
**Meeting minutes of 10th Second Myanmar EITI Multi-Stakeholder Group held in
Horizon Lake View Resort, Nay Pyi Taw on 29th of January 2018.**

Objectives

MEITI-MSG 10th meeting was held for these objectives. As the report for 2-14-15 fiscal year had already been drafted, presentation of IA on the drafted report and discussion, giving remarks and suggestions of International Secretariat regarding the report, explanation of the plans of Adam Smith International (ASI) who was selected as Beneficial Ownership (BO) Consultant, presentation of Second Forestry determination report and presenting and obtain confirmation of Materiality Threshold agreed in Technological and reporting sub-committee, presenting the work-plans and schedules of the second trip of Mining Cadastre Consultant to Myanmar, presenting the current implementations of Open data policy according to EITI standard criteria (7.1-C), presenting the government officials in Tanintharyi region and the PMs about situations of conducted SNU orientation, forming of SNU at regional and state levels and defining date of workshop for SNU formation, presentation of plans of International Secretariat and Beneficial Ownership Consultant (BO) to meet and discuss with government departments, private groups and civil societies, and plans for MSG meeting to be held in February 2018, scheduling for sub-committee meetings.

Meeting Participants

(3) members of MEITI lead committee, (9) government representatives from Tri-party Coalition, (9) representatives from civil society organizations, (6) representatives from private sector, (2) from World Bank, (7) reps from donor organizations, (8) from MOBD, (13) from NCS office and (12) other observers, (2) including local partner from Moore Stephens, (3) reps from Adam Smith International, (2) reps from International Secretariat – total (76) attended the meeting. Detailed list of attendees is described in appendix (1).

1. Introduction speech

Introduction speeches at the 10th MSG meeting were given by the chairman and members of Multi-Stakeholder Group-MSG to the attendees who were the members of leading committee i.e. ministers from the Ministry of planning and finance, ministry of natural resources and environmental conservation and ministry of electricity and energy. During the speech, (3) union ministers who attended the meeting along with other representatives from MEITI-MSG were appreciated with thankful notes and formal introductions.

2. Opening remark by chairman of Myanmar EITI Lead committee, U Kyaw win (Union Minister of Ministry of Program and Finance)

The Union Minister U Kyaw win from the Ministry of Planning and Finance thanked on behalf of other ministers to have been invited to give the speech at the MEITI 10th. He also thanked the Union Minister U Ohm Win from the Ministry of Natural Resources and Environmental conservation, the Union Minister U Win Khine from the Ministry of Electricity and Energy, the chairman of Multi-Stakeholder Group, U Maung Maung Win, vice chair of the MSG U Win Htein and its members, coordinators and responsible persons from National Coordination Secretariat Office, responsible persons from International Secretariat, BO consultant, Independent Administrator, donors and other invited guests. He mentioned that Myanmar was still having a lot of tasks to undergo with the transformation of EITI process from the state of a candidate to compliance; how important the transparency in EITI; the importance of ensuring genuine benefits of citizens and civilians in extracting the nation's resources through private sectors; EITI process being implemented because there were no such previous ensurings; the need in monitoring the permission of the extractions of a country's resources, utilizations of the resources, and contributions of the benefits; role of civil societies beside the government also being important; government alone not being able to well-establish the nation and thus participation of responsible citizens of all ethnics is needed; needs of the civilians can be known

through the civil societies organizations; no needs to blind-sightedly conceal any activities the government was undertaking; it was the government’s intention to fulfil the needs of the citizens; creating a good environment fo future generations being important; role of EITI being important to do so; current positioned officials would not be able to work for the benefits of the people without transparency and would lead to personalizations; importance of government activities that were free of corruptions being important; EITI process being potential to succeed if followed that concept; importance to set out a vision to not only transform into compliance country in EITI but also create a good environment for future generation; and hence the attendees of the event were all invited to discuss about their experiences, knowledge and good intentions; while people nowadays trying to colonise on a differnet planet, Myanmar being able to start cultivating green environments for the benefits without needing to do so which was a concept that the land was offering biological health of the planet and finally that the members of lead committee would take note of all the suggestions and recommendations given by the participants and would take into considerations afterwards.

3.The Union Minister U Ohm Win from the Ministry of Natural resources and Environmental Conservation i.e a member of lead committee of Myanmar EITI.

The Union Minister U Ohm Win from the Ministry of Natural resources and Environmental Conservation gave his opening remark accordingly.

“My greetings in this auspicious time to all the guests that attended the 10th Meeting of Myanmar EITI MSG.

- (1) Member representatives from the Ministry of Natural resources and Environmental Conservation coordinated in the respective sector in formations of the Leading committee, working committee, MEITI-MSG including the government, private sector and civil societies to make Myanmar a compliant country.
- (2) Moreover, working groups were formed within the ministry to effectively coordinate Myanmar EITI processes.

- (3) According to the materiality analysis of the independent administrator for the second and third Myanmar EITI reports, Moore Stephens, 80% were obtained from the petroleum and natural gas sector and other 20% from mining sector.
- (4) According to the materiality analysis, income from mining sector counted 90% from jade treasures and 10% from other minerals.
- (5) According to the payment threshold, reconciliation scope for each (69) companies that covered 70% of total income from jade and treasures for the fiscal year 2014-2015 and other (29) companies that covered 80% of total income from other minerals; (51) companies that covered 70% of total income from jade and treasures for the fiscal year 2015-2016 and other (28) companies that covered 80% of total income from other minerals – were respectively conducted.
- (6) In the report, the energy sector, mining sector and pearl sector will be included and the forestry sector will also be submitted as Supplementary report.
- (7) (6) recommendations out of the (14) recommendations regarding to our ministry in the first Myanmar report are being sent to the office of Myanmar EITI coordination office.
- (8) Professional staffs and expertises for each sector are being lead by the Department of geological survey and mineral explorer to cooperate in order to support the Mining Cadastre in Myanmar EITI implementations.
- (9) Regarding the Beneficial Ownership (BO), according to the EITI standards in 2016, it is to be announced in 2020 and thus Myanmar initially exercised the inclusive description of the information related to the BO in the second and third reports by the appendixes. Our ministry is also cooperating with respective ministries and organizations to be able to form the BO Task Force necessary for BO mapping and processes.
- (10) Our ministry requested opinions from other corresponding ministries for the drafting and renewal of Myanmar’s Mine Law and Rules, and readjusted according to their inputs and has sent the draft to the Union Attorney General’s Office and if got consent and agreement, we will release a press statement.

- (11) Supporting Committee for Gems and jewellery sector is being formed and carrying out the task of drafting Myanmar Gemstones Policy.
- (12) Moreover, we are negotiating and discussing with Myanmar Federation of Mining Association (MFMA), Myanmar Applied Earth Sciences Association, Myanmar Engineering Society and other local experts to develop a policy on National Mineral Resources .
- (13) In conclusion, our ministry is in participatory coordination in transforming Myanmar into a compliant country of EITI in order to support a good management and administration system in extracting natural resources and to develop the mining sector of the country. Thank you.

4. The Union Minister U Win Khine from the Ministry of Electricity and Energy i.e member of Myanmar EITI Lead Committee.

By the opening remark of the Union Minister U Win Khine from the Ministry of Electricity and Energy, he wished goodness and greatness for all the guests who attended the MSG meeting and said that the EITI process was important for the development of the country; transparency and good management of natural resources was important; the time being was the time that Myanmar was transforming from potential member of EITI into compliant country; minimum differences being found during the audition of independent administrator for Myanmar Petroleum and Natural Gas with 86% of total revenue in the second 2014-2015 EITI drafted report; differences occurred in the accounts would be revised and would be finalized by the end of February 2018; responsible persons from each department were encouraged to cooperate since 2015-2016 drafted report would be available in February 2018 and that his ministry would engage regarding to the BO process to be implemented in 2020 EITI report; he thanked all the persons who worked for the release of MEITI second report and concluded his speech by encouraging vibrant participation of all the people in Validation process too.

5. Discussion on drafted 2014-2015 Myanmar EITI Main Report (IA- Moore Stephens)

Mr.Hedi while explaining the second EITI report that covers 2014-2015 fiscal year, he said that his speech would be divided into (8) sections and this report was the second report for Myanmar with key figures. He added that the contents covered (4) sub-sectors, latest variance being 1.03%, GDP contribution for the country by the mining sector being 7% and contribution to union taxes by 20.8%, representing 53.1% of the nation's export amount; with companies and government-owned branches creating 0.2% career opportunities.

(41) Petroleum and natural gas companies, (72) jade and jewellery companies and (29) Mineral companies covered 100%, 61% and 60% inclusively in 2014-2015; the companies except Gail JJ India Ltd. and Bagan Business Group of the mineral companies; all companies signed and sent the reporting templates requested by MSG regarding the confidentiality of data and informations and that all the data and information from the government sector have been validated and approved by the Office of the Auditor General of the Union.

He then described that - when validating the units of taxation provided by the companies to the government and the units of taxation actually received by the government, - 0.78% variance was found in Petroleum and Natural gases sector, -2.68% in jade and jewellery sector, -17.14% in mineral sector and 0.65% in natural gas exports that composes total -1.03% variance; while validating the taxations made by the state-owned enterprises to the Ministry of Planning and Finance and the taxations from MOPF, financial variance found in the reimbursed bank account of Myanmar Petroleum and Natural gases was 102,651 million kyats whereas there was no variance found in taxes made by Myanmar Gems Enterprise(MGE) yet the cash transferred to the separated account varied by 416,251 million kyats, no variance was found in ME(1) and ME(2) mineral enterprises whereas 2,021 million kyats variance discovered in ME(2) with separated account varied by 26009 million kyats.

And then he mentioned that there were (20) recommendations in 2014-2015 report and went through them. One representative from civil society stood up to say that - he thanked all

the respective government departments and companies cooperated to develop the data and information in the report; net reconcile percentage on summary page 17 of the report was 1% and details can be seen on Pg-90 to 100; since positive difference counts 64 billion and negative difference counts 96 billion summing up to 160 billions there should be 5% variance and yet when it was calculated, it said 32 billion and that he did not accept that.

Answer - The companies paid 100 but, we are not sure 100 in reporting template. Positive & negative difference – the decision is up to MSG. We are doing the best to reconcile the differences. If we can not reconcile the remaining differences, we should explain the detail differences (i.e this is companies' filling data and the other is government's filling data).

Mr. Hedi said that regarding the differences, it is up to the MSG decisions and I do not know the approach of MSG here.

One representative from civil society mentioned that on the 7th meeting, regardless the discussion in the contract he said that the amount of gold was not to be measured in tri ounces, it was measured in tri-ounces which questions whether if it was the fault of IA or was the information given by department of minerals. He then demanded that the unit was corrected and checked again with the IA.

6. Speech by the chairman of MEITI-MSG (MEITI-MSG Chairman, Deputy Minister of Ministry of Planning and Finance)

The chairman of MEITI-MSG, Deputy Minister of Ministry of Planning and Finance, U Maung Maung Win gave speech in which he mentioned that – the 10th MSG meeting was more meaningful than any other meetings that were ever held as (3) ministers who are members of lead committee came and listened; Moore Stephens explained his findings over the report; 10th meeting was also attended by EITI coordinator, members of MSG and BO consultant. He also recalled that in the first report, 13 companies and government department (3) that covered 100% of the taxations from the petroleum and gas sector as well as the numbers and digits from (14) companies and (7) government departments that covered 53% of Materiality

Threshold Amount from jade and jewellery sector that counted 0.25 billion kyats have been audited. He added that – for this term’s second and third report, there are (42) companies including the pipeline companies that covered 100% taxation from the petroleum and gas sector for the two fiscal years (2014-2015 and 2015-2016); (51) companies that covered 61% of taxation from jade and jewellery sector for the fiscal year 2014-2015; among that, units and digits from (29) companies that covered 60% taxation with Materiality Threshold Amount of 0.25 billion kyats from the mineral sector for the fiscal year 2014-2015 and those from (28) companies that covered 87% taxation with Materiality Threshold Amount of 0.25 billion kyats for the fiscal year 2015-2016 had been audited; task had been accomplished regarding the formation of Sub-national Unit (SNU) at the states and regions; in the following meeting, head secretariat office of international EITI would give feed-backs and remarks on our second and third reports; in the next day, international EITI Secretariat would conduct a Pre-validation workshop regarding the validation process with EITI standards in Myanmar; if there were anything they would like to bring up to discuss with the international EITE secretariat office, this meeting was the place to do so; recommendations on necessities were invited regarding the drafted scoping study report sent on January 23, 2018 as the Forestry IA present it; corresponding government departments to cooperate and assist since the BO consultant would be visiting Myanmar on January 29 to February 2, 2018 for Myanmar EITI process and would meet up with corresponding government, companies, NGOs and INGOs; Mineral Cadastre Consultant will visit Myanmar on February 12 to 23, 2018 as a second trip to visit office branch in Mandalay township for other mineral sector except gold, office branch in Mogoke township for gems sector, under permission of the Ministry of Natural resources and Environmental Conservation. He concluded by encouraging everyone to cooperate for the punctuality of the report submission and meeting the standard criteria in Myanmar EITI process.

7. Discussing and presenting opinions and remarks regarding 2014-2015 Myanmar EITI Main Report (The EITI International Secretariat)

Members of MEITI-MSG discussed that – while requesting data and information regarding the taxes, they could not permit according to Tax Law 49(B) of the Department of taxation and thus required the order of the president of Myanmar; Tax Law 49(B) was still remaining as an obstacle in releasing the second report and thus it was encouraged that the following issue was addressed while working for the reforms.

During the discussion of the civil society sector - whether there was a table of comparison for the finished and remaining implementations by the NCS office for the recommendations of the first report; existence of (2) sections about the gaps discovered in the report - variance between the companies and governments and the variance in the amount of taxes given to the government by the government departments; review and analysis of the variance was required to obtain practical recommendation and only the corresponding government can carry out that task; IA would only be able to show the variance but not in details; corresponding departments hence need to analyse the variance and provide explanations. He also added that discussing quickly about these matters in the sub-committee meeting would also quicken the release of the report.

Program Advisor of NCS then said that since the main IA would visit in February the following year, it was required that recommendations obtained for the reports as well as the sub-committee that will host the issues and date and time for discussion - are discussed.

Ms. Gay discussed that you can also do with publishing report and the recommendations given by IA. You don't have to do it before the report launch. We understand your concerns about recommendations, but it should not delay the reporting period and you can do data analysis before validation starts.

Program Advisor replied that we fully understand your concerns but, some of the recommendations are not covered with the information we provided, we still need to discuss them not only in MSG but also in sub-committee meeting in order to provide IA.

The chairman of MSG said that - regarding the recommendations on EITI report, it was necessary that corresponding government department discuss in this meeting why these variances occurred for the opinions and remarks of MSG were to be provided again on February (19); some facts needed to be discussed in Technical and Reporting sub-committee; exact matching of the data were rationally impossible since the submission didn't meet its deadline; it was important that the less variance, the better and current variances might mainly be because of the data input errors or some other reasons.

The government sector discussed that – royalty taxes gained from ME 2 Gold sector could only be offered in wholesome amount; (5)% taxes gained from the companies couldn't be separated for each company which leads to the inclusion in the recommendations; next meeting with government departments and companies was required and thus, Technical and reporting sub-committee meeting along was not enough and other corresponding departments must be invited.

Aside from the good recommendations of civil society sector, knowledge about the variances in ground situations is the key to practical correction; these faulty assumptions may be because of the concepts of accounting or the old data with 2 to 3 years age; these factors could be included in the report but if not, commitment on the researches in those specific matter is essential.

They then discussed that it was an important factor that transfers between the government on its own were matched; data difference might be because of the misconception of the accounting and that it was necessary to find out the reasons why.

The discussion followed that – regarding the gold sector, budget period could be varied due to the time of receipt from ME 2 and their wholesome payment for 1 year; or might be because the companies provided the period they made the payment; for the companies, CSR can be voluntary but not mandatory and hence not all the companies may offer while some do; these could be the factors influencing the variances.

One representative from civil society sector discussed that – it was not convenient to say that only wholesome payment were available even after the auditing process nor to mark “aggregated” in reporting templates while marking “disaggregated” in the scoping report; it was necessary that recommendations were carried out as reforms; and that it was also inconvenient that marking “positive” and “negative” on the variances in the report but should be described separately.

Classification of major and minor items regarding the gold sector and incapability of detailing all minor (500) but major (4) items – were then discussed.

The government sector replied that they would retrieve the “In-kind description of gold yet to be given” from ME 2 and will give it to the IA when it was claimed that the description was not included yet being promised to be so in the 7th Tri-party coalition meeting.

MOGE also discussed that after 1 million million had been transferred to the government, the government only received 900,000 million which interpreted that there were 100,000 million variances, needing explanations.

Done payment of the taxes by the corresponding companies for natural gases; differences could be due to the exchange rate and period of payment; checking with the companies even though the information added in the reporting templates would be resolved; it was necessary that entries from MOGE and IRD (Custom) were re-checked and would be the main point – followed the discussion.

Major discrepancies would be due to the data from civil society organization being entered by MOGE, IRD and the companies; with minor variance due to the exchange rate; and variance due to the latter would have developed to serious management issue; leading to the involvement of the Central Bank, requiring contractual transparency.

One representative from government sector presented that data from MOGE were consistent since they were already verified by the Office of the Auditor general, ministry and misconception could be the reason of the discrepancies.

Chairman of MSG then reasoned the variances occurred in the transfer between the government sectors themselves – the government had to loan from China for petroleum; government earned incomes but not included in the taxes since the policy agreement of the loan process stated that earnings by the company had to be settled in the company account until after the government had reimbursed all the loans; hence, deposits could only be retained only after all the loans had been reimbursed; taxations might not have been made for the department even though some companies had paid MOGE since the money exists only in the foreign account according to the accounting mechanism.

The discussion followed by the highlights on the necessities of description of the interest rates in the recommendations regarding the loan and the description of the required review of the contract since loan from foreign countries exceed by 4 %.

After that, a representative from civil society sector added that although it was unrelated to EITI process yet regarding the recommendations/overall policy reforms, payment of SOEs to the government and other account being kept in Myanmar’s Economic Bank could lead to loss of incomes from resources if the bank invested in other businesses and thus it was required to include the banks in “reconciliation” of next EITI report. And although it could be out of EITI scope, the corresponding ministry department was required to take this into consideration since it was the policy reforms.

It was discussed that – the parliament questioned the following matter; OA account was developed due to the accounting manuals of SOE; previously, there was only SEE account with all the taxes being added into the budget of the union state and then withdrew from it for usage; there is “Consolidated Union Fund Account”; addition of earnings and withdrawal to-and-from single state union fund according to the government budget system before 2012 was practiced; since market economy system was implied by the new government, state-owned business corporations were transformed into private (or) public businesses and their incomes go into other account to ensure their independent existence; of all the profits, 20% for the state and 25% income tax (45% total for the state union) and 55% for next year’s plan and

revenue was kept; this led to accumulative savings; ordinary expenses and general expenditures were made from their own budget for the government taxation is inadequate; according to funding list, allocation in MEB was true yet amount of OA was not isolated according to the accounts; this was added to the budget for usage; actually this was made for health, education and sub-national transfers; although the government determines the balance amount in OA, it does not stand as government-owned; it was necessary to explain integrated government accounting system and budget system; government was deficit every year; they wanted to retrieve that requirement from foreign as well as local sectors; then if it was not enough, they also liked to get from the Central Bank; these years, they wanted to trim down the getting from the Central Bank and get from the civilians instead; even though it could be obtained from OA, the government must refill the deficit.

A representative from civil society discussed that it was necessary to describe the License Awarding Process (especially for petroleum and mineral sectors); detailing in the EITI report such as (date of license expiry and date of license awarding).

9. Explanation of Forestry Sector Second Scoping Study Report draft (IA Moore Stephen)

Mr. Hedi (Forestry IA) then explained the forestry sector second scoping study report draft.

Firstly, he described that there would be – (7) sections to cover regarding the scoping study report and 6 stages in the reconciliation process. He said that since scoping study report for Myanmar had been released, the current stage was in between stage (2) and (3) and after the stage (6) the report would be released.

After that, he explained the processes included in the auditing stages. He said that in the review of the scoping study – first drafted report was released on December 11, 2017; and it was discussed in technological and reporting sub-committee meeting that was held on December 22, 2017; NCS office then sent the decisions, opinions and remarks made in that meeting on December 26; IA then changed some information and re-sent the second report

draft on January 23, 2018; met up with the Forest Department, Myanmar Timber Enterprise, Internal revenue department, Department of Trade and Sub research department for some necessary data; second draft report was then presented in the technical and reporting sub-committee on January 26, 2018 and that the release date of Pre-final report was February 9.

And then, section (3) that composes the “timeline for upcoming stages” was explained. It was said that Forestry sector EITI final report was planned to release on May 11, 2018 and the summary of the report was planned to release on May 18.

Section (4) that consisted of the “information still missing” was presented. It was said that list of employees was still missing from the Forest Department for the fiscal year 2014-2015 and 2015-2016; along with the list of employees of sub-contractors from Myanmar Timber Enterprise as well as the export data for those fiscal years still missing.

In the section (5) which is “recommendations”, there were (5) recommendations. It was recommended that – regarding the rule of Forestry Law, impact and governance, NGOs, INGOs and private sectors should be included in the drafting of Forestry Law; to use methods of solutions for the problems mainly faced by the forestry sector beside the government reinforcing the current reform process for governance in order to enhance the institutional capacity of Forestry Department and to provide more resources to the department by the government; to acknowledge the importance of forests and raise public acknowledgement on forestry sector reports that have been audited by the office of the auditor general of the union to offer reliable statistics; to make public exposure on datas in OA by the Ministry of Planning and Finance for budget transparency and coverage; to develop EITI Law regarding the EITI reporting regulations; setting specific TIN number for each company regarding the lack of TIN number for the companies in the ministry departments; and the cooperations of ministry departments in order to provide so.

While explaining the reconciliation scope, it was explained that according to the decision of technical and reporting sub-committee on mathematizing – entering all payment by Myanmar Timber Enterprise, entering dividends provided by the Joint-forestry Corporation to the

Department of Forest and Myanmar Timber Enterprise as stalk shares, selection of companies with 100 million kyats-counting taxations (total 20 million kyats for each type of taxes); entering the companies with lesser taxations in “Unilateral Disclosure” – covered 99.16% for the fiscal year 2014-2015 and 98.89% for 2015-2016. It was then explained that – the members of technical and reporting sub-committee has decided to include in the reconciliation scope by also reviewing the permitted units of productions of the sub-contractors and permitted units of timber production from Myanmar Timber Enterprise and its sub-contractors for the years 2014-2015 and 2015-2016.

Continuously, it was presented that – decisions were made to include the i) 5% income taxes from the companies by the Internal Revenue Department since those 3454 delivered into the state and region funds as sub-national transfers and ii) the dividends obtained by the Department of Forest by joint-forestry corporation and the taxation that went into union fund in the reconciliation scope; maximum 0.1% was determined for materiality deviation and that in number, the variance in reconciliation revealed no more than 247.46% and 325.19% for the fiscal years 2014-2015 and 2015-2016 respectively.

It was then explained about the reporting templates that needed to be completed by the government departments and forestry companies requiring that head of the company signed the reporting templates entered with data by the companies and heads from respective departments on the side the government with OAG certifying all these. Then contacts were shared and questions via those contacts were welcomed and encouraged.

And then, members of MSG agreed to include the factors which were the decisions made in the technical and reporting sub-committee for the forestry sector in the reconciliation scope.

10. Presentation of implementation situations of meeting decisions from 9th MSG meeting (Program Advisor, NCS)

Program advisor from National Coordinating Secretariat explained about the current implementation regarding the meeting decisions from the 9th MSG meeting.

11. Presentation of Policy and development under EITI standard criteria 7.1 (C) (Program Advisor, NCS)

Program advisor from NCS, explaining his prepared design, said that – regarding the implementations for the development of Open data policy, it was implemented due to the required standard criteria of EITI 2016; NCS prepared guidelines for the policy; it was required that beside open data policy, data for 2 years in the EITI report are uploaded to the website making information accessible for public and researchers; this had been rushed to finish by the time the report came out in March according to the workplan using Phandeeyar’s technical assistance and that it had been agreed in the contract to retrieve the necessary data from Moore Stephens by downloadable format.

It was then described that – details for three years with data from first report and data composing 2 years in the second report were being prepared to submit in March and that for that matter, details need to be discussed in the workplan and governance sub-committee meeting.

12. Latest update on coordination in Tanintharyi region for SNU formation and workshop (Program Advisor, NCS)

According to the decisions from MSG meeting, among trips to 6 states and regions, trip to Tanintharyi was first conducted where prime minister of Tanintharyi region, chair of the parliament including PMs and reps from Tattmataw attended enthusiastically. EITI awareness was raised there. Moreover, February (26) and (27) workshop dates for biographies of people participating in SNU TOR and Formation as well as the matters needed to be discussed with the patron had been made. Sayar U Than Htay Aung from government sector, Sayar U Khin Maung Han from private sector, U Aung Lwin from civil society sector, national coordinator from NCS as well as NCS team also participated.

In SNU formation, the patron was to form a body of secretariats with three secretariats and the body to engage with the NCS to discuss about the development occurring in states and regions in MSG meetings.

13. Latest situation updates on Mining cadastre and Beneficial Ownership (Technical Coordinator, NCS)

Technical coordinator explained the implementation situations regarding the mining cadastre whereas he talked about Mr. Enrique Ortega (Mining Cadastre Consultant)'s visit to Myanmar on November 4 to 17; discussions with mining cadastre sub-committee members about the types of implementations in other countries and about the situations happened by dialogue discussion with corresponding government and necessary tasks; receipt of Preliminary report on November 25; translation and distribution of executive summary of the report in MEITI-MSG meeting on December (19); inviting not only the committee members but also experts from working departments to hold Mining Cadastre subcommittee meeting on January 19; discussions already made regarding the preliminary report; and the remarks and recommendations of Mining cadastre subcommittee members already received and sent to Mr.Enrique.

Meeting decisions made on January 19, 2018 were then presented. Continuously, Mr. Enrique Ortega's tentative visit to Myanmar as a second trip from February 12 to 13 in which organizations that will be met-up with and the meeting agenda were presented.

In explaining the BO situations, he said that – contract with ASI was signed on December 26, 2017; ASI team (Inception mission) would visit to Myanmar from January (29) to March (2) to meet up with NGOs and INGOs; and that meeting with Anti-corruption commission, DICA, OAG, FIU, IRD, MFMA, MGJEA, MATA/NRGI and Parliamentary Bill Committee.

Suggestions to form BO taskforce in Myanmar with the office of auditor general of the union, department of mines, Myanmar Gems Enterprise, investors and other companies, department of administration and Myanmar police force from government sector; Myanmar Federation of Mining Associations, Myanmar Gems and Jewellery entrepreneurs association, Myanmar forest products and timber merchants association from private sector; and MATA from the civil society sector – were presented accordingly.

14. Validating decisions of 10th MSG meeting (Program advisor, NCS)

After that, program advisor of NCS office obtain validations for the decisions made in 10th MSG meeting.

15. Conclusion and closing remark (MEITI-MSG chair, Deputy minister, Ministry of Planning and Finance)

In the closing remark of U Maung Maung Win, chair of MEITI-MSG, he mentioned that – he thanked everyone for cooperation since future plans and tasks could be discussed; there were (20) recommendations after the release of EITI report for 2014-15; 2015-16 report was on the way soon with recommendations that seemed to be not so different from those in 2014-15; implementations and plans to follow the recommendations; implementation of EITI process was not only for the development of the report but also for the management of natural resources with transparency considering for the next generations; discussing details could mislead to original objectives; auditing and reconciliations were being made according to the EITI standard criteria; variances were occurred due to the timing, necessities and misunderstanding and misentries in the reporting templates; the government could not hide the financial resources nor abuse; every payment would eventually go into the government account according to the accounting system of the government; data differences and variances were not encouraged to emphasize; recommendations should be compactible with Myanmar as well as international by coordination among MSG members; the government should be flexible with these implementations; some recommendations were difficult to accomplish and some countries failed in their task to do so; hence, participation of all and up-to-date activities by corresponding sub-committee members and organizations were encouraged since the seniors heads were always supporting with coordinations on requirements; there were still a lot tasks to carry out in the future and as the slogan of MSG goes, each should share the same vision of ensuring benefits of the nation while reserving good resources for our future generations through discussion with friendship and transparency.

Fifth MEITI-MSG Meeting Decisions (28th July 2017)

Sr. No.	Description	Action Taken By	Status
1	Agreed and decide to hire translator for the translation of Implementation Manual and EITI Standard 2016.	MEITI-NCS Team	Ongoing

Sixth MEITI-MSG Meeting (11th September 2017)

Sr. No.	Description	Action Taken By	Status
1	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	Done

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

Sr. No.	Description	Action Taken By	Status
1	Unilateral disclosure by MGE/IRD/CD of revenues collected from companies not selected in the reconciliation scope	IRD	Ongoing
2	<ol style="list-style-type: none"> The completed template is signed by the head of the agency/SEE; The template is stamped using the organization's official stamp Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt 		Done
3	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.		Done
4	<p>For reporting companies:</p> <ol style="list-style-type: none"> The completed templates (including BO declaration) are signed by the Chief Financial Officer or Chief Executive Officer/director The template is stamped using the company stamp Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt 		Done

5	<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.		Done
6	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	Done
7	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		Ongoing
8	Companies involved in EITI report should be given credits or MSG recognition	MSG/NCS	Ongoing
9	MSG decides MOGE to be disclosed other accounts information and total amount up to now.	MOEE/MOGE	Ongoing

8th MSG Meeting Decisions (6 November 2017)

Sr. No.	Description	Action Taken By	Status
1.	<p>Since only one week is available for a field visit, the MSG decided to conduct field visits to only top 3 companies for 2014-2015 and 2015-2016.</p> <p>The IA has suggested the companies for field visit as mentioned below, however, 3 of them have been abolished. So the MSG assessed and has recommended the companies, which are operating.</p> <ol style="list-style-type: none"> 1. Myanmar Win Gate Gems and Jewellery Mining (2014-2015) 2. Sein Lom Taung Tan Gems Ltd. (2014-2015) 3. Ya Za Htar Ne Gems Co., Ltd (2014-2015) 4. Great Genesis Gems (2015-2016) 5. Wai Aung Gabar Gems Co; Ltd (2015-16) <ul style="list-style-type: none"> • To inform companies about the trip including the details at least 2 weeks in advance. • NCS to prepare required documents for 		Done

	<p>permission</p> <ul style="list-style-type: none"> The MSG also discussed that respective officials will need to be informed about the trip details weeks prior to the field visit. The NCS would need to start preparing necessary documents for permission the field trip to Hpa-khant. The request letter should include advantages of field trips and consequence in case of no field trip. Security should be the reason for not permitting a field trip. The authority should be fully informed that if a field trip is cancelled due to security reasons, it will be become of the recommendations in the EITI report. 		
2.	U Zaw Bo Khant suggested that field visits should be negotiated with the MGE since foreigners are not allowed in Hpa-khant usually for security reasons, and to consider companies which are in possible locations		Done
3.	OAG to verify data for reporting Departments under MOPF, IRD, Treasury, Budget Department and Custom Department	OAG	Ongoing
4.	To draft EITI bill which all the stakeholders can involve so that EITI process can continue regardless of government transmission. Before EITI Bill can be passed, to include EITI process in the existing laws and to discuss EITI process at the Pyidaungsu Hluttaw	MSG	Ongoing
5.	To liaise with the 8 EAOs which have signed cease fire agreement to raise awareness Since EITI is included in the NCA,	MSG	Not yet
6	To complete and review the Action Plan and the Communications Plan	NCS	Ongoing
7.	The Communications and Out-reach sub-committee to include grievance procedures in the Communications Plan/strategy	NCS and the communications and out-reach sub-committee	Ongoing
8.	NCS coordinate with State/Region in order to form sub-national coordination units (SNU_	NCS	Ongoing

9th MEITI-MSG meeting Decisions (19th December 2017)

Sr.	Description	Time	Action Taken By	Status
1.	With regards the issue of not sending the reporting templates by SEAGP, Oil and Gas pipeline company, MOPF and NCS send the letter to the Embassy of PRC	December 29	MOPF NCS	Done

	after collecting the information from MOGE. (First step of coordination)			
2.	<p>There are three ways to sort out the issue of SEAGP company</p> <ol style="list-style-type: none"> 1) To hold the bilateral meeting with the Economic Counsellor 2) To issue the letter from the leading committee 3) To ask IA what if the data can be sent later than December 29, and to find out the technical answer why there is delay from the company <p>MOGE to issue the letters to 21 companies, which haven't filled and sent the reporting template, and NCS to translate for IA.</p>	December 29	Leading Committee NCS and MOGE	Done
3.	Phanteeyar will voluntarily support the development of Open Data Format according to EITI 2016 standard, and NCS also to look for and contact with other organizations which can support on that work		NCS	Ongoing
4.	<p>U Win Myo Thu suggested to add the following points in the Forestry Scoping Study report</p> <ol style="list-style-type: none"> 1) The criteria for selection and procurement process for having transparency in licensing for sub-contractors 2) As it is found that 25% discrepancies in reconciliation for year 2015-16, and unilateral disclosure will be carried out, this is to describe how that process will be carried out 3) To add how the money flow for 'Other Account' is managed in the report 4) It is also necessary for MTE to disclose the production data (amount of production, sold and remaining), and if possible to provide the remaining balance stock of teak per deposit 5) To disclose the confiscation revenue information (revenue gained from confiscation, amount of domestic use and export from the confiscated teak and to mention those in the reform agenda by the Forestry department) 6) To describe the profit share of forest joint venture and annual deposit in the scoping study report 	December 22		Ongoing
5.	<p>To hold the Mining Cadaster Sub-committee meeting inviting the other stakeholders to discuss the comments/ feedback on the report before arrival of mining Cadaster consultant.</p> <p>NCS will send the invitation adjusting with the time of</p>			Done

	receiving the feedback from the relevant departments			
6.	The implementation manual is confirmed	December 19, 2017	MSG representatives	Done
7.	The MSG representatives (1-2 each from each constituencies) will come along the trip for EITI awareness/ orientation session of SNU formation in 6 States/Regions. NCS to send the letter to the 6 States/Regions Chief Ministers and to inform about the awareness/ orientation session to the Parliament committees through the state ministers.		Participating MSG representatives, NCS	Done
8.	To discuss the possible dates for SNU formation workshop during the orientation session		Participating MSG representatives, NCS	Done
9.	To send the workshop invitation letter for SNU to the head office/ national level office of private sector and CSOs (MATA), and they are to take the responsibility for disseminate that invitation to the relevant offices in state/ regions			Done
10.	Regarding the comments on the first draft report, those are very generic. And it is also necessary to provide the documents and information on the on-reforms so that recommendation can be linked with the reform process. Hence, it will meet with one of the requirements for the validation process as described in the Assessment Card 7.3- Follow up on Recommendation.		MSG, government entities and private sector	Done
11.	To brainstorm on who should involve as stakeholders in BO taskforce		MSG NCS	Ongoing
12.	10 th MSG meeting will be conducted on 29 January, Yangon.	29 January, Yangon	MSG	Done
13.	Communication and Outreach Sub-committee meeting	Second week of January		Done
14.	Work plan and Governance sub-committee meeting	December 29		Done
15.	Technical and Reporting Sub-committee meeting	Second week of January		Done
16.	Statement of Sources and Uses of Funds is confirmed	19 December 2017	MSG members	Done

Decisions from 10th meeting of MEITI- MSG

No	Decisions	Time	Action taken by	Remark
1.	During the 7 th meeting of MSG, the quantity of Gold was asked to mark according to the “Unit” agreed in the contract. However, Gold in ToZ was only described in “in-kind payment flow reconciliation” and thus the Independent Administrator(IA) is to re-examine. And to put the conversation units from Department of Mines in newly constructed column.		Independent Administrator (Moore Stephens)	
2.	During the 7 th meeting of MSG, the quantity of gold still needs to be offered were promised to be described in “In-kind” but since the information hasn’t been revealed, it is to be retrieved and send it to IA.		ME-2, NCS	
3.	<p>These following suggestions are to be consolidated during the 11th meeting of MSG.</p> <ul style="list-style-type: none"> To review the government loans and contracts in the upcoming EITI reports. Details on License Awarding Process (especially for Petroleum and mine) for e.g, Date of expiration, Date of licensing – are to be included in the report. Respective departments are to analyze the data gaps in the report and prepare explanations to discuss in the upcoming meeting of working sub-committee on technical reporting process. To prepare comparative analysis of the progress on the undertaken implementations and implementations yet to be made regarding the recommendations obtained from the first round of report. To schedule “Detailed Implementation Plan (DIP)” in the work plan up to 6 months. Licensing process for Sagaing region is to be highlighted in EITI report. In Payment Flow, Remittance of Myanmar Gem Enterprise (MGE) to other account are to be separated into OA 1 and OA 2 accordingly. To outline the financial flow and expenses in the “other account” along with the EITI standard criteria. Amendment of Tax Law 49-B are to be described as a recommendation in EITI report. 			11 th meeting of Tri-party Coalition
4.	To continue discussing detail plans of Open date policy in		Workplan and	

	the upcoming Workplan & Governance sub-committee meeting		Governance Sub-Committee Meeting	
5.	Prolonging the Grant Agreement up to 2020 instead of 3 years work-plan is to be considered only after the submission of revised budget. Detail situations are to be discussed again in Workplan and Governance Sub-committee		Workplan and Governance Sub-Committee Meeting	
6.	To conduct orientation in one region or state while workshop is conducted in another region or state simultaneously regarding to SNU. SNU-related trips will be made twice a month and MSG members are to participate in SNU workshop that will be held 2-Days.		NCS, MSG	
7.	SNU orientation in Shan State is to be conducted one time in combination in Taunggyi township and number of members to organize SNU is to be asked and reported.		NCS, MSG	
8.	Unsettled topics about MSG ToRs are to be discussed during the 11 th MSG meeting or Sub-committee meetings.		NCS, MSG	
9.	Inviting persons involved in reporting entities and hosting sub-committee meeting on technical and reporting processes	February 8	Members of sub-committees	
10.	Work plan and Governance Sub-committee meeting	February 22	Members of sub-committees	Tentative date
11.	Communication and Outreach Sub-committee meeting	February 23	Members of sub-committees	Tentative date
12.	Mining Cadaster Sub-committee meeting	February 13	Members of sub-committees	
13.	Inviting the Independent Administrator (IA) to 11 th Tri-Party Coalition meeting for analytical explanation of the report and observing the Q&A discussions – and the workshop to be conducted in Naypyidaw	February 14 and 15	MSG members, NCS	Naypyidaw
14.	To negotiate with respective government departments the date for conducting Reporting Entities Template Training for government departments working on development of report on Forestry and other companies		NCS, FD, MTE, FPJVC	Yangon
15.	NCS to inform the Independent Administrator to describe in separated table format for the positive differences and negative differences in the report without mixing in paraphrases.	Before IA submit the report	NCS & Independent Administrator	
16.	To discuss the progress of implementations on the recommendations from the first reporting cycle during the sub-committee meetings		Sub-committee members, NCS	

Annex 1 – Meeting Attendance List

NO.	Name	Organization	Title	E-mail
1	U Kyaw Win	MOPF	Minister	
2	U Ohm Win	MONREC	Minister	
3	U Win Khaing	MOEE	Minister	
4	U Maung Maung Win	MOPF	Deputy Minister	maungmaungwin58@gmail.com
5	U Win Htein	DOM	DG (Retd.)	uwinhtein58@gmail.com
6	U Myo Myint Oo	MOGE	MD	
7	U Kyaw Thet	DOM	DDG	k.that2011@gmail.com
8	U Myo Naing	MGE	Director	myonaingmge@gmail.com
9	U Nay Lin Soe	IRD (MOPF)	Director	naylinsoe.ird@gmail.com
10	U Soe Yee	MTE	AGM	soeyee.mte@gmail.com
11	Daw Htar Ye	OAG	Director	
12	Daw Mi Mi Win	GAD	Alternative	gad.office.gov@gmail.com
13	U Win Myo Thu	MATA	MSG	winmyothu@gmail.com
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24	U Win Tin	Total	Alternative	u.win-tin@total.com
25	U Nan Win	MGJEA	Secretary	nanwinhk@gmail.com
26	U Myo Zaw Oo	MPRL Exp	SSEO	myo.z.oo@gmail.com
27	U Saw Lu Se War	Myanmar Yangtse Copper	Alternative	
28	U Soe Win	NCS	National Coordinator	nationalcoordinator@myanmareiti.org
29	U Aung Khine	NCS	DNC	aungkhine.meiti@gmail.com
30	Daw Zin Mar Myaing	NCS	PA	
31	Daw Ei Ei Ye Mon	NCS	PM	programmemanager@myanmareiti.org

32	U Htun Paw Oo	NCS	TS	uhtunpawoo51@gmail.com
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54	Katthin Sawnon	NRGI		
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57	Daw Khin Saw Htay	NRGI		
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72	Daw Cho Cho Toe	IA (Local Partner)	Observer	
73	U Than Htay Aung	MOGE	Expert/observer	
74	Ms. Gay Ordenes	International Secretariat	Regional Director	
75	Dyveke Rogan	International Secretariat	Policy Director	