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GHANA EITI MAINSTREAMING FEASIBILITY STUDY



Leading Member of the Consortium



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Ghana EITI Mainstreaming Feasibility Report

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Table of Contents

1	INTRODUCTION	5
2	METHODOLOGY, KEY GUIDING PRINCIPLES, AND STAKEHOLDER MAPPING	1
2.1.	Key Requirements and Principles under EITI Mainstreaming.....	1
2.2.	Assessment Approach and Methodology	2
2.3.	Assessment Ratings and Colour Coding.....	5
2.4.	Stakeholder Mapping.....	6
3	MAIN FINDINGS - ASSESSMENT OF GHEITI SYSTEMATIC DISCLOSURES.....	8
3.1.	Legal and Institutional framework, including allocation of contracts and licenses	8
3.2.	Exploration and Production	17
3.3.	Revenue Collection (EITI # 4)	22
3.4.	Revenue Allocation (EITI # 5)	27
3.5.	Social and Economic Spending (EITI # 6).....	30
4	MAIN FINDINGS - INSTITUTIONAL READINESS AND ICT CAPACITY ASSESSMENT.....	35
5	SUMMARY OF FINDINGS AND RECOMMENDATIONS	66
6	GHEITI SYSTEMATIC DISCLOSURE ROADMAP	68



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Table of Figures

No table of figures entries found.

List of Acronyms and Abbreviations

BMZ	German Federal Ministry for Economic Cooperation and Development
BOG	Bank of Ghana
CEDA	Centre for Extractives and Development, Africa
DCD	District Coordinating Director
DCE	District Chief Executive
EITI	Extractives Industries Transparency Initiative
GHEITI	Ghana Extractives Industries Transparency Initiative
GIZ	Deutsche Gesellschaft für International Zusammenarbeit GmbH German Agency for International Cooperation
GNPC	Ghana National Petroleum Corporation
GoG	Government of Ghana
GovID	Governance for Inclusive Development Programme
MC	Minerals Commission
MDF	Mineral Development Fund
MIIF	Mineral Income Investment Fund
MLNR	Ministry of Lands and Natural Resources
MoEn	Ministry of Energy
MoF	Ministry of Finance
MSG	Multistakeholder Group
PC	Petroleum Commission
SECO	Swiss State Secretariat for Economic Affairs
STE	Short Term Expert
STEP	Short-Term Expert Pool
TC	Technical Cooperation
ToR	Terms of Reference

1 INTRODUCTION

Ghana has been a member of the EITI for almost two decades now. As a globally accepted initiative to advance and promote transparency and accountability in the management of oil, gas and mineral resources, the EITI has afforded Ghana and other resource-endowed countries a unique opportunity to maximize their natural resource wealth for sustainable and equitable development. This has usually been achieved through enhanced transparency, effective public scrutiny, and improved oversight in the extractive sector.

The impact of EITI in Ghana has been significant, particularly its influence on national policy and regulatory reforms. Since joining in 2003, Ghana has achieved multiple reforms ranging from advocacy for contract transparency in oil and gas sector, positive changes in the mining fiscal regime, including changes from sliding scale to fixed rate and the introduction of a 5-year straight line cost recovery in the mining sector. In addition, the EITI provided important lessons to shape laws and regulations for the oil and gas sector which only started production in 2010.

Since 2016, the EITI has encouraged implementing countries to prepare to mainstream its reporting on existing government and corporate online reporting systems. Mainstreaming is expected to make data available in a timely manner, useful, cost-effective, and enable data users and citizens to focus on analysing and responding to information, rather than on collecting and verifying it. Systematic disclosure will not only enhance transparency, but also increase public trust in both governments and extractive companies. In 2019, the EITI adopted a new Standard which encourages both implementing and new potential countries to identify potential barriers to systematic disclosures, by conducting a systematic disclosure feasibility study. The feasibility study is expected to identify the key barriers and gaps to EITI data mainstreaming in terms of its comprehensiveness and level of data disaggregation, data quality and assurance, data format, accessibility, and frequency of data updates, among other barriers such as political economic induced. Aside these benefits, the Standard, by default, expects implementing countries to use the outcome of the feasibility to develop a roadmap and an action plan for the implementation of EITI mainstreaming.

GHEITI has taken proactive steps toward EITI mainstreaming in Ghana. With support from the International Secretariat and the Natural Resource Governance Institute, GHEITI has engaged its main stakeholders on mainstreaming, however, the meeting formed a basis for soliciting interests, estimating the level of effort needed from key stakeholders, and deciding on the potential approach to developing a roadmap for mainstreaming. However, a detailed feasibility study is yet to be conducted into GHEITI's readiness to mainstream her reporting into various existing online disclosure platforms despite some on-going efforts being made at the individual institutional levels.

Based on the reasons and with the quest to deepen and expand the scope of GHEITI's work on systematic disclosures, GIZ financed the services of a Consultant to undertake a detailed feasibility study into GHEITI's readiness to mainstream its reports into existing reporting platforms, being both companies and government. It is expected that the findings and

recommendations will be well contextualized, to form the basis of an action plan and detailed roadmap to EITI mainstreaming implementation in Ghana.

The Assignment

GIZ, under her GOVID Programme has contracted the Centre for Extractive and Development, Africa (CEDA) to conduct a feasibility study into the potential of mainstreaming EITI information disclosure and reporting into various reporting agencies' digital platforms. The main client is Ghana EITI. The study is expected to identify opportunities to mainstream EITI reporting and disclosures through appropriate disclosure systems (websites, databases annual reports, portals, etc.). The paper is an inception phase report that assesses the strengths, weaknesses, and existing opportunities to improve Ghana's current reporting and disclosure systems, including the scope, timeliness, comprehensiveness, structure, and reliability of disclosure.

Objectives

The objective of mainstreaming EITI implementation is to shift from ad-hoc and often stand-alone EITI reporting to a more systematic reporting where information is disclosed on existing government and corporate reporting systems (databases, websites, annual progress reports, portals etc.) by connecting EITI reports to existing or new government systems via an EITI Portal which integrates existing and new government and company data sources such as websites, databases, portals, and registers. Specifically, the assignment is expected to:

The assignment is expected to develop:

- a) Comprehensive assessment of the disclosures required by EITI and local legislations in the extractive sector against current disclosures under EITI on existing government and corporate reporting platforms.
- b) Documentation of any barriers or gaps in timely, comprehensive, and reliable disclosures, as well as technical or financial support needs.
- c) Documentation of stakeholders' views and willingness to embed EITI and other disclosures for the extractive sector required under the local legislation in governmental and corporate systems.

- d) Assessment of the suitability of State reporting agencies' existing IT Infrastructure for information disclosure.
- e) Identification of capacity building and system development needs of reporting agencies to ensure smooth implementation of EITI mainstreaming.

Scope of Assignment

The CEDA STEs had submitted an indicative Assignment Plan and Time Schedule for delivery of the assignment as well as Methodology for Implementation of the assignment and this formed the basis for STE's presentation at the Inception Meeting held on 27th November 2020.

This Inception Report therefore includes the agreed and updated Assignment Plan and Time Schedule covering Methodology for Implementation of the assignment following the inception meeting. It also includes responses to follow-on subsequent communications between the GIZ-ARG Component Manager and the CEDA team lead- E. Kuyole. In addition, the report contains joint acceptance on the need for provision of additional 30 calendar days to be provided following the decision at the inception meeting, to include 15 subnational entities and coverage of all possible parameters under the EITI requirements 4.3 and 5.6.

Based on the agreement, the new scope has been presented below:

1. Inception Meeting

- Discuss the requirements of the assignment
- Overview of key implementation issues.
- Communication and coordination with GovID STEP Project
- Initial meeting with GHEITI stakeholders to agree on scope and definition of key terms

2. Comprehensive information disclosure assessment

- Review of existing GHEITI Information disclosures by both national and subnational agencies
- Review of validation reports to identify gaps in comprehensiveness of disclosure
- Review of new EITI Standard to identify new areas of reporting and stakeholders responsible for information disclosure
- Overall review of the scope on information disclosure under the 2019 Standard for national and subnational agencies as well as for selected companies.
- Review of other existing literature related to systematic disclosure of information

3. Stakeholder Mapping and Consultation

- Conduct stakeholder mapping exercise in order to capture all relevant stakeholders at the national and subnational level
- Review current EITI information needs against stakeholder information provisions
- Develop stakeholder consultation questionnaire

- Engage stakeholders on mainstreaming - data provision, platforms, and institutional set ups for data provision
- Document stakeholder interviews and consultation meetings

4. Gap Assessment

- Identification of barriers in terms of comprehensiveness, data reliability, and technical and financial needs
- One on one interviews with relevant stakeholders including national and subnational government and corporates to assess potential gaps including institutional preparedness

5. IT Infrastructure Assessment

- Assess existing IT infrastructure of both government and corporate bodies
- Assess information disclosure properties against EITI standard requirements
- Document list of selected buying companies, including consortiums

6. Capacity Building and Institutional Assessment Needs

- Assess capacity building needs of stakeholders who will generate and publish information routinely
- Assess institutional structures to identify gaps likely to hinder effective implementation of systematic disclosure

2.1. Key Requirements and Principles under EITI Mainstreaming

EITI requires mainstreaming to be guided by some key principles of data disclosure. These include data comprehensiveness, reliability, timeliness, accessibility, and open format. Our assessment of compliance to these disclosure guidelines is based on the review of existing disclosures on the websites and online reports by various stakeholders under GHEITI. This approach does not need to be selective as information disclosure required under the EITI Standard is expected to satisfy at all data disclosure principles. Based on our detailed review of existing disclosures vis a vis the EITI Standard requirements, overall, a chunk of EITI required information is being published routinely, however, scattered in various electronic reports, web pages and paper reports. Further, they are not organized along EITI Standard requirements, hence there exist significant levels of gaps in the existing information as well as not usually published in open formats. For instance, while there is more contextual information found in various platforms, they remain fragmented and difficult to access in a meaningful way. This notwithstanding, these gaps can be addressed in the short to medium term to allow for electronic mainstreaming on existing disclosure platforms. EITI disclosure practice is based on the following:

- ***Comprehensiveness:*** ensures reporting encompass all relevant and material information under the Standard requirements that is well disaggregated to project level reporting. With mainstreaming, the consultant would have to first review the current disclosures by GHEITI, often based on their validation reports and stakeholder interviews to identify any potential gaps in comprehensiveness. The gap will help the consultant to shape applicable mainstreaming recommendations.
- ***Reliability or Quality Assurance:*** One of the key EITI principle under the Standard is data reliability. As such, EITI requires the MSG to agree on an assurance process before publication. This would mean, systematic disclosure systems should be built in processes for data quality assurance while ensuring timeliness of data publication. The consultant will apply experience from Ghana to proffer innovative solution to data assurance.
- ***Timeliness:*** One of the main principles underpinning mainstreaming is to achieve timely disclosure of information. This would require an assurance process and establishments in most institutions to release or publish information timely. Our team's experiences from other jurisdiction have shown that timely publication of routine information often led to significant data use. Further, it is important to highlight data retention – in terms of how long data disclosure and portals are kept for future references.
- ***Data format:*** EITI Standard requires data to be published under an open data format, which underscores the need for open license publications. With this, potential users can download, reuse and operate data over multiple platforms (interoperability). However, the current routine disclosures by GHEITI stakeholders are not in open format, warranting the need to educate stakeholders on their ability

on publish in open formats. This will require more than just publication and include assessment of the suitability of its existing online platforms to be able to publish in open formats. The consultant intends to review each existing platform for open format publications to identify potential gaps

- **Accessibility:** EITI information must be easily accessible by data users. Under mainstreaming, this principle will be key to validating data disclosures. As a result, the consultant will assess the existing routine publications to identify the status of data accessibility against the EITI Standard requirement.

2.2. Assessment Approach and Methodology

Per the EITI Standard, implementing countries are required to disclose a certain minimum level of information that spans across the extractive value chain, notably policies, legislations, systems, and practices that govern extractives. These disclosures are encouraged to be guided by open data standards, where usually information is easily and freely accessible, reusable under an open license, and practically disclosed in machine-readable formats¹.

The 2019 EITI Standard is the most recent Standard expected to be used by implementing countries. Though the GHEITI's process is yet to be quality assured under the new Standard, we have adopted the 2019 Standard as a yardstick to assess existing routine disclosures by GHEITI's stakeholders (including its 2017/2018 Reconciliation Reports).

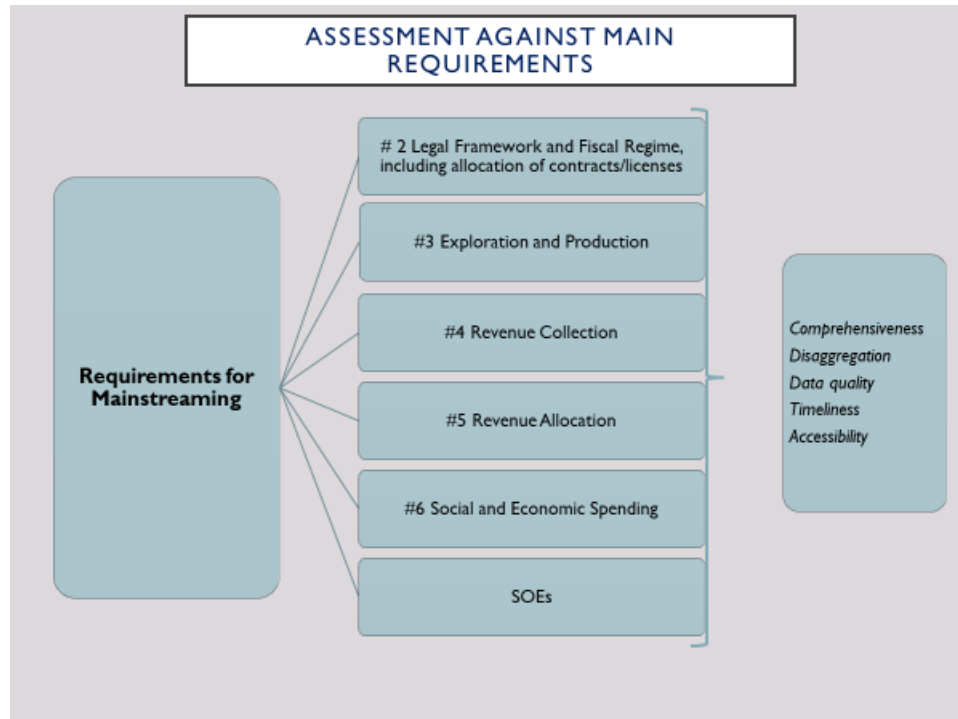
The consultants assessed the current routine disclosures in Ghana against the EITI Standard and proposed practical recommendations for GHEITI MSG to engage relevant entities on how these gaps can be addressed in the short to medium term to allow for electronic mainstreaming on existing disclosure platforms. GHEITI's disclosure practice is based on the following:

- How does government and companies disclose information required under EITI Standard requirement? That is, the level of disaggregation and comprehensiveness
- Are the data up to date? This means the frequency of updating the information and how long the data retained on digital platforms?
- What is the level of accessibility?
- Is data in an open data format?
- What is the existing medium of disclosure?
- Is it on electronic platforms and by which government agency/company?

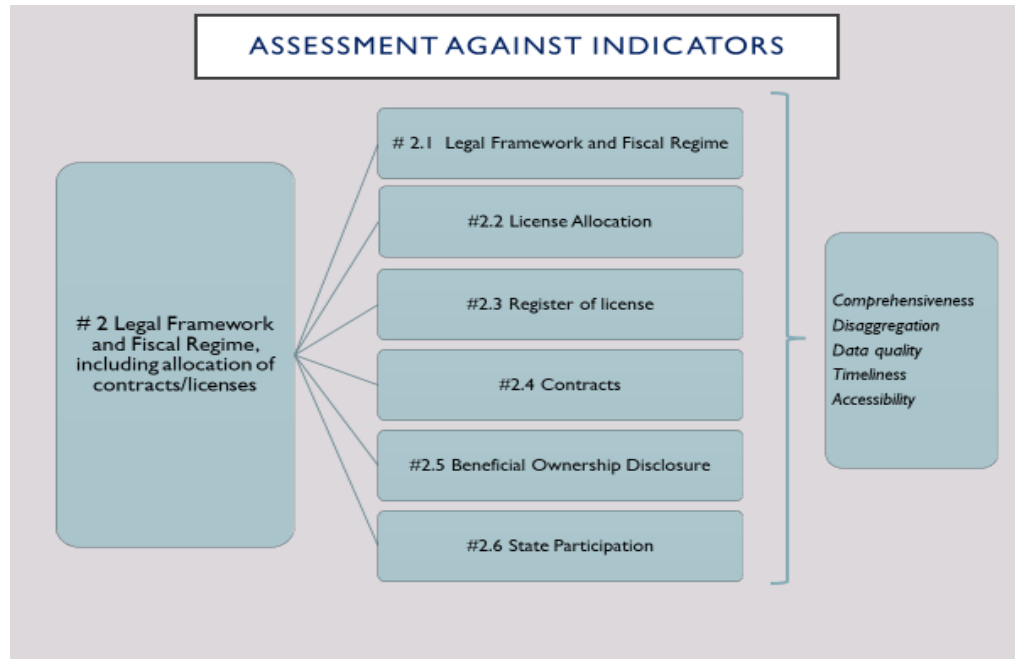
¹ Machine Readable Format means a structured format that can automatically be read and processed by a computer such as comma-separated values (CSV), JavaScript Object Notation (JSON), or Extensible Markup Language (XML)

The process for assessment is based on four varying levels including for both oil and gas and mining sectors respectively:

- *Assessment against main EITI requirements (5 main Standard requirements): We assessed whether GHEITI stakeholders' routinely discloses information required under Standard requirement 2 to 6. Financial information is checked against data reliability (the credibility of data, independently audited and under internationally acceptable standards)*



- *Assessment against indicators under each EITI Standard requirement: We drill down to assess disclosures against indicators under each of the Standard requirements*



- Assessment and ratings for each questionnaire under each sub indicator. Under each sub indicator, the consultants adopted EITI guidance questionnaire and developed additional questionnaire based on the local context. We assessed each questionnaire through reviews of routine online disclosures and interviews with senior management and GHEITI MSG representative of each agency that report under GHEITI. We used colour coding to rate whether routine disclosures are satisfactory, meaningful, or inadequate based on assessment against the EITI Standard requirements including of data disclosure principles.*

SUB INDICATORS UNDER EACH INDICATOR		
EITI Requirement 2.1		Status of Systematic Disclosures
Mining sector	Laws and regulations	Satisfactory
	Overview of government agencies' roles	Meaningful
	Mineral rights' regime	Meaningful
	Fiscal regime	Meaningful
	Level of fiscal devolution	Inadequate
	Ongoing and planned reforms	Inadequate
Oil and gas sector	Laws and regulations	Meaningful
	Overview of government agencies' roles	Meaningful
	Petroleum rights' regime	Meaningful
	Fiscal regime	Meaningful
	Level of fiscal devolution	Inadequate
	Ongoing and planned reforms	Inadequate

- *Assessment of institutional readiness for mainstreaming: We assessed the current IT infrastructure of all agencies required to sustain disclosure of electronic information under EITI. Further, we assessed the IT capacity and institutional structures adequate to ensure sustainability of EITI mainstreaming.*

2.3. Assessment Ratings and Colour Coding

Based on the review, the consultant adopted colour coding to rate the performance of systematic disclosure under GHEITI. These ratings are based on the level of gaps and efforts needed to address the gaps. The following provide explanations to the ratings and colour coding

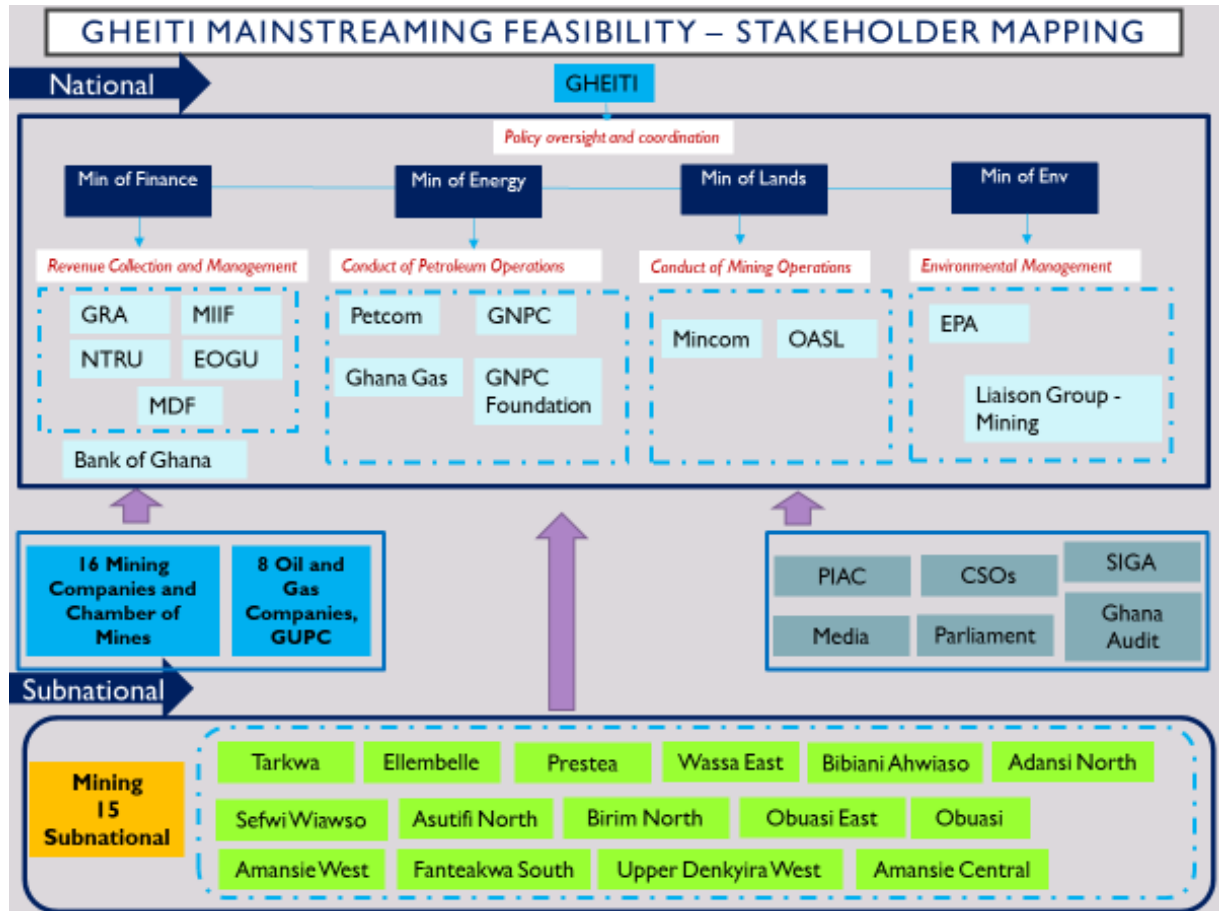
Status of Disclosure	Colour	Colour Interpretations
Satisfactory		Fully Mainstreamed
Meaningful		Partially mainstreamed with minor limitations

Meaningful		Partially mainstreamed with significant challenges
Inadequate		Not mainstreamed - significant legal and administrative challenges

2.4. Stakeholder Mapping

EITI mainstreaming emphasizes on the need for stakeholder engagement to explore opportunities for systematic disclosures. As a result, the consultants worked closely with all stakeholders under the existing GHEITI reporting process, particularly categorised under policy makers, regulators, implementing agencies, and industry players. The following stakeholder mapping has been conducted by the consultants based on desk research and the outcome from the inception meeting with EITI MSG. The process of arriving at the mapping result included:

- The consultants reviewed existing GHEITI annual reconciliation reporting process to identify stakeholders that supply information
- The consultants further engaged the MSG to jointly identify other relevant stakeholders who have not previously been part of the process
- Stakeholder interviews were conducted with agencies that supply information to the GHEITI process. The consultants received feedback from other stakeholders who plays external oversight role for the EITI process in Ghana



3 MAIN FINDINGS - ASSESSMENT OF GHEITI SYSTEMATIC DISCLOSURES

Under this section, the assessment of GHEITI systematic disclosure has been grouped under the following (both revenue and non-revenue contextual information) categories:

1. Legal and Institutional framework, including allocation of contracts and licenses
2. Exploration and Production
3. Revenue Collection
4. Revenue Allocation
5. Social and Economic Spending

GHEITI, in collaboration with the EITI International Secretariat, has undertaken a similar mapping assessment focused on State Owned Enterprises (hence GNPC). As a result, the consultant has referred all sections related to SOE to the initial SOE mapping report undertaken by GHEITI.

3.1. Legal and Institutional framework, including allocation of contracts and licenses

Legal Framework and Fiscal Regime

EITI Requirement

The Standard requires description of the legal framework and fiscal regime governing the extractive industries, including fiscal regime, with emphasis on the level of fiscal devolution, relevant laws and regulations, types of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals, as well as information on the roles and responsibilities of the relevant government agencies².

Findings: Analysis of Disclosures

Comprehensiveness and Level of Disaggregation

Evidence from existing disclosures show that there is significant information on the legal frameworks, and fiscal regime governing both oil and gas and mining sectors. The required legal frameworks and regulations publishes under the mining and oil and gas sectors is comprehensive. Both [PC](#) and [Mincom](#) publishes a description of the legal frameworks, fiscal regime, types of contracts and publishes the relevant laws and regulations.

² EITI 2019 Standard. <https://eiti.org/document/eiti-standard-2019>

The oil and gas sector does not have a unified fiscal regime, even though the PC has published a standard model petroleum agreement that forms the basis for all petroleum agreements. Further, the income Tax Act (Petroleum agreements contains negotiated fiscal terms that can significantly deviate from the standard model petroleum agreement. Hence, there is no explicit description of the oil and gas sector fiscal regime publicly, however each petroleum agreement published has sections that covers its fiscal terms.

The oil and gas and the mineral sectors are regulated within a multi-agency policy space by multiple agencies even though the regulators (Mincom and PC) remain the main point of contact for authorizations and licenses. The EITI Standard therefore requires the description of the overview of roles and responsibilities of relevant agencies. Based on our review, both PC and Mincom provides quick links to other agencies whose mandates fall under the Ministry of Energy and the Ministry of Lands and Natural Resources respectively, however there is no summary or overview of the sector that includes clear roles and responsibilities of other agencies, particularly those outside of their respective Ministries.

Data Quality

Existing publications of the relevant laws and regulations have been enacted by parliament and assented to by the President of the republic. As a result, they can be deemed as reliable as they have gone through an established legislative enactment process.

Timeliness

The updates of information is based on the enactment of new laws hence it is directly dependent on when new amendments or enactments are done. However, our assessment show that bot PC and Mincom's website get updated on at least every month.

Data Accessibility

Even though information required under this requirement is comprehensively mainstreamed through Mincom and PC's website, these legal frameworks and legislations are published in pdfs picture formats. Although accessibility is not restrictive, its current format does not satisfy EITI's Open Data Policy requirements.

The overall review for requirement 2.1 show that more than 90 percent of information required are already published on PC and Mincom's website, but the main challenges borders around the data format, hence these could easily be addressed in the short term (see detailed issues in Annex 1).

EITI Requirement 2.1	Questions	Status of Systematic Disclosures
Mining sector		

EITI Requirement 2.1	Questions	Status of Systematic Disclosures
	<i>Laws and regulations</i>	
	<i>Overview of government agencies' roles</i>	
	<i>Mineral rights' regime</i>	
	<i>Fiscal regime</i>	
	<i>Level of fiscal devolution</i>	NA
	<i>Ongoing and planned reforms</i>	
Oil and gas sector	<i>Laws and regulations</i>	
	<i>Overview of government agencies' roles</i>	
	<i>Petroleum rights' regime</i>	
	<i>Fiscal regime</i>	
	<i>Level of fiscal devolution</i>	NA
	<i>Ongoing and planned reforms</i>	

License Allocations (EITI # 2.2)

EITI Requirement

Standard # 2.2 requires the disclosure of the processes that guides the award and transfer of license, the technical and financial criteria used in assessing a license application, information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable. The Standard also requires the disclosure of material deviation from the applicable legal and regulatory framework governing license transfers and awards.

Findings: Analysis of Existing Disclosures

License allocation in the mining sector is conducted under an open-door negotiated policy where the process of awarding is purely based on first-come-first-serve basis. Over the years, the procedure for license award and transfers has been less transparent as the procedures were not published electronically even though the Mincom confirmed that they used publish applications at both the national and subnational level at notice boards. However, this is changing as Mincom's website publishes [information](#) on the process of license awards, and details of recipients of licenses on an online cadastre. Despite these improvements, there remain some setbacks against EITI systematic disclosure requirement #2.2. There is no disclosure of the processes required for the transfer of a license even though this can be found in the regulations published on [Mincom's](#) website. At the same

time, Mincom confirmed that the financial and technical criteria used for assessing license application and transfers are enshrined in the general regulations which can also be accessed through the regulations. . As a result, accessibility to this, although unhindered, the current format for the regulations remains a challenge as it is not in an open format. In addition, it is not clear whether there are any weightings applied by Mincom during assessment of license application as this information is currently not published. Further, there is no available platform to report any material deviations from the required processes for license allocation.

In the oil and gas sector, license allocation is conducted under an open and competitive bidding process, although this only started in 2017 after the enactment of a new law for the sector. As a result, each bid is accompanied by a bid criteria, technical and financial criteria, and engagement of CSOs in the process to allow for reports of any material deviation from legally required processes. Despite these successes, information publication by PC on a dedicated platform³, information published through the regulations is not in an open format, however these challenges are minor.

Comprehensiveness

Evidence from existing published information shows that relevant information on license allocation for both oil and gas is comprehensive. Information such as the number of licenses awarded, transfer process, license award process and regulations that guide the award and transfer of licenses have been published online. However, there remain certain gaps such as information regarding the procedures that guide the transfer of licenses and technical and financial criteria in the mining sector.

Data Quality

Existing information has been published on Mincom and PC's website and our interviews show that they had gone through an internal data publication approval process. Although there is no evidence to show data publication policies, there exist conventional practices for assuring all information published online.

Timeliness

Generally, existing information disclosures for license allocations in both mining and oil and gas sectors are updated regularly by both Mincom and PC respectively, usually within a timeframe of at least one year, however information enshrined in laws and regulations is only updated when there are changes or new enactments.

Data Accessibility

³ PC created a dedicated online platform for the publication of contracts, licenses and recipients of licenses among other information – Ghana Petroleum Register

Existing public information on license allocation is open to all with no hinderance to public accessibility of information, however information such as technical and financial criteria is accessible via pdf format and to some extent picture text format, which does not conform to EITI Standard requirement for Open Data and accessibility.

The overall review for requirement 2.2 show that a greater percent of information required are already published on PC and Mincom's website, hence the challenges identified could easily be addressed in the short term (see detailed issues in Annex 1). This is more applicable to PC relative to Mincom.

EITI Requirement 2.2	Indicators	Status of Systematic Disclosures
	<i>No. of license awards for the covered year</i>	
	<i>the award process(es)</i>	
	<i>the technical and financial criteria used</i>	
	<i>the existence of any non-trivial deviations from statutory procedures in license awards in the period under review?</i>	
	No. of license transfers for the covered year	
	<i>the number and identity of licenses transferred in the period under review</i>	
	<i>the transfer process(es)</i>	
	<i>bidding rounds/process(es)</i>	NA
	<i>No. of license awards for the covered year</i>	
	<i>the award process(es)</i>	
	<i>the technical and financial criteria used</i>	
	No. of license transfers for the covered year	
	<i>the number and identity of licenses transferred in the period under review</i>	
	<i>the transfer process(es)</i>	
	<i>and the technical and financial criteria used</i>	
	<i>the existence of any non-trivial deviations from statutory procedures in license transfers in the period under review?</i>	
	<i>bidding rounds/process(es)?</i>	

*Register of License and Contracts (EITI # 2.3 and 2.4)**EITI Requirement*

The Standard requires the maintenance of timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation.

- License holder(s).
- Where collated, coordinates of the license area. Where coordinates are not collated, the government is required to ensure that the size and location of the license area are disclosed in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The disclosures should include guidance on how to access the coordinates and the cost, if any, of accessing the data. The government should also document plans and timelines for making this information freely and electronically available through the license register.
- Date of application, date of award and duration of the license
- In the case of production licenses, the commodity being produced

With regards to contracts, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals before the stated date. This applies to contracts granted, entered into or amended before 1 January 2021. Implementing countries are required to disclose any contracts and licenses that are granted, entered into or amended from 1 January 2021.

Findings: Analysis of Existing Disclosures

Registers of licenses are available on public platforms managed by Mincom and PC for the mining and oil and gas sectors respectively. Mincom launched its interactive online [cadastre](#) repository in July 2016, even though it was fully rolled out in 2019 after the testing phase. The cadastre includes information on license holder name, location including coordinates, type of commodity, size, status of license, date of application, start date, expiry date, duration of license, date of renewal, district, region, license code and application code. ‘

Comprehensiveness

These disclosures satisfy EITI mainstreaming requirements, however, it is not clear whether all applications or licenses have been completely inputted on the online cadastre system. Mincom nor MLNR does not have a written policy on contract disclosure, but some mining [leases](#) have been recently published on Mincom’s website although this is not comprehensive as the disclosures do not cover restricted mining lease, reconnaissance,

prospecting and small-scale mining leases and concessions. It is understood that plans are underway to comprehensively publish all mining leases. Further, there are third party publication of mineral leases and contracts, notably, resource contracts on the Resource Contract Ghana Portal and the Africa Centre for Energy Policy (ACEP) Contract Portal. Even though these are not official government sources, they remain relevant for public references.

PC discloses all oil and gas [contracts](#), authorizations, permits and licenses, although in pdf formats. In addition, there is a summary page to each contract where information on the fiscal regime applicable to the contract, contract size, effective date, contract partners, license status, extensions, and status of operations. Further PC publishes non-interactive [cadastre](#) with maps and location as well as embedded information on the type of commodity, license, or contract holder name, block name, location, status, and size. There is no explicit disclosure of the coordinates on the summary page of each contract, however this information can be found in each published contract.

Data Quality

Both PC and Mincom have conventions on internal data assurance processes where information published on their respective websites. There are established license application procedures backed by legislative frameworks and regulatory procedures, hence the quality of information in relation to register of license and contracts have gone through official assurance process.

Timeliness

Based on our review, license information is updated as when new contracts or licenses are issued. It is understood that once a license is issued, it takes less than 6 months to upload the new licenses and transfers. At the time of writing, Mincom had just launched their cadastre and mining contract page, hence some information was still in the process of being upload.

Accessibility

Accessibility to license details and contracts is unrestricted and open to all, and some details on licenses on both mining and oil and gas cadastres are in open formats. However, mining leases and petroleum agreements are published in pdf and pdf picture formats which does not conform to EITI Standard requirements on Open Data.

The overall review for requirement 2.2 show that a chunk of information required are already published on PC and Mincom's website, hence the challenges identified could easily be addressed in the short term (see detailed issues in Annex 1). This is more so for PC

relative to Mincom. Information on both oil and gas and mining cadastres are regularly updated and mostly in web text (open format).

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Licenses register for the mining sector</i>	
	<i>License-holder name:</i>	
	<i>License coordinates:</i>	
	<i>License dates of application, award and expiry:</i>	
	<i>Commodity(ies) covered by licenses:</i>	
	<i>Coverage of all active licenses</i>	
	<i>Coverage of all licenses held by material companies</i>	
	<i>Government policy on contract disclosure</i>	
	<i>Are contracts texts disclosed</i>	
	<i>Are full license texts disclosed</i>	
	<i>Contract register for mining sector</i>	
Oil and gas sector	<i>License register for petroleum sector</i>	
	<i>License-holder name:</i>	
	<i>License coordinates:</i>	
	<i>License dates of application, award and expiry:</i>	
	<i>Commodity(ies) covered by licenses:</i>	
	<i>Coverage of all active licenses</i>	
	<i>Coverage of all licenses held by material companies</i>	
	<i>Government policy on contract disclosure</i>	
	<i>Are contracts texts disclosed</i>	
	<i>Are full license texts disclosed</i>	
	<i>Contract register for petroleum sector</i>	

Beneficial Ownership (EITI # 2.5)

EITI Requirement

Implementing countries are required to request and companies are required to publicly disclose, beneficial ownership information. This applies to corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract and should include the identity(ies) of their beneficial owner(s), the level of ownership, and details about how ownership or control is exerted. Any significant gaps

or weaknesses in reporting on beneficial ownership information must be disclosed, including naming any entities that failed to submit all or parts of the beneficial ownership information.

Findings: Analysis of Existing Disclosures

BO implementation in Ghana is still in its early stage after the passage of a law in 2019. The law includes a detailed definition of BO, clear data particulars of a BO such as name, nationality, country of residence, national ID number, date of birth, residential address, and means of contact. Further the law provides clarity of information particulars to be made available to the public at a fee. BO information collection and processing began in February 2021. It is understood that companies are required to file their BO disclosures latest by July 2021 after which BO information disclosure would be available to the public.

RGD has developed the necessary administrative procedures to guide BO data collection and published BO forms on their website. Although BO information is expected to be available at a fee⁴, it will include basic information such as name, nature of interest and address. The scope of BO implementation covers beyond extractive companies who bid for, invest, or operate in the extractive sector which is in line with EITI systematic disclosure requirements. According to RGD, GHEITI and other CSOs can access information free of charge. Hence, it is expected that GHEITI will access BO information for extractive sector players and publish it on their website.

Comprehensiveness

Based on the current BO forms and discussions with RGD, the details and particulars captured under the Ghana's BO regime is comprehensive as they conform to all requirements under the EITI Standard 2.5.

Data Quality

RGD has an internal data review and approval processes which ensure all BO information is accurate and attested to by those who provide the information

Timeliness

RGD is still developing a public portal to allow the public access BO information upon request and approval. Currently, there is no open BO register, but based on requests at a fee and through a manual process. However, it was confirmed that BO information are updated regularly in RGD's systems as and when internal approval processes are completed.

Accessibility

⁴ Currently, the fee is pegged at about \$6 equivalent

Accessibility to BO information is currently based on manual request, even though RGD is in the process of developing a public phasing portal to allow for easy accessibility. This notwithstanding, BO information is expected to be accessed at a fee,

Overall, this requirement is still under implementation even though there seem to be a higher probability for it to satisfy EITI systematic disclosure requirements.

EITI Requirement	Indicators	Status of Systematic Disclosure
Extractive	<i>Government policy on beneficial ownership</i>	Green
	<i>definition of the term beneficial owner</i>	Green
	<i>laws, regulations, or policies on beneficial ownership</i>	Green
	<i>beneficial ownership data disclosure</i>	Yellow
	<i>is beneficial ownership data disclosed by applicants and bidders</i>	Light Green
	<i>quality assurances for data reliability</i>	Light Green
	<i>names of stock exchanges, for publicly listed companies</i>	Light Green
	<i>Public BO Register exist</i>	Red
	<i>Disclosure of legal owners</i>	Green

3.2. Exploration and Production

Exploration (EITI # 3.1)

EITI Requirement

Implementing countries are required to disclose an overview of the extractive industries, including any significant exploration activities.

Findings: Analysis of Existing Disclosures

Information on the overview of the extractive sector and exploration activities is expected to be disclosed by Mincom and PC. Exploration in the mining sector is conducted under two different licenses: reconnaissance (exploration not including drilling and excavation) and prospecting (exploration including drilling in search for minerals). Information on the overview of the exploration activities is not comprehensively published although there are

some snippets of information dispersed on Mincom and MLNR's website. It is understood that the overview of the sector is published in various sector reports published by Mincom within a year and provided to GHEITI annually but not consciously published on the website. For instance, Mincom publishes a list of major mineral operating companies while the cadastre provides information on the status of operation for each license. Further, the cadastre provides status of mineral licenses but does not provide an overview of all exploration activities. and their location on Mincom's website.

With regards to the oil and gas sector, PC discloses information on exploration history and current exploration activities on their website, with details of companies, basins, discoveries, and hydrocarbon type.

Comprehensiveness

Based on our assessment, current information published on exploration activities in terms of overview of the sector is limited for the mining sector but adequate for the oil and gas sector. While this information is not fully published on Mincom's website, they have provided same information to be published through GHEITI's annual reconciliation report.

Data Quality

All publication by Mincom and PC goes through internal approval processes to ensure quality and accuracy.

Timeliness

Information on Exploration activities including its overview and key exploration companies are updated regularly under the mining cadastre. With regards to PC, information on exploration activities is updated yearly.

Accessibility

Accessibility to information on exploration activities is unrestricted and published in web text (open formats).

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Overview of the extractive industries</i>	
	<i>Overview of key companies in the extractive industries</i>	
	<i>Overview of significant exploration companies</i>	

Oil and Gas Sector	<i>Overview of the extractive industries</i>	
	<i>Overview of key companies in the extractive industries</i>	
	<i>Overview of significant exploration companies</i>	

Production (EITI # 3.2)

EITI Requirement

Implementing countries are required to disclose timely production data, including production volumes and values by commodity. This data could be further disaggregated by region, company, or project, and include sources and the methods for calculating production volumes and values.

Findings: Analysis of Existing Disclosures

Comprehensiveness

Existing information disclosure on production volumes and values is comprehensive, well organised, consistent, and regularly updated in the oil and gas sector compared to the minerals sector. In the oil and gas sector, there is well coordinated data collection and publication approach by multiple state agencies and oversight actors. In Ghana, oil and gas is currently produced in three fields including Jubilee, Sankofa Gye Nyame (SGN) and Tweneboa, Enyera Ntomme (TEN) fields. Our review showed that data published by PC, the Ministry of Finance, GNPC, PIAC, BoG, and GHEITI were consistent in terms of comprehensiveness, that is disaggregated at project level which is aligned with EITI systematic disclosure expectations. PIAC publishes the most comprehensive information including production figures for oil and gas, as well as exports volumes and values annually and semi-annually. However, there are no values attached to total production in each field but only for production entitlement to the government and GNPC. Similarly, PC publishes volumes of oil and gas production in an open format on their website and updated regularly with about 2 months lag. Information is disaggregated by each field and include information on oil production, gas production, gas exported, gas reinjected, and gas for fuel. Other publications are made by BoG, Ministry of Finance and GNPC but more skewed towards oil and gas liftings and sales. by the PC is in open formats while all others are usually in pdf or picture formats.

In the mining sector, production is monitored and recorded by both the companies, customs officials on site, and Mincom. [Mincom](#) publishes project level and monthly production information in web text format on their website. The production information

includes the quantity of gold produced, value of exports, at project level. Typically, the production chain ends when companies transport their gold to highly developed specialist refineries to be refined for pure gold. As a result, gold production is recorded at multiple levels. First, the customs, the chamber of mines, Mincom and BoG records gold production before they are taken to refineries (usually outside of Ghana) and also record the refinery details after pure gold is extracted at the refineries. The latter presents the true volume and grade of gold produced. Despite this multiple basis of gold production, gold production details disclosed by these agencies significantly deviates from each other and the basis of such figures disclosed are usually not stated. For instance, annual gold production figures reported by the BoG in its annual report differs from gold production figures reported by the Chamber of mines and Mincom. Existing gold production details are not disaggregated at the project level except for Chamber of mines which only covers disaggregated figures of its member companies.

Data Quality

All publication by Mincom and PC goes through internal approval processes to ensure quality and accuracy.

Timeliness

Our assessment showed that production figures are updated regularly as and when information becomes available. It is understood that the current publication lags seven months for the oil and gas production figures while mineral production figures lags annually. At the time of writing, monthly mineral production figures published by Mincom was updated up to December 2020.

Accessibility

Both oil and gas and mineral production publication are in open formats (csv and web text) and unrestrictive.

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Disclosure of production volumes</i>	
	<i>Disclosure of production values</i>	
	<i>Disclosure of production volumes</i>	

Oil and Gas Sector	<i>Disclosure of production values</i>	
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Exports (EITI # 3.3)

EITI Requirement

Implementing countries are required to disclose timely export data, including export volumes and the value by commodity. This data could be further disaggregated by region, company, or project and include sources and the methods for calculating export volumes and values.

Findings: Analysis of Existing Disclosures

Comprehensiveness and Accessibility

Existing publication by GNPC and PC on crude oil liftings and gas exports provides adequate, comprehensive, and easily accessible information that satisfies EITI systematic disclosure requirements for the oil and gas sector. Under its crude oil sales tab on their website, GNPC publishes an excel format data on crude liftings in accordance with the EITI Standard requirement. Information on crude liftings include the name of seller, oil grade and quality, date of sale, buyer details, beneficial owners of buyer, load terminals, volumes, values or sales, price, payment account details, contract type, destination, etc. Similarly, PC publishes information on gas exports and crude oil lifting in an open format.

In the mining sector, the assessment of routine disclosure of exports is the same as production in the previous section above. [Mincom](#) publishes limited export values on their website but not comprehensive enough to cover all projects. Even though BoG publishes mineral export values in their annual report, they are usually not disaggregated at project level as well as consistent with similar publications by the Chamber of Mines and even in the budget statements. This raises significant gaps in terms of comprehensiveness, format of publication, and data reliability assurance. Further the basis of estimation or calculation of aggregated export information is not published.

Data Timeliness

Currently information on exports by Chamber of mines and BoG is published annually and updated annually.

Data Quality

All responsible agencies have internal procedures that assures data quality and accuracy

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Disclosure of Export volumes</i>	
	<i>Disclosure of Export values</i>	
Oil and Gas Sector	<i>Disclosure of Export volumes</i>	
	<i>Disclosure of Export values</i>	

3.3. Revenue Collection (EITI # 4)

Comprehensives Disclosure of Taxes and Revenues (#4.1)

Based on our review of GHEITI's 2018 reconciliation report, taxes and revenues in the extractive sector is collected by multiple agencies, hence the systematic disclosure of these taxes and revenues falls under their remit. The table below provides the details of each agency and their associated responsibility.

Agency	Mineral Taxes and Revenues	Oil and Gas taxes and Revenues
Ghana Revenue Authority	Corporate Income Taxes (CIT), VAT, Additional Profit Taxes, Capital Gains Tax, Withholding taxes, export fees and levies	Corporate Income Taxes, VAT, Additional Profit Taxes, Capital Gains Tax, Withholding taxes, surface rents, royalties
Minerals Commission	License application fees and other permit fees	
Petroleum Commission		License application fees and other permit fees, technology, transfer fees
EPA	Environmental permit fees	Environmental permit fees
NTRU - Ministry of Finance	Dividends	Dividends
GNPC		Crude Oil sales, technology, and transfer fees
Ghana Gas		Gas sales revenues

Agency	Mineral Taxes and Revenues	Oil and Gas taxes and Revenues
Mineral Income Investment Fund Secretariat (Ministry of Finance)	Mineral royalties	
Bank of Ghana		Ghana Petroleum Funds Ghana Petroleum Holding Fund Ghana Stabilization Fund Ghana Heritage Fund
OASL	Ground rents, mineral royalties for subnational	
MDF	20% of Mineral Royalties	
Ghana Railway Company	Transport Revenues	
Subnational Districts	Business operating permits, Property rates, mineral royalties	Business operating permits, Property rates
Oil and Gas and mining Companies	Corporate Income Taxes (CIT), VAT, Additional Profit Taxes, Capital Gains Tax, Withholding taxes, export fees and levies, license fees, PAYE, training allowance	Corporate Income Taxes (CIT), VAT, Additional Profit Taxes, Capital Gains Tax, Withholding taxes, export fees and levies, license fees, PAYE, training allowance

GRA

GRA (a combination of VAT, IRS and Customs) operates as an integrated, functionally based administration responsible for collecting all scores of taxes in the extractive sector (see table above). To improve revenue collection, GRA has established a mining desk and petroleum unit under the Large Taxpayer Office (LTO) with clear mandates to assess, collect and account for minerals and petroleum revenues respectively. It is understood that GRA generates detailed annual reports on total revenues collected and submits to the Ministry of Finance. The Ministry and BoG publishes comprehensive information on petroleum revenues every quarter, semi-annually and annually, but not the same for the mining sector. Based on our review, there is no comprehensive disclosure of mineral revenues on any online platform aside GHEIT's annual reconciliation reports. This presents a major setback to EITI systematic disclosure.

Minerals Commission

Mincom coordinates mineral policy implementation and operations, with the regulatory responsibility to ensure mineral extraction is undertaken in accordance with the relevant laws and policies. As part of delivering their mandates they issue licenses, permits, and authorizations to industry players from exploration to production to the trading or buying of minerals. Revenues generated from these activities forms part of mineral revenues and required under the EITI Standard to be systematically disclosed. Currently, although Mincom provides annual information on license application fees among other revenues generated to GHEITI for publication in the GHEITI reconciliation report, it is not routinely published on their website.

Petroleum Commission

PC coordinates petroleum sector policy implementation and operations, with the regulatory responsibility to ensure petroleum extraction is undertaken in accordance with the relevant laws and policies. As per our reviews, PC receives licenses, permits, and authorizations fees as well as technology and transfer fees paid by under selected contracts in the upstream oil and gas sector. Whilst this information has been provided to GHEITI through their annual reconciliation process, there is not routine publication by PC on their website.

EPA

Under the Environmental Protection Agency Act, 2004 (Act 490), EPA coordinates and ensure compliance with any laid down environmental impact assessment procedures in the planning and execution of petroleum and mineral development projects. As part of their mandates they issue environmental permits and pollution abatement notices for controlling the volume, types, constituents and effects of waste discourages, emissions, deposits or other source of pollutants and of substances which are hazardous or potentially dangerous to the quality of the environment or any segment of the environment. EITI Standard requires the disclosure of revenues generated from the extractive sector through environmental permit fees, however, no comprehensive disclosures are made by EPA on any electronic platform.

Mineral Income Investment Fund (MIIF) Secretariat

MIIF was established in 2018, under the Mineral Income Investment Act, 2018 (Act 978) with the overall mandate to manage the equity interests of the Republic in mining companies, to receive mineral royalties and other related income due the Republic from mining operations, to provide for the management and investment of the assets of the Fund and for related matters. Hence, all mineral royalties are channeled to the Fund after which onwards disbursements are made to the Mineral Development Fund and thereby OASL. This new arrangement requires routine disclosures of royalty receipts by MIIF Board. The consultants are yet to cite any annual reports generated by MIIF, however the MIIF Act requires annual reports to be published on the website of MIIF or other online platform.

Office of the Administrator of Stool Lands

The OASL is responsible to receive 10 percent of total mineral royalties as well as collects ground rents and thereby disburse to stool lands, mineral producing districts, and traditional authorities. Under EITI systematic disclosure, OASL is required to routinely disclose disaggregated revenues received and details of disbursements of funds to various beneficiaries. OASL currently discloses information on disbursements to both stools and regions but not disaggregated by district level. Hence, the current disclosures are not comprehensive and well disaggregated. To enhance its comprehensiveness, OASL should consider disclosures of payments and utilization of funds to all applicable districts, disclose revenue sharing approach or methodology, and any legislative framework that guides the sharing. The format of the current disclosures by OASL is in excel and pdfs, with a 3-year lag. It was confirmed by OASL from our interview that they are migrating to a new website and has incorporated EITI systematic disclosure requirements in their reports.

The Mineral Development Fund

The MDF was established by Act, Act 912 passed by Parliament in March 2016 to provide a more reliant and predictable source of funding development initiatives in mining communities. The mandate of the Fund is to provide “financial resources for the direct benefit of mining communities, a holder of an interest in land within mining communities, a traditional and local government authority within mining communities and an institution responsible for the development of mining in Ghana. The MDF secretariat is expected to disclose annual report on royalty disbursements made to relevant beneficiaries, however, our review showed that the current [link](#) expected to disclose these disbursement was inactive at the time of writing.

Subnational Payments from Extractive Companies (EITI #4.6)

As per the Article 267 (6) of the 1992 Constitution of the Republic of Ghana, mineral producing districts receives 55 percent of ground rent and mineral royalties allocated to OASL. In practice, the share of mining producing districts as per total mineral royalties is 4.95 percent. In addition, producing districts generate revenues in the form of business operating permit fees and property rates from mines that operates within their jurisdiction. The consultants reviewed routine disclosures of 15 subnational producing districts, however, only a handful of them (details in section 5) had the requisite technology and capacity to publish reports of their mineral royalties and ground rents receipts and utilizations. It is important to note that since a decade of EITI implementation in Ghana some producing districts such as Tarkwa Nsuaem, Prestea Huni Valley, Asutifi North, and Birim North) have consistently provided subnational mineral revenue data to GHEITI even though the same information is not comprehensively published on their websites.

Mining and Oil and Gas companies

Currently, there are no laws that mandates companies that bid, invest, or operates in extractives to disclose financial related information and production data; however some companies have voluntarily disclosed such in disaggregated formats. For instance, the [Chamber](#) of Mines, representing a chunk of mining companies under GHEITI's reporting framework publishes annual reports on behalf of its members that discloses aggregate information on mining contribution to taxes, PAYE, export levies, among others. Further the report also details disaggregated information on production, production cost, value of production, and social spending. In the oil and gas sector, [Tullow](#) and [Kosmos](#) publishes reports on payments to government. The report includes disaggregated information on production entitlement, income taxes, royalties, bonus payments, license fees, infrastructure payments, VAT, Stamp Duty, withholding taxes, PAYE and national insurance, carried interests, Custom duties, and training allowances. These voluntary disclosures have been influenced by Tullow and Kosmos support to EITI.

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Corporate income tax, additional profit tax</i>	
	<i>Royalties, Capital gains tax, withholding taxes</i>	
	<i>PAYE</i>	
	<i>Customs excise duties and exports levies</i>	
	<i>Ground rents</i>	
	<i>Subnational payments</i>	

EITI Requirement	Indicators	Status of Systematic Disclosure
	<i>License application fees and other permit fees</i>	
	<i>Environmental permit fees</i>	
	<i>Business operating permits</i>	
	<i>Property rates</i>	
	<i>Transportation revenues</i>	
	<i>Infrastructure and barter arrangements</i>	
Oil and Gas Sector	<i>Corporate income tax, additional profit tax</i>	
	<i>Royalties, Capital gains tax, withholding taxes</i>	
	<i>PAYE</i>	
	<i>Customs excise duties and exports levies</i>	
	<i>Ground rents</i>	
	<i>License application fees and other permit fees</i>	
	<i>Environmental permit fees</i>	
	<i>Business operating permits</i>	
	<i>Property rates</i>	
	<i>Transportation revenues</i>	NA
	<i>Infrastructure and barter arrangements</i>	NA
	<i>State share of production entitlement</i>	
	<i>SOE share of production entitlement</i>	

3.4. Revenue Allocation (EITI # 5)

Distribution of Extractive Revenues (EITI 5.1)

EITI Requirement

The Standard requires a disclosure of a description of the distribution of revenues from the extractive industries. Implementing countries should indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation of these revenues must be

explained, with links provided to relevant financial reports as applicable, e.g., sovereign wealth and development funds, sub-national governments, state-owned enterprises, and other extra-budgetary entities. Multi-stakeholder groups are encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics Manual.

Findings: Analysis of Existing Disclosures

Comprehensiveness

In the oil and gas sector, revenue allocation is guided by the Petroleum Revenue Management Act, 2011 (Act 815). The sharing follows a strict formula prescribed in the Act as well as detailed transparency requirements. All fiscal revenues from the petroleum sector are deposited into the Petroleum Holding Fund (managed by the BoG and monitored by PIAC) for onward disbursements. Petroleum revenues are allocated to GNPC, Ghana's sovereign wealth funds (Ghana Stabilization Fund and Ghana, Ghana Heritage Fund), national budget, PIAC and other exceptional purposes. The Ministry of Finance, BoG, and PIAC publishes regular comprehensive information on the petroleum revenue sharing in the petroleum sector, although mostly in pdf formats.

In the mining sector, all fiscal revenues (CIT, withholding tax, PAYE, etc), except for mineral royalties goes into the consolidated fund and there are no further disbursements. Mineral royalties are expected to be paid into MIIF as per the MIIF Act, out of which 20 percent is further disbursed to the Minerals Development Fund (MDF). MDF further disburses funds as per section 21 of the MDF Act according to the following:

- 50 percent to the OASL for onward disbursement to stools, producing district and traditional authorities
- 20 percent to mining community development scheme
- 4 percent to the Ministry of Lands and Natural Resources
- 13 percent to Minerals Commission
- 8 percent to Geological Survey Authority
- 5 percent for research, training and promotion of sustainable mining

Transfers by central governments to Subnational Government (# EITI 5.2)

There are various legal frameworks that guides the transfer of mineral revenues from central government to subnational governments. These laws are publicly accessible with clear formulas that underpins revenue sharing. However, there are no comprehensive disclosures of expected and actual revenues, although previous GHEITI reconciliation reports have attempted to estimate these revenues.

	Responsible Agency	Publication
1992 Constitution of the Republic of Ghana - Article 267 (6)	OASL	https://mlnr.gov.gh/index.php/office-of-the-administrator-of-stool-lands/#
Mineral Development Fund Act- 2016 (Act 912)	MDF Secretariat	https://mdf.gov.gh/wp-content/uploads/2020/08/mdf-act-912.pdf
Mineral Income Investment Act, 2018 (Act 978)	MIIF Secretariat	Link

Our review of existing report showed that MDF secretariat publishes reports on their website, but these reports were not accessible at the time of writing. MIIF secretariat was still being set up at the time of writing , hence the office is yet to complete its website and other staffing arrangements.

EITI Requirement	Indicators	Status of Systematic Disclosure
Mining sector	<i>Description of the distribution of revenues from the extractive industries</i>	
	<i>Disclosure revenue distribution to budget and other funds</i>	
	<i>Are there references to any national revenue classification systems or international data standards in the public domain?</i>	
	<i>Revenue sharing methodology and transfers</i>	
	<i>Description of any extractive revenues earmarked for specific programs or geographic regions</i>	
Oil and Gas Sector	<i>Description of the distribution of revenues from the extractive industries</i>	
	<i>Disclosure revenue distribution to budget and other funds</i>	
	<i>Are there references to any national revenue classification systems or international data standards in the public domain?</i>	
	<i>Revenue sharing methodology and transfers</i>	

EITI Requirement	Indicators	Status of Systematic Disclosure
	<i>Description of any extractive revenues earmarked for specific programs or geographic regions</i>	
	<i>Description of the country's budget and audit processes?</i>	

3.5. Social and Economic Spending (EITI # 6)

Social and Environmental Expenditures by Extractive Companies (EITI # 6.1)

EITI Requirement

The Standard requires the disclosure of transactions related to material mandatory social expenditure by companies. Where such benefits are provided in kind, it is required that implementing countries disclose the nature and the deemed value of the in-kind transaction. Where the beneficiary of the mandated social expenditure is a third party, i.e., not a government agency, it is required that the name and function of the beneficiary be disclosed.

Where material payments by companies to the government related to the environment are mandated by law, regulation, or contract that governs the extractive investment, such payments must be disclosed.

Findings: Analysis of Existing Disclosures

Our initial review of existing disclosures and interviews with GHEITI stakeholders confirmed that the extractive sector (mining and oil and gas) does not have legally mandated social expenditures. As a result, this requirement is not applicable to Ghana's context. This notwithstanding, as per section 66(1)(b) of the Petroleum (Exploration and Production) Act, 2016 (Act 919), PC has commenced the deduction of one percent contract sum per each contract beginning from 2017. According to GHEITI's 2018 Reconciliation report, the Local Content Fund has received US\$155,551.69 as at 31st December 2018. However, aside GHEITI's report, there is no routine publication with respect to the receivables and utilization of the Local Content Fund.

Some companies under the scope of this assignment usually publish information on their discretionary social and environment expenditure in their annual reports. The MSG is yet to provide approval to include this under the overall scope of this work. Our initial review of company reports show that disclosure of discretionary social expenditure is not disaggregated by beneficiary, date of implementation, project level or project amount.

Quasi Fiscal Expenditures (QFEs) (EITI # 6.2)

EITI Requirement

In many countries, especially resource rich, State Own Enterprises (SOEs) tend to undertake spending on behalf of the State in terms of either providing critical infrastructure, payment for social services, debt services, guarantees, or subsidies. These expenditures tend not to be recorded in the national budgets and face common governance challenges such as risk of fraud, corruption, less transparency, and lack of auditing. If not identified and well quantified, it can have significant impacts on the national economy as well as government's fiscal position. These off-budget expenditures has been termed as Quasi Fiscal Expenditure (QFEs). The 2019 EITI Standard requires implementing countries' MSGs to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.

Findings: Analysis of Existing Disclosures

It is understood that the EITI International Secretariat is working with GHEITI to begin technical discussions on QFEs with the aim to craft a contextualised definition and design processes to begin data collection on QFEs. Currently, there is no information to assess the status of routine disclosure. At the time of finalizing this report, GHEITI had organised its first section on QFEs where stakeholders had agreed to a definition and confirm to reporting on QFE in the mining sector.

Contribution of Extractive Sector to Economy, including ASM (EITI # 6.3)

EITI Requirement

The EITI 2019 Standard requires implementing countries to disclose information about the contribution of the extractive industries to the economy for the fiscal year covered by EITI implementation. It is required that this information includes:

- a) The size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining.
- b) Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.
- c) Exports from the extractive industries in absolute terms and as a percentage of total exports.
- d) Employment in the extractive industries in absolute terms and as a percentage of the total employment. The information should be disaggregated by gender and, when available, further disaggregated by company and occupational level.
- e) Key regions/areas where production is concentrated.

Findings: Analysis of Existing Disclosures

Our review of current government disclosures shows that there is some important information in the public domain about the contribution of the extractive sector to the economy, however they are scattered on different government platforms. The annual budget statements by the Ministry of Finance and quarterly GDP estimates by Ghana Statistical Service provides routine disclosures on the size of the extractives in both absolute and relative terms but does not explicitly separate artisanal and small-scale mining. The Ministry of Finance and PIAC publishes the contribution of petroleum sector to total government revenues but there is no explicit publication for the mining sector. Although the Chamber of Mines publishes information on the contribution of the mining sector to total government revenues, it cannot be considered as an official government source. With regards to data on exports, BoG publishes export values for minerals and its share to total merchandised exports in their annual reports, however the focus has always been on gold exports compared to other minerals. In terms of contribution of extractives to employment, there is no explicit publication of direct and indirect employment figures, although PC and Mincom collects local content data from companies in the upstream. PC's local content report usually provides some information on direct employment in the oil and gas sector, but these reports are not easily accessible, making it challenging to satisfy EITI systematic disclosure requirements.

EITI Requirement	Indicators	Status of Systematic Disclosure
Extractives	<i>Gross Domestic Product - SNA 2008 C. Mining and quarrying, including oil and gas</i>	
	<i>Gross Domestic Product ASM and informal sector</i>	
	<i>Gross Domestic Product - all sectors</i>	
	<i>Government revenue - extractive industries</i>	
	<i>Government revenue - all sectors</i>	
	<i>Exports - extractive industries</i>	
	<i>Exports - all sectors</i>	
	<i>Employment - extractive sector - male</i>	
	<i>Employment - extractive sector - female</i>	
	<i>Employment - extractive sector</i>	
	<i>Employment - all sectors</i>	
	<i>Investment - extractive sector</i>	

EITI Requirement	Indicators	Status of Systematic Disclosure
	<i>Investment - all sectors</i>	

Environmental Impacts of Extractive Sector (EITI # 6.4)

EITI Requirement

Implementing countries are encouraged to disclose information on the management and monitoring of the environmental impact of the extractive industries including, an overview of relevant legal provisions and administrative rules as well as actual practice related to environmental management and monitoring of extractive investments as well as information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programmes.

Findings: Analysis of Existing Disclosures

Environmental management, monitoring and impacts assessment and management of the extractive sector is regulated by the Environmental Protection Agency of Ghana. EPA works in collaboration with sector specific regulators to issue permits and conduct annual reviews of all activities in the extractive sector. EPA publishes all the relevant legislations and regulatory processes on their website (including application procedures, administrative and sanctioning procedures, rehabilitation procedures, oil spill contingency management procedures), compliance monitoring of the oil and gas sector and environmental performance and disclosure ratings report for the mining sector. EPA also has a dedicated website for the oil and gas sector where field operators submit annual reports on compliance monitoring and environmental management of their overall operations. These reports are published in pdf formats on EPA's oil and gas website. This notwithstanding, the latest report cited on the website was in 2019, raising concerns on the regularity of publication and format of publication.

EITI Requirement	Indicators	Status of Systematic Disclosure
	<i>Relevant legal and administrative rules for environmental management?</i>	

EITI Requirement	Indicators	Status of Systematic Disclosure
	<i>Databases containing environmental impact assessments, certification schemes or similar documentation of environmental management</i>	
	<i>other relevant information on environmental monitoring procedures and administration</i>	

4 MAIN FINDINGS – INSTITUTIONAL READINESS AND ICT CAPACITY ASSESSMENT

This section assesses the existing technical disclosures and identifies the current gaps and barriers facing each agency: assesses the IT infrastructure to identify their capacity building needs of each agency to sustain EITI systematic disclosure.

The assessment was based on the following parameters:

1. **Institutional Structure and Capacity Needs:** This is to assess whether the agency has an existing structure (such as communications or IT) with the necessary tools to implement EITI mainstreaming. It also assesses the capacity of the team or whether there is a need for the agency create a delegated team to handle EITI mainstreaming
2. **Online Presence:** This is to find out whether the institution has a website or not. This is a major preamble to the Information Technology assessment
3. **Nature of Website:** This is to find out whether the website is Dynamic or Static. Static websites are ones that are fixed and display the same content for every user, usually written exclusively in HTML. A dynamic website, on the other hand, is one that can display different content and provide user interaction, by making use of advanced programming and databases in addition to HTML. This will aid in advising on which part of the website can host the data.
4. **Website Content Management System:** This is to find out whether the website has a content management system. A website content management system provides website authoring, collaboration, and administration tools that help users with little knowledge of web programming languages or markup languages create and manage website content
5. **Administration of Content Management System:** The administration of the CMS is either outsourced or internally managed.
6. **Competence of Content Management System Manager:** If CMS is internally managed, this is to do a skill assessment of the internal manager to identify gaps if any.
7. **Capacity of Technical Personnel:** This is to test the technical competence of the in-house personnel responsible for the management of the website of the institution. This also includes the numerical strength of the IT unit.

Agency	Petroleum Commission
Level of Awareness	Moderate - PC had taken its own transparency initiative by increasing publication of information on its website and is aware of mainstreaming as part of GHEITI processes
Institutional Structure and Capacity	<p>PC has an existing and capable resource management unit who already has experience in data organization and publication, however, they may need some capacity building on templates, data quality and data management that to sustain mainstreaming.</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p>
IT Capacity Assessment	<p>Website:</p> <p>The institution has a dynamic website being managed by the internal IT unit with a very active data update. The website is a high grade with up-to-date security certificate and connectivity to other data sources.</p> <p>Data Format:</p> <p>There are some open document formats hosted on the website, which means PC has the capacity to publish in open formats</p> <p>Recommendation: Infrastructural requirements for mainstreaming is adequate but capacity building for IT unit on proposed structure or the reporting format.</p>
Data Reliability Process	PC has a data reliability process as information published on the website goes through approval process by senior management, but this process is not well documented
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Description of fiscal regime in web text • Disclosure of license fees and technology and transfer fees • Disclose beneficial owners of bidders and companies operating or investing in the petroleum sector • Disclose license coordinates on cadastre or in web text on petroleum register

Agency	Minerals Commission
Level of Awareness - Mainstreaming	Awareness is high among senior management
Institutional Structure and Capacity	<p>Mincom has an existing and capable IT unit who already has experience in data organization and publication. Mainstreaming can be integrated with specific training of selected staff on templates</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p>
IT Capacity Assessment	<p>Website:</p> <p>The institution has a dynamic website without a known content management. The website is hosted managed and managed internally the IT unit. Some identified issues with the website are acknowledged by the IT head and explained that there is a new website about to be launched to address all the deficits of the current website.</p> <p>The IT unit has experience in data formats and publishing and is being used in one of the institution's portal which has a secured log in.</p> <p>There is no data policy, but a convention used in data management and website update.</p> <p>Issues: All the issues identified is being addressed on the new website.</p> <p>Data Format:</p> <p>There are some open document formats hosted on the new website, which means Mincom has the capacity to publish in open formats</p> <p>Recommendation: Infrastructural requirements for mainstreaming is adequate</p>

Data Reliability Process	Mincom has a data reliability process as information published on the website goes through approval process by senior management, but this process is not well documented
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of relevant laws - partial disclosure as not all have been disclosed • Roles and responsibilities of relevant government agencies is yet to be fully published • Processes for transferring licenses • Technical and financial criteria used is not explicitly published on the website • Publication of contracts - amendments of law underway and one of the requirements will be to make contracts public including contracts, licenses and authorizations and various agreements granted by the minister under the act and will records • Overview of the extractive sector - exploration activities • Production gap - need to publish production figures disaggregated by project level • No Beneficial ownership details of companies that invest, operate or apply for license in the mining sector

Agency	Ministry of Energy (MoEn)
Level of Awareness - Mainstreaming	Awareness is very low among senior management
Institutional Structure and Capacity	<p>MoEn has an existing IT unit and lead, however there will be a need for capacity building as GHEITI mainstreaming and the process is new to them. There is a need to provide capacity and sensitization on mainstreaming for high level staff and on templates required to be published by the Ministry</p> <p>Mainstreaming can be integrated into existing structures without the need for creating a new structure</p>
IT Capacity Assessment	<p>Website:</p> <p>The institution has a dynamic website being managed by the internal IT unit with an activated website data publishing. The high-grade website has an up-to-date security certificate with a regular website update rate.</p>

	There is a need for capacity building for IT unit on proposed structure or the reporting format.
Data Reliability Process	Mincom does not have a written data reliability policy, however there is a practice of publishing information through internal approval processes
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Roles and responsibilities of relevant government agencies is yet to be fully published • Processes for transferring licenses • No Beneficial ownership details of companies that invest, operate or apply for license in the mining sector • Description of fiscal regime in web text • Disclose license coordinates on cadastre or in web text on petroleum register

Agency	OASL
Level of Awareness - Mainstreaming	Level of awareness is low within OASL due to some changes in staff but some members are aware of mainstreaming
Institutional Structure and Capacity	OASL has an existing unit who publishes in both open and non open formats on their webpage but may need some training on the design on template and data required to publish. There will be a need for mainstreaming sensitization for senior management and possibly the entire team and specific training for the IT unit. Mainstreaming can be integrated into existing structures without the need for creating a new structure
IT Capacity Assessment	<p>Website:</p> <p>The institution has no website of theirs, but a one-man IT Unit with below average skills on website management. Their web portal is hosted on the Ministry of Lands and Natural Resources. The institution is in the process of acquiring their own website.</p> <p>Issues: No website means institution does not have infrastructural capacity to manage mainstreaming on their own however this may change depending on how quick they will acquire their own website</p>

	<p>The traditional authority has informed OASL not to publish any information about ground rents and royalties they receive hence publication of cannot cover that of traditional authority and stool lands</p> <p>Recommendation: A website and data policy must be developed for the institution to participate and sustain mainstreaming</p>
Data Reliability Process	OASL does not have a written data reliability policy although some practice was identified. All publications are generated by responsible units and then approved by the head and also a committee before published
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of royalty disbursements to the regions but not at the district level. Need to publish district level disaggregated data of ground rents and royalty disbursement including times and dates for disbursements. • Publication should be consistent with open formats

Agency	Ghana Revenue Authority (GRA)
Level of Awareness - Mainstreaming	Level of awareness is low among senior management of Internal Revenue and Customs
Institutional Structure and Capacity	<p>GRA has an existing and high grade IT department who publishes in both open and non open formats on their webpage. However, there is no institutional delegation as to who will be responsible for the publications required under EITI mainstreaming. There is a critical need for GHEITI to have a special session with GRA senior management to sensitize them on the requirements under mainstreaming and get commitments on which unit will be delegated to be responsible. Any development of information publication templates should be participatory with GRA playing critical role as most of the current gaps under the mainstreaming falls under GRA's remit.</p> <p>Mainstreaming can be integrated into existing structures without the need for creating a new structure, however there would be a need for delegation of responsibilities</p>
IT Capacity Assessment	Website:

	<p>The institution has a dynamic website being managed by the internal IT unit with a very active data update. The website is high graded with up-to-date security certificate and connectivity to other data sources. The website has diverse data formats available for download.</p> <p>Issues: No identified issues in relation to mainstreaming</p> <p>Recommendation: Capacity building for IT unit on proposed structure or the reporting format</p>
<i>Data Reliability Process</i>	<p>GRA has a data reliability policy and process that ensures that every information published is vetted and approved by a senior manager</p>
<i>Technical Disclosure: Current Gaps</i>	<ul style="list-style-type: none"> • No disclosure of CIT, withholding taxes, royalties, custom related taxes, capital gains taxes etc. especially in the mining sector • Information should be disaggregated at project level and published in open formats

Agency	Ghana Gas
Level of Awareness - Mainstreaming	EITI programme awareness is high however, however when it comes to mainstreaming, their awareness level is low
Institutional Structure and Capacity	<p>Ghana Gas has a functioning communication department that oversees their website and works closely with the IT department in terms of information publications and website management, hence mainstreaming can easily be integrated into the existing structures</p> <p>Most people within the company is not aware of the mainstreaming and may have to be sensitized to allow for easy generation and organization of data for publication</p>
IT Capacity Assessment	<p>Website:</p> <p>The institution has a website with an up-to-date security certificate. It is managed by the internal IT Unit with a skill graded average in website management. The last update activity was in 2020 and is less interactive.</p> <p>No known content management system is used in managing content and no open document format documents available on the website.</p> <p>Issues: The update rate is slow and that will affect timeliness of data.</p> <p>Recommendation: Capacity building and sensitization for communication unit on proposed structure or the reporting format and development of a website management policy to address the slow update rate.</p>
Data Reliability Process	There is no written data reliability policy but existing practice for generating and submitting information to PIAC can be adopted for GHEITI mainstreaming
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of amount of raw gas received and sales • Disclosure of gas to power information • If Ghana Gas becomes national gas aggregator then disclosures of gas production, sales, fiscal revenues, etc. will be necessary

Agency	Bank of Ghana
Level of Awareness - Mainstreaming	EITI mainstreaming awareness is moderate with the petroleum unit but very low among other departments/units
Institutional Structure and Capacity	<p>The Bank of Ghana has a unit created to handle the management of Ghana's petroleum revenues and therefore publishes information on the funds every half year and annually. The team has the necessary capacity to handle EITI mainstreaming as significant amount of information is already published. However, information for the mining sector is handled by the research department who may need some discussions to sensitize the team on mainstreaming and its requirements. There are significant gaps when regarding routine disclosures of mining sector information.</p> <p>The capacity of the petroleum unit is high and may only need training on any additional information required to be publishes under the EITI Standard</p>
IT Capacity Assessment	<p>Website:</p> <p>The institution's website is dynamic with secure integrations to other portals. It is managed by the internal IT Unit with a skill graded above average in website management. There are some open document formats hosted on the website and a secured login for access to other parts of the website. Their website is upgraded daily and has the shortest update rate among all institutions listed under this study with several documented policies.</p> <p>Recommendation: Capacity building for IT unit on proposed structure or the reporting format</p>
Data Reliability Process	BoG has a data reliability policy and process for data generation and publication
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregate export volumes and values for all minerals • Disclosure of production volumes and values for all minerals and the basis for estimation

	<ul style="list-style-type: none"> • Contribution of the extractive sector to total government revenues, employment, GDP, exports, investment in both absolute and relative terms
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<i>Agency</i>	Environmental Protection Agency of Ghana (EPA)
<i>Level of Awareness - Mainstreaming</i>	The level of awareness among the senior staff regarding systematic disclosure is low, however, generally GHEITI's process is well known among the senior ranks
<i>Institutional Structure and Capacity</i>	Not yet assessed
<i>IT Capacity Assessment</i>	<p>Website:</p> <p>The institution's dynamic website has an outdated security certificate. It is hosted externally but managed by the internal IT unit who have average skill in website management. The update rate of the website is moderate</p> <p>There are some open document formats hosted on the website.</p> <p>Issues: No identified issues in relation to mainstreaming.</p> <p>Recommendation: Infrastructural requirements for mainstreaming is adequate but capacity building for IT unit on proposed structure or the reporting format.</p>
<i>Data Reliability Process</i>	Not yet assessed
<i>Technical Disclosure: Current Gaps</i>	<ul style="list-style-type: none"> • Disclosure of environmental monitoring procedures and administration for the mining sector • Disclosure of environmental impact assessment, certification schemes and environmental management for the mining sector

	<ul style="list-style-type: none">• Relevant legal and administrative rules for environmental management for the mining sector
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Agency	Ministry of Finance
Level of Awareness - Mainstreaming	The level of awareness is high among the various units in the Ministry of Finance - Energy and Petroleum unit, GHEITI secretariat, Budget division, Nontax policy unit, and tax policy unit
Institutional Structure and Capacity	The Ministry has a well set up publication structure where in each data published goes through the general administrator, then an IT team before publication. The existing structure is adequate to integrate mainstreaming. Further, MoF has the adequate institutional capacity to implement systematic disclosure
IT Capacity Assessment	<p>Website:</p> <p>The institution's website is dynamic with secure integrations to other portals. It is managed by the internal IT Unit with a skill graded above average in website management. There are some open document formats hosted on the website and a secured login for access to other parts of the website.</p>
Data Reliability Process	Not yet assessed
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregate export volumes and values for all minerals • Disclosure of production volumes and values for all minerals and the basis for estimation • Contribution of the extractive sector to total government revenues, employment, GDP, exports, investment in both absolute and relative terms • Disclosure of dividends payments by mining companies and state-owned agencies in the extractive sector • Disclosure of project level fiscal revenues: royalties, CIT, withholding taxes, capital gains taxes, and additional profit taxes for the mining sector

<i>Agency</i>	Wassa East District Assembly - Daboase
<i>Level of Awareness - Mainstreaming</i>	Level of awareness of EITI mainstreaming is low
<i>Institutional Structure and Capacity</i>	<p>There is no existing structure to handle EITI mainstreaming but there is a commitment to undertake any initiative that would enhance transparency in the mineral royalties. They have multiple units including Finance, Planning officer, IT personnel (outsourced) and Information officer who could form a structure to handle EITI mainstreaming, however there may be a need for a conscious capacity building for team including sensitization of mainstreaming with management members.</p> <p>The capacity to undertake mainstreaming is average as the district often prepares annual finance reports and other medium terms plans.</p>
<i>IT Capacity Assessment</i>	<p>Website:</p> <p>There is a dynamic website with a conventional procedure in updating the website but not formal policy. With a lack of a permanent IT personnel, they have resorted to a local IT Personnel who consults for the institution at a fee.</p> <p>The website is not hosted internally but the regularity of update is below average; about 5 days although the website has no downloadable open document format. There is a team that reviews any information that must go out of the institution whether physically or electronically.</p> <p>Issues: The IT personnel not being permanent will not pose a risk if website documentation is in place and can be handed over to a new vendor anytime. In this case, no formal documentation was sighted or available to the institution thus a causing a risk.</p> <p>Recommendation: There is adequate infrastructure to use for mainstream reporting. The institution should consider recruiting an IT personnel permanently or request the current consultant to provide all documentations of the website to the institution.</p> <p>There is the need for technical capacity building to upgrade the website, improve the IT personnel skill in website management and data formatting, security and put together a data policy document to</p>

	enable the institution fully prepared to participate in the mainstreaming.
Data Reliability Process	No data reliability process
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Ellembelle District Assembly - Nkroful
Level of Awareness - Mainstreaming	Level of awareness of EITI mainstreaming is low
Institutional Structure and Capacity	<p>There is an existing team of IT and planning unit staff who already generate and publish information both electronically and manually hence EITI mainstreaming can be integrated into their workplan without setting up any new unit.</p> <p>The capacity is average in terms of undertaking similar assignments but may need some capacity on the data organization and publication format</p>
IT Capacity Assessment	<p>Website</p> <p>The dynamic website of the institution has an up-to-date security certificate. A two-man IT team consists of a temporal staff and a permanent staff who has double roles. The website update is guided by a convention and not a policy.</p> <p>The website is hosted externally but managed internally by the IT Team. The update rate averages at 5 days.</p>

	<p>Issues: The absence of a permanent IT personnel means the IT unit is likely to face some challenges when the current double-role personnel is transferred. No policy on the website management may give room for uncontrolled data publishing activities.</p> <p>Recommendation: There is adequate infrastructure for mainstreaming but training on data-formatting will be needed to build full capacity of the IT personnel to get the institution fully equipped to participate in mainstreaming. A permanent role of IT needs to be established and someone recruited as such.</p>
Data Reliability Process	There is a current convention on how data is vetted and approved by the district coordinator and chief executive before publication
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Tarkwa Nsuaem Municipal - Tarkwa
Level of Awareness - Mainstreaming	With respect to Mainstreaming it is low but there is a general awareness and commitment within the municipality on the need to enhance transparency by publishing more information on the mineral sector receipts
Institutional Structure and Capacity	The municipal has existing structures that can handle mainstreaming demands and requirements. They have a budget unit and budget committee that sits on and endorse the

	<p>preparation on the entire assembly budget and then there is the revenue unit that handles the revenues as well. Publications is under the IT unit and an Editorial board sits on any publications on the website. Financial reporting is under the Finance department and they issue monthly and annual reports. Minimum capacity is there but for the introduction of mainstreaming requirements and templates, it will be prudent that they have additional capacity for people who may be involved in the chain.</p>
<p>IT Capacity Assessment</p>	<p>Website</p> <p>There is a dynamic website and the only district with a committee setup for data publishing. A two-man IT unit comprising a permanent and temporary staff maintain the website internally, but hosting is done externally.</p> <p>The website security certificate is outdated with some documents although in PDF format is not machine readable; they were generated by scanning paper printed reports. Most documents found complied with Open Data Formats. There was no available data policy, but an accepted conventional procedure is in place.</p> <p>Issues: The unavailability of a clear policy makes the management of the website more discretionary, although the conventional procedure somewhat works, without a policy business continuity is not guaranteed when personnel changes occur. The certificate expiry is financial and not technical.</p> <p>Recommendation: There is adequate infrastructure for mainstreaming nonetheless, capacity building for website management will be needed to boost the skill set of the IT unit.</p>
<p>Data Reliability Process</p>	<p>There is a current convention on how data is vetted and approved by an editorial board and district director and chief executive</p>
<p>Technical Disclosure: Current Gaps</p>	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts

	<ul style="list-style-type: none"> • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors
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Agency	Prestea Huni-Valley Municipal Assembly - Bogoso
Level of Awareness - Mainstreaming	With respect to Mainstreaming it is low but there is a general awareness and commitment within the municipality on the need to enhance transparency by publishing more information on the mineral sector receipts
Institutional Structure and Capacity	The municipal has existing structures that can handle mainstreaming demands and requirements. They have various departments with the capacity to generate organize the relevant data in accordance with EITI mainstreaming or Standard. Finance, IT department and budget analysis departments can work closely to deliver on the municipal's mainstreaming mandate. However, there will be a need for technical training on mainstreaming to ensure the right data and templates are timely published
IT Capacity Assessment	<p>Website</p> <p>There is a dynamic website hosted externally and manned by a two-team IT Unit, one being a permanent staff and the other, a casual staff. The team's IT skills rate is below average, and management is not informed about the website.</p> <p>There is no documentation available for the website and no convention available in managing data publishing.</p> <p>Issues: The lack of internal sensitization of the website is a risk, there is no coordination between management and the IT team which presents a high risk in that there is little control on what data is published.</p> <p>Recommendation: A data policy needs to be developed to guide staff and management on data management. There is the need for technical capacity on website management and data formatting. The website</p>

	needs to be upgraded in addition for the institution to fully participate in mainstreaming.
Data Reliability Process	There is no data reliability process but all information slated for publication goes through the district director
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Upper Denkyira West - Diaso
Level of Awareness - Mainstreaming	Level of awareness is very low for both EITI and EITI mainstreaming
Institutional Structure and Capacity	<p>The district has an existing team made up of planning officer, an IT personnel and budget unit that add mainstreaming to their existing responsibilities, hence no need to create a new structure.</p> <p>Due to low awareness, there will be a need for capacity building of the team to effectively implement mainstreaming.</p>
IT Capacity Assessment	<p>Website</p> <p>There is a dynamic website hosted externally with an outdated website security certificate. A one-man IT unit is manned by a permanent staff of the district who has an average skill rating for website management. There is no documentation available for the website. There is a convention used in managing data publishing but no policy in place for data management</p> <p>Issues: Just like the other institutions, the outdated security certificate is an administrative flaw and not a technical deficiency. The lack of</p>

	documentation is a risk in business continuity and mainstreaming since no one is held accountable. Recommendation: There is the need for technical capacity building to upgrade the website, improve the IT skills of the personnel and data formatting to help the institution fully participate in mainstreaming. Additionally, the development of a data policy document will be an additional benefit to the institution.
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Sefwi Wiawso Municipal – Sefwi Wiawso
Level of Awareness - Mainstreaming	Level of awareness is very low with respect to Mainstreaming
Institutional Structure and Capacity	The district confirmed that they have the existing team and capacity to handle mainstreaming.
IT Capacity Assessment	<p>Website</p> <p>The institution has no website but a two-man IT Unit with below average skills on website management.</p> <p>Issues: No website means institution does not have infrastructural capacity to participate in mainstreaming.</p>

	Recommendation: A website and data policy must be developed for the institution to participate.
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Bibiani Ahwiaso Bekwai Municipal
Level of Awareness - Mainstreaming	Level of awareness is very low with respect to Mainstreaming
Institutional Structure and Capacity	The district confirmed that they have the existing team and capacity to handle mainstreaming but expressed the need for capacity building of the delegated staff.
IT Capacity Assessment	<p>Website</p> <p>There is a dynamic website with a conventional procedure in updating the website but not formal policy. The institution has a permanent 2-team IT unit with average skills in website management. The website is managed by the IT team but hosted externally with an outdated security certificate. The regularity of update of the website averages 2 days after approval of data with few instances of same-day publication.</p> <p>Issues: The outdated website security is not technically related but financial. The IT team is averagely skilled in website management. There is no formal website documentation and a formal data policy, this poses a business continuity risk for the institution on website management.</p> <p>Recommendation: There is adequate infrastructure to use for mainstream reporting. There is the need for technical capacity building</p>

	to upgrade the website, improve the IT personnel skill in website management and data formatting, security and put together a data policy document to equip the institution to fully participate in mainstreaming.
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Asutifi North- Kenyasi
Level of Awareness - Mainstreaming	Level of awareness is very high with respect to mainstreaming
Institutional Structure and Capacity	The district has a highly capable staff and team responsible for documenting and publishing existing information on EITI mainstreaming requirements. Data is well organized and disaggregated, however they expressed the need for some basic training on templates
IT Capacity Assessment	<p>Website</p> <p>There is a dynamic website and the only district with a documented IT policy. The institution has a permanent 2 -team IT unit with one being co-opted from Administration. The team's skill rate in website management is average. The average data publishing duration is 5 days, but some instances have same day publishing</p> <p>The website is managed by the IT team but hosted externally with no open data format document currently available on the website. The security certificate of the website is outdated.</p>

	<p>Issues: There is no available documentation of the website and the IT policy does not cater for the website management. The outdated security certificate is administrative and not technical, an example of the loopholes in the current policy.</p> <p>Recommendation: There is adequate infrastructure to for mainstreaming. There is the need for technical capacity building to upgrade the website, improve the IT personnel skill in website management and data formatting to equip the institution to fully participate in mainstreaming.</p>
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Fanteakwa North - Osino
Level of Awareness - Mainstreaming	Level of awareness is very low with respect to mainstreaming
Institutional Structure and Capacity	There is no structure likely to take up the responsibility for EITI mainstreaming. There is the need to create a new structure to ensure there is information organization and publication - Finance and budget are currently in charge of the development of financial statements. There is a need for capacity building for the various units. Support to upgrade the website or create a website since it is a lower grade website.

<i>IT Capacity Assessment</i>	<p>Website</p> <p>One of the few institutions with an up-to-date website security on its dynamic website. A one-man IT team with above average skills in website management mans the website.</p> <p>Although hosted externally, the website is managed by the IT unit with an average update rate of 2 days. A convention is used in guiding website update, but no documented policy is in place.</p> <p>Issues: There is not available documentation of the website and no data policy</p> <p>Recommendation: There is adequate infrastructure for mainstreaming but training on data-formatting will be needed to build full capacity of the IT personnel to get the institution fully equipped to participate in mainstreaming.</p>
<i>Data Reliability Process</i>	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
<i>Technical Disclosure: Current Gaps</i>	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

<i>Agency</i>	Birim North District Assembly – New Abirem
<i>Level of Awareness - Mainstreaming</i>	Level of awareness is low with respect to mainstreaming even though the District Finance Officer is aware of Mainstreaming
<i>Institutional Structure and Capacity</i>	They have existing structure including the Finance, Planning, Communication and IT officer who can work together to generate, organize and publish information required under EITI mainstreaming.

	There is a need for training on data publication templates
IT Capacity Assessment	<p>Website</p> <p>There is a dynamic website with a conventional procedure in updating the website but not formal policy. The institution has a permanent 2-team IT unit with average skills in website management.</p> <p>The website is managed by the IT team but hosted externally with an outdated security certificate. The regularity of update of the website averages 5 days after approval of data with few instances of same-day publication.</p> <p>Issues: The outdated website security is not technically related but financial. The IT team is averagely skilled in website management. There is no formal website documentation and a formal data policy, this poses a business continuity risk for the institution on website management.</p> <p>Recommendation: There is adequate infrastructure to use for mainstream reporting. Training on the format of publication</p>
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors

Agency	Obuasi Municipal Assembly
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Level of Awareness - Mainstreaming	EITI work is well known among the high-level staff - particularly the workshop organized by MDF funded program supported by WUSC - Unofficially the Municipal Chief Executive heard about EITI mainstreaming but not very popular among other senior members because the members are new
Institutional Structure and Capacity	They have existing structure including the Finance, Planning, Communication and IT officer who can work together to generate, organize and publish information required under EITI mainstreaming. There is a need for training on data publication templates
IT Capacity Assessment	<p>Website</p> <p>The website is hosted externally with management done internally by the IT unit. The website has a high update rate. The website has an outdated security certificate and an active social media integration.</p> <p>The website has no content management software and no website documentation.</p> <p>Issues: The lack of a content management software makes the management of the website cumbersome and always needs a high skilled IT personnel. The update of the website is not regular and that will affect the timeliness of data.</p> <p>Recommendation: There is a need for a content management software to ease the management of the website. Developing a data policy will help improve the timeliness of data publishing and in effect the timelines of website update. Capacity building is needed for the IT unit on open document formats and requirements of mainstreaming..</p>
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts

	<ul style="list-style-type: none"> • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors
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Agency	Obuasi East District Assembly - Obuasi
Level of Awareness - Mainstreaming	Level of awareness is low as the district is still new and trying to fully set up all units
Institutional Structure and Capacity	They have the necessary departments and units such as finance, IT, communication, budget and internal auditor who can form a basic unit responsible for mainstreaming, however they will need technical capacity building and sensitization on EITI as a whole and mainstreaming - templates timeliness of publication, etc.
IT Capacity Assessment	<p>Website</p> <p>The institution's dynamic website is hosted externally with the management of it done internally. The website has a good update rate and holds some open document format documents. The website has an outdated security certificate and an active social media integration.</p> <p>Issues: There is no data policy, and the outdated security certificate is an administrative lapse and not a technical inadequacy.</p> <p>Recommendation: There is adequate infrastructure for mainstreaming nonetheless, capacity building for website management will be needed to boost the skill set of the IT unit.</p>
Data Reliability Process	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
Technical Disclosure: Current Gaps	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts

	<ul style="list-style-type: none"> • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors
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<i>Agency</i>	Adansi North District Assembly - Fomena
<i>Level of Awareness - Mainstreaming</i>	Level of awareness is low among technical team members
<i>Institutional Structure and Capacity</i>	There is an existing structure in place to organize data, process, and analysis but no structure for publication. EITI mainstreaming can easily be integrated into the current structure with training on data requirements and templates
<i>IT Capacity Assessment</i>	<p>Website:</p> <p>The institution's website is not dynamic and was developed by a non-permanent staff. The rate of update has not been established but last update was 27th January 2020. The website has an outdated web security certificate.</p> <p>There is no convention or policy in place for data publishing. The IT skill of the IT unit is above average.</p> <p>Issues: A non-permanent IT personnel introduces a big risk in business continuity. The static website introduces complexity in website management and sustainability.</p> <p>Recommendation: The website needs to be upgraded to a dynamic one and the IT personnel or representative needs to be trained on dynamic website management. There needs to be the development of a data policy to streamline data management procedures.</p>
<i>Data Reliability Process</i>	There is no data reliability process, but all information slated for publication goes through the district director and chief executive

<p>Technical Disclosure: Current Gaps</p>	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors
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Agency	Amansie West District Assembly -Manso Nkwanta
<p>Level of Awareness - Mainstreaming</p>	<p>Awareness is low for EITI Mainstreaming</p>
<p>Institutional Structure and Capacity</p>	<p>There is existing structure capable to implement mainstreaming There is a need to provide capacity building and sensitization on mainstreaming as well as templates</p>
<p>IT Capacity Assessment</p>	<p>Website</p> <p>The institution has no website but a one-man IT Unit with below average skills on website management.</p> <p>Issues: No website means institution does not have infrastructural capacity to participate in mainstreaming.</p> <p>Recommendation: A website and data policy must be developed for the institution to be able to participate in mainstreaming.</p>
<p>Data Reliability Process</p>	<p>There is no data reliability process, but all information slated for publication goes through the district director and chief executive</p>
<p>Technical Disclosure: Current Gaps</p>	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization • Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts

	<ul style="list-style-type: none"> • Disclosure of disaggregated information on receipts and utilization of ground rents • Disclosure of any other receipts from mining sectors
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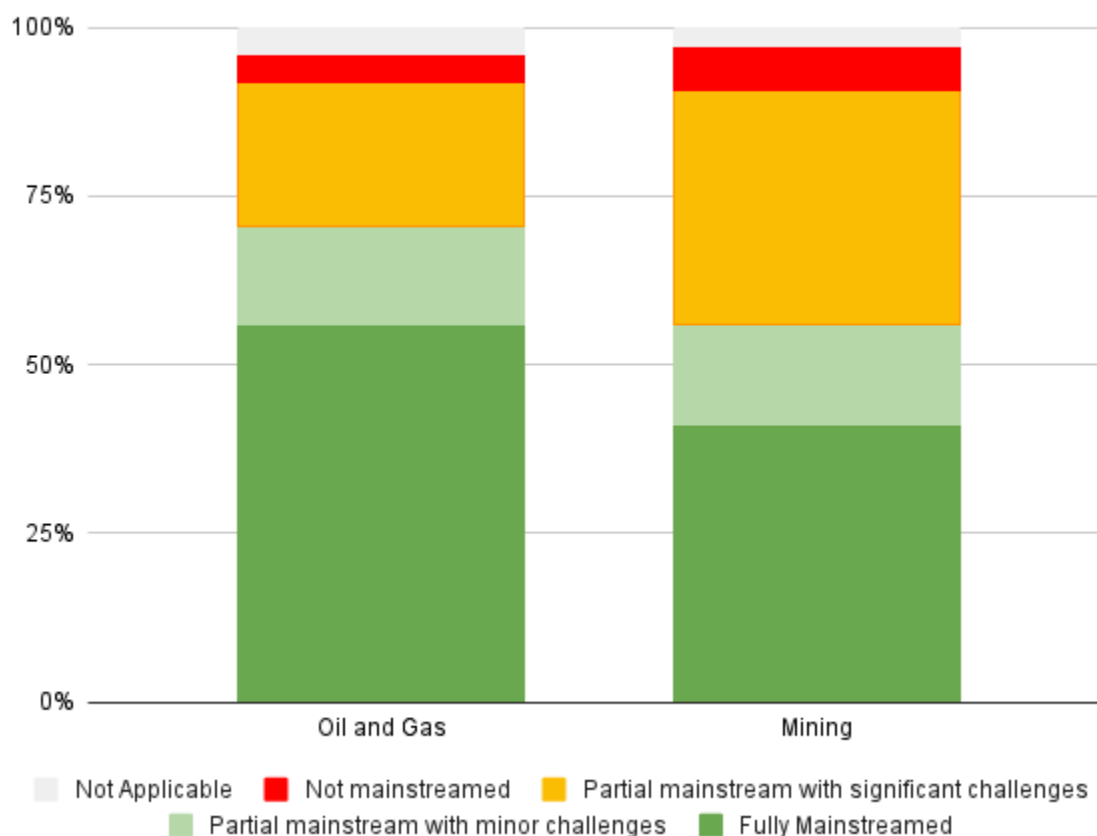
<i>Agency</i>	Amansie Central District Assembly -Manso Nkwanta
<i>Level of Awareness - Mainstreaming</i>	Awareness is low for EITI Mainstreaming
<i>Institutional Structure and Capacity</i>	<p>There is existing structure capable to implement mainstreaming</p> <p>There is a need to provide capacity building and sensitization on mainstreaming as well as on templates</p>
<i>IT Capacity Assessment</i>	<p>Website</p> <p>One of the few institutions with an up-to-date website security on its dynamic website. A one-man IT team with above average skills in website management mans the website.</p> <p>Although hosted externally, the website is managed by the IT unit with an average update rate of 2 days. A convention is used in guiding website update, but no documented policy is in place.</p> <p>Issues: There is not available documentation of the website and no data policy</p> <p>Recommendation: There is adequate infrastructure for mainstreaming but training on data-formatting will be needed to build full capacity of the IT personnel to get the institution fully equipped to participate in mainstreaming.</p>
<i>Data Reliability Process</i>	There is no data reliability process, but all information slated for publication goes through the district director and chief executive
<i>Technical Disclosure: Current Gaps</i>	<ul style="list-style-type: none"> • Disclosure of disaggregated mineral royalties' receipts and utilization

	<ul style="list-style-type: none">• Disclosure of disaggregated information on the receipts of business operating permit fees from extractive companies within their jurisdiction and utilization of such amounts• Disclosure of disaggregated information on receipts and utilization of ground rents• Disclosure of any other receipts from mining sectors
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5 SUMMARY OF FINDINGS AND RECOMMENDATIONS

The overall assessment of EITI's systematic disclosure assessment show that over 70 percent⁵ of EITI Standard requirements is already systematically disclosed. About 25 percent is partially disclosed with significant challenged while 5 percent is not systematically disclosed. The following figure depicts the percentage share of each assessment parameter in both Mining and Oil and Gas sectors.

Assessment of GHEITI's Systematic Disclosure



- The oil and gas sector routinely publishes more information compared to the mining sector, however, the mining sector has recently improved its publications through the Minerals Commission. For instance, at the time of starting this research, Mincom had not published details of mineral production, mining leases, and contribution of mining sector to the economy, but has now published all these details in open

⁵ This is based on assessment of 75 questionnaire under the EITI systematically disclosure requirements. Out of this about 50 are either fully mainstreamed or mainstreamed with minor challenges such as disclosure format not in open data format.

formats. It is important to commend the ongoing reforms within the minerals commission with respect to enhancing transparency in the sector.

- A chunk of information not mainstreamed is because of the lack of publication of details on the disclosure of taxes and other levies paid by extractive companies to GRA. The lack of publication by GRA has affected GHEITI's systematic disclosures under EITI requirement 4 (comprehensive disclosure of taxes).
- There is no routine publication of subnational receipts and utilization of funds (EITI requirement 5), even though GHEITI publishes similar information in their annual reconciliation reports. Based on our institutional capacity and technical assessment, subnational administrations have some basic infrastructure to support systematic disclosures, but will need some financial and technical assistance to fully mainstream EITI standard requirements
- Some extractive companies or their representatives (Tullow, Kosmos, Chamber of Mines) voluntarily publishes payments made to government, however this is still limited and, in some instances, not disaggregated. GHEITI should encourage more companies to follow such practices to enhance systematic disclosure in Ghana
- There are no mandatory social spending requirements in the extractive sector in Ghana, however, the Petroleum (Exploration and Production) Act, 2016, (Act 919) requires the payment of one percent of each petroleum agreement from 2017 in a Local Content Fund. Even though the Petroleum Commission has confirmed receivables into the Fund, no routine disclosure has been made. GHEITI should follow up with PC to systematically disclose receivables and utilization of the Local Content Fund.

6 GHEITI SYSTEMATIC DISCLOSURE ROADMAP

The development of this Roadmap is in response to EITI systematic disclosure requirements and GHEITI's expectations to ensure smooth implementation of mainstreaming in Ghana. The EITI Standard (2019) encourage implementing countries to strengthen systematic disclosures, with the expectation to use future EITI reports to provide additional contexts, collate sources where mainstreaming can be found and further address any gaps or concerns about data quality.

It is important to note that the draft roadmap is expected to be completed by GHEITI and other relevant stakeholders.

APPENDIX

Initial Desk Assessment of EITI Requirement and GHEITI's Disclosure

The consultants assessed the current level of information disclosures made on routine platforms of key GHEITI stakeholders. We also assessed the data against the key EITI required principles (comprehensiveness, disaggregation, data quality, accessibility, and timeliness)

Assessment of Existing Mainstreamed Disclosures

Requirement	Description	Responsible Entity(ies)	Current Disclosures	Gaps based on Initial Assessment
# 2.1 Legal Framework and Fiscal Regime Mining and Oil and Gas	Description of the legal framework and fiscal regime for the extractive industries	Ministry of Lands and Natural Resources (MLNR) Minerals Commission	<p>Mining</p> <ul style="list-style-type: none"> - description of fiscal regime and partial description of legal framework by MC http://www.mincom.gov.gh/fiscal-regime-for-mining <p>Oil and Gas</p> <ul style="list-style-type: none"> - No explicit description of legal frameworks and but have snippets of 	<p>Mining</p> <p>MLNR does not have any disclosures of the description of the legal framework and fiscal regime despite bearing the main responsibility as a policy maker</p> <p>Oil and Gas</p>

		<p>Ministry of Energy Petroleum Commission</p>	<p>information that provides limited description of the legal framework in the sector - by both PC and MoE https://www.ghanapetroleumregister.com/about-us https://www.petrocom.gov.gh/laws-regulations/</p>	<p>No explicit description of legal framework and fiscal regime for the sectors. Information provided is not comprehensive. However, Ghana's Model Petroleum Agreement is published online</p>
<p>Relevant laws and regulations -</p>		<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining Relevant laws and regulations published by MC, including all applicable regulations but not the parent legislation http://www.mincom.gov.gh/guidance MLNR publishes the amendments to Mining Act and MDF Act but not of the regulations nor the parent Act - http://mlnr.gov.gh/index.php/documents/legislations/ Oil and Gas</p>	<p>Mining Partial disclosure of relevant laws and regulations but not parent law for the sector Oil and Gas No significant gap identified</p>

		<p>PC and MoE Publishes relevant legislations for the sector on Ghana Petroleum Register and on their website</p> <p>https://www.energymin.gov.gh/index.php/laws-regulations-and-enabling-acts</p> <p>https://www.petrocom.gov.gh/laws-regulations/</p>	
<p>Fiscal Regime including level of fiscal devolution</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>Mining</p> <p>Fiscal regime is published on MCs website with all applicable fiscals</p> <p>http://www.mincom.gov.gh/fiscal-regime-for-mining</p> <p>Oil and Gas</p> <p>No explicit disclosure of fiscal regime on PC nor MoE’s website</p>	<p>Mining</p> <p>No significant gap identified</p> <p>Oil and Gas</p> <p>No explicit disclosure of fiscal regime for the sector, even though model petroleum agreement is published on PC and MoE’s website</p> <p>https://www.petrocom.gov.gh/laws-regulations/</p>
<p>Contracts and licenses - types of contracts</p>	<p>Ministry of Lands and Natural</p>	<p>Mining</p>	<p>Oil and Gas</p> <p>PC does not disclose the types of contracts or licenses for the sector. There is disclosure of the licensing rounds in terms of what</p>

<p>and licenses that govern the sector</p>	<p>Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>MC published and describes the types of licenses that governs the sector on their website http://www.mincom.gov.gh/acquiring-mining-license Oil and Gas No explicit disclosure of the types of contracts and licenses on PC nor MoE’s website</p>	<p>pertains to the law and processes that guides the licensing rounds, however this is not comprehensive to satisfy the Standard requirement https://www.ghanapetroleumregister.com/licensing-rounds</p>
<p>Overview of Roles and responsibilities of relevant government agencies</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining Roles and responsibilities of various agencies in the sector under MLNR has been disclosed on MLNR’s website but not in a way that tells the overall overview of the sector and does not include other agencies outside of MNLR’s responsibility http://mlnr.gov.gh/index.php/the-ministry/ Oil and Gas No coherent disclosure of the overview of the roles and responsibilities of relevant agencies in the oil and gas sector. MoE discloses an overview of the oil and gas sector but does not</p>	<p>Mining The roles and responsibilities of relevant government agencies are incoherently disclosed Oil and Gas No coherent disclosures of overview of the roles and re</p>

			<p>include information on the roles and responsibilities of other relevant agencies</p> <p>https://www.energymin.gov.gh/index.php/sector-overview</p>	
<p>#2.2 License Allocations</p>	<p>Processes for transferring or awarding licenses</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>Mining</p> <p>Process for awarding or applying for a license is disclosed by MC but not a process for transferring a mineral right</p> <p>http://www.mincom.gov.gh/acquiring-mining-license#</p> <p>Oil and Gas</p> <p>Process for awarding and transferring a license is disclosed on Ghana Petroleum Register under the Licensing Rounds Tab and on PC's website</p> <p>https://www.petrocom.gov.gh/licensing-and-permit/</p> <p>https://www.petrocom.gov.gh/wp-content/uploads/2019/12/PETROLEUM-</p>	<p>Mining</p> <p>Process for transferring ownership rights not disclosed</p> <p>Oil and Gas</p> <p>Disclosure of process for awarding and transferring ownership rights is made in regulations published on PC's website and in no open format (picture format pdf)</p> <p>https://www.petrocom.gov.gh/wp-content/uploads/2019/12/PETROLEUM-EXPLORATION-AND-PRODUCTION-GENERAL-REGULATIONS-2018-L.I-2359.pdf</p>

			<p>EXPLORATION-AND-PRODUCTION-GENERAL-REGULATIONS-2018-L.I-2359.pdf</p>	
	<p>Technical and financial criteria used</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining Technical and financial criteria for assessing applications not explicitly disclosed on MC nor MLNR’s website. Although the criteria may be enshrined in the general regulations published at a fee by MC</p> <p>Oil and Gas Technical and financial criteria disclosed in general petroleum</p> <p>https://www.petrocom.gov.gh/licensing-and-permit/</p> <p>https://www.petrocom.gov.gh/wp-content/uploads/2019/12/PETROLEUM-EXPLORATION-AND-PRODUCTION-GENERAL-REGULATIONS-2018-L.I-2359.pdf</p>	<p>Mining No explicit disclosure of financial and technical criteria on the website of MC or MLNR. Where information is enshrined in the regulations, it is not in open format</p> <p>Oil and Gas Format of disclosure not in open format</p>

<p>Disclosure of recipients of license award or transfers</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map Oil and Gas Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	
<p>Material deviations from legal and regulatory frameworks during license</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p>	<p>Mining To be determined based on interview with MLNR and MC Oil and gas</p>	

	awards and transfers Disclosure of bid criteria - applicable to competitive bidding	Minerals Commission Ministry of Energy Petroleum Commission	Bid criteria disclosed through Ghana petroleum register https://www.ghanapetroleumregister.com/licensing-bid-rounds-and-negotiation	
#2.3 Register of License	License holder name	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	<p>Mining</p> <p>Disclosures made on MC's website via their cadastral https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p> <p>Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	

	License coordinates, location	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	<p>Mining</p> <p>Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p> <p>Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	
	License area, size	Ministry of Lands and Natural Resources (MLNR) Minerals Commission	<p>Mining</p> <p>Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p>	

	Ministry of Energy Petroleum Commission	Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas	
How to access the information	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	Information for both oil and gas can be accessed via the website of MLNR and MC as well as PC, MoE and Ghana Petroleum Register	
Date of award	Ministry of Lands and Natural Resources (MLNR)	Mining Disclosures made on MC's website via their cadastral	

		<p>Minerals Commission</p> <p>Ministry of Energy Petroleum Commission</p>	<p>https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p> <p>Disclosures made through Ghana Petroleum Register</p> <p>https://www.ghanapetroleumregister.com/contract-areas</p>	
	<p>Duration of license</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy Petroleum Commission</p>	<p>Mining</p> <p>Disclosures made on MC’s website via their cadastral</p> <p>https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p> <p>Disclosures made through Ghana Petroleum Register</p> <p>https://www.ghanapetroleumregister.com/contract-areas</p>	

<p>Type of commodity being</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission</p> <p>Ministry of Energy Petroleum Commission</p>	<p>Mining</p> <p>Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p> <p>Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	
<p>Date of application</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission</p>	<p>Mining</p> <p>Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map</p> <p>Oil and Gas</p>	

<p>#2.4 Contracts</p>		<p>Ministry of Energy Petroleum Commission</p>	<p>Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	
	<p>Publish contracts or licensed - only applicable as a requirement in January 2021</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining Disclosures made on MC’s website via their cadastral https://miningrepository.mincom.gov.gh/map Oil and Gas Disclosures made through Ghana Petroleum Register https://www.ghanapetroleumregister.com/contract-areas</p>	
	<p>Plan for contract disclosure with clear timelines</p>	<p>Ministry of Lands and Natural</p>	<p>Mining No plans indicated by MC on their website Oil and Gas</p>	<p>Mining No plan for contract disclosure with clear timelines</p>

	<p>Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>PC and MoE already disclosing contracts on a specialised website</p> <p>https://www.ghanapetroleumregister.com/contract-areas</p>	
<p>Government policy on contract disclosure including an overview of all published contracts and explanation of any deviations from laws regarding contract disclosure</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>Mining</p> <p>No policy on contract disclosure even though indicated by MC on their website</p> <p>Oil and Gas</p> <p>PC and MoE already disclosing contracts on a specialised website. Policy is to disclose all contracts, authorizations, permits, etc.</p> <p>https://www.ghanapetroleumregister.com/contract-areas</p>	

<p>#2.5 Beneficial Ownership</p>	Publicly available register	Registrar Generals Department	RGD has demonstrated progress on BO information collection however, register is yet to be publicly available	No publicly available register but RGD is fully aware of such responsibility
	Government policy on BO disclosure	Registrar Generals Department	Government policy on BO is enshrined in Companies Act 2019 (Act 992). Government intends to publish BO information to the public at a fee	
	BO data includes: Name Nationality Country of Residence National Identity Number Date of Birth Residential or Service Address Means of contact	Registrar Generals Department	Based in BO forms on RGD’s website, BO information include: Name, Nationality, Country of Residence, National Identity Number, Date of Birth, Residential or Service Address, Means of contact https://rgd.gov.gh/forms.html	

	Means of data accuracy and reliability	Registrar Generals Department	BO forms requires legal attestation of information provided by entities by at least a director and a company secretary. RGD intends to undertake risk based sample verification of BO data	
#2.6 State Participation	Role of SOE in the sector -	GNPC Ministry of Energy	Assessment completed under GNPC's Mainstreaming work undertaking by EITI	
	Prevailing rules and practices regarding financial relationship between government and SOE	GNPC Ministry of Finance	Assessment completed under GNPC's Mainstreaming work undertaking by EITI	
	SOE level of ownership in the extractive industry including	GNPC	Assessment completed under GNPC's Mainstreaming work undertaking by EITI	

<p>joint ventures and subsidiaries - terms attached to equity stake and level of responsibility for covering expenses</p>			
<p>Government level of ownership in the extractive industry - including joint ventures and subsidiaries - terms attached to equity stake and level of responsibility for</p>	<p>GNPC</p>	<p>Assessment completed under GNPC's Mainstreaming work undertaken by EITI</p>	

	covering expenses			
	SOE Audited Financial Statements	GNPC	Assessment completed under GNPC's Mainstreaming work undertaking by EITI	
	Rules and practices related to SoEs' operating and capital expenditures, procurement, subcontracting, and corporate governance	GNPC	Assessment completed under GNPC's Mainstreaming work undertaking by EITI	
#3.1 Exploration	Overview of the extractive industry - exploration activities	Ministry of Lands and Natural Resources (MLNR)	Mining No explicit overview of exploration activities published on MC nor MLNR website. There is clear publication of the background to each mineral regulated by MC	Mining No explicit overview of exploration activities published by MC nor MLNR

		<p>Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>http://www.mincom.gov.gh/mineral-resources Oil and Gas PC discloses information on exploration history and current exploration activities on their website https://www.petrocom.gov.gh/upstream-operators/</p>	
<p>#3.2 Production</p>	<p>Production volumes by commodities</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy</p>	<p>Mining MC nor MLNR does not publish mineral production volumes by commodity on their website. BOG does not publish mineral production volumes in their annual reports nor their website Chambers of mines publishes mineral production volumes by commodity in their annual Industry statistics and data report</p>	<p>Mining No publication of production volumes by commodities on any of the government agencies' website Oil and gas Publication of production volumes by commodities but not in an open format</p>

		<p>Petroleum Commission Bank of Ghana Chamber of Mines</p>	<p>http://ghanachamberofmines.org/wp-content/uploads/2020/07/2019-Mining-Industry-Statistics-and-Data-for-Ghana.pdf</p> <p>Oil and Gas</p> <p>PC published production volumes by commodity disaggregated by production field on their website</p> <p>https://www.petrocom.gov.gh/archive/</p>	
<p>Production Values disaggregated by Commodities</p>		<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining</p> <p>MC nor MLNR does not publish mineral production values by commodity on their website.</p> <p>BOG does not publish mineral production values disaggregated by commodities in their annual reports nor their website</p> <p>Chambers of mines publishes mineral production values by commodity in their annual Industry statistics and data report</p> <p>http://ghanachamberofmines.org/wp-content/uploads/2020/07/2019-Mining-Industry-Statistics-and-Data-for-Ghana.pdf</p>	<p>Mining</p> <p>No publication of production values by commodities on any of the government agencies' website</p> <p>Oil and gas</p> <p>No publication of oil and gas production values disaggregated by commodities</p>

		Bank of Ghana	<p>Oil and Gas</p> <p>PC does not publish production values by commodity, although they publish production volumes disaggregated by commodity and producing fields.</p> <p>https://www.petrocom.gov.gh/archive/</p>	
Production volumes by company		<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>Mining</p> <p>MC nor MLNR does not publish mineral production volumes disaggregated by company on their website.</p> <p>BOG does not publish mineral production volumes disaggregated by companies in their annual reports nor their website.</p> <p>Chambers of mines publish mineral production volumes disaggregated by companies in their annual Industry report however this covers only their member companies</p> <p>http://ghanachamberofmines.org/wp-content/uploads/2020/05/2019-Annual-Report_Complete.pdf</p> <p>Oil and Gas</p>	<p>Mining</p> <p>No publication of mineral production volumes disaggregated by company</p>

			PC publishes production volumes by commodity disaggregated by production field on their website https://www.petrocom.gov.gh/archive/	
	Production volumes by region	NA	NA	NA
	Production volumes by projects	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	<p>Mining</p> <p>MC nor MLNR does not publish mineral production volumes disaggregated by projects on their website no any online reports.</p> <p>BOG does not publish mineral production volumes disaggregated by projects in their annual reports nor their website.</p> <p>Chambers of mines does not publish mineral production volumes disaggregated by projects, even though they publish production by their member companies</p> <p>http://ghanachamberofmines.org/wp-content/uploads/2020/05/2019-Annual-Report_Complete.pdf</p> <p>Oil and Gas</p>	<p>Mining</p> <p>No publication of mineral production volumes disaggregated by projects</p>

			<p>PC publishes production volumes by commodity disaggregated by projects on their website</p> <p>https://www.petrocom.gov.gh/archive/</p>	
<p>#3.3 Exports</p>	<p>Export values by commodities</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission Bank of Ghana Ministry of Finance PMMC</p>	<p>Mining MC nor MLNR does not publish the values of mineral export on their website. BOG publishes mineral export values in their annual reports but focuses on gold exports while other minerals are lumped together with non-traditional exports https://www.bog.gov.gh/publications/annual-report/</p> <p>Oil and Gas PC does not publish the values of crude oil and gas liftings or export. Ministry of Finance publishes the value of oil and gas exports in their quarterly report on petroleum revenues https://mofep.gov.gh/publications/petroleum-reports</p>	<p>Mining Publication of mineral export values is limited and not comprehensive to satisfy EITI standard requirement</p>

	<p>Export volumes by commodities</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission Bank of Ghana PMMC GNPC PIAC</p>	<p>Mining MC, PMMC nor MLNR does not publish the volume of mineral export on their website. BOG publishes mineral export values in their annual reports but not volumes https://www.bog.gov.gh/publications/annual-report/ Oil and Gas PC publish the volumes of crude oil and gas liftings or export. https://www.petrocom.gov.gh/lifting-figures/ GNPC publishes the volume of crude oil liftings on their website http://www.gnpcghana.com/eiti_report.html</p>	

			<p>Ministry of Finance publishes the volumes of oil and gas exports in their quarterly report on petroleum revenues</p> <p>https://mofep.gov.gh/publications/petroleum-reports</p> <p>PIAC publishes oil and gas volumes in their annual reports</p> <p>https://www.piacghana.org/portal/5/25/piac-reports</p>	
	<p>Export volumes by company</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>Mining</p> <p>MC, PMMC nor MLNR does not publish the volume of mineral exports disaggregated by company on their website.</p> <p>BOG publishes mineral export values in their annual reports but not disaggregated at company level</p> <p>https://www.bog.gov.gh/publications/annual-report/</p> <p>Oil and Gas</p>	<p>Mining</p> <p>No current disclosure is comprehensive to meet EITI Standard requirements</p>

PC publish the volumes of crude oil and gas liftings or export by company.

<https://www.petrocom.gov.gh/lifting-figures/>

GNPC publishes the volume of crude oil liftings on their website but just for liftings made by GNPC and not other partners. Or entities

http://www.gnpcghana.com/eiti_report.html

Ministry of Finance publishes the volumes of oil and gas exports in their quarterly report on petroleum revenues, however it is not disaggregated at company level

<https://mofep.gov.gh/publications/petroleum-reports>

PIAC publishes oil and gas volumes disaggregated at company level in their annual reports.

<https://www.piacghana.org/portal/5/25/piac-reports>

	<p>Export volumes by project</p>	<p>Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission</p>	<p>Mining MC, PMMC nor MLNR does not publish the volume of mineral exports disaggregated at project level on their website.</p> <p>BOG publishes mineral export values in their annual reports but not disaggregated at project level https://www.bog.gov.gh/publications/annual-report/</p> <p>Oil and Gas PC publish the volumes of crude oil and gas liftings or export by fields/projects https://www.petrocom.gov.gh/lifting-figures/</p> <p>GNPC publishes the volume of crude oil liftings on their website but just for liftings made by GNPC and not other partners http://www.gnpcghana.com/eiti_report.html</p> <p>Ministry of Finance publishes the volumes of oil and gas exports in their quarterly report on</p>	<p>Mining No current disclosure is comprehensive to meet EITI Standard requirements</p>
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			<p>petroleum revenues, however it is not disaggregated at project level</p> <p>https://mofep.gov.gh/publications/petroleum-reports</p> <p>PIAC publishes oil and gas volumes disaggregated at field/project level in their annual reports</p> <p>https://www.piacghana.org/portal/5/25/piac-reports</p>	
	<p>Export volumes by region</p>	<p>Ministry of Lands and Natural Resources (MLNR)</p> <p>Minerals Commission</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p>	<p>NA</p>	<p>NA</p>

<p>#4.1 Comprehensive disclosure of taxes and revenues</p>	<p>The host government's production entitlement -</p>	<p>GNPC PIAC Ministry of Finance GRA</p>	<p>Mining NA</p> <p>Oil and gas</p> <p>Ministry of Finance publishes government entitlement of production through royalties and carried and participating interest</p> <p>https://mofep.gov.gh/publications/petroleum-reports</p> <p>PIAC publishes oil and gas production entitlement for government in their annual reports</p> <p>https://www.piacghana.org/portal/5/25/piac-reports</p> <p>GNPC publishes government entitlements using crude liftings figures</p> <p>http://www.gnpcghana.com/marketing.html</p>	
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	<p>National state-owned company production entitlement</p>	<p><i>GNPC</i> <i>PIAC</i></p>	<p>Mining</p> <p>NA</p> <p>Oil and gas</p> <p>Ministry of Finance publishes GNPCs entitlement of production including royalties and carried and participating interest</p> <p>https://mofep.gov.gh/publications/petroleum-reports</p> <p>PIAC publishes oil and gas production entitlement for GNPC in their annual reports</p> <p>https://www.piacghana.org/portal/5/25/piac-reports</p> <p>GNPC publishes government and GNPC entitlements using crude liftings figures</p> <p>http://www.gnpcghana.com/marketing.html</p>	
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<p>Corporate Income Tax</p>	<p>GRA Ministry of Finance PIAC</p>	<p>Mining No publication of CIT for mining sector by GRA Ministry of Finance publishes corporate income taxes for mining, but it is aggregate figure published in the budget.</p> <p>Oil and Gas Ministry of Finance publishes CIT paid by companies in their quarterly and annual reports https://mofep.gov.gh/publications/petroleum-reports</p> <p>PIAC publishes CIT figures disaggregated at a company level in their annual and semi-annual reports https://www.piacghana.org/portal/5/25/piac-reports</p>	<p>Mining Existing publication is not comprehensive to satisfy EITI Standard requirement</p>
<p>Profits taxes - including additional</p>	<p>GRA</p>	<p>Mining No routine publication of profit taxes by GRA, Ministry of Finance</p>	<p>Mining No publication to satisfy EITI Standard requirements</p>

	Ministry of Finance	Oil and Gas	
	PIAC	PIAC publishes additional profit taxes in their annual and semi-annual reports https://www.piacghana.org/portal/5/25/piac-reports	
Dividends	GRA, NTRU	Mining No current publications on dividend payments on GRA or Ministry of Finance's website Oil and Gas No records of dividends payments in the oil and gas sector	No online routine publication of dividends disaggregated by sectors and projects
Bonuses, such as signature, discovery, and production bonuses	GRA Ministry of Energy	Mining NA Oil and Gas	

		No known bonuses paid since oil and gas discovery	
License application fees	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	Mining, oil and gas No known information on disclosure of value of license application fees on the website	No routine publication to satisfy EITI Standard requirement
Ground rental/surface rentals	GRA OASL District assemblies	Mining GRA nor OASL publishes any information on ground rent. Oil and gas PIAC publishes annual information of surface rents disaggregated by company	Mining No publication to satisfy EITI Standard requirement

		https://www.piacghana.org/portal/5/25/piac-reports Ministry of Finance publishes information on surface rents as per company payments. https://mofep.gov.gh/publications/petroleum-reports	
Business operating permit fees	District Assemblies in Producing areas	No evidence of publication on their websites -	No publication - does not satisfy EITI Standard requirements
Valuation fees	NA		
Environmental Protection Fund / fees	EPA	No evidence of routine publication of environmental permit fees for the extractive sector	No disclosures to satisfy EITI Standard requirements
PAYE	NA	MSG's decision not to include in their disclosures	
Export Levy	NA		
Consideration fees	NA		

Registration fees	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	No evidence of online publication of revenues from registration fees	
Withholding Tax	GRA	No evidence of disclosures of withholding taxes from mining and oil and gas companies	
VAT, Excise Duty, Customs	GRA - Custom Division	No evidence of online disclosures of VAT and other customs related data	
Property Rates	Producing Districts Assemblies	No evidence of routine disclosure by producing districts assemblies	

<p>#4.2</p> <p>Sale of the state's share of production or other revenues collected in kind</p>	Capital Gains Tax	GRA	No evidence of publication of capital gains tax in GRA's website	
	Other fees and charges			
	Volumes received in kind	<i>GNPC, Ghana Gas</i>	Published by GNPC http://www.gnpcghana.com/eiti_report.html	
	Volumes sold disaggregated by buying companies	<i>GNPC, Ghana Gas</i>	Published by GNPC http://www.gnpcghana.com/eiti_report.html <i>Published by PIAC annual reports and Ministry of Finance petroleum reports</i>	
	Amount received from sales	<i>GNPC, Ghana Gas</i>	Published by GNPC http://www.gnpcghana.com/eiti_report.html <i>Published by PIAC annual reports and Ministry of Finance petroleum reports</i>	
	Revenues transferred to the state	<i>GNPC Bank of Ghana</i>	Published by GNPC and Bank of Ghana http://www.gnpcghana.com/eiti_report.html	

			https://www.bog.gov.gh/notice/petroleum-holding-fund-phf-gpfs-semi-annual-report-3/	
	Description of the process for selecting buying companies	GNPC	Yet to be published by GNPC	
#4.3 Infrastructure provisions and barter arrangements	Infrastructure and barter agreements - terms and conditions and parties involved in an agreement	Ministry of Lands and Natural Resources (MLNR) Minerals Commission Ministry of Energy Petroleum Commission	No publication online - Consultants to further engage stakeholders to better assess this requirement	
#4.4	A description of the	NA		

<p>Transportation revenues</p>	<p>transportation arrangements including the product; transportation route(s); and the relevant companies and government entities, including SOE(s), involved in transportation</p>			
	<p>Definitions of the relevant transportation taxes, tariffs, or other relevant payments,</p>	<p>NA</p>		

#4.5 Transactions related to	and the methodologies used to calculate them			
	Disclosure of tariff rates and volume of the transported commodities	NA		
	revenues received by government entities and SOE(s), in relation to transportation of oil, gas, and minerals.	NA		
	Payment to SOE	Ministry of Finance	Published routinely by Ministry of Finance and PIAC annual and quarterly reports.	

state-owned enterprises (SOEs)			https://www.piacghana.org/portal/5/25/piac-reports https://mofep.gov.gh/publications/petroleum-reports	
	SOE transfers to government	GNPC Bank of Ghana	<p>Published by GNPC in their annual consolidates financial statement</p> http://www.gnpcghana.com/fo_reports.html	
	Government transfers to SOE	Ministry of Finance	<p>Published by Ministry of Finance and PIAC in their annual and semiannual reports</p> https://www.piacghana.org/portal/5/25/piac-reports https://mofep.gov.gh/publications/petroleum-reports	
#4.6 Subnational Payments	Company payment to subnational governments disaggregate	OASL	<p>Routine publication of mineral royalty disbursement of regions but not disaggregated by districts assemblies.</p> http://mlnr.gov.gh/index.php/office-of-the-administrator-of-stool-lands/	Information not comprehensive to satisfy EITI Standard requirement

	d by revenue stream			
	Subnational government receipts by companies	District Assemblies in Producing Areas	No evidence of publication of subnational share of mineral royalties	g
#5.1 Distribution of extractive industry revenues	Description of the distribution of revenues from the extractive industries	Ministry of Finance	No evidence of routine publication on Ministry of Finance website	
#5.2 Subnational Transfers	Revenue sharing methodology and transfers	Ministry of Finance OASL	<i>Description of revenue sharing method published on OASL website</i> http://mlnr.gov.gh/index.php/office-of-the-administrator-of-stool-lands/ <i>Revenue sharing in oil and gas published by PIAC in their annual and semi annual reports but not clearly described</i> https://www.piacghana.org/portal/29/32/distributions-of-receipts	

<p>#5.3</p>	<p>Description of any extractive revenues earmarked for specific programs or geographic regions</p>	<p>Ministry of Finance</p>	<p><i>Published by PIAC on their website</i> https://www.piacghana.org/portal/29/36/the-abfa</p>	
<p>Revenue management and expenditures</p>	<p>Description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports.</p>	<p>Ministry of Finance Ghana Audit Service</p>	<p>Some part of the process published by Ministry of Finance but limited in scope https://www.mofep.gov.gh/expenditure-management/bd/budget-operating-manual</p>	<p>Limited publication- does not satisfy EITI Standard requirement</p>

# 6.1 Social Expenditures	Mandatory Social Spending in cash - details on location, beneficiary, estimated cost of project, actual project cost	Companies, GRA Minerals Commission Petroleum Commission	NA	NA
	Mandatory Social spending in kind - details on location, beneficiary, estimated cost of project, actual project cost	Companies - GRA Minerals Commission Petroleum Commission	NA	NA
	Voluntary Social Spending in cash - details	Companies, GRA	No evidence of publications by state agencies	

	on location, beneficiary, estimated cost of project, actual project cost	Minerals Commission Petroleum Commission		
	Voluntary Social Spending in cash - details on location, beneficiary, estimated cost of project, actual project cost	Companies, GRA Minerals Commission Petroleum Commission	Companies publishes some information in their annual reports	
#6.2 Quasi Fiscal Expenditure	SOE quasi-fiscal expenditure	GNPC	No evidence of publication by GNPC MSG yet to define QFE	Does not satisfy EITI Standard requirements
#6.3 Contribution of Extractive	Size of the extractive industries in absolute terms and as	Ministry of Finance	Ministry of Finance provides information on the oil and gas sector in the budget	

<p>sector to the economy</p>	<p>a percentage of GDP as well as an estimate of informal sector activity</p>	<p>Bank of Ghana Ghana Statistical services</p>	<p>BOG provides macrolevel information in their BOG annual reports Ghana statistical services provides details in their annual and quarterly GDP estimates</p>	
	<p>Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage</p>	<p>Ministry of Finance Bank of Ghana</p>	<p>No evidence of explicit publication in BoG or Ministry of Finance website or reports even though Bank of Ghana’s annual report provides information on the size of the gold sector Ghana statistical services provides details in their annual and quarterly GDP estimates</p>	

<p>of total government revenues</p>			
<p>Exports from the extractive industries in absolute terms and as a percentage of total exports.</p>	<p>Ministry of Finance Bank of Ghana</p>	<p>No evidence of explicit publication even though there is some information publication on the economy</p>	
<p>Employment in the extractive industries in absolute terms and as a percentage of the total employment . The information should be disaggregated by gender and, when</p>	<p>Ministry of Finance Bank of Ghana</p>	<p>No evidence of publication</p>	

#6.4 Environmental impact of extractive activities	available, further disaggregated by company and occupational level.			
	Key regions/areas where production is concentrated	Ministry of Energy Ministry of Lands and Natural Resources		
	Overview of relevant legal provisions and administrative rules	EPA	Published by EPA on their website http://www.epa.gov.gh/epa/regulations	http://www.epa.gov.gh/epa/regulations
	Actual practice related to	EPA	No explicit publication	

<p>environmental management and monitoring of extractive investments in the country</p>	<p>Companies</p>		
<p>Information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation, and</p>	<p>EPA Companies</p>		

	remediation programs.			
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Proposed Questionnaire and Interview Guide

The below table provides leading questions during the data collection/interview phase of this work. Questions are mostly grouped into three categories: data comprehensiveness, existing mainstreamed information, and data quality and conflicts. It is not intended to be exhaustive as responses from interviewees could trigger further questions or a need for clarification.

Government Agencies	EITI Requirement	Leading Questions
Ministry of Finance	Req 3, 4.1, 4.3, 4.6, 5.1, 5.3, 6.2, 6.3	<p>Data comprehensiveness</p> <ol style="list-style-type: none"> 1. Does the information the ministry provides to GHEITI on exploration, production, exports, dividends, barter, transportation, state-owned enterprises, distribution of extractive revenues, and expenditures cover the entire extractive sector or are there any notable or (material) exceptions? 2. Is there any subsector that the ministry may include or exclude in its definition of the extractive sector when providing data to GHEITI? 3. Is there any information that the ministry has been unable to provide to GHEITI in previous GHEITI reporting exercises? 4. What are some of the main barriers (internal and external) facing the ministry's ability to provide data requested by GHEITI? 5. How is the ministry addressing these barriers? <p>Existing mainstreamed information</p> <ol style="list-style-type: none"> 6. Does the ministry directly publish any information provided to GHEITI? 7. What is the medium of information publication? 8. How often does the ministry publish the information and in what format? 9. Are there considerations or plans at the ministry to strengthen its current reporting or disclosure capabilities? 10. Are there any policies or restrictions on public disclosure of information the ministry provides to GHEITI or other information on the extractive sector? <p>Data quality and conflicts</p>

		<p>11. What is the source and/or basis of the estimation of the following indicators?</p> <ul style="list-style-type: none"> • extractive contribution to the economy • royalties • dividends • production volumes by region, commodity, company, and projects • production values by region, commodity, company, and projects • exports volumes and values by region, commodity, company, and projects • aggregate and disaggregated employment data by company, occupation, and gender <p>12. Is the information on infrastructure and barter arrangements in the public domain?</p> <p>13. Are transfers to and from SOEs audited and the public?</p>
<p>Ministry of Lands and Natural Resources</p> <p>Ministry of Energy</p> <p>Petroleum Commission</p> <p>Minerals Commission</p>	<p>Req 4</p>	<p>Data comprehensiveness</p> <ol style="list-style-type: none"> 1. Is your agency aware of its responsibilities under EITI in terms of publishing information on the sector as per the EITI Standard? 2. Besides application fees, are there other fees received from extractive companies? 3. Are all extractive companies captured in the ministry's reporting to GHEITI? <p>Existing mainstreamed information</p> <ol style="list-style-type: none"> 4. Are the fees collected by this ministry agency forwarded or reported to GRA or any other agency of government? If so, which one(s), and how often? 5. Can the information on mineral and petroleum rights also be found in the petroleum cadastre and mining cadastre? 6. Is the payment data stored or can it be retrieved in an electronic (cvs, excel, etc.) format at the ministry? 7. Does the ministry publish this information? 8. At what frequency (monthly, quarterly, annually) are the fees collected from companies?

		<p>Data quality and conflicts</p> <p>9. Are there any restrictions (legal or otherwise) to the public access to this data? If so, what are they?</p> <p>10. Can the information on fees collected by the ministry from extractive companies be retrieved from other government systems?</p>
District Assemblies	Req 4.1, 4.6	<p>Data comprehensiveness</p> <p>1. Do the District Assemblies have comprehensive information on property rates, permit fees, and other sub-national payments by extractive companies to the local governments?</p> <p>Existing mainstreamed information</p> <p>2. Is this information centralized or decentralized?</p> <p>3. If decentralized, is there a set time or cutoff date for each office to update its payment info?</p> <p>4. If decentralized, is there a standard format (template) that all local council offices use to report this information?</p> <p>5. Can the data be retrieved in an electronic format or another format?</p> <p>6. If decentralized, how often does this information gets submitted to a central location?</p> <p>7. Does this information gets reported to GRA or other government agencies? If so, which ones?</p> <p>8. Can the data be disaggregated by location and company?</p> <p>9. Decentralized or not, are there any restrictions on public access to this data?</p> <p>Data quality and conflicts</p> <p>10. Is this information audited and by which agency? What is the audit frequency?</p>
MLNR	Req 2.1-4, 3.1-3, 4.1, 4.3, 6.4	<p>Data comprehensiveness</p> <p>1. Can you specify the range of information/data the ministry provides to GHEITI annually?</p>

		<ol style="list-style-type: none"> 2. Is there any specific information that the ministry has been unable to provide to GHEITI in previous GHEITI reporting exercises? 3. Are all payments/fees collected by the ministry reported to/recorded by GRA? (e.g. application fee, ground rentals, environmental protection, etc.) 4.. What are some of the main barriers facing the ministry's ability to provide data requested by GHEITI? <p style="text-align: center;">Existing mainstreamed information</p> <ol style="list-style-type: none"> 5. Does the ministry publish contextual information that includes relevant laws and regulations, types of license, the process of transferring licenses, disclosures of license recipients, and the technical and financial criteria used? 6. if there are material deviations from the process of awarding licenses, does the ministry publish that information? 7. Does the ministry directly publish any information provided to GHEITI? Is the cadastre information available to the public? 8. What level of petroleum data can be found in the petroleum cadastre? 9. Is the data on mineral rights available in the cadastre? If no, what are the challenges to including this data in the cadastre? 10. What is the medium, frequency, and format of information publication? 11. Does the cadastre interface with RGD for beneficial ownership information or other government reporting systems?
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		<p>Data quality and conflicts</p> <p>12. What is the source and/or basis of the estimation of the following indicators?</p> <ul style="list-style-type: none"> • size of the extractive industry in absolute terms, percentage of GDP • total revenues generated by the industry on extractives • production volumes and value by commodity, company, and projects • export volumes and value by company, company, and projects • infrastructure and barter arrangements <p>13. Is the data audited?</p> <p>14. Are there restrictions/constraints on public disclosure of any information provided to GHEITI?</p>
<p>Registrar Department</p>	<p>Generals Req 2.5</p>	<p>Data comprehensiveness</p> <ol style="list-style-type: none"> 1. Is there a government policy on beneficial ownership disclosure? 2. Does the information captured include the following (name, nationality, Date of Birth, residence, contact info, etc.) of each owner? 3. How comprehensive is the beneficial ownership registry in capturing data on extractive companies? <p>Existing mainstreamed information</p> <ol style="list-style-type: none"> 4. How is the beneficial ownership data captured? Through self-reporting or otherwise? 5. How often is an entity's BO data updated in the system? 6. Do you include or require publicly traded entities to submit beneficial ownership information to RGD? 7. Is there any beneficial ownership threshold for reporting? 8. Is RGD a stand-alone or does it provide beneficial ownership data to other entities like MLNR, MoF, etc.?

		<p>9. If so, how is the data accessed by other agencies?</p> <p>Data quality and conflicts</p> <p>10. What is the quality assurance methodology to ensure that the information provided by reporting entities is accurate?</p> <p>11. Are there any legal or other restrictions on public disclosure of a company’s beneficial ownership information?</p>
<p>Ghana Revenue Authority</p>	<p>Req 2.1, 4.1, 6.1</p>	<p>Data comprehensiveness</p> <ol style="list-style-type: none"> 1. Can you specify the range of information/data GRA provides to GHEITI annually? 2. Does GRA reporting accurately capture all corporate taxes, Export Levy, WHT, VAT, capital gains, social expenditures, etc. for each extractive company in Ghana? Are there any material exceptions? 3. Does GRA reporting system capture extractive companies’ payments to the local councils or other subnational payments? 4. How does GRA ensure that social expenditures by extractive companies, mandatory or not, are accurately quantified? 5. Is there any specific information that GRA has been unable to provide in previous GHEITI reporting exercises? 6. What are some of the main barriers facing the GRA’s ability to provide data requested by GHEITI? How are these barriers being addressed? 7. Any thoughts on how GHEITI could improve its reporting process? <p>Existing mainstreamed information</p> <ol style="list-style-type: none"> 8. Does GRA directly publish the information provided to GHEITI?

		<p>9. What is the medium, format, and frequency of the published?</p> <p>10. Is the published information audited?</p> <p>11. Is there a link between GRA and RGD reporting processes to ensure relevant beneficial ownership data is captured in tax and dividend disclosures?</p> <p>12. Similarly, what is the link GRA reporting systems and line ministries' reporting systems including the mining cadastre?</p> <p>Data quality and conflicts</p> <p>13. What is the source and/or basis of estimation of the following indicators?</p> <ul style="list-style-type: none"> · government's production entitlement from extractive companies, corporate taxes, Export Levy, WHT, VAT, capital gains • Mandatory and voluntary social spending in cash and kind <p>14. Is the data audited? If so, what is the frequency of the audit?</p> <p>15. Are there any restrictions on public disclosure of aggregated and disaggregated information by company, region, gender, occupation, etc.?</p>
<p>Auditor General</p>	<p>Req 4.9</p>	<p>1. How often are government agencies audited?</p> <p>2. Does the EITI audit process follow the same audit guidelines for any agency of government or are there other considerations, including Agreed Upon Procedures between GHEITI and the Auditor General for the EITI quality assurance process?</p> <p>3. Are audit reports public documents or are there legislative provisions against disclosure?</p> <p>4. In what file/format are audit reports published?</p> <p>5. What are the key bottlenecks in the EITI quality assurance process?</p>

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