

# 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

# The EITI Standard



License register and allocations

Legal framework

State ownership

Production and export data

Publication of contracts (encouraged)

Beneficial ownership (encouraged)



**Companies publish payments**

Transportation payments (encouraged)



**Gov agencies publish revenues**  
**State Owned Enterprises**

Sale of in-kind revenues  
Barter

Transfers to local government

Revenue distributions

Social expenditures

Quasi-fiscal expenditures



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.

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The findings are communicated to create **public awareness and debate** about how the country should better manage their resources.

**EITI**



## 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 increase of 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 »](#)



# Example of reporting on legal frame work, Albania

## 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)<sup>8</sup>. 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<sup>9</sup>. 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”*<sup>10</sup>.

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<sup>30</sup>

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/ICCs 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/ICCs 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/ICCs 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>

# Full disclosure on licenses in Norway

## General information

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

## Phases

Date phase valid from	Date phase valid to	Phase
01.09.1965	31.08.1971	INITIAL
01.09.1971	31.08.2011	PRODUCTION
01.09.2011	01.03.2030	PRODUCTION EXTENDED

## Licensees - current

Date valid from	Company longname	Interest [%]
01.10.2004	<a href="#">ExxonMobil Exploration &amp; Production Norway AS</a>	100.00000



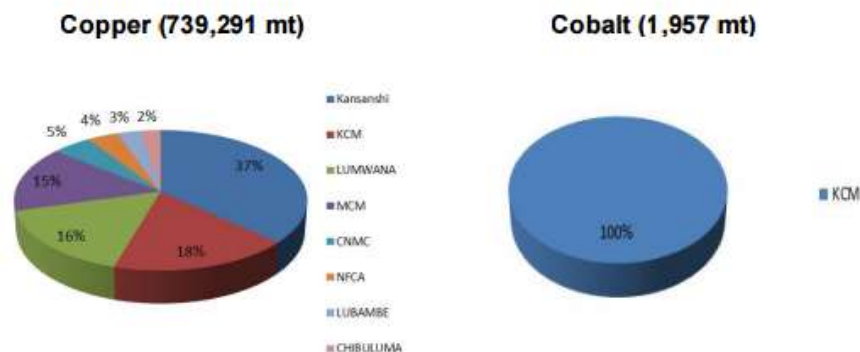
# Example of reporting of production data, Zambia

ZEITI Reconciliation report for the year 2013

## 1.2 Production and Exports

### Production<sup>4</sup>

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<sup>5</sup>

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:

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

(Source: Bank of Zambia, 2013, p. 23; Balance of payments 2011-2013)

# Example of Contract disclosure, Liberia



## Concessions-Contracts & Agreements

### 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

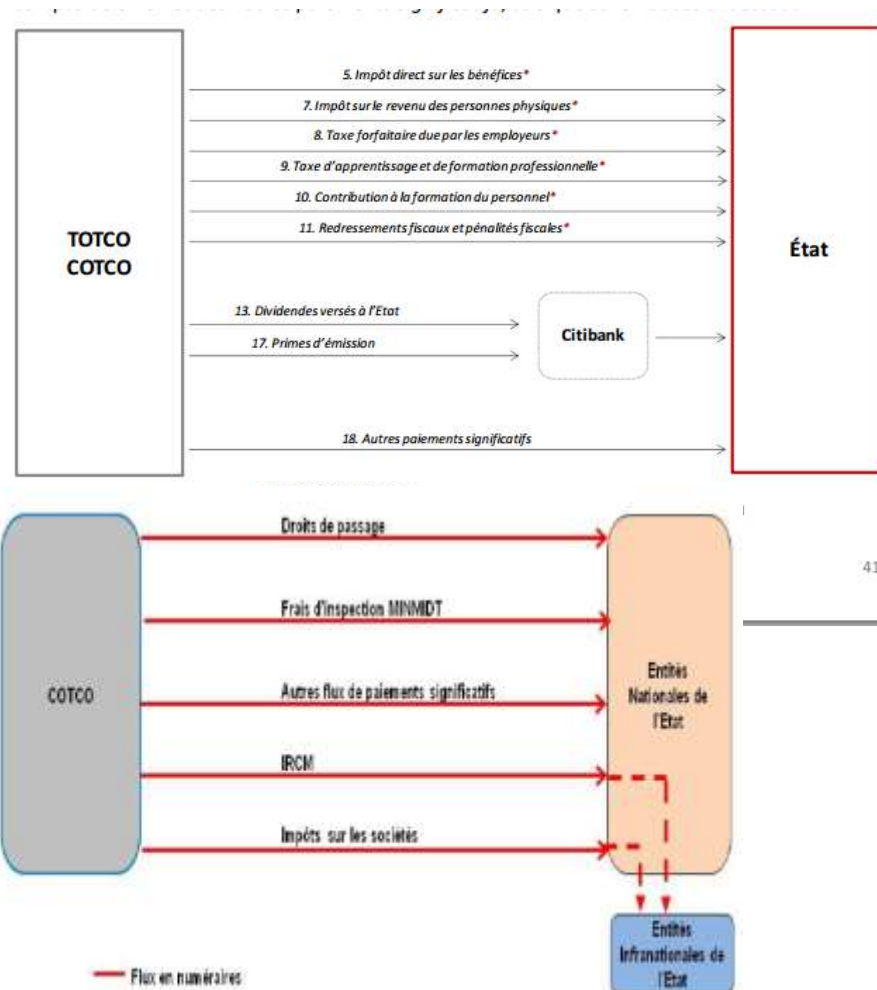
6th March 2013 | Size: | File Type: pdf

# Example of reporting on beneficial ownership, DRC

Rapport ITIE RDC 2013 (Final)

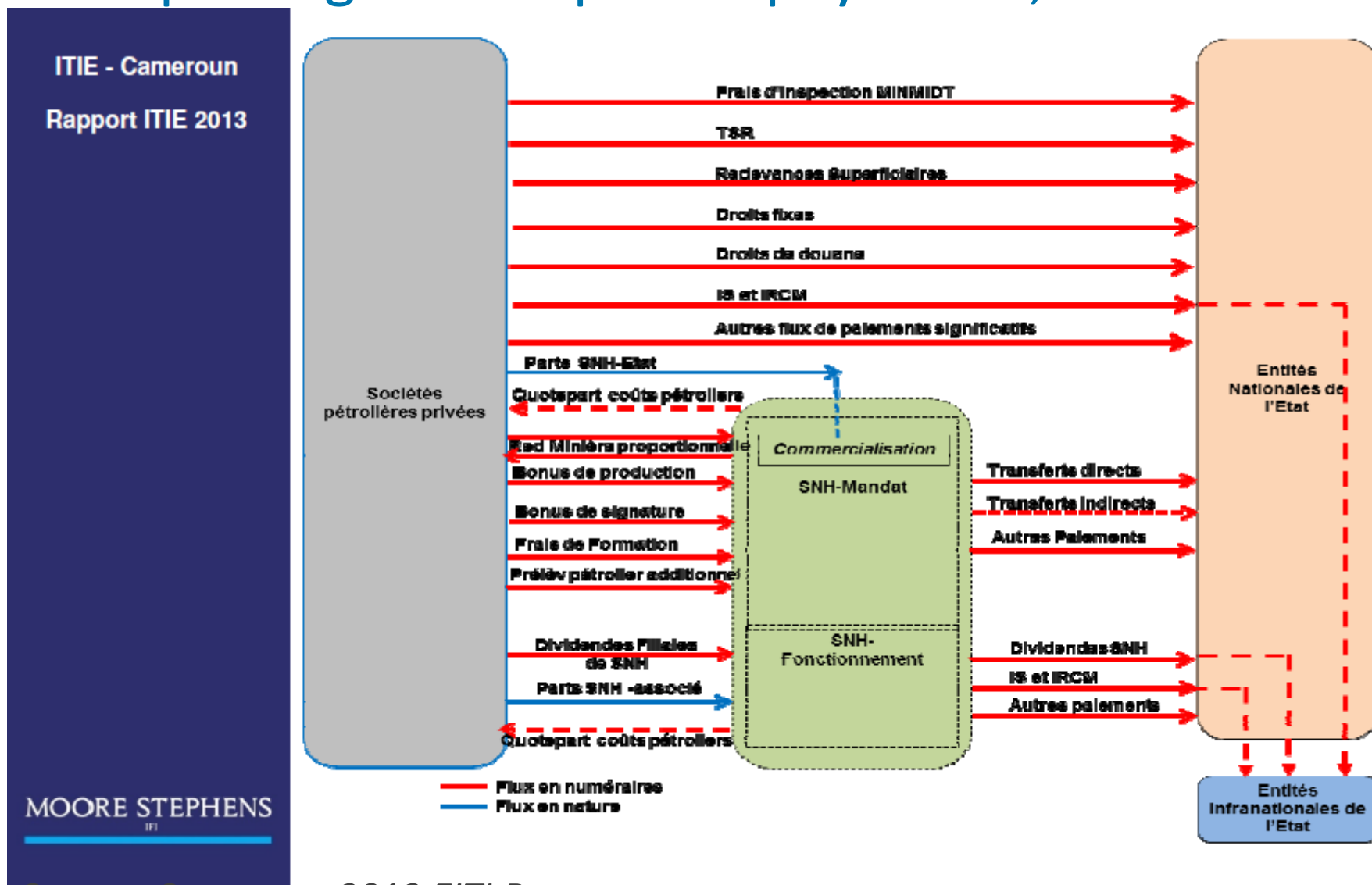
Société	Abbréviation	Actionnaire	% Participation	Information sur la propriété réelle	Commentaire
					la personne physique
METAL MINES SPRL	MTM	YANG YANG	70%	Société chinoise détenue par Mr YANG YANG né le 21/05/1980.	Informations manquantes sur la personne physique
		BANZA MALOBA	25%	Société congolaise détenue par le député (Mandat débutant en 2006) Mr BANZA MALOBA DANNY né le 10/10/1977.	Informations manquantes sur la personne physique
		ZHAO YONG	5%	Société chinoise détenue par Mr ZHAO YONG né le 01/04/1978.	
HUACHIN METAL LEACH SPRL		SINO METAL LEACH	63%	n/c	Informations sur la Propriété Réelle non communiquées
		HUACHIN SARL	38%	n/c	Informations sur la Propriété Réelle non communiquées
LA COMPAGNIE MINIERE DE MUSONOIE GLOBAL	COMMUS	GECAMINES	28%	Entreprise Publique (100% détenue par l'Etat Congolais) Le capital de la société ZHEJIANG HUAYOU COBALT CO.LTD est répartie comme suit:  -GREAT MOUNTAIN ENTERPRISE PTE.LTD (34,90%): société détenue à 100% par MR.XIE WEITONG depuis Aout 2008, né en 1957 à TAIWAN de nationalité taïwanaise, numéro d'identification est de J10068****, 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 a présent le chef adjoint de conseil d'administration. .  -TONGXIANG HUAYOU INVESTMENT CO.,LTD (24,51%): société détenue à 90% par MR.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, TONGXIANG 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.QIUJINHUA depuis Aout 2008, de nationalité chinoise, elle est la femme de Mr. CHEN XUEHUA.  -CHINA-AFRICA DEVELOPMENT FUND CO.,LTD (10%) -CHINA-BELGIUM DIRECT EQUITY INVESTMENT FUND (7,74%) -TONGXIANG HUAXIN INVESTMENT CO.,LTD (4,69%)	
		ZHEJIANG HUAYOU COBALT CO.LTD	72%		

# Reporting on transit payments, Chad-Cameroon, pipeline





# Reporting on companies payments, Cameroon



Source: Cameroon 2013 EITI Report

# Reporting on government revenues, the USA

U.S. Natural Resource Sectors

Data (by company, location...)

Documentation

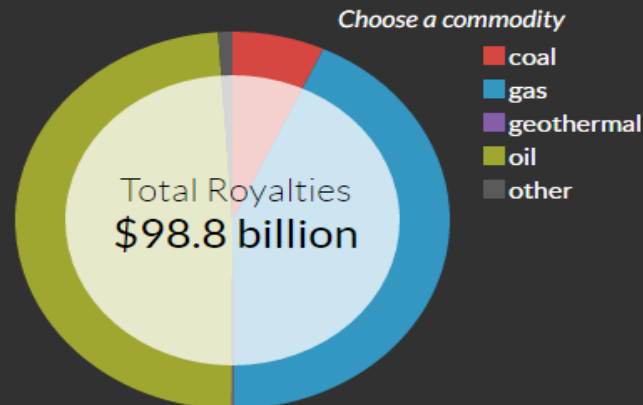
## Federal resource royalties by sector

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<sup>?</sup> of \$98.8 billion,
- bonuses<sup>?</sup> of \$24.8 billion,
- rents<sup>?</sup> of \$3.2 billion, and
- other revenues<sup>?</sup> 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 >>](#)



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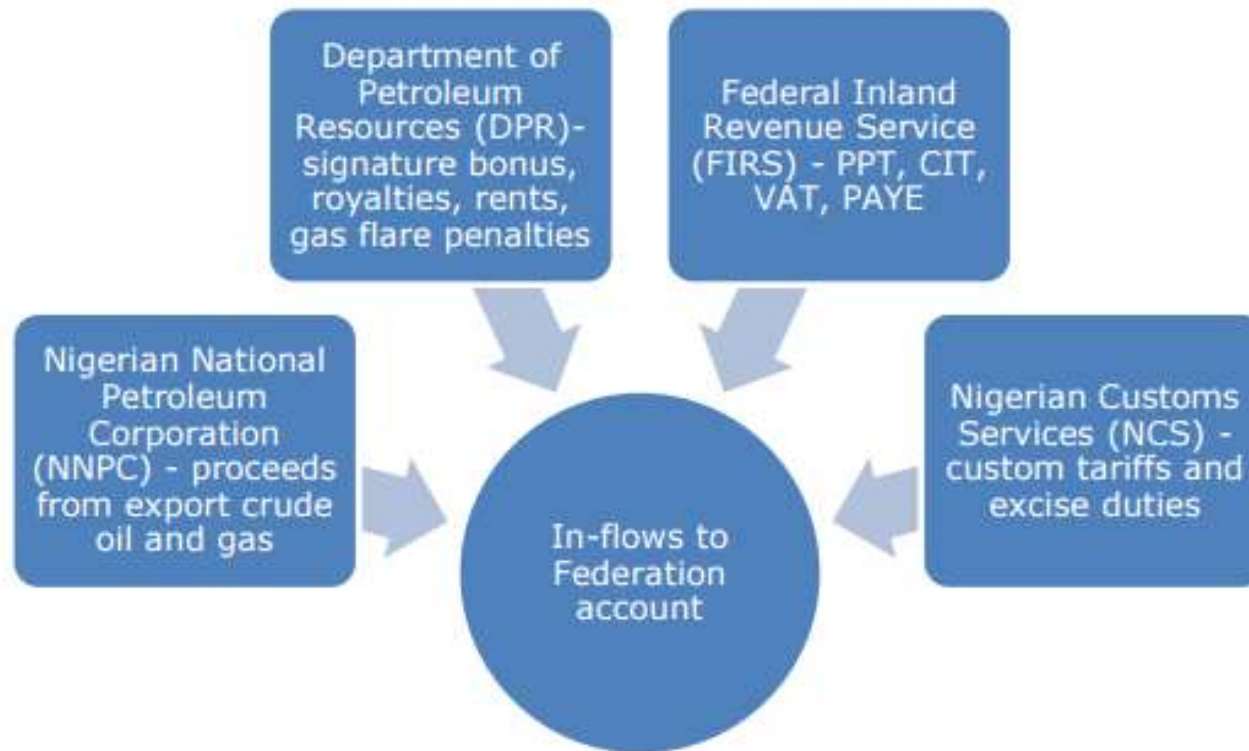
Chart notes.

Calendar year 2003 – 2013 data. Chart data available [here](#).  
Categories: coal<sup>?</sup>, gas<sup>?</sup>, geothermal<sup>?</sup>, oil<sup>?</sup>, other<sup>?</sup>.

Source: The US EITI online portal, <https://useiti.doi.gov/>

# Reporting on government revenues, Nigeria

**Figure 9.1.1.19 Federation payment in-flows**



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*

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

*Source: Iraq 2010 EITI Report*



# Reporting on barter agreements, DRC

## Annex 11 : Table Infrastructures realisation- SICOMINES

MINISTRE DES INFRASTRUCTURES



**AGENCE CONGOLAISE  
DES GRANDS TRAVAUX**

ETAT D'AVANCEMENT DES PROJETS PILOTES PAR L'ACGT SOUS FINANCEMENT DU PROGRAMME SINO-CONGOLAIS									
N°	DESIGNATION PROJETS	SECTEUR	COUT EN USD			LONGUEUR / CAPACITE			RECEPTION DEFINITIVE
			CONTRAT DE BASE	TRAVAUX EXECUTES	AVENANT	UNITE	PREVUE	REALISEE	
			a	b	c=b-a				
A DEUX PREMIERES TRANCHES									
1	MODERNISATION DE LA ROUTE LUTENDELE (2x1 VOIE)	VOIRIE	21.007.915,30	19.933.655,69	-1.074.259,61	KM	4,50	2,80	28/08/2012
2	MODERNISATION DE L'AVENUE DU TOURISME (2x1 VOIE)	VOIRIE	24.368.749,30	29.776.839,16	5.408.089,86	KM	7,25	7,25	28/08/2012
3	TERRASSEMENT DE LA RN5 : LUBUMBASHI-KASOMENO (2x1 VOIE)	ROUTE NATIONALE	50.501.657,52	69.073.565,58	18.571.908,06	KM	137,00	137,00	TERMINE MAIS LA RECEPTION DEFINITIVE DEPEND DE LA PHASE BITUMAGE
2	BITUMAGE DE LA RN5 : LUBUMBASHI-KASOMENO (2x1 VOIE)	ROUTE NATIONALE	87.526.278,51	93.210.305,84	5.684.027,33	KM	137,00	90,00	TRAVAUX EN COURS DE FINALISATION
4	BITUMAGE DE LA RN4 : BENI-LUNA (2x1 VOIE)	ROUTE NATIONALE	57.768.563,94	57.768.563,94	0,00	KM	60,00	60,00	11/11/2011
5	MODERNISATION DE L'HOPITAL DU CINQUANTENAIRE	BATIMENT	99.873.757,77	114.879.516,43	15.005.758,66	LITS	450,00	450,00	22/03/2014
6	BITUMAGE DE LA TRAVERSEE DE BUTEMBO	ROUTE NATIONALE	33.342.701,41	0,00	0,00	KM	15,00		REDEMARRAGE DES TRAVAUX EN EN 2015 (budge disponible)
7	MODERNISATION DE BUKAVU-KAMANYOLA	ROUTE NATIONALE	79.763.741,80	0,00	0,00	KM	55,00		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	19.655.299,14	24.455.299,14	4.800.000,00	M²	24.300,00	24.300,00	28/08/2011
2	MODERNISATION DU BOULEVARD DU 30 JUIN LOT 1, DEUXIEME PHASE (2x4 VOIES)	VOIRIE	24.118.559,82	24.118.559,82	0,00	KM	5,30	5,30	29/07/2014
3	MODERNISATION DU BOULEVARD DU 30 JUIN LOT 2, Y COMPRIS LA CONSTRUCTION DU PONTS BASOKO (2x3 VOIES)	VOIRIE	19.341.204,19	19.341.204,19	0,00	KM	2,50	2,50	23/07/2014
4	MODERNISATION DES BVDS SENDWE (2x3 VOIES) ET TRIOMPHAL (2x4 VOIES)	VOIRIE	29.234.927,99	36.245.149,70	7.010.221,71	KM	4,30	4,30	13/04/2013
5	INSTALLATION D'UNE UNITE DE PRODUCTION DES PREFABRIQUES ET FOURNITURE DES GROUPES ELECTROGENES	SOCIAL	14.000.000,00	14.000.000,00	0,00				EN COURS
6	INSTALLATION DES POTEAUX SOLAIRES ET ACCESSOIRES	SOCIAL	11.000.000,00	11.000.000,00	0,00				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

# Reporting by NOCs, ROC

Annexe II

Tableau IV-B : Etat de suivi des encaissements reçus de la SNPC

Transfert fait en USD : Compte ouvert en Chine

Données Veritas et Opérateurs des terminaux en Bbls			Date de virement	Montant en USD
Date	Nature	Cargaison de l'État		
05-oct-13	Djeno	878 582,5	29-oct-13	90 931 619,02
07-nov-13	Djeno	877 436,5	7-déc-13	87 887 818,34
18-nov-13	Djeno	885 919,6	18-nov-13	91 881 910,51
07-déc-13	Djeno	876 960,4	7-janv-14	92 976 290,95
17-déc-13	Djeno	873 306,6	17-janv-14	91 231 165,84
Total des transferts effectués par la SNPC au Trésor				454 908 805

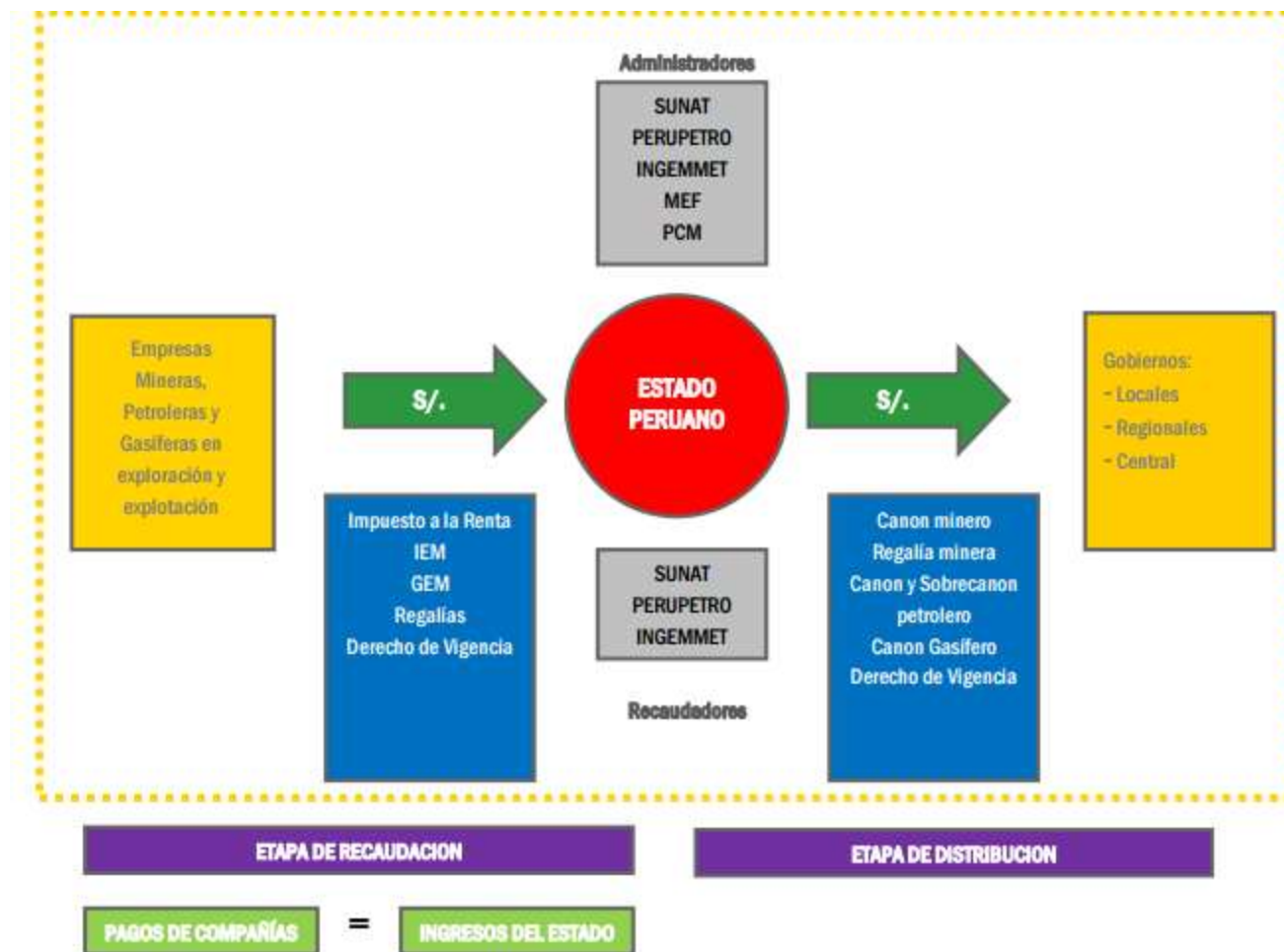
Disaggregated  
by shipment

Total transfer to the  
state treasury  
account in China

Sources : Documents Veritas/Notes de calcul SNPC

Source: Congo Q4 2013 KPMG Report

# Reporting on subnational transfers, Peru



Source: Peru 2013 EITI Report

# Participative budgeting at the local level, Madagascar

Rapport de réconciliation EITI  
Exercice 2013

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

Source: Madagascar 2013 EITI Report



# Reporting on environmental protection, Mongolia

No	Product type	Earth removal (in thousand.m3)			Ore mining (in thousand.m3) /Main mine - in thousand tons/			Ore processing (in thousand tons) /Main mine - in thousand tons/	
		Plan	Performance	%	Plan	Performance	%	Plan	Performance
1	Uuls Zaamar LLC	386.18	9,416.46	2438%	303.00	679.66	224%	303.00	679.66
2	Ulz Gol LLC	1,370.77	1,925.30	140%	113.28	165.34	146%	113.28	165.34
3	Mongolrustsevetmet LLC	1,207.40	1,439.00	119%	73.90	78.90	107%	73.90	78.90
4	Monpolymet LLC	1,802.40	2,353.70	131%	1,945.11	1,701.20	87%	1,945.11	1,701.20
5	SBF LLC	1,126.90	1,126.00	100%	45.40	45.40	100%	45.40	45.40
6	Altan Dornod Mongol LLC	8,345.10	3.10	0%	321.90	127.90	40%	321.90	127.90
7	Bulgan Gangat LLC	1,307.47	613.90	47%	90.97	25.93	29%	90.97	25.93
8	Khoskhas LLC	1,673.98	487.43	29%	103.94	32.11	31%	103.94	32.11
9	Bayan Airag Exploration LLC	1,486.78	352.40	24%	462.37	136.39	29%	278.95	-
<b>Total</b>		<b>18,706.97</b>	<b>17,717.29</b>	<b>95%</b>	<b>3,459.87</b>	<b>2,992.82</b>	<b>87%</b>	<b>3,276.45</b>	<b>2,856.43</b>
<b>% in total</b>		<b>69%</b>	<b>75%</b>		<b>61%</b>	<b>65%</b>		<b>33%</b>	<b>26%</b>

Source: Mongolia 2013 EITI Report

# Reporting on revenue distribution, Norway

## 2.9.3 Distribution of petroleum revenues<sup>9</sup>

The State's revenues from the petroleum activities (petroleum tax, fees, dividend from Statoil and cash flows from SDFI) 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-budsjett/norsk\\_okonomi/bruk-av-oljepenger-/retningslinjer-for-bruk-av-oljepenger-ha/id450468/?regi\\_oss=10](https://www.regjeringen.no/nb/tema/okonomi-og-budsjett/norsk_okonomi/bruk-av-oljepenger-/retningslinjer-for-bruk-av-oljepenger-ha/id450468/?regi_oss=10)

## 2.10 The State Accounts and the State budget

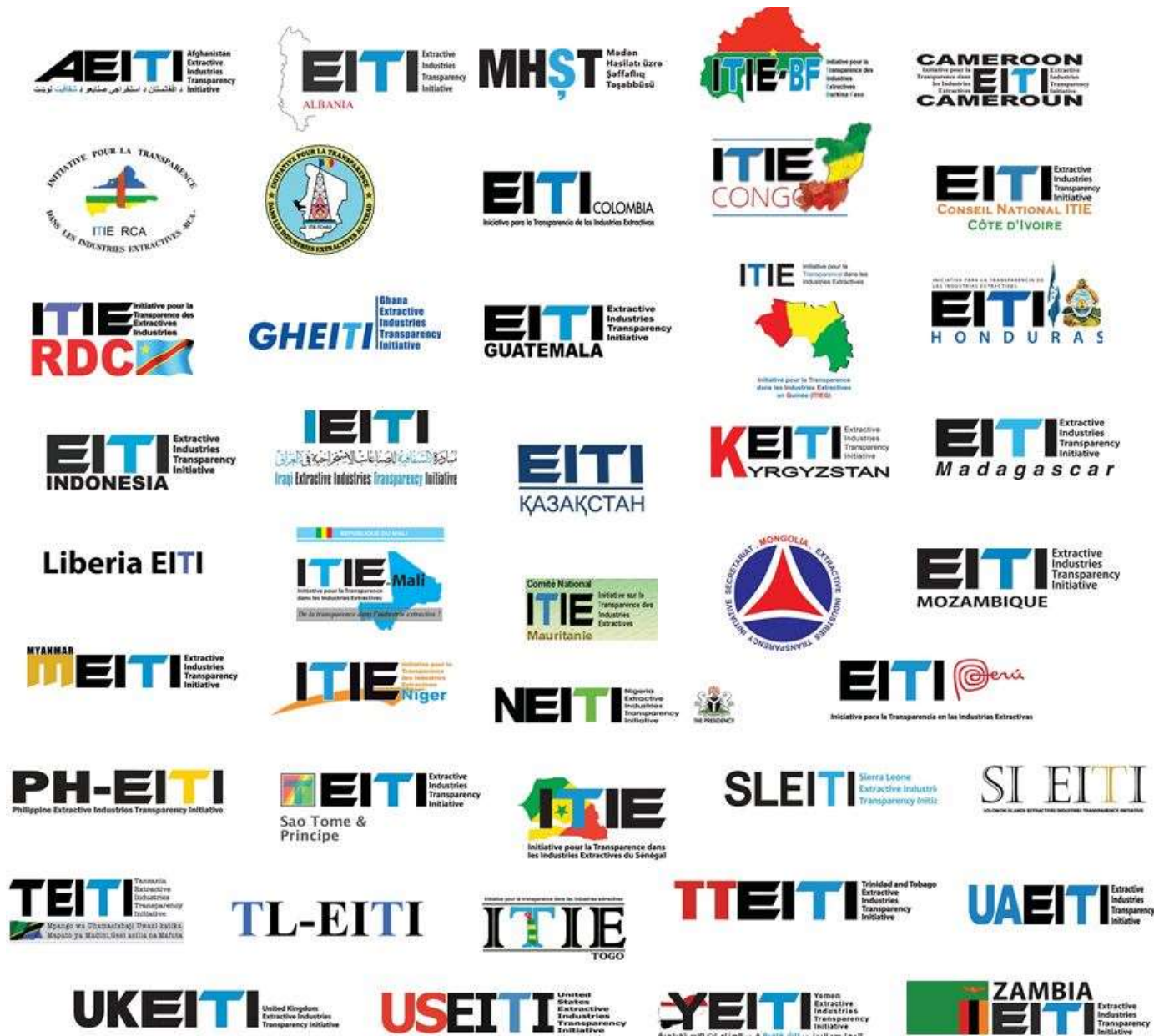
When the Parliament meets during the autumn session, the Minister of Finance present the proposed budget for the coming year for approval by the Parliament. See <https://www.regjeringen.no/nb/tema/okonomi-og-budsjett/stats-budsjett/id1437/> for information about the budgeting process. The budget includes information about expected taxes and fees from the petroleum activity and expected cash flows from SDFI. Assumptions are provided, including assumptions about expected prices, production volumes, taxes and fees and net cash flows from SDFI. The budget is published at the web sites of the government. See [https://www.regjeringen.no/en/topics/the-economy/the-national-budget/id1437/?regi\\_oss=10](https://www.regjeringen.no/en/topics/the-economy/the-national-budget/id1437/?regi_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-st-12-20122013/id714050/?docId=STM201220130012000DDDEPIS&ch=1&q=perspektivmeldingen&redir=true&regi\\_oss=10&ref=search&term=perspektivmeldingen](https://www.regjeringen.no/nb/dokumenter/meld-st-12-20122013/id714050/?docId=STM201220130012000DDDEPIS&ch=1&q=perspektivmeldingen&redir=true&regi_oss=10&ref=search&term=perspektivmeldingen)

<sup>9</sup> Source: Facts 2014 og <http://www.nbim.no/en/>

*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.



# SAIs can play a role in mainstreaming EITI reporting in government systems



# OUTLINE

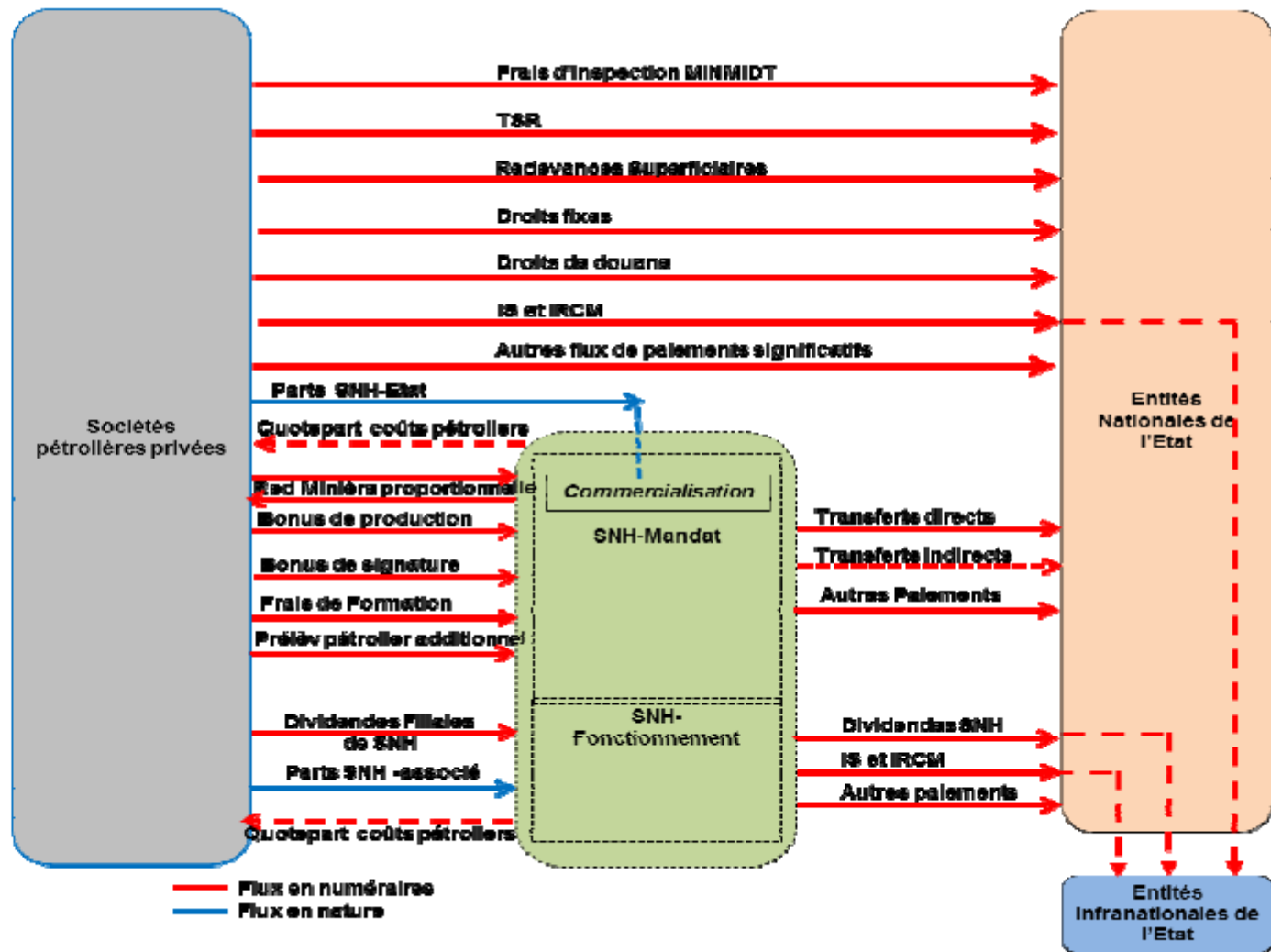
1. Content of EITI reports
2. Potential roles of SAIs in EITI reporting
3. **Potential use of EITI reports by SAIs**

# Simplification of complex fiscal regimes

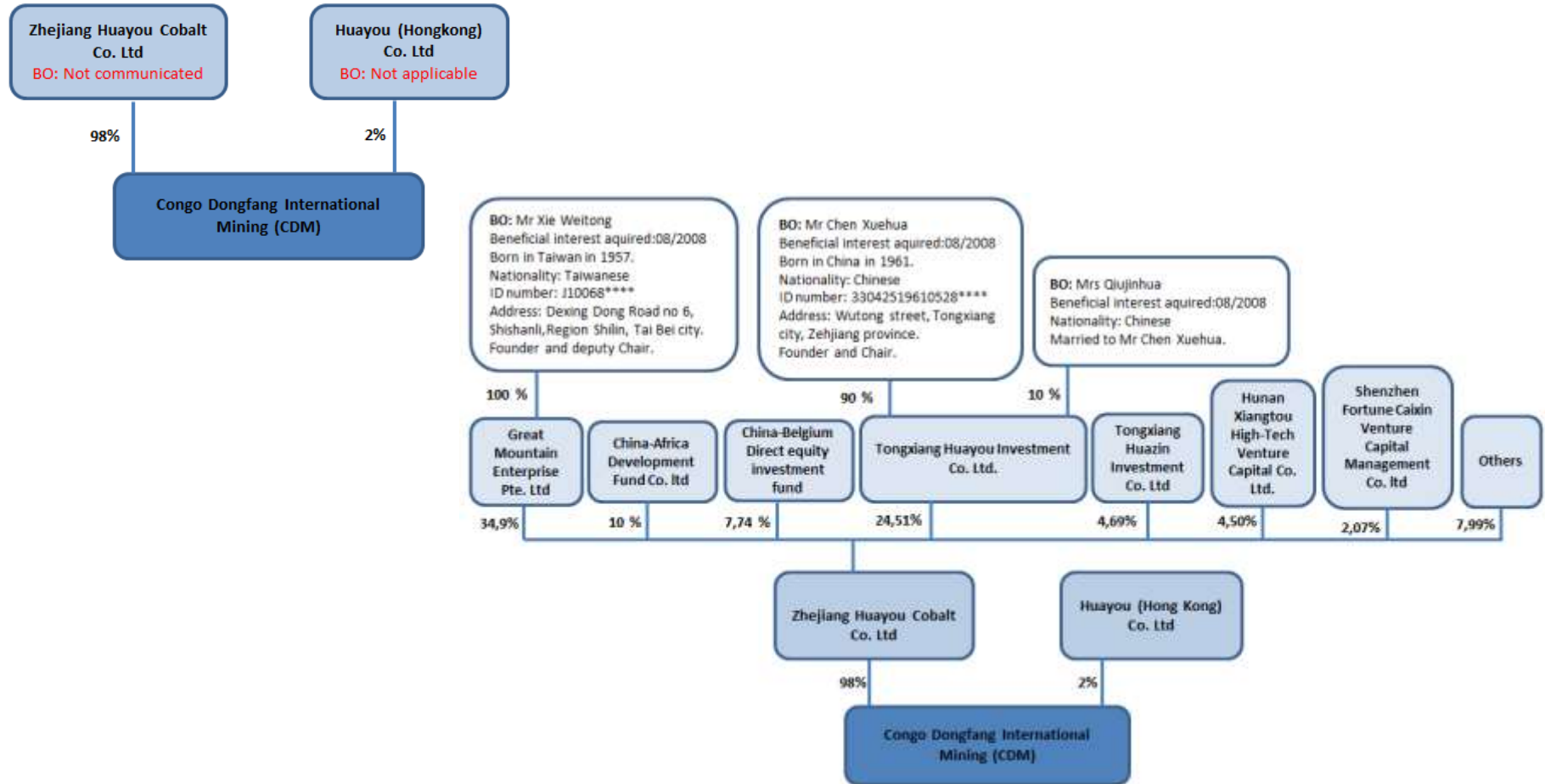
ITIE - Cameroun

Rapport ITIE 2013

MOORE STEPHENS  
IFI

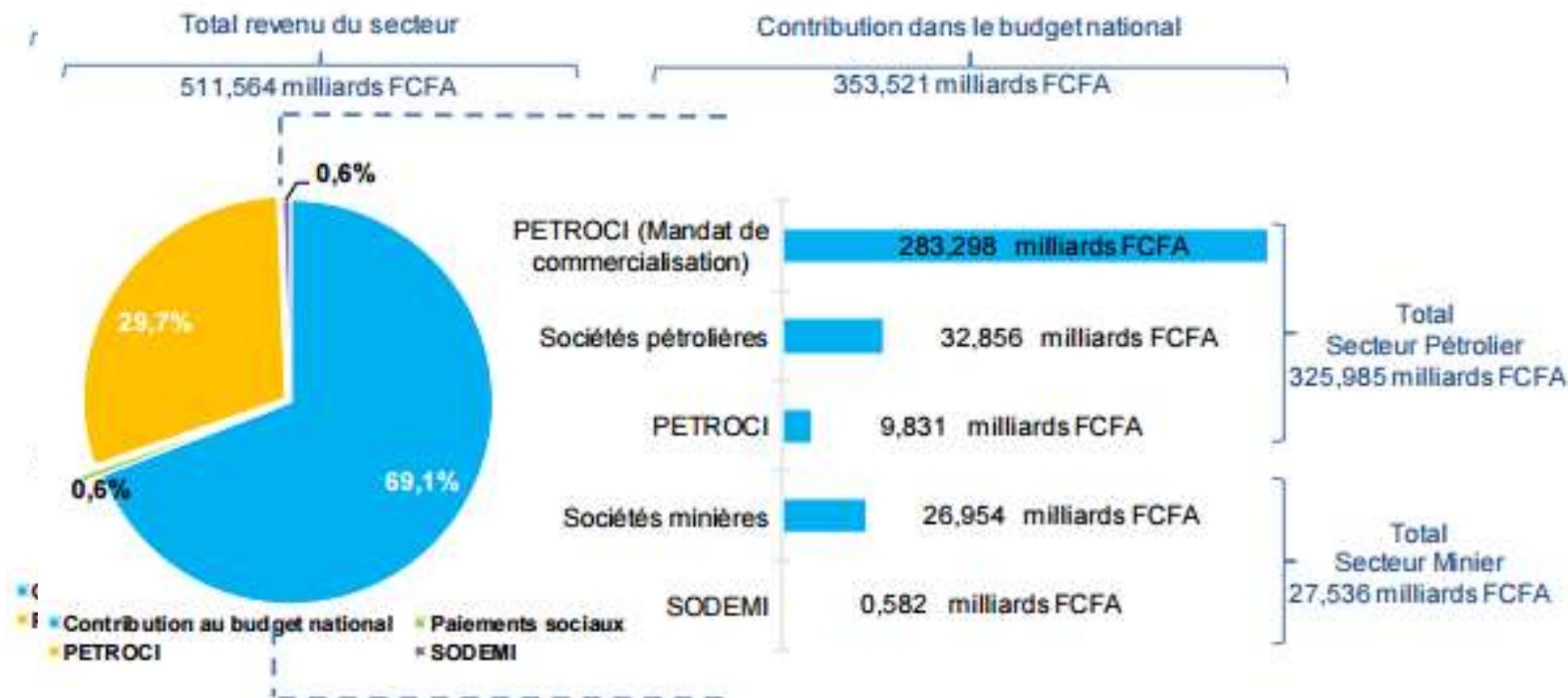


# Beneficial ownership and the arm's length principle





# What was paid by who and did it go where it supposed to go?



# Investigation of discrepancies

## Katanga: le trésor public a perdu 88 millions USD des redevances minières en 2010, selon l'ITIE

Publié le lun, 15/04/2013 - 08:20 | Modifié le sam, 08/08/2015 - 06:37

Rubriques : DGRAD, ITIE, mines, Actualité, Katanga, National

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**Sondage**

Les élèves de certaines localités de Beni ne pourront pas reprendre le chemin de l'école à cause de l'insécurité, ont récemment constaté des députés de ce territoire du Nord-Kivu. Selon vous, il faudrait:

- ☐ reporter la rentrée scolaire dans les zones insécurisées
- ☐ que la rentrée ait lieu là où ce sera possible
- ☐ restaurer l'autorité de l'Etat une bonne fois pour toute dans Beni

[Voter](#)

**Dans la même catégorie**

 Kinshasa : la Troïka stratégique recommande l'augmentation du nombre d'auto-entrepreneurs pour faciliter l'accès des femmes au financement  
01/09/2015 - 19:17  
En bref, Actualité / Kinshasa, Troïka

« Le Parquet général de la République a ouvert une enquête sur la disparition de 88 millions USD des redevances payées en 2010 par les industries minières du Katanga, dont on ne retrouve pas les traces à la DGRAD », a dévoilé mercredi 08 mai sur une chaîne de télévision privée à Kinshasa le coordonnateur national de l'Initiative pour la transparence dans les industries extractives (ITIE) en RDC, le professeur Mack Dumba Jérémy.

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



### 4.3.5.4 Budget participatif : Commune Rurale d'Ampasy Nahampoana (QMM)

(En MGA)

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

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

*Thank you!*

*[www.eiti.org](http://www.eiti.org)*



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Occasion: INTOSAI Working Group on Audit of Extractive Industries

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