EITI reporting and Supreme Audit Institutions
Global practice

Workshop on Audit of Extractive Industries by SAIs
23 September 2015, OAG office, Oslo, Norway
OUTLINE

1. Content of EITI reports
2. Potential roles of SAIs in EITI reporting
3. Potential use of EITI reports by SAIs
HOW THE EITI WORKS

A country’s EITI Report informs the public of what happens with its natural resources.

To be a member of the EITI, a country must adhere to the EITI Standard

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23 September 2015, OAG office, Oslo, Norway
A national **multi-stakeholder group** (government, companies and civil society) decides how their EITI process should work.

An **Independent Administrator** compiles, verifies and reconciles data and prepares the report.

The findings are communicated to create **public awareness and debate** about how the country should better manage their resources.
Burkina Faso: Raising questions about former bidding processes

Despite recent political turmoil, Africa's fourth largest gold producer published its 2012 report before its deadline. Key findings of the report show a slight decrease in production while noting an increase in revenue from US $236 million to US $371 million. This and more information about the beneficiaries of corporate social payments, and a license register for all companies operating in the mining sector are easily accessible here »

Cameroon: The mining sector is evolving

Contributing to more than 30% of the state budget, the extractive sector remains to be crucial in Cameroon. Oil is still the main contributor - but mining is receiving more attention due to potentially large bauxite deposits, according to the new 2012 EITI Report from Cameroon. Read more about the potential of mining in the country and sector developments here »

Côte d’Ivoire: A window into Ivorian state-owned companies

The extractive sector in Côte d’Ivoire has generated more revenue for the government than in previous years. The country’s latest EITI Report, documents an almost threefold increase in revenue from the oil and gas and the mining sectors collectively. See what the Ministry of Economy and Finance had to say about transparency and read up about Côte d’Ivoire’s latest EITI Report »

DRC: Leading the way in disclosing beneficial owners

The Democratic Republic of Congo’s EITI Report goes further than any other to list the natural persons who, directly or indirectly, ultimately own or control a company, a license or other property (‘beneficial owners’) in its country. See how this information can help people understand who benefits from extractives deals in the DRC »

Niger: Oil is a driver of government revenues

Niger faces a major challenge with falling commodity prices. The latest EITI Report, covering 2012, offers a guide to evaluating the impact that price fluctuations will have on the government budget. See how data from the report can provide input to the planning of future oil production in the country »

Republic of the Congo: Parliament uses EITI Reports to approve state budget

The latest EITI Report from the Republic of the Congo on 2013 confirms the country’s continued high reliance on oil revenues for the state budget. Making up more than 70% of the state income, both chambers of Parliament rely on the EITI data to check government figures of the previous fiscal period before adopting the state budget for the following year. See how EITI data can help understand the extractive sector governance in Republic of the Congo »

The Philippines: New insights into the extractive sector

The first EITI Report from the Philippines shows a pleasant increase of 50% in expected contribution from the extractive industries to the state. A result of close collaboration between stakeholders, the EITI process is used to inform the government policy and help improve accountability and transparency within the extractives. See how PH-EITI is working with various stakeholders to improve accountability at home »

Togo: Key priorities for the new mining code

While companies are becoming increasingly interested in exploration and extraction of minerals in Togo, the need to establish an efficient institutional and regulatory framework is becoming urgent. Read Togo’s latest EITI Report and how it aims to improve mining sector governance »
1.1.2. The institutional framework of the oil and gas sector

Exploration, development and production of hydrocarbons in Albania are regulated by Law No. 7746 on Petroleum (Exploration and Production) dated 28 July 1993 and its Decree No. 782 on the Fiscal system in the Petroleum sector (Exploration-Production) dated 22 February 1994. Since the adoption of the Law, it has been amended by Laws No. 7853 (29 July 1994), 7811 (12 April 1994) and 9975 (28 July 2008). The Ministry of Economy, Trade and Energy (METE) is responsible for the respect and implementation of this legislation.

Petroleum agreements have all been developed as Production Sharing Agreements (PSAs), signed by the National Agency of Natural Resources (AKBN) on behalf of the State. Under such contracts, and according to Law No. 7746 on Petroleum (Exploration and Production), a “Production Sharing Agreement means a petroleum agreement which provides for the recovery of contract costs from petroleum produced in the contract area or from a proportionate part thereof, and for the division between the State and the Contractor of the balance of petroleum remaining after the recovery of contract costs in accordance with a scale or formula specified in the petroleum agreement.”

Albpetrol Sh. A. (“Albpetrol”) is the Albanian state-owned oil company, with the State being its sole shareholder. Albpetrol holds shares in every agreement signed in Albania, on behalf of the State. Albpetrol also operates fields exclusively, such as the oil field of Amonica and the gas fields of Divjaka, Ballaj-Kryevidh, Frakull.

Source: Albania 2012 EITI Report
CHAPTER 6
Procedures for Obtaining Permits in Ancestral Domain Areas

Many areas covered by existing contracts for the exploration, development, and utilization of natural resources in the Philippines traverse or are within the ancestral lands and domains of the indigenous peoples/indigenous cultural communities (IP/ICC).

The rights of IPs/ICC to their ancestral lands/domains are well recognized as a State policy. The extractive industry is enjoined to respect and understand these rights. Hence, before pursuing any activities that may affect the IPs/ICC and their rights, it is important for the extractives sector to properly secure their free and prior informed consent (FPIC), which ideally ends with the signing of a Memorandum of Agreement (MOA) by the parties. Part of the terms of this agreement is the payment of royalties to the concerned IP/ICC - not less than 1% of gross output of the extractive operations – which must be managed to promote the socio-economic well-being of the IPs.

This chapter expounds on the range of rights of the IPs/ICC to their ancestral lands/domains as well as the procedures for obtaining their FPIC. A full text of this chapter is available at http://ph-eiti.org/#/Papers/IPs

Source: Philippines 2012 EITI Report
Full disclosure on licenses in Norway

**General information**

<table>
<thead>
<tr>
<th>Production licence</th>
<th>001</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPDID production licence</td>
<td>20756</td>
</tr>
<tr>
<td>Fact map</td>
<td><a href="#">link</a></td>
</tr>
<tr>
<td>Status</td>
<td>ACTIVE</td>
</tr>
<tr>
<td>Main area</td>
<td>North sea</td>
</tr>
<tr>
<td>Licensing activity</td>
<td>1-A</td>
</tr>
<tr>
<td>Date granted</td>
<td>01.09.1965</td>
</tr>
<tr>
<td>Date valid to</td>
<td>01.03.2030</td>
</tr>
<tr>
<td>Original area [km²]</td>
<td>2145.855</td>
</tr>
<tr>
<td>Current area [km²]</td>
<td>100.779</td>
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**Phases**

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<th>Date phase valid from</th>
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<th>Phase</th>
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<td>01.09.1965</td>
<td>31.08.1971</td>
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</tr>
<tr>
<td>01.09.1971</td>
<td>31.08.2011</td>
<td>PRODUCTION</td>
</tr>
<tr>
<td>01.09.2011</td>
<td>01.03.2030</td>
<td>PRODUCTION EXTENDED</td>
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</tbody>
</table>

**Licensees - current**

<table>
<thead>
<tr>
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<th>Company longname</th>
<th>Interest [%]</th>
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<tr>
<td>01.10.2004</td>
<td>ExxonMobil Exploration &amp; Production Norway AS</td>
<td>100.000000</td>
</tr>
</tbody>
</table>

Workshop on Audit of Extractive Industries by SAIs
23 September 2015, OAG office, Oslo, Norway
Example of reporting of production data, Zambia

1.2 Production and Exports

Production

According to data provided by the large scale mining companies, Copper and cobalt are the key commodities produced in Zambia. In 2013, the production was 739,291 metric tonnes of copper and 1,957 metric tonnes of cobalt.

As shown in the charts above, the four largest mining companies in Zambia, Konkola Copper Mines and Mopani Copper Mines from the Copperbelt province and Kansanshi and Lumwana from North-Western province, account for over 85% of copper production in Zambia. The production data for the other commodities extracted is set out in Section 6.3 of this report.

Exports

The mining sector accounts for 67.7% of exports revenue in 2013 with a large contribution of copper mining which accounts of over 98% of the sector exports as shown below:

<table>
<thead>
<tr>
<th></th>
<th>2013 (US $ million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Metal exports</td>
<td>7,049.3</td>
</tr>
<tr>
<td>Copper exports</td>
<td>6,911.4</td>
</tr>
<tr>
<td>Cobalt exports</td>
<td>137.9</td>
</tr>
<tr>
<td>Zambia Exports (f.o.b)</td>
<td>10,410.4</td>
</tr>
<tr>
<td>Contribution of mining sector</td>
<td>67.7%</td>
</tr>
</tbody>
</table>

Example of Contract disclosure, Liberia

1. **Mineral Development Between the Government of Liberia and Bea Mountain**
   15th April 2013 | Size: | File Type: pdf

2. **Private Use Permit Between The Forestry Development Authority and the People of Campwood, Grand Bassa County March 2011**
   6th March 2013 | Size: | File Type: pdf

3. **Private Use Permit Between The Forestry Development Authority and the People of Deegba Clan, Grand Bassa County, Beawor District, Rivercess County October 6, 2011**
   6th March 2013 | Size: | File Type: pdf
**Example of reporting on beneficial ownership, DRC**

<table>
<thead>
<tr>
<th>Société</th>
<th>Abbreviation</th>
<th>Actionnaire</th>
<th>% Participation</th>
<th>Information sur la propriété réelle</th>
<th>Commentaire</th>
</tr>
</thead>
<tbody>
<tr>
<td>METAL MINES SPRL</td>
<td>MTM</td>
<td>YANG YANG</td>
<td>70%</td>
<td>Société chinoise détenue par Mr. YANG YANG né le 21/09/1980</td>
<td>Informations manquantes sur la personne physique</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BANZA MALOBA</td>
<td>25%</td>
<td>Société congolaise détenue par le député (Mandat débutant en 2008) Mr. BANZA MALOBA DANNY né le 10/10/1977</td>
<td>Informations manquantes sur la personne physique</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ZHAO YONG</td>
<td>5%</td>
<td>Société chinoise détenue par Mr. ZHAO YONG né le 01/04/1976</td>
<td>Informations manquantes sur la personne physique</td>
</tr>
<tr>
<td>HUACHIN METAL LEACH SPRL</td>
<td></td>
<td>SINO METAL LEACH</td>
<td>63%</td>
<td>n/c</td>
<td>Informations sur la Propriété Réelle non communiquées</td>
</tr>
<tr>
<td></td>
<td></td>
<td>HUACHIN SARL</td>
<td>38%</td>
<td>n/c</td>
<td>Informations sur la Propriété Réelle non communiquées</td>
</tr>
<tr>
<td></td>
<td></td>
<td>GECAMINES</td>
<td>28%</td>
<td>Entreprise Publique (100% détenue par l'Etat Congolais)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Le capital de la société ZHEJIANG HUAYOU COBAL CO LTD est réparti comme suit:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- GREAT MOUNTAIN ENTERPRISE PTE., LTD (34,90%); société détenue à 100% par M. XIE WENTONG depuis Aout 2008, né en 1957 à TAIWAN de nationalité taiwanaise, numéro d'identification est de J100586****; il habite à DEXING DONG ROAD, No 6 ZHISHANLI, Region SHILIN, TAI BEI city; il est l'un des initiateurs de la société, qui est à présent le chef adjoint de conseil d'administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- TONGXUANG HUAYOU INVESTMENT CO., LTD (24,51%); société détenue à 90% par M. CHEN XUEHUA depuis Aout 2008, né en 1961 de nationalité chinoise, sans droit de résidence permanente à l'étranger; son numéro d'identification est de 3304 2519 6105 29****; il habite à WUTONG street, TONGXUANG city, ZHEJIANG province; Il est un des initiateurs de la société, qui est à présent le chef conseil d'administration; et à 10% par MRS. GILINJINGHUA depuis Aout 2008, de nationalité chinoise, c'est la femme de M. CHEN XUEHUA.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- CHINA-AFRICA DEVELOPMENT FUND CO., LTD (10%)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- CHINA-BELGIUM DIRECT EQUITY INVESTMENT FUND (7,74%)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- TONGXUANG HUAXIN INVESTMENT CO., LTD (4,69%)</td>
<td></td>
</tr>
</tbody>
</table>
Reporting on transit payments, Chad-Cameroon, pipeline
Reporting on companies payments, Cameroon

Source: Cameroon 2013 EITI Report
Reporting on government revenues, the USA

Revenues from the sale of natural resources on Federal lands totaled **$127.4 billion** between 2003 and 2013.

These revenues are made up of:
- royalties of **$98.8 billion**,
- bonuses of **$24.8 billion**,
- rents of **$3.2 billion**, and
- other revenues of **$684 million**.

Explore resource royalties by sector on the right, or read more about U.S. natural resource sectors such as oil, natural gas, coal, wind and geothermal energy. more >>

Source: The US EITI online portal, [https://useiti.doi.gov/](https://useiti.doi.gov/)
Reporting on government revenues, Nigeria

Source: Nigeria 2012 EITI Report
### Sales of in-kind revenues, Iraq

#### 4.3 Exported Crude Oil reconciliation by shipments, invoices and payments, between SOMO and buyers in calendar year 2009

<table>
<thead>
<tr>
<th>Company Name</th>
<th>SOMO</th>
<th>Buyer</th>
<th>Variance</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 REPSOL YPF TRADING Y TRANSPORT S.A.</td>
<td>1,402,819,238.4</td>
<td>1,402,819,238.4</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>2 SARAS S.P.A. – ITALY</td>
<td>239,062,332.0</td>
<td>239,062,332.0</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>3 IPLOM SPA, REFINERY IN BUSALLA - GENOA – ITALY</td>
<td>289,776,697.6</td>
<td>289,776,697.5</td>
<td>(0.1)</td>
<td></td>
</tr>
<tr>
<td>4 TOTAL INTERNATIONAL LIMITED – FRANCE</td>
<td>2,965,904,326.8</td>
<td>2,817,337,282.7</td>
<td>(148,567,044.1)</td>
<td>A</td>
</tr>
<tr>
<td>5 BP OIL INTERNATIONAL LIMITED – LONDON</td>
<td>2,300,671,968.8</td>
<td>2,300,671,968.8</td>
<td>0.0</td>
<td></td>
</tr>
</tbody>
</table>

*Source: Iraq 2010 EITI Report*
# Reporting on barter agreements, DRC

## Annex 11: Table Infrastructures réalisation - SICOMATIC

### ETAT D'AVANCEMENT DES PROJETS PILOTES PAR L'ACGT SOUS FINANCEMENT DU PROGRAMME SINO-CONGOLAIS

<table>
<thead>
<tr>
<th>N°</th>
<th>DESIGNATION PROJETS</th>
<th>SECTEUR</th>
<th>CONTRAT DE BASE</th>
<th>TRAVAUX EXECUTES</th>
<th>AVENANT</th>
<th>LONGUEUR / CAPACITE</th>
<th>RECESSION DEFINITIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>a</td>
<td>b</td>
<td>c=b-a</td>
<td>KM</td>
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<td></td>
<td>KM</td>
<td>KM</td>
<td>KM</td>
<td>KM</td>
<td></td>
</tr>
</tbody>
</table>

### A - DEUX PREMIERES TRANCHES

1. MODERNISATION DE LA ROUTE LUTENDELE (2x1 VOIE)
   - VOIRIE
   - CONTRAT DE BASE: 21.007.915,30
   - TRAVAUX EXECUTES: 19.933.655,69
   - AVENANT: -1.074.259,61
   - LONGUEUR / CAPACITE: 4,50 / 2,80
   - RECESSION DEFINITIVE: 28/08/2012

2. MODERNISATION DE L'AVENUE DU TOURISME (2x1 VOIE)
   - VOIRIE
   - CONTRAT DE BASE: 24.368.749,30
   - TRAVAUX EXECUTES: 29.776.389,16
   - AVENANT: 5.408.089,86
   - LONGUEUR / CAPACITE: 7,25 / 7,25
   - RECESSION DEFINITIVE: 28/08/2012

3. TERRASSEMENT DE LA RNS : LUBUMBASHI-KASOMENO (2x1 VOIE)
   - ROUTE NATIONALE
   - CONTRAT DE BASE: 50.501.657,52
   - TRAVAUX EXECUTES: 69.073.565,58
   - AVENANT: 18.571.908,06
   - LONGUEUR / CAPACITE: 137,00 / 137,00
   - RECESSION DEFINITIVE: TERMINE MAIS LA RECESSION DEFINITIVE DEPEND DE LA PHASE BITUMAGE

4. BITUMAGE DE LA RNS : LUBUMBASHI-KASOMENO (2x1 VOIE)
   - ROUTE NATIONALE
   - CONTRAT DE BASE: 87.526.278,51
   - TRAVAUX EXECUTES: 93.210.305,84
   - AVENANT: 5.684.027,33
   - LONGUEUR / CAPACITE: 137,00 / 90,00
   - RECESSION DEFINITIVE: TRAVAUX EN COURS DE FINALISATION

5. BITUMAGE DE LA RNS4 : BENI-LUNA (2x1 VOIE)
   - ROUTE NATIONALE
   - CONTRAT DE BASE: 57.768.563,94
   - TRAVAUX EXECUTES: 57.768.563,94
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: 60,00 / 60,00
   - RECESSION DEFINITIVE: 11/11/2011

6. MODERNISATION DE L'HOPITAL DU CINQUANTENAIRE
   - BATIMENT
   - CONTRAT DE BASE: 99.873.757,77
   - TRAVAUX EXECUTES: 114.879.516,43
   - AVENANT: 15.005.758,66
   - LONGUEUR / CAPACITE: 450,00 / 450,00
   - RECESSION DEFINITIVE: 22/03/2014

7. BITUMAGE DE LA TRAVERSEE DE BUTEMBO
   - ROUTE NATIONALE
   - CONTRAT DE BASE: 33.342.701,41
   - TRAVAUX EXECUTES: 0,00
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: 55,00
   - RECESSION DEFINITIVE: REDEMARRAGE DES TRAVAUX EN DECEMBRE 2014

### TOTAL A

|                     | 454.153.365,55 | 384.642.446,64 | 43.595.524,30 |

### B - PAS DE PORTE DE 150 MILLIONS USD

1. AMENAGEMENT DE L'ESPLANADE DU PALAIS DU PEUPLE LOT 1
   - BATIMENT
   - CONTRAT DE BASE: 19.655.299,14
   - TRAVAUX EXECUTES: 24.455.299,14
   - AVENANT: 4.800.000,00
   - LONGUEUR / CAPACITE: 24.300,00 / 24.300,00
   - RECESSION DEFINITIVE: 28/08/2011

2. MODERNISATION DU BOULEVARD DU 30 JUIN LOT 1, DEUXIEME PHASE (2x4 VOIES)
   - VOIRIE
   - CONTRAT DE BASE: 21.418.559,82
   - TRAVAUX EXECUTES: 21.418.559,82
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: 5,30 / 5,30
   - RECESSION DEFINITIVE: 29/07/2014

3. MODERNISATION DU BOULEVARD DU 30 JUIN LOT 2, Y COMPRISE LA CONSTRUCTION DU PONT BASKOKO (2x3 VOIES)
   - VOIRIE
   - CONTRAT DE BASE: 19.341.204,19
   - TRAVAUX EXECUTES: 19.341.204,19
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: 2,50 / 2,50
   - RECESSION DEFINITIVE: 23/07/2014

4. MODERNISATION DES BVOS SENDE (2x3 VOIES) ET TRIOMPHE (2x4 VOIES)
   - VOIRIE
   - CONTRAT DE BASE: 29.234.927,99
   - TRAVAUX EXECUTES: 36.245.149,70
   - AVENANT: 7.010.221,71
   - LONGUEUR / CAPACITE: 4,30 / 4,30
   - RECESSION DEFINITIVE: 13/04/2013

5. INSTALLATION D'UNE UNITÉ DE PRODUCTION DES PREFABRIQUÉS ET FOURNITURE DES GROUPES ELECTROGENES
   - SOCIAL
   - CONTRAT DE BASE: 14.000.000,00
   - TRAVAUX EXECUTES: 14.000.000,00
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: EN COURS

6. INSTALLATION DES POTEAUX SOLAIRES ET ACCESSOIRES
   - SOCIAL
   - CONTRAT DE BASE: 11.000.000,00
   - TRAVAUX EXECUTES: 11.000.000,00
   - AVENANT: 0,00
   - LONGUEUR / CAPACITE: EN COURS

### TOTAL B

|                     | 117.349.991,14 | 129.160.212,85 | 11.810.221,71 |

### TOTAL GENERAL

|                     | 571.503.356,69 | 513.802.659,49 | 55.405.746,01 |

Source: DRC 2012 EITI Report

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*Moore Stephens LLP*

*Workshop on Audit of Extractive Industries by SAIs*

*23 September 2015, OAG office, Oslo, Norway*
Reporting by NOCs, ROC

Source: Congo Q4 2013 KPMG Report
Reporting on subnational transfers, Peru

Source: Peru 2013 EITI Report
## Participative budgeting at the local level, Madagascar

### Table: Participative Budgeting in Madagascar 2013 EITI Report

<table>
<thead>
<tr>
<th>Société minière</th>
<th>Commune / Région</th>
<th>Ressources en MGA</th>
<th>Ressources en USD</th>
<th>Emplois en MGA</th>
<th>Emplois en USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMBATOVY</td>
<td>Commune Ambohibary - MORAMANGA</td>
<td>11 000 000,00</td>
<td>4 984,34</td>
<td>11 000 004,00</td>
<td>4 984,35</td>
</tr>
<tr>
<td>HOLCIM</td>
<td>Commune Ibity</td>
<td>62 525 896,00</td>
<td>28 331,87</td>
<td>Non fourni</td>
<td>Non fourni</td>
</tr>
<tr>
<td>HOLCIM</td>
<td>Commune Tritriva</td>
<td>23 180 072,00</td>
<td>10 503,41</td>
<td>Non fourni</td>
<td>Non fourni</td>
</tr>
<tr>
<td>HOLCIM</td>
<td>Commune Andranomanelatra</td>
<td>13 101 534,38</td>
<td>5 936,60</td>
<td>Non fourni</td>
<td>Non fourni</td>
</tr>
<tr>
<td>KRAOMA</td>
<td>Commune Antsiafabositra</td>
<td>27 836 406,13</td>
<td>12 613,29</td>
<td>27 325 521,56</td>
<td>12 381,80</td>
</tr>
<tr>
<td>KRAOMA</td>
<td>Commune Maevatanana II</td>
<td>12 845 346,00</td>
<td>5 820,51</td>
<td>12 800 000,00</td>
<td>5 799,96</td>
</tr>
<tr>
<td>KRAOMA</td>
<td>Commune Antanimibary</td>
<td>10 728 575,73</td>
<td>4 861,36</td>
<td>10 728 575,73</td>
<td>4 861,36</td>
</tr>
<tr>
<td>QMM</td>
<td>Commune Ampasy Nahampoana</td>
<td>937 525 556,00</td>
<td>424 813,68</td>
<td>937 525 556,00</td>
<td>424 813,68</td>
</tr>
<tr>
<td>QMM</td>
<td>Commune Mandromodromotra</td>
<td>627 877 907,10</td>
<td>284 505,44</td>
<td>627 337 149,65</td>
<td>284 260,41</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>1 726 621 293,34</td>
<td>782 370,51</td>
<td>1 626 716 806,94</td>
<td>737 101,56</td>
</tr>
</tbody>
</table>

**Source:** Madagascar 2013 EITI Report
## Reporting on environmental protection, Mongolia

<table>
<thead>
<tr>
<th>No</th>
<th>Product type</th>
<th>Earth removal (in thousand.m3)</th>
<th>Ore mining (in thousand.m3)</th>
<th>Ore processing (in thousand tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Plan</td>
<td>Performance</td>
<td>%</td>
</tr>
<tr>
<td>1</td>
<td>Uuls Zaamar LLC</td>
<td>386.18</td>
<td>9,416.46</td>
<td>2438%</td>
</tr>
<tr>
<td>2</td>
<td>Ulz Gol LLC</td>
<td>1,370.77</td>
<td>1,925.30</td>
<td>140%</td>
</tr>
<tr>
<td>3</td>
<td>Mongoltrustsevetmet LLC</td>
<td>1,207.40</td>
<td>1,439.00</td>
<td>119%</td>
</tr>
<tr>
<td>4</td>
<td>Monopolymet LLC</td>
<td>1,802.40</td>
<td>2,353.70</td>
<td>131%</td>
</tr>
<tr>
<td>5</td>
<td>SBF LLC</td>
<td>1,126.90</td>
<td>1,126.00</td>
<td>100%</td>
</tr>
<tr>
<td>6</td>
<td>Allan Domod Mongol LLC</td>
<td>8,345.10</td>
<td>3.10</td>
<td>0%</td>
</tr>
<tr>
<td>7</td>
<td>Bulgan Gangat LLC</td>
<td>1,307.47</td>
<td>613.90</td>
<td>47%</td>
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<tr>
<td>8</td>
<td>Khoskhas LLC</td>
<td>1,673.98</td>
<td>487.43</td>
<td>29%</td>
</tr>
<tr>
<td>9</td>
<td>Bayan Airag Exploration LLC</td>
<td>1,486.78</td>
<td>352.40</td>
<td>24%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>18,706.97</td>
<td>17,717.29</td>
<td>95%</td>
</tr>
<tr>
<td>% in total</td>
<td></td>
<td>69%</td>
<td>75%</td>
<td>61%</td>
</tr>
</tbody>
</table>

Source: Mongolia 2013 EITI Report
2.9.3 Distribution of petroleum revenues
The State’s revenues from the petroleum activities (petroleum tax, fees, dividend from Statoil and cash flows from SDI) are transferred to a special fund, the Government Pension Fund – Global. At the end of 2013, the Fund was valued to NOK 5038 billion. The Fund is administrated by the Central Bank of Norway on behalf of The Ministry of Finance. The expected returns from the fund can be spent over the fiscal budget. The petroleum revenues are gradually phased into the economy based on set guidelines. For further information, see https://www.regjeringen.no/nb/tema/okonomi-og-budsjettenorsk-okonomibruk-av-oljeog-av-oljepenger-retningstillinger-for-bruk-av-oljepenger-ha?id=4504687?regj_oss=10

2.10 The State Accounts and the State budget
When the Parliament meets during the autumn session, the Minister of Finance present the proposed budget for the coming year for approval by the Parliament. See https://www.regjeringen.no/nb/tema/okonomi-og-budsjetet/statsbudsjettet/id1437/ for information about the budgeting process. The budget includes information about expected taxes and fees from the petroleum activity and expected cash flows from SDI. Assumptions are provided, including assumptions about expected prices, production volumes, taxes and fees and net cash flows from SDI. The budget is published on the web sites of the government. See https://www.regjeringen.no/en/topics/the-economy/the-national-budget/id1437/?regj_oss=10 for the 2014 budget.

Long term budgets are available in a separate document, the «Perspektivmelding» which normally is published by the Government every 4th year. For the latest document, see https://www.regjeringen.no/nb/dokumenter/meld-ст-12-20122013/d714050/?docid=ST2012201300120000DDDEPIS&ch=1&q=perspektivmeldingen&redir=true&regj_oss=10&ref=search&term=perspektivmeldingen

Source: Norway 2013 EITI Report
A country-owned global Standard
OUTLINE

1. Content of EITI reports
2. Potential roles of SAIs in EITI reporting
3. Potential use of EITI reports by SAIs
SAIs can play a role in quality assurance.

Companies publish what they pay and governments publish what they receive in an EITI Report.

COMPANIES disclose payments

EITI REPORT where the tax and royalty payments are independently verified and reconciled

GOVERNMENTS disclose receipt of payments
SAIs can play a role in mainstreaming EITI reporting in government systems
OUTLINE

1. Content of EITI reports
2. Potential roles of SAIs in EITI reporting
3. Potential use of EITI reports by SAIs
Simplification of complex fiscal regimes
Beneficial ownership and the arm's length principle
What was paid by who and did it go where it supposed to go?

![Pie chart showing contributions to the budget and sectors.]

- Total revenue of the sector: 511,564 milliards FCFA
- Contribution to the national budget: 353,521 milliards FCFA

- PETROCI (Mandat de commercialisation): 283,298 milliards FCFA
- Sociétés pétrolières: 32,856 milliards FCFA
- PETROCI: 9,831 milliards FCFA
- Sociétés minières: 26,954 milliards FCFA
- SODEMI: 0,582 milliards FCFA

- Total Petroleum Sector: 325,985 milliards FCFA
- Total Mining Sector: 27,536 milliards FCFA
Investigation of discrepancies

1. EITI reports identified discrepancies;
2. Extensive press coverage;
3. Judicial investigation identified irregularities;
4. Reforms are implemented
Local government revenue management

- Madagascar’s 2012 EITI Report found mining-related transfers that never reached communities.
- Absence of certified commune bank account numbers hampered transfers.
- Concerted efforts by Central Bank, MoF, decentralisation Ministry.

Participatory budgeting

<table>
<thead>
<tr>
<th>Ressources</th>
<th>Montant</th>
<th>Libellé</th>
<th>Montant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laisser-passer</td>
<td>9 300 000,00</td>
<td>entretien divers (bureau commune, EPP, crèche)</td>
<td>5 803 430,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>entretien et carburant groupe</td>
<td>1 316 400,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Matériel et outillage</td>
<td>833 700,00</td>
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<tr>
<td></td>
<td></td>
<td>entretien routier</td>
<td>645 000,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>consommation eau (commune et hôpital)</td>
<td>481 194,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>crédit téléphone</td>
<td>220 276,00</td>
</tr>
<tr>
<td><strong>SOUS-TOTAL</strong></td>
<td>9 300 000,00</td>
<td><strong>SOUS-TOTAL</strong></td>
<td>9 300 000,00</td>
</tr>
<tr>
<td>Ristourne</td>
<td>918 225 556,00</td>
<td>constructions diverses (atelier de provenderie, lycée, etablies)</td>
<td>370 761 893,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>complément bitumage, rehabilitation</td>
<td>276 363 674,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>route, aménagement, adduction d'eau</td>
<td>148 279 925,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>achat engrais, provende</td>
<td>96 320 064,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>salaire personnel, collaborateur externe</td>
<td>26 500 000,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>acquisitions diverses (moto, presse huile, dé cortiqueuse)</td>
<td></td>
</tr>
<tr>
<td><strong>SOUS-TOTAL</strong></td>
<td>918 225 556,00</td>
<td><strong>SOUS-TOTAL</strong></td>
<td>918 225 556,00</td>
</tr>
<tr>
<td>Dons pour construction terrain</td>
<td>10 000 000,00</td>
<td>Location ergin pour terrassement</td>
<td>10 000 000,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>terrain de foot</td>
<td></td>
</tr>
<tr>
<td><strong>SOUS-TOTAL</strong></td>
<td>10 000 000,00</td>
<td><strong>SOUS-TOTAL</strong></td>
<td>10 000 000,00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>937 525 556,00</td>
<td><strong>TOTAL</strong></td>
<td>937 525 556,00</td>
</tr>
</tbody>
</table>

Reduction in accumulated funds to USD 95,444 by 2013.
Thank you!

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@EITIorg

Author: Bady Balde, Regional Director for Francophone Africa, at the EITI International Secretariat
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