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MSG review of EITI outcomes and impact

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# Introduction

Regular disclosure of extractive industry data is of little practical use without public awareness, understanding of what the numbers mean and public debate about how resource revenues can be used effectively. The EITI Requirements related to outcomes and impact seek to ensure that stakeholders are engaged in dialogue about the management of resource revenues. EITI disclosures lead to compliance with the EITI Principles by contributing to wider public debate. It is also vital that lessons learnt during implementation are acted upon, that recommendations from EITI implementations are considered and acted upon where appropriate, and that EITI implementation is on a stable and sustainable footing.

The multi-stakeholder group can use this template to monitor the outcomes and impact of EITI implementation. Where information is already available elsewhere, it is sufficient to include a link to other publicly available documentation. The scope of this template reflects EITI Requirement 1.5 on the work plan, and Requirements 7.1 to 7.4 on outcomes and impact.

The MSG is required to review the results and impact of EITI implementation on an annual basis (Requirement 7.4). The MSG is encouraged to update this document annually to monitor progress, track efforts to improve data accessibility and inform work planning.

To report Validation, the MSG must submit the completed form to the International Secretariat's Validation team by the Validation start date. The period captured in this review may be the period since the previous Validation or the previous fiscal calendar/year. The MSG should clearly indicate the period covered by its review.

The MSG's annual review of the results and impact of EITI implementation should be publicly available, and stakeholders other than MSG members should have the opportunity to provide feedback on the EITI process (Requirement 7.4).  
Part I: Relevance of EITI implementation

## Work plan (Requirement 1.5)

**1. background information on the current EITI work plan.**

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| Period covered by the current EITI work plan | *The current business plan covers the years 2021 and 2022* |
| Information on how the public can access the work plan. | *The public can access the Business Plan through the ITIEM website* [*https://itie.org.mz/index.php/plano-de-actividades/*](https://itie.org.mz/index.php/plano-de-actividades/) |
| Process for producing the current EITI work plan | The first annual session of the Coordination Committee was held on 25 March 2022, where the 2022 action plan was approved. The work plan of activities for 2021 was approved at the session of the Coordination Committee on 5 March 2021. These instruments result from a Triennial Plan, which was approved in 2018 by the Coordination Committee in Bilene in a session chaired by H.E. Augusto de Sousa Fernando then Vice Minister of Mineral Resources and Energy. Not having been implemented at that time due to lack of funding, it had to be reviewed by a World Bank Consultant Mrs. Hilda Harnac in 2019 document that came to be approved on 09 October 2020 when the NO OBJECTION was given for implementation of the Plan, ensuring funding for the biennium 2021 and 2022. Annexes (Minutes 25 March 2022, 05 March 2021, email from TTL World Bank,  The Coordination Committee discussed and approved the work plan in a collegial way. Each platform came with contributions based on previous meetings at the level of their constituencies.  For example Civil Society and Industry used their own platforms to coordinate comments and sub-delegations to the work plan.  The work plan complied with the requirements of the standard and the priorities of Mozambique.  Another aspect that guided the Work Plan has to do with the lessons learnt throughout the process based on the implementation of the previous plans and on the recommendations of the validation, not to mention the annual progress reports. |
| Approval of the MSG of the work plan | *The current working action plan was approved at the ordinary session of the Coordination Committee held on 25 March 2022.* |

**2. Explain how the objectives of the work plan reflect national priorities for the extractive industry. Provide links to supporting documentation, such as studies or national development plans, if available.**

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| The EITIEM work plan has been prepared taking into account the compliance with the EITI Standard. In particular, the instrument develops actions related to the publication and disclosure of social and environmental costs, publication of contracts, beneficial ownership (legal beneficiaries, among other aspects). In general, the work plan is articulated with the guiding documents of the Ministry of Mineral Resources and Energy, the institution indicated by the government for the implementation of the initiative.  In this respect we can cite the following as examples of guiding documents:   * Mineral Resources Policy and Strategy, [www.biofund.org.mz/wp-content/uploads/2019/01/1548641738-F1842.Mirem\_Politica\_E\_Estrategia\_De\_Recursos\_Minerais.Pdf](http://www.biofund.org.mz/wp-content/uploads/2019/01/1548641738-F1842.Mirem_Politica_E_Estrategia_De_Recursos_Minerais.Pdf) * Master Plan for the gas sector, <http://www.inp.gov.mz/pt/Politicas-Regime-Legal/Politicas/Plano-Director-do-Gas-Natural> * Policy of social and corporate responsibility of the extractive industry published in BR No. 40 of 16 May 2014. <https://gazettes.africa/archive/mz/2014/mz-government-gazette-series-i-dated-2014-05-16-no-40.pdf> |

*3. Optional question: Has the MSG developed a theory of change on how EITI implementation will address the identified sector challenges in your country? If so, please refer to the corresponding document here.*

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| The implementation of EITI in Mozambique has influenced the changes in the development of public policies in the extractive sector. In the case of the change in legislation we highlight the revision of the mining and petroleum laws where, for example, it is now mandatory to publish contracts as of 2015. We highlight that we are in the process of revising the commercial code, regarding the corporate structure of public limited companies, the preparation of legislation on local content, preparation of a decree on subnational transfers.  With regard to improving tax revenue collection, a specific model for tax collection for the extractive industry has been produced and an exclusive unit for the extractive sector has been established within the Tax Authority. In particular, with the dissemination of information on EITI, there has been massive public interest and civil society engagement on extractive industry revenues, mining techniques and procedures, social benefits and environmental impacts.  Considering that the implementation of EITI leads *per se* to theory of change we can underline for example that Mozambique is in the process of discussion for the elaboration of the legal regulation on the Sovereign Fund.  It is also pertinent to mention that within the recommendations of the different EITI reconciliation reports, the need to assess the economic contribution of the informal mining sector was highlighted.  As a result of the implementation of EITI at INAMI level, the mining cadastre is now systematically updated. On the other hand, a Strategic Plan for the institution was developed with a view to improving service to the public, not to mention that a monitoring unit was established as a result of the change in the organic structure.  EITI has not developed a theory of change for national implementation but implementation is guided by the EITI Standard which itself triggers change.  The key assumptions underpinning the theory of change, include:  The EITI Standard requires the disclosure of revenues, which generates a broad debate in society which was previously impossible. It also reinforces the space for the government of Mozambique to improve its mechanisms for accountability to society and to improve openness in the disclosure of information, creating a climate favourable to collective participation in the process of policy making and in the management of public resources. As part of this debate, Mozambique is currently preparing the legislation and mechanisms for the establishment of the Sovereign Wealth Fund. |

## Monitoring progress

**4. Provide an overview of the activities undertaken in the reporting period and progress in achieving the objectives of the previous work plan**.

The MSG is encouraged to provide a summary here and document progress in more detail in the work plan itself.

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| *The basis of implementation of our work plan is the monitoring and evaluation of recommendations from previous reports. In this case the recommendations were reviewed at the highest level by the Ministries of Economy and Finance, MIREME, IGEPE and the extractive sector regulators, and all recommendations were acted upon.* |

**5. 5. Provide an overview of the responses from the multi-stakeholder group, and the progress made in addressing the recommendations from the EITI Report and Validation and gaps in information in accordance with Requirement 7.3.**

The multi-stakeholder group should note each recommendation and the activities undertaken to address the recommendations and the level of progress in implementing each recommendation. In cases where the government or multistakeholder group decided not to implement a recommendation, the multistakeholder group is required to document the justification.

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| Nº Order | **Recommendation** | **Responsible** | **State of Play** |
| 1 | Harmonise the data in the mining cadastre with the Tax Authority, since the registration in the mining cadastre must be carried out on the basis of the company's tax registration statement. | INAMI/AT | A consultancy was carried out and a report was produced on the harmonisation of the data of the Mining Cadastre with the data of the Tax Authority. This report recommends the coordination of the two institutions in order to have the data harmonised.  INAMI/AT have issued a notice to companies to regularise the NUIT as they cannot use the same NUIT for multiple licenses. *With the introduction of the new taxation forms in 2022, the issue of NUIT use is expected to* be *resolved.* (*notice and the report*) https://itie.org.mz/index.php/download/aviso-regularizacao-de-nuit-marco-2019-final/?wpdmdl=3283&refresh=632d9f84534f01663934340,  <https://itie.org.mz/index.php/download/novos-modelos-de-guias-de-impostos-area-mineira/?wpdmdl=3286&refresh=632d9f8456eb61663934340> |
| 2 | Adopt a company classifier to identify those in the extractive industry, so that reliable data can be obtained on the real contribution of this sector to state revenue. | AT | It is foreseen in the specific models of the Mining activities and Petroleum Operations, a specific field for the extractive industry, which will be implemented in the scope of the e-taxation; also, at the time of the registration of the companies for tax purposes, the taxpayer presents the respective permit where the authorised activity is registered, and must separate the mining activity from the others in order to comply with the above provisions. |
| 3 | Publish payment guides of the specific taxes of the extractive industry in order to allow easy control and characterization of the specific contributions made by the companies; | AT | AT has a duty of confidentiality, under the terms of art. 75 of Law no. 2/2002, of 22 March, which approves the Tax Law, and therefore, the publication requires the consent of the companies. <https://www.mcnet.co.mz/Files/Legislacao/Leis/Lei_2_2006.aspx> |
| 4 | Create a specific team for monitoring the amounts transferred to the communities under Circular No. 1/MPD-MF/2013 in order to prepare a report to support the creation of evidence on the distribution of the 2.75%, since these contributions are object of public interest. | MIREME/MEF | MIREME and MEF have formed an inter-ministerial working team with involvement from other sectors.  Preparation of a legal instrument to improve the 2.75% allocation process is underway.  Evidenced the distribution of the 2,75% in the Law nº 06/2021 of 30th December article 6. In the PESOE document the distribution table on page 87. <https://www.mef.gov.mz/index.php/publicacoes/politicas/orcamento-cidadao> |
| 5 | Create a joint database between the Tax Authority, INAMI and INP to allow better management and visualisation of the different company contributions on a single platform. | TA/INAMI/INP | A Memorandum of Understanding is being signed with a view to harmonising information between the sectors. |
| 6 | The group of companies should establish mechanisms to communicate on the EITI and play an active role in determining the objectives of EITI implementation in the country. | COMPANIES/MINING CHAMBER | In the mining sector, the Chamber of Mines was reactivated and its President appointed.  At the Mozambican Petroleum Association, new governing bodies were elected.  *It should be noted that this indication gave a strong impetus to the activities of the CoordenaNon Committee and the implementation of the initiative in Mozambique.* |
| 7 | Mozambique should provide a comprehensive explanation of the current rules and practices regarding the financial relationship between the government and state-owned companies operating in the sector. | MEF/IGEPE | In compliance with this recommendation, the ESS study was prepared and published and it was recommended that from now on this information should be included in the annual reports of ITIEM. |
| 8 | The government should disclose a comprehensive description of any loans or guarantees provided by the state or state-owned enterprises to mining, oil and gas companies operating in the country. | MEF/IGEPE | In compliance with this recommendation, the ESS study was prepared and published and it was recommended that from now on this information should be included in the annual reports of ITIEM. |
| 9 | Mozambique is required to ensure that the EITI Report covers all dividends received by the state from reporting entities. Mozambique is encouraged to disclose financial transactions between state-owned extractive companies and their subsidiaries. | MEF/IGEPE | In compliance with this recommendation, the ESS study was prepared and published and it was recommended that from now on this information should be included in the annual reports of EITI.  (See point 5.1 Page 32 of the Study on the State Enterprise Sector carried out by INTELLICA) |
| 10 | Mozambique should ensure that direct payments from companies to local government entities are disclosed and reconciled in future EITI Reports. | MEF/MIREME | All payments made by companies to State institutions, should be reported to MEF. MEF is preparing a circular for government institutions to disclose all direct receipts from companies |
| 11 | Mozambique should promote the dissemination of information by the State regarding the Extractive Industry in order to foster citizen knowledge. | MEF/MIREME | Information on EITI implementation is available on the EITIEM, MIREME and MEF websites |
| 12 | Mozambique must disclose licences granted and transferred in the period covered by the EITI Report, and ensure that information about licences is publicly available for consultation. | INAMI/INP | The information is disseminated systematically by the regulators. |
| 13 | Mozambique is encouraged to disclose the process and criteria for the transfer of petroleum licences. | INAMI/INP | See petroleum law, petroleum operations regulation and the strategy for the concession of areas for petroleum operations. Within the framework of policies and regulation of oil and gas in Mozambique are described the fundamentals of transfer of licenses (Farm in /Farm out) resolution 39/2021 [www.inp.gov.mz/pt/politicas](http://www.inp.gov.mz/pt/politicas) |
| 14 | The CC should consider whether there are any agreements or sets of agreements that involve the provision of goods and services (including loans, grants and infrastructure works) in full or partial exchange for concessions for oil, gas or mining exploration or production. | INAMI/INP | Independent technical advice on beneficial ownership commissioned by the government of Mozambique concluded that there are no such arrangements in the extractive sector. (see website - www.itie.gov.mz) |
| 15 | Mozambique should develop a process for the disclosure of parafiscal expenditures made by extractive state-owned companies, with a view to achieving a level of transparency commensurate with other payments and revenue streams. | INAMI/INP | Idem. Independent technical advice on beneficial ownership commissioned by the government of Mozambique concluded that there are no such arrangements in the extractive sector. (see website - www.itie.gov.mz) |
| 16 | Mozambique is required to publish the comprehensive value of total government revenues generated by the extractive industries and an estimate of informal mining activity. | INAMI | Material payments are reported in the MEITI reports according to the requirements and non-material contributions are captured by the tax authority.  Preliminary data from the census of artisanal and small-scale mining, i.e:   * Cleaning and validation activities carried out for the Mozambique Mining census database * Produced 67 statistical tables of which 36 from the operator category, 15 from the mining trader category, 9 from the community member category, 5 concerning mining hotspots and 2 concerning the impact of COVID/19 on activity and * First version of CEMAM's report produced; * The finalisation of the national and provincial report is underway.   This instrument will serve to define policies for this sub-sector including an estimate of their earnings |
| 17 | To facilitate the use and analysis of data by stakeholders, the CC should ensure that EITI Report data is published in an open format (xlsx or csv). | MIREME | ITIEM met and asked sector regulators to provide the data in PDF and open format  In May 2022, the EITI International Secretariat mission had the opportunity to clarify to industry regulators on the need to provide data in open format. |

**6. How have lessons learnt in EITI implementation informed (guided) the current work plan**?

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| Based on the lessons learned, it highlights:   * Need to extend the dissemination radius of the EITI Reports to the districts and localities where Extractive Industry activities occur. * Need to provide training and capacity building for members of the Coordination Committee and National Secretariat * The need to deepen and enhance Mozambique's legislation to conform to the EITI Standard * Need to define the concept of beneficiary community and the formula for allocating the 2.75 (subnational payments) * Need to empower local communities about their rights arising from extractive activity and benefits of EITI implementation. * The need to broaden the range of people involved in the extractive sector and to broaden the range of stakeholders involved in achieving the outcomes of EITI implementation |

## Innovations and impact

**7. Summarise any measures taken by the MSG to exceed the EITI Requirements in a way that addresses national or local extractive sector governance priorities**.

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| Measures taken to exceed requirements:   * ITIEM was a pioneer in addressing environmental issues in the process of natural resource exploitation, having been positively referenced by the German Cooperation Agency - GIZ and the International Secretariat of the ITIEM. * With the implementation of MEITI, the Mozambican Tax Authority (AT) started to adopt new taxation models with the use of a single NUIT per project to reduce the discrepancy in the total volume of revenues collected. * Mozambique audited the recoverable costs of hydrocarbon sector contracts which are published on the INP website <http://www.inp.gov.mz/pt/Pesquisa-Producao/Auditoria-aos-Custos-Recuperaveis> * Dissemination of the financial model for LNG development that has been used by national and international institutions such as Oxfam, Standard Bank-Mozambique <https://webassets.oxfamamerica.org/media/documents/Government_Revenues_From_Coral_Flng.pdf> * The Coordination Committee actively participated in the public consultations for the establishment of the Sovereign Wealth Fund. |

**8. What kind of results and impact have these measures had during the period under review?**

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| * Inclusion in the State Budget of taxes and fees resulting from the environmental sector * The information collected from the environmental sector is now in the public domain. * In-depth public debate on extractive industry issues * Use of data by civil society and other national and international entities for analysis of the extractive sector * EITI involvement in discussions to create regulations for the establishment of the Sovereign Wealth Fund * Active participation of the EITI in the discussions for the creation of the decree that regulates sub-national transfers (2.75%) * Developed a study of the state business sector linked to the extractive sector |

**9. If the MSG plans to include new issues or approaches for EITI implementation, describe these**.

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| No. In the context in which Mozambique finds itself, the MSG defines as a priority the efficient consolidation of ongoing processes related to the fulfilment of the Standard. |

**10. What kind of outcomes and impacts should these plans result in?**

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| Within this process of consolidation in the implementation of the EITI, Mozambique intends to achieve the following results, among others   * Make the extractive sector more sustainable as a driver of the economy. * Attracting investment, as a result of transparency, * Confidence in governance and management of the extractive industry * Reduction of corruption in the extractive industry * Reducing the risk of conflict and social upheaval as a result of the information dominance of the extractive industry |

**10 a). Summarise the MSG's efforts to strengthen the impact of EITI implementation in the reporting period, including** any actions to expand the detail and scope of EITI reporting or to increase engagement with stakeholders.

The MSG is encouraged to document how it has taken gender and inclusion issues into consideration.

*The EITI Coordinating Committee has an ongoing concern to progressively increase the impact of EITI implementation in the country. To ensure this, we have engaged on an ongoing basis with various public agencies involved in the implementation of the EITI, as well as with Civil Society organisations outside the EITI Coordinating Committee, both in terms of influencing amendments to legislation to comply with the Standard and in terms of improving information to beneficiary communities, such as meetings with Members of Parliament and the Institute for Multi-Party Democracy (IMD). As an example of the results of these approaches we can state that we influenced the establishment of the Sovereign Wealth Fund. With regard to gender issues, ITIEM has participated in various forums on the subject with a focus on the participation of women in the extractive sector, evaluating their gains and impacts. In particular we can highlight the International Conference on revenue management policy and practices and gender sensitive issues promoted by IMD, where we participated as a main panelist.*

# Part II: Public debate

# Open data (Requirement 7.2)

**11. Open data policy and disclosures**

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| Provide a link to the open data policy agreed by the MSG (Requirement 7.2.a) | *So far our policy is to share information in PDF format. In the meantime efforts are continuing to reach consensus on the dissemination of data in open format. Please find below links where you can find some information in open format and most of it in PDF format.*  [*www.mireme.gov.mz*](http://www.mireme.gov.mz) *,* [*www.inami.gov.mz*](http://www.inami.gov.mz) *, www.inp.gov.mz,* [*https://itie.org.mz/*](https://itie.org.mz/) |
| Is EITI data available in an open data format and made public? (Requirement 7.2.b) | There is no open data policy. Data is available in PDF. (There is consensus to provide the data in PDF format to the international secretariat). However, some members of the Coordination Committee are uncomfortable with publishing information in open format, but are willing to share any information in open format at the request of the International Secretariat. |
| Has the MSG identified gaps in the availability of EITI data in open format? If yes, what type of gaps? (Requirement 7.2.b) | With regard to open data, the MSG is in constant dialogue to find the best understanding on the subject. Regularly the information is made available in pdf format, but in open format there is a consensus to send it directly to the International Secretariat. Companies are uncomfortable with publishing information in open formats because of competitors who may appropriate and commercially use their information and regulators are concerned that the information may be distorted by users. |
| Has the MSG undertaken efforts to improve the availability of data in open format? If yes, please describe them (Requirement 7.2.b) | Regarding open data, Mozambique has a right to information law that ensures that all institutions must provide information to the public. However, the MSG has approached the regulators about open data and joint efforts continue to reach a better understanding. See link to the Right to Information Law 34/2014 and its regulation 35/2015 <https://itie.org.mz/index.php/download/lei-de-direito-a-informac%cc%a7a%cc%83o-e-regulamento/?wpdmdl=3262&refresh=632d94758d0751663931509> |
| Have summary data files been completed for each fiscal year for which data were disclosed? (Requirement 7.2.c) | Yes they have been summarised and completed |
| *What systematically disclosed data that is in the scope of the EITI disclosures is machine-readable and interoperable? (Requirement 7.2.d)* | Yes, they are and they can be interoperable. Reports, minutes, financial statements, whether EITI reports, statistical data (INE), data from the Bank of Mozambique and the Administrative Court. |

## Disclosure and communications (Requirement 7.1)

**12. Describe the MSG's efforts in the reporting period to ensure that published information on the extractive sector is understandable and available in appropriate languages**.

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| The publications were made in the official language of Mozambique (Portguesa) and English. Along with the main report, a summary (short version) was produced.  *The dissemination of the reports was carried out at national level and in particular where extractive resources exist i.e. in Zambezia, Manica, Tete, Inhambane and Nampula Provinces.*  *The dissemination of ITIEM activities was carried out at the radio station with the largest coverage at national level* ***Attach receipt and contract with Radio Mozambique***  ***At the Radio level, 40 programmes on EITI were broadcast, with National coverage from June to December 2021.*** |

**13. Describe examples of the use of EITI data.**

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| ITIEM data has been the subject of use and dissemination by the media at the national level.  Use in provincial, district and local consultative councils and in beneficiary communities  Use in Academies and research institutions and Civil Society. |

**14. Provide information on outreach events organised to disseminate and facilitate dialogue on extractive resource governance, based on EITI disclosures**.

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| **Event name** | **Brief description of the event** | **Location** | **Organiser** | **Links to more**  **information** |
| Seminar held by kuwuka in partnership with ITIEM in Maputo.  II Public Dialogue Seminar on Governance of the Extractive Industry | Dialogue on the governance of the extractive industry  Seminar on Governance of the Extractive Industry | Maputo City  Inhambane | Kuwuka 17 December 2019 - Motto. EITI as a tool for good governance  Kuwuka and CC 20 December 2019 | <https://kuwukajda.org.mz/seminario-publico-de-dialogo-sobre-a-governacao-da-industria-extractiva-em-mocambique/>  <https://kuwukajda.org.mz/event/world-meteorological-day-2/> |
| Seminar held in the following provinces: Tete, Manica, Nampula, Zambezia, Inhambane. | Dissemination of the 7th, 8th and 9th EITI Report | Prov: Tete, Manica, Nampula, Zambezia, Inhambane. | Between November 2021 and January 2022 | <https://itie.org.mz/index.php/relatorios-de-seminarios-e-workshops/> |
| Regional Seminars . | Training for journalists |  |  |  |
| Workshop on fiscal transparency and sovereign wealth fund in Mozambique  Weekly feature on Sovereign Wealth Fund to stabilise the economy and catalyse good governance and fiscal trsnsparency | Sovereign Wealth Fund Disclosure | Hotel Milian Mapto City 27 May 2021  Hotel Polana - Maputo City | Civil Society - Centro Terra Viva  Centre for Democracy and Development and Bank of Mozambique on 20 July 2020 | <https://ctv.org.mz/sobre-fundo-soberano-e-transparencia-fiscal-sociedade-civil-debate-eficacia-do-regime-fiscal-do-petroleo-e-gas-em-mocambique/>  <https://cddmoz.org/wp-content/uploads/2020/07/Fundo-soberano-para-estabilizar-a-economia-e-catalisar-a-boa-governa%C3%A7%C3%A3o-e-transpar%C3%AAncia-fiscal.pdf> |
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| Formation of the Second Committee of the Portuguese Parliament | Capacity Building in Extractive Industry Surveillance | Maputo Province - Ponta de Ouro. | Institute for Multiparty Democracy (IMD) Ponta do Ouro from 8 to 10 April 2022 |  |
| Transparency in the Extractive Sector: Mozambique's Status on the Recommendations of the Extractive Industry Transparency Initiative (EITI) | Review of Mozambique's Status with regard to the Extractive Industry Transparency Initiative (EITI) Recommendations | Radison Hotel - Maputo City Blue on 13th October 2020 | IMD |  |
| Training seminar for deputies of the 1st commission on oversight of revenue management and climate change in the extractive industry sector in Mozambique | Capacity-building for parliamentarians on inspection in the extractive industry | Maputo Province- Macaneta Sun Rise Lodge from 9 to 11 October 2020 | IMD, AR and CC |  |
| Seminar on the Extractive Sector Transparency Initiative | Disclosure of transparency index in the extractive industry | November 2020 at TMcel Training Centre | CIP | <https://twitter.com/CDD_Moz/status/1519646548392566784> |
| Challenges and opportunities of the Energy Transition in Mozambique |  | 28 April 2022 in Maputo | CDD | <https://cipmoz.org/wp-content/uploads/2020/10/INDICE-DE-TRANSPARENCIA-SECTOR-EXTRACTIVO-2019-20> |

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**15. Describe the MSG's efforts in the reporting period to consider the access challenges and information needs of data users, including different gender and sub-groups of citizens**.

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| There is no information that any group or platform has had difficulty accessing the data and information on ITIEM. The website is public. The Secretariat makes use of community radio for dissemination of information to beneficiary communities in local languages and use of national radio for official language. |

**16. Describe other efforts by the MSG in the reporting period to ensure that information is widely accessible and distributed**.

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| It should be reiterated that EITI information is public and no difficulties in access have been experienced. And the Secretariat to improve dissemination of EITI information has used various vehicles, magazines, pamphlets, radio theatres and publicity spots, round table discussions with journalists. <https://itie.org.mz/index.php/fotos/>  <https://itie.org.mz/index.php/videos/>  <https://itie.org.mz/index.php/relatorios-de-seminarios-e-workshops/> |

**17. How could the MSG improve the accessibility and distribution of information, considering the needs of different sub-groups of citizens?**

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| Holding round tables, producing promotional material, using information technology, using social networks, producing documents in national languages, organising plays, comic strips, etc. The production of these materials is included in the Work Plan. |

# Part III: Sustainability and effectiveness

**18. The MSG is requested to submit any additional information and evidence related to the indicators for assessing the sustainability and effectiveness of EITI implementation**.

Each indicator will be awarded 0, 0.5 or 1 point by the EITI Board. The points will be added to the Results and Impact component score. The assessment of performance against the indicators will be based on information provided by the MSG, publicly available sources, stakeholder consultations and disclosures from the implementing country and companies. Please refer to the EITI Validation Guide for more information on how performance on these indicators will be assessed.

1. Implementation of the EITI addresses nationally relevant extractive sector governance challenges. This indicator also recognises efforts beyond the EITI Standard.

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| Mozambique considered EITI accession as a mechanism to strengthen transparency and to ensure greater gains in the extractive sector. As a result of this process legislation and procedures have evolved positively to meet international standards. The process of mastering and sharing information on the extractive industry has improved. In the case of legislative changes, we would like to highlight the revision of the mining and petroleum laws, where, for example, it is now obligatory to publish contracts, the process of revising the commercial code with regard to the corporate structure of anonymous companies, the preparation of local content legislation, and the preparation of a sub-national payment decree. With regard to improving tax revenue collection, a specific model for tax collection in the extractive sector has been produced and an exclusive unit for companies in the extractive sector has been established.  In particular, with the dissemination of information on EITI, there is greater public interest and engagement of civil society in Mozambican society about the gains of companies, mining techniques and economic impacts. Considering that the implementation of the EITI leads per se to a theory of change, we can underline for example that Mozambique is in the process of discussion for the elaboration of the Law on the Sovereign Wealth Fund.  ITIEM actively participated in the production of the legal instrument on subnational payments. |

1. Extractive sector data is systematically disseminated through routine corporate and government reporting.

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| Yes, the websites of ENH, INAMI, IGEP have seen a considerable increase or improvement as a reflection of EITI implementation. The regulators disclose contracts, audited accounts reports, employability levels and development plans and social projects. |

1. There is an enabling environment for citizen participation in the governance of the extractive sector, including participation of affected communities.

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| *Yes, the presence of civil society is ensured in the process of EITI implementation in Mozambique, representing citizens in particular. On the other hand, there are revenues from the extractive industry that are channelled to benefit the local communities where these projects are inserted. As part of the dissemination of EITI reports, members of the beneficiary communities have been part of the process.*  The MSG permanently holds meetings for both consultation and dissemination of EITI information to local communities |

1. Extractive sector data is accessible and used for analysis, research and advocacy.

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| Yes, they are affordable, and have been used by national and international organisations, such as ex-Civil Society Organisations (Kuwuka, Oxfam, CIP, IMD)  <https://webassets.oxfamamerica.org/media/documents/Government_Revenues_From_Coral_Flng.pdf>  <https://cddmoz.org/transicao-energetica-em-mocambique-deve-garantir-o-equilibrio-entre-o-acesso-a-energia-para-todos-e-a-sustentabilidade-ambiental-2/>  <https://igmozambique.wider.unu.edu/pt/event/michael-keller-na-conferencia-internacional-da-imd-sobre-industrias-extrativas>  <https://kuwukajda.org.mz/convite-ii-seminario-publico-de-dialogo-sobre-a-governacao-da-industria-extractiva-na-provincia-de-inhambane/> |

1. The EITI reported changes in extractive sector policies or practices

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| Yes. All changes observed during the period under review were reported. As mentioned above the introduction of a new legal framework, the change in accounting procedures, etc. Some of these are reported on the EITI website. The implementation of EITI in Mozambique has led to profound changes in the development of public policies. In the case of the change in legislation, we highlight the following:   * Revision of the mining and petroleum laws * Procedure for amending the Commercial Code with regard to the corporate structure of public limited companies * Preparation of local content legislation * Preparation of a sub-national payment decree * With regard to improving tax revenue collection, a specific model for tax collection in the extractive sector was produced * An exclusive unit for companies in the extractive sector was established.   In particular, with the dissemination of information on EITI, there is greater public interest and engagement of civil society in Mozambican society about the gains of companies, mining techniques and economic impacts. Considering that the implementation of the EITI leads per se to a theory of change, we can underline for example that Mozambique is in the process of discussion for the elaboration of the Law on the Sovereign Wealth Fund.  It is also pertinent to mention that within the scope of the recommendations of the different EITI reconciliation reports, the need to assess the economic contribution of the informal mining sector was highlighted.  As a result of the implementation of EITI at INAMI level, the mining cadastre has also been systematically updated and a Strategic Plan has been developed for the institution, with a view to improving service to the public and altering the organic structure, with emphasis on the establishment of a specific monitoring unit. |

# Part IV: Feedback from stakeholders and approval of the MSG

**19. Outline the opportunities provided to stakeholders other than MSG members to provide feedback on the EITI process, including the EITI work plan.**

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| ITIEM, in its process of disseminating information including its reports and contacts with the community, has received various opinions and observations that merit a positive appreciation by the MSG in the implementation of the initiative. Additionally, part of the ITIEM's work plan activities also result from information published in the media and the journalists' union is inherently an observer member. |

**20. Describe how any feedback from stakeholders other than MSG members was considered in reviewing the outcomes and impact of EITI implementation.**

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| The Coordination Committee, based on the recommendations in the reports, identified gaps in the process of allocating funds for subnational transfers. Based on this finding, an inter-ministerial group produced an opinion that was used in the preparation of a decree on this matter. The work of the MSG has improved the understanding of the beneficiary communities through capacity building and training on the 2.75% allocation formula.  As a result of the separate meetings between civil society, the communities, different governmental agencies and the companies of the extractive industry, this interaction has allowed the identification of legislative proposals that could correct mechanisms of improvement in the application of benefits to the communities. |

**21. Date of approval of the MSG of this submission and information on how the public can access it, e.g. link to the national EITI website**.

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| For this work of template production an extraordinary session of the CC was convened which took place between 13th and 18th June 2022 in Bilene, Gaza Province, where the templates were approved.  [www.itie.org.mz](http://www.itie.org.mz) |