

**TOGO ΕΓΧΕΙΡΗ  
Travail-Liberté-Patrie**

**Togo taa tetee ñim ðokoo egbeye**

**ITIE TOGO**

**MBÛ TETEE ÑIM HUYUU TÛMA HEYI TOGO KEWIYAY NE MBÛ  
KEWIYAY MÛ TETEE ÑIM HUYUU TÛMA CÛLÛ PINAY 2010 TAA  
YÛ**

**(Takayay kitobiyay)**

**Ðomay fenay 2012**



ITIE tòmíyè yoo cònaò egbeyè Togo taa pòzina se pama takayay kanè. Lumaýza wena awè takayay kanè ka-taa yò, akè aseýðe luziyò weyl paltzi-í se ewili tetee ñim huyuu tóma ndi ndi taa yò e-lumaýza. A tæke ITIE-Togo egbeyè lumaýza. Takayay kanè, keke ITIE-Togo egbeyè tòmíyè poyò. Nòoyò feýuni waðe se ekpay-ke ne elabuni mbò esòclaa yò, yaa elabuni mbò potòpòzi yò.

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HILA NDI NDI WENA POTOBOYL-YE TAKAYAY TAA YO	
CNS-ITIE	ITIE egbeye ñundnaa sɔsaa tumiyɛ
CNSS	Tumlaɗa hezuu liidiye tumiyɛ
DD	Kamasi yoo lambuu
DE	Ɛjaɗɛ yoo ñim yoo kandiyuu tumiyɛ
DGD	Kamasi yoo sɔɔjanaa tumiyɛ
DGH	Kaɗasim tumiyɛ
DGI	Lambuunaa muu tumiyɛ
DGMG	Tetee ñim huyuu tumiyɛ
DGTCP	Kewiyag kozag tumiyɛ
DT	Lambunaa
IMF	Kajalay lambuu
IRCM	Liidiye yoo lambuu
IRPP	Tumlaɗaa lambuu
IS	Kezeɣa lambuu
ITIE	Tetee ñim yoo cɔnaɔ egbeyɛ
PC	CEDEAO egbeyɛ lambuu
PCS	UEMOA egbeyɛ ɗama sinaɔ lambuu
RAS	Kiɗe tee liidiye ceɓu
RI	Ñiyɣiyɣi kimabiɣi yoo lambuu
RS	Redevance Statistique lambuu
SNPT	Phosphati huyuu tumiyɛ Togo taa
TCS	Fenay sim liidiye yoo lambuu lɛɛku
TdE	Lm tumiyɛ
TP	Kewiyag koozag
TS	Pinay taa fenay sim liidiye lambuu
TVA	Yaɗaa lambuu
VD	Wonu liidiye

## Diwilaa ne pilu mbu yo

Diñinaa ne dɩna mbu yo, mbu yo:

1. Tetee ñim huyuu tuma neele ne naale (22) wena dɩɩwa se dɩlaki tumiye a-taa yo, a-taa le:
  - Naanza (4) tapɩzi acosi dɩ-tɔm mbu puyɔɔ yo, takayisi nzi ditiyinaa yo, atatali-ye. Ana yo:
    - Silverhill Entreprises ;
    - Global Merchants ;
    - Future Investment ; ne
    - Togo Minerals.
  - Tumiye kudumɩye (1) mu da-takayisi, ele dɩtocosi (EBOMAF)
2. Tuma hiyuu ne lube (17) wena acosi de-takayisi yo a-taa le, 10 tapɩzi aɩni agbaydaa eyu ne elizi aseɩde akontanaa yo. Ana yo:

1. Scantogo Mines	6. Les Aigles
2. Togo Rail	7. CEMAT Industries
3. Togo Carrière	8. BB/Eau Vitale
4. Colas	9. Horizon Oxygène Clever
5. ENCOTRA	10. TdE

3. Kewiyay tuma wena ITIE 2010 lizi-ye yo a-taa le, CNSS tumiye deke wilini takayisi nzi agbaydaa akonta laɩu lizi aseɩde si-yoo yo. Tuma leena taa le, agbaydaa akonta laɩaa dɔɩ pa-tumiye labu.
4. ITIE 2010 dɩwa se dɩ ne tuma wena palaki tumiye yo a-taa le, loɩo (6) laki tuma leena ne pitasina tetee ñim huyuu.

Puyɔɔ le, dɩtapɩzi dɩyasi liidiye ndɩ aheyi tetee ñim huyuu yo yo ne ndɩ aheyi tuma leena labu yo yo. Pilaba ne liidiye ndɩ dɩɩwa se tuma ana aheya yo dɩɩo siɩɩ.

5. Mbu pɩli liidiye ndɩ tetee ñim huyuu tuma tɔɩ se aheyi kewiyay pinay 2010 taa ne mbu kewiyay ñɔɩɩ se kamɩwa yo pikpendi **1,735,673,974 FCFA**. Dɩtum liidiye ndɩ ezi unau:

	Mbu tetee ñim huyuu tuma tɔɩ se aheya yo (FCFA)	Mbu kewiyay tuma tɔm se amɩwa yo (FCFA)	Mbu pɩli pɩ-taa yo (FCFA)	%
Liidiye kpeekpe	33,676,702,207	31,941,028,233	1,735,673,974	5.4%

6. Dɩɩayni wiluu ne dɩtazi pɩ-taa camiye le, mbu pɩli liidiye ndɩ tetee ñim huyuu tuma tɔɩ se aheyi kewiyay pinay 2010 taa ne mbu kewiyay ñɔɩɩ se kamɩwa yo pikpendi **1,705,251,288 FCFA**. Dɩtum liidiye ndɩ ezi unau yo:

	Mbu tetee ñim huyuu tuma tɔɩ se aheya yo (FCFA)	Mbu kewiyay tuma tɔm se amɩwa yo (FCFA)	Mbu pɩli pɩ-taa yo (FCFA)	%
Liidiye kpeekpe	31,468,967,909	29,763,716,621	1,705,251,288	5.7%

7. Dittim liidiye ndi duli pi-taa yo ezi inau yo:

	Mbu pili liidiye kpeekpe taa yo (FCFA)
Tetee ñim tuma heyi mbu ne atoyoodi yo	(1,346,250)
Kewiyay tuma mu mbu ne atoyoodi yo	19,955,666
Mbu pili pi-taa yo	1,686,641,872
<b>Liidiye kpeekpe ndi duli pi-taa yo</b>	<b>1,705,251,288</b>

Ditazi liidiye ndi duli pi-taa yo duli-taa camiyee takayay kane ko-hoolu 5 ñingoo taa.

8. Liidiye ndi tetee ñim huyuu tuma hawa se palabini tuma ndi ndi ne pisini samay pinay 2010 yo, duli **1,151,091,437 FCFA** ne dittim-duli ezi inau yo:

	Liidiye ndi tuma tom se ahawa yo (FCFA)
SNPT	1,103,651,437
WACEM	26,720,000
Horizon Oxygène Clever Sarl	14,050,000
ENCOTRA	6,670,000
<b>Liidiye kpeekpe ndi tuma hawa yo</b>	<b>1,151,091,437</b>

Tetee ñim huyuu tuma maymay yoodini liidiye ndi ahawa se palabini tuma ndi ndi ne pisini samay yo. Ditaipizi diwili ne ditazi pi-taa camiyee. Liidiye ndi avelaa ne mbu palabinaa yo, puwe takayay 4 ñingoo nga poodi takayay kane ko-yoo yo ka-taa.

## 1. KAJALAY TɔM

### 1.1 ITIE Tumiyɛ tɔm

#### 1.1.1 Ezima tumiyɛ ndi dɔŋɔwa yɔ

Huu leɖuu kedezay nga palabi-ke Johannesburg tetu taa Afrique du Sud ejaɖe taa pɔnɔy 2002 taa yɔ, ke-deɖe palaba lɔmayza ne ITIE tumiyɛ ñɔ. Ele pɔnɔy 2003 palaba sɔnzɩ Londre tetu taa ne ITIE tumiyɛ pazi. Ejaɖe yɔɔ sɔsaa dɔ tumiyɛ ndi mbu puyɔɔ yɔ pɔɔɔna ne pana se yee kaɖasim ne tetee ñim ndi ndi huyuu pɔzɩy pɔkɔni huuu ajeya taa ne pɔsɩni samay yɔ, pɔpɔzɩy dɔdɔ pɔkɔni kuñɔŋɖutu yee pɔɔɔɔkɔ liidiye ndi dɔlɩyɩni pi-taa yɔ camiyɛ yɔ.

Puyɔɔ le, ITIE tumiyɛ ñɩnyɩ se mbu tetee ñim huyuu tuma ndi ndi heylɩ kewiyay yɔ, ayɔɔɔɔ pɔ-tɔm ne paa weyi enu. Ɖɔdɔ le, pɔwɛɛ se kewiyay dɔdɔ eyɔɔɔɔ liidiye ndi kamɔ tuma ana a-cɔɔ yɔ ne paa weyi enu. Ajeya wena aweni kaɖasim ne tetee ñim ndi ndi yɔ, ITIE tumiyɛ sɩyɩna-ye ne liidiye ndi dɔlɩyɩni tetee ñim huyuu ne pɔpɛɖɔ taa yɔ, dɔwazi samay keekpe ne eyaa nabeyɛ itaakpay-dɩ ne pasu pa-tɩ. Pɔɔɔ pɔpɔzɩ pɔdɔ mbu le, pɔwɛɛ se egbayɔɩye kibandɛ naɖiyɛ wɛy kewiyay ne tuma wena ahuyuu tetee ñim yɔ ne anɔba wena awe a-tɩ yɔɔ yɔ ne ñim tɩnaa ne kedeŋa yɔɔ anɔba sɔsɔna pɛ heku taa.

Yee ejaɖe naɖiyɛ ɛsɔɔlaa se dɩsɔɔ ITIE egbeyɛ taa yɔ, tumiyɛ naɖiyɛ wɛɛ ne dɩ-taa pɔwɛɛ se ejaɖe ndi dɔiwolo dɩma dɩ-hɩɖɛ. Ele pɔɔɔ petisi ejaɖe ndi le, pɔwɛɛ se dɩdɔ paytu kagbanzi yɔɔ:

1. Pɔwɛɛ se kewiyay eyɔɔɔɔ kpayɩ ne paa anɩ enu se kɔsɔɔlaa se kasɔɔ ITIE egbeyɛ taa;
2. Pɔwɛɛ se kewiyay etisi ne ka ne tetee ñim huyuu tuma ne anɔba wena awe a-tɩ yɔɔ yɔ pala tumiyɛ ITIE egbeyɛ taa;
3. Pɔwɛɛ se kewiyay elɩzi kaɖɩka sɔsɔɔ nakɛyɛ ne kɔɔɔni ITIE tumiyɛ yɔɔ;
4. Pɔwɛɛ se kewiyay elɩzi eyaa tuma ne hoɔɩɩ ndi ndi taa ne pɔɔɔna ITIE tumiyɛ dɔŋ dɔm mbu ejaɖe taa yɔ puyɔɔ ; ne
5. Eyaa mba palɩzi-wɛ yɔ, pɔwɛɛ se pa ne ejaɖe taa tuma leɛna pɔyɔɔɔɔ ne panɩni dɩama mbu pacay labu yɔ, alɩwaatu ndu pɔpɔzɩy-wɛ ne palabɩni-pɔ yɔ ne tilasi nzi sɩ pɔzɩy sɩwɛɛ tumiyɛ ndi dɔlabu taa yɔ puyɔɔ.

Yee petisi ejaɖe naɖiyɛ se dɩwɛɛ ITIE egbeyɛ taa yɔ, pɔwɛɛ se dɩcɛyɩ dɩ-tɩ ne dɩdɔ ITIE paytu yɔɔ. Paytu ndu le se pɔwɛɛ se dɩlɩzi kaɖɩka sɔsɔɔ nakɛyɛ nga kewenɩ toovenim ne kewe siyɩy yɔ ne kɔɔɔni tumiyɛ ndi dɩ-yɔɔ. Ɖɔdɔ le, pɔwɛɛ se kaɖasim ne tetee ñim tuma heylɩ liidiye ndi kewiyay yɔ, posusi dɩ-tɔm ne paa weyi enu (ele pɔwɛɛ se pewili camiyɛ ne pana pɩŋŋ se toovenim, liidiye ndi dɩke mbu). Ejaɖe naɖiyɛ elabi tamay se dɩsɔɔ ITIE egbeyɛ taa kɔyɔ, pahay-dɩ alɩwaatu (fenasi 30) se dɩpɔzɩ dɩdɔ paytu tɩne tɩ-yɔɔ.

Sɔnɔ kaɖasim ne tetee ñim huyuu tuma sɔsɔna 62 dɩsɩ nesi ITIE tumiyɛ kedeŋa kpeekpe yɔɔ. Nabuyɩ taa le, tuma ana akpendɩy ne aɖɩsɩ nesi ITIE egbeyɛ. Ɖɔdɔ le, kedeŋa kpeekpe yɔɔ tɔsɩ tuma sɔsɔna 80 dɩsɩ nesi ITIE tumiyɛ. Tuma ana, a-ñim kpendɩ America liidiye milliarnaa 16.

### 1.1.2 ITIE tumiye dɔŋ dɔm mbu yo

ITIE egbeyɛ dɔ paytu ndu tihay numɔu kaɖasim ne tetee ñim huyuu tuma ndi ndi paa le kedeŋa yo yo se alizi mbu ahɛyɔ kewiyay yo ne ayɔɔdi ne paa weyi enu. Ðɔɖɔ le, pɔwɛɛ se kewiyay mu mbu tetee ñim huyuu tuma cɔɔ yo, kalizi-pu kɔyɔɔdi ne paa weyi enu.

Ajɛya wena awɛni kaɖasim ne tetee ñim puɖɔ yo, a-taa ɛyaa ñuu pɔziy pitalti milliarnaa naadozo ne hɔɔɔɔ. Yee ajɛya ana a-ñundinaa idɔki liidiye ndi dɔliɔni kaɖasim ne tetee huyuu taa yo camiyɛ yo, pɔpɔziy pɔla ne kuñɔŋ pasɔ ajɛya ana a-taa. Elɛ, yee paasɔŋ liidiye ndi dɔɖɔkɔɔ camiyɛ yo, pɔpɔziy pɔkɔni kuñɔndutu, ejaɖɛ ñim wɛɛkɔɔ ne you. ITIE egbeyɛ sɔɔɔɔ se dɔɖɔ nesi ajɛya ne adɔki liidiye ndi dɔliɔna tetee ñim huyuu taa yo camiyɛ.

Pɔɔɔ puɖɔ mbu le, pɔwɛɛ se ajɛya wena awɛna tetee ñim yo a-taa kewisi ilizi mbu tetee ñim tuma heyi yo pi-taa camiyɛ ne samay tɔli mbu pehɛyaa yo pu-ñuu.

ITIE egbeyɛ kpendiy kewiyisi ñundinaa, tɔsɔɔ aŋgba, aŋgba wena awɛ a-ti yo yo, ñim tɔnaa ne kedeŋa yo aŋgba sɔsɔna. Pinay 2005 taa, ITIE egbeyɛ taa ɛya panɛ, palabi limayza se pana ezɔma pɔwɛɛ se pe-egbeyɛ tumiye eɖɔ yo. Tumiye ndi payay-dɔ se GIC, ndi dɔni nesi ne papɔzi pala limayza ana. GIC tumiye kpeyli limayza ana takayay nakɛyɛ taa. Takayay ŋga, kɔyɔɔɔɔ ITIE tuma tɔm, ITIE ñundinaa tɔm ne mbu ITIE kay labu yo pu-tɔm.

Mbu ITIE egbeyɛ dɔwa se dɔlaki ne ezɔma dɔcay-pu labu yo, pɔpayɔ pɔŋ ne papɔziy palabi-pu paa ejaɖɛ ndi dɔ-taa kedeŋa kpeekpe yo. ITIE egbeyɛ ñundinaa ne dɔ-tumɔɔɔ pɔwɛɛ se pala tumiye dɔne. Elɛ, pɔwɛɛ se paa ejaɖɛ ndi dɔ-taa, kewiyay ɛla limayza ezɔma pɔwɛɛ se pala tumiye ndi yo pɔyɔɔ. Kɛɛɛ yem le, ITIE kɛ paytu ndu palaba se tiwazi ajɛya kedeŋa kpeekpe yo ne tɔsɔna se palubini ejaɖɛ ñim wɛɛkɔɔ ajɛya ndi ndi taa yo.

ITIE tumiye paytu takayay hay limayza kewisi ñundinaa ne tɔsɔɔ aŋgba se adɔ paytu ndu ti-yo camiyɛ. Takayay ŋga ka-taa, pɔyɔɔdi mbu pɔwɛɛ se pala ne pɔɖɔ ITIE paytu yo yo pu-tɔm.

### 1.1.3 Kɛzɛya ŋga kɛwɛ ITIE egbeyɛ taa yo

Kɛzɛya ŋga ITIE egbeyɛ kɔŋna yo, kɔɖɔ pitufɛyi :

- Ðikɔŋna kewiyisi ñundinaa lɛyɔ ne wɛtu ndu pakpayɔna pa-ajɛya taa ne pɔɖɔki tetee ñim camiyɛ ne pɔwazi samay kpeekpe yo. Paa dɔoyɛ, kaɖasim ne tetem ñim liidiye kpay kedeŋa yo. Mbu dɔɖɔ samay pɔzɔɔ mbu yo, pɔwɛɛ puɖɔ paa dɔoyɛ. ITIE paytu yo dɔm laki ne kewiyay dɔki ejaɖɛ ñim camiyɛ ne kedeŋa yo ajɛya ne aŋgba lɛna ta-kɛ liu. Yee pɔwɛ mbu yo, pɔwɛɛ dɔɖɔ se kewiyay kam ñuu siŋ se kɔɖɔkɔɔ ejaɖɛ ñim camiyɛ.
- ITIE paytu yo dɔm laki ne ñimtɔnaa taa ejaɖɛ liu ne pɔkɔɔ patɔli tuma. Yee tetee ñim huyuu tuma ne kewiyay panɔyɔna dɔma ne pehɛyɔ samay liidiye ndi dɔliɔna tetee ñim huyuu taa yo, pɔwɛɛ se ejaɖɛ ndi dɔsɔɔɔ se dɔɖɔki ejaɖɛ ñim camiyɛ.
- Yee pɔwɛ mbu ne ñim tɔnaa kɔŋ ejaɖɛ taa kɔyɔ, pɔsɔyɔni tɔsɔɔ tuma ne ahuuu.
- Ðɔɖɔ le, ajɛya wena ayaki kaɖasim yo, a-larɔ ɛɛmayɔni nabuyɔ mbu pɔyɔɔ yo atay liu se pitɔna puɖɔŋ camiyɛ dɛndɛ ayaki kaɖasim yo. Ne yee pitɔna puɖɔŋ camiyɛ ajɛya wena apɛdiy kaɖasim yo a-taa kɔyɔ, ñim tɔnaa kɔŋ patasi tuma tɔlɔɔ ne tetee ñim ne kaɖasim tumiye tɛzi wobinau ne ɛsɔndaa.

### 1.1.4 ITIE ajɛya tɔm

Pɔɔɔ ejaɖɛ naɖiyɛ sɔɔ ITIE egbeyɛ taa le, pɔwɛɛ se dɔɖɔ egbeyɛ taa sɔɔ paytu kagbanzi yo ne pɔɔɔ. Yee ejaɖɛ eɖɔm paytu ndu ti-yo ne dɔsɔɔ kɔyɔ, ITIE laki tuma naayɛ ne

mulum nabuyus eewey tetee ñim liidiye tɛyus taa. Tuma ana, ejaɗe ndi ɗi-maymay ɗiɗuuna se ɗilaki-ye.

Pɔɔ ITIE ñundinaa tisi se ejaɗe naɗiye ɗɔŋ paytu yoɔ - yaa se ɗiɗɔɗɔlaa se ɗiɗɔ paytu yoɔ le- pɔwɛɛ se ITIE ewili ejaɗe ndi ɗi-taa ne kina puɗɗɔŋ ɗɔm mbu yo. Wiluu ke ITIE tumiye sɔsɔɗe siŋɗa paa le kederɗa yoɔ. Mbu hayni numɔɔ se pana se ejaɗe ɗɔŋ paytu yoɔ camiyɛ yaa ɗiɗɔŋ, ne yee ɗiɗɔŋ ti-yoɔ camiyɛ yo, patli mbu palaki ne pasini-ɗi yo. Ejaɗe ñundinaa maymay liziyɗa weyi pɔsɔɗɔlaa se ekɔɔ ejaɗe taa ne ewili yo, eɛ weyi ɗilizaa yo, pɔwɛɛ se e-tumiye eɗɔ ITIE paytu yoɔ. ITIE ñundinaa cɔŋɗɗi wiluu tumiye ndi ɗi-yoɔ ne pewilaa ne pili mbu yo puyɔɔ.

Yee ITIE ñundinaa imayziy se ejaɗe naɗiye ɗɔm paytu tɗɗa yoɔ wiluu numɔɔ taa yo, petisiy se ejaɗe ndi ɗiɗɔŋ ITIE paytu yoɔ. Yee pɔcɔni pewilaa ne pili mbu yo pi-taa ne panay se ejaɗe ñaki pana eɛ ɗitatudɔmda ITIE paytu kpeekpe yoɔ yo, piwiliy se ejaɗe ndi ɗiɗɔŋ liu tau se ɗirisi ITIE ejaɗe. Pɔcɔni pewilaa ne pili mbu yo pi-taa ne panay se ejaɗe ndi ɗitañay pana yo, ITIE ñundinaa piɓiy palizi ejaɗe ndi eɗɗe taa.

Ajɛya wena atisaa se pewili a-taa ne pana puɗɗɔŋ ɗɔm mbu yo, aɗɔ sakiye. A-taa le, Togo ejaɗe.

## 1.2 ITIE tumiye Togo taa

### 1.2.1 ITIE tumiye liɗe tɔm Togo taa

Togo we ajɛya wena a-taa pakiliy phosphati huyuu Africa taa yo a-taa. Togo weni ɗɔɗɔ tetee ñim lɛɛbu, ezi ñiyɗu, marbri ne somtu.

Togo kewiyay sɔɗɗa se liidiye ndi ɗiɗɗi tetee ñim pɔne puhuyuu taa yo, pɔwazi samay kpeekpe. Mbu labina ne pinay 2009, kewiyay la tamay se kasu ITIE eɗɗe taa.

Lakiy fenay kiyaku 30 ñiŋɗu wiye ɗe-ejaɗe ñuɗu kpay paytu N° 2010-024/PR ne titiluu ITIE eɗɗe tumiye Togo taa ne tiyɔɗu ɗɔɗɔ ezima pɔwɛɛ se tumiye ndi ɗiɗɔ ne mba pɔwɛɛ se pɔwɛɛ tumiye ndi ɗi-taa yo pɔ-tɔm.

ITIE ñundina kpeyli pe-kedeɗay ɗeɗe aloma fenay kiyaku 19 ñiŋɗu wiye pinay 2010 taa le petisaa se Togo esu ITIE taa. Ezi eɗɗe paytu kifatu ndu tɗɗa pinay 2011 yo tiyɔɗu yo, paha Togo aliwaatu se kiñɗi ki-ti ne kipi kisu ITIE eɗɗe taa pilim. Aliwaatu ndu paha Togo yo, titeŋ ɗomay fenay kiyaku 18 ñiŋɗu wiye pinay 2013 taa.

Puyɔɔ pekpeyli takayay kane ka-taa tɔm, ezi ITIE paytu kifatu hii ñiŋɗu (ndu tɗɗa 2011) yoɗu yo. Takayay kane, keke Togo kajalay ñiŋɗa ñiŋɗa kɔyɔɗu puɗɗɔŋ ɗɔm mbu tetee ñim huyuu tuma taa ejaɗe taa yo.

### 1.2.2 ITIE tumiye ɗɔŋ ɗɔm mbu Togo taa yo

Patiluu ITIE eɗɗe Togo taa pinay 2010 taa lakiy fenay taa yo, ɗiweni piliŋzi 3. Eɗɗe ñundinaa sɔsaa tumiye (CNS-ITIE): Kewiyay Ñuɗu kenɗi tumiye ndi ɗi-ñuɗu. Eɗɗe tuma yoɗu cɔniyaa: Tetee ñim ne Latriki miŋ tumiye Minisi ɗeni-we noɔ. Ne ITIE tumiye: ɗe-ejaɗe ñuɗu lizi kaɗika sɔsɔɔ nakeye ne kɔcɔŋni tumiye ndi ɗi-yoɔ.

ITIE ñundinaa sɔsaa tumiye (CNS-ITIE) pɔwɛɛ se ɗila lɔmayza ITIE eɗɗe tuma yoɗu Togo taa ne ezima pɔwɛɛ se tuma ana aɗɔ yo. Pɔwɛɛ ɗɔɗɔ se pamayzi ne pana kezeɗ ñiŋɗa ITIE tuma kɔŋni ejaɗe huuu numɔɔ ne kuñɗɗu pasu numɔɔ taa yo. Kewiyay tiyiyaa, tɔsu anɗa taa eyaa ne anɗa wena awe a-ti yoɗu yo a-taa eyaa pɔweni CNS-ITIE tumiye taa.



Egbeye tuma yoɔ cɔniyaa tumiye yo se pɔɔɔ lımayza wena CNS-ITIE labi-ye yo a-yoɔ. Pɔ- numɔu taa le, pɔwee se egbeye tuma yoɔ cɔniya ıñay pana ne mba patıya pɔwee se paɔu nesi ITIE tumiye taa yo, papızı paɔu nesi ne liidiye ndi dılyna tetee ñim huyuu taa yo, dıpızı dıwazi ejaɔe kpeekpe ne kuñɔɔnı pası. Kewiyay tiyiyaa, tɔsuu anɔba taa eyaa ne anɔba wena awe a-tı yoɔ yo a-taa eyaa kenına egbeye tuma yoɔ cɔniyaa.

ITIE egbeye weni takayay taa mau tumiye Togo taa. Takayay taa mau tumiye ndi didɔɔnı ITIE ñundınaa sɔsaa ne egbeye tuma yoɔ cɔniyaa lımayza yoɔ ne dılaki se ITIE tuma kpeekpe idɔ camıye Togo taa.

### 1.3 Togo taa tetee ñim huyuu tɔm

#### 1.3.1 Kaɔasım huyuu tɔm

Paytu N°99-003 nd u palızı-tu lelay fenay kıyakı 18 ñıngı wiye pınay 1999 taa ne tiyɔɔɔsu kaɔasım tɔm yo, ti-yoɔ kaɔasım huyuu tuma dɔɔnı Togo taa.

Togo tatıpaızıda kaɔasım huyuu. Eıe pewili tenɔu nɔɔ yoɔ kpeee ne pana se kaɔasım mbı pɔwee yo, pıɔɔwa se papızıy pohuyi-pı. ENI Togo tumiye dɔɔnı wiluu sınyı se dına ezıma dıla ne dıpızı kaɔasım mbı pı-huyuu yo. Pınay 2010 taa kewiyay ha tumiye ndi numɔu se dıpızı wiluu.

#### 1.3.2 Tetee ñim huyuu tɔm

Paytu N°96-004/PR nd u palızı-tu lelay fenay kıyakı 26 ñıngı wiye pınay 1996 taa ne tiyeyıy Paytu N°2003-012 yo, ndı yoɔɔɔıni tetee ñim huyuu tɔm Togo taa. Kileyzıu ıngı kewiyay cay kɔnaı Togo taa tetee ñim huyuu numɔu taa yo kı-yoɔ le, mba palakı tumiye ndi yo ne kewiyay pɔɔɔnı mau tetee ñim huyuu paytu kıfatı.

Tetee ñim dɔm camıye Togo taa dıo kıɔe tee, Germawaa ne Fransıwaa alıwaatu taa. Pınay 1961 taa papızı huyuu phosphatı tenɔu nɔɔ yoɔ Hahotoé haɔaa taa.

Pınay 1975 taa le, papızı somtu huyuu Tablıgbo ne patıli tumiye ndi dılaki clinkeri yo. Sɔnɔ, tuma naale yakını clinkeri ıngı ne alakını somtu: WACEM ne Scantogo Mines. Pınay 2006 taa, paha numɔu MM Mining tumiye se dıhuyı ñıtyıu ıngı kıwee Bangeli Kara hɔɔıu taa yo.

Yee eyaa maymay elakına tetee ñim tumiye (ñınıu ne huyuu) ne paalakına ñıtyıy yo, papızıy paha-we takayay ınga kawıly se nesi palakına tumiye ndi yo.

#### 1.3.3 Lım huyuu tɔm

Tetee ñim wayı le, tuma naaye huyuu lım ne apedıy. Lım huyuu numɔu taa le, tuma naanza weni Togo taa leleeyı. A-taa le, kuɔmıyee ke kewiyay tumiye (TdE, Voltic, Eau Vitale ne Horizon Oxygène Clever Sarl).

#### 1.3.4 Tetee ñim ndı ndı mbı pohuyuu yo pı-tɔm

Togo taa tetee ñim huyuu paytu tım tetee ñim mbı yo, mbı yo:

**Kuduyıy mau wıdu:** Tıke wıdu ndı tıteke ñıtyı ne pamayı-tı kuduyıy yaa paɔıına-tı habe yo. Tı-taa le dınay kañıya, pısi, putowee, cıu, lateriite, ardoise, graniiti, marbrı ne pe leena wena pacanıyna yo.

**Lubutu wıdu:** Pıke tetee ñim mbı palakına-pı tumiye haɔıu ne lubutu tuma taa yo. Pı-taa le dınay phosphatı, ewosiye, nitrate, dɔmbıe ndı ndı, cıy ndı ndı, gıpsı, baritiini, charbon, liñiti, tuurı, suufrı, sable de verre, talc, disteenı, rutiili ne ilmeniiti.

**Ñiytu sɔsɔtu:** Inɩ yo cuivri, plomb, zinc ne aluminium.

**Ñiytu yuy ñindu:** Inɩ yo argent, sika, platiini ne ñiytu lætu ndu tɩwe ezi platiini yo.

**Pe yuy ñina:** Ana yo diamant, emeraudi, rubis, saphir, zircon, jade, grenat gemme ne aigue-marine.

**Mij ne hohou ñim:** Mbu le tetee ñim mbu papziy palabɩ latriki mij yo (uranium ne thorium), beryllium ne ki-wayi ñima ne tetu yuy ñindu.

**Lum:** Pike lum mbu papziy pɔñɔɔ-pu yo, yaa lum mbu papziy palti pi-taa ñim ndi ndi ne pɛpɛdi yo.

## 2. TŌMIYE NDI PAMA ƉI-TŌM TAKAYAY KANE KA-TAA YO

### 2.1 Mbo paɔowa se tomiye ela yo

ITIE egbeye tomiye nomɔo taa palabi tomiye ɔne Togo ejaɔe taa. ITIE egbeye toma yoɔ cɔniyaa Togo taa ɔeke koŋ lizina payto ndo ti-yoɔ pɔɔɔma ne palizi tetee ñum toma ne kewiyay toma wena pama a-tɔm takayay kane ka-taa yo.

Tomiye ndi paɔo-ɔo se ɔniɔni ne ɔna tetee ñum toma wena aheyi kewiyay liidiye pinay 2010 taa yo, ndi yo se:

- Ɖiwili takayisi nzi ITIE egbeye toma yoɔ cɔniyaa celi-ɔo yo si-taa. Takayisi nzi si-taa ɔnay tetee ñum huyuu toma wena ayɔɔɔdi liidiye ndi aheyi kewiyay yo, ne kewiyay toma wena atisaa se amo liidiye tetee ñum huyuu toma cɔlo yo, lambunaa mba toma ana aheyaa yo, ne takayisi nzi si-taa toma yoɔɔdi mbo aheya ne mbo amowa yo po-tɔm yo. Ɖiwili takayisi nzi si-taa ne ɔite le, ɔikɔni ɔa-lumayza ɔɔɔo;
- Ɖikalɔ takayisi nzi ITIE egbeye takayay taa maɔ tomiye cɔni toma wena petem-ye labo ne Togo taa payto ne ɔuma yo. Takayisi nzi si-taa tetee ñum huyuu toma ne kewiyay toma kay cosuu tɔm. Ɖikalɔ takayisi nzi ne ɔikɔni ɔa-lumayza;
- Ɖa ne toma ne aŋgba leena ɔiyɔɔdi powee se ɔa-tomiye eɔo ɔom mbo yo po-tɔm, ne takayisi nzi powee se pocosi si-taa tɔm yo;
- Ɖikpeyli toma ne aŋgba ndi ndi taa eyaa kedezaɔ nakeye ɔeɔe ne ɔiwili-we takayay nga ka-taa powee se pocosi tɔm ne ezuma powee se pocosi tɔm yo;
- Ɖikpeyli mbo tetee ñum toma tɔm se aheyi kewiyay yo, ne mbo kewiyay toma ndi ndi tɔm se amo tetee ñum toma cɔlo yo ne ɔicɔli-po ne ɔna pili mbo yo;
- Ɖiwilaa ɔɔɔo ne ɔna se tetee ñum huyuu toma yoɔɔɔo se aheyi mbo kewiyay yo, ne kewiyay toma ñoyɔɔɔo se amo mbo tetee ñum huyuu toma cɔlo yo, aɔbaa taa aseɔe to noɔyo kewee ne elizi toovenim poyɔo yaa we;
- Mbo tetee ñum toma tɔŋ se aheyaa ne mbo kewiyay toma ñɔtɔŋ se amowa yo pi-naale pi-heko taa ɔende putan yo, ɔilabi tomiye poyɔo se ɔna ɔende pilinaa yo; ne
- Ɖilizi lumayza naaye se pisini kewiyay ne koñɔzi mbo potɔo camiyee yo.

### 2.2 Tetee ñum huyuu toma wena ɔilabi a-yoɔ tomiye yo

Ɖa-tomiye payto yoɔɔo se powee se ɔiwili tetee ñum ndi ndi toma, pe yoɔko toma, lum ne kaɔasum toma heyi mbo kewiyay yo pi-taa.

Alɔwaato ndo ɔipazay ɔa-tomiye ne ɔicɔni mbo ITIE egbeye toma yoɔ cɔniyaa tem labo yo le, ɔinawa se palizi tetee ñum huyuu toma 21 se ɔiwili a-taa pinay 2010 taa. Powayi le, ɔitasi sozo tomiye naɔiye (Les Aigles), ne pila se tetee ñum toma wena ɔiwili a-taa yo akpendi 22. Toma ana ana yo:

#### Tetee ñum huyuu toma

1. SNPT\*
2. WACEM
3. MM Mining
4. Scantogo Mines

**Tɛtɛ n̄im huyuu tɔma**

5. G&B African Resources
6. RRCC
7. Silverhill Entreprises Ltd
8. Global Merchants
9. Future Investment
10. Togo Minerals sa

**Kaɗasim huyuu tɔma**

- 11 ENI Togo

**Pɛ yɔkɔu tɔma**

12. Togo Rail
13. Togo carrière
14. Colas
15. ENCOTRA
16. CEMAT Industrie
17. EBOMAF
18. Les Aigles

**Lim huyuu tɔma**

19. Voltic
20. BB/Eau Vitale
21. Horizon Oxygène Clever Sarl
22. Société Togolaise des Eaux (TdE)\*

(\*) Kewiyag tɔmɔye

### 2.3 Kewiyay tuma wena amɔɔ liidiye tɛtɛɛ ñim huyuu tuma cɔɔɔ yo

Kewiyay tuma wena ITIE egbeyɛ tuma yoɔ cɔɔɔyaa lɔzi-yɛ nɛ a-cɔɔɔ tɛtɛɛ ñim huyuu tuma heyi liidiye yo, ana yo:

- Lambuunaa tɔmiye (DGI) ;
- Kamasi yoɔ sɔɔɔjanaa tɔmiye (DGD) ;
- Tɛtɛɛ ñim huyuu tɔmiye (DGMG) ;
- Kaɔasim huyuu tɔmiye (DGH) ;
- Ejaɔɔ yoɔ ñim yoɔ kandiyoɔ tɔmiye (DE) ;
- Togo taa Lum Tɔmiye (TdE) ;
- Tomlaɔaa hezoɔ liidiye tɔmiye (CNSS) ; nɛ
- Maalikasi loɔɔ (6) :
  - Vo egeetiye/Maalika;
  - Zio egeetiye/Maalika;
  - Yoto egeetiye/Maalika;
  - Kloto egeetiye/Maalika;
  - Bassar egeetiye/Maalika;
  - Lacs egeetiye/Maalika.

Kewiyay liidiye ɔɔkɔɔ tɔmiye (DGTCP) yoɔɔi ɔɔɔɔ kezeɔya nga kewiyay hiy-ke lubutu nɛ kajazay tuma ndi ndi taa yo ko-tɔm.

### 2.4 Mbu tɛtɛɛ ñim tuma heyaa nɛ ɔɔɔɔ tɔmiye pɔyoɔ yo

Mbu tɛtɛɛ ñim tuma heyaa nɛ ɔɔɔɔ tɔmiye pɔyoɔ yo, ɔɔɔɔɔ-pɔ nabuɔɔ taa:

#### 2.4.1 Mbu pɔtɛke liidiye yo

Tɛtɛɛ ñim huyuu tuma wena a-yoɔ ITIE labi tɔmiye pɛnaye 2010 taa yo, a-taa naɔɔɔɔ tɛheyi nabuyɔ nɛ pɔtɛke liidiye.

#### 2.4.2 Lambunaa mba tuma heyaa nɛ liidiye ndi ahawa se pɔsɔna samay yo

N°	Lambunaa mba tuma heyaa yo	Lambunaa tɔm
<b>Lambunaa mba tɛtɛ ñim huyuu tuma heyi DGI yo</b>		
1	Kajalay lambuu (IMF)	Kike lambuu ngu pɔweɛ se tɔsɔɔ tuma nɛ angba theyi, paa atehiy kezeɔ nakeye a-tuma labu taa yo.
2	Tɔsɔɔ lambuu (IS)	Tɔsɔɔ tuma nɛ angba laki tuma nɛ ahiy kezeɔya nga yo, pɔweɛ se aheyi lambuu ko-yoɔ. Lambuu ngu, kikeɔ : - 27% yee pike lubutu tɔmiye ; - 30% yee pike tuma lɛɛna. Zone Franche tuma ñehɛɔy: 8%, 10% yaa 20%. Pɔɔɔɔɔ alwaatu ndu atɛm labu ejaɔɔ taa yo.

N°	Lambunaa mba tuma heyaay yo	Lambunaa tōm
3	Liidiye yoo lambuu (IRCM)	Eyaa yaa tuma wena asiy liidiye kozasi ndi ndi taa yaa adzeiy liidiye yo, peheiy lambuu nakuyu liidiye ndi dt-yoo. Yee pike eyu yo, eheiy liidiye yoo lambuu 10%. Yee pike egbeyee yaa tumiye yo, dtheiy 15% liidiye ndi dt-yoo.
4	Tumiye lambuu (TP)	Pīnay taa, tumlaɗaa yaa tuma ñundinaa heiy Tumiye lambuu. Wonda natule yoo pepely lambuu ŋgu : Tumiye dōma ne plū mbu yo ne tetu yaa kuduyiŋ weyi t-taa palabi tumiye yo, ūl mbu yo. ðende tumiye wee yo, peede peheiy lambuu ŋgu.
5	Tetu yoo lambuu	Mba pama kuduyiŋ Togo taa yo, puwee se peheiy tetu yoo lambuu pīnay taa. Kuduyuu liidiye yoo pepely lambuu ŋgu pīnay taa. Ele papasy liidiye ndi hoolu se pisina weyi etni-kū yo ne epizi edōki ne eñoozi kuduyuu.
6	Fenay sim liidiye yoo lambuu (IRPP)	Pīnay taa eyu laki tumiye ne ehiy liidiye ndi yo, puwee se eheiy lambuu nakuyu dt-yoo. Lambuu ŋgu ŋheiy yo, kilyni liidiye ndi ŋtōki pīnay taa yo dtōlo.
7	Fenay sim liidiye yoo lambuu pīnay taa (TS)	Liidiye ndi tumlaɗaa tōki-dī pīnay taa yo dī-kpeekpe dt-yoo pepely-wee lambuu ne peheiy. Liidiye ndi, dt-taa 7 % palziy lambuu yoo.
8	Fenay sim liidiye lambuu leeku (TCS)	Palziy 25 % fenay sim liidiye lambuu yoo ne pikenti lambuu leeku. Ele, puwee se paa tumlaɗu weyi eheiy kpayni 6,000 FCFA ne pisuna 200,000 FCFA .
9	Yaɗaa lambuu (TVA)	Peɗiyaa heiy yaɗaa lambuu : - Wonda ndu poyooɗaa se pepeɗiy yo ti-liidiye yoo; - Alwaatu ndu patariŋi wonda kamasi yoo ne puwee se peheiy lambunaa ne puɗo wonda suu yo. Wonda ndu puwee se theiy lambuu ŋgu yo, ti-yoo 18% palziy. Ele yee palaki haya wonda kilabu yo, ti-liidiye ke mbu alwaatu ndu payabi-tu yo, pu-yoo pepely yaɗaa lambuu.
10	Takayay taa mau ne tembrī lambuu	- Takayay taa mau lambuu ñuu luyi takayisi ndi ndi ŋzi si-taa puwee se pama yo. - Takayisi nzi palaki malikasi yaa tōm huu tuma taa yo, si-yoo paŋikiy tembrī.
11	BIC-IRPP lambuu	Mba palaki lubutu tuma yaa tadiye tuma soɗona ne payaki wonda puɗo agbaa taa ne pasuuni ejaɗe taa yo, mba heiyiŋi lambuu ŋgu. Lambuu ŋgu, kezeɗa ŋga pehiy pa-tumiye labu taa yo, ko-yoo pepely-kū.
12	Yaɗaa lambuu leeku(*)	Yaɗaa heiy lambuu leeku wonda natuyu yoo ezi: - sulum lelerj ñimbu ; - sulum kipiŋim (bièrewaa ne sulum soɗom ndi ndi) ; - Taba; - kpono mulum ; - Num kutoom ndi ndi ; - Tilaadinaa, num kitatam ne fofoɗonaa ndi ndi ; - Kof; ne -Kaɗasim.
13	Lambuu kuhayuu ne mbu puwee se peheiy DGI yo	Yee ŋtcheiy lambuu ne lambuu muyaa koo yo, pepely-ŋ kumiye ne ŋheiy.
<b>Mbu peheiy DGD tumiye yo</b>		
14	Kamasi yoo lambuu (DD)	Peychiy-kū 0%, 5%,10% yaa 20% wonda ndu tisuu yo ti-liidiye yoo.
15	Redevance Statistique lambuu (RS)	Peheiy-kū 1% wonda ndu tisuu yo ti-liidiye yoo.
16	UEMOA taa ɗama sinau lambuu (PCS)	Peheiy-kū 1% wonda ndu tisuu yo ti-liidiye yoo.
17	CEDEAO egbeyee taa lambuu (PC)	Peheiy-kū 1% wonda ndu tisuu yo ti-liidiye yoo.

N°	Lambunaa mba tuma heya ya	Lambunaa tom
18	Habiye dɔkusu lambuu	200 CFA/Tɔɔnti yoɔ. Pehiyi-ku wonda ndu pasuɔnti peduɔ ne ndu tɔdeɣ ajeya leena taa yo ti-yoɔ.
19	Ñiyuy kimabiyi yoɔ lambuu (RI)	Peyehi 5000 FCFA kamasi yoɔ soɔjanaa cɔɔ.
20	Kamasi yoɔ timbrɔ	Pehiyi-ku 4% lambunaa kpeekpe yoɔ.
21	Cartwaa ne vignetiwaa	Payay-we se « laisser passer ». Lɔɔda wena akomni agbaa ne paha-ye numɔɔ se aweɛ Togo taa yo, aheyi kpayi 2.000 ne pisuna 5.000 FCFA /
22	ɛjaɔe wonda yoɔ kandiɔɔ lambuu	2.000 FCFA / Tɔɔnti yoɔ, alwaatu ndu pehiyɔ lambuu kamasi yoɔ yo.
23	Yaɔaa lambuu (TVA)	Pehiyi-ku 18% wonda liidiye yoɔ (alwaatu ndu petem heyu kamasi yoɔ lambuu yo) / Alwaatu ndu paha numɔɔ se pepedi wonda yo.
24	Lidiye koozasi heyi wonda ndu ti-yoɔ yo	Yee pike wonda ndu lidiye koozasi ñiy si-takayisi taa nesi yo, kamasi yoɔ soɔjanaa tumiye liziy 0,25% lambuu lidiye kpeekpe yoɔ ne kezeya lambuu 3,5% ne yee pakpay wonda ne puɔ fenasi naaza (4) te yo, papasiy 0,33% ti-liidiye yoɔ.
25	Kamasi yoɔ lambuu kumiye	Pahay numɔɔ tadiye laɔaa se pakpay po-wonda ne powoni pehiyɔ ne puwayi le pɔkɔ pehiyɔ kamasi yoɔ lambuu. ɛle, puɔ puɔ mbu le, pasu liidiye nadiye ne papasi-we kamasi yoɔ lambuu yoɔ 0,25%.
26	Pasuu	Papasiy-we 0,25% kamasi yoɔ lambuu yoɔ, yee pasu liidiye nadiye ne puɔ pakpay wonda yo.
27	Mɔlm manɔaazunaa	Yee pehiyɔ lambuu wonda ndu tiwe mɔlm manɔaazunaa taa yo ti-yoɔ yo, papasiy lambuu lidiye yoɔ 0,35%.
28	Takayay taa mau lambuu	Pike liidiye ndi pehiyɔ alwaatu ndu pacay se pama po-wonda tom takayay taa ne pakpay-tu yo.
29	Kamasi yoɔ nuɔɔɔɔ hɔm lambuu	Kikenti wonda ndu peyeba-tu ne kamasi yoɔ soɔjanaa pedi-tu yo, ti-liidiye yoɔ 35%.

**Mbu pehiyɔ DGMG**

30	Tetee ñim huyuu pazuu lambuu	Puɔ paha-ɔ takayay ne npazi tetee ñim huyuu le, qheyi lambuu nɔɔ.
31	Tetu lambuu	Tetu ndu paha tumiye se qihuyi ñim yo, ti-yoɔ pehiyɔ lambuu. Liidiye ndi pehiyɔ yo qihuyi tumiye ndi palaki yo ti-yoɔ. Yee pike kaɔasim huyuu tumiye yo, DGH qheyi lambuu nɔɔ.
32	Tetee ñim yoɔ lambuu	Tumiye huyi tetee ñim mbu yo, qheyi pi-yoɔ lambuu.
33	Kezeya yoɔ lambuu	Pohuyi tetee ñim ne pilu kezeya nɔa yo, pehiyɔ ko-yoɔ lambuu

**Mbu pehiyɔ DGH**

34	Fenay taa kaɔasim lambuu	Tumiye huyi kaɔasim mbu fenay taa yo, qheyi pu-yoɔ lambuu.
35	Takayisi taa ñiyu lambuu	Puɔ ne tumiye pazi kaɔasim huyuu le, qheyi kewiyay America liidiye millionnaa 12 ne hɔɔɔ.
36	Kaɔasim peduɔ lambuu	Tumiye paziy peduɔ kaɔasim ne pila kiyaki niidozo (30) le, puweɛ se qheyi kewiyay America liidiye millionnaa 3.
37	Kaɔasim kezeya yoɔ lambuu leku	Yee kaɔasim huyuu tumiye ne kewiyay poyɔɔdaa ne panuni dama mbu yo, puweɛ se kaɔasim tumiye eyehi lambuu leku qpedi kaɔasim ne qihiy kezey nɔa yo ko-yoɔ.

**Mbu pehiyɔ DE tumiye yo**

38	ɛjaɔe yoɔ ñim munau lambuu	Lambuu nɔɔ kike tumiye ndi pacay labu yo di-liidiye yoɔ 5% ne kiziyi kitaki kpayi 10 K FCFA ne pisuni 1,600 K FCFA. Pihiyi tumiye ndi pacay labu yo di-cɔɔ.
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N°	Lambunaa mba tuma heyaa yo	Lambunaa tom
39	Ejadε yoo ñim ñam takayay	Liidiye naqiyε puwεε se tumiyε ehεyi ne palabi-dɛ takayay nga.
<b>Mbu pεheyiy TdE tumiyε yo</b>		
40	Lim huyuu lambuu	Pεheyiy-ku fenay sim. TdE siy ñiyiyi weyi imayzi lim mbu piliy yo paa pɔmpɛ ngu ki-taa. Paa pɔmpɛ ngu kiheyiy 100 FCFA m3 yoo fenay taa.
<b>Mbu pεheyiy CNSS tumiyε yo</b>		
41	Tumlaɗaa hezusu liidiye CNSS	Pεpeliy 20,5 % tumlaɗu fenay sim liidiye taa.
<b>Mbu pεheyiy malikasi tuma yo</b>		
42	Ageeta lambunaa	Lambunaa mba ageeta muu tadiyε laɗaa tom susuu yoo yo (kpatanaa ndi ndi yoo) ezi paytu pɔzusu yo.
43	Malikasi lambunaa	Pɩke lambunaa mba maalika muu pazi pazi yo (kuduyiyi yoo tau ne kpatanaa siyu).
<b>Mbu pεheyiy malikasi tuma yo</b>		
44	Habe dɩsu ne kuduyiyi mau	Pɩke mbu tetee ñim huyuu tuma maymay cɛlaa se palabini tuma naaye yo (habe, sukuli kuduyiyi etc).
45	Liidiye ndi paha malikasi yo	Pɩke liidiye ndi pɛcɛlaa se piɩna malikasi ne ala a-tuma yo.
46	Wondu leɩtu ndu tuma hawa yo	Pɩke mbu tetee ñim huyuu tuma maymay hawa se palabina tumiyε ne piɩna samay yo.

(\* ) Dɩtati tadiyε lambuu ngu pamuu wondu ndi ndi yoo ezi taba yaa sulum sosom yo takayay kane ka-taa. Dɩyebi lambuu ngu mbu puɩyo yo tetee ñim huyuu tuma uheyiy-ku εle tadiyε tuma heyiyi-ku a-tuma labu taa.

### 2.4.3 Mbu tetee ñim huyuu tuma cɛlaa se palabini tuma ndi ndi ne puwazi samay yo

Tetee ñim huyuu tuma hay liidiye se palabini tuma ndi ndi ne puwazi samay dende awεε yo.

Tuma wena palakina yo ana yo: dɩkɔto kuduyiyi mau, sukuli kuduyiyi mau, habe dɩsu ne haɗau tuma ndi ndi labu.

## 3. DɩWILAA NE PILI MBU YO

Dɩkediy-mi hɔɔɩsu kune ki-taa dɩwili tuma ndi ndi taa ne dɩna mbu yo pu-tom. Dɩkediy-mi dɩdɩ mbu pili liidiye ndi tetee ñim huyuu tuma ton se aheyaa ne ndi kewiyay tuma ndi ndi ton se amɩwa yo dɩ-tom.

Dɩwiliy-mi liidiye ndi tuma ndi ndi calɩ tom se aheyi kajalay taa yo. Puwayi le, qa-maymay dɩwilaa ne dɩna se tuma ana aheyi mbu yo, dɩyɔɔdi pu-tom. Piɩnja pili mbu ne liidiye ndi dɩtapizi dɩwili ne dɩlzi dɩ-tobuu yo, dɩyɔɔdi dɩ-tom dɩdɩ.

### 3.1 Mbu tetee ñim tuma ndi ndi heyaa yo

Dɩkediy-mi leleyo mbu pili liidiye ndi tetee ñim huyuu tuma ton se aheyi kewiyay ne ndi kewiyay tuma ndi ndi tisaa se amɩ tetee ñim huyuu tuma colɩ yo pu-tom.

Mbu inay cine yo, pɩke mbu tetee ñim huyuu tuma maymay yooɗaa se aheyaa yo ne mbu kewiyay tuma maymay tisaa se kamɩwa yo. Puwayi le, qa-maymay dɩwilaa ne dɩɗayni cɔnau mbu tuma ana atom se aheyaa yaa amɩwa yo pi-taa. Dɩwilaa ne pili mbu yo, dɩdɩ-pu cine dɩdɩ se puwazi-mi. .

Dɩwilaa ne pili mbu yo, mbu yo :



No.	Tuma	Mbu tuma call yɔɔɔɔ se ahɛyaa yɔ (FCFA)			Mbu tuma tasl yɔɔɔɔ se ahɛyaa yɔ (FCFA)			Liidiye kpeekpe (FCFA)		
		Tɛtɛ n̄m tuma	Kewiyay	Mbu p̄lɩ p̄-taa yɔ	Tɛtɛ n̄m tuma	Kewiyay	Mbu p̄lɩ p̄-taa yɔ	Tɛtɛ n̄m tuma	Kewiyay	Mbu p̄lɩ p̄-taa yɔ
1	SNPT	3,327,787,449	2,604,484,874	723,302,575	-	28,960,477	(28,960,477)	3,327,787,449	2,633,445,351	694,342,098
2	WACEM	6,896,849,486	6,020,138,073	876,711,413	347,090,085	1,223,811,497	(876,721,412)	7,243,939,571	7,243,949,571	(9,999)
3	MM Mining	5,309,303	4,930,304	378,999	-	364,000	(364,000)	5,309,303	5,294,304	14,999
4	Scantogo Mines	1,001,730,000	11,730,000	990,000,000	-	-	-	1,001,730,000	11,730,000	990,000,000
<b>Tɛtɛ n̄m huyuu</b>		<b>11,231,676,238</b>	<b>8,641,283,251</b>	<b>2,590,392,987</b>	<b>347,090,085</b>	<b>1,253,135,974</b>	<b>(906,045,889)</b>	<b>11,578,766,323</b>	<b>9,894,419,225</b>	<b>1,684,347,099</b>
5	G&B African Resources	5,063,796	5,063,796	-	-	-	-	5,063,796	5,063,796	-
6	RRCC	12,748,203	9,976,866	2,771,337	-	2,771,327	(2,771,327)	12,748,203	12,748,193	10
7	Silverhill Entreprises Ltd	-	-	-	-	-	-	-	-	-
8	Global Merchants	-	453,000	(453,000)	-	-	-	-	453,000	(453,000)
9	Future Investment	-	-	-	-	-	-	-	-	-
10	Togo Minerals sa	-	893,250	(893,250)	-	-	-	-	893,250	(893,250)
<b>Tɛtɛ n̄m n̄n̄n̄</b>		<b>17,811,999</b>	<b>16,386,912</b>	<b>1,425,087</b>	<b>-</b>	<b>2,771,327</b>	<b>(2,771,327)</b>	<b>17,811,999</b>	<b>19,158,239</b>	<b>(1,346,240)</b>
11	ENI Togo	6,496,300,800	6,496,300,800	-	-	-	-	6,496,300,800	6,496,300,800	-
<b>Kaɗasum n̄n̄n̄</b>		<b>6,496,300,800</b>	<b>6,496,300,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496,300,800</b>	<b>6,496,300,800</b>	<b>-</b>
12	Togo Rail	57,234,068	49,195,152	8,038,916	(5,282,439)	2,756,476	(8,038,915)	51,951,629	51,951,628	1
13	Togo Carrière	94,659,277	46,038,651	48,620,626	5,676,967	36,786,215	(31,109,248)	100,336,244	82,824,866	17,511,378
14	Colas	882,942,304	1,572,083,548	(689,141,244)	33,153,413	(9,056,250)	42,209,663	916,095,717	1,563,027,298	(646,931,581)
15	ENCOTRA	48,157,417	48,157,417	-	-	-	-	48,157,417	48,157,417	-
16	Les Aigles	1,621,337	1,621,337	-	-	-	-	1,621,337	1,621,337	-
17	CEMAT Industrie	650,000	825,500	(175,500)	-	-	-	650,000	825,500	(175,500)
18	EBOMAF	-	-	-	-	-	-	-	-	-
<b>Pɛ yɔɔɔɔ</b>		<b>1,085,264,403</b>	<b>1,717,921,605</b>	<b>(632,657,202)</b>	<b>33,547,941</b>	<b>30,486,441</b>	<b>3,061,500</b>	<b>1,118,812,344</b>	<b>1,748,408,046</b>	<b>(629,595,702)</b>
19	Voltic	128,645,235	98,593,816	30,051,419	74,026	-	74,026	128,719,261	98,593,816	30,125,445
20	BB/Eau Vitale	14,057,165,354	13,993,450,537	63,714,817	(2,910,959,510)	(3,463,705,353)	552,745,843	11,146,205,844	10,529,745,184	616,460,660
21	Horizon Oxygène Clever Sarl	2,573,826	383,469	2,190,357	(673,326)	-	(673,326)	1,900,500	383,469	1,517,031
22	TdE	657,264,352	976,707,843	(319,443,491)	323,186,486	-	323,186,486	980,450,838	976,707,843	3,742,995
<b>Lum huyuu</b>		<b>14,845,648,767</b>	<b>15,069,135,665</b>	<b>(223,486,898)</b>	<b>(2,588,372,324)</b>	<b>(3,463,705,353)</b>	<b>875,333,029</b>	<b>12,257,276,443</b>	<b>11,605,430,312</b>	<b>651,846,131</b>
<b>Liidiye kpeekpe</b>		<b>33,676,702,207</b>	<b>31,941,028,233</b>	<b>1,735,673,974</b>	<b>(2,207,734,298)</b>	<b>(2,177,311,612)</b>	<b>(30,422,686)</b>	<b>31,468,967,909</b>	<b>29,763,716,621</b>	<b>1,705,251,288</b>

### 3.2 Lambuunaa ndi ndi mba tuma heyaay yo

Ɖikedi-y-mi cine lambunaa ndi ndi mba tetee ñim huyuu tuma tom se aheyaay ne mba kewiyay tuma ndi ndi tisaa se amuwa yo. .

No.	Lambuunaa ndi ndi	Mbu tuma calt yooduu se aheyaay yo (FCFA)			Mbu tuma tasɔ yooduu se aheyaay yo (FCFA)			Liidiye kpeekpe (FCFA)		
		Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo	Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo	Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo
1	Kajalay lambuu (IMF)	44,235,679	42,285,679	1,950,000	(450,000)	1,500,000	(1,950,000)	43,785,679	43,785,679	-
2	Tɔsuɔ lambuu (IS)	5,107,914,374	5,114,587,781	(6,673,407)	-	(8,015,500)	8,015,500	5,107,914,374	5,106,572,281	1,342,093
3	Liidiye yoo lambuu (IRCM)	2,914,813,678	3,122,767,350	(207,953,672)	139,163,989	(68,789,683)	207,953,672	3,053,977,667	3,053,977,667	-
4	Tumiyɛ lambuu (TP)	627,947,742	544,589,587	83,358,155	(3,217,509)	78,678,794	(81,896,303)	624,730,233	623,268,381	1,461,852
5	Tetu yoo lambuu	84,218,520	48,119,519	36,099,001	179,182,667	214,170,270	(34,987,603)	263,401,187	262,289,789	1,111,398
6	Fenay sim liidiye yoo lambuu (IRPP)	447,079,722	1,065,428,717	(618,348,995)	623,466,096	5,225,689	618,240,407	1,070,545,818	1,070,654,406	(108,588)
7	Fenay sim liidiye yoo lambuu pinay taa (TS)	564,089,525	557,615,901	6,473,624	13,723,009	20,715,335	(6,992,326)	577,812,534	578,331,236	(518,702)
8	Fenay sim liidiye lambuu leeku (TCS)	7,424,895	17,967,179	(10,542,284)	1,783,180	(8,588,603)	10,371,783	9,208,075	9,378,576	(170,501)
9	Yaɗaa lambuu (TVA)	2,897,318,513	2,910,824,040	(13,505,527)	12,834,270	(671,258)	13,505,528	2,910,152,783	2,910,152,782	1
10	Takayay taa mau ne Timbrɩ lambuu	1,964,320	-	1,964,320	-	377,512	(377,512)	1,964,320	377,512	1,586,808
11	BIC-IRPP lambuu	647,706,811	1,080,635,163	(432,928,352)	29,855	(437,560,954)	437,590,809	647,736,666	643,074,209	4,662,457
12	Yaɗaa lambuu leeku	3,409,421,728	3,563,653,258	(154,231,530)	(3,409,421,728)	(3,563,653,258)	154,231,530	-	-	-
13	Lambuu kuhɛyuu ne mbu puweɛ se pɛheyi DGI yo	711,928,380	186,134,979	525,793,401	24,429,134	550,222,535	(525,793,401)	736,357,514	736,357,514	-
<b>Lambuunaa muu tumiyɛ</b>		<b>17,466,063,887</b>	<b>18,254,609,153</b>	<b>(788,545,266)</b>	<b>(2,418,477,038)</b>	<b>(3,216,389,122)</b>	<b>797,912,084</b>	<b>15,047,586,850</b>	<b>15,038,220,032</b>	<b>9,366,818</b>

No.	Lambuunaa ndi ndi	Mbu tuma cal yoodu se ahayaa yo (FCFA)			Mbu tuma tas yoodu se ahayaa yo (FCFA)			Liidiye kpeekpe (FCFA)		
		Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo	Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo	Tetee ñim huyuu tuma	Kewiyay	Mbu pili pi-taa yo
14	Kamasi yoo lambuu (DD)	5,446,645,416	1,246,273,665	4,200,371,751	-	691,686	(691,686)	5,446,645,416	1,246,965,351	4,199,680,065
15	Redevances Statistiques lambuu (RS)	2,421,312	205,700,389	(203,279,077)	-	34,584	(34,584)	2,421,312	205,734,973	(203,313,661)
16	UEMOA taa qama sinau lambuu (PCS)	2,308,812	210,894,422	(208,585,610)	-	34,584	(34,584)	2,308,812	210,929,006	(208,620,194)
17	CEDEAO egbeyee taa lambuu (PC)	2,308,812	213,476,407	(211,167,595)	-	34,584	(34,584)	2,308,812	213,510,991	(211,202,179)
18	Habiye dokuu lambuu	40,000	-	40,000	60,000	100,000	(40,000)	100,000	100,000	-
19	Ñiyij kimabij lambuu (RI)	185,000	6,975,000	(6,790,000)	(90,000)	-	(90,000)	95,000	6,975,000	(6,880,000)
20	Kamasi yoo timbr	4,935,815	9,083,421	(4,147,606)	-	-	-	4,935,815	9,083,421	(4,147,606)
21	Cartwaa ne vignestwaa	-	-	-	-	-	-	-	-	-
22	Ejadde wonda yoo kandyuu lambuu	1,972,000	39,598,000	(37,626,000)	30,000	-	30,000	2,002,000	39,598,000	(37,596,000)
23	Yaɗaa lambuu (TVA)	46,945,344	2,868,412,890	(2,821,467,546)	-	766,056	(766,056)	46,945,344	2,869,178,946	(2,822,233,602)
24	Liidiye koozasi heyi wonda ndu t- yoo yo	-	-	-	-	-	-	-	-	-
25	Kamasi yoo lambuu kimiye	622,039	-	622,039	-	-	-	622,039	-	622,039
26	Pasuu	-	-	-	-	-	-	-	-	-
27	Milim mangazunaa	-	-	-	-	-	-	-	-	-
28	Takayay taa mau lambuu	1,013,817	-	1,013,817	-	-	-	1,013,817	-	1,013,817
29	Kamasi yoo niigbanjusu hom lambuu	-	-	-	-	-	-	-	-	-
<b>Kamasi yoo soojanaa tumiye</b>		<b>5,509,398,367</b>	<b>4,800,414,194</b>	<b>708,984,173</b>	<b>-</b>	<b>1,661,494</b>	<b>(1,661,494)</b>	<b>5,509,398,367</b>	<b>4,802,075,688</b>	<b>707,322,679</b>
30	Tetee ñim huyuu pazuu lambuu	25,014,000	23,100,000	1,914,000	(2,514,000)	-	(2,514,000)	22,500,000	23,100,000	(600,000)
31	Tetu lambuu	96,680,455	100,590,705	(3,910,250)	2,514,000	-	2,514,000	99,194,455	100,590,705	(1,396,250)
32	Tetee ñim yoo lambuu	1,636,668,990	645,667,790	991,001,200	(1,001,200)	-	(1,001,200)	1,635,667,790	645,667,790	990,000,000
33	Kezeɗa yoo lambuu	1,000,000,000	-	1,000,000,000	-	1,000,000,000	(1,000,000,000)	1,000,000,000	1,000,000,000	-
<b>Tetee ñim huyuu tumiye</b>		<b>2,758,363,445</b>	<b>769,358,495</b>	<b>1,989,004,950</b>	<b>(1,001,200)</b>	<b>1,000,000,000</b>	<b>(1,001,001,200)</b>	<b>2,757,362,245</b>	<b>1,769,358,495</b>	<b>988,003,750</b>

No.	Lambunaa ndi ndi	Mbu tuma calɔ yɔɔɔɔ se aheyaɔ yo (FCFA)			Mbu tuma tasɔ yɔɔɔɔ se aheyaɔ yo (FCFA)			Liidiye kpeekpe (FCFA)		
		Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yo	Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yo	Teteɛ ñim huyuu tuma	Kewiyay	Mbu pɔlɔ pɔ-taa yo
34	Fenay taa kaɔasim lambuu	-	-	-	-	-	-	-	-	-
35	Takayɔ taa nesi ñiyɔ lambuu	6,435,000,000	6,435,000,000	-	-	-	-	6,435,000,000	6,435,000,000	-
36	Kaɔasim pɛɔɔ lambuu	-	-	-	-	-	-	-	-	-
37	Kaɔasim kezeɣa yoo lambuu leeku	-	-	-	-	-	-	-	-	-
	<b>Kaɔasim huyuu tumiye</b>	<b>6,435,000,000</b>	<b>6,435,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,435,000,000</b>	<b>6,435,000,000</b>	<b>-</b>
38	Ejaɔe yoo ñim munau lambuu	88,305	-	88,305	-	88,305	(88,305)	88,305	88,305	-
39	Ejaɔe yoo ñim ñam takayay	1,766,100	1,854,405	(88,305)	-	(88,305)	88,305	1,766,100	1,766,100	-
	<b>Ejaɔe yoo ñim yoo kandiyuu tumiye</b>	<b>1,854,405</b>	<b>1,854,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,854,405</b>	<b>1,854,405</b>	<b>-</b>
40	Lim huyuu lambuu	1,416,836	3,285,298	(1,868,462)	74,026	(1,794,455)	1,868,481	1,490,862	1,490,843	19
	<b>Lim tumiye (TdE)</b>	<b>1,416,836</b>	<b>3,285,298</b>	<b>(1,868,462)</b>	<b>74,026</b>	<b>(1,794,455)</b>	<b>1,868,481</b>	<b>1,490,862</b>	<b>1,490,843</b>	<b>19</b>
41	CNSS liidiye	1,495,898,267	1,495,796,647	101,620	38,124,871	39,210,471	(1,085,600)	1,534,023,138	1,535,007,118	(983,980)
	<b>Tumlaɔaa hezuu liidiye tumiye (CNSS)</b>	<b>1,495,898,267</b>	<b>1,495,796,647</b>	<b>101,620</b>	<b>38,124,871</b>	<b>39,210,471</b>	<b>(1,085,600)</b>	<b>1,534,023,138</b>	<b>1,535,007,118</b>	<b>(983,980)</b>
42	Ageeta lambuunaa	8,465,000	93,937,520	(85,472,520)	86,772,521	-	86,772,521	95,237,521	93,937,520	1,300,001
43	Maalikasi lambuunaa	242,000	86,772,521	(86,530,521)	86,772,521	-	86,772,521	87,014,521	86,772,521	242,000
	<b>Malikasi</b>	<b>8,707,000</b>	<b>180,710,041</b>	<b>(172,003,041)</b>	<b>173,545,043</b>	<b>-</b>	<b>173,545,043</b>	<b>182,252,043</b>	<b>180,710,041</b>	<b>1,542,002</b>
	<b>Lambunaa kpeekpe</b>	<b>33,676,702,207</b>	<b>31,941,028,233</b>	<b>1,735,673,974</b>	<b>(2,207,734,298)</b>	<b>(2,177,311,611)</b>	<b>(30,422,687)</b>	<b>31,468,967,909</b>	<b>29,763,716,621</b>	<b>1,705,251,288</b>

#### 4. MBÜ PILI LIIDIYE NDI TŪMA HEYAA NE NDI KEWIYAY MŪWA YŌ ĐI-TAA YŌ

Điwilaa ne dŕte lɛ, liidiye ndi dŕli mbü tetee ñum huyuu tama heyaa ne mbü kewiyay tuma mŭwa yŏ pi-taa yŏ dŕli 1,705,251,288 FCFA, ne dŕtım-dŕi ɛzi unau yŏ :

Tuma	Mbu pılı liidiye taa yŏ	Mbu pilaba ne liidiye nađıye lu pi-taa yŏ (FCFA)							
		Đıtapızı dŕwili pi-taa (a)	Mbu tetee ñum huyuu tuma tŏm se aheyaa ne kewiyay tuma tetisi se amŭwa yŏ (b)	Kewiyay tuma tetiyina takayısı (c)	Kewiyay tuma mu liidiye ɛle atama takayısı taa (d)	Lambuunaa mba pcheyı kewiyay tuma wena afɛyı ITIE 2010 taa yŏ (e)	Lambuunaa mba tetee ñum huyuu tuma heyaa ne atama a-takayısı taa yŏ (f)	Tetee ñum huyuu tuma tetiyini takayısı (g)	Lidiye pazı ndi dŕli pi-taa yŏ
Scantogo Mines	990,000,000	-	-	-	990,000,000	-	-	-	-
SNPT	694,342,098	694,342,088	-	-	-	-	-	-	10
BB/Eau Vitale	616,460,660	616,460,660	-	-	-	-	-	-	-
Colas	-646,931,581	(82,187,234)	7,181,017	-	-	-	(571,925,364)	-	-
Voltic	30,125,445	29,255,332	1,342,093	-	228,000	-	(700,000)	-	20
Togo carrière	17,511,378	-	-	19,955,666	-	-	(2,444,288)	-	-
TdE	3,742,995	2,200,995	-	-	-	1,542,000	-	-	-
Horizon Oxygène Clever Sarl	1,517,031	1,416,531	-	-	100,500	-	-	-	-
Togo Minerals sa	-893,250	-	-	-	-	-	-	(893,250)	-
Global Merchants	-453,000	-	-	-	-	-	-	(453,000)	-
CEMAT Industrie	-175,500	-	-	-	-	-	(175,500)	-	-
MM Mining	14,999	-	-	-	-	-	-	-	14,999
WACEM	-9,999	-	-	-	-	-	-	-	(9,999)
RRCC	10	-	-	-	-	-	-	-	10
Togo Rail	1	-	-	-	-	-	-	-	1
<b>Total</b>	<b>1,705,251,288</b>	<b>1,261,488,372</b>	<b>8,523,110</b>	<b>19,955,666</b>	<b>990,328,500</b>	<b>1,542,000</b>	<b>(575,245,152)</b>	<b>(1,346,250)</b>	<b>5,041</b>

Mbu pili liidiye taa ne dɔtapɔzi dɔtazi ne dɔnu pi-taa camiyɛ yo mbu yo:

(a) Mbu dɔtapɔzi dɔtazi pi-taa yo

Pikɛ liidiye ndi kamasi yoɔ soɔjanaa tumiyɛ muwa ne dɔtapɔzi dɔtazi ne dɔtɔli dɔ-ñuɔ yo. Mbu pilaba ne dɔtapɔzi dɔtazi yo, mbu yo se :

- Liidiye ndi pɛyɛhi DGD tumiyɛ yo, tetee ñim huyuu tuma (BB/Eau Vitale, SNPT, Colas et Voltic) kpɛndi-dɔ ne payaa se « kamasi yoɔ lambuu » ne atati lambunaa ndi ndi ɛzi pupɔzɔɔ yo. Puyɔɔ pitaha-dɔ numɔɔ se dɔiwili lambunaa ndi ndi taa.
- Liidiye ndi tetee ñim huyuu tuma heyaa yo, patapɔzi pawɔli-dɔ dɔ-takayɔsi. Pitaha-dɔ numɔɔ se dɔiwili takayɔsi nzi si-taa kuɔm kuɔm.
- DGD tumiyɛ tuma dɔ-takayɔsi taa liidiye ndi dɔmu tetee ñim huyuu tuma ɔɔɔ kpayɔni Aloma fenay kiyaku 29 ñɔngu pinay 2010 taa ne pisuni sanjayɔɔ fenay kiyaku 24 ñɔngu pinay 2010 taa. Tetee ñim huyuu tuma tapɔzi ñatapɔzi dɔdɔ awɔli-dɔ takayɔsi nzi siwɔly se aheyi liidiye ndi yo. Puyɔɔ dɔtapɔzi dɔtazi liidiye ndi pɛyɛhi alɔwaatu ndu ti-taa yo dɔ-taa.

(b) Mbu tetee ñim huyuu tuma tom se aheyaa ne kewiyay tuma tapɔzi acosi se amɔwa yaa atamu yo

- **7,181,017 FCFA** : Colas tumiyɛ tomna se dɔheyi liidiye ndi DGI ɛɛ alɔwaatu ndu dɔtezay dɔ-tumiyɛ Togo taa se dɔma takayay kanɛ yo, DGI tumiyɛ taatucosida se dɔmu liidiye ndi yaa dɔtamɔ.
- **1,342,093 FCFA** : Voltic tumiyɛ tomna se dɔheyi kezɛya yoɔ lambuu ne pɛɛɛli-dɔ takayay nga ka-mayay yo VC041000030. ɛɛ alɔwaatu ndu dɔtezay dɔ-tumiyɛ Togo taa se dɔma takayay kanɛ yo, lambuu muɔ tumiyɛ taatucosida se dɔmu liidiye ndi yaa dɔtamɔ.

(c) Kewiyay tuma tocosi dɔ-takayɔsi

Ɖitiyini takayay DGD tumiyɛ se dɔcosi liidiye ndi Togo Carrière tumiyɛ tɔɔ se dɔheyaa yo dɔ-yɔɔ ɛɛ DGD tumiyɛ tocosi. DGD tumiyɛ kaɔka soɔsoɔ nakɛyɛ tom kedɛzay nakɛyɛ taa se ɛ-tumiyɛ tamɔ liidiye naɔlyɛ Togo Carrière ɔɔɔ pinay 2010 taa. ɛɛ, alɔwaatu ndu dɔtezay dɔ-tumiyɛ se dɔma takayay kanɛ yo, DGD tumiyɛ taatucosida dɔ-takayay nga dɔitiyinaa yo.

(d) Mbu tetee ñim huyuu tuma mawa se aheyaa ne kewiyay tuma tama yo

Tetee ñim tuma tɔɔ se aheyi liidiye naɔlyɛ, ɛɛ kewiyay tuma tama dɔ-tom a-takayɔsi taa. Ɖuma takayɔsi ndi ndi kewiyay tuma ana se dɔnu pi-taa. ɛɛ, dɔ-tumiyɛ ne dɔ-tɛm yo, kewiyay tumiyɛ naɔlyɛ tocosi dɔ-takayɔsi. Liidiye ndi ne kewiyay tuma wena amɔ-dɔ yo, ana yo:

Lambunaa ndi ndi	Kewiyay tuma (FCFA)		
	DGI	DGMG	Liidiye kpeekpe
Tumiyɛ lambuu (TP)	40,000	-	40,000
Tɛtu yoɔ lambuu	10,500	-	10,500
Takayay taa mau ne tumbɔ liidiye	228,000	-	228,000
Takayɔsi taa nesi ñiyɔ liidiye (1)		990,000,000	990,000,000
Tetee wiluu lambuu	-	50,000	50,000
<b>Liidiye kpeekpe</b>	<b>278,500</b>	<b>990,050,000</b>	<b>990,328,500</b>

**(1) 990,000,000 FCFA :** Pike liidiye Scantogo tumiye tom se qihayaa ne dikhenu takayisi taa nesi ñiyuu se paha-dl numcuu ne dlpazi tetee ñim huyuu yo. Liidiye ndi, dila America liidiye millionwaa 2. DGMG ne DGTCP tuma tocosi se amu liidiye ndi yaa atamu. Puyoo dltapuzi duma-dl a-takayisi taa.

Diwili takayisi taa le, dila se liidiye ndi, paqu-dl koozay nakeye taa ne payaa-ke se «Latriki miñ koozay » ne kewee BTCL tumiye taa. Pinay 2010 taa, ITIE tumiye taqu se diwiliy BTCL koozay taa.

Liidiye tumiye Minisi ne tetee ñim huyuu tumiye Minisi, pama takayay nakeye Scantogo tumiye Misigum fenay kiyaku 16 ñingus wiye pinay 2010 taa ne poyoodu se liidiye ndi dika takayisi taa nesi ñiyuu liidiye se paha numcuu Scantogo ne dlpazi calcaire huyuu Tabligbo. Takayay nga koyoodu dudu se « Latriki miñ koozay » ke Togo kewiyay koozay.

(e) Lambuunaa mba pehyi kewiyay tuma ne ITIE tumiye takali-we pinay 2010 taa yo

TdE tumiye yoodi lambuunaa naale nabeye tom. Mba yo :

- Ageeta taa lambuunaa mba pal 1,300,000 FCFA ne pehyi-we Tokoin kewiyay koozay tumiye taa yo ;
- Maalikasi taa lambuunaa mba pal 242,000 FCFA ne pehyi-we Loma maalika liidiye koozay tumiye taa yo.

ITIE tumiye taqu se diwiliy tuma ane a-naale a-taa, puyoo dltapuzi dltazi lambunaa pane pa-taa.

(f) Lambuunaa mba tetee ñim huyuu tuma toyoodi po-tom yo

Pike lambuunaa mba kewiyay tuma muwa ne tetee ñim huyuu tuma toyoodi po-tom yo. Duma takayisi tetee ñim huyuu tuma lambunaa mba po-yoo se dila pi-taa camye. Ele, alwaatu ndu dltazay da-tumiye yo, tetee ñim huyuu tumiye naqiyee taatucosida-du.

(g) Tetee ñim huyuu tuma tocosi da-takayisi

DGMG tumiye tom se Togo Minerals ne Global Merchants tuma heyi-dl lambunaa nabeye ele tuma ana a-maymay toyoodi po-tom. Duma takayisi tuma ana se dila pi-taa, ele atocosi.

## 5. TETEE ÑIM HUYUU TUMA NDI NDI NE MBU AHAYAA YO

### 5.1 Tetee ñim huyuu tuma ndi ndi heyi mbu yo

Ɖikedi-y mi cine tetee ñim huyuu tuma heyi mbu kewiyay a-tuma ndi ndi labu taa ne kewiyay tuma tisi se amu-pu ne da-maymay diwili ne dɔnu pi-taa yo pu-tɔm.

Ɖikpendiy tuma heyi mbu paa tetee ñim mbu pu-huyuu yo yo se pɔha-mi numɔɔ ne ina pohuyi tetee ñim ndi ndi ne peheyi mbu yo.

Tetee ñim ndi ndi	Tuma	Pɔli mbu liidiye kpeekpe taa yo%	Kewiyay	Pɔli mbu liidiye kpeekpe taa yo %
Tetee ñim huyuu	11,578,766,323	37%	9,894,419,225	33%
Tetee ñim huyuu	17,811,999	0%	19,158,239	0%
Kaɗasim huyuu	6,496,300,800	21%	6,496,300,800	22%
Pe yɔɔkɔɔ	1,118,812,344	4%	1,748,408,046	6%
Lim huyuu	12,257,276,443	39%	11,605,430,312	39%
<b>Tetee ñim huyuu kpeekpe</b>	<b>31,468,967,909</b>	<b>100%</b>	<b>29,763,716,622</b>	<b>100%</b>

### 5.2 Lambuunaa ndi ndi tɔm

Lambuunaa ndi ndi mba peheyi-we yo, dɔttim-we ezi inau yo :

Lambuunaa	Tuma	Pɔli mbu liidiye kpeekpe taa yo %	Kewiyay	Pɔli mbu liidiye kpeekpe taa yo %
Takayisi taa ñiyuu lambuu	6,435,000,000	20%	6,435,000,000	22%
Tɔsɔɔ lambuu (IS)	5,107,914,374	16%	5,106,572,281	17%
Kamasɔ yo lambuunaa ne lambuunaa lelaa	5,509,398,367	18%	4,802,075,688	16%
<b>Tetee ñim huyuu kpeekpe</b>	<b>31,468,967,909</b>	<b>54%</b>	<b>29,763,716,622</b>	<b>55%</b>

### 5.3 Mbu kewiyay tisi ITIE takayay kanɛ ka-taa se kamowa yo ne mbu pɔkɔni ejaɗɛ ñim yo pu-tɔm

Ɖikedi-y mi cine mbu tetee ñim huyuu liidiye kɔɔni Togo kewiyay ne ejaɗɛ kpeekpe yo.

Pɔnay	Mbu kewiyay tisa se kamowa yo (Millionwaa CFA taa)	Kewiyay liidiye kpeekpe (Millionwaa CFA taa)	Mbu ITIE kɔni liidiye kpeekpe taa yo	Ejaɗɛ kpeekpe ñim (Millionwaa FCFA taa)*	ITIE kɔni mbu ejaɗɛ kpeekpe ñim taa yo
<b>2010</b>	<b>29,764</b>	<b>296,900</b>	<b>10%</b>	<b>2,958,803</b>	<b>1%</b>

(\*) Ɖenɗe pɔlnaa yo: CIA World Factbook – Lakuɗ Fenay 2011 takayay.



## TAKAYISI LƐƐSI

## Takayay 1 : Teteε ñim tuma yɔɔɔɔa se ahuyi mɔu yɔ

Tuma	Huyuu					
	Phosphati ngu pɔtɔñɔɔzita yɔ (tɔɔɔɔ yɔɔ)	Phosphati ngu pɛpɛɔɔa yɔ (tɔɔɔɔ yɔɔ)	Calcairi (tɔɔɔɔ yɔɔ)	Putoowee ( m3 yɔɔ)	Kañinga (m3 yɔɔ)	Lɔm (m3 yɔɔ)
SNPT	1,873,788	865,616	-	-	-	-
WACEM	-	-	1,656,041	-	-	-
Togo Rail	-	-	-	9,012	-	-
Togo carrière	-	-	-	45,156	-	-
Colas	-	-	-	61,403	-	-
Les Aigles	-	-	-	3,923	1,380	-
CEMAT Industrie	-	-	-	1,500	-	-
Voltic	-	-	-	-	-	14,500
BB/Eau Vitale	-	-	-	-	-	8,408
Horizon Oxygène Clever Sarl	-	-	-	-	-	35
TdE	-	-	-	-	-	20,505,122
<b>WONDU KPEEKPE</b>	<b>1,873,788</b>	<b>865,616</b>	<b>1,656,041</b>	<b>120,994</b>	<b>1,380</b>	<b>20,528,065</b>

nc : petehayi-qu pu-tom

**Takayay 2 : Tetee ñim huyuu tuma ne takayisi nzi paha-ye yo<sup>(1)</sup>**

Tumiyɛ	Mbu dikilyɛ huyuu yo	Takayay nga paha-dɛ yo	Takayay mayay	Kiyaku ngu paha takayay yo	Aluwaatu (pinzi)	Tetu walaŋzi ( km2 yo)	Lone
<b>SNPT</b>	Phosphati	Sakiye huyuu	97-068/PR	29/04/97	20	24.42	Hahotoe (Vo)
	Phosphati	Sakiye huyuu	97-069/PR	29/04/97	20	15.46	Kpogamé (Zio)
<b>WACEM</b>	Calkeeri	Sakiye huyuu	96-167/PR	30/12/96	20	20	Tabligbo (Yoto)
	Calkeeri	Sakiye huyuu	2009-177/PR	12/08/09	20	5,5	Tabligbo (Yoto)
<b>MM Mining</b>	Ñiyɔu	Sakiye huyuu	2008-021/PR	12/02/08	20	NC	Bassar (Bassar)
<b>Scantogo Mines</b>	Calcairi	Sakiye huyuu	2009-178/PR	12/08/09	20	14,1	Sika Kondji (Yoto)
<b>G&amp;B African Resources</b>	Phosphati	Ñinɔu	012/08/MMEE/DGMG/DRGM	02/04/08	3	194,19	Bassar (Bassar)
	Phosphati	Ñinɔu	013/08/MMEE/DGMG/DRGM	02/04/08	3	199,52	Bassar (Bassar)
	Phosphati	Ñinɔu	014/08/MMEE/DGMG/DRGM	02/04/08	3	192,09	Bassar (Bassar)
	Uranium	Ñinɔu	028/08/MMEE/DGMG/DRGM	23/05/08	3	98,14	Sika Kondji (Yoto)
	Uranium	Ñinɔu	029/08/MMEE/DGMG/DRGM	23/05/08	3	101,83	Agodomé (Yoto)
	Uranium	Ñinɔu	030/08/MMEE/DGMG/DRGM	23/05/08	3	196,52	Gboto Zévé (Yoto)
	Uranium	Ñinɔu	031/08/MMEE/DGMG/DRGM	23/05/08	3	200	Ahépé (Yoto)
	Uranium	Ñinɔu	032/08/MMEE/DGMG/DRGM	23/05/08	3	200	Adangbé (Yoto)
	Uranium	Ñinɔu	033/08/MMEE/DGMG/DRGM	23/05/08	3	200	Kovié (Avé)
<b>RRCC</b>	Zinc ne tetee ñim leebu	Ñinɔu	003/MMESG/DGMG/2011	21/02/11	2	100	Pagala 1 (Blitta)
	Zinc ne tetee ñim leebu	Ñinɔu	003/MMESG/DGMG/2011	21/02/11	2	100	Pagala 2 (Blitta)
	Zinc ne tetee ñim leebu	Ñinɔu	004/MMESG/DGMG/2011	04/03/11	2	100	Pagala 3 (Blitta)
	Zinc ne tetee ñim leebu	Ñinɔu	005/MMESG/DGMG/2011	03/03/11	2	100	Pagala 4 (Blitta)
	Nickeli ne tetee ñim leebu	Ñinɔu	006/MME/SG/DGMG/2011	08/03/11	2	100	Haïto 2 (Haho)
	Nickeli ne tetee ñim leebu	Ñinɔu	007/MME/SG/DGMG/2011	08/03/11	2	100	Haïto 3 (Haho)
	Nickeli ne tetee ñim leebu	Ñinɔu	008/MME/SG/DGMG/2011	08/03/11	2	100	Haïto 4 (Haho)
	Uranium ne tetee ñim leebu	Ñinɔu	009/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 1 (Doufelgou)

Tumiyɛ	Mbu ðikilɛy huyuu yo	Takayay ŋga paha-ɗi yo	Takayay mayay	Kiyaku ŋgu paha takayay yo	Aliwaatu (pinzi)	Tetu walaŋzi ( km2 yoo)	Lone
	Uranium ne tetee ñum læebu	Ñinuu	010/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 2 (Goufelgou)
	Uranium ne tetee ñum læebu	Ñinuu	011/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 3 (Goufelgou)
	Uranium ne tetee ñum læebu	Ñinuu	012/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 4 (Goufelgou)
	Uranium ne tetee ñum læebu	Ñinuu	013/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 5 (Goufelgou)
	Uranium ne tetee ñum læebu	Ñinuu	014/MME/SG/DGMG/2011	04/03/11	2	73,4	Kara 1 (Kozah)
	Uranium ne tetee ñum læebu	Ñinuu	015/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 2 (Kozah)
	Uranium ne tetee ñum læebu	Ñinuu	016/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 3 (Kozah)
	Uranium ne tetee ñum læebu	Ñinuu	017/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 4 (Kozah)
<b>Silverhill Enterprises Ltd</b>	Phosphati	Ñinuu	052/08/MMEE/SG/DGMG/DRGM	18/10/08	3	196	Kamassi I (Sotouboua)
	Phosphati	Ñinuu	057/08/MMEE/SG/DGMG/DRGM	16/10/08	3	182	Kamassi II (Sotouboua)
<b>Global Merchants</b>	Sika	Wiluu	0398/DGMG/DRGM	17/12/09	2	760	Agbandi (Blitta)
	Sika	Wiluu	0399/DGMG/DRGM	17/12/09	2	760	Agbandi (Blitta)
	Sika	Wiluu	0138/DGMG/DRGM	28/06/09	2	NC	Agbandahoudè (Assoli)
	Ilmeenitt	Ñinuu	047/07/MME/DGMG/DRGM	02/07/07	3	200	Bagbé (Avé)
	Monaziti	Ñinuu	048/07/MME/DGMG/DRGM	02/07/07	3	50	Bassan Kopé (moyen Mono)
	Marbrɛ	Pazɛ huyuu	050/07/MME/DGMG/DDCM	27/07/07	5	0,3	Fafahoué (Ogou)
	Grenat almandin	Pazɛ huyuu	049/MME/DGMG/DDCM	27/07/07	5	01	Gamé (Ogou)
	Graniti	Pazɛ huyuu	054/MME/DGMG/DDCM	27/07/07	5	0,11	Glito (Ogou)
<b>Future Investment</b>	Sika	Pazɛ huyuu	NC	NC	5	0.106	Tchemberi Soudou (Assoli)
<b>Togo Minerals</b>	Diamant	Ñinuu	NC	NC	NC	NC	NC

Tumtaye	Mbu dɔkɩɩy huyuu yo	Takayay nga paha-dɩ yo	Takayay mayay	Kiyaku ngu paha takayay yo	Alwaatu (pinzi)	Tetu walaŋzi ( km2 yoo)	Lone
<b>ENI Togo</b>	Kaɗasim	Ñinuu ne wiluu	- Décret n°2010-118/PR - Décret n°2010-120/PR	25/10/10	Pinzi 2 ne fenasi 3	1.515 4.677	Offshore Togo
<b>Togo rail</b>	Gneiss	Kuduyiy mau wonda	026/06/MMEE	11/05/09	3	0.80	Agbélouvé (Zio)
<b>Togo carrière</b>	migmatite	Kuduyiy mau wonda	046/08/MMEE/SG/DGMG	12/09/08	3	0.30	Lilikopé (Zio)
<b>COLAS</b>	Gneiss	Kuduyiy mau wonda	045/09/MME/SG/DGMG	05/11/09	3	0,12	Gbleinvié (Zio)
<b>ENCOTRA/Les Aigles</b>	gneiss	Kuduyiy mau wonda	040/09/MME/SG/DGMG	05/11/09	3	0,02	Todomé (Zio)
	Kaŋiŋga	Kuduyiy mau wonda	0236/09/DGMG/DDCM	28/07/09	1	-	Séwatsrikopé (Lacs)
<b>CEMAT</b>	Migmatite	Kuduyiy mau wonda	Alwaatu qewa	NC	NC	NC	NC
<b>EBOMAF</b>	gneiss	Kuduyiy mau wonda	Takayay feyi	NA	NA	NA	NA
<b>Voltic</b>	Lim kuŋɔŋɔm	kuŋɔŋɔm	007/MEMEPT	05/02/05	5	0.01	Amla- Kope (Zio)
<b>BB/Eau Vitale</b>	Lim kuŋɔŋɔm	kuŋɔŋɔm	031/MME/SG/DGMG	30/06/09	5	NC	Assagba-Kondji (Lacs)
<b>Horizon Oxygène Clever Sarl</b>	Lim kuŋɔŋɔm	kuŋɔŋɔm	026/06/MMEE/DGMG	18/09/06	10	0.046	Agomé-Tomégbé (Kloto)
<b>TdE</b>	kuŋɔŋɔm	NA	NA	NA	NA	NA	NAA

NC : Peteheyi-dɩ pu-tɔm- NA : Feyi pi-taa- (1) Ðende pɩlnaa yo: Teteɛ ñim huyuu tumtaye (DGMG)

**Takayag 3 : Tetee ñim huyuu tuma wena ITIE egbeye labi a-yoo tumiye pinay 2010 taa yo a-tom**

Tuma	Tulusu alwaatu	Mbu alaki yo	Ñuudu ejađe	Tumiye liidiye (Millionwaa CFA taa)	Mbu kewiyag weni pi-taa yo %
SNPT	Agoza fenay 2007	Phosphati huyuu, ki-ñaluu ne ki-peduu	Togo	15 000	100%
WACEM	1996	Calkeeri huyuu	Inde	5 500	10%
MM Mining	2006	Ñiyguu huyuu	Inde	1 500	10% (des bénéfices)
Scantogo Mines	2011	Tatupazita tumiye	Norvége	10	10%
G&B African Resources	2008	Tetee ñim ñinuu (Phosphati-Atapulgate)	Angleterre	1	-
RRCC	2008	Tetee ñim ñinuu (Zn, N, Cu, P, Al)	NC	NC	-
Silverhill Entreprises Ltd	NC	NC	NC	NC	-
Global Merchants	NC	NC	NC	NC	-
Future Investment	NC	NC	NC	NC	-
Togo Minerals	NC	NC	NC	NC	-
ENI Togo	2010	Kađasim huyuu	Italie	NC	-
Togo rail	2002	Pe yooku	Inde	1 500	-
Togo Carrière	2005	Potoowe huyuu	Liban	10	-
COLAS	2009	Pe yooku, kuduyin mau ne habe dɔu	France	NC	-
ENCOTRA	2009	Kuduyin mau ne habe dɔu	Togo	768	-
CEMAT	NC	NC	NC	NC	-
EBOMAF	NC	NC	NC	NC	-
Voltic	2000	Lim huyuu ne peduu	Angleterre	5	10%
BB/Eau Vitale	1964	Sulum puu ne lim huyuu ne pi-peduu (sulum kipiim, leleri ñimbu ne lim kiñooom)	NC	1 278	-
Horizon Oxygène Clever Sarl	2010	Lim huyuu ne pi-peduu	Togo	1	-
TdE	1964	Lim huyuu ne pi-tayuu tetu sɔsɔtu taa	Togo	1 450	100%

NC : Peteheyi-dɔ pu-tom

## Takayag 4 : Tɛtɛɛ ñim huyuu tuma ha mba se palabini tumiye ne pinsini samay yo

### Mba tuma hawa ne mba palabinaa yo

CFA liidiye

Mba palabinaa yo/Tɛtɛɛ ñim huyuu tuma	SNPT	WACEM	Horizon Oxygène Clever Sarl	ENCOTRA	Total
Habe dɔs ne kuduyin mau	103,651,437	3,000,000	12,100,000	-	<b>118,751,437</b>
Kujonj weyi palaba haɗaa cikpema yo	1,000,000,000	23,720,000	1,950,000	6,670,000	<b>1,032,340,000</b>
	<b>1,103,651,437</b>	<b>26,720,000</b>	<b>14,050,000</b>	<b>6,670,000</b>	<b>1,151,091,437</b>

### Mba tɛtɛɛ ñim huyuu tuma liidiye wazi-we yo

CFA liidiye

Mba Liidiye wazi-we yo/Tɛtɛɛ ñim huyuu tuma	SNPT	WACEM	Horizon Oxygène Clever Sarl	ENCOTRA	Liidiye kpeekpe
KPEME latriri minj dɔs	24,083,118	-	-	-	24,083,118
KPEME sukuli kuduyuu mau	79,568,319	-	-	-	79,568,319
Latriri minj dɔs koozay	1,000,000,000	-	-	-	1,000,000,000
Kewiyag haɗɗɗu ngɔ kicɔɗni habe dɔs yo yo	-	3,000,000	-	-	3,000,000
Togo bombo maɗaa egbeye	-	6,000,000	-	-	6,000,000
Kewiyag haɗɗɗu ngɔ kicɔɗni hoɗe tuma yo yo	-	5,000,000	-	-	5,000,000
MISS TOGO tumiye	-	5,000,000	-	-	5,000,000
Fulisiwaa tumiye	-	1,000,000	-	-	1,000,000
Tabligbo maalika	-	1,500,000	-	-	1,500,000
A.R.S.E	-	2,000,000	-	-	2,000,000
Gododo egbeye	-	1,000,000	-	-	1,000,000
Yoto egeetiye taa sukuli piya nzi siɗe nɔɔ yo	-	1,420,000	-	-	1,420,000
Agomé-Tomégbé haɗaa taa eyaa	-	-	12,100,000	-	12,100,000
Agbelouve	-	-	-	6,670,000	6,670,000
Eyaa lɛlaa	-	800,000	1,950,000	-	2,750,000
	<b>1,103,651,437</b>	<b>26,720,000</b>	<b>14,050,000</b>	<b>6,670,000</b>	<b>1,151,091,437</b>