



Taasisi ya Uhamasishaji Uwazi na Uwajibikaji
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ANNUAL PROGRESS REPORT

JANUARY- DECEMBER 2017

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List of Abbreviations

ASM	Artisinal and Small Scale Miners
BRELA	Bussiness Registration and Licensing Authority
CAG	Controllor and Auditor General
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibilities
DPs	Development Partners
EITI	Extractive Industries Transparency Initiative
EWURA	Energy and Water Utilities Regulatory Authority
IA	Independent Administrator
GoT	Government of Tanzania
M&E	Monitoring and Evaluation
MoFP	Ministry of Finance and Planning
MoM	Ministry of Minerals
MPSA	Model Production Sharing Agreement
MSG	Multi –Stakeholders Working Group
NBS	National Bureau of Statistics
NRGI	Natural Resource Governance Institute
OGAT	Oil and Gas Association Tanzania
RBM	Results-Based Management
RfP	Request for Proposal
PSA	Production Sharing Agreements
SOEs	State- Owned Enterprises
TCF	Trillion Cubic Feet
TCME	Tanzania Chambers of Minerals and Energy
TEITA	Tanzania Extractive Industries (Transparency and Accountability)
TEITI	Tanzania Extractive Industries Transparency Initiative
TPDC	Tanzania Petroleum Development Corporation
TRA	Tanzania Revenue Authority
NAO	National Audit Office
NEMC	National Envirnmental Management Council
OSHA	Occupational Safety and Health Agency

**Foreword by Chairperson of
Tanzania EITI Multi-Stakeholder Working Group (MSG)**

The disclosure of company payments and government receipts created public debates and discussions within the Government. This has enabled citizens to have free access of information on the extractive industry quite easier than ever before. The debates and discussions focused on payment of corporate income tax by companies which have been operating in Tanzania for a long time. These discussions led the Government and Acacia to review payment of corporate income tax. Through a dialogue between the Government and Acacia, the company agreed to pay a corporate income tax of 14 million US dollars. The other area that generated active discussions was related to the payments which have been made by the extractive companies to the local government authorities in areas where extractive activities are being carried out.

This Annual progress report presents an opportunity for the reader to track progress of EITI implementation against targets as provided in TEITI Workplan for the period from January-December 2017. The public is invited to take note of the contents of this Report, and make contributions as they may wish. The Report can be found on: www.teiti.or.tz and www.eiti.org

I would like to thank the GoT, extractive companies, civil society organizations, development partners, media and all stakeholders for facilitating TEITI to promote transparency and accountability in Tanzania's mining, oil and gas sub-sectors. MSG, as a governance oversight body for EITI implementation in Tanzania, remains committed in carrying out its role of string up healthy public debates on how Tanzania's natural resources are managed for the benefit of the current and future generations.

Augustina K. Rutaihwa
ACTING CHAIRPERSON TEITI - MSG

Background

The report covers all activities implemented from January to December 2017. It provides progress made during the period under review, with a view of updating stakeholders and general public on progress towards implementation of the TEITI work plan. TEITI Annual progress report for 2017 is produced in compliance with requirement 7.4 of the EITI Standard. The implementation of TEITI's Workplan during January - December 2017 helped advance the goal of deepening transparency in the administration of Tanzania's extractive industries.

Since joining the EITI, Tanzania has produced eight EITI reports, which indicate that from July 1, 2008 to June 30, 2016, the government collected US\$ 2.96 billion from the extractive companies. During this period, Tanzania completed the validation against the 2016 EITI Standard. Following the conclusion of validation exercise in October 2017, the EITI Board determined that Tanzania has made meaningful progress overall in implementing the EITI standard.

In 2017, The National Assembly passed three laws which impacted the mining industry. These are the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017; the Natural Wealth and Resources Contracts (Review and Re-Negotiation of Unconscionable Terms) Act, 2017 and the Written Laws (Miscellaneous Amendments) Act 2017.

As in the mining sector, the government introduced changes in the oil and gas sector in 2017. Changes relate to contract transparency, approval of contracts by the National Assembly and royalty payments. The government amended Section 47 of the Petroleum Act 2015, which now requires: “(5) Any agreement entered into ... (1): (a) shall observe the following principles (i) benefit, justice and equitable distribution; (ii) favouring the interest of the nation; (iii) participation, transparency and accountability; (iv) sustainability and care for the environment (v) conscionableness and fair dealing; (vi) compliance and non-derogation from the laws of the United Republic; (b) shall not seek to disenfranchise or otherwise lockout the people of the United Republic in any manner whatsoever. (6) Notwithstanding the provisions of this Act and any other written law, the agreement under subsection (1) shall only enter into force upon approval by the National Assembly.”

These Government reforms in the extractive sector aims at improving governance. TEITI has a major role to play in deepening multi-stakeholder engagement, with a view to increasing understanding of the governance of the extractive sector and building trust among different stakeholders. In this regard, TEITI, through its stakeholders –the government, industry and civil society, plans to undertake a number of key reform-oriented initiatives relating to the implementation of the EITI Standard, including promoting public-private dialogue on the impacts and benefits of the extractive sector; establishing a central register of beneficial ownership information; and undertaking a study on the potential contributions of ASM operations to government revenues.

1. General Assessment of 2017 Performance

TEITI Annual progress report provides for overall assessment on activities that were carried out from January to December 2017. The activities listed below are reported against the requirements of the EITI Standard 2016. The report also highlights strengths and challenges encountered during the implementation of EITI process in Tanzania.

On June 30, 2017 Tanzania published an EITI report covering the period from July 1, 2014 to June 30, 2015. The 2015/2016 EITI report was published in April 2018. This is an achievement towards ensuring that TEITI reports comes immediately after the annual audit report of the government agencies produced by the Office of the Controller and Auditor General in April every year. The sequencing of the two reports helps the public to have access to more recent data to compare. To this end, Tanzania has started the process of recruiting the Independent Administrator for the production of the 2016/2017 EITI report.

On 25 October 2017, Tanzania completed validation against the 2016 EITI Standard. Following the conclusion of the validation exercise, the EITI Board determined that Tanzania has made meaningful progress overall in implementing the EITI Standard. The Board noted that Tanzania made satisfactory progress on requirements of the EITI Standard concerning the engagement of industry and civil society (1.2 and 1.3), legal and fiscal framework (2.1), exploration data (3.1), disaggregation, timeliness (4.7, 4.8 and 4.9) and documenting outcomes and impact of implementation (7.4).”

The EITI Board also recommended corrective actions concerning the requirements of the EITI Standard relating to government engagement (requirements 1.1), MSG governance (1.4), EITI work plan (1.5), license allocations and register (2.2 and 2.3), the government’s policy on contract disclosure (2.4), state participation (2.6), production and export data (3.2 and 3.3), comprehensiveness of revenue disclosures (4.1), transportation revenues (4.4), state-owned enterprises transactions (4.5), direct subnational payments (4.6), revenue management and expenditures (5.1), quasi-fiscal expenditures by state-owned enterprises (6.2) economic contribution of the extractive sector (6.3), public debate (7.1) and follow-up on recommendations (7.3). TEITI will undergo second validation in April 2019.

2. Assessment of performance against targets and activities set out in the workplan

The implementation of TEITI activities is guided by the 2 year work plan. This work plan was approved by MSG. The Workplan objective has four main intended outcomes, namely: 1) Increased Compliance in Disclosure of Payments and Revenues, 2) Increased Understanding and Awareness of TEITI, 3) Enhanced legal and institutional framework for EITI implementation, and 4) Increased capacity, skills and knowledge of TEITI Secretariat and MSG. Under each of the four main outcomes, TEITI has developed activities for attaining the intended outcomes. The outcomes are linked to the national priorities. Further, from January 2018, TEITI plans to prepare the 5 years workplan. The plan will include the activities which link to key reforms made by Government recently.

The implementation of the Workplan is measured by using TEITI’s Monitoring and

Evaluation (M&E) Framework and Indicators Matrix (August 2014). The M&E framework is computerized and accessible online at www.teiti.or.tz. TEITI is now considering to undertake a second Baseline Survey in June 2018. The indicators from this exercise will provide input on the next 5 years workplan which will start in 2018/19.

Outcome 1: Increased Compliance in Disclosure of Payments and Revenues.

Comprehensive disclosure of taxes and revenues

Expressions of interest for preparing TEITI Reports which covers the Fiscal Years 2014/15 and 2015/16 were opened on the 1st July, 2016. Five bids were received.

The M/S Boas (Ghana) and Associate MM Attorney won the tender and the contract was signed in April 2017. The 2014/15 and 2015/16 reports were published in June 2017 and April 2018 respectively.

The procurement process for recruiting consultant who will prepare the 2016/17 TEITI Report has started. The expression of interest was opened on August 2017. Three firms expressed interest i) M/S Mzumbe University, ii) M/s Ernst and Young Tanzania and M/s MM Attorneys in Association with Boas & Associates. The evaluation is underway and it is expected that the contract will be signed in August 2018 and the report will be published in December 2018.

Contracts disclosure

Section 16 (1) of The Tanzania Extractive Industries Transparency Act, 2015 requires Mining, Oil and Gas contracts to be disclosed. Model Production Sharing Agreement is publicly available. In January 2017, The then Ministry of Energy and Minerals communicated with extractive companies that had entered mineral development or production sharing agreements with the government. The Ministry informed them that it plans to publish the agreements on its website, and requested comments on the disclosure.

Two companies, British Gas and Statoil, responded, noting the need to protect proprietary information and to undertake an awareness-raising campaign for the public before the disclosures of the agreements are made. The Ministry replied to the companies and proposed that the two companies and the Tanzania EITI Committee meet to discuss the way forward.

In addition, in July 2017, NREGI committed to support TEITI in establishing the contract disclosure portal through the <http://resourcecontracts.org/> website. NREGI and TEITI held several meetings to discuss how the contract will be disclosed. It was agreed that the contracts will be disclosed in the resourcecontracts.org website and linked to the Ministry of Mineral/Energy Website and TEITI Website.

However, PSA with PanAfrican Energy and amendments to PSA with ExxonMobil and Statoil are publicly available (*See: <http://resourcecontracts.org/countries/tz>*).

Beneficial Ownership

In June 2017, a consultant who was undertaking legal review study on Disclosure of Beneficial Ownership submitted the final report. The report provides an in-depth review of 13 legislations, pointing out several weaknesses of each of these Tanzanian laws in respect to disclosure of beneficial ownership information.

In this report, the consultant proposed a definition and materiality threshold for reporting Beneficial Ownership; that, any person who owns 1% or more shares in extractive company, the name of that person should be disclosed. The report further provides disclosure of BO information of the sixty-eight extractive companies that had participated in the reporting of the Fifth and Sixth Tanzania EITI Reports. Fifty-four companies (33 mining and 22 oil and gas) provided data. Twenty-three out of the fifty-four companies provided details of entities/persons with which they are cooperating - contractors and joint venture, etc. Eight companies disclosed natural person as beneficial owners. Thirty-one companies disclosed their beneficial owners as a combination of company and individuals. Eleven companies disclosed company as beneficial owner. Twenty-five companies disclosed persons with influence over the actions or management of their companies. Two companies disclosed existence of politically exposed persons (PEP) within their companies (See the following web link for the study: <http://www.teiti.or.tz/wp-content/uploads/2017/10/Report-on-Disclosure-of-Beneficial-Ownership-of-the-Extractive-Companies-in-Tanzania.pdf>).

In December 2017 the Ministry of Minerals formed a task force from TEITI, AG office and Ministry of Minerals to review the consultant recommendations on the beneficial ownership report. Among other things, the task force advised the TEITA Act, 2015 to be amended in order to incorporate the item of fully disclosure of beneficial ownership in extractive industries. The next step will be to develop a central register at BRELA.

Preparation of infographics for 2014/15 and 2015/16 TEITI Report

Infographics which translate key findings of the 2014/15 and 2015/16 TEITI reports into graphics to help readers understand and engage in the discussions quickly was prepared. The infographics are available in both English and Kiswahili Language and will be disseminated to the stakeholders and various communities where extractive operations are taking place. The objective of the outreach activities are to raise public awareness on fiscal transparency and contribution of extractive sector to the economy. The infographics can be accessed through the TEITI's website: <http://www.teiti.or.tz/wp-content/uploads/2018/05/Infographics-ripoti-ya-6-Kiswahili.pdf>, <http://www.teiti.or.tz/wp-content/uploads/2018/05/Infographics-ripoti-ya-5-English.pdf>, <http://www.teiti.or.tz/wp-content/uploads/2018/05/Infographics-ripoti-ya-7-Kiswahili.pdf>, <http://www.teiti.or.tz/wp-content/uploads/2018/05/Infographics-ripoti-ya-6-English.pdf>, <http://www.teiti.or.tz/wp-content/uploads/2018/05/Infographics-ripoti-ya-5.pdf>

Outcome 2: Increased Understanding and Awareness of TEITI

Public debate

During the reporting period TEITI conducted several outreach programs in communities which are close to mining, oil and gas operations. Focus was directed to communities that are directly impacted by extractives operations. In order to ensure active participation of communities, outreach programs were arranged such that companies and Government officials were present to respond to participant's queries. In this way, it was possible to achieve healthy debates on burning issues related to environment and benefits to communities. The following are some of the selected outreach activities

conducted:

- i. On 20th -22th February 2017 TEITI conducted two (2) workshops in Kahama and Geita to District Executive Directors, councilors and company representatives. The objective of the workshop was to impact knowledge on how to use EITI data to demand accountability in revenue collections and expenditure from extractive industries. Participants also discussed on how service levy is calculated, disclosure of CSR and local content in order to help communities determine value for money in the social projects.
- ii. On 28th February 2017, a training on Ethics for management of Natural Resources was held in Mtwara to Councilors. The objective was to strengthen and emphasize Ethical behavior, conduct and character in spearheading transparency in the extractive industry regionally and nationally.
- iii. In March 2017, TEITI started airing Radio and TV Adverts at Tanzania Broadcasting Corporation (TBC). The adverts were run for two months on prime time (Just before News Bulletin) at 08:00 pm. The objective of TV and Radio adverts is to increase public understanding of EI revenues and use of EITI data to enhance informed debate on the contributions of the extractive sector.
- iv. In addition TEITI erected billboards and flag post in Geita and Kahama districts which are among the districts which host large scale mining operations. The billboards and flag post are intended to enhance visibility of and attract attention of communities so that they can be engaged.

Outcome 3: Enhanced legal and institutional framework for EITI implementation

TEITA Regulations:

In September 2015, the Tanzania EITI Multi-stakeholder Group conducted a workshop with the purpose of identifying sections of the Act that require regulations and to help with the subsequent stage of writing of the regulations. However, in the course of writing the regulations, the lawyers from Attorney General Office and then Ministry of Energy and Minerals realized that they were not familiar with the EITI Standard, guidelines and workflows and therefore could not make progress.

In light of this challenge, The Tanzania EITI Multi-stakeholder Group took a decision to commission a legal firm to take up this task as this was a recommendation from the MSG members from the industry and civil society constituencies who wanted an Independent Firm to write the initial draft, as this would ensure views of the two groups are incorporated in the drafting of regulations. The expression of interest was issued in December 2016(see link of advertisement, <http://www.teiti.or.tz/wp-content/uploads/2017/01/EoI-Consultancy-services-for-developing-regulations-for-implementing-TEITI-act.pdf>). Seven (7) firms expressed interests. The University of Dar Es Salaam in association with CBS Law Office was short listed and was asked to submit technical and financial proposals. Due to division of the then Ministry of Energy and Minerals, the Permanent Secretary Ministry of Minerals decided that the work of drafting regulations to be done by the Lawyers from Ministry of Minerals, Ministry of Energy, Attorney General Office and TEITI because readvertising this assignment will take much time. TEITI is at the stage of formulating the task force for the assignment. The regulations is expected to be ready by December 2018.

Preparation of TEITI organization structure

In November 2017, TEITI started to prepare the draft organization structure. With the structure in place, key technical positions needed to conduct due diligence and analysis of the data collected from companies will be filled. The proposed Organization Structure has as objective to build up a staffing structure that is in a position to analyze and verify the data presented by companies. The organization structure will also reduce delays in the procurement process leading to the failure in the achievement of procurement related activities. To this end, the draft of TEITI Organization Structure and scheme of services has been prepared and submitted to the Ministry of Minerals for further actions.

Outcome 4: Increased capacity, skills and knowledge of TEITI Secretariat and Multi-Stakeholder Group

On 12-16th three TEITI staffs participated in the training on Fiduciary (Financial Management and Procurement) for World Bank funded projects. The training was organized by World Bank for better implementing Energy and Capacity Building project. The training was also attended by Ministry of Energy, NEMC, EWURA, OSHA and TPDC.

3. Assessment of Performance Against EITI Requirements

Table 2

Requirements	Progress
Requirement 1: Oversight by the multi-stakeholder group.	<p>In 2017, the Minister of the then Ministry of Energy and Minerals appointed Mrs. Agustina Rutaihwa as Acting Chairperson of the TEITI MSG who served the position up to 20th June 2018 when The president of United Republic of Tanzania, appointed Mr. Ludovick S.L Utouh to be the TEITI Chairperson.</p> <p>The other 15 members are well represented to the committee or MSG except one name from CSO that had some disputes amongst themselves. This matter has been resolved and the CSO have submitted a 5th name to the Minister of Minerals for announcement.</p>
Requirement 2.2 : Licence allocations	<p>The Mining Act, 2010 as amended on June 2017, regulates all matters pertaining to granting of mineral rights and licenses. The Ministry of Energy and Minerals grants mining licenses in Tanzania on a "first-come-first-served" basis. Parts IV and V of the Mining Act detail the process of awarding or transferring mining license, information required from the recipients and technical and financial criteria for evaluating applications.</p> <p>The mining licenses are awarded on criteria of first come first served basis. However, according to the changes made in the Mining Act, 2010 and the corresponding 2018 Regulations, where two or more applications which are partially or wholly</p>

	<p>overlapping on the <i>same</i> day during the business hours <i>such</i> applications shall be deemed to have been received simultaneously so that the priority between them over the overlapping area shall be determined by inviting successful applicants to submit bids to the Commission.</p> <p>In regard to Petroleum licenses, Section 48 of the Petroleum Act, 2015, a provision for entering Petroleum Agreements requires that it should be in transparent and competitive public tendering process. The invitation of tender shall be made in wider circulated newspaper. In areas where tendering has not become effective, and it is for the public interest, the Minister may, upon the advice of PURA and approval of the Cabinet, initiate direct negotiations with qualified and eligible company.</p>
Requirement 2.3 :Register of licences	<p>Pursuant to the requirement of the Mining Act, 2010, the Ministry of Energy and Minerals maintains a central register of all mineral rights. An online portal, the central register allows registered users to undertake renewals, relinquishment, cancellations of licenses and to make online payments. The central register is accessible at: ministry of mineral website.</p> <p>Under Section 84 of Petroleum Act, 2015, the Petroleum Upstream Regulatory Authority maintains a Petroleum Registry of petroleum agreements, licenses, permit authorizations and any change in interests of an existing petroleum agreement, permit or license. The Petroleum Registry contains information on licenses, permits or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination and revocation. The Petroleum Registry also contains a record of any court decision including arbitration, award, deeds or instruments related to the license. The information recorded in the registry is public except as otherwise provided by law.</p>
Requirement 3: Exploration and production and contextual information about the extractive industries	The 2014/15 Report include contextual information on exploration, production exports sales and contextual information on legal and regulatory framework.
Requirement 4.1: Data Timeliness	TEITI 2014/15 and the 2015/16 TEITI Reports were published on time. The 2014/15 and 2015/16 reports were published in June 2017 and April 2018 respectively. The 2016/17 report is expected to be published before December 2018.
Requirement 4: Revenue collection	In the 2014/15 TEITI report The materiality threshold established was three-hundred and fifty-eight million Tanzanian Shillings (TZS 358,000,000). In the determination of revenue streams and materiality levels, indirect taxes such as withholding taxes, PAYE and VAT were excluded. PAYE and withholding taxes are paid by individuals and service providers and are collected by the extractive companies on behalf of the government
Requirement 4.6: Subnational payment	Extractive companies make Payments to subnational authorities, which are located in districts with mining, oil and gas operations are made in accordance to the Local Government Finance Act, 1982. This law requires any company operating in the district jurisdiction to pay service levy at a rate of 0.3 percent of net turn over of value added tax and excise duty. Details of payments made

		to subnationals which host mining, oil and gas operations are also disclosed in the two EITI reports.
Requirement 5: Revenue allocations		The Cabinet through the Minister for Finance and planning (MoF) has a lead role to play in the budget process in Tanzania, ensuring its approval by the National Assembly. Budget formulation normally takes places from November to May each year, with MoF setting budget policy and making resource projections. In this period, Budget Guidelines Committee consisting of MoF, Public Service Management, and the Prime Minister’s Office - Regional Administration & Local Government issues Planning and Budget Guidelines, MoF discusses with all departments on estimates of revenues and expenditures, Parliamentary sub-committees and Inter-ministerial Technical Committee scrutinize estimates and Cabinet approves estimates. Between June and August, the National Assembly scrutinizes, debates, and if satisfied passes the budget into law. After the parliamentary approval, funds are released to government ministries, departments and agencies (MDAs), which must use the funds for their programs from July to June every year. The Controller and Auditor General (CAG) audits the accounts of MDAs and submits audit reports to the National Assembly. CAG has the power to subpoena officials in order to obtain information and the failure to withhold information by government officials constitutes a criminal offense.
Requirement 5.2: Subnational transfers		In Tanzania, all revenues including those from extractive industries are centrally collected by the Ministry of Finance and Planning. The Ministry of Finance and Planning (MoF) on quarterly basis releases publication on allocation of funds to Local government authorities based on agreed criteria, one of them being size of population. However, following recent discoveries of natural gas, in 2015 the Government established the Oil and Gas Revenue Management Act. This law provide fiscal rules which regulate transfers of oil and gas revenues to Subnationals that host oil and gas operations. Section 17 (3) states that Local Government authorities (subnationals) to which oil and gas activities are undertaken shall receive revenue from service levy of the oil and gas as shall be approved by the National Assembly. Also Section 17 (4) empower the Minister for Finance in consultation with Minister responsible for local government to make fiscal rules for local governments to guide expenditure and saving.
Requirement 6: Social and economic spending		Previously, The Tanzanian law did not mandate the extractive companies to undertake CSR projects, and they were carried out on a voluntary basis. Extractive companies such as Acacia and AngloGold Ashanti used to make social expenditures through Corporate Social Responsibility (CSR) projects, beneficiaries of which are local mining communities. However, The Laws introduced in 2017 now requires extractive companies to prepare and agree CSR plans with the Local Government Authorities. Therefore, CSR is now mandatory. Also, Under Article 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act, extractive companies are also required to submit an annual report on CSR projects to the Tanzania EITI Committee.
Requirement 6.3: Revenue		Currently TEITI report covers large and medium scale companies.

<p>Disclosure</p>	<p>However, it has been discovered that Tanzania has an estimated 500,000 to 1.5 million artisanal and small scale miners. They are predominantly involved in the extraction of gold and gemstones such as diamond and tanzanite. They also play a key role in mineral prospecting in Tanzania. Artisanal and small-scale mining provides significant employment in mining communities and makes major contributions to rural economies in Tanzania.</p> <p>On the other hand, Artisanal and small-scale mining operations in Tanzania are fraught with many challenges. These include labour exploitation (most license owners are not engaged in actual mining activities, but instead lease out the mineral access to pit holders who organize the mining activities), smuggling, land use conflicts and environmental destruction. Other challenges include lack of reporting to the government authorities, avoiding paying taxes and engaging illegal mining and trading activities.</p> <p>Although artisanal and small-scale operations are visible and major source of mineral production, they make little contribution to government revenues. Miners may be migratory, work may be seasonal, and mines may be short lived, all of which lead to erratic production and challenges in collecting revenues. Operations may in many cases be informal and clandestine, and production may be hidden from official view or registration.</p> <p>Efforts to regulate the activities of artisanal and small-scale mining have largely focused on development of legislation in Tanzania and elsewhere. These efforts have largely failed in the context of revenue collection because of poor compliance. The purpose of the scoping study is to analyze key challenges, with a view to helping the government collect revenues from artisanal and small-scale miners. In addition, the Extractive Industries Transparency Initiative requires the disclosure of payments made by artisanal and small-scale miners and the corresponding revenues collected by the government.</p> <p>TEITI has begun the process of incorporating ASM into EITI reporting with the overall objective of contributing to the formalization of artisanal and small-scale (ASM) operations and determine the potential contributions of ASM operations, with a view to increasing revenues generated from the Sub- sector. The government is finalizing the recruitment of consultant who will undertake scoping and develop a framework for ASM reporting</p>
<p>Requirement 7: Outcomes and impact</p>	<p>The lessons learned from EITI reporting has been acted upon by MSG. Details are provided in the next section.</p>

4. Overview of Multistakeholder Group responses to the Recommendation from Independent Administrator on 2014/15 TEITI reports

S/N	Recommendation	Recommended by IA	Description of Actions Undertaken
1.	PAYMENT RESTRUCTURING	Payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses directly to MEM, License fees could also be paid through similar arrangement. Secondly, if royalty paid to MEM by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.	With effect from 2017/18 fiscal year, all oil and gas revenues that TPDC collects on behalf of the Government are deposited in a dedicated oil and gas fund established under Section 9 of Oil and Gas Revenue Management Act No 22/2015 (OGRMA). For further review See link http://www.teiti.or.tz/wp-content/uploads/2014/03/The-Oil-Gas-Revenues-.pdf
2.	UNPAID DIVIDEND BY SONGAS LIMITED OF USD 476,997	Songas Ltd should arrange to settle the outstanding dividend to TPDC	This matter has been referred to Controller and Auditor General (CAG) for investigation.
3	CLASSIFICATION OF REVENUE STREAMS.	TRA should endeavor to categorize payments made by extractive companies correctly, as corporate income tax is one of the largest revenue streams expected in the sector. Wrong classification of payments will create the impression that the country is already earning income from profits made by companies.	MSG met TRA on 18th January 2018 to discuss the matter. The later (TRA) acknowledged the shortcoming and agreed to improve the control of record keeping to ensuring that in future such error does not repeat.
4	PAYMENT OF RENT /LICENCES AND ROYALTY ON MINERALS	In order to ensure transparency in the payments of rent/licenses and mineral royalty, payments should be made by bank transfer and whole, for specific concessions. The provision of supporting documents should indicate clearly, the date of payment, mineral right licence, or mineral export with corresponding bank transfer details.	Since 2015/16 fiscal year, all government receipts are collected through Government Electronic Payment Gateway (GEPG). This new payment system issue bills to the companies according to respective revenue stream. See link https://www.gepg.go.tz/login . This has improved government revenue collection and has resolved the challenges that related to poor record keeping.
5	APPLICATION OF TEITA ACT,2015	It is recommended that the Tanzania EITI Committee	In 2016/17 financial year TEITI Secretariat undertook strategic awareness campaign

		should raise awareness to encourage effective voluntary compliance	<p>through Radio and TV Adverts to increase public understanding of EI revenues and use of EITI data with the objective of enhancing informed debate on the contributions of the extractive sector. See adverts at http://www.teiti.or.tz/?p=1629</p> <p>In addition, TEITI erected billboards and flag posts in Geita and Kahama districts which host large scale mining operations. The billboards and flag posts are intended to enhance visibility of and attract attention of communities so that they can be engaged.</p> <p>In the Current workplan for 2018/19 TEITI has secured substantial resources to support public-private dialogue on the impacts and benefits of the extractive sector for the next 3 years. This program is supported by the World Bank.</p>
6.	WRONG COMPLETION OF REPORTING TEMPLATES	It is recommended that the company senior managers thoroughly verify their data before they are submitted to the Independent Administrator. Training should be provided to ensure that templates are correctly filled.	MSG during its 73 rd Meeting held on 18/01/2018 decided to form a subcommittee with a task to make follow-up to reporting entities that submitted incorrect data/information with the view of reporting the anomalies and concerns to top management of the respective reporting entities in question.
7	IMPROVEMENT OF ONLINE LICENSE REPOSITORY	An online repository should have on public display other related information about each license. For example it should provide details of changes in ownership of mineral rights, contract associated with the license, production levels, product reserves and payments made at the project-level by the companies	The Ministry through loan from World Bank plans to implement an integrated data base that will keep extractive industries data starting this 2018/19 fiscal year. This integrated database will include data from TRA, GST and EITI. All the related information about each license will be available in the system.

5. Specific Strengths or Weaknesses Identified in the EITI Process

a) Strengths

- i) Availability of TEITA Act, 2015
- ii) Public has Free access of information on the extractive industry than ever before

b) Challenges.

i) Absence of TEITI Organization Structure

The organization structure help the institution to outline how various work roles and responsibilities are delegated, controlled and coordinated. The absence of organization structure implies the opposite that no one will feel responsible for having or having not undertaken any assignment given at any time. like that, quality and efficiencies are not by design but a matter of coincidence and luck. However in November 2017, TEITI started to prepare the draft organization structure and scheme of services. In addition, the draft organisation structure has already been submitted to the Ministry of Minerals for further action.

ii) Procurement delay

TEITI is supported by procurement unit under Ministry of Minerals (MoM) for managing procurement of goods and services. It has been discovered that, the unit is not sensitive to assignments that have deadline such as productions of EITI reports. This cause delays in the implementation of TEITI activities

iii) Funding

Sources of funding for implementing TEITI activities are Government and Development partners. In 2018/19 TEITI will only depend on the Government funding because there is no funding from Development Partners

6. Outcome and Impact of EITI Implmition in Tanzania

The EITI has had a number of visible impacts on the management of the extractive sector in Tanzania. The work of TEITI has increasingly been mainstreamed into the government operations. For example, the Ministry of Minerals is currently developing a portal for resource transparency. This portal will integrate data of the Ministry with those of different agencies within the government that are responsible for the management of the extractive sector. TEITI is among these agencies which include the Geological Survey of Tanzania, STAMICO and the Tanzania Revenue Agency. Data from Tanzania EITI reports and contract disclosure will be included in the portal, which will allow users to access multiple datasets including geological, environmental and fiscal information.

The disclosure of company payments and government receipts created public debates and discussions within local government authorities in areas where extractive activities are been carried out for example Geita and Kahama districts. The debates and discussions focused on payment of service levy and Corporate Social Responsibilities. The availability of TEITI reports data has enabled citizens to have free access of information on the extractive industry quite easier than ever before. In addition, the implementation of the EITI in Tanzania continued to be debated in the parliament. The Minister of then Ministry of Energy and Minerals was fully engaged in the EITI process in Tanzania. He provided update on the implementation of the initiative to the members of the Parliament. In the 2017/18 budget season, he updated members on the Beneficial Ownership particularly the establishment of a central register for beneficial ownership information of the extractive

companies as well as preparation of 2014/15 and 2015/16. In addition, in Fiscal Year 2017/18 TEITI appears before the Permanent Parliamentary Committee for Energy and Minerals on 24th October 2017 and 26th March 2018 where the update on implementation of TEITI activities were presented.

In the past, Tanzania EITI reports covered only company payments, government receipts and data on production and exports. With the The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 the disclosures include information on local content, corporate social responsibility and capital expenditures. It also requires the disclosure of contracts and information on beneficial ownership

7. Total Costs of Implementation

TEITI Secretariat is responsible for day-to-day TEITI operations and has a team of ten technical staff. Sources of funding for implementing activities in the Workplan for the reporting period are the GoT and the Canadian Government through the department of Global Affairs Canada (GAC). The 2-year Operation Plan provides financial needs for FY 2016 to 2018. In the FY 2017/18, funding commitments from GoT is TzS 107,959,600 and GAC CAD \$500,000. MSG is grateful for the support and for the assistance of all other partners contributing to the operations and achievements of TEITI through financial or technical support. GAC support end in FY 2017/18.

8. Other Sources of Funding

In addition to these financial support, in November 2017, the World Bank allocated US\$ 2 million to support TEITI to implement specific activities that contribute to transparency in Tanzania through Extractive Global Programmatic Support (EGPS) for three Years. The first disbursement amounting to USD 500,000 will be specific to TEITI to help address the remaining issues of validation and activities that have immediate impact on improving government revenues such as establishing a central register for beneficial ownership of the extractive companies and improving ASM reporting, strengthening institutional capacity of the TEITI Secretariat to meet the 2016 EITI Standard.

9. Audit Arrangements

The Secretariat works under MoM thus subject to GoT financial regulations. Under MoM, TEITI funds are regularly audited by internal audit unit to inform MoM management on regular basis. Similarly, TEITI is supported by procurement unit under MoM for managing procurement of goods and services.

In addition, expenditures of TEITI are subjected to external audit on annual basis by the Controller and Auditor General (CAG). Pursuant to GoT financial control requirements, CAG has audited TEITI financial books for the period of July 2016 to June 2017. The audited report was issued in April 2018 and will be shared with TEITI stakeholders.

10. Conclusion

Implementation of EITI activities during the period under review focused on meeting workplan outcomes. The planned activities were strategically aligned to ensure stakeholders are fully engaged in dialogue about transparency on each segment of natural resource value chain. During this reporting period, MSG maintained its commitment to promote healthy public debates on how Tanzania's natural resources are managed and its contribution to the economy. Other efforts made include promotion of institutional collaboration with Government agencies that their role complement EITI implementation in the management of extractive industries. Parallel to MSG's efforts, the Government of the United Republic of Tanzania has continued to take important steps to become an effective and accountable Government that promotes transparency, empowers citizens, fights corruption, and embraces the development of the private sector.

MSG commits to continue its efforts to enhance institutional collaboration with government institutions, CSOs, media, academic institutions, development partners, and private sector to sustain transparency and accountability in Tanzania's extractive industries. Recognizing the important role of CSOs in contributing to vibrant public debates on resource governance, capacity building activities to CSOs and collaborations in conducting public outreach will be prioritised in coming years.

Approved by MSG:

Date – 20th June 2018

Appendicies

Appendix 1- TEITI Operational Workplan(2016-18)

Outcome/KR A	EITI Standard/G 7 commitment	Activities	Outcome and performance indicators	Time Calendar Year	Responsibility	Budget USD	Source	Status
Outcome 1 : Increased Compliance in Disclosure of Payments and Revenues	R2: The EITI requires timely publication of EITI reports	Publication of 7th report	Percentage increase of disclosed Government receipts from extractive industries.		Consultant/Secre tariat/MSG			
		(i). Advertising of bid to hire			Secretariat			completed
		Independent Reconciler			MSG			
		ii) Complete Scoping Study		Q1 2017	Consultant/Secre tariat/MSG	50,000	GAC	
		(iii) Train reporting entities in completing reporting templates		Q1 2017	Consultant/Secre tariat/MSG	30,000	GAC	
		(iv) Collect payments and receipts data to conduct reconciliation		Q2 2017	Consultant/Secre tariat/MSG	100,000	GAC	
(v) Circulate draft report amongst stakeholders for ascertaining		Q2 2017	Secretariat/MSG					

		recommendations related to reporting from 5th and 6th TEITI Reports						
A		(vi) Launch 7th TEITI reconciliation report and Publish the Report		Q2 2017	Secretariat/MSG	10,000	GAC	
		vii) Translation of 7th reconciliation report into Kiswahili and Brail Language & printing of full report and short versions)		Q3 2017	Secretariat/MSG	50,000	EU	
		Publication of 8th report						
		(i). Advertising of bid to hire Independent Reconciler			Secretariat/MSG			completed
		ii) Complete Scoping Study		Q1 2017	Consultant/Secretariat/MSG	50,000	GAC	
		(iii) Train reporting entities in completing reporting templates		Q1 2017	Consultant/Secretariat/MSG	30,000	GAC	
		(iv) Collect payments and receipts data to conduct reconciliation		Q2 2017	Consultant/Secretariat/MSG	100,000	GAC	
		(v) Circulate draft report amongst stakeholders for ascertaining recommendations related to reporting from 6th and 7th TEITI Reports		Q3 2017	Secretariat/MSG			
		(vi) Launch 8th TEITI reconciliation report and Publish the Report		Q4 2017	Secretariat/MSG	10,000	GAC	

		vii) Translation of 8th reconciliation report into Kiswahili and Brail Language & printing of full report and short versions)		Q4 2017	Secretariat/MSG	100,000	GAC	
		Publication of 9th report						
		(i). Advertising of bid to hire Independent Reconciler		Q3 2017	Secretariat/MSG			
		ii) Complete Scoping Study		Q4 2017	Consultant/Secretariat/MSG	50,000	GAC	
		(iii) Train reporting entities in completing reporting templates		Q1 2018	Consultant/Secretariat/MSG	30,000	GAC	
		(iv) Collect payments and receipts data to conduct reconciliation		Q1 2018	Consultant/Secretariat/MSG	100,000	GAC	
		(v) Circulate draft report amongst stakeholders for ascertaining recommendations related to reporting from 9th TEITI Reports		Q2 2018	Secretariat/MSG			
		(vi) Launch 9th TEITI reconciliation report and Publish the Report		Q2 2018	Secretariat/MSG	10,000	GAC	
		vii) Translation of 9th reconciliation report into Kiswahili and Brail Language & printing of full report and short versions)		Q2 2018	Secretariat/MSG	100,000	GAC	
	R3: The	a) To intergrate Contract	Contract	Q4 2017	Secretariat/MSG			

	EITI encouraged contracts disclosure	Disclosure portal on Online Transactional Mining Cadastre Portal (OTMCP)	Disclosure portal in place		/MEM			
		b) Upload the MDAs and PSAs in OTMCP	Number of Mining Development Agreement (MDAs) and Profit Sharing Contracts (PSCs) disclosed	Q2 2018	Secretariat/MSG /MEM			
	R3: The EITI requires disclosure of beneficial ownership (Understanding who owns and benefits from mining, oil and gas licenses)	(i) Establish open registry for licensees to identify beneficial ownerships			Secretariat/MSG			
		a) Preparation of ToR			Secretariat/MSG			completed
		b) Call for EoI			Secretariat/MSG			completed
		c) Collecting and disclosing Company Beneficial Ownership information in		Q12017	Secretariat/MSG	101,000	GAC	

		Extractive Industries and establish a beneficial ownership database for companies reported in 2013 and 2014 reports;						
		d) Procure Consultant to support the Business Registration and Licensing Agency (BRELA) to undertake a study for developing a framework for a register of beneficial ownership for the extractive companies in Tanzania.		Q32017	Consultant/Secretariat/MSG	150,000		
		f) Establishment of a central register for the extractive companies at the Business Registration Licensing Agency (BRELA).		Q1 2018	Consultant/Secretariat/MSG	350,000		
		e) Publish a roadmap for disclosing beneficial ownership information		Q4 2016	MSG			
		f) Publish online registred areas for Mining	Number of registered Large scale mines published online	Q4 2017	Secretariat/MSG/MEM			
	R4: The EITI requires to disclose Subnational	(i) Conduct workshop to Directors and District Treasurers of 17 district councils that host mining , oil and gas operations on local		Q1 2018	Secretariat/MSG	129,000		

	transfers, expenditure receipts and CSR Contributions	content and disclosure of receipt expenditure and CSR contributions						
	R1: Undertake/ Commission validation of TEITI	a) Procure Consultant to review all past EITI reports and extract topics such as concerns raised by the Independent Administrators and lessons learned to initiate public debate across the country.		Q4 2016	Secretariat/MSG	200,000		
n		b) Procure validator, produce and agree validation report		Q4 2016- Q1 2017	Secretariat/MSG	5,000		
		c) Print, translate and disseminate the Validation/Secretariat review report and communicate findings		Q12017	Secretariat/MSG	90,000		
		d) addressing concerns and recommendations emerging from the validation starting from January 2017		Q3 2017	Secretariat/MSG	210,000		
		e) Workshop on lessons learnt from validation (TEITI-MSG and wider stakeholder groups)		Q1 2018		50,000		
		f) Drafting internal rules and procedures for MSG governance		Q1-Q2 2017	Secretariat/MSG	5,000		

Outcome 2: Increased Understanding and Awareness of TEITI	R.6 The EITI requires EITI Reports that are comprehensible, actively promoted, publicly accessible, and contribute to public debate.	(i) Conduct Five (5) Awareness raising workshop on disclosure of revenue receipts and CSR contribution at district level	Percentage of people who are aware of annual payments and receipts from extractive industries through different communication media.	Q1 2017 Q1 2018	Secretariat/MSG	200,000		
		(ii) Conduct eight (8) community roadshows on TEITI reconciliation reports to raise awareness in districts.	Proportion of Civil Society Organizations (CSOs) who are aware of TEITI implementation.	Q1 2017, Q1 2018	Secretariat/MSG	200,000		
		(iii) Train 200 parliamentarians on EITI	Number of outreach activities in districts which host extractive operations to create awareness and debate about how the country should manage its	Q1 2017 Q2 2018	Secretariat/MSG	200, 000		

			resources better.					
		(Iv) Participate in two (2) National and two (2) International exhibitions and show events		Q3 2017	Secretariat/MSG	10,000		
		(v) Organize three (3) Outreach events to District Executive Directors on disclosure of CSR, local content and expenditure of revenues from extractive companies		Q1 2018,	Secretariat/ MSG	60,000		
		(vi) Hiring space annually for 12 billboards and 12 adopt-a-light in fourteen districts		Q4 2016,	Secretariat/MSG	150,000	EU	
		vii) To integrate EITI dashboard module on Online Transactional Mining Cadastre Portal (OTMCP) and link to the Government open data portal	EITI dashboard module is in place and operational and linked to the open data portal	Q4 2017	Secretariat/MSG / MEM	200,000		
Outcome 3: Enhanced legal and institutional framework for EITI implementation		(i) Preparation of TEITI Regulations		Q2 2017	MEM/ACG/MSG	60,000		

		ii) Procure consultant to carry out staff needs assessment for TEITI secretariat and develop job descriptions for proposed vacancies		Q1 2017	Secretariat/MSG	60,000		
		(iii) Establish TEITI as independent legal entity in order to reinforce legal and institutional requirements including allocation of rights and licenses		Q3 2017	MEM/ACG/MSG	50,000		
Outcome 4: Increased capacity, skills and knowledge of TEITI Secretariat and Multi-Stakeholder Group		Increase understanding of extractive sector and revenue streams			Secretariat/MSG			
		i) Training for new MSG and CSOs in the extractive industries value chain as per EITI Standard 2016		Q3 2017	Secretariat/MSG	173,500		
		ii). Educate 200 CSOs on upstream and downstream activities in the gas sub-sector		Q3 2017, Q2 2018	Secretariat/MSG	500,000		

		iii). Training to MSG and Secretariat on exploration and production, revenue collection, revenue allocations social and economic spending as reflected in EITI Standard 2016.		Q3 2017	Secretariat/MSG	100,000		
		(iv) Training to MSG on life cycles of oil and gas investment including training of CAG staff as recommended in 3rd and 4th TEITI Reports		Q4 2017, Q4 2016		60,000		
		v) Capacity building to 200 local government officials, extractive company representatives and community leaders in 4 Districts		Q4 2016,	Secretariat/	150,000		
		vi) Study visit to forestry and wildlife sites by MSG and secretariat		Q4 2017	Secretariat/MSG	85,000		
		Enhance technical capacity for EITI implementation						
		(i) Training for 80 civil society groups in the use of data generated by EITI reports		Q4 2016, Q42017	Secretariat/MSG	200,000	EU	
		(ii). Training in EI contracts interpretation to MSG and		Q3 2017, Q3 2017	Secretariat/MSG	160,000		

		Secretariat					
		iii) Including ASM in EITI Reporting					
		a) Procure Consultant to undertake mapping out artisanal and small-scale miners in all mining regions in Tanzania, identifying challenges for EITI reporting, and developing guidelines for reporting payments to the governments.		Q1 2017		200,000	
		b) Procure Consultant to prepare scoping study, undertake training on EITI reporting, and reconcile revenues collected by the government and payments made artisanal and small scale miners and mineral trades.		Q3 2018		250,000	
		d))Training licensed mineral traders and ASM on disclosure of tax payments from exports of minerals produced by ASM		Q2 2017	Secretariat/MSG	180,000	
		vi) Develop database of financial and physical audits			Consultant/Secretariat/MSG		
		a) Establish a mechanism for TMAA and TRA to share with TEITI financial and physical audits		Q2 2017	Secretariat/MSG	20,000	

		b) Hire a consultant to develop database of financial and physical audits of extractive companies		Q2 2017	Secretariat/MSG	26,000		
	ACTIVITIES: G7-Tanzania Partnership: Framework of Key Commitments	Explore options and opportunities to extend the transparency agenda						
		i) Implement recommendations from the scoping of forestry sector to determine feasibility of including the sector in the EITI disclosure process		Q1 2017, Q2 2017	Secretariat/MSG /MNRT/MEM	200,000		
		Public Procurement and Licensing Transparency						
		iii) create a transparent environment in public procurement and licensing processes			PPRA/Secretariat/MSG			
		a) Engage MEM and PPRA in publishing bid criteria and evaluation protocol for licensing mining, oil and gas fields		Q2 2017 Q1 2018	MEM/PPRA/Secretariat/MSG	50,000		
		Transparency Guarantee (in return for extraction rights,			PCCB/MEM/Secretariat/MSG			

		companies disclose info related to costs, revenues and profits)						
		a) Consult PCCB and MEM in developing a register of certificate of guarantee to disclose information related to costs, revenues and profits in return for extraction rights.		Q2 2017	PCCB/MEM/ Secretariat/MSG	30,000		
		v) Integrated Environmental Management Plans						
		a) Working meeting with NEMC to Create and maintain publicly available register of Environmental Action Plans		Q1 2017	NEMC/MEM/ PCCB/MEM/ Secretariat/MSG	110,000		
		b) Engage TMAA to Publish reports on the implementation of Environmental Action Plans		Q2 2017	TMAA/ PCCB/MEM/ Secretariat/MSG	35,000		
		vi) Advancing CSO Transparency						
		Consult CSOs Registrar to encourage CSOs to disclose information regarding their funding sources in the interest of openness and transparency		Q4 2016	POPOSM/Secret ariat/MSG			
		vii) Client Service Charters (CSC)/ Complaints Handling Systems (CHS)			POPOSM/Secret ariat/MSG			
		a) Consult POPSM to ensure a continuous update on CSC		Q1 2017	Secretariat/MSG	37,000		

		(including service standards) so that citizens know what to expect of the Government						
		b) Consult POPSM to ensure review and update CHS to ensure efficient, transparent handling of complaints		Q2 2017	Secretariat/MSG	40,000		
		Operational Costs (Secretariat remuneration, utilities, MSG Meetings, Office equipment)				860,000	GoT	
		Office rent				250,000	EU	
		Total costs				6,440,500		

Appendix 2: List with Names and Contacts of Members of TEITI-MSG

TEITI-MSG is made of three constituencies (Government, Civil Society Organizations and Extractive Companies) each represented by five members and headed by TEITI Chairperson, Mr. Ludovick S.L Utouh (Independent).

NEW TEITI-MSG FOR THE PERIOD, 2016 – 2018.

Constituency	Name	Organization	Contacts
Civil Society Organization.	1. Mr. Amani Mhinda	HakiMadini	amani.mhinda@hakiadini.org
	2. Ms. Blandina Sembu	SHIVYAWATA	brandyhappy@yahoo.com ;
	3. Ms. Philothea Ruvumbangu	TAMICO	pruvumbagu@yahoo.coam
	4. Dr. Camillius Cassala	Faith Based Organization.	cdnkassala2002@yahoo.co.uk
	5.		
Industry-Mining, Oil and Gas.	1. Mr. Halfan Halfan	Ophir East Africa.	halfani.halfani@ophir-energy.com
	2. Mr. Greald Muturi	Tanzania Chamber of Minerals and Energy (TCME)	geraldm@chamberofmines.org
	3. Eng. Emmanuel Jengo		emmanueljengo@gmail.com
	4. Mr. Alfred Mwaswenya	Small scale Mines.	amwaswenya@yahoo.com
	5. Mr. Godvictor Lyimo	Geita Gold Mine.	godvictor.lyimo@anglogoldashanti.com
Government	1. Mr. Sudi Abdallah	Tanzania Petroleum Development Corporation (TPDC)	sudi@tpdc-tz.com
	2. Mr. Alfred Mregi	Tanzania Revenue Authority (TRA)	amregi@tra.go.tz
	3. Mr. Ezamo Maponde	Prime Minister Office	maponde59@yahoo.com
	4. Mr. John S. Kinuno	Attorney General (AG) Office	jskinuno@yahoo.com
	5. Eng. David Mlabwa	Ministry of Minerals	david.mlabwa@madini.go.tz

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