





# **FLEGT COMPLIANCE IN GHANA**

Developing the capacity of Loggers without processing mills

# **TRAINING MANUAL**

A reference manual on FLEGT Legality Principles

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# Developing the capacity of Loggers without processing mills

**Nature & Development Foundation** 







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# ACRONYMS

FC	Forestry Commission
FLEGT	Forest Law Enforcement Governance and Trade
FSD	Forest Services Division
GhLAS	Ghana Legality Assurance System
LAS	Legality Assurance System
MoP	Manual of Procedure
TREC	Timber Rights Evaluation Committee
TUC	Timber Utilisation Contract
TVD	Timber Validation Department
VPA	Voluntary Partnership Agreement
LMCC	Log Measurement and Conveyance Certificate
PLMCC	Plantation Log Measurement and Conveyance Certificate

# **1.0 INTRODUCTION OF TRAINING MANUAL**

To ensure compliance to the FLEGT-VPA, Nature and Development Foundation under the FAO EU FLEGT Programme funded project titled "FLEGT Compliance: Developing the capacity of Loggers without Processing Mills" is developing this manual to aid loggers without sawmills to conform to the requirements. This manual is also aimed at helping loggers to improve on their management systems with regards to timber harvesting, transportation, sales, etc.

This manual is developed for all loggers, but special emphasis is on loggers without processing facilities. Because of the peculiarity of the targeted audience, the manual is tailored towards their needs and answers questions and issues relating to their role in the supply of legal timber to both the domestic and international markets.

#### 1.1 Objectives of Training Manual

The main objective of this training manual is to build the capacity of Loggers/Concession holders without processing mills to comply with FLEGT compliance and address of compliance to Ghana's Legality System.

Specifically, this training manual is to:

- Equip Loggers with the technical knowledge on the importance of abiding by rules and regulations as spelled out in the legality checklist.
- To contribute to improved forest governance and promote legal timber trade.
- To enlighten users on the importance of promoting sustainable forest management

#### 1.2 Design of Training Manual

This manual has been designed solely for the purpose of training and equipping loggers with the requisite know-how on the harvesting and trading in legal wood in Ghana. This manual is not iterative, meaning it is not structured to be used in sequential manners. Where it deemed fit, the user can refer and apply. It is practical and results oriented.

The training manual is structured to deliver per the needs of the user. It starts with exercises to test the level of needs per each user. For the user of this manual to appreciate the main training points, the manual exposes the user to the basic tenets of the Ghana Legality Assurance System (GhLAS) which are the Legality Definition, the Chain of Custody System Legality Verification (i.e., Wood Tracking System), Verification of compliance and The Independent monitor. The idea is to give general knowledge as some companies without processing facilities can be owners in future and also appreciate the impact their activities have on other processes within timber supply chain.

The manual then focuses solely on the principles and criteria that have direct impact on loggers without processing facilities. These are principles 1, 2, 3, 4 and 7 with their corresponding criteria and highlights the importance of loggers in the timber supply chain as the initiators of the supply process and how their input feeds into the other stages of the supply chain. At each of the principles, definition is given and their corresponding criteria indicated. Guidance notes (these are information sources of which the checklists derive its legal backing) are stated. Important documents to be kept by loggers are also provided.

At each stage, exercises are attached to assess knowledge improvement of users of this manual and also stimulate interest.

Finally, conclusions are drawn to highlight the main points of the training. A post-training evaluation is conducted to assess the capacity that has been built with the training for FLEGT compliance.

#### 1.3 Pre-Training Knowledge Level Analysis

### SECTION A Demographic characteristics of respondent

A. Forest District of Engagement
B. Name of Company
C. Job Position
D. The number of years you have been in your present position
E. Number of years of company operation

### SECTION B GHANA LEGALITY ASSURANCE SYSTEM (GHLAS) & FLEGT LICENSES

1. What is Legal Timber according to Ghana's Legality Definition?

2. What do you know about the VPA?

#### Section B continued

3. What are the importance of loggers in the supply chain of timber in Ghana?

### SECTION C UNDERSTANDING THE GHANA WOOD TRACKING SYSTEM

1. What is the Ghana Wood Tracking System (GWTS)?

2. The Ghana Wood Tracking System as part of the GhLAS. Please tick YES or NO in response to the following questions and positions.

No.	Question	Yes	No
1.	Only Processing facilities/ sawmills encounter the GWTS		
2.	The GWTS is only for sales and trade		
3.	The GWTS does real-time reconciliation		

### SECTION D VERIFICATION PROTOCOLS

Please tick YES or NO in response to the following questions and positions.

#### Principle 1: Source of Timber

(Timber originated from prescribed sources and concerned individual, group and owners gave their written consent to the land being subjected to the grant of timber rights).

No.	Question	Yes	No
1.	Must Logger pay for the cost of stock survey?		
2.	Is Stakeholder consultation (consent seeking) required by loggers before harvesting operations or before logging commences?		

#### Section D continued

#### Principle 2: Timber Rights Allocation

(The logger held a TUC issued by the Minister and ratified by Parliament following the specified competitive process or Logger held a Salvage Permit issued by the Forestry Commission or a Certificate of Purchase).

No.	Question	Yes	No
1.	A Logger must always hold a TUC, Salvage Permit or Certificate of Purchase?		
2.	Apart from the above, are there other sources of timber rights?		

#### Principle 3: Timber Harvesting Operations

(The logger complied with forest operation procedures and standards specified by statute).

No.	Question	Yes	No
1.	Have you had any training on timber harvesting operation?		
2.	Are Logs supposed to be hauled to delineated log dump sites only?		
3.	Do you understand the importance of labelling tree stumps?		
4.	Have you had accidents in your harvesting operations?		
5.	Does the logging company have a Health and Safety procedure?		
6.	Is it the responsibility of loggers to record log parameters appropriately?		
7.	Do you understand the relevance of SRAs?		

#### Principle 4: Transportation

(Timber was at all times transported in accordance with standards prescribed by statute).

No.	Question	Yes	No
1.	Without LMCC, PLMCC documentation can a logger transport logs?		
2.	Logs can be transported at any day and any time		

#### Principle 7: Fiscal Obligation

(Neither the logger nor the Vendor was at the time of sale or export in default of fees, rents or taxes, prescribed by statute).

No.	Question	Yes	No
1.	A Logger can decide not to pay ground rent		
2.	Stumpage is paid 20 days after issue of yield		
3.	SSNIT and Income tax is not mandatory to pay		

#### Section D continued

4. What are the requirements for the renewal of property mark?

## SECTION E SUSTAINABLE FOREST MANAGEMENT

1. In your capacity as a logger/ concession holder, what do you expect to learn or achieve at the end of the training program?

2. What role do you play as a logger in promoting sustainable forest management/ sustainable utilization of forest resources (Timber)?

# 2.0 HISTORY OF THE VOLUNTARY PARTNERSHIP AGREEMENT

In 2003, the European Union (EU) published its EU Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan. Central to this plan is the negotiation and implementation of Voluntary Partnership Agreements (VPAs). VPAs are bilateral agreements between the EU and countries exporting timber products into the EU. Under VPA, partners agree to establish a Legality Assurance System (LAS) which will ensure that timber and timber products destined for the EU markets are produced in accordance with the existing legislation of the exporting country.

The GhLAS has five (5) elements:

- 1. A legality standard. This defines the legal requirements that must be complied with by all organisations (government and non-government) operating in forestry and associated industries in Ghana.
- 2. A national Wood Tracking System (WTS) to monitor the movements of timber and timber products from the forest to the point of export or final point of sale in the domestic market.
- **3.** Verification of operators' compliance with the legality standard and requirements as set out by the WTS.
- 4. Issuance of FLEGT licenses.
- 5. Independent monitoring of the LAS and its implementation.

The Government of Ghana and the EU signed the world's first VPA on 20 November 2009. In addition to ensuring that exports of timber products from Ghana to the EU have been legally produced, Ghana's VPA aims to:

- Contribute to governance reforms within the forestry sector;
- · Strengthen sustainable forest management;
- Realize the full economic value of forests;
- Ensure that the forest sector within Ghana contributes to poverty alleviation.

#### 2.1 Voluntary Partnership Agreement (VPA)

The Republic of Ghana ratified its Voluntary Partnership Agreement (VPA), (2010) in 2009 with the European Union (EU) under the Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan in 2003 (Commission of the European Communities, 2003)<sup>1</sup>.

The objective of the VPA, consistent with the parties' commitment to sustainable forest management, is to provide a legal framework aimed at ensuring that all imports into the Community from Ghana of timber products covered by this Agreement <u>have been legally produced</u>. The VPA is further consistent with Ghana's forestry sector policy on sustainable forest management as it contributes to forest law enforcement and Governance of Ghana's forest sector.

<sup>1</sup> The VPA has been publish in the Official Journal of the European Union (19.3.2010) and is also available at www.fcghana.org; and www.ec.europa.eu/environment/forests/flegt.html

In order to determine whether timber and timber products sourced from Ghana is legally produced, the VPA contains a definition of "Legal Timber"<sup>2</sup> which contains legal principles and criteria that must be complied with in the production of timber and timber products to demonstrate legality. The definition of Legal Timber is based on Ghana's legal and administrative requirements <sup>3</sup>.

#### 2.2 Ghana Legality Assurance System (GhLAS) & FLEGT Licenses

An important part of Ghana's VPA is the establishment of a licensing scheme to ensure that only timber products that have been produced in accordance with Ghana's national legislation (*its definition of legal timber*) are imported into the EU. Under the licensing scheme, import into the EU of timber exported from a Partner Country will be prohibited unless the timber is covered by a valid FLEGT license.

The central part of the FLEGT licensing scheme in Ghana is the Ghana Legality Assurance System (GhLAS)<sup>4</sup> which aims to provide a reliable means to distinguish between legal and illegally produced timber products. The GhLAS applies to all sources of commercial timber and products processed and acquired in Ghana destined for both European Union (EU) and non-EU markets, as well as all timber sold on the domestic market. FLEGT Licenses are however, only issued for exports to the EU.

The GhLAS has five elements that are interlinked and work interdependently:

- i. A legality standard defining the legal requirements that must be complied with; <sup>5</sup>
- ii. A national Wood Tracking System (WTS) to monitor the movements of timber and timber products from the forest to the point of export/sales on domestic market; <sup>6</sup>
- iii. Verification of compliance with the legality standard & requirements of the WTS; 7
- iv. Issuance of FLEGT licenses; 8 &
- v. Independent audit of the LAS implementation <sup>9</sup>.

The implementation of the VPA in Ghana falls within the functional mandate of the Ghana Forestry Commission (FC), and in particular within the core activities of its Timber Validation Department (TVD). The diagram below provides a brief overview of the elements of the GhLAS in Ghana as well as the interaction between these elements (Timber Resource Management and Legality Licensing Regulations, 2017).

<sup>2</sup> Hereinafter the "Legality Definition" or "Legality Standard".

<sup>3</sup> The Legality Definition of Ghana is contained in Annex II to the agreement.

<sup>4</sup> Annex V of the Ghana VPA.

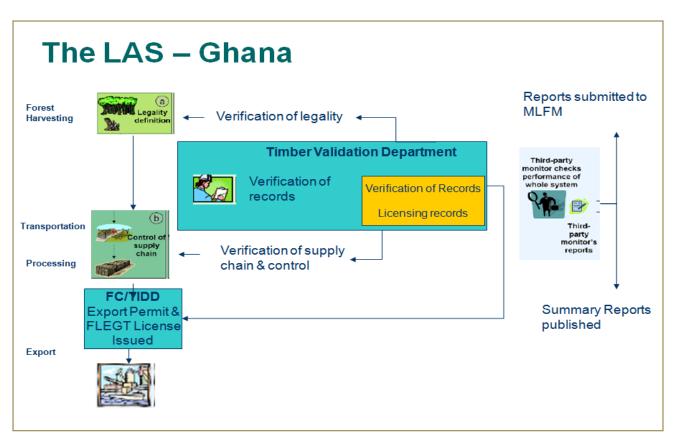
<sup>5</sup> Article 7 & Annex II to the Ghana VPA.

<sup>6</sup> Article 8 & Annex V to the Ghana VPA.

<sup>7</sup> Article 8 & Annex V to the Ghana VPA.

<sup>8</sup> Articles 3 to 8, Annex IV & V to the Ghana VPA.

<sup>9</sup> Article 10, Annex V & VI to the Ghana VPA.



**Figure 1:** Schematic illustration of the interactions of the five elements of the GhLAS (Voluntary Partnership Agreement between the European Community and the Republic of Ghana, 2010 p. 33)

#### **ACTIVITY 1**

Q1. What is Legal Timber according to Ghana's Legality Definition?
Q2. Why is legal timber important to the sustainability of the timber trade?
02 What is the east of not promoting the exploitation and trading in legal timber to your
Q3. What is the cost of not promoting the exploitation and trading in legal timber to your business and Ghana's forestry?

#### 2.3 Understanding the Ghana Wood Tracking System (GWTS)

The Ghana Wood Tracking System as part of the GhLAS was instituted to track timber from source through to export or sale. The system tracks timber source, harvesting, transportation, processing and trade. Transactional data collected along these critical control points are reconciled to ensure data collected are synchronised. Where there are deviations, red flags are shown.

Even though it is aimed at collecting transactional data, it also handles logger registration and property mark renewal. As a computer system, data collected from various workstations are all assembled in one database. This means it does not matter the number of places and locations you are working. The system does real-time reconciliation and provides reports as and when needed.

As a logger, one of the systems you will encounter much is the GWTS. It will handle your enumeration and yield allocation process, your harvesting process and data, your transport process and data and lastly post your harvesting for invoicing. It is used in your daily work as logger.

#### **ACTIVITY 2**

Q1. What is the Ghana Wood Tracking System?
Q2. As a logger at what stage or stages do you encounter the use of the GWTS in your work?
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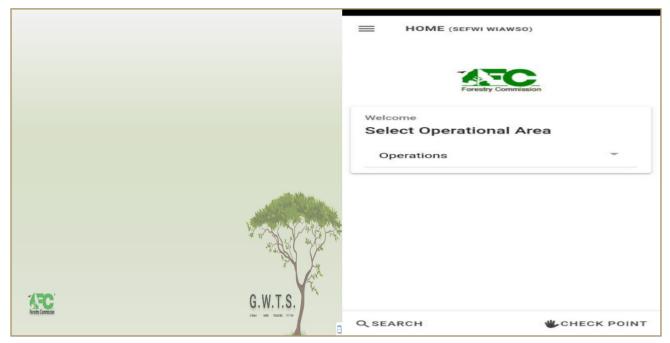


Figure 2: The desktop and mobile version of the GWTS

LLL         P.O. Box 3344, Lake Road, Kumasi         051-25227/8         Profile         JSF COMPANYWE DEAL N QUALITY TMBER PRODUCTS         Products & Species         Products       Species         Products       Species         Products       Species         Products       Species         Products       Species         Products       Species	Sign Out		Industry Portal	FAQs	Timber Trade Portal	Home	ANSPARENCY PORTAL	Forestry Commission
JSF COMPANYWE DEAL N QUALITY TMBER PRODUCTS  Products & Species  Products Species						nasi		<u>ت</u> ر
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Figure 3: Industry version of the GWTS

# **3.0 THE VERIFICATION PRINCIPLES**

The significance of loggers without sawmills cannot be discounted within the legality framework and the supply chain of timber in Ghana. Within the timber supply chain, all loggers (including those with mills) are the initiators of the supply chain. They supply the needed raw materials for processing facilities. Their work starts from timber rights allocation through to transportation. All the activities within this band are critical before raw materials can be delivered to a processing site for compliance to FLEGT and GhLAS.

#### 3.1 Internal GhLAS Audit

The TVD uses the verification manual and accompanying verification protocol (Forestry Commission (FC), 2014) and it is based on Table 2 of Annex V of the VPA. The GhLAS verification employs principles and criteria to ensure audits are conducted in objective and legal manner. A Principle is "fundamental truth or law as the basis of reasoning or action" (CSCE Serminar and the "Montreal Process" as ref. in Namkoong et al., 2002). Criterion is a "standard that a thing is judged by" (Helsinki Process as ref. in Namkoong et al., 2002).

Ghana's audit principles were formulated around core laws, policies, manuals, procedures and other international conventions related to forest management. It is explicitly tailored towards timber exploitation in Ghana from allocation to the point of sale. The audit principles and criteria are designed based on the legality definition timber in Ghana. Ghana's audit criteria are formulated based on the country's audit principles. It is designed to help the internal technical auditor to monitor compliance in the implementation forestry best practices. The audit principles are also formulated to improve on the management system with regards to timber harvesting, transport, processing and trade.

The audit principles are seven (7) with twenty-three (23) key criteria. Table 1 below shows the principles and corresponding criteria.

GHANA LEGALITY STANDARD						
Principle 1: Sour						
-	d from prescribed sources and concerned individual, rs gave their written consent to the land being subjected to er rights.	Affected Entity				
	i. For Timber Utilisation Contracts (TUC) in on-reserves, forest management plan preparation covers strategic plan;					
Criterion 1.1	ii. Delineation of TUCs;	Loggor				
Citteriori 1.1	iii. Conduction of an inventory before harvesting (on-reserve, off reserve and plantation);	Logger				
	iv. Written consent of concerned individual, group or owners.					
Criterion 1.2	Land owner, individual or group written consent.	Logger				

**Table 1:** Principles and Criteria of the Ghana Legality Standard.<sup>10</sup>

<sup>10</sup> As adapted from Annex II of the VPA. Only the Principles and Criterion of the Legality Standard has been reproduced in this document.

Principle 2: Timb The logger held a following the spe Permit issued by	Affected Entity			
Criterion 2.1	Criterion 2.1 Natural Forest and Plantation TUCs; Qualification of loggers for grant of TUC by TREC.			
Criterion 2.2	Criterion 2.2 Salvage permit <sup>11</sup> Issuance of Salvage Permit.			
Criterion 2.3	Criterion 2.3 Confiscated Timber Permit for duly auctioned confiscated timber issued.			
Principle 3: Timber Harvesting OperationsAffected EnThe logger complied with forest operation procedures and standardsAffected Enspecified by statute.Affected En				
Criterion 3.1	iterion 3.1 Stock surveys (including pre-felling inspections for off- reserve areas) were conducted in accordance with the logging manual. Harvesting plan.			
Criterion 3.2	Criterion 3.2 Logging was carried out in accordance with harvesting requirement in areas designated for timber production.			
Criterion 3.3	Criterion 3.3 Logs were accurately measured and recorded.			
Criterion 3.4	Criterion 3.4 Timber harvested corresponded to the species and volumes or numbers authorised in the TUC or Salvage permit.			
Criterion 3.5	Criterion 3.5 Stumps and logs were marked and numbered in accordance with the logging manual.			
Criterion 3.6	Criterion 3.6 The logger executed and complied with the relevant Logger Social Responsibility Agreement.			
Criterion 3.7 Compensation was paid to affected farmers in respect Logger		Logger		

<sup>11</sup> The Forestry Commission issues a permit subject to such terms and conditions as shall be specified therein for the salvage of trees from an area of land undergoing development such as road construction, expansion of human settlement or cultivation of farms.

Principle 4: Tran Timber was at al prescribed by sta	Affected Entity			
Criterion 4.1	Logger			
Criterion 4.2	Timber was transported within the time periods permitted by law.	Logger		
Principle 5: Proc	essing	Affected Entity		
Criterion 5.1	Criterion 5.1 Timber processing facilities have valid licences and registration with FC and complied with all legal requirements.			
Criterion 5.2				
Principle 6: Trad All vendors/expo	Affected Entity			
Criterion 6.1	Exporters have acquired FC permit.	Exporter		
Criterion 6.2	Criterion 6.2 Domestic Vendors have FC registration.			
<b>Principle 7:</b> Fisca Neither the logge default of fees, re	Affected Entity			
Criterion 7.1 Logger was not in default of stumpage fees or any other fees payable by loggers in Ghana.		Logger		
Criterion 7.2 Logger was not in default of ground rents.		Logger		
Criterion 7.3	Criterion 7.3 Exporter was not in default of export levies. Exp			
Criterion 7.4 Neither Logger nor exporter was in default of corporate Loger income tax.				

Amongst these principles and criteria, five (5) principles with corresponding seventeen (17) criteria are applicable to this training. For this reason, it is right to assume that many of the corrective requests will be generated at this stage. This stage has legality effect on the other principles that are not applicable to loggers.

#### **ACTIVITY 3**

Q1. What are the importance of loggers in the supply chain of timber in Ghana?

Q2. What are the principles of legal timber?

# 4.0 THE VERIFICATION PROCESS FOR LOGGERS WITHOUT PROCESSING FACILITIES

The verification process is the standards, protocols and conducts to ensure legal compliance. It also shows the obligations placed on TVD auditors to ensure its effectiveness. The section introduces loggers to the verification process of the GhLAS. It will show how the verification process is managed to ensure compliance among loggers.

#### 4.1 Managing the verification process

The TVD in a systematic manner, conducts and manages legal timber audits. In order to perform audits a standard for defining legal timber (see Table 1- Principles and Criteria of the Ghana Legality Standard) has been established to measure compliance.

In order to measure compliance with the standard and in determining legal compliance of shipments, TVD manages the audit process through audit cycles that ensure systematic evaluation at specified intervals. Verification of the GhLAS also relies on the TVD applying either conventional audit techniques or utilizing the GWTS to assess and ascertain compliance.

Best auditing practices that ensure verification of legal timber shall be applied by TVD. These audit practices are outlined in various protocols<sup>12</sup>, supporting documents<sup>13</sup>, policy<sup>14</sup>, guidelines<sup>15</sup> and work instructions<sup>16</sup> and contracts annexed to this framework. They aim to ensure that the verification system remains not only credible but also practical and implementable.

#### 4.2 Ensuring compliance from Loggers: Explaining Principles 1, 2, 3, 4 and 7

This section introduces the various principles and criteria that relates to loggers without mills. In this case five (5) principles (1, 2, 3, 4 and 7) with their corresponding criteria. The five (5) principles have several criteria and not all relate to loggers. For that matter, only the related criteria are shown in this section of the manual. At each of the subsections, the main definition is provided and the various related criteria are bulleted.

Guidance notes (i.e. Policies, Laws, Manuals and Procedures) are provided at end of each subsection. Relevant documents that should be kept by loggers are also provided.

<u>Note:</u> Although all Principles apply to each and every source of timber not every criterion will necessarily apply to each source. This is mainly as a result of the construction of the Legality Standard

<sup>12</sup> Examples of protocols are- PROT 01: TVD Audit protocol; PROT 02: Sanctioning and CARs; PROT 03: Issuance of FLEGT Licences; PROT 04: Complaints and Appeals; PROT 05: Independent audit and management review; PROT 06: Document control, records and communication; PROT 07: Training and qualifications

<sup>13</sup> Examples of supporting documents are- SD 01A: Administration audit checklist; SD 01B: Forest audit checklist; SD 01C: Transport audit checklist; SD 01D: Processing, Trade and Export audit checklist; SD 01E: WTS audit checklist; SD 02: Audit itinerary; SD 03: Audit opening meeting checklist; SD 04: Audit closing meeting checklist; SD 05: Audit attendance record; SD 06: CAR Log; SD 09 Auditee feedback form; SD 13 FLEGT Licence application form; SD 22 Application for replacement licence, etc.

<sup>14</sup> PD 01 Conflict of interest policy

<sup>15</sup> GD 01 Guidelines for specialists

<sup>16</sup> WI 01 Auditing timelines; WI 02: Sampling and itineraries



Figure 4: TVD Audit officers conducting opening meeting during audit

#### 4.2.1 Principle 1: Source of Timber

Timber originates from prescribed sources and concerned individual, group and owners gave their written consent to the land and/or timber products being subjected to the grant of timber rights. There are two (2) criteria in this principle.

Principle 1: Source of Timber			
Timber originated from prescribed sources and concerned individual, group and owners gave their written consent to the land being subjected to the grant of timber rights.			
	i. For Timber Utilisation Contracts (TUC) in on-reserves, forest management plan preparation covers strategic plan;		
Criterion 1.1	ii. Delineation of TUCs;		
Chilehon 1.1	iii. Conduction of an inventory before harvesting (on-reserve, off reserve and plantation);		
	iv. Written consent of concerned individual, group or owners.		
Criterion 1.2 Land owner, individual or group written consent.			

#### **GUIDANCE NOTES**

- LI. 2254
  - » PART1: Identification of lands suitable for the grant of timber rights;
  - » PART2: Procedure in Relation to Lands other than Public Land and Existing Forest Reserves, for grant of timber rights;
- MOP Section F Controlled timber production off-reserve
  - » 2.1 (ii) Identification of TUC areas
  - » 3.7 (C) (off-reserve delineation)
  - » F3.2 Consultation process (written consent).

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- Copy of Timber rights (TUC, Salvage, Imported, and Confiscated/Abandoned)
- Copy TUC area Map
- Management plans if applicable
- Inventory Data (Stock Survey/Yield Marking, Pre-felling and Plantation Assessment)
- Written Consent of Land owners, concerned group or individuals

#### **ACTIVITY 4**

Q1. What is the prescribed source of obtaining a timber right in Ghana?
Q2. What are the challenges of obtaining prescribed source of timber?
Q3. As a logger, what are the advantages of producing timber from prescribed source?

#### 4.2.2 Principle 2: Timber Rights Allocation

The timber rights holder possesses a TUC issued by the minister and ratified by Parliament following the specified competitive process or timber rights holder possesses a salvage permit or certificate of purchase (in the case of confiscated / abandoned timber product) or other permit issued by the Forestry Commission. There are three (3) Criteria in this Principle.

Principle 2: Timber Rights Allocation			
Criterion 2.1	Natural Forest and Plantation TUCs; Qualification of loggers for grant of TUC by Timber Right Evaluation Committee (TREC).		
Criterion 2.2	Salvage permit <sup>17</sup> Issuance of Salvage Permit: The Forestry Commission issues a permit subjected to such terms and conditions as shall be specified therein for the salvage of trees from an area of land undergoing development such as road construction, expansion of human settlement or cultivation of farms.		
Criterion 2.3	Confiscated Timber Permit for duly auctioned confiscated timber issued.		

#### **GUIDANCE NOTES**

- LI 2254: Terms and conditions of TUC (PART 5)
- Act 547: Ratification by parliament (Section 9)

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- Copy of Salvage permit
- Certificate of Purchase, Court order

<sup>17</sup> The Forestry Commission issues a permit subject to such terms and conditions as shall be specified therein for the salvage of trees from an area of land undergoing development such as road construction, expansion of human settlement or cultivation of farms.

### **ACTIVITY 5**

Q1.	What are the requirements before a timber right will be allocated to a logger? a) TUC
	b) Salvage Permit
Q2.	How long does it take for timber right allocation to expire?
	a) TUC
	b) Salvage Permit
Q3.	Is the time allocated for the timber right sufficient?

#### 4.2.3 Principle 3: Timber Harvesting Operations

The Timber Rights Holder shall comply with forest operation procedures and standards specified by statute. There are seven (7) criteria in this principle.

Principle 3: Timber Harvesting Operations		
Criterion 3.1	Stock surveys (including pre-felling inspections for off-reserve areas) were conducted in accordance with the logging manual. Harvesting plan.	
Criterion 3.2	Logging was carried out in accordance with harvesting requirement in areas designated for timber production.	
Criterion 3.3	Logs were accurately measured and recorded.	
Criterion 3.4	Timber harvested corresponded to the species and volumes or numbers authorised in the TUC or Salvage permit.	
Criterion 3.5	Stumps and logs were marked and numbered in accordance with the logging manual.	
Criterion 3.6	The logger executed and complied with the relevant Social Responsibility Agreement.	
Criterion 3.7	Compensation was paid to affected farmers in respect of crop damage if any	



Figure 5: FC staff conducting enumeration as part of the legality requirements

#### **GUIDANCE NOTES**

- MoP Section F- Controlled Timber Production Off-reserve
- Logging Manual (Section 10 of Act 547).
- Logging Manual Section 4.2 (Penalties)
- MoP Plantation Section C Field Operation
- Regulation on procedure for salvage timber (Act 547 section 18g); salvage of timber products LI2254 Regulation 28, 29, 30
- Procedure relating to timber operations (i.e. Harvesting plan)- LI 2254 PART 10;
- MoP Section E- Preparation of timber harvesting schedules for forest reserve;
- Operational Guidelines and procedures
- ILO Code of Practice of Safety and Health in Forestry Work; Table1 (Page 37).
- LI 2254 regulation 59, 61 -Measurement of timber; Marking Logging Manual appendix 5: Logging Control Forms (TIF & PPC)

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- Copies of TIFs and PPCs
- Copies of Harvesting Plan
- Copies of Logging Plan
- Harvesting Records

### **ACTIVITY 6**

Q1. What are some of the damages as a result of wrong timber harvesting operations?

------

Q2. As a logger, what are some of the challenges in timber harvesting operation?

.....

Q3. Why is it important to institute the adherence of occupational health and safety in our working environment?



Figure 6: FC staff measuring logs as part of the legality requirements



Figure 7: Company workers dressed in minimum PPEs as part of requirement for health and safety

#### 4.2.4 Principle 4: Transportation

Timber shall at all times be transported in accordance with standards prescribed by statute. There are two (2) criteria in this principle.

Principle 4: Transportation		
Criterion 4.1	Timber was transported with official documentation detailing its origin and corresponding with physical identification of the timber.	
Criterion 4.2	Timber was transported within the time periods permitted by law.	

#### **GUIDANCE NOTES**

• Procedure relating to timber operations (Approved periods of timber operations and transport of forest produce): LI2254 regulation 18.

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- Valid Form C
- Log Measurement Conveyance Certificate (LMCC)
- Weekend and Holiday Permit from the Chief Executive or his assignee if applicable

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- Transport documents
  - » LMCC
  - » PLMCC

### **ACTIVITY 7**

Q1. What document do you need before transporting timber from one place to another?
Q2. As a logger, what are the challenges when transporting timber?
Q3. Do you organise training for your drivers who transport your timber? If yes, how often and by who?



Figure 8: FC Officials taking measurement for the issuance of LMCC

#### 4.2.5 Principle 7: Fiscal Obligations

This principle states that: Neither the timber rights holder nor vendor, shall at the time of sale or export, be in default of fees, rents or taxes as prescribed by statute. There are four (4) criteria but only three (3) are applicable in this principle.

<b>Principle 7:</b> Fiscal Obligations Neither the logger nor the Vendor was at the time of sale or export in default of fees, rents or taxes, prescribed by statute.			
Criterion 7.1 Logger was not in default of stumpage fees or any other fees payable by loggers in Ghana.			
Criterion 7.2	Logger was not in default of ground rents.		
Criterion 7.4 Neither Logger nor exporter was in default of corporate income tax.			

#### **GUIDANCE NOTES**

- LI 2254
- Imposition of Income Tax (Income from Business): Act 592 Section 7

#### DOCUMENTS TO KEEP AND SHOW WHEN REQUESTED BY ANY FORESTRY OFFICIAL

- · Copies of invoices and receipts issued by the FSD
- Copies of Valid Income Tax returns

#### **ACTIVITY 8**

Q1. What are the documents needed in the renewal of property mark?

# **5.0 FLEGT COMPLIANCE IN GHANA FOR LOGGERS WITHOUT PROCESSING MILLS: DOS & DON'TS**

# PRINCIPLE 1 Source of Timber

Timber originated from prescribed sources and concerned individual, group and owners gave their written consent to the land being subjected to the grant of timber rights.

DOs		DON'Ts	
1.	Demand and keep copies of strategic management plan of the forest reserve where your TUC is located	<ol> <li>Don't default to pay for cost of stock survey where a fee is required.</li> </ol>	
2.	Clearly mark the boundaries of your TUC area by fixing boundary pillars with prescribed survey descriptions.	2. Don't commence harvest operations in off-reserve areas with farmlands without permission from farm/land owners.	
3.	Keep copies of approved yield. Keep your off-reserve TUC/salvage area clearly delineated and mapped out all times.	<b>3.</b> Don't trespass from your permit areas	
4.	Keep boundaries of active compartments always open at all times.		
5.	Maintain marked area of plantation permit areas at all times		

### PRINCIPLE 2 TIMBER RIGHTS ALLOCATION

The logger held a TUC issued by the Minister and ratified by Parliament following the specified competitive process or Logger held a Salvage Permit issued by the Forestry Commission.

	DOs	DON'Ts
1.	Apply for the conversion of your extant and expired leases and permits to TUC	<ol> <li>Don't default to pay for inspection fees after Salvage permit application</li> </ol>
2.	Apply for TUC areas as advertised by FC by submitting completed application forms and relevant attachments	<ol> <li>Don't use middlemen in acquiring timber rights</li> </ol>
3.	Apply for salvage, abandoned and confiscated timber permits by submitting application forms/letters with relevant attachments	<b>3.</b> Do not evacuate abandoned timber until you have the authorization to do so
4.	Accompany FC staff during the initial survey of an area for the suitability of the grant of timber rights	<b>4.</b> Do not flout conditions that have been stated in your permit
5.	Appraise yourself with relevant terms and conditions enumerated in your permits	5. Do not fell, haul and transport logs when your timber rights expires.
6.	Keep copies of your timber rights at all times	
7.	Apply for renewal where applicable after expiry of your timber rights	
8.	Identify areas you want to extract timber from submerged forest and apply for the necessary permit from related statutory bodies	
9.	Ensure all information relating to your timber rights is uploaded unto the GWTS before commencement of field operation	

## PRINCIPLE 3 TIMBER HARVESTING OPERATIONS

The logger complied with forest operation procedures and standards specified by statute.

	DOs		DON'Ts
1.	Prepare logging plans for reserve areas and harvesting plans for off- reserve areas to be approved before commencement of harvesting operations	1.	Don't haul logs before TIF is captured
2.	Keep copies of stock and yield maps	2.	Don't log in environmentally sensitive and prohibited areas such as rivers and streams.
3.	Ensure enumeration has been conducted in timber rights areas before harvesting commences	3.	Don't log in areas that you have not been permitted to do so
4.	Get approval and endorsement of your yield from Regional Manager and RMSC Director respectively before harvesting operation commences	4.	Don't construct roads that will cause huge disturbances to the forest, farms, rivers and streams.
5.	Get approval from the Minister or his/her assignee before you fell any restricted species.	5.	Don't harvest trees with numbers that don't match with yield list numbers
6.	Provide workers with prescribed PPEs and ensure that workers are wearing PPEs at all times	6.	Don't start logging operations without a written, correctly documented and signed SRA, including an agreed timeframe for payment.
7.	Put in measures to prevent accidents and forest fires.	7.	Don't log if the weather is not conducive to do so
8.	Obtain written consent from landowners before logging	8.	Don't fell undersize trees even if they are in your yield
9.	Pay appropriate compensation in respect of crops damaged.	9.	Don't swap stock survey numbers and species during logging operation
10	Maintain records of compensation transaction.	10.	Don't alter or deface stock numbers on a tree or stump
11	Ensure LIF is issued and copy is given to FC	11.	Do not haul logs through water bodies

DOs	DON'Ts
<ol> <li>Be environmentally cautious during the construction of roads</li> </ol>	<b>12.</b> Do not spill oil in the forest
<ol> <li>Maintain all constructed roads throughout the harvesting rights lifespan.</li> </ol>	<b>13.</b> Don't leave chemicals and empty chemical bottles on the forest floor especially close to river bodies
14. Label all felled tree stumps and logs in your yard at all times	
<b>15.</b> Keep environmental hygiene at all times	
<b>16.</b> Repair areas where there has been damage as a result of your activity	
<b>17.</b> Request for compartment closure when operation is complete	

# PRINCIPLE 4 Transportation

Timber was at all times transported in accordance with standards prescribed by statute

	DOs		DON'Ts
1.	Secure a valid transport documents (LMCC and PLMCC) for every log and load of timber to be transported, where such a load is legal.		Do not make changes on ssued transport documents.
2.	Always request for a valid Form C before applying for transport documents.		Do not transport logs with expired ransport document.
3.	Transport timber between 6:00 am and 6:00 pm on working days (Monday to Friday).		Don't repeat log numbers on your application for transport documents.
4.	Apply and receive weekend and holiday permit before working on weekends and statutory holidays.	r	Don't under-declare/over-declare neasurement of logs during ransportation.

#### Principle 4 continued

	DOs	DON'Ts
5.	Pay required fees for weekend and holiday permits and keep copies of receipts at all times.	<b>5.</b> Don't transport logs where you do not know the destination you are sending them to.
6.	Keep records of transported logs at all times	
7.	Sign for all transport documents issued to you	

### PRINCIPLE 7 FISCAL OBLIGATIONS

Neither the logger nor the Vendor was at the time of sale or export in default of fees, rents or taxes, prescribed by statute

	DOs	DON'Ts
1.	Pay all issued statutory fees and taxes on time	<ol> <li>Don't operate when you have defaulted in honoring your statutory requirement.</li> </ol>
	<ul> <li>a. Stumpage</li> <li>b. Timber Rights Fees (TRF)</li> <li>c. Annual ground rent</li> <li>d. Corporate income tax</li> </ul>	<ol> <li>Don't destroy or misplace certificates, invoices and receipts for payment of statutory fees.</li> </ol>
e. Inspec	<ul><li>e. Inspection fee</li><li>f. Weekend &amp; Holiday permit Fee</li></ul>	<b>3.</b> Don't forget to request for receipts of payments to statutory bodies.

# 6.0 CONCLUSION

Legality principles and criteria are the bedrock for verifying legal wood in Ghana. Ghana's legality framework identifies seven (7) principles and 23 criteria. Five (5) of these principles, i.e. Principles 1, 2, 3, 4 and 7 are effective on loggers without processing mills. Not adhering to the requirements of these principles may render logs supplied by a logger illegal.

By the use of this manual, loggers without processing mills are equipped with expertise in their dayto-day activities, as timber suppliers, to comply with FLEGT and Ghana's Legality Grid.

This manual shows the significance of loggers in the timber supply chain. It also shows the various stages loggers encounter with the legality verification process, a general overview of the GWTS and how it affects loggers in the process of supplying legal timber to processing sites. The manual shows the various critical controls at which the GWTS is applied and enforced.

# 7.0 **REFERENCES**

- Commission of the European Communities. (2003, May 21). Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan. Communication from the Commission to the Council and the European Parliament. https://eur-lex.europa.eu/legal-content/EN/TXT/ PDF/?uri=CELEX:52003DC0251&from=EN
- 2. Forestry Commission (FC). (2014). Verification Framework. Forestry Commission.
- Namkoong, G., Boyle, T., El-Kassaby, Y. A., Palmberg-Lerche, C., Eriksson, G., Gregorius, H.-R., Joly, H., Kremer, A., Savolainen, O., Wickneswari, R., Young, A., Zeh-Nlo, M., & Prabhu, R. (2002). Criteria and Indicators for Sustainable Forest Management: Assessment and Monitoring of Genetic Variation (FGR/37E). http://www.fao.org/3/AC649E/ac649e00.html
- 4. Timber Resource Management and Legality Licensing Regulations, Pub. L. No. L.I. 2254 (2017). https://www.documents.clientearth.org/wp-content/uploads/library/2017-11-03-timber-resource-management-and-legality-licensing-regulations-2017-l.i-ext-en.pdf
- 5. Voluntary Partnership Agreement between the European Community and the Republic of Ghana. (2010). Official Journal of the European Union, L70/10, 3–75.

# 8.0 FURTHER READING

- 1. The Logging Manual for Ghana
- 2. Timber Resource Management and Legality Licencing Regulations, 2017
- 3. Manual of Procedures A, B, C, D, F
- 4. The Verification Protocol of TVD

# **9.0 APPENDIX**

## APPENDIX 1 POST - TRAINING KNOWLEDGE ASSESSMENT

FLEGT Compliance: Developing the capacity of loggers without processing mills on Harvest Operations and Transportation

#### Case Study 1

Yaw Kumi Company Limited was applying for a permit to harvest trees in the Kwenkwen Community. The said unincumbered land belongs to the Abena Kwabena family and land contains several scattered cocoa and food crops. In the process of the application, the applicant requested the FSD to grant him the permit but was denied.

In your experience what could have accounted for the rejection?

#### Case Study 2

Kweku Manu Company Limited was applying for a permit to harvest trees in the Asempanaye Community. The said unincumbered land belongs to the Yaa Agyeiwaa family and land contains several scattered cocoa and food crops. The applicant received the permit from the Forestry Commission. At the start of the operation, the community, the landowners and farmers on the land were not happy so they moved to stop the logging operation.

What could the company have done to prevent this opposition?

#### Case Study 3

Kofi Babone Company Limited was applying for a permit to harvest trees in the Beposo Community. The said unincumbered land belongs to the Ama Rose family and land contains several scattered cocoa and food crops. The company after felling trees decided to haul the logs to a log dump of the company. When checks were conducted, the company was arguing that the Forestry Commission staff has taken measurement of the logs but the official is also saying he has not done so.

What could be accounting to this issue?

#### Case Study 4

Oppong Kyekyeku Company Limited is transporting some logs on 25th of December. The trucks carrying the logs were impounded and later confiscated. His argument was that he is having valid Form C so he doesn't understand why the arrest.

Discuss and bring out what could have accounted for these happenings.

Q1. What is your overall assessment of the workshop? (Circle)

Poor	Good	Very Good	Excellent

#### Appendix 1 continued

Q2. Please rate usefulness of the different sessions to your organisation:

1. Not useful 2. Useful 3. Very Useful

Question	R	ating (circle	e)
GhLAS, VPA and FLEGT	1	2	3
Ghana Wood Tracking System (GWTS)	1	2	3
Verification Protocols	1	2	3

Q3. How do you plan to use the learning from this training in the next 6 months (if at all)?

#### Q4. Please rate these:

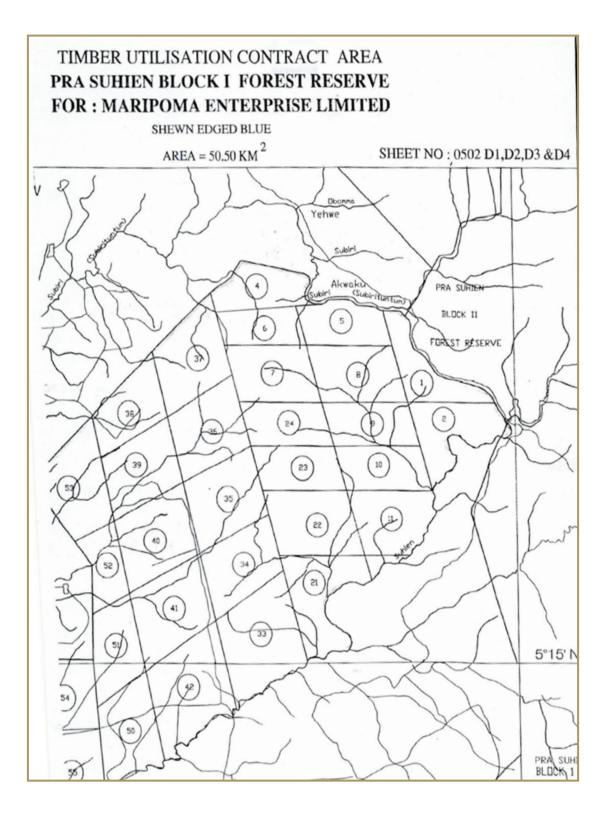
1. Poor	2. Good	3. Very Good	4	. Excellent		
ltem				Rating	(circle)	
Participati	on selection		1	2	3	4
Participant	ts contribution		1	2	3	4
Facilitation	ı		1	2	3	4
Venue			1	2	3	4
Food			1	2	3	4

**Q5**. Comments and suggestions (including activities or initiatives you think would be useful, for the future)

# **10 ANNEXES**

### 10.1 Copies of some the required documents to be kept by the logger

WOGART 90462016B TIMBER RESOURCES MANAGEMENT ACT, 1997 (ACT 547) TIMBER RESOURCES MANAGEMENT REGULATIONS, 1998 (L.I. 1649) TIMBER RESOURCES MANAGEMENT (AMENDMENT) ACT, 200 (ACT 617) TIMBER RESOURCES MANAGEMENT (AMENDMENT) REGULATIONS, 2003 (L.I. 1721) TIMBER UTILISATION CONTRACT FOR ON-RESERVE THIS Timber Utilization Contract is made this 24 day of December, 20.1. BETWEEN the GOVERNMENT OF GHANA acting by the Minister for LANDS AND NATURAL RESOURCES herein referred to as the "Minister" which expression shall where the context so admits or requires, include his MARIPOMA ENTERPRISE LIMITED (name of partnership or company) of P.O.BOX AH 1283, ACHIMOTA-ACCRA herein referred to as "the Holder" which expression shall where the context so admits or requires includes its assigns on the other. WHEREAS: The Government of Ghana is desirous of regulating the grant of timber rights in a (1) manner that secures the sustainable management and utilization of the timber resources of Ghana; and, For that purpose has adopted the process of competitive bidding by pre-qualified (2)applicants for the grant of timber rights; and, The Holder, in response to an invitation for bids for the grant of timber rights in an On-(3)reserve area of land has submitted a successful bid and has been issued with a Notice of Grant of Timber Rights. NOW THEREFORE the Parties hereto agree as follows: 1.0 Definitions 1.1 In this Contract the following terms shall have the following meanings: "Annual Yield" the volume permitted to be removed by the Holder as provided under the approved Bidding Prospectus governing the TUC Area.



Ref	23rd JANUARY, 2019
r Refswic/FC7OPS/V:1735	23rd JANUARY, 2019
LETTER OF CONSENT TO EXTRACT TIMBER F	ROM KAMA OPAREKROM
OFF RESERVE	
have given this letter of consent to enable Ko extract timber from KAMA OPAREKROM OF This letter of consent is however given out on Division finds this operation in the Kama Opare legalities. Thank you. KATAKYIE KWASI BURAGAMA II KATAKYIE KWASI BURAGAMA II (OMANHENE) $P_{CO} B O X 423$ SCEWI WHAMSO	condition that the Forest Service
THE OPERATION DIRECTOR	
FORESTRY SERVICE DIVISION	

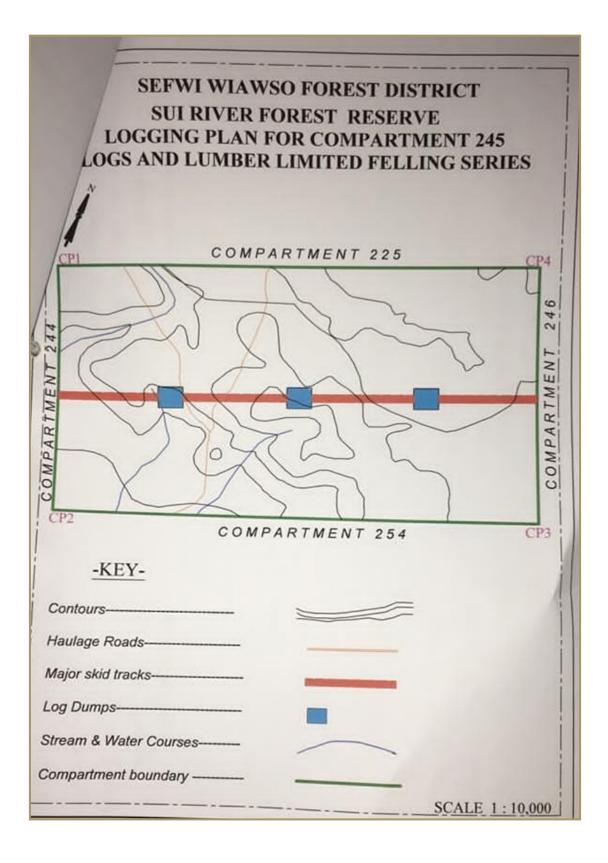
	V
	Addition
	ANNEX 3
	Research .
	SOCIAL RESPONSIBILITY AGREEMENT
This	Seciel Demonstration
Pars here the	Social Responsibility Agreement is made this kind day of JUNE 20.14 BETWEEN the Stool, acting by its lawful attorney, the minum Chief/ Divisional Chief/ /Sub-Chief, of AGAREAN TRADITIONAL AREA inafter called the "Stool' AND the District Assembly, acting by its lawful attorney, District Chief Executive and witnessed by Assembly Member of MENDA EXIMA EGUATO ALLEM MUNICIPAL ASSEMBLY inafter called "Assembly" of the one part and
M	TRIPOMA ENIGRPRISE LIMITED of hereinafter called "Contractor") of the other part.
	RECITALS
Α.	WHEREAS the Chief Executive of Forestry Commission (the Grantor") has
	granted the Contractor the right to harvest timber (the Grantor") has Mag Luchen BIK ) Forest Readwhich area is situated within
В.	WHEDEAC :: .
Б.	WHEREAS it is a condition of the Grant that the Contractor execute this Agreement with the Stool and the Assembly in order that the Contractor shall for the benefit of communities and inhabitants of BREASE AGREEM
	represented herein by the Stool and Assembly (the "Community") contribute financially to the provision of social and economic amenities, services or benefits (the "Assistance").
C.	WHEREAS the Contractor desires to provide the Community with such Assistance and the Stool and Assembly desire to receive such Assistance on behalf of the Community.
D.	WHEREAS the parties hereto desire to be bound by this Agreement pursuant to the terms hereof.
	NOW, THEREFORE, the parties hereto agree as follows:

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2	BR0059216	TRI	Wawa	76	75	62	61	11.80	4.366	
3	BR0059216	TRI	Wawa	91	90	75	75	10.90	5.886	
4	BR0059216	TRI	Wawa	75	75	69	68	10.90	4.360	
5	BR0059216	CEM	Esa	90	89	64	63	16.00		
9	BR0059218	CP	Onyina	141	140	108	107	13.70	16.714	
10	BR0059218	CP	Onyina	149	148	135	135	11.40	18.012	
11	BR0059218	CP	Onyina	135	135	117	116	11.40	14.136	
12	BR0059219	CP	Onyina	138	138	102	100	13.10	15.065	
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(Signature			Name		Rank		Date
Products Recei	ved by:						<b>D</b> _1
		Name of Pu	rcnase	tryCommissionForestryC tryCommissionForestryC tryCommissionForestryC	Signature		Date
			ForestryCommissionFores ForestryCommissionFores ForestryCommissionFores ForestryCommissionFores				
(Sig. & Stamp (			Name	In Commission Forestry Co In Commission Forestry Co In Commission Forestry Co	Rank	ommission Forestry C ommission Forestry C ommission Forestry C	Date



	FORESTRY COMMISSION
1	(FOREST SERVICES DIVISION)
	P.O. BOX 527 ACCRA, GHANA
,÷	TEL: (233-21) 401210/401227/401216/401231/401249
	G4C-2077-V-2/21 FAX: (233-21) 401215 E-MAIL: info_fsd@hq.fcghana.com
,	
	10th February Doore
	The Regional Manager
	Forest Services Division Central Region
	Cape Coast
	The District Manager
	Forest Services Division
	Cape coast
	Dear Sir,
	RE: APPLICATION TO WORK ON WEIGHT
	RE: APPLICATION TO WORK ON WEEKENDS AND PUBLIC HOLIDAYS IN PRA SUHIEN BLOCK I & II FOREST RESERVE
	CAPE COAST FOREST DISTRICT- CENTRAL REGION
	RM's Ref. No. TC.277.V2/27 of 3/02/2020
	DM's Ref. No. G.2.S.1/15 of 3/02/2020
	In line with Section 62 of L1 2254 of 2017, permission is hereby granted to Messrs. Maripoma Enterprise Limited to work and transport loss from Grand Barbard to Messrs.
	Enterprise Limited to work and transport logs from Compartments 34, 40 and 41 in Pra Suhien Block I and Compartments 4, 9, 30, 34, 41 and 51 in Pra
	Suhien Block I and Compartments 4, 9, 30, 34, 41 and 51 in Block II Forest Reserve Area on week-ends and public holidays in the Cana Canad State Block II Forest Reserve Area
	on week-ends and public holidays in the Cape Coast Forest District of the Central Region for Three (3) Months.
	Messrs. Francis Ogum Tetteh (Forest Range Manager) and Osei Smith (Range Supervisor) will be in-charge of TTE propagation while Octavity and Osei Smith (Range
	Supervisor) will be in-charge of TIF preparation whilst Cynthia A. A. Okine (Assist, Dis. Manager) and Michael Asjedu (Ag. Assist, Dis.
	Manager) and Michael Asiedu (Ag. Assist. Dis. Manager) will be in-charge of LMCC for the period.
	The Company has paid the salaries and overnight allowances of the officers who have been assigned to supervise the operations vide Possist No. 2010/0000000000000000000000000000000000
	assigned to supervise the operations vide Receipt No. RN/FSDHQ/00060 of 7th February, 2020.
	A report on the operations of the contractor should be submitted by the 7 <sup>th</sup> of the ensuing month.
	This putherise the second second and second and by the 7% of the ensuing month.
	This authorization expires on 9th May, 2020.
	Yours faithfully,
	(F)
	EDITH ABPLICITATION
	EDITH ABRUQUAH (MRS) DIRECTOR OF OPERATIONS (NF)
	FOR: EXECUTIVE DIRECTOR
	CC: The Managing Director The Direct
	Massa Made Barris Brech

FORM C Original TREE AND TIMBER DECREE, 1974 No. 18270 NRCD 273 Certificate of Registration of a Property Mark This Certificate expires on: Issued for Locality: 0 TUC No Stool: (CERTIFIED TRUE COPY OF APPROVED YIELD ATTACHED) I Hereby Certify that the following Property Mark was registered by me on the 9 B ....day of ..... ().( .20.0 in the name of MES (AF TRE 8m Limiter ...Q. KO ठत for the trees listed in the attached yield. 30/10/20 Signed: Executive Director Forest Services Division PCCR Receipt No. Copies T (Orig.) Producer TIDD (Dup.) 3. (Trip.) RM 4. (Quard) DM 5. (Quint) Book / Reference Contracts of Sale to be permitted only from the approved yield.

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Ghana Fores	try Commission

#### On Reserve Stock Survey Detail Report

Printed: 30/01/2021 Time: 08:35:30

Forest District				Sunva	Sunyani						
Forest Region					Bono						
Company Na					Asuo B. Timbers &Sawmills Ltd						
TUC Referen											
Forest Reserve Code					tB5ASUKFRABTS ASUK						
Compartment ID											
•											
Scheduled Date of Harvesting Base Point UTM						N					
					) m E 0 m	IN					
Baseline Bearing											
Completed Tie Line Survey											
	Completed Pre-Stock Survey										
Suitable for H				true							
Date of Comp				16/12/							
Team Leader					el Tsawe						
Number of St				2961							
Number of Yi				1145							
Strip Line Det											
Strip Line Nur	nber	Strip Line	Direction	St	rip Line Of	ffset From Base		Strip Line Lengt			
1		A->B				30		65			
3		B->A				30		65			
5		A->B				150 210		65			
7		B->A					65				
9		A->B				65					
11		B->A			330 390			65			
13		A->B				65					
15		B->A					65				
19		A->B B->A					65 65				
21		A->B					65				
23		B->A				65					
25		A->B			690 750						
27		B->A			810						
29		A->B			810 870						
31		B->A			930						
33		A->B				990		65			
35		B->A				1050		65			
37	A->B					1110		65			
39		B->A				1170		65			
41		A->B				1230		65			
43		B->A			1290 6						
45		A->B			1350 65						
47		B->A			1410 65						
Strip Line Tre	e List										
Stock No.	Distance	Off-set	Species	DBH	Seed	Damaged	Canoe	Yield			
1	2	Left 15	STE	50.0	No	No	No	No			
2	10	Left 20	STE	60.0	No	No	No	No			
3	15	Left 5	RIH	50.0	No	No	No	No			
4	18	Left 2	TRI	60.0	No	No	No	No			
5	20	Left 20	TRI	70.0	No	No	No	No			
6	20	Right 20	CEM	90.0	No	No	No	Yes			
7	25	Right 0	STE	60.0	No	No	No	No			

		7	YIELD SUMMARY Details	IARY				Printed: 30/01/2021 Page: 1
	30-49	50-69	<b>70-89</b> 406,412,418, 535,672, (5)	<b>90-109</b> 193, (1)	110-129	130-149	150+	Total 6
				530, (1)				7
Angueuk/Bodwe			253,1013, (2)	1515, (1)				ę
		170,287,295, 386,545,725, 844,875, (8)						σ
								11
			69,216,233, 273,313, (5)	792,829, (2)	279,312, (2)			σ
Bombax/Kontroti			86,194,362, 369,444,912, 920,1576, (8)	112,139,318, 342,1131, (5)				ξ
				1242, (1)				~
			81,92,97, 261,454,523, 809,1178, (8)	715, (1)				σ
			9,28,44, 90,55,209, 219,226,236, 249,259,291, 332,333,334, 362,366,389, 401,426,471, 476,492,493,	242.252.254, 301.617.634, 645.752.764, 828.861.877, 878.929,1007, 1023.1025,10246, 1023.1025,10246, 1103.1156,1253, 1103.1156,1413,	649.1011. (2)			193

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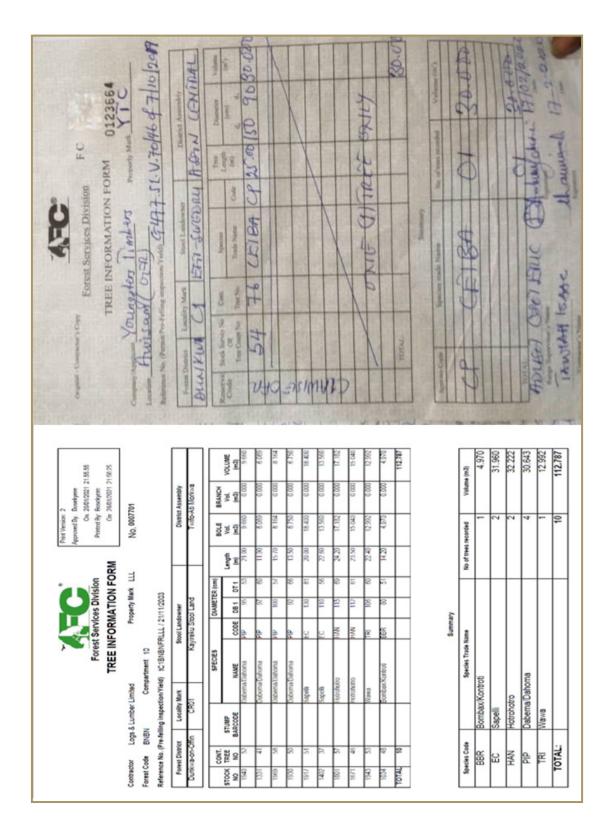
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Ghana Fore	stry Commission

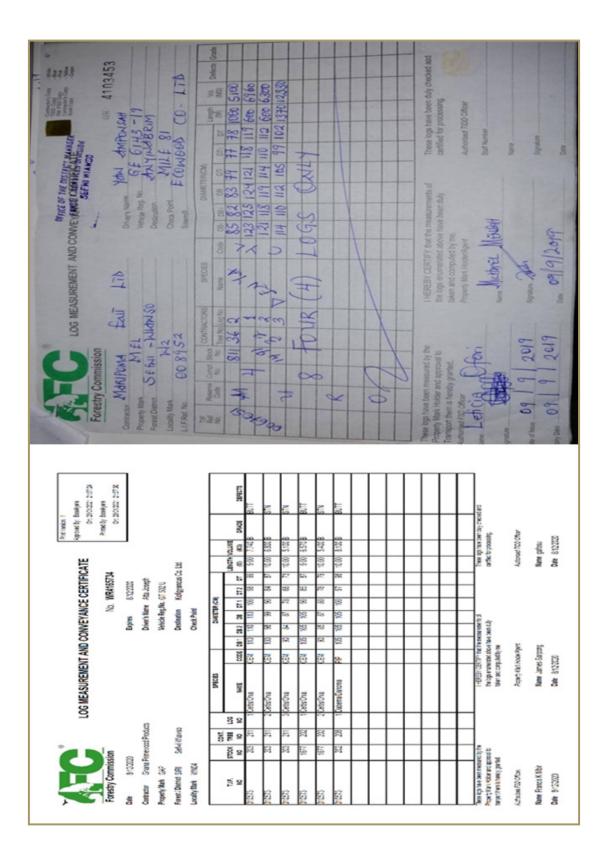
#### On Reserve Plantation Stock Assessment Detail Report

Printed: 30/01/2021 Time: 22:11:48

Region			WESTERN NORTH						
District			Enchi						
Company Nam	e		Samartex T. & Plywood Co	p. Ltd					
TUC Reference			W4TANICOMPT50						
Reserve			TANI :						
Harvest Area									
Date			11/06/2018						
	RELLA PERMIT		11/00/2010						
Stock No.		Chaolea	DBH/am)	Height(m)	Volume(m3				
108	Species Code CEO	Species Cedrela	DBH(cm) 30.0	8.0	0.34				
109	CEO	Cedrela	40.0	9.0	0.71				
110	CEO	Cedrela	40.0	8.0	0.71				
110	CEO	Cedrela	52.0	12.0	1.62				
112	CEO	Cedrela	41.0	12.0	0.83				
112	CEO		41.0	10.0	0.83				
113	CEO	Cedrela	55.0	10.0	1.67				
114				11.0	1.07				
115	CEO	Cedrela	54.0 36.0	12.0	0.76				
116	CEO	Cedrela	36.0	8.0	0.76				
118 119	CEO	Cedrela	36.0	9.0	0.57				
	CEO								
120	CEO	Cedrela	42.0	10.0	0.87				
121	CEO	Cedrela	39.0	12.0	0.89				
122	CEO	Cedrela	34.0	13.0	0.73				
123	CEO	Cedrela	47.0	14.0	1.54				
124	CEO	Cedrela	48.0	11.0	1.26				
125	CEO	Cedrela	55.0	12.0	1.82				
126	CEO	Cedrela	54.0	11.0	1.61				
127	CEO	Cedrela	35.0	12.0	0.71				
128	CEO	Cedrela	36.0	8.0	0.50				
129	CEO	Cedrela	35.0	7.0	0.41				
130	CEO	Cedrela	38.0	8.0	0.56				
131	CEO	Cedrela	54.0	9.0	1.32				
132	CEO	Cedrela	52.0	10.0	1.35				
133	CEO	Cedrela	32.0	11.0	0.54				
134	CEO	Cedrela	37.0	12.0	0.80				
135	CEO	Cedrela	33.0	11.0	0.58				
136	CEO	Cedrela	53.0	12.0	1.69				
137	CEO	Cedrela	55.0	8.0	1.21				
138	CEO	Cedrela	56.0	7.0	1.10				
139	CEO	Cedrela	57.0	13.0	2.13				
140	CEO	Cedrela	58.0	10.0	1.70				
141	CEO	Cedrela	52.0	8.0	1.08				
142	CEO	Cedrela	51.0	7.0	0.91				
143	CEO	Cedrela	35.0	6.0	0.35				
144	CEO	Cedrela	44.0	10.0	0.96				
145	CEO	Cedrela	48.0	7.0	0.80				
146	CEO	Cedrela	39.0	9.0	0.67				
147	CEO	Cedrela	37.0	12.0	0.80				
148	CEO	Cedrela	35.0	12.0	0.71				
149	CEO	Cedrela	52.0	10.0	1.35				
150	CEO	Cedrela	36.0	12.0	0.76				



2	HESAHSHH HSHE       Contractor's Corpy 2M-FSD Corpy RNSC 357373       -White Blue -Pirk Yellow       ER         I DANNTAHT       Forestry Commission       -White Stars       -Bue -Pirk Yellow       ER         I No. 357373       -No. 357373       -No. 357373         PLANTATION PRODUCTION CERTIFICATE ADANSI CARAVAH Company Name (logger) Co.M.PAN-NY, LTD)       Property Mark       Acc Forest District. AKIM         Company Name (logger) Co.M.PAN-NY, LTD)       Property Mark       Acc Forest District. AKIM       Confract Ref.									3	
	Rese		Compt. No. Series	. I Speci	ies		No. of L	ogs	Con No.	tract Ref.	]
	Multiple States	RAN		ESA	N	ANTI	4 6		RM	SREFIN	. TC
		The main	L BALLER L	ESA	4	rent	No bello	44	413	30722	2051
	Log No.	Length (m)	Mid-Point Diameter (cm)	Volume (m <sup>3</sup> )		Log No.	Length (m)	Diam (cm)	eter	Volume (m <sup>3</sup> )	
1	オキシ	23.20	57	5.920							
	77-8	04.00		18.08						/	
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			aller -					1		-	
				d d and					0000		
	17 i		PER A			22	/			ar	
				4	-		/				
F					1 1	1					
	1				2		Total Val		THE		
	nd com		te dimensions ve have been d an authorized on - Baala	official of the		Holde	by confirm taken in my -checked by or or Agent a	that the a presence me, the and found	above e and	measurement have been erty Mark accurate	S
R	ank	CIR	Date 3	0/08/1	9		Bust	m	an	ngan	



Contractor	G MEASUREMENT	Veh. Reg. No Destination Check-Point. SawmillM	KWAREHA H AS TO 91 IXUMASI KATINIXI W TC	151369	
Reserve Compt No./Serie	Species Log Name No. 1441 53-1 53-1 55-1 55-1 55-1 55-1 55-1 5	(m) Diametri 13.50 31	опт еп(ст) (т) 1.29815 1.2985	A A A A A A A A A A A A A A A A A A A	
I confirm that the above log information have beer verified by me and found o be accurate. Approval o transport them is tereby granted Authorised FSD Officer ame ASARE-13 gnaturet ASARE-13 ate of Issue 11111	n of the labove.	rty Mark, Holder / A	PASSED RU	logs have been during and certified for sing. If FOR MARKED STATES AND STATES	5

650 CEM G. CEM CEM CER CEM CEM () CEM CEM CEN CEM CEM CEM CEM CODE > トオト 0 > 50 2773 0 > 2768 901 2740 2757 2762 2592 80 > + 2719 STOCK 2715 2620 1046 5 61 MJO CEM FM CFM REM CEM ASA CEM CEM CFM CEM CEM CEM CEM CODE CEM CEM U 6050 > 260H 0 2537 2545 TOCK 87. 00 4 0 00 4 0 9 2519 00 5 5 511 2515 253 m 0 2 25 25 251 52 25 9 61 61 9 S CEM CODE CEM CIM CEM CEM 23841 2390 v 2391 1 2396 ~ STOCK 5 2411 27+10 1 2393 2431 2402 25010 2435 2503 2504 ASA 05 90 25 CODE 10 CIM CEM CEM CEM 5 CEM CEM CEM CEM CEM CEM CEM CEM EM CEM CEM 21550 2157 STOCK 138 21580 C 2166~ 22830 2238 2164 23060 23091 161 2295 781 2 62 3 23 00 ULL m 50 26 61 t-5 5 0 5 5 SY 117 S 0



### Nature & Development Foundation Centre for African Wetlands

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