma ndi ndi cali tɔm se aheyi kajalay taa yɔ. Pɔwayi ɛ, da-maymay diwilaa ne diina se tɔma ana aheyi mbu yɔ, diyɔɔdi pɔ-tɔm. Pi-tɔɔa pɔɔ mbu ne liidiye ndi diɔpɔɔ diwili ne diɔɔɔ di-tɔɔɔ yɔ, diyɔɔdi di-tɔm dɔdɔ.

4.1 Mbu tetee ñum huyuu tuma ndi ndi heya ya

Tetee ñum huyuu tuma wena a-taa qiwilaa yo, ayoodaa se aheyi mbu yo, mbu yo :

N°	Tuma	Mbu tuma calɔ yoodoo se aheya ya amuwa yo (FCFA taa)			Añoodaa wayi ne mbu pusuɔi yo (FCFA taa)			Añoodaa wayi ne pɔlu mbu yo (FCFA taa)		
		Tetee ñum huyuu tuma	Kewiyay	Mbu pɔlu pɔ-taa yo	Tetee ñum huyuu tuma	Kewiyay	Mbu pɔlu pɔ-taa yo	Tetee ñum huyuu tuma	Kewiyay	Mbu pɔlu pɔ-taa yo
1	ENI Togo	1 337 536 231	1 347 246 905	(9 710 674)	-	(9 710 684)	9 710 684	1 337 536 231	1 337 536 221	10
2	SNPT	3 612 250 535	3 630 922 305	(18 671 770)	37 701 170	19 029 200	18 671 970	3 649 951 705	3 649 951 505	200
3	WEST AFRICAN CEMENT	8 486 116 581	8 486 116 581	-	-	-	-	8 486 116 581	8 486 116 581	-
4	MM Mining	5 683 951	5 676 001	7 950	(40 000)	47 960	(87 960)	5 643 951	5 723 961	(80 010)
5	SCANTOGO MINES SA	80 706 098	92 706 097	(11 999 999)	-	(12 000 000)	12 000 000	80 706 098	80 706 097	1
6	POMAR TOGO SA	108 402 490	107 042 251	1 360 239	(4 760 286)	(3 400 000)	(1 360 286)	103 642 204	103 642 251	(47)
7	Voltic	98 759 257	98 840 764	(81 507)	-	(81 503)	81 503	98 759 257	98 759 261	(4)
8	BRASSERIE BB LOME SA	12 007 348 913	12 243 476 947	(236 128 034)	(12 005 516 844)	(12 241 644 537)	236 127 693	1 832 069	1 832 410	(341)
9	Horizon Oxygène Clever Sarl	8 310 338	944 140	7 366 198	(617 790)	6 782 408	(7 400 198)	7 692 548	7 726 548	(34 000)
10	Société Togolaise des Eaux	415 717 625	415 817 217	(99 592)	-	-	-	415 717 625	415 817 217	(99 592)
11	SOLTRANS	276 787 790	284 133 763	(7 345 973)	(3 306 616)	(10 652 590)	7 345 974	273 481 174	273 481 173	1
12	WAFEX	501 196 508	499 409 680	1 786 828	(1 834 453)	-	(1 834 453)	499 362 055	499 409 680	(47 625)
13	Togo Rail	33 963 148	33 963 148	-	(32 961 948)	(32 961 948)	-	1 001 200	1 001 200	-
14	Togo carrière	170 299 778	139 758 419	30 541 359	(3 534 166)	26 947 196	(30 481 362)	166 765 612	166 705 615	59 997
15	COLAS Afrique	915 153 668	920 800 635	(5 646 967)	(906 181 219)	(911 828 186)	5 646 967	8 972 449	8 972 449	-
16	ENCOTRA	98 993 447	100 674 777	(1 681 330)	(95 775 747)	(97 457 077)	1 681 330	3 217 700	3 217 700	-
17	Les Aigles	18 170 082	18 354 391	(184 309)	184 309	-	184 309	18 354 391	18 354 391	-
18	CEMAT INDUSTRIE/INOVA	7 429 071	3 762 471	3 666 600	(7 429 071)	(3 762 471)	(3 666 600)	-	-	-
19	EBOMAF	937 745 206	363 007 237	574 737 969	(574 724 259)	-	(574 724 259)	363 020 947	363 007 237	13 710
20	Etoile du Golfe	498 863 392	862 392 902	(363 529 510)	(498 863 392)	(862 392 902)	363 529 510	-	-	-
21	SATEM Sarlu	852 150	2 960 000	(2 107 850)	(92 150)	(2 200 000)	2 107 850	760 000	760 000	-
22	Togolaise des Grands Caous	610 500	595 500	15 000	(15 000)	-	(15 000)	595 500	595 500	-
23	Granu Togo	27 095 451	27 095 451	-	-	-	-	27 095 451	27 095 451	-
24	G&B African Resources	8 607 019	8 607 019	-	-	-	-	8 607 019	8 607 019	-
25	RRCC	23 101 616	23 101 616	-	-	-	-	23 101 616	23 101 616	-
	Liidiye kpeekpe	29 679 700 845	29 717 406 217	(37 705 372)	(14 097 767 462)	(14 135 285 134)	37 517 672	15 581 933 383	15 582 121 083	(187 700)

4.2 Lambuunaa ndi ndi mba tuma heyyaa yo

Ɖikediɣ-mi cɛne lambuunaa ndi ndi mba teteɛ ñim huyuu tuma tom se aheyyaa ne mba kewiyay tuma ndi ndi tisaa se amuwa yo.

N°	Lambuunaa	Mbu tuma calɔ yɔɔɔuu se aheyyaa yo (FCFA taa)			Mbu tuma fasɔ yɔɔɔuu se aheyyaa yo (FCFA taa)			Liidiye kpeekpe (FCFA taa)		
		Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔli pi-taa yo	Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔli pi-taa yo	Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔli pi-taa yo
1	Kajalay lambuu (IMF)	44 770 000	42 495 000	2 275 000	(3 875 000)	(1 600 000)	(2 275 000)	40 895 000	40 895 000	-
2	Tɔsɔɔ lambuu (IS)	4 692 447 280	4 687 343 792	5 103 488	(1 852 739 375)	(1 847 635 887)	(5 103 488)	2 839 707 905	2 839 707 905	-
3	Liidiye yoo lambuu (IRCM)	2 268 061 933	2 332 475 265	(64 413 332)	(903 304 433)	(967 717 765)	64 413 332	1 364 757 500	1 364 757 500	-
4	Tumiyɛ lambuu (TP)	719 000 984	718 556 779	444 205	(461 499 714)	(460 981 370)	(518 344)	257 501 270	257 575 409	(74 139)
5	Tɛtu yoo lambuu	107 026 434	105 652 079	1 374 355	(34 021 945)	(32 600 737)	(1 421 208)	73 004 489	73 051 342	(46 853)
6	Fenay sim liidiye yoo lambuu (IRPP)/ IRTS	631 530 215	627 471 302	4 058 913	(326 820 909)	(322 761 993)	(4 058 916)	304 709 306	304 709 309	(3)
7	Fenay sim liidiye yoo lambuu pɔnay taa (TS)	498 058 587	488 664 201	9 394 386	(134 260 296)	(124 865 910)	(9 394 386)	363 798 291	363 798 291	-
8	Fenay sim liidiye lambuu lɛɛku (TCS)	8 275 850	8 912 275	(636 425)	(979 200)	(1 615 625)	636 425	7 296 650	7 296 650	-
9	Yaɗaa lambuu (TVA)	3 151 112 746	2 388 591 542	762 521 204	(2 654 605 476)	(1 892 084 272)	(762 521 204)	496 507 270	496 507 270	-
10	Ñitu kuu lambuu (TEO)	11 051 473	11 236 664	(185 191)	(429 873)	(615 264)	185 391	10 621 600	10 621 400	200
11	Alɔwaatu keɛɛu tumiyɛ lambuu (RSPS)	1 520 046 262	1 461 842 469	58 203 793	(594 464 442)	(536 260 659)	(58 203 783)	925 581 820	925 581 810	10
12	IRBIC-IRPP lambuu	443 378 925	489 466 135	(46 087 210)	(253 208 046)	(299 308 966)	46 100 920	190 170 879	190 157 169	13 710
13	Haya kuduyuu yoo lambuu (RSL)	28 565 869	30 039 763	(1 473 894)	(18 232 342)	(19 672 236)	1 439 894	10 333 527	10 367 527	(34 000)
14	Lambuunaa kuhɛyɔɔ nɔngbanɔɔu hom	208 762 572	206 644 207	2 118 365	(4 355 611)	(2 191 021)	(2 164 590)	204 406 961	204 453 186	(46 225)
Lambuunaa mɔu tumiyɛ		14 332 089 130	13 599 391 473	732 697 657	(7 242 796 662)	(6 509 911 705)	(732 884 957)	7 089 292 468	7 089 479 768	(187 300)
15	Kamasi yoo lambuunaa (DD-RS-PCS-PC-RI ne lɛlaa)	4 118 021 818	3 267 079 396	850 942 422	(3 572 765 429)	(2 721 743 004)	(851 022 425)	545 256 389	545 336 392	(80 003)
16	Kamasi yoo yaɗaa lambuu (TVA)	4 336 235 130	5 206 198 926	(869 963 796)	(3 501 327 142)	(4 371 290 938)	869 963 796	834 907 988	834 907 988	-
17	Sika ne ñiyɔɔm pɛ pɛɔuu lambuu	-	744 576 762	(744 576 762)	733 924 173	(10 652 590)	744 576 763	733 924 173	733 924 172	1
Kamasi yoo sɔɔjanaa tumiyɛ (DGD)		8 454 256 948	9 217 855 084	(763 598 136)	(6 340 168 398)	(7 103 686 532)	763 518 134	2 114 088 550	2 114 168 552	(80 002)
18	Kezɛɛ	1 001 200 000	1 001 200 000	-	-	-	-	1 001 200 000	1 001 200 000	-
19	Pacali mbu heyyuu kezɛɛ yoo yo	3 000 000 000	3 000 000 000	-	-	-	-	3 000 000 000	3 000 000 000	-
Kewiyay koozay tumiyɛ (DGTC)		4 001 200 000	4 001 200 000	-	-	-	-	4 001 200 000	4 001 200 000	-
20	Takayasi ñoozɔɔ lambuu	6 500 000	6 500 000	-	-	-	-	6 500 000	6 500 000	-
21	Lambuunaa mba paalɛyɔy yo	16 463 560	16 350 000	113 560	(113 560)	-	(113 560)	16 350 000	16 350 000	-
22	Tɛtu yoo lambuunaa	14 595 780	14 659 340	(63 560)	163 560	100 000	63 560	14 759 340	14 759 340	-
23	Teteɛ ñim yoo lambuunaa	704 761 837	704 761 837	-	(100 000)	(100 000)	-	704 661 837	704 661 837	-
Teteɛ ñim yoo kandiyyuu tumiyɛ (DGMG)		742 321 177	742 271 177	50 000	(50 000)	-	(50 000)	742 271 177	742 271 177	-
24	Teteɛ ñim mbu pohuyaa yo pu-yoo lambuu	-	-	-	-	-	-	-	-	-

N°	Lambuunaa	Mbu tuma calɔ yɔɔɔɔ se aheya yɔ (FCFA taa)			Mbu tuma tasɔ yɔɔɔɔ se aheya yɔ (FCFA taa)			Liidiye kpeekpe (FCFA taa)		
		Tettee ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yɔ	Tettee ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yɔ	Tettee ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yɔ
25	Takayay taa nesi ñiyu lambuu	-	-	-	-	-	-	-	-	-
26	Kaɔasim huyuu kezeɔya yɔɔ lambuu lɛeku	-	-	-	-	-	-	-	-	-
27	Kaɔasim yɔɔ lambuu ŋɔɔ pɔsozaa yɔ	-	-	-	-	-	-	-	-	-
	Kaɔasim huyuu tumiye (DGH)	-	-	-	-	-	-	-	-	-
28	Ɔjaɔɔ yɔɔ ñim muhaɔ lambuu	7 144 350	44 957 945	(37 813 595)	(498 000)	(38 311 595)	37 813 595	6 646 350	6 646 350	-
29	Ɔjaɔɔ yɔɔ ñim ñam takayay	7 669 495	-	7 669 495	(7 499 495)	170 000	(7 669 495)	170 000	170 000	-
	Ɔjaɔɔ yɔɔ ñim yɔɔ kandiyuu tumiye (DE)	14 813 845	44 957 945	(30 144 100)	(7 997 495)	(38 141 595)	30 144 100	6 816 350	6 816 350	-
30	Tumiye muɔ lambuunaa	18 727 324	11 030 619	7 696 705	(2 951 389)	4 745 316	(7 696 705)	15 775 935	15 775 935	-
	Tumlaɔɔaa yɔɔ kandiyuu tumiye (DGTLS)	18 727 324	11 030 619	7 696 705	(2 951 389)	4 745 316	(7 696 705)	15 775 935	15 775 935	-
31	Laatriki miɔ ɔɔu koozay taa liidiye (FSE)	347 875 378	347 875 378	-	-	-	-	347 875 378	347 875 378	-
	Laatriki miɔ yɔɔ cɔnaɔ eɔbeɔye (ARSE)	347 875 378	347 875 378	-	-	-	-	347 875 378	347 875 378	-
32	Lum huyuu lambuu	2 980 259	2 980 601	(342)	-	-	-	2 980 259	2 980 601	(342)
	Lum tumiye (TɔE)	2 980 259	2 980 601	(342)	-	-	-	2 980 259	2 980 601	(342)
33	CNSS tumiye taa hezuu liidiye cɔɔ	1 757 656 784	1 741 843 940	15 812 844	(504 703 518)	(488 890 618)	(15 812 900)	1 252 953 266	1 252 953 322	(56)
	Tumlaɔɔa hezuu liidiye tumiye (CNSS)	1 757 656 784	1 741 843 940	15 812 844	(504 703 518)	(488 890 618)	(15 812 900)	1 252 953 266	1 252 953 322	(56)
34	Mbu peheɔ ageeta ne maalikaɔ kpaagbaa yɔ	7 780 000	8 000 000	(220 000)	900 000	600 000	300 000	8 680 000	8 600 000	80 000
	Maalikaɔ ne ageeta wena a-taa pohuyuu tettee ñim yɔ	7 780 000	8 000 000	(220 000)	900 000	600 000	300 000	8 680 000	8 600 000	80 000
	Liidiye kpeekpe	29 697 700 845	29 717 406 217	(37 705 372)	(14 097 767 462)	(14 135 285 134)	37 517 672	15 581 933 383	15 582 121 083	(187 700)

5. MBU PULI LIIDIYE NDI TUMA HEYAA NE NDI KEWIYAY MUWA YO DI-TAA YO

Diwilaa ne dɛte le, liidiye ndi dɛte mbu tetee ñim huyuu toma heyaa ne mbu kewiyay toma muwa yo pɔ-taa yo dɛte **FCFA liidiye 187 700**. Liidiye ndi dɛte le, mbu pɔɔɔɔɔɔ yo, pɛle **FCFA liidiye 93 922** ne mbu pɔɔɔɔɔɔ yo, mbu yo **FCFA liidiye 281 622**. Dikpeyli liidiye dɛne ne toma wena aheyaa yo ezi naa yo :

N°	Tuma	Diwilaa ne dɛte liidee wena yo (FCFA taa)				
		Tuma	Kewiyay	Mbu pɔɔɔɔɔɔ yo	Mbu pɔɔɔɔɔɔ yo	Mbu pɛle pɔ-taa yo
1	ENI Togo	1 337 536 231	1 337 536 221	10	-	10
2	SNPT	3 649 951 705	3 649 951 505	200	-	200
3	WACEM S.A.	8 486 116 581	8 486 116 581	-	-	-
4	MM Mining	5 643 951	5 723 961	-	(80 010)	(80 010)
5	SCANTOGO Mines SA	80 706 098	80 706 097	1	-	1
6	POMAR TOGO SA	103 642 204	103 642 251	-	(47)	(47)
7	Voltic	98 759 257	98 759 261	-	(4)	(4)
8	Brasserie BB LOME SA	1 832 069	1 832 410	-	(341)	(341)
9	Horizon Oxygène Clever Sarl	7 692 548	7 726 548	-	(34 000)	(34 000)
10	TdE	415 717 625	415 817 217	20 000	(119 592)	(99 592)
11	SOLTRANS	273 481 174	273 481 173	1	-	1
12	WAFEX	499 362 055	499 409 680	-	(47 625)	(47 625)
13	Togo Rail	1 001 200	1 001 200	-	-	-
14	Togo carrière	166 765 612	166 705 615	60 000	(3)	59 997
15	COLAS	8 972 449	8 972 449	-	-	-
16	ENCOTRA	3 217 700	3 217 700	-	-	-
17	Les Aigles	18 354 391	18 354 391	-	-	-
18	CEMAT Industrie/INOVA	-	-	-	-	-
19	EBOMAF	363 020 947	363 007 237	13 710	-	13 710
20	Etoile du Golfe	-	-	-	-	-
21	SATEM Sarlu	760 000	760 000	-	-	-
22	TGC SA	595 500	595 500	-	-	-
23	Granu Togo	27 095 451	27 095 451	-	-	-
24	G&B African Resources	8 607 019	8 607 019	-	-	-
25	RRCC	23 101 616	23 101 616	-	-	-
	Liidiye kpeekpe	15 581 933 383	15 582 121 083	93 922	(281 622)	(187 700)

Mbu pɛle liidiye taa yo, yee pɛle CFA liidiye kudokɛ mɔɔɔ (100 000) yo ezi ITIE tɔɔɔ Ñundɔnaa yoɔɔɔ yo yo, pɔɔɔɔɔ se toma etiyini takayisi ne mbu pɛle pɛle pɛle pɛle pɛle pɛle ne dɛte mbu pɛle ne liidiye dɛne dɛte pɛle yo.

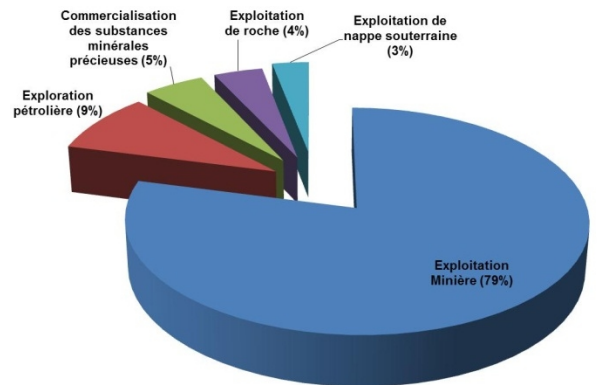
6. TETEE ÑIM TUMA NDI NDI WENA AHEYAA YO A-TOM

Đikedi-y-mi cine tetee ñim huyuu toma ndi ndi wena aheyaa yo a-tom. Đikedi-y toma tom, mbu alaki yo pu-tom, alaba tumiye ne ahiy mbu yo pu-tom ne lambuunaa mba aheyaa yo pu-tom. Đikedi-y-mi dɔdɔ mbu tetee ñim huyuu kɔɔni Togo ñim kpeekpe (PIB) taa yo.

6.1 Mbu tetee ñim huyuu toma ndi ndi heyi kewiyag toma yo

Đikedi-y-mi cine mbu tetee ñim huyuu toma ndi ndi heyi kewiyag toma yo pu-tom. Pike mbu kewiyag toma maymay tom se amu tetee ñim huyuu toma col yo:

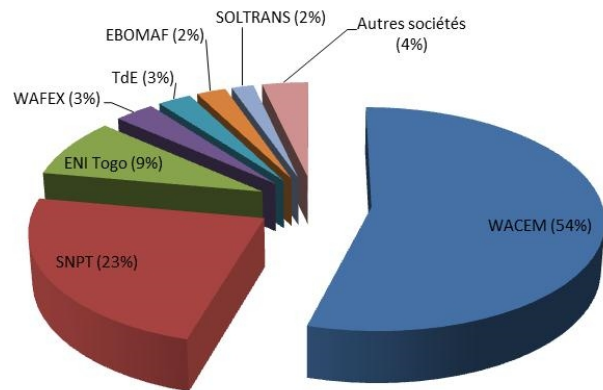
Tuma	Mbu kewiyag muwa yo (FCFA kudokiŋ taa)	Pili mbu tetee ñim huyuu toma taa yo (% yɔɔ)
Tetee ñim huyuu	12 327 790	79%
Kaɔasɔm ñinɔɔ	1 337 536	9%
Sika ne ñiyɔlum pe peɔɔɔ	772 891	5%
Pe yɔɔkɔɔ	562 614	4%
Lum huyuu	524 135	3%
Tetee ñim ñinɔɔ	66 260	0%
Tetee ñim huyuu toma kpeekpe	15 591 226	100%



6.2 Tuma ndi ndi ne mbu alaba tetee ñim huyuu numɔɔ taa yo

Đikedi-y-mi cine mbu paa tumiye ndi le dɔlaba tetee ñim huyuu numɔɔ taa yo, ne mbu paa tumiye ndi dɔlheyi kewiyag yo :

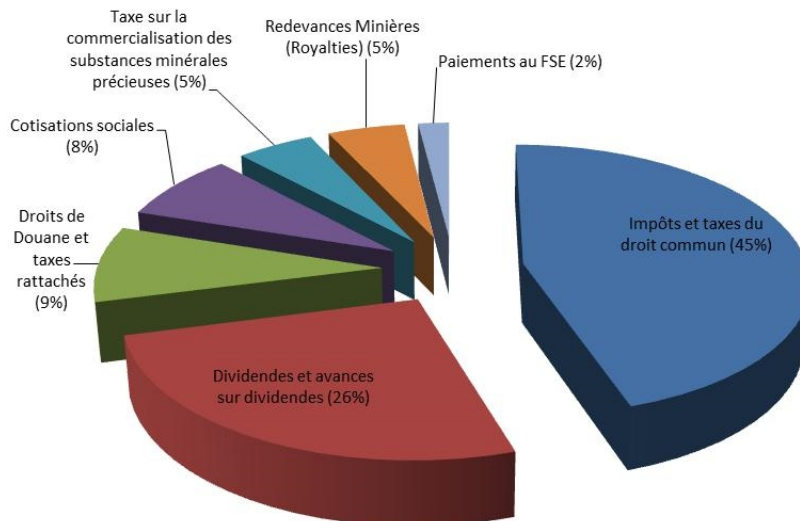
Tuma	Mbu pɔheyi kewiyag yo (FCFA kudokiŋ taa)	Pili mbu tuma heyi mbu yo pu-taa yo (% yɔɔ)
WACEM	8 486 117	54%
SNPT	3 649 952	23%
ENI Togo	1 337 536	9%
WAFEX	499 410	3%
TdE	415 817	3%
EBOMAF	363 007	2%
SOLTRANS	273 481	2%
Autres sociétés	565 906	4%
Liidiye kpeekpe	15 591 226	100%



6.3 Tete ñim tuma ndi ndi heya ne pilu mbu tetee ñim tssu taa yo

Tete ñim huyuu tuma ndi ndi heyi lambuunaa ne pilu mbu tetee ñim tssu taa yo, mbu yo :

Lambuunaa	Tuma wena amuwa yo	Kewiyay mu mbu yo (FCFA kudokij taa)	Pilu mbu minuu (%) yoo yo
Lambuunaa ndi ndi	DGI	7 089 480	45%
Kezeya yoo lambuunaa	DGTCP	4 001 200	26%
Kamasi yoo lambuunaa ndi ndi	DGD	1 380 244	9%
Tumlaqaa hezuu liidiye	CNSS	1 252 953	8%
Sika ne ñiyilm pe peduu lambuunaa	DGD	733 924	5%
Tete ñim huyuu lambuunaa	DGMG	704 662	5%
Liidiye ndi peheyi FSE koozay yo	ARSE	347 875	2%
Lambuunaa lalaa mba peheyi DGMG tumiye yo	DGMG	46 715	0%
Lambuunaa lalaa	DE-TdE-DGTLs	25 573	0%
Liidiye ndi peheyi ageeta ne maalikasi yo	Ageeta ne maalikasi	8 600	0%
Liidiye kpeekpe		15 591 226	100%



6.4 Kewiyay tuma mu liidiye ndi ne pama-dl ITIE takayay kané ka-taa yo ne mbu liidiye ndi dikieni kewiyay liidiye ne ejaqe kpeekpe tssu taa yo

Dikieni-mi cine kewiyay tuma mu liidiye ndi ne pama-dl ITIE takayay kané ka-taa yo ne mbu liidiye ndi dikieni kewiyay liidiye ne ejaqe kpeekpe tssu taa yo pu-tom.

Punay	Mbu kewiyay tuma muwa (FCFA Miiliyonnaa taa)	Kewiyay liidiye kpeekpe (FCFA Miiliyonnaa taa)*	Mbu kewiyay liidiye kpeekpe ke ITIE takayay kané ka-taa yo	PIB (FCFA Miiliyonnaa taa)**	ITIE takayay taa liidiye ne PIB
2011	15 591	320 200	4,8%	1 708 169	0,9%

(*) Kewiyay liidiye tuma colc dñi tom tunc

(**) Kedeja kpeekpe yoo liidiye koozay Banque Mondiale colc dñi tom tunc. Dikpay se 1USD = 471,87FCFA

TAKAYISI LƐƐSI

Takayay 1 : Tɛtɛɛ ñim huyuu tɔma yɔɔɔɔaa se ahuyi ñim mbɔ yɔ

Tuma	Tɛtɛɛ ñim huyuu ne pi-pɛdɔ							
	Fɔsfaati ngɔ pohuyi kraagbaa yɔ	Fɔsfaati ngɔ pɛpɛɔɔaa yɔ	Kalkɛɛri	Potoowe	Somtu	Lim	Ñiytu	Sika
	(tɔɔɔi yɔɔ)	(tɔɔɔi yɔɔ)	(tɔɔɔi yɔɔ)	(m3 yɔɔ)	(m3 yɔɔ)	(m3 yɔɔ)	(tɔɔɔi yɔɔ)	(Kilo yɔɔ)
SNPT	1 873 788	865 616	-	-	-	-	-	-
WACEM	-	-	1 923 189	-	-	-	-	-
Togo Rail	-	-	-	5 313	-	-	-	-
Togo carrière	-	-	-	83 706	-	-	-	-
Colas	-	-	-	57 224	-	-	-	-
Les Aigles	-	-	-	16 677	2 747	-	-	-
CEMAT Industrie	-	-	-	1 500	-	-	-	-
Voltic	-	-	-	-	-	1 046 320	-	-
BB/Eau Vitale	-	-	-	-	-	10 093	-	-
Horizon Oxygène Clever Sarl	-	-	-	-	-	90 000	-	-
TdE	-	-	-	-	-	20 317 276	-	-
MM Mining							40 912	
SOLTRANS								5 898
WAFEX								10 336
Etoile du Golfe				9 049				
MBɔ POHUYAA Yɔ PI-KPEEKPE	1 873 788	865 616	1 923 189	173 469	2 747	21 463 689	40 912	16 234

Takayay 2 : Mbɔ paha numɔɔ toma se ahuyi yɔ

Tuma	Mbɔ akuly huyuu yɔ	Paha-yɛ numɔɔ se ala mbɔ yɔ	Huyuu takayay mayay	Alwaatu ndu pɛɛɛli takayay nga yɔ	Alwaatu ndu pahawa yɔ (pinzi)	Tɛtu walanzɔ (km2 taa)	Haɗaa
SNPT	Fɔsfaati	Huyuu sɔsɔm	97-068/PR	29/04/1997	20	24.42	Hahotoe (Vo)
	Fɔsfaati	Huyuu sɔsɔm	97-069/PR	29/04/1997	20	15.46	Kpogamé (Zio)
WACEM	Kalkɛɛɛ	Huyuu sɔsɔm	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)
	Kalkɛɛɛ	Huyuu sɔsɔm	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)
MM Mining (*)	Ñiyɛ	Huyuu sɔsɔm	2008-021/PR	12/02/2008	20	NC	Bassar (Bassar)
Scantogo Mines	Kalkɛɛɛ	Huyuu sɔsɔm	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)
POMAR	Marbn	Huyuu sɔsɔm	2010-144/PR	24/11/2010	20	12,4	Blitta
G&B African Resources	Fɔsfaati	Ñitɔɔ	012/08/MMEE/DGMG/DRGM	02/04/2008	3	194,19	Bassar (Bassar)
	Fɔsfaati	Ñitɔɔ	013/08/MMEE/DGMG/DRGM	02/04/2008	3	199,52	Bassar (Bassar)
	Fɔsfaati	Ñitɔɔ	014/08/MMEE/DGMG/DRGM	02/04/2008	3	192,09	Bassar (Bassar)
	Uranium	Ñitɔɔ	028/08/MMEE/DGMG/DRGM	23/05/2008	3	98,14	Sika Kondji (Yoto)
	Uranium	Ñitɔɔ	029/08/MMEE/DGMG/DRGM	23/05/2008	3	101,83	Agodomé (Yoto)
	Uranium	Ñitɔɔ	030/08/MMEE/DGMG/DRGM	23/05/2008	3	196,52	Gboto Zévé (Yoto)
	Uranium	Ñitɔɔ	031/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Ahépé (Yoto)
	Uranium	Ñitɔɔ	032/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Adangbé (Yoto)
	Uranium	Ñitɔɔ	033/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Kovié (Avé)
	Uranium	Ñitɔɔ	034/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Davié (Zio)
Silverhill Entreprises Ltd	Fɔsfaati	Ñitɔɔ	052/08/MMEE/SG/DGMG/DRGM	18/10/2008	3	196	Kamassi I (Sotouboua)
	Fɔsfaati	Ñitɔɔ	057/08/MMEE/SG/DGMG/DRGM	16/10/2008	3	182	Kamassi II (Sotouboua)

Tuma	Mbɔ akilɔy huyuu yɔ	Paha-yɛ numɔɔ se ala mbɔ yɔ	Huyuu takayay mayay	Alwaatu ndu pɛceli takayay nga yɔ	Alwaatu ndu pahawa yɔ (pɔnzɔ)	Tɛtu walanzɔ (km2 taa)	Haɓaa
Future Investment	Sika	Huyuu cikpem	NC	29/04/2008	5	0.106	Tchemberi Soudou
RRCC (REGENT RESOURCES CAPITAL CORPORATION)	Zinc ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 1 (Blitta)
	Zinc ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 2 (Blitta)
	Zinc ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	004/MMESG/DGMG/2011	04/03/2011	2	100	Pagala 3 (Blitta)
	Zinc ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	005/MMESG/DGMG/2011	03/03/2011	2	100	Pagala 4 (Blitta)
	Nikɛɛli ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	006/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 2 (Haho)
	Nickel ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	007/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 3 (Haho)
	Nickel ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	008/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 4 (Haho)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	009/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 1 (Doufelgou)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	010/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 2 (Doufelgou)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	011/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 3 (Doufelgou)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	012/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 4 (Doufelgou)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	013/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 5 (Doufelgou)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	014/MME/SG/DGMG/2011	04/03/2011	2	73,4	Kara 1 (Kozah)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	015/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 2 (Kozah)
	Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	016/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 3 (Kozah)
Uranium ne tɛtɛɛ ñim lɛɛɔ	Ñimɔɔ	017/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 4 (Kozah)	
Global Merchants	Sika	Ñimɔɔ	0398/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
	Sika	Ñimɔɔ	0399/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)

Toma	Mbɔ akily huyuu yɔ	Paha-yɛ numɔɔ se ala mbu yɔ	Huyuu takayay mayay	Alwaatu ndu pɛɛli takayay nga yɔ	Alwaatu ndu pahawa yɔ (pɔnzɔ)	Tɛtu walanzɔ (km2 taa)	Haɓaa
	Sika	Ñinɔɔ	0138/DGMG/DRGM	28/06/2009	2	NC	Agbandahoudé (Assoli)
	Ilmeeniiti	Ñinɔɔ	047/07/MME/DGMG/DRGM	02/07/2007	3	200	Bagbé (Avé)
	Monaziiti	Ñinɔɔ	048/07/MME/DGMG/DRGM	02/07/2007	3	50	Bassan Kopé (moyen Mono)
	Marbrɔ	Huyuu cikpem	050/07/MME/DGMG/DDCM	27/07/2007	5	0,3	Fafahoué (Ogou)
	Grenat almandin	Huyuu cikpem	049/MME/DGMG/DDCM	27/07/2007	5	1	Gamé (Ogou)
	Granitii	Huyuu cikpem	054/MME/DGMG/DDCM	27/07/2007	5	0,11	Glito (Ogou)
Brillants stones	Diamant, sika	Ñinɔɔ	NC	24 mars 2011 (Rnvlmt)	2	NC	Akébou
Togo Minerals (**)	Diamant ne tɛtɛɛ ñim lɛɛbu	Ñinɔɔ	Takayay siba	19/11/2007	3	NC	Klèbè Adépé
	Diamant ne tɛtɛɛ ñim lɛɛbu	Ñinɔɔ	Takayay siba	19/11/2007	3	NC	Klèbè Azafi
Granutogo	DOLOMIE Pɛ	Ñinɔɔ	046/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,164	KASSEGNE KOPE TEMEDJETI
	DOLOMIE Pɛ	Ñinɔɔ	047/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,9435	NAKANE
Société Générale des Mines (SGM)	Manganɛɛzɔ	Ñinɔɔ	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganɛɛzɔ	Ñinɔɔ	051/MME/SG/DGMG/2011	18/10/2011		199,6	BORGOU
	Manganɛɛzɔ	Ñinɔɔ	052/MME/SG/DGMG/2011	18/10/2011		135	BOURDJOARE
	Manganɛɛzɔ	Ñinɔɔ	053/MME/SG/DGMG/2011	18/10/2011		199	PANA
	Manganɛɛzɔ	Ñinɔɔ	54/MME/SG/DGMG/2011	18/10/2011		197,3	TANDJOUARE
ENI Togo	Kaɓasum	Ñinɔɔ ne huyuu	- Paytu n°2010-118/PR - Paytu n°2010-120/PR	25/10/2010	2 ans et 3 mois	1.515 4.677	Offshore Togo
Togo rail	Gneiss	Kuduyiyɔ maɔ wɔndu	026/06/MMEE	11/05/2009	3	0.80	Agbélouvé (Zio)
Togo carrière	Migmatiti	Kuduyiyɔ maɔ wɔndu	046/08/MMEE/SG/DGMG	12/09/2008	3	0.30	Lilikopé (Zio)

Toma	Mbɔ akilɔy huyuu yɔ	Paha-yɛ numɔɔ se ala mbu yɔ	Huyuu takayay mayay	Alwaatu ndu pɛceli takayay nga yɔ	Alwaatu ndu pahawa yɔ (pinzi)	Tɛtu walanzi (km2 taa)	Haɓaa
COLAS	Gneiss	Kuduyiɲ maɔ wɔndu	045/09/MME/SG/DGMG	05/11/2009	3	0,12	Gbleinvié (Zio)
ENCOTRA/Les Aigles	Gneiss	Kuduyiɲ maɔ wɔndu	040/09/MME/SG/DGMG	05/11/2009	3	0,02	Todomé (Zio)
	Kaŋiɲa	Kuduyiɲ maɔ wɔndu	0236/09/DGMG/DDCM	28/07/2009	1	-	Séwatsrikopé (Lacs)
CEMAT	Migmatiti	Kuduyiɲ maɔ wɔndu	En cours	NC	NC	NC	NC
EBOMAF	Gneiss	Kuduyiɲ maɔ wɔndu	En cours	NA	NA	NA	NA
Etoile du Golfe	Gneiss	Kuduyiɲ maɔ wɔndu	015/MME/SG/DGMG/2010	28/09/2010	3	NC	Zio
TGC S.A.	Gneiss	Kuduyiɲ maɔ wɔndu	0216/MME/CAB/DGMG/2011	22/04/2011	3	NC	Zio
SATEM Sarlu	Gneiss	Kuduyiɲ maɔ wɔndu	045/MME/CAB/SG/DGMG/2011	22/08/ 2011	3	NC	NC
Voltic	Lim	Lim	007/MEMEPT	05/02/2005	5	0.01	Amla- Kope (Zio)
BB/Eau Vitale	Lim	Lim	031/MME/SG/DGMG	30/06/2009	5	NC	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Lim	Lim	026/06/MMEE/DGMG	38978	10	0.046	Agomé-Tomégbé (Kloto)
TdE	Lim	NA	NA	NA	NA	NA	NA
PANAFRICAN GOLD CORPORATION	Sika	Huyuu cikpem	0384/MME/DGMG/DDCM	26/09/2011	1	NC	Tchaoudjo ne Blitta hoolɔy taa
TECH – MINES	Sika	Huyuu cikpem	0529/MME/DGMG/DDCM	26/09/2011	1	NC	Tchaoudjo

NC : Ɖitapuzi qihiy tumiye tom- NA : Ɖifeyi pi-taa - (1) Tɛtɛɛ ñim huyuu tumiye (DGMG) cɔlɔ qini tom tɔnɛ

Takayay 3 : Tuma wena ITIE labi a-yɔɔ tumiyɛ pɔnay 2011 taa yɔ a-tɔm

Tuma	Pɔnay nga atulaa yɔ	Mbɔ alakɔ yɔ	Weyi etulaa yɔ e-ɛjaɛ	Tumiyɛ pazus liidiye (FCFA Miiliyɔɔnaa taa)	Hɔɔlɔs ngu kewiyay weni pi-taa munus yɔɔ yɔ %
SNPT	Agoosa fenay-07	Fɔsfaati huyuu, ki-ñalɔs ne ki-pɛdɔs	Togo	15 000	100%
WACEM	1996	Tɛtɛɛ ñim huyuu	Inde	5 500	10%
MM Mining	2006	Ñiyɛtɔ huyuu	Inde	1 500	10% (keɛɛɛɛɛ yɔɔ)
Scantogo Mines	2010	Klinkɛɛɛɛ huyuu	Germa/Norvége	10	-
G&B African Resources	03/03/2008	Tɛtɛɛ ñim ñinɔs ne pu-huyuu	Angleterre	1	-
REGENT RESOURCES CAPITAL CORPORATION	09/08/2007	Tɛtɛɛ ñim ñinɔs ne pu-huyuu	Afrique du Sud	10	-
ENI Togo	07/03/2011	Kaɗasim ñinɔs ne pu-huyuu	Hollande	NC	-
Togo rail	37606	Pɛ huyuu	Inde	2 000	-
Togo Carrière	2005	Pɛ yɔɔkɔs	Liban	50	-
COLAS	39995	Kuduyiɛ maɔ ne habe ɗɔs	France	NC	NC
ENCOTRA	17/12/1987	Kuduyiɛ maɔ ne habe ɗɔs	Togo	90	-
GEMAT INDUSTRIE / INOVA	30/11/2011	Pɛ yɔɔkɔs	Togo	50	-
EBOMAF	1989	Kuduyiɛ maɔ ne habe ɗɔs	Burkina Faso	NC	NC
Voltic	NC	NC	NC	NC	NC
BB/Eau Vitale	04/05/1964	Sulɔm kirɔbim ne lelerɛ ñimbɔ puu ne pi-pɛdɔs, lim huyuu ne pi-pɛdɔs	France	1 278	-
Horizon Oxygène Clever Sarl	NC	NC	NC	NC	NC
TdE	1964	Lim huyuu ne pi-pɛdɔs tɛtɔ sɔsɔtɔ taa	Togo	1 450	100%
Togolaise des Grands Caous	13/07/2010	Pɛ yɔɔkɔs ne a-pɛdɔs	Togo	10	-
LES AIGLES	01/06/2009	Pɛ huyuu	Togo	5	-
POMAR TOGO	03/09/2010	Marbrɔ huyuu ne ki-pɛdɔs	Togo	3000	-
SOLTRANS	NC	NC	NC	NC	NC
WAFEX	06/08/1991	Sika ne ñiyɛlim pɛ pɛdɔs	Togo	10	NC

Tuma	Pinay nga atulaa yɔ	Mbɔ alakɩ yɔ	Weyi ztulaa yɔ ε-ɛjaɛ	Tumiyɛ pazus liidiye (FCFA Miiliyɔɔnaa taa)	Hɔɔlɩs ngɔ kewiyay wɛnɩ pi-taa munɩs yɔɔ %
Etoile du Golfe	2008	Kaɗasɩm huyuu & pɛ yɔɔkɩs	Togo	30	-
SATEM Sarlu	NC	Pɛ yɔɔkɩs	Togo	1	-
Granu Togo	2010	Kaɗɩŋa nɛ pɛ	Togo	10	-

NC : Ɖɩtapɩzi dɩhiy pɔ-tɔm

Takayay 4 : Liidee wena tetee ñim huyuu toma tɔm se acɛlaa se palabina toma ne pɛsina samay yo

Takayay 4.a Mbu tetee ñim huyuu toma maymay cɛlaa yo

Tetee ñim huyuu toma cɛli mbu a-maymay yo, mbu yo

Mbu toma cɛlaa yo/Tuma wena acɛlaa yo	Etoile du Golfe	MM Mining	ENCOTRA	CEMAT/ INOVA	WACEM	Liidiye kpeekpe	FCFA taa
Habe dɔu ne kuduyin mau toma				20 000 000	25 750 000	45 750 000	
Mbu pɛcɛlaa se pɛsina haɗaa cikpema yo	350 000	300 000	4 000 000		11 099 775	15 749 775	
Haɗe ndi ndi		2 350 000		900 000	2 000 000	5 250 000	
	350 000	2 650 000	4 000 000	20 900 000	38 849 775	66 749 775	

Mbu pahawa se pɛsina samay ne mba paha-we yo

Mbu toma cɛlaa yo/Tuma wena acɛlaa yo	Etoile du Golfe	MM Mining	ENCOTRA	CEMAT/INOVA	WACEM	Liidiye kpeekpe	FCFA taa
Wliyya fenay sim liidiye heyyu				900 000		900 000	
Pama lim ngɔɔu ngu ki-taa papɔy paɗu lim 50 000 m3 yo ne pesiy moot				20 000 000		20 000 000	
ASSIGNYO haɗaa taa eyaa			4 000 000			4 000 000	
Poñɔɔzi Gati kondoloko (Zio)					3 000 000	3 000 000	
Haɗe (ARABIA Football Club)					3 000 000	3 000 000	
Liidiye ndi pɛcɛlaa se palabina Miss Togo sonzi pɔnay 2010 taa					5 000 000	5 000 000	
Liidiye ndi pɛcɛlaa se poñɔɔzina Tabligbo polisiwaa tumiye kuduyuu yo					949 775	949 775	
Liidiye ndi pɛcɛlaa se pɛsina ne pɔɔɔ HOGBEZAN kazandu - pɔnay 2011 taa yo (Tabligbo maalika pɛcɛli liidiye dɔne)					2 000 000	2 000 000	
Liidiye ndi pɛcɛlaa se palabina aleyya tumiye yo - naanza ñiɗɗe (ASSOCIATION GODODO pɛcɛli liidiye ndi)					1 000 000	1 000 000	
Liidiye ndi pɛcɛlaa se palabina – kedeyzay sɔɔɔ yo (Entreprenariat Université egbeyɛ pɛcɛli liidiye dɔne)					1 000 000	1 000 000	
Pohuyi cukarɗi Iɔkɔnaa (TABLIGBO maalika pɛcɛli liidiye dɔne)					22 750 000	22 750 000	
Liidiye ndi pɛcɛlaa se pɔɔɔzina halaa evemiye yoo yo (pɛheyi-dɔ FEMMES ET SPORT egbeyɛ taa eyaa)					150 000	150 000	

Mbɔ tuma cɛlaa yɔ/Tuma wena acɛlaa yɔ	Etoile du Golfe	MM Mining	ENCOTRA	CEMAT/INOVA	WACEM	Liidiye kpeekpe
Agolɩma kezɩɩ tɔmɩye labɩ (pɛheyi liidiye nɔl Bandjɛli haɔaa taa eyaa)		2 100 000				2 100 000
Sinau liidiye (pɛheyi-dɩ COSJEF-Togo)		250 000				250 000
Liidiye nɔl pɛcɛlaa se pɔtɔɔni D'pontr ciŋaayi (pɛheyi liidiye nɔl mba pɔfɔɔzi ciŋaayi tɔɔɩ yɔ)		300 000				300 000
Liidiye nɔl paha kantɔɔ ñɩɩɩɩ yɔ	350 000					350 000
Liidiye kpeekpe	350 000	2 650 000	4 000 000	20 900 000	38 849 775	66 749 775

Takayay 4.b Liidiye nɔl pɛheyi Laatriki miŋ dɩɩ liidiye koozay yɔ

Weyi pɛheyi liidiye yɔ	Tɛtɛɛ ñim huyuu tɔmɩye nɔl dɩheyaay yɔ	Kiyaku	Liidiye nɔl pɛheyaay yɔ FCFA taa
Laatriki miŋ dɩɩ liidiye koozay	SNPT	29/08/2011	59 067 689
Laatriki miŋ dɩɩ liidiye koozay	SNPT	14/12/2011	59 067 689
Laatriki miŋ dɩɩ liidiye koozay	ENI Togo (*)	07/03/2011	229 740 000
Liidiye kpeekpe			347 875 378

(*) Liidiye nɔl pɛheyaay yɔ dɩlɩ America liidiye 500 000 USD. Ëiwili ARSE takayisi taa ne dɩyɔɔki-dɩ FCFA taa

Takayay 5 : Liidiye nɔɔ DGI tisaa se qumu tɛtu ne ageeta taa yɔ

N°	Tuma	Vo	Tabligbo	Aného	Tsévié	Atakpamé	Dapaong	Kara	Sokodé	Amlamé	Notsé	Kpalimé	Badou	Liidiye kpeekpe
1	ENI Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
2	SNPT	3 960 476	-	37 335 190	2 483 602	-	-	-	-	-	-	-	-	43 779 268
3	WACEM S.A.	-	-	-	-	-	-	-	-	-	-	-	-	-
4	MM Mining	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SCANTOGO MINES SA	-	-	-	-	-	-	-	-	-	-	-	-	-
6	POMAR TOGO SA	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Voltic	-	-	-	133 684	-	-	-	-	-	-	-	-	133 684
8	BRASSERIE BB LOME SA	-	-	2 050 441	-	3 825 638	2 446 695	10 879 430	1 673 748	-	-	-	-	20 875 952
9	Horizon Oxygène Clever Sarl	-	-	-	-	-	-	-	-	-	-	15 000	-	15 000
10	Société Togolaise des Eaux	-	820 542	-	-	290 624	-	-	-	13 348	222 769	350 210	59 796	1 757 289
11	SOLTRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
12	WAFEX	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Togo Rail	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Togo carrière	-	-	-	-	-	-	-	-	-	-	-	-	-
15	COLAS Afrique Succursale du Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
16	ENCOTRA	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Les Aigles	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CEMAT Industrie/INOVA	-	-	-	108 650	-	-	-	-	-	-	-	-	108 650
19	EBOMAF	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Etoile du Golfe	-	-	-	-	-	-	-	-	-	-	-	-	-
21	SATEM Sarlu	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOGOLAISE DES GRANDS CAOUS SA	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Granu Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
24	G&B African Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
25	RRCC	-	-	-	-	-	-	-	-	-	-	-	-	-
	Liidiye kpeekpe	3 960 476	820 542	39 385 631	2 725 936	4 116 262	2 446 695	10 879 430	1 673 748	13 348	222 769	365 210	59 796	66 669 843

Takayay 6 : ITIE Togo takayay nga ka-taa tuma yɔɔɔɔ liidee wena aheyi 2011 pinay taa yo a-tɔm

Togo ejaɗe
Tumiyɛ - Ti-yɔɔ wɛu - Caanaa tetu



TAKAYAY DGA KA-TAA POUJOJOU LIIDIYE TɔM (Mbu peheyaa/ Mbu pamuwa yo)
Aliwaatu: Kpay Kɔlay fenay kiyaku ñungu wiye ne ñsunu Sarjayɩ fenay kiyaku 31 2011 pinay taa

Tumiyɛ hiɗe (Dɩwe dɩ-ti yɔɔ / Kewiyay tumiyɛ)			
Lambu heyyu mayay			
Hezzu Liidiye heyyu mayay (CNSS)			
		Ñum mbu pohuyuu yo	Pohuyuu Mbu yo
Teteɛ ñum mbu dɩhuyuu yo (Mbu dɩhuyuu yo)	1		
	2		
	3		
	4		
Weyi ɛma tɔm takayay kanɛ ka-taa yo			Tumiyɛ
Email mayay			Kaɱgalaafu.

Lambuunaa	Lambuunaa hɩa	Peheyi-we	FCFA taa	USD taa	Lambuunaa yɔɔ tɔ
Lambuunaa muu tumiyɛ (DGI)					
1	Kajalay lambuu (IMF)	DGI			
2	Tosuu lambuu (IS)	DGI			
3	Liidiye yɔɔ lambuu (IRCM)	DGI			
4	Tumiyɛ lambuu (TP)	DGI			
5	Tetu yɔɔ lambuu (TF)	DGI			
6	Fenay sum liidiye yɔɔ lambuu (IRPP) / IRTS	DGI			
7	Fenay sum liidiye yɔɔ lambuu pinay taa (TS)	DGI			
8	Fenay sum liidiye lambuu leeku (TCS)	DGI			
9	Yadɩa lambuu (TVA)	DGI			
10	Ñitu kuu lambuu (TEO)	DGI			
11	Aliwaatu kelcu tumiyɛ lambuu (RSFS)	DGI			
12	IRBIC-IRPP Lambuu (ngu palziy-ku kpaagbaa yo)	DGI			
13	Haya kuduyin yɔɔ lambuu (RSL)	DGI			
14	Ñungbanjuu hom lambuunaa mba peheyi-we DGI yo	DGI			
Kamasi yɔɔɔɔjanaa tumiyɛ (DGD)					
15	Kamasi yɔɔ lambuunaa (DD-RS-PCS-PC-RI ne lelaa)	DGD			
16	Yadɩa lambuu (TVA) ngu peheyi-ku kamasi yɔɔ yo	DGD			
17	Sika ne ñiyim pe peduu lambuu	DGD			
Kewiyay liidiye koozay tumiyɛ (DGTCP)					
18	Kezɛya	DGTCP			
19	Kezɛya hooluu ngu pacali heyyu yo	DGTCP			
Teteɛ ñum huyuu tumiyɛ (DGMG)					
20	Takayay taa wiluu lambuu	DGMG			
21	Droits Fixes	DGMG			
22	Tetu yɔɔ lambuu	DGMG			
23	Teteɛ ñum yɔɔ lambuunaa (Royalties)	DGMG			
Kaɗasim tumiyɛ ɔɔɔɗe (DGH)					
24	Kaɗasim mbu palakti yo pu-ñuu yɔɔ lambuu	DGH			
25	Takayay taa nesi ñiyu lambuu	DGH			
26	Kaɗasim mbu palakti yo pu-yɔɔ lambuu	DGH			
27	Kaɗasim lambuu leeku	DGH			
Ejaɗe yɔɔ ñum yɔɔ kandiyuu tumiyɛ (DE)					
28	Ejaɗe yɔɔ ñum yɔɔ kandiyuu paytu yɔɔ dɔm lambuu	DE			
29	Ejaɗe yɔɔ ñum ñungbanjuu hom lambuu	DE			
Tumladaa yɔɔ kandiyuu tumiyɛ (DGTLs)					
30	Tuma muu lambuu	DGTLs			
Laatriki miɱ yɔɔ ɔɔnau ɛgbeye (ARSE)					
31	Mbu peheyi laatriki miɱ dɩu liidiye koozay (FSE) yo	ARSE			
Togo taa lum tumiyɛ (TDE)					
32	Lum huyuu lambuu	TDE			
Tumlada hezzu liidiye tumiyɛ (CNSS)					
33	Tumlada hezzu liidiye	CNSS			
Ageeta ne maalikasi nzi si-taa pohuyuu teteɛ ñum yo					
34	Liidee wena peheyi-ye ageeta ne maalikasi kpaagbaa yo	Maalikasi/ Ageeta			
Liidiye ndi peheyi tuma ndi ndi ne dɩwili dɩ-taa yo dɩ-kpeekpe					
Mbu tuma maymay hawa yo					
35	Liidiye ne tuma ndi wena palaba yo	N/A			
Tuma maymay ha liidiye ndi yo dɩ-kpeekpe					
Liidiye kpeekpe (FCFA- USD)					
Mbu peheyi ageeta ne maalikasi taa yo					
36	Liidiye ndi lambuu muu tumiyɛ DGI tiyina ageeta ne maalikasi yo	Maalikasi/ Ageeta			
Liidiye ndi peyiini ageeta ne maalikasi yo dɩ-kpeekpe					

(*) Liidiye ndi ageeta ne maalikasi tom se amuwa yaa peheyi-ye yo, puwɛ se dɩne ndi tuma tom se aheyaa yo, dɩke kuɗumɩye.

Tumiyɛ toovenim takayay

Ma weyi menkɛ tumiyɛ nɔɔ dɔma tom takayay kanɛ ka-taa yo dɔ-ñuudu yo, maliziy aseyɔde se tom ndu pama takayay kanɛ ka-taa nɛ nzi posozɔ ko-yoo yo, tɛkɛ toovenim. Mɔyɔɔduu piɔɔ se:

1. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, ana weni tumiyɛ akɔɔta takayay taa;
2. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, a-tɔɔ a-takayay kɛ toovenim nɛ sɔwɛ akɔɔta labu tumiyɛ taa;
3. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, dɔheyaa yaa dɔmu-ye puɔɔ pitali 2011 pinay taa Kolay fenay kiyaku 1 ñungu wiye yaa Sanjayɔɔ fenay kiyaku 31 ñungu wiye wayi;
4. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, pekpeyɛli-ye camiyɛ lambuunaa ndi ndi taa;
5. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, a-taa feyi tuma lɛɛna liidee;
6. Liidee wena paɔu takayay kanɛ ka-taa se tumiyɛ heyaa yaa dɔmuwa yo, akɛ wena tumiyɛ dɛkɛ muwa yo;
7. Akɔɔta laɔaa aseyɔde liziyaa wili tumiyɛ akɔɔtananaa taa nɛ paliziy aseyɔde se akɔɔtananaa we camiyɛ ezi kedeɔɔa kpeekpe paytu pozuu yo.

Hidɛ _____

Tumiyɛ _____

Nesi ñiyu nɛ tɔmbɔɔ _____

Liidee wena tumiyɛ heyaa yaa dɔmuwa yo, dɔtazɔ a-taa nɛ dɔsɔzɔ takayay kanɛ ko-yoo

Akɔɔta aseyɔde lizuu toovznm takayay

Ma, akɔɔta aseyɔde liziyu weyi ewe e-tɔ yo/ elaki tumiyɛ kewiyay akɔɔta taa yo, mɔyɔɔduu se mewili tumiyɛ dɔnɛ dɔ-takayay taa nɛ dɔ-akɔɔta taa. Malabi wiliu tumiyɛ dɔnɛ ezi kedeɔɔa kpeekpe yoo akɔɔta aseyɔde lizuu paytu pozuu yo. Mewilaa nɛ mana mbu yo pɔ-yoo lɛ, maliziy aseyɔde se kidekɛdim nabuyɛ feyi tumiyɛ dɔnɛ dɔ-akɔɔta taa se pilaki nɛ dɔputɔ tom ndu dɔyɔɔdaa yo ti-yoo.

Hidɛ _____

Ɔɔnde dɔwɛɛ yo _____

Tumiyɛ _____

Akɔɔta aseyɔde lizuu tumiyɛ _____

Nesi ñiyu nɛ tɔmbɔɔ _____

Tɛtɛɛ ñim huyuu tuma nɛ kewiyay tuma puwɛɛ se pama tom takayay kanɛ ka-taa

Togo ejaɔde
Tumiyɛ - Ti-yoo weu - Caanaa tɛtu



MBɔ PEHEYAA YAA PAMɔ KPAAGBAA Yɔ
Aliwaatu : Kolay fenay kiyaku 1 ñungu wiye nɛ piɔuna Sanjayɔɔ fenay kiyaku 31 ñungu wiye pinay 2011 taa

Tumiyɛ hidɛ			
Tumiyɛ lambuu heyuu mayay			
Tumlaɔaa hezuu liidiye heyuu mayay (CNSS)			
Weyi zma tom takayay taa yo	Mbu elaki yo		
Email mayay	Kajjalaafu Mayay.		

Lambuunaa nɛ mbu peheyaa yo	Kiyaku ngu peheyaa yo	Heyuu takayay Dga peɔɔlaa yo ka-mayay	Ɔɔnde peheyaa yo	Liidiye ñuu FCFA taa	Liidiye ñuu USD taa
<i>Liidiye kpeekpe</i>				0	0

Tetee ñim huyuu toma ðeke koj puwee se ama tom takayay kane ka-taa

Togo Ejaðe

Tumiyee - Ti-yoo weu - Caanaa tetu



MBU MBU TOMIYE MAYMAY HAWA YO

Alwaatu : 1 Kpay Koday Fenay ne ñsuna Sañayay Fenay punay 2011 taa

Tumiyee hiðe			
Tumiyee Lambuu Heyoo			
Mayay			
Tumlaða hezuu liidiye heyuu mayay (CNSS)			
Weyi ema tom takayay taa yo		Mbu elaki yo	
Email mayay		Kaŋgalaafu Maya y.	

Kiyaku	Mbu pcheyaa yo	Ðeñde pcheyaa yo	Liidiye ñuu FCFA taa	Liidiye ñuu USD taa	Liidiye yoo tom
			0	0	

Lambuu muu tumiyee DGI ðeke koj puwee se ðuma tom takayay kane ka-taa

Togo Ejaðe

Tumiyee - Ti-yoo weu - Caanaa tetu



MBU MBU PEHEEYI AGEETA NE MAALIKASI YO

Alwaatu: 1 Kpay Koday Fenay ne ñsuna Sañayay Fenay punay 2011 taa

Tumiyee hiðe			
Tumiyee lambuu heyuu mayay			
Tumlaðaa hezuu liidiye heyuu mayay (CNSS)			
Weyi ema tom takayay taa yo		Mbu elaki yo	
Email mayay		Kaŋgalaafu mayay.	

Kiyaku	Mbu pcheyaa yo	Ðeñde pcheyaa yo	Liidiye ñuu FCFA taa	Liidiye ñuu USD taa	Liidiye yoo tom
			0	0	

Togo Ejaqe

Tumiyee- Ti-yoo weu - Caanaa tetu



LIIDIYE NDI PEHEYAA YAA PAMOWA YO BI-TOM TAKAYAY

Alwaatu: Kpay Kolay Fenay ne ngsuna Sarjayay Fenay punay 2011 taa

Tetee ñim huyuu tuma deke koŋ puwce se pama tom takayay kane ka-taa

Tumiyee hidde		Tumiyee ejaqe	
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Kiyaku ngu patuli-dl yo		Liidiye ndi dɔpazinaa yo	
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Kewiyay hooluu minuu yo %		Mbu dɔlaku yo	
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Lambuu heyyu mayay		Tumlaqaa hezuu liidiye heyyu mayay (CNS)	
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Akoŋta aseyaqe liziyu hidde	
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Mbu Mbu tumiyee huyuu yo	

	Mbu pikanaa yo	Pu-yuŋ liidiye ndi tumiyee pazinaa yo dɔ-yoo minuu yo %
Mbu tumiyee waki labu yo		
Tumiyee lɛɛde ndi dɔlaku yo		

Paha tumiyee numuu takayisi nzi yo si-tom	Mbu takayay kɛnaa yo	Mbu tumiyee huyuu yo	Takayay mayay

Weyi dɔniŋni tumiyee tom yo e-tom	Hidde	
	Mbu elaku yo	
	Kaŋgalaafu mayay	
	Email mayay	