

Meeting Minutes of the Seventh Meeting of Myanmar EITI Multi-Stakeholders Group held at Ballroom, Summit Parkview Hotel, Yangon on 2nd October 2017

Objectives

The 7th MSG meeting was conducted with the following objectives:

- To review the scoping study report prepared by the Independent Administrator and determine material thresholds by sector which will be covered in the forthcoming EITI report;
- To review and discuss activities decided by the 6th MSG meeting for the purpose of the on-going implementation;
- To approve decisions made by the Technical and Reporting Sub-committee meeting, and decisions by the Workplan and Governance Sub-committee;
- To schedule sub-committee meetings and a MSG meeting in December; and
- To conduct trainings and workshops.

Participants

A total of 61 participants attended the meeting: 8 government MSG members, 6 private sector MSG members, 7 civil society MSG members, 2 representatives from the World Bank, 9 from donors and development partners, 2 from Moore Stephens, 12 from National Coordination Secretariat staff, and 15 other observers. Please see Annex 1 for the details.

1. Opening Remark (U Win Htein, Vice Chair of MSG)

U Win Htein stated that the 7th MSG meeting would have to approve the scoping study report, and he would also like to request cooperation from government and representatives from respective constituents since a press conference would be held in the afternoon.

2. Remark (U Soe Win, National Coordinator)

U Soe Win welcomed all the attendees and he thanked the MSG Vice Chair, MSG representatives, representatives from the World Bank and the donors. He added that it is a critical time for producing 2nd EITI report, and the government, the private sector and the civil society are cooperating. Thus he expected that the 2nd EITI report will be better quality than the 1st report. Since NCS will be occupied with data collection in time, no meetings other than the Working committee meeting and the Leading Authority meeting will be held in November.

3. Explanation on Scoping study report (Moore Stephens, Independent Administrator)

Karim Lourimi started by greeting to the attendees. He then did a presentation on the scoping study. He presented on the contents and the reconciliation scoping phase from Phase 1 to Phase 5: scoping, capacity building, data collection, reconciliation and analysis of discrepancies and then reporting. He continued that in oil and gas sector, upstream activities, oil & gas transportations (pipeline) are covered and in mining sector, jade and gemstones and other minerals including gold, copper, pearl (unilateral disclosure) are covered. Then, he explained about the key facts for mining and oil & gas sector and limitations for materiality analysis, overall approach and the sector coverage for 2014-15 and 2015-16.

Concerning the reconciliation scope, the IA recommended that all identified payment flows should be included in the reconciliation scope without applying a materiality threshold. The MSG approved the threshold of USD 50,000 to disclose material payments not listed in the reporting template.

Then the IA and the MSG discussed the following points on the oil and gas sector:

- Although there are 20 companies, why do only 8 companies provide signature bonus?
- According to PSC contract, oil and gas contractors provide royalties, bonuses to the MOGE from which they transfer this payment to EPDS and so, this diagram is wrong and need to check the flowchart with MOGE.
- Moore Stephens will update the payment flowchart and in order to do so they need to discuss with the MOGE, and the MOGE will provide this information such as starting date of companies and disaggregated data on fees.
- According to contracts, signature bonus (SB) has to be paid thirty days after the Initial Exploration Period (IEP). There is a study period before IEP, which is about two years or more with extension and the companies are not required to provide SB until the exploration starts.
- Regarding the 2014-15 oil and gas sector revenue collection, the respective departments need to provide updated version.
- Definitions of the Research and Development Fund, signature bonus and capital gains are required. It will be more suitable to express which companies win bidding and which companies are implementing in the report.
- With regards to Energy Planning Department (EPD), now the MOGE runs with the name of Oil and Gas Planning Department (OGPD)
- Concerning withholding tax, in 2014-15 fiscal year, there are sub-contractors from whom the contractors collect tax and provide the payment to IRD with the title "SC", so, it will be difficult to identify names of tax agent. But, in 2015-16, in Challon, there is a tax agent name and it is easy to identify them.
- The IA explained that according to the MOGE, signature bonus is paid within thirty days after IEP and the companies do not need to pay it in the studying period, they asked for the list of all contract signed in order to access PSC contracts to comprehend the process.
- In regards to the sub-contractor, in 2014-15, Oil and gas companies and IRD can declare amounts especially for oil and gas companies because there are small numbers regarding with withholding tax, but there is no information on tax agent since withholding tax is maintained by the sub-contractors.
- Concerning company registration differences between the MONREC and the IRD, the MONREC and Custom Department, there are two possible reason. One is that all companies will not pay tax every year and only Gems and Jade companies at Emporium Sales will provide their taxes and some companies only provide tax after 5 years to extend their license. But, all companies have to write annual report to the MONREC, providing correct data. Another one is that although the companies have to pay permission fee to the MONREC, they do not need to provide tax to the IRD in the study period.
- On data disaggregation in IRD for 2015-2016, the companies can run more than one business and it is difficult to separate these data and with the existing data, it is important to assess correctly.

- Concerning the IRD, withholding tax is advance tax of income tax, after the final assessment, IRD set off this tax. With reducing companies, IRD can provide information including withholding tax.
- The Company lists received from the IRD and the MONREC are different as some companies are paying the tax with compilation along when the extension period is near. One time extension lasts for five years so the company numbers are different.
- For 2014-2015, IRD cannot provide data fee because there is no integrated software. But the IRD is trying to develop a database system with the assistance of World Bank.
- For the IRD and the Custom Department, other materials are not listed in the template. The IA will add another line for another payment flow (other materials payment) that is not listed.
- The IA presented the scope for gems and jade sector, recommending 3 options for the MSG to choose.
- The companies are too concerned with the time constraints.
- The government constituent preferred the option 3, which is coverage 60% of the total revenue. The scope includes 41 and 33 entities in FY 2014-15 and FY 2015-16 respectively.
- The IRD also mentioned that the option 3 is preferable.
- The Jade and Gems sector representative then negotiated to choose the Option 2 since there are time limitations for two years and the IRD has to provide data on for oil and gas sector, mining sector and gems and jade sector.
- For the CSOs, they would like to choose option 1 to become a compliant country. For the IRD, there are representatives/officials for separate sector and they think Option one can be implementable.
- The previous report covered 30 companies, covering 53% percent of gems and jade sector. But only emporium sale data was included. We cannot consider with the numbers of companies.
- For example, in Mongolia, there were 36000 mining licenses in 2006 and over 5000 mining companies and the first report covered only 40 companies and the recent report for 2016 covered about 1000 companies. So, the number of companies cannot be considered quality of the report but time constraints have to be taken into account. But, the high number of companies will make validation difficult while it is challenging for the IRD.
- For the CSOs, they would like to choose Option one. They consider ground problems and although there are many companies but if choose option 3, there will be many companies left.
- From the IRD, it is very difficult to collect the tax revenues for 2014-15 and 2015-16 because no software yet. But now that LTO and MTO are used by the IRD starting from 2016, it will be very easy for the IRD to report next year.
- According to the law, the companies can pay tax after 5 years; this law should be reviewed and amended. We should review which law is limiting EITI process.
- Companies shall submit annual reports to IRD within three months. Otherwise, the companies receive penalty, but the companies do not submit.
- The 11EITI report of Mongolia cannot cover all the companies because of the IRD; it is difficult to disaggregate data fees for large companies.
- For the CSOs, they will accept option two for considering government side, but reasons why companies did not provide tax should be included in the report. But the MSG should decide how much percent will be improved year by year.

- U Kyaw Thet said this process is going to from report to reforms and reviewing the past activities, so he would like to increase percentage yearly with transparency and accountability. The government can fulfil but he is concerned for companies because some companies are not aware of the EITI process.
- The CSOs like option 2, and would record that that MEITI coverage should be improved.
- Finally, for Jade and Gems sector, MSG decided to choose Option 2 for the reconciliation scope, with coverage of 70% in which 72 and 52 entities in fiscal year 2014-15 and fiscal year 2015-16 respectively and agreed the threshold of USD 50,000 for material payments not listed in the reporting template.

4. For Mining sector, the MSG discussed the following points:

- For the MGE, Corporate income tax and state contribution is going to the State budget and not to the Central Bank and these two are different.
- In slide 73, what is the difference between SEE and SOE? Does land fee go to the Forestry Department?
- Instead of the SEE, it should be Mining 1 and 2. The SEE, the Department of Geological Survey and the Department of Geological Survey and Exploration (DGSE), and other respective departments collect signature bonus, also called application fee.
- Concerning land fee, if the operation is in forest land, land fee has to be given to the Forest Department (FD). Otherwise, it goes into the MONREC.
- In exploration, there are two kinds. In case of large explorations which are more than 50 acres), payment has to made to the Ministry of Mining (MOM) and in case of medium to DGSE. Payments beyond exploration such as sales have to made to the respective departments.

During discussing changing units to “ton” as in PSC, government representative said it would be very difficult since everything had to be calculated again. A CSO representative discussed that reporting companies should be give credit since some companies are not reporting, and all the attendees agree on it. Later the MSG decided to include all in-kind payments in the EITI report.

Then the MSGs decide that budget department in reporting entities for government for the SEEs transfers under MoPF. With regards to the reconciliation scope for other mineral sector, the MSG approved selecting companies with payment above the threshold of 0.25 billion kyats as follows:

- > **2014/ 2015: Coverage 80% - 29 entities**
- > **2015/ 2016: Coverage 80%- 28 entities**

The MSG also approved unilateral disclosure by the MGE/IRD/Custom Department of revenues collected from companies not covered by the reconciliation scope.

Additional data to be disclosed: employment data 6.3 (Lack of Statistics), Exports/Production (Reliability of data and discrepancies between different data sources) and Mining Cadastre (Lack of some information)

- In the government sector, there is constitution and for oil and gas companies, employment data is submitted to the MIC monthly and twice a year.

- For the gems and jade sector, staff numbers are available and can be provided.
- The MIC format is fine for the IA to reconcile the data. For MEITI, the contribution of extractive sector is needed and MIC data cannot be disaggregated.
- Since there are many mining companies and it will be difficult for them to provide this information but just for companies in Material Threshold, it will be difficult.
- For each company from all sectors, IA just needs the data from companies under the scope. The IA will not request from departments and they will ask from the MIC. Some companies have stopped operation, so the companies will not be the same quarterly. The IA was asked for which fiscal year they would like to receive data and the IA said they would like to get in March 2015 and March 2016 data.
- IA would like to reconcile production data from the government and the companies.
- For export, the companies can provide data on volume and value for export but for production, the companies can provide data in volume and not in value.
- IA said volume production is fine.
- Then, IA asked that ME 3 has to provide small scale licenses, and whether it is possible or not.

U Kyaw Thet from Mining Department said that concerning the Mining Cadastre, three points have to be mentioned in the report.

- Geological points already involved
- Date of request is not included in license format
- ME 3 do not have the information so they cannot provide.
- If ME 2 applies such procedure, ME 2 information is needed and the ME2 can provide.
- The MOGE can provide domestic volume. This is just for export.

Concerning the SOE level of ownership (lack of comprehensive data), GA and SEEs will be required to disclose shares held in extractive companies/JV with the explanation of the sharing of revenue formula between the government and other shareholders such as the retention of revenue, payments of dividends, payment of investment and operating costs, etc.

Government representatives said that there is no JV in the mining sector. For Oil and gas sector, there is an investment year by year. In oil and gas sector, there are PSC and this is concerned with PSC for payments of dividends, payment of investment, operating costs and it depends on the statement of PSC. MOGE receives in-kind payments from companies as shares, and MOGE buys others from the companies.

MOGE has subsidized about \$ 400 million for the public, losing profit by selling gas domestically. In order to do so, MOGE has to buy necessary amount of gas from the companies with the market price, explained a representative.

Later, the MSG decided that Beneficial Ownership Template would be just a pilot study for this report, aiming at oil and gas sector. However, companies, which are in the scope, can submit Beneficial Ownership data voluntarily and the reporting company would be give credit, by highlighting in green color in the report.

The MSG decided that the companies covered by the scope may fill up the BO template.

Then the MSG decided that the MOPF shall send an official letter to the Auditor General Officer to request for cooperation in data certification.

In regards to assurances to be provided by reporting entities, the MSG approves for the government sector as follows:

1. The completed template is signed by the head of the agency/SEE;
2. The template is stamped using the organization's official stamp
3. Reporting entities will be required to submit the detail of payment date and payment receipt by payment receipt
4. The Auditor General provides a signed declaration which confirms that the Government Agency's template (Only financial data) conforms to the data included in its Annual Report, and that this report itself has been audited, following international auditing standards for all government agencies except the Central Committee

Concerning assurances to be provided by reporting entities, the MSG approves for the reporting companies as follows:

1. The completed templates (including BO declaration) are signed by the Chief Financial Officer or Chief Executive Officer/director
2. The template is stamped using the company stamp
3. Reporting entities will be required to submit the detail of payment date and payment receipt by payment receipt

Concerning assurances to be provided by reporting entities, if companies do actually carry out annual audits as per the auditing requirements,

- The companies shall provide proof of audited financial accounts
- The company's external auditors provide a signed declaration that audit report is prepared on the accrual-basis and is consistent with the declarations made on the cash basis in the company's template as required by EITI standards and that the audited report is prepared in accordance with international auditing standards.

The MSG approves for Oil and Gas sector that it is acceptable that, except transportation companies and all companies mandatorily provide their external auditor signed declaration and for Gems and Jade sector, companies are voluntarily provide external audits signed declaration.

The MSG also approves field visit to the top 3 companies.

The MOGE said that 2 % of the profit was spent for CSR for social, education and healthcare in 2015-2016. Although 11 billion MMK was planned, but only above 3 billion has been spent and the Auditor General Office has already audited the expenditure. Revenue from oil and gas are only received after paying off debts and the income tax from Shwe Gas Pipeline is received, but not full income is received since MOGE has to pay interests for the pipeline.

Concerning other income, other income means revenue received from land rental fees and electricity and that the MOGE submit to the State after MOGE MD is paid salary.

Although there are 39 oil and gas companies, 4 of them are off-shore while 2 are on-shore, while the rest are still in their study period. Thus only 6 companies can be covered in the report. Since the government does not have to invest money during study period and initial exploration period, and the companies have to spend. Only when the project is successful, the government start deducting revenue.

When asked if the MOGE can report data on CSR program by on-shore projects, the representative said it is possible since MOGE has data on it.

Later a representative from the IRD asked, since 2014-2015 data are not disaggregated, if it is possible for the IRD to provide only what is available for 2014-2015 but to provide all data for 2015-2016.

The IA said that according to the MOGE data, there is income amount paid by South East Asia Crude Oil Pipeline (SEAOP). The IA needs to check. In 2014-15, there are contribution amount from SEAOP.

The MOGE said that the information is not correct. In reality, there is no income in 2014-15. But for other departments, there will be.

Then, a representative from the Auditor General Office (OAG) said that time schedule is very tight for OAG and then ask if the IA can extend until 3rd December for OAG to certify data.

For MOGE, the data has already been audited and they can finish within one week and MOGE will provide the data.

Then, U Soe Win (National Coordinator of NCS) said that there is no time to discuss the Annual Progress Report at the MSG meeting so it will be sent to all MSG members via email. And the APR has already been discussed in Sub-committee meetings. If the MSG approves, the APR has to be sent to International Secretariat.

5. Forestry Sector (U Tun Paw Oo, Technical Specialist, NCS)

U Htun Paw Oo explained that two main entities for the forestry report are Department of Forestry and Myanmar Timber Enterprise. And it has already been decided to include Joint Venture Cooperation Limited, which is under MONREC in the report. Then he added that the Independent Administrator for the forestry will arrive in Myanmar on Oct 9, and he asked if it is possible to hold a Technical and Reporting Sub-committee meeting with the IA team. The MSG approves the meeting.

The MSG also decided to include the list of companies, which have not made all in-kind payment in the annex of the report.

6. Meeting Decision

Daw Tay Yar Maung later presented all the decisions made by the MSG during the meeting for confirmation. Please see the decisions in the following section.

7. Closing Remark

The Vice Chair of MSG gave a closing remark. He said he would like to thank the MSG members for lively discussion on the scoping study and hope the report will be completed in time. Also the EITI implementation in Mongolia was fully funded by donors only for the first three years so the Myanmar stakeholders also have to think about funding for the future.

First MSG Meeting Decisions

Sr. No.	Description	Action taken by	Status
1	To use the old version of the ToR of MSG in this meeting and amend in the next meeting as necessary		Done
2	To fix/stipulate B.O. Template		Done

Second MSG Meeting Decisions

Sr. No.	Description	Action taken by	Status
1	For hiring IA for the forestry, to perform after two weeks interval from the timeline of hiring original IA.	MEITI Office and National Coordination Secretariat	On going
2	To continuing perform the necessities as the Beneficial Ownership Roadmap (Final) produced from the Beneficial Ownership Workshop held on 23.3.2017 and 24.3.2017 which was already approved by the representatives from MEITI-MSG.	MEITI Office and National Coordination Secretariat	Done

Third MSG Meeting Decisions

Sr. No.	Description	Action taken by	Status
1	To distribute the acknowledgement letter regarding the granting of the formation of Sub-National Coordination Unit not only to the State and Region Chief Minister but also to the heads of the respective departments. To make provision in the workplan for holding of direct meetings with the in-charges of the States and Regions and members of MSG and to continuing discuss such matter at the respective sub-committees.	MOPF-BD, NCS	Done

Fourth MSG Meeting Decision

Sr. No.	Description	Action Taken By	Status
1	To meet and discuss separately with other interested donors for the fund needed additionally for the workplan.	The Workplan and Governance Sub-Committee of MSG and other interested donors	Not yet
2	To send the following representatives to the International Board Meeting and proposed training 1. U Win Htein (the Government) 2. U Zaw Bo Khant (Entrepreneur) 3. U Saw Mi Bwe Doh Htun (Civil Society Organization)	Representatives from the Multi-Stakeholders Group	Done

	4. U Soe Win (NCS) 5. Daw Khin Khin Lwin (The Budget Department of MOPF)		
--	---	--	--

Fifth MEITI-MSG Meeting (28th July 2017)

Sr. No.	Description	Action Taken By	Status
1	Approve the Mongolia Study Visit sponsored by NRCI within 24 th and 30 th September. The representatives to participate in the study visit were approved as follows: 1.. H.E. U Maung Maung Win (Chairman) 2.. U Win Htein (Vice Chairman) 3.. U Aung Kyaw Moe (CSO) 4.. U Naing Lin Htut (CSO) 5.. U Khin Maung Han (Entrepreneur) 6.. Dr. Sein Win (Entrepreneur) 7.. U Kyaw Thet (Government) 8.. U Than Htay Aung (Government) 9.. U Soe Win (NCS) 10. To send the name of in-charge from the Budget Department of MOPF-EITI Branch on 4 th August.	MEITI-the Budget Department and NCS Team	Done
2	Agreed and decide to hire translator for the translation of Implementation Manual and EITI Standard 2016.	MEITI-NCS Team	On going

Sixth MEITI-MSG Meeting (11th September 2017)

Sr. No.	Description	Action Taken By	Status
1	MSGs approve on BO definition discussed by sub-committee meeting MSGs agree to add 5 percent share in every facts means within the time period of 2014-15 and 2015-16 and to send it to IA See attached one	NCS office	Done
2	Approve on definition of Politically Exposed Persons (PEPs) See attached one	NCS office	Done
3	For field visit for ground check, MSGs agree first priorities such as Jade & Gem stone, PhaKhant and Sharing To decide the name when material threshold is developed	NCS office	On going

4	To invite MDTF and other donors to Work plan and Governance Sub-committee meeting in order to discuss on/ explain about current situation To revise Procurement Process and Implementation Manual in Workplan and Governance Sub-committee meeting	NCS, Work plan and Governance Sub-committee	Done
5	To send official letter including reporting timeline to Audit General Office by NCS		Done
6	To send official letter to Myanmar Pearl Enterprise by NCS		
7	To send meeting minutes concerning with discussion points between the one who queries about MEITI process and Daw Tayar Maung	NCS office	Done
8	MSGs approve for sending matters that causes delay to NCS activities to government working committee held on 14 September 2017 to negotiate with World Bank and to invite government representative from AGO	MOBD and NCS & Government Working Committee	Done
9	To submit on sending official letter to companies backed up by Tatmattaw (Army) to Government working committee To send official letter to companies by Working Committee According to International Secretariat's Recommendation (7.6)	MOBD and Government Working Committee	Done
10	To conduct workshop with government EITI Task force for reporting template, scoping study and EITI standards (Before conducting workshop with IA for filling reporting template)	MOBD, NCS and Government Working Committee	Done
11	To conduct workshop with private sector EITI Task force for reporting template, scoping study and EITI standards (conducting workshop with IA for filling reporting template)	MOBD and NCS	Done
12	To invite MDTF and other donors through World Bank in Workplan and Governance Sub-committee meeting in order to solve rumors about NCS	NCS & World Bank	Done
13	To send official letter to Audit General Office (AGO) for verification of data/information filled in reporting template by Ministry	U Maung Maung Win (Deputy Chairman)	
14	Reporting Template Training for reporting entities, Government and Private sectors	NCS and IA – Moore Stephens	Done
15	MSGs approve 6 discussion points of Sub-committee meeting concerning with rate for local travel in Implementation Manual	NCS and MOPF	Done
16	MSGs allow to have NCS office both in Yangon & Naypyitaw in MOU and in MOU annex three,	NCS and MOPF	Done

	to put NCS office staff not mentioned their names		
17	MSGs allow translation cost to put in Forest IA's financial proposal and agree the negotiated facts with IA	NCS and MOPF	Done
18	Sub-committee meetings to be held in NCS office, Yangon and MSGs meeting to be convened in Yangon and Naypyitaw alternatively.	All MSG members	Done
19	MSGs approve BO consultant's TOR & REOI	MOBD	Done
20	MSGs approve Statement of Sources and Uses of Funds	MOBD	Done
21	MSGs approve to delete " <i>the consultant must also send copies of all deliverables to the World Bank</i> " in Administrative arrangement of BO consultant ToRs	MEITI-MSGs	Done
22	To discuss about President office letter asking to submit CSOs election, background information of CSOs representatives in Sub-national Units (SNUs) to be circulated in MSGs during Working Committee meeting	NCS, MOBD and Working Committee	Done
23	APR recommendation will be discussed in Technical & Reporting sub-committee meeting held on 22 September 2017 and take approval of MSGs via email	MEITI-NCS	Done
24	MSGs approve revised work plan and budget (July 2017 to March 2018)	MEITI-NCS and MOBD	Done
25	MSG agree to discuss about EOA, Press conference and BO law in work plan & governance meeting	MEITI-NCS and MOBD	Done
26	<ol style="list-style-type: none"> 1. Government Working Committee meeting (14th September 2017, Nay Pyi Taw) 2. Government Task Force Workshop (18th September 2017, Nay Pyi Taw) 3. Private Sector Task Force Workshop (20th September 2017, Yangon) 4. Technical and Reporting Sub-committee meeting (22nd and 26th September 2017, Yangon) 5. Work plan and Governance Sub-committee meeting (12th September 2017, Yangon) 6. Press Conference and 7th MEITI-MSG meeting (2nd October 2017, Yangon) 7. Reporting Entities Template training (3rd October 2017, Yangon) 	MEITI-NCS and MOBD	Done
27	<p>To send Official Letters (13 September 2017)</p> <ol style="list-style-type: none"> 1. To send official letter to Myanmar Pearl Enterprise 	MEITI-NCS and MOBD	Done

	<ol style="list-style-type: none"> 2. To send official letter with reporting timeline to General Audit Office 3. To send request letter to the Department to produce official letter of asking companies to send information for APR 4. To send invitation letters for government working committee meeting 5. To send invitation letter to MOBD to conduct government EITI Task Force workshop 6. To send request letter to government task force in order to ask information from Companies backed up by Tattmadaw (Army)- 14th September 2017 7. To send official letter to World Bank in order to discuss about EITI process current situation & ongoing activities with MDTF and other donors –12th September 2017 		
28	Press conference to be held in 7 th MSG meeting	MSGs	Done
29	To approve detailed 3 years' work plan and budget	Work plan and Governance Sub-committee meeting	
30	Forest Trends's Liberia experience and their experts offer will be accepted to meet in sub-committee meeting	Technical and Reporting Sub-committee, MOBD and NCS	Done
31	A total of 6 MSGs members (2 participants in each sector) will participate in BO conference conducted at Jakarta, Indonesia with the Invitation of International Secretariat and NRGI will support all cost.	NRGI	On going

Seventh MEITI-MSG Meeting Decisions (2nd October 2017)

Sr. No.	Description	Action Taken By	Remark
1	All identified payment flows will be included in the reconciliation scope without applying a materiality threshold. Agreed the threshold of USD 50,000 to disclose material payments not listed in the reporting template		
2	Confidentiality provision between partners in the PSC needs to be waived to permit EITI reporting by the operator on behalf of the PSC partners.		
3	Unilateral disclosure by MGE/IRD/CD of revenues		

	collected from companies not selected in the reconciliation scope		
4	All in-kind payment for mining sector has to be disclosed in the reconciliation report including the list of the debt in each company All outstanding companies with in-kind payment in detail disclosure will be attached as an annex in this two-year report.		
5	Companies selected in the scope will be required to state the number of expatriates and the number of nationals employed by industry and in each extractive company MIC will be asked to provide complete data		
6	1. The completed template is signed by the head of the agency/SEE; 2. The template is stamped using the organization's official stamp 3. Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt		
7	3. The Auditor General provides a signed declaration which confirms that the Government Agency's template (Only financial data) conforms to the data included in its Annual Report, and that this report itself has been audited, following international auditing standards.		
8	<u>For reporting companies:</u> 1. The completed templates (including BO declaration) are signed by the Chief Financial Officer or Chief Executive Officer/director 2. The template is stamped using the company stamp 3. Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt		
9	<u>If companies do actually carry out annual audits as per the auditing requirements</u> 4. Provide proof of Audited financial accounts 5. The company's external auditors provide a signed declaration that the audit report was prepared on the accrual-basis and is consistent with the declarations made on the cash basis in the company's EITI template and that the audited report was prepared in		

	accordance with international auditing standards.		
10	IRD/CD will need to consider the completeness of data provided: •Get the database of extractive companies from MONREC and MOEE •Provide complete data on all payments received	IRD/CD	
11	IRD has to engage the process to collect data on revenues collected from extractive sector based on the list of companies provided by the MONREC and MOPF MONREC has to also consider the submission of disaggregated data for revenues collected from small scale operators		
12	Confidentiality provision needs to be waived to permit EITI reporting. The waiver can be a short-form written instrument (e.g. side letter) between MOGE and each individual operator		
13	Companies involved in EITI report should be given credits or MSG recognition	MSG/NCS	
14	Government Working Committee meeting and Leading Committee meeting need to be held in October.		
15	MSG decides MOGE to be disclosed other accounts information and total amount up to now.	MOEE/MOGE	

Annex 1 – Meeting Attendance List

Annex 2 – BO Template

Annex 3 - Reconciliation Reporting Process Timeline

Annex 1 – Meeting Attendance List

No.	Name	Organization	Position	Email Address
MSG				
1	U Win Htein	DOM	DG (Retd.)	uwinhtein58@gmail.com
2	U Kyaw Thet	DOM	DDG	k.that2011@gmail.com
3	U Than Htay Aung	MOGE	Advisor	thanhtay3000@gmail.com
4	U Myo Naing	MGE	Director	myonaingmge@gmail.com
5	U Nay Lin Soe	IRD (MOPF)	Director	naylinsoe.ird@gmail.com
6	U Soe Yee	MTE	AGM	soeyee.mte@gmail.com
7	Daw Htar Yee	OAG	DTR	kkadec@gmail.com
8	Daw Mie Mie Win	GAD	Alternate	gad.office.gov@gmail.com
9	U Ye Lin Myint	MATA	Alternate	mata.nationaloffice@gmail.com
10	U Htoo Aung	PC	Alternate	mata.comofficer@gmail.com
11	U Aung Kyaw Moe	MATA	MSG	komoe.akm@gmail.com
12	U Naing Lin Htut	MATA	MSG	linlin751245@gmail.com
13	Daw Moe Moe Htun	MATA	MSG	moe2tun@gmail.com
14	Daw Su Hlaing Myint	MATA	MSG	seinthwe.sgg@gmail.com
15	U Saw Mee Bhway Doh Htun	MATA	MSG	mebwaydoh@gmail.com
16	U Soe Lwin	MGJEA	Alternate	
17	U Zaw Bo Khant	MGJEA	CEC	kobobo001@gmail.com
18	Dr. Thandar Aung	MFMA	Alternate	myo.z.oo@gmail.com
19	U Myo Zaw Oo	MPRL Exp	SSEQ	
20	U Win Tin	Total	Alternate	u.win-tin@total.com
21	U Ye Lin Maung	Myanmar Yangts	Alternate	
NCS				
22	U Soe Win	NCS	National Coordinator	nationalcoordinator@myanmareiti.org
23	U Aung Khine	NCS	DNC	aungkhine.meiti@gmail.com
24	Daw Zin Mar Myaing	NCS	PM	programmmanager@myanmareiti.org
25	U Htun Paw Oo	NCS	TS	uhtunpawoo51@gmail.com
26	Daw Tayar Maung	NCS	Technical Advisor	ncs.technicaladviser.meiti@gmail.com
27	Ms. Ashley	NCS	Technical Advisor	pritchard.ashley.e@gmail.com
28	U Pyay Thar Kyaw	NCS	IT & Outreach Officer	pyaythar.meiti@gmail.com
29	U Kyaw Thin Maung	NCS	PA	kyawthinmaun.meiti@gmail.com
30	U Tat Tun Sai	NCS	Admin Staff	tattunsai.meiti@gmail.com
31	Daw Aye Chan Wai	NCS	CA	ayechanwai.meiti@gmail.com
32	U Aung Myo	NCS	Ovserver	
33	Daw Thin Yadanar Su	NCS	Observer	
MOBD				
34	Daw Khin Khin Lwin	MOBD	Director	khinlwinjn@gmail.com
35	U San Win	MOBD	DD	sunwin.mof@gmail.com
36	Daw Khin Pa Pa Khine	MOBD	AD	khinpapakhaing.kppk@gmail.com
37	Daw Hnin Wai Aung	MOBD	AD	hninwaaung.budget@gmail.com
38	Daw Shwe Yee Win	MOBD	SO	shweyeewin.mdy@gmail.com
39	Daw Thin Thin Aung	MOBD	SO	ttaung@gmail.com
Development Partner				
40	U Salai Cung Lian Thawng	Pyoe Pin	Strategic Advisor	salaicunglian.thawng@pyoepin.org
41	Olyu Abdull	US Embassy	Senior Chief	Abdcllcan@State.gov
42	Daw Kay Thi Khine	US Embassy	Economic Specialist	
43	Daw Khin Saw Htay	NRGI	TA	
44	U Aung Myo Myat	NPA	Program Officer	aungmyo@npaid.org
45	Daw Yu Yu Naing	DFID	Advisor	y-naing@dfid.gov.uk
46	Daw Tinzar Htun	World Bank	Consultant	thtun@worldbank.org
47	Shona Kirkwood	World Bank	Consultant	Skirkwood@worldbank.org
48	Hosana	NRGI	PM	
49	Kirsty Madden	Australian Emba	Senior Manager	

IA				
50	Karim Lourimi	Moore Stephens	Senior Manager	
51	Elyes Kooli	Moore Stephens	Graphic Designer	
52	U Naing Oo	Observer		
Observer				
53	U Kyaw Ko Ko	Frield Electronic	IT support	
54	U Kyaw Linn	FPJVC	GM	
55	Daw San Thida		Interpreter	translatorsann@gmail.com
56	Daw Mya Myintzu Maung	FPJVC	DGM	
57	U Thaw Tint	Myanmar Ruby &	Director	09 431481620
58	U Tun Tun Zaw	MGE	AD	minmahaw392@gmail.com

Annex: 2 – Beneficial Ownership Template

Full name as it appears on national identify card	<text>
Politically exposed person (PEP) (i)	<choose option>
Applicable from	<YYYY-MM-DD>
Applicable to	<YYYY-MM-DD>
Date of Birth	<YYYY-MM-DD>
National identity number	<number>
Nationality	<text>
Country of residence	<text>
Residential address	<text>
Service address	<text>
Other means of contact	<text>

Annex: 3 - Reconciliation Reporting Process Timeline

Reconciliation phase	
Workshop & Training for reporting entities (on the reporting template)	03-oct
Data collection (Submission of data by reporting entities)	04-27 –Oct
Data Collection (Submission of certified data by reporting entities)	30 Oct-3 Dec
Initial reconciliation	6-17Nov
Data reconciliation and discrepancies analyses (including field visits)	20 Nov-22 Dec
Submission of the draft report	10-Jan
Review of the draft report by the Technical Committee	24 Jan-13 Feb
Submission of comments on the draft report	13-Feb
Submission of the signed Report	14/16-Feb