

Validation of Senegal

Report on initial data collection and stakeholder consultation

Abbreviations

AFAO	West Africa Women's Association
AGC	Agence de Gestion et de Coopération entre la Guinée-Bissau et le Sénégal
ANOCI	National Agency for the Islamic Conference Organisation
APD	Public Development Aid
ARMP	Agency for the Regulation of Public Contracts
ASC	Culture and Sports Association
BCEAO	Banque des États d'Afrique de l'Ouest
CdC	Cour des Comptes (Supreme Audit Institution)
CNCR	National Council for the consultation and cooperation with rural populations
CONGAD	NGO Counsel for Aid towards Development
COSEF	Congress of Senegalese Women
CSO	Civil society organisation
DEEC	Direction de l'Environnement et des Etablissements Classés
DEFCCS	Direction des Eaux, Forêts, Chasses et Conservation des Sols
DGCPT	Direction Générale de la Comptabilité Publique et du Trésor
DGD	Direction Générale des Douanes
DGID	Direction Générale des Impôts et des Domaines
DMG	Direction des Mines et de la Géologie
DRSP	Poverty Reduction Strategy Paper
FRAO	Rural Foundation for West Africa
GCO	Grande Cote Operations
IFAC	International Federation of Accountants
IGF	Inspection Générale des Finances
IMF	International Monetary Fund
MEDD	Ministère de l'Environnement et du Développement Durable
MEDER	Ministère de l'Energie et du Développement des Énergies Renouvelables
MIFERSO	Société des Mines de Fer du Sénégal Oriental
NGO	Non-governmental organisation
OECD	Organisation for Economic Cooperation and Development
PETROSEN	Société des Pétroles du Sénégal
RADDHO	African Congress for the Protection of Human Rights
SGO	Sabodala Gold Operations SA
TOFE	Tableau des Opérations Financières de l'État
UEMOA	Union Économique et Monétaire Ouest Africaine
UNDP	United Nations Development Programme
USD	United States Dollar

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Executive Summary

The Government of Senegal committed to implement the EITI in February 2012 and was accepted as an EITI Candidate on 17 October 2013. On 25 October 2016, the Board agreed that the Senegal's Validation under the 2016 EITI Standard would commence on 1 July 2017.¹ This report presents the findings and initial assessment of the International Secretariat's data gathering and stakeholder consultations. The International Secretariat has followed the Validation Procedures² and applied the Validation Guide³ in assessing Senegal's progress with the EITI Standard. While the assessment has not yet been reviewed by the MSG or been quality assured, the Secretariat's preliminary assessment is that two of the requirements of the EITI Standard have not been fully addressed in Senegal. The recommendations and suggested corrective actions identified through this process relate to state participation and production values.

Overall conclusions

Senegal presents a dynamic and creative case of EITI implementation, with its fast-paced, innovative and engaged MSG undertaking both strategic discussions linking the EITI to national priorities for the extractive sector as well as the technical detail of reporting. Although the extractive industries account for only around 2% of GDP, all three stakeholder groups have used the EITI to provide information on the mining sector that was previously unavailable and as a means of multi-stakeholder oversight of reforms ahead of sizeable oil and gas production expected to come onstream at the turn of the decade. Senegal's mining sector has historically been controversial given host communities' concerns about the economic and environmental impact of mining, while its nascent oil and gas industry has elicited a robust public debate in the past three years over licensing procedures, community engagement and fiscal management of the expected revenue windfall. Senegal has used implementation of the EITI as a means of disclosing most mining, oil and gas contracts, reforming its sector legislation (in the 2016 Mining Law and in planned reforms to the 1998 Petroleum Law), supporting implementation of subnational transfers and improving tracking of mandatory social expenditures, in addition to no-less tangible reforms in government agencies' internal systems. The MSG's engagement in formulating recommendations and actively following up on their implementation has ensured the EITI has had a tangible impact, particularly in terms of reform of government systems, from the first EITI Report.

Key to Senegal's successful use of the EITI as an instrument to drive reforms has been the strong engagement of all three main constituencies. Since the country became an EITI candidate in 2013, the government has supported the EITI through public statements, an enabling legal framework and funding for EITI. While nominations procedures within each constituency have remained somewhat informal, the dynamism of Senegal EITI's multi-stakeholder nature is evident from the regular consultations by MSG members of their constituency and each constituency's strong engagement in dissemination and outreach. Each constituency has been proactive in ensuring that a representative cross-section of their constituencies is represented on the MSG, including an even geographic spread of CSO representatives and a cross-section of mineral types and phases (exploration/production) for industry's representation.

¹ <https://eiti.org/BD/2016-18>

² <https://beta.eiti.org/document/validation-procedures>

³ <https://beta.eiti.org/document/validation-guide>

The MSG has met frequently – over 26 times in four years – and kept good records of its discussions. The MSG’s strong engagement in the technical aspects of reporting is evident in the significant improvement from its first (2013) to second (2014) EITI Reports, not least in the comprehensiveness and reliability of data. While Senegal EITI’s ability to reconcile a major exceptional payment from Mittal Steel Holding AG in 2014-15 (worth roughly 45% of government extractives revenues in 2014) was constrained by the company’s contentious exit from Senegal in 2013, the broader objective of comprehensive disclosure of taxes and revenues has been achieved through the government’s full disclosure of revenues received, the MSG’s transparency on the exclusion of this revenue from the scope of reconciliation and evidence of the payment in the company’s audited financial statements. The exceptional nature of this payment, following arbitration proceedings, means that Senegal EITI is unlikely to face such reporting challenges in the future. While EITI Senegal has faced minor challenges in addressing gaps in basic information on the mining, oil and gas sectors, such as production values and employment figures, this reflects the paucity of basic information on the sectors prior to Senegal’s implementation of the EITI.

Conscious of the need for more timely information to inform public debate and support policy-making, EITI Senegal published its 2015-16 EITI Reports in October 2017. The MSG’s pioneering work with Senegal’s Court of Counts (CdC) has helped improve the quality assurance of government financial data and demonstrated the use of EITI as a diagnostic tool for government audit and assurance systems. Drawing on its experience with the first two reporting cycles, the MSG is moving ahead with its plans to mainstream key aspects of EITI reporting through plans for an EITI Senegal data portal, reforms of the mining and petroleum cadastral systems and introduction of an extractives-specific national revenue classification system. The Senegal EITI MSG and secretariat have been proactive and systematic in following up recommendations from EITI Reports with government agencies and companies. The MSG has pioneered innovative approaches to dissemination and outreach both in French and in the three main local languages (Wolof, Mande and Pulaar) through radio shows, infographics and focus group discussions. The decentralised nature of civil society networks engaged in EITI, with several civil society MSG members based in the major mining regions, has ensured that MSG discussions are well-anchored in host communities’ concerns and that EITI information is swiftly disseminated beyond the capital Dakar.

Recommendations

While the following report includes recommendations for specific improvements the MSG may wish to consider implementing, the following is a list of strategic recommendations that could help Senegal make even greater use of the EITI as an instrument to support reforms. Those in bold are necessary in order to achieve satisfactory progress in implementing the EITI Standard.

1. The MSG may wish to review EITI Senegal’s MSG foundational decree (Décret 2013-881) to ensure that EITI Senegal’s governance rules are in line with actual practice, particularly on meeting quorum and MSG member alternates.
2. The industry constituency may wish to enhance, systematise and formalise its coordination between companies involved in EITI implementation beyond those directly represented on the MSG. The industry constituency is also encouraged to formalise its procedures for nominating and replacing its MSG members (*see Requirement 1.4*).
3. The MSG may wish to pursue its capacity building efforts targeting civil society and the press on the use of EITI data and other aspects such as contract analysis.
4. The MSG may wish to support each constituency’s codification of its own nominations and

replacement procedures for MSG members.

5. The MSG may wish to publish more regular updates of its work plan execution to reflect the detail with which the MSG and secretariat track implementation. This could further support the MSG's efforts to reach out to prospective donors to support specific work plan activities.
6. The government is encouraged to continue its efforts to engage a broad range of stakeholders in governance reforms in the mining, oil and gas sectors, as it has done in revisions to the Mining Code in 2016.
7. The MSG is encouraged to highlight any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards in the allocation of licenses in the oil, gas and mining sectors in the year(s) under review. The government is encouraged to continue its efforts to standardize the technical and financial criteria for the allocation of licenses.
8. The MSG may wish to maintain a publicly available register or cadastral system(s) with timely and comprehensive information on each of the mining, oil and gas licenses, including their coordinates.
9. The MSG may wish to ensure that the legal obligations in the Transparency Code, sector legislation and actual practice in contract transparency are consistent. The MSG is also encouraged to continue categorising the published contracts and training stakeholders on extracting key information and using published contracts.
10. The MSG may wish to pilot beneficial ownership reporting in the forthcoming EITI Report to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. In particular, the MSG may wish to consider the various types of control that can be exercised over a company. Senegal EITI may also wish to conduct broader industry outreach on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory.
11. In line with Requirement 2.6, the MSG should clarify the statutory regulations on the financial relationship between Petrosen, Miferso and the government in future EITI Reports. The government is also encouraged to continue equip the Hydrocarbons Department with monitoring tools to better track work plans and payments to government as the industry develops.
12. In line with Requirement 3.2, the MSG should disclose production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity, and, when relevant, by state/region. This could include sources of the production data and information on how the production volumes and values disclosed in the EITI Report have been calculated.
13. The MSG is encouraged to clarify the differences in export figures between companies' EITI disclosures and official government data.
14. The MSG could ensure that future EITI Reports include publicly-accessible and audited evidence of any exceptional material payment to government from companies without contractual links to Senegal.
15. The MSG is encouraged to ensure that future EITI Reports provide a level of detail and transparency for any barter agreement commensurate with the disclosure and reconciliation of other payments and revenues streams.
16. The MSG could ensure that future EITI Reports include explicit figures for the volumes and values of commodities transported under arrangements where the government receives transportation revenues.
17. The MSG may wish to make progress in implementing project-level EITI reporting ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá.

18. Senegal EITI is encouraged to strengthen its efforts to publish more up-to-date EITI Reports to ensure the data is more relevant and useful to public debate.
19. The MSG may wish to publish audited financial statements of government entities collecting extractives revenues not recorded in the national budget.
20. Given the planned implementation of subnational transfers from 2017, the MSG is encouraged to ensure that future EITI Reports provide the formula for calculating transfers to individual subnational government, the value of transfers according to the formula and any discrepancies between budgeted and executed transfers in the year(s) under review.
21. The MSG may wish to include further information on production and revenue projections, commodity prices and budget scenario planning in future EITI Reports or on Senegal's EITI website. The MSG may also wish to explore the potential of clarifying the level of tax incentives provided to extractives companies in line with stakeholder demands for more information.
22. The MSG may wish to provide additional analysis of companies' contractual social expenditure obligations in future EITI Reports, with a view to explaining and contextualising companies' reporting of their social expenditures in the year(s) under review.
23. The MSG may wish to publish the audited financial statements of Mifereso and Petrosen, potentially through the EITI Senegal website pending operationalisation of the SOEs' websites.
24. The MSG is encouraged to provide additional analysis on official extractives employment data, using EITI reporting to refine official statistics.
25. The MSG may wish to formalise government mechanisms for following up on recommendations from past EITI Reports and Validation as a means of ensuring the sustainability and continued effectiveness of follow-up channels.
26. The MSG may wish to undertake a comprehensive impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.

Figure 1– initial assessment card

EITI Requirements		LEVEL OF PROGRESS				
		No progress	Inadequate	Meaningful	Satisfactory	Beyond
Categories	Requirements					
MSG oversight	Government engagement (#1.1)					
	Industry engagement (#1.2)					
	Civil society engagement (#1.3)					
	MSG governance (#1.4)					
	Work plan (#1.5)					
Licenses and contracts	Legal framework (#2.1)					
	License allocations (#2.2)					
	License register (#2.3)					
	Policy on contract disclosure (#2.4)					
	Beneficial ownership (#2.5)					
	State participation (#2.6)					
Monitoring production	Exploration data (#3.1)					
	Production data (#3.2)					
	Export data (#3.3)					
Revenue collection	Comprehensiveness (#4.1)					
	In-kind revenues (#4.2)					
	Barter agreements (#4.3)					
	Transportation revenues (#4.4)					
	SOE transactions (#4.5)					
	Direct subnational payments (#4.6)					
	Disaggregation (#4.7)					
	Data timeliness (#4.8)					
	Data quality (#4.9)					
Revenue allocation	Distribution of revenues (#5.1)					
	Subnational transfers (#5.2)					
	Revenue management and expenditures (#5.3)					
Socio-economic contribution	Mandatory social expenditures (#6.1)					
	SOE quasi-fiscal expenditures (#6.2)					
	Economic contribution (#6.3)					
Outcomes and impact	Public debate (#7.1)					
	Data accessibility (#7.2)					
	Follow up on recommendations (#7.3)					
	Outcomes and impact of implementation (#7.4)					

Legend to the assessment card

	No progress. The country has made no progress in addressing the requirement. The broader objective of the requirement is in no way fulfilled.
	Inadequate progress. The country has made inadequate progress in meeting the requirement. Significant elements of the requirement are outstanding and the broader objective of the requirement is far from being fulfilled.
	Meaningful progress. The country has made progress in meeting the requirement. Significant elements of the requirement are being implemented and the broader objective of the requirement is being fulfilled.
	Satisfactory progress. The country is compliant with the EITI requirement.
	Beyond. The country has gone beyond the requirement.
	This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.
	The MSG has demonstrated that this requirement is not applicable in the country.

Introduction

Brief recap of the sign-up phase

On 2 February 2012, the Council of Ministers of the Government of Senegal committed to implement the EITI, upon a motion from Minister of State for Mines, Industry and SMEs Abdoulaye Baldé (Conseil des Ministres, 2012). The Ministry of Energy and Mines led consultations in 2012 (ITIE Senegal, 2013). Prime Minister Abdoul Mbaye issued Decree 2013-881 establishing the EITI in Senegal (Premier Ministre, 2013) and the multi-stakeholder group (MSG), the National EITI Committee (Comité National ITIE), met for the first time on 3 July 2013 (ITIE Senegal, 2013). The senior government lead on EITI and MSG Chair, Prof. Ismaïla Madiore Fall, Minister Legal Councillor to the President, was nominated by Prime Ministerial Decree 2013-887 of 20 June 2013 (President de la Republique, 2013). Senegal submitted its EITI Candidature application on 23 July 2013 and Senegal was accepted as the 40th EITI Candidate country by the EITI Board at its 25th meeting⁴ in Abidjan on 17 October 2013 (ITIE Senegal, 2013) (EITI, 2013). Implementation of the EITI has been central to President Sall's good governance and transparency priorities since his election in 2012 (Republic of Senegal, 2017). Senegal's ranking in Transparency International's Corruption Perceptions Index improved from 77 of 94 in 2012 to 64 of 176 in 2016⁵. Its ranking in the Open Budget survey improved from 10 of 100 in 2012 to 43 of 100 in 2015 (ITIE Senegal, 2016).

Objectives for implementation and overall progress in implementing the work plan

While Senegal's MSG initially agreed a 2013-16 EITI work plan⁶ as part of its application for EITI Candidature in July 2013 (ITIE Senegal, 2013) and a 2016-2017 EITI work plan in January 2016 (ITIE Senegal, 2016) covering the Validation period, it now has three distinct work planning instruments. It agreed a four-year strategic plan (2017-2021) in March 2017 (ITIE Senegal, 2017), an annual work plan for 2017 in January and a three-year medium-term plan (2017-2019) (ITIE Senegal, 2017). The goals of all EITI Senegal work plans appear aligned with national priorities and the product of extensive consultations. The four strategic axes of Senegal EITI's four-year strategic plan (2017-2021) are the improvement of the legal and regulatory framework, the institutionalisation of access to information, building stakeholders' capacity and coordination, oversight and consultation (ITIE Senegal, 2017). The goals for the three-year MSG work plan (2017-2019) vary slightly and include creating conditions for consolidating progress, institutionalise access to information and implement communications strategy, coordination, oversight and consultations to drive good governance reforms, build stakeholders' capacity on the extractive industries and improve the MSG's performance and coordination (ITIE Senegal, 2017). The main activities not yet completed in 2017 included production of half-yearly EITI newsletters, accountancy training for MSG members and a team building workshop, while all 35 other activities of the 2017 work plan had either been completed or had been initiated as of 1 September 2017.

⁴ <https://eiti.org/document/25th-board-meeting>

⁵ <https://www.transparency.org/country/SEN>

⁶ http://itie.sn/?offshore_dl=1177

History of EITI Reporting

Senegal has produced two EITI Reports covering the fiscal years 2013-2014. The MSG has published reports with a two-year time-lag but are attempting to catch up in 2017 by preparing the third report covering fiscal years 2015-2016. The MSG has undertaken extensive outreach and consultations as well as targeted studies alongside its main EITI reporting. With EITI implementation welcomed by the investment community from the start (World Bank, 2014) (Moody's, 2013), there has been a commercial impetus to using the EITI to open up information on the oversight of the mining, oil and gas sectors, both for the general public and investors. Additional details on the Senegal's EITI Reports are provided in Annex C.

Summary of engagement by government, civil society and industry

Permanent members of the MSG were selected in June 2013, following targeted outreach by the Ministry of Energy and Mines in 2012. An updated list of MSG members is available on the Senegal EITI website⁷ and in Annex A. The MSG members were renewed in stages in the July 2015-August 2016 period, with changes in MSG members staggered per constituency six months apart. The new MSG membership was approved by Decree 11672 on 9 August 2016 (President de la Republique, 2016). Analysis of meeting attendance shows that attendance in the 2013-2017 period has been consistent from a majority of each of the three constituencies on the MSG, with over three representatives from each attending every MSG meeting in the 2014-2017 period. Stakeholder engagement in the design, implementation and monitoring of the EITI process has been constantly strong. Additional details on MSG members' meeting attendance are provided in Annex B.

Key features of the extractive industry

Senegal is not an economy dependent on extractive industries, with revenues from mining, oil and gas accounting for only less than 2% of government revenues. Yet the country holds significant reserves of gold, iron ore, uranium, copper, chromium and marble (Amnesty International, 2014) Senegal is among the world's leading producers of phosphate, with annual production of 1.4m tons a year in 2015, alongside smaller production of gold, natural gas and various construction materials (World Bank, 2016) (USGS, 2016). The Birimian Greenstone Gold Belt runs through the south-eastern region of Kedougou, which holds 10m oz of gold reserves alone (Amnesty International, 2014). Senegal also has sufficient reserves to become a world-leading producer of heavy metals like ilmenite and zircon (World Bank, 2016). The government has given priority to the development of mining through a new mining code in October 2016 and investing in supporting transportation infrastructure. Senegal boasts some of the largest deposits of gold in Africa, an estimated 2.24m oz, and of high-quality iron ore, an estimated 750m tons of reserves (Lazard Asset Management , 2017) (USGS, 2016).

With its extractive industries long dominated by mining, Senegal does not produce crude oil and its small gas production is earmarked for (insufficient) domestic electricity generation. Senegal imports crude oil – 1.4m tons from Nigeria in 2016 – to supply its domestic refinery, the SAR (Republic of Senegal, 2017). While offshore oil and gas exploration in Senegal started in the 1950s, major commercially-viable discoveries were only struck in 2014. Senegal's sole hydrocarbons production comes from relatively minor

⁷ <http://itie.sn/groupe-multipartite/>

natural gas production (of 100k cu m a day) by Fortesa, which sells its entire production domestically to state-owned power producer SENELEC and industrial users like SOCOCIM (Republic of Senegal, 2017). Yet since November 2014, when Edinburgh-based Cairn Energy acquired three licenses from FAR Ltd and Petrosen, the operator has announced discoveries of up to 1.5bn barrels on the country's deepest offshore wells (Cairn Energy, 2015) (Financial Times, 2016) (IDA Africa Watch, 2017) (FAR Ltd, 2017). The UK-listed firm has said the project would break even at USD 35 a barrel oil price (Financial Times, 2016).

Meanwhile Kosmos Energy and its oil major partner BP announced a series of elephant discoveries in 2015-2017 of around 50tn cu ft (tcf) of unassociated natural gas (IDA Africa Watch, 2017). The largest natural gas discovery in West Africa, the 15tfc Tortue field, straddles the maritime border between Mauritania and Senegal, and prompted BP to buy into 60% of the project and announce plans for USD 1bn investment in exploration in 2016 (Financial Times, 2017). Kosmos has led estimated USD 5bn project development on both Mauritanian and Senegalese sides and expects to develop an offshore LNG export terminal and refinery based on three gas fields (Tortue, Marsouin and Teranga) by 2021 (Kosmos Energy, 2016). In May 2017, the partners discovered another 15tcf discovery at the Yakaar-1 deep-water offshore well (Financial Times, 2017) (Platts, 2017). While the discoveries have raised public expectations over the projected windfall, the earliest commercial gas production would only start at earliest in 2020-2021 and commercial oil production in 2022-2023 (Republic of Senegal, 2017). Yet the oil and gas discoveries have sparked public debate about many of the issues at the core of the EITI, including license award and transfer practices, contract transparency, beneficial ownership and state participation in the extractive industries. For instance, in 2016 public scrutiny focused on the role of President Sall's brother as the head of Timis Corp. when it acquired two oil and gas licenses in 2012 that subsequently led to the Tortue discovery after they were sold on to Kosmos Energy in 2014 (Financial Times, 2016). In October 2016, President Sall established a high-level strategic committee to steer oil and gas reforms (COS-PETROGAZ), partly as a response to popular pressure (ITIE Senegal, 2016).

The common maritime zone between Guinea-Bissau and Senegal is managed by an inter-governmental agency, the Management and Cooperation Agency Between Senegal and Guinea-Bissau (AGC⁸), established by treaty between the two governments in 1993 and covers two major deep-water offshore exploration blocks. Senegal holds 67.5% of the AGC, while Guinea-Bissau holds 32.5% (ITIE Senegal, 2016). While the exploration blocks under AGC ownership have yet to yield any commercially-viable discoveries to date, they have attracted sizable operators like CNOOC to farm-in agreements (OEDigital, 2017). While Senegal has had a checkered history in attracting large investors to its mining sector, having paid USD 150m to ArcelorMittal following international arbitration, the government is seeking to attract new anchor investors for Senegal's significant deposits of minerals including iron ore (Lazard Asset Management, 2017). However, Senegal remains relatively low in the UN Human Development Index, at 162nd of 188 countries in 2016, with over 70% of the population living below the poverty line (UNDP, 2017) (Amnesty International, 2014).

Explanation of the Validation process

Validation is an essential feature of the EITI implementation process. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with

⁸ http://agc-sngb.org/en/?page_id=1913

the provisions of the EITI Standard. It also addresses the impact of the EITI, the implementation of activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

The Validation process is outlined in chapter 4 of the EITI Standard⁹. It has four phases:

27. Preparation for Validation by the multi-stakeholder group (MSG)
28. Initial data collection and stakeholder consultation undertaken by the EITI International Secretariat.
3. Independent quality assurance by an independent Validator who reports directly the EITI Board
4. Board review.

The [Validation Guide](#) provides detailed guidance on assessing EITI Requirements, and more detailed [Validation procedures](#), including a standardised procedure for data collection and stakeholder consultation by the EITI International Secretariat and standardised terms of reference for the Validator.

The Validation Guide includes a provision that: “Where the MSG wishes that validation pays particular attention to assessing certain objectives or activities in accordance with the MSG work plan, these should be outlined upon the request of the MSG”. The Senegal EITI MSG did not request any issues for particular consideration.

In accordance with the Validation procedures, the International Secretariat’s work on the initial data collection and stakeholder consultation was conducted in three phases:

1. Desk Review

Prior to visiting the country, the Secretariat conducted a detailed desk review of the available documentation relating to the country’s compliance with the EITI Standard, including but not limited to:

- The EITI work plan and other planning documents such as budgets and communication plans;
- The multi-stakeholder group’s Terms of Reference, and minutes from multi-stakeholder group meetings;
- EITI Reports, and supplementary information such as summary reports and scoping studies;
- Communication materials;
- Annual progress reports; and
- Any other information of relevance to Validation available online or provided by the Senegal EITI Secretariat.

In accordance with the Validation procedures, the Secretariat has not taken into account actions undertaken after the commencement of Validation.

⁹ See also <https://eiti.org/validation>.

2. Country visit

A country visit took place on 4-9 September 2017. All meetings took place in Dakar. The secretariat met with the multi-stakeholder group and its members, the Independent Administrator and other key stakeholders, including stakeholder groups that are represented on, but not directly participating in, the multi-stakeholder group. In addition to meeting with the MSG as a group, the Secretariat met with its constituent parts (government, companies and civil society) either individually or in constituency groups, with appropriate protocols to ensure that stakeholders are able to freely express their views and that requests for confidentiality are respected. The list of stakeholders consulted is outlined in Annex D.

3. Reporting on progress against requirements

This report provides the International Secretariat initial assessment of progress against requirements in accordance with the Validation Guide. It does not include an overall assessment of compliance.

The International Secretariat's team comprised: Gisela Granado, Dylan Gélard, Alex Gordy, Eddie Rich and Sam Bartlett.

Part I – MSG Oversight

1. Oversight of the EITI process

1.1 Overview

This section relates to stakeholder engagement and the environment for implementation of EITI in country, the governance and functioning of the multi-stakeholder group (MSG), and the EITI work plan.

1.2 Assessment

Government engagement in the EITI process (#1.1)

Documentation of progress

Public statement: Representatives of the Government of Senegal have made regular public statements of support for EITI, including at the highest political levels. The Council of Ministers committed to implement the EITI on 2 February 2012, upon a motion from Minister of State for Mines, Industry and SMEs Abdoulaye Baldé (Conseil des Ministres, 2012). President Macky Sall has called for all UEMOA members to implement the EITI (ITIE Senegal, 2013) and reiterated the government's commitment to use the EITI to drive reforms on several occasions (EITI, 2017).

There have been frequent statements of support from President Sall, Prime Ministers Aminata Touré and Mahammed Boun Abdallah Dionne, Minister of Good Governance and Institutional Relations Abdou Latif Coulibaly, Minister of Mines Aly Ngouille Ndiaye and then-Minister Legal Councillor to the President Prof. Ismaïla Madior Fall to both local media and international forums like the UK Anti-Corruption Summit in May 2016 (Le Sud Online, 2013) (Le Soleil, 2014) (ITIE Senegal, 2015) (ITIE Senegal, 2016) (Le Quotidien, 2016) (Gouvernement du Senegal, 2016) (ITIE Senegal, 2016) (ITIE Senegal, 2016) (République du Senegal, 2016) (ITIE Senegal, 2016) (EITI, 2016). Government officials' public support has consistently linked EITI implementation to broader sector reforms, including President Sall's good governance and transparency priorities since his election in 2012 and to the Emerging Senegal Programme, a vision to 2035 (Republic of Senegal, 2017) (Open Contracting Partnership, 2016).

Senior lead: The government originally appointed Prof. Ismaïla Madior Fall, Minister Legal Councillor to the President, as president of the National ITIE Committee (MSG Chair) on 20 June 2013 through Decree 2013-887 (President de la Republique, 2013), and reaffirmed his appointment in the nomination of MSG members in Presidential Order 2016-11672 of 9 August 2016 (President de la Republique, 2016). Both Decrees (2013-881 and -887) require the Ministries of Economy and Finance and of Energy and Mines as well as the Minister Secretary General to the Presidency to implement the decree (Premier Ministre, 2013). There is extensive evidence of Prof. Fall having played a proactive role in leading EITI implementation in Senegal (ITIE Senegal, 2016). Prof. Fall was appointed Minister of Justice in September 2017 and replaced by former Minister of Foreign Affairs Mankeur Ndiaye by Decree on 6 October 2017 (République du Sénégal, 2017).

Active engagement: Senior government officials are appointed to the MSG by Decree, which lists

representatives from the Office of the Prime Minister, the Ministries of Economy and Finance, of Good Governance, of Energy and Mines, of Environment, of Interior and of Infrastructure (Premier Ministre, 2013) (ITIE Senegal, 2014). In practice, the EITI Senegal website¹⁰ lists representatives from the Offices of the Presidency and Prime Minister, Ministries of Energy and Mines, Departments of Environment, of Tax and Domains, of Customs, of Treasury and Public Accounts. Analysis of MSG meeting attendance (see Annex B) reveals that government representatives are actively engaged in the EITI process, particularly those from the Office of the Prime Minister and Ministry of Energy and Mines. The government has passed legal amendments to its Mining Code in November 2016, introducing mandatory EITI reporting requirements for mining companies, and plans to do the same for oil and gas (ITIE Senegal, 2016). Senior government officials have actively followed up with both companies and government entities to ensure full participation in EITI reporting, including through regular press campaigns (ITIE Senegal, 2015) (ITIE Senegal, 2016). There is also extensive evidence of the government's proactive follow-up on EITI recommendations to drive concrete reforms, publishing extractives contracts, establishing a high-level oil and gas reform committee (COS-PETROGAZ) and subnational transfers of extractives revenues (see *Requirement 7.3*) (ITIE Senegal, 2015) (ITIE Senegal, 2016) (ITIE Senegal, 2016). The government has provided the largest share of funding for EITI implementation since 2015 (see *Requirement 1.5*), a fact publicly highlighted by the Prime Minister (ITIE Senegal, 2016). Successive EITI Senegal annual progress reports have highlighted the government's sustained and high-level commitment to EITI implementation (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2016).

Stakeholder views

There was consensus amongst stakeholders consulted that the government is highly committed and engaged in the EITI process. All stakeholders acknowledged that there have been regular public statements in support of the EITI from the Presidency, the Prime Minister's office and relevant ministers, both in national and international forums. They also highlighted that the Presidency had also instructed ministers to integrate EITI in new government programmes and reforms. Government representatives on the MSG claimed and were widely recognised as being fully supportive of the EITI's goals and implementation in Senegal.

Government stakeholders indicated that while the initial decree establishing the EITI intended for a large participation of an extensive number of line ministries and agencies (including the ministries of interior, infrastructure and culture), only those directly concerned with EITI-related extractives and public financial management issues had participated in the MSG in practice, particularly the Ministries of Finance, of Mines and of Energy. Stakeholders from all three constituencies emphasised that government participation in MSG meetings had been active, effective and sustained since inception in 2013 and that government was proactive in following up on recommendations. The Prime Minister and relevant Ministers had sent regular communications to their departments to promote participation in the EITI process. Government MSG members explained that they usually communicated and coordinated ahead of and subsequent to meetings. Several stakeholders highlighted that line ministries and agencies used to operate in silos and that the EITI process had promoted dialogue and coordination among them. The nomination of a high-level and engaged EITI focal point was perceived by stakeholders as a reflection of the government's engagement, who highlighted the government's efforts to publicize EITI implementation through regular press conferences, public seminars and dissemination activities

¹⁰ <http://itie.sn/groupe-multipartite/>

nationwide. No stakeholder noted any decrease in government engagement since 2013, although several stakeholders mentioned that the introduction of per diems in 2016 paradoxically led to a minor decrease in participation at MSG meetings in numerical terms (*see Requirement 1.4*).

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. There are regular, public statements of support from the government, a senior individual has been appointed to lead on the implementation of the EITI and senior government officials are represented on the MSG.

To strengthen implementation, the MSG may wish to review EITI Senegal MSG's foundational decree to reflect actual practice in government participation on the MSG.

Industry engagement in the EITI process (#1.2)

Documentation of progress

Active engagement: Senegal's extractive industries have historically been dominated by mining of gold, iron ore, phosphate, although there has been smaller production of natural gas, oil and construction materials like limestone (USGS, 2016). More recently, significant discoveries by oil and gas companies Cairn Energy, Kosmos Energy and BP offshore Senegal and Mauritania have attracted significant investor attention (Financial Times, 2016) (ITIE Senegal, 2016) (IDA Africa Watch, 2017) (Financial Times, 2017) (Platts, 2017) (Republic of Senegal, 2017).

Most of the mining industry is organised through the Chamber of Mines, established in 2013 with 26 member companies and three committees on legal, fiscal and customs issues, on environment, health and safety and CSR, and on communications (ITIE Senegal, 2015) (Ambassade de France au Sénégal, 2017). It has led on coordinate the mining industry's participation in EITI in 2016 (ITIE Senegal, 2017). Industry representatives are actively engaged in the EITI process, with four MSG members from the mining sector and two from oil and gas in line with Decree 2013-881. In practice, the EITI Senegal website¹¹ lists four mining industry MSG members (IAMGOLD, Grande Côte Operations (GCO), SOCO CIM and Teranga Gold) and three oil and gas industry MSG members (Cairn Energy, Fortesa and Petrosen). There have been frequent public statements of support for EITI in speeches and corporate communications from some of the largest material companies operating in Senegal, including Kosmos Energy, Cairn Energy, Eramet, Teranga Gold and Mineral Deposits (Kosmos Energy, 2016) (Cairn Energy, 2015) (ERAMET, 2016) (Teranga Gold, 2014) (Mineral Deposits, 2016). Senegal's EITI implementation is regularly cited in Senegal's Eurobond prospectuses (e.g. in 2014 and 2017) and has been positively received by credit ratings agencies like Moody's (Republic of Senegal, 2014) (Moody's, 2013) (World Bank, 2014) (Republic of Senegal, 2017). Of high importance for companies operating in Senegal, Moody's assessment is worth quoting:

"[Senegal's EITI candidacy] is credit positive because it reinforces Senegal's commitment to improve transparency and governance, strengthens the predictability of the operating environment in the extractive

¹¹ <http://itie.sn/groupe-multipartite/>

sector, and promotes exploitation of the country's resources, all of which will support the country's future growth prospects and the government's creditworthiness. Adopting EITI standards will provide a more predictable operating environment in the natural resources sector.” (Moody's, 2013)

At a time of discoveries in Senegal's oil and gas industry, the EITI Senegal's initial focus on the mining sector was swiftly broadened to oil and gas companies. Companies have used EITI data extensively to communicate their total contribution to host communities (ITIE Senegal, 2015). There is evidence of investor attention critical of the gaps in company reporting in the first EITI Report (2013) (Grant Thornton, 2016). However, industry participation in EITI reporting improved markedly from the 2013 to the 2014 EITI Reports: only six of the ten material companies in oil and gas and five in mining did not report in the 2013 EITI Report, meaning only 24 of the 35 material companies (out of 146 in total) reported (ITIE Senegal, 2015). In contrast, all material companies participated in the 2014 EITI Report, even if one small company did not provide the required quality assurance (ITIE Senegal, 2016).

Enabling environment: The government has issued executive decrees and enacted legislative changes to support EITI implementation in Senegal. Decrees 2013-881 and 2013-887 of 20 June 2013 establish the EITI in Senegal and appoint a senior government lead, Prof. Fall, for EITI implementation. Article 95 of the new Mining Code, enacted through Law 2016-32 of 8 November 2016, require all mining license-holders to participate in EITI reporting and that all EITI reporting be based on competent audits (République du Senegal, 2016) (ITIE Senegal, 2016). In addition, the Mining Code empowers the government to appoint independent companies to audit mining companies' accounts, facilities, infrastructure and procedures and requires the publication of all payments to the state through publicly-available statements (DLA Piper, 2016) (Mayer Brown, 2016). The government plans to revise Senegal's 1998 Hydrocarbons Code in 2017 and is likely to include EITI-related provisions in such legislative reforms (Le Quotidien, 2016) (Le Quotidien, 2017). The government has consistently cited the importance of EITI implementation in its announcements of sector reforms such as the establishment of the high-level committee on oil and gas governance reform (COS-PETROGAZ) (Gouvernement du Senegal, 2016). Government officials, including senior representatives like Prime Minister Dionne and Prof. Fall, have actively followed up with companies to encourage full participation in EITI reporting, through bilateral follow-up, media statements and press releases (ITIE Senegal, 2015) (ITIE Senegal, 2016) (ITIE Senegal, 2016).

Stakeholder views

There was general agreement among stakeholders that companies were making an important contribution to the EITI process. Industry stakeholders highlighted the importance of the Chamber of Mines' establishment in 2013 in playing a coordinating role for the mining sector. The Chamber consulted its members regularly and reported on MSG discussions and decisions, according to industry members consulted. Industry members noted that the constituency had always sought to strike a balance in the profile of companies (exploration, production, types of minerals) represented at the MSG.

The limited number of oil and gas companies (mainly Fortesa, Cairn, and Kosmos Energy) has made communication and coordination within that sub-constituency simpler for now, according to several company representatives consulted. However, several company representatives indicated that the oil and gas sector would become much more complex and crowded in coming years and that it would be necessary to review and formalise company nomination procedures to the MSG.

All companies were supportive of disclosures required by the EITI, including regarding the publication of

contracts. They noted that the 2016 Mining Code had made it an obligation for mining companies to participate in EITI reporting. All companies felt that they had the possibility to comment on key EITI documents like the work plan, even if they were not MSG members. All stakeholders indicated that companies, primarily in the mining sector, had participated in dissemination activities organised by EITI Senegal alongside the government and civil society. Stakeholders from all three constituencies noted that while oil and gas companies had been less active in EITI dissemination, companies like Cairn and Kosmos organised bilateral outreach and were expected to be more active in EITI implementation as they neared first production in the next five years.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. Mining, oil and gas companies are actively and effectively engaged in the EITI process, both as providers of information and in the design, implementation, monitoring and evaluation of the EITI process. Industry representatives are taking part in outreach and efforts to promote public debate, both at a national level and in regional roadshows. Prime Ministerial Decree 2013-881 establishing the EITI has created an enabling legal environment for EITI implementation in Senegal, while 2016 revisions to the Mining Code have made EITI reporting of audited figures mandatory for all mining licenses-holders. The introduction of similar requirements in oil and gas sector legislation, planned for 2017, should further bolster the legal institutionalisation of EITI in Senegal.

To strengthen implementation, the industry constituency may wish to enhance, systematise and formalise its coordination between companies involved in EITI implementation beyond those directly represented on the MSG, potentially through its own ToR to structure the constituency's participation in EITI. The industry constituency is also encouraged to formalise its procedures for nominating and replacing its MSG members, potentially through the same ToR (*see Requirement 1.4*).

Civil society engagement in the EITI process (#1.3)

Documentation of progress

There is evidence of a robust public debate about extractives issues in Senegal, driven by an uninhibited civil society that appears to regularly assess the space for its actions. The Civil Society Protocol is republished, in French and unedited, on the EITI Senegal website.¹²

Expression: There is no evidence to suggest constraints on an enabling legal framework for civil society organisations and companies to participate in EITI. Freedom House's Freedom in the World rankings have consistently ranked Senegal as "free" in the 2013-2017 period¹³, despite the existence of defamation laws and several suspended sentences for journalists unrelated to extractives issues. None of the articles on the Senegal webpages of Human Rights Watch¹⁴, Freedom House¹⁵ and Reporters Without Borders¹⁶ related to extractive industries, good governance or transparency as of 1 July 2017. There is ample

¹² http://itie.sn/?offshore_dl=2146

¹³ <https://freedomhouse.org/report/freedom-world/2017/senegal>

¹⁴ <https://www.hrw.org/africa/senegal>

¹⁵ <https://freedomhouse.org/country/senegal>

¹⁶ <https://rsf.org/en/senegal>

evidence of NGO's criticism of the government's management of the mining, oil and gas sectors, and in relation to the EITI, including in collaboration with international CSOs (Amnesty International, 2014) (PWYP Senegal, 2016) (PWYP Senegal, 2017) (Rewmi.com, 2017). There is also extensive evidence of civil society statements critical of aspects of Senegal's EITI implementation (SenePlus, 2015) (SenePlus, 2015).

Operation: Senegal's civil society is governed by common law, with a declarative system for NGO and association registration (The International Center for Not-for-Profit Law, 2017). The government registration body varies depending on the nature of the non-profit, with the Ministry of Interior for associations, the Ministry of Finance for foundations, the line ministry for national NGOs and the Ministry of Foreign Affairs for international NGOs (The International Center for Not-for-Profit Law, 2017). There are no barriers to NGOs working with international partners or accessing funding, although NGOs must have a proven track record of two years' existence to enjoy all registered NGO benefits including (tax) exemptions. Only groups whose activities and goals are contrary to the Penal Code or against public order are banned (The International Center for Not-for-Profit Law, 2017). While certain NGOs have raised concerns over the need for approval from two Ministries (of Finance and of Social Development) and for submitting regular project reports to the Ministry of Social Development, requirements seen as potentially undermining CSOs' autonomy, there is no evidence such administrative requirements have hindered CSOs' free operation in relation to EITI-related activities (The International Centre for Not-for-Profit Law, 2012).

Decree 2013-881 establishing the EITI allocated five MSG seats for self-appointed representatives of civil society, alongside designated members of three specific non-state institutions (Premier Ministre, 2013). As noted in a 9 November 2012 call for nominations from the Ministry of Energy and Mines to CSOs included in Senegal's EITI application, the nomination of the five bona fide CSO MSG representatives was left to CSOs themselves (ITIE Senegal, 2013).

According to EITI Senegal's website, the MSG includes ten civil society members including five elected PWYP members from Forum Civil (the local Transparency International affiliate), Amnesty International, CONGAD (Conseil des Organisations Non-Gouvernementales d'Appui au Développement), AGERNA (Association pour une Gestion Efficace et Rationnelle des Ressources Naturelles) and RADDHO (Rencontre Africaine pour la Défense des Droits de l'Homme) as well as representatives from a trade union (Syndicat des professionnels de l'information et de la communication du Sénégal – SYNPICS), the National Order of Accountants (Ordre National des Experts Comptables et Comptables Agréés du Sénégal – ONECCA) and the Association of Town Councillors (Union des Associations d'Elus Locaux – UAEL). There are also two parliamentarians – members of the National Assembly – loosely categorised as civil society given their lack of affiliation with government. Some NGOs have voiced public concerns over the allocation of MSG civil society seats to appointed representatives of specific institutions, in particular the Association of Town Councillors, while some international CSOs have criticised the government's prerogative in deciding the structure of the civil society constituency on the MSG (MSI Integrity, 2015). However, there is no indication that the structure of civil society representation on the MSG has curbed the ability of NGOs in general, and PWYP in particular, to steer the direction of MSG discussions (*see Requirement 1.4*).

There is no evidence of any legal, regulatory or administrative obstacles affecting the ability of civil society representatives to participate in the EITI process. On the contrary, civil society has been able to access funds, with PWYP Senegal receiving grants from international NGOs including OSIWA (Open Society Initiative for West Africa), Oxfam America, Amnesty International and development partners including

USAID.

Association: There is a robust and vibrant civil society in Senegal, including roughly 11,600 associations and 487 registered NGOs as of 2016, including 303 Senegalese NGOs and 184 foreign organisations, according to the Department of Community Development of the Ministry of the Family (The International Center for Not-for-Profit Law, 2017). A civil society index assessment of Senegal undertaken by CIVICUS in 2011 mapped a diverse range of non-state actors including the media, national and international NGOs, unions, professional networks, religious groups, village committees, family clans, youth and women organisations (CIVICUS, 2011). Senegal has a strong tradition of NGOs dating back to 1921, when non-state actors primarily focused on culture and sports (The International Center for Not-for-Profit Law, 2017). The modern NGOs focused on development issues started emerging from 1972, with the creation of Senegal's ENDA Third World organisation was created (CIVICUS, 2011). The number of development-focused NGOs grew with the droughts of the 1970s and under the structural adjustment programmes of the 1980s (The International Center for Not-for-Profit Law, 2017). A third wave of NGOs emerged in the 1990-2000 period focused on human rights, gender and good governance (CIVICUS, 2011). Most CSOs operate through a network of provincial, regional and national networks, federations and coalitions. Outreach related to EITI has covered a broad swathe of these actors, including faith and community organisations, although it is mainly the development and justice NGOs as well as some people's organisations that have actively engaged in EITI implementation. Development partners like USAID (through its Governance and Peace Programme) supported initial coordination and canvassing of Senegalese civil society in relation to the EITI (USAID, 2013).

There are no statutory curbs on freedom of assembly aside from the requirement for 72-hour advance notice of public demonstrations and restrictions on some locations (The International Center for Not-for-Profit Law, 2017). However, the US Department of State's human rights report for Senegal in 2014 and 2015 highlighted some CSOs' concerns over delays in authorisation for public demonstrations (US Department of State, 2014) (US Department of State, 2015). There is evidence of public demonstrations regarding oil and gas issues in the 2013-2017 period (PressTV, 2016) (BBC, 2016).

The main civil society network, the Coalition for Transparency in the Extractive Industries, established in 2011, brought together a core of 40 member NGOs focused on public governance, human rights and community development including CONGAD, La Lumière, Forum Civil, Amnesty International, the Organisation for the Defense of Freedom of Opinion and Expression¹⁷ (Article 19), the Senegalese section of the International Society for Human Rights¹⁸ (SIDH-Sénégal), the Groupe Agora for education, child rights and peace¹⁹, the National Organisation for Human Rights²⁰ (ONDH), the Student and Youth Travel Organisation (SYTO) and the Institut Panos Afrique de l'Ouest (ITIE Senegal, 2015) (World Bank, 2016). This Coalition has continued to play a key coordinating role for the civil society constituency since, even if many of its constituent NGOs are also members of PWYP Senegal (World Bank, 2016). Since becoming a PWYP affiliate in April 2015, PWYP Senegal's membership²¹ has grown from 18 to 26 in July 2017 (Open

¹⁷ Organisation de défense du droit à la liberté d'opinion et d'expression.

¹⁸ Société internationale pour les droits de l'homme.

¹⁹ Groupe Agora pour l'éducation aux droits de l'enfant et à la paix.

²⁰ Organisation Nationale des Droits de l'Homme.

²¹ <http://www.publishwhatyoupay.org/members/senegal/>

Contracting Partnership, 2017). PWYP Senegal's statutes are available online.²² Representatives of PWYP Senegal sit on the PWYP Global Council²³ on behalf of francophone Africa. The PWYP West Africa Regional Coordinator is based in Senegal, since 2017. Senegal's CSOs have also actively contributed to EITI outreach and capacity building regionally amongst civil society in relation to EITI, engaging in peer exchanges with Cameroon, Ghana, Mauritania. PWYP Senegal has also established good communication channels with NGOs throughout the country, with civil society MSG members based in mining regions of Thiès and Kédougou, and there is no evidence of any attempts to interfere in civil society communications. PWYP Senegal is also active on Twitter²⁴, with 96 followers (as of July 2017), and Facebook²⁵, with its 557 followers.

Engagement: Civil society is actively involved in the design, implementation, monitoring and evaluation of the EITI through its participation in MSG meetings, CSO forums both in the capital Dakar and in the regions, dissemination events and other channels. Following the February 2012 Council of Ministers announcement of Senegal's intention to implement the EITI, the CSO Coalition took the lead in public outreach through consultations and roadshows in the mining regions in preparation of Senegal's EITI application (ITIE Senegal, 2013). PWYP Senegal has also used annual conferences and regional roadshows as venues for canvassing stakeholder concerns and feeding back developments on the MSG to the broader constituency (PWYP Senegal, 2016) (PWYP Senegal, 2016) (PWYP Senegal, 2015). PWYP Senegal led organisation of subnational CSO roadshows and workshops in Kedougou, Rufisque and Thiès both in outreach and trainings ahead of publication of Senegal's first EITI Report and in dissemination and consultation workshops thereafter (ITIE Senegal, 2014) (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2015). CSO groups involved in the EITI have organised regular workshops and conferences to canvass civil society's views and report back from MSG proceedings. Oxfam and OSIWA have also supported three-day workshops for both regional civil society representatives from 14 francophone countries on common UEMOA mining regulations in September 2014 (ITIE Senegal, 2014) and for Senegalese civil society on oil and gas governance in 2017 (ITIE Senegal, 2017). The CSO Coalition has also been highly engaged in advocacy and lobbying national policy-making, for instance around reforms to the Mining Code in 2015-16 (Oxfam America, 2016). PWYP Senegal has repeatedly highlighted that the coalition's credibility is measured by the trust it builds between stakeholders at both national and local levels (PWYP, 2016).

Civil society has agreed a clear agenda and mandate on issues including contract transparency, the protection of the environment and revenue transfers to local communities. The minutes from MSG meetings point to active CSO engagement over the years and it is clear that there is capacity amongst wider civil society to engage in questions related to the extractive sector. Analysis of MSG meeting attendance reflects the strong and consistent engagement of civil society, with most members or their alternates participating at all meetings of the MSG and technical working groups.

Access to public decision-making: Civil society has the ability to ensure that the EITI process contributes to public debate and to influence public decision making. Senegalese NGOs have recognised civil society's ability to influence the drafting of public development policies (CONGAD, 2010) (Open Contracting

²² <http://rdmdev.com/itie/wp-content/uploads/2017/03/STATUT-PCQVP-SENEGAL.pdf>

²³ <http://www.publishwhatyoupay.org/global-council/>

²⁴ <https://twitter.com/pcqvpsn>

²⁵ <https://www.facebook.com/PubliezCeQueVousPayezSenegal/?fref=nf>

Partnership, 2017) (ITIE Senegal, 2016). While civil society (primarily Article 19 and Forum Civil) has lobbied for the adoption of freedom of information legislation since 2010, there is no specific law covering freedom of information beyond the Constitution's general provisions on freedom of expression and information (Article 19, 2014) (Open Contracting Partnership, 2017).

There is ample evidence of civil society using the EITI process to promote public debate, including through its active participation in regional roadshows in Kedougou, Thiès and Rufisque (PWYP Senegal, 2015) (PWYP Senegal, 2016) (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2016). It also been a key stakeholder in all key MSG decisions. In addition to regular consultations with the full MSG, the IA has consistently held bilateral consultations with civil society on materiality and quality assurance procedures for EITI reporting, for instance in May 2016 for the 2014 EITI Report (ITIE Senegal, 2016). The CSO Coalition has also lobbied National Assembly members on EITI-related issues, such as the transparency provisions of the November 2016 Mining Code and implementing regulations (ITIE Senegal, 2017) (Ministère de l'Industrie et des Mines, 2017). There is also evidence of the government responding to popular pressure and civil society advocacy, for instance in its publishing of mining, oil and gas contracts in October 2016 to calm heated public debate on the terms of an agreement between Timis Corp. and Petrosen (Le 360 Afrique, 2016). At the level of EITI, extensive consultations with civil society appear the norm, including meetings by secretariat staff and MSG members with CSOs not members of the MSG, most recently on 29 June 2017 (ITIE Senegal, 2017).

Stakeholder views

Expression: All stakeholders highlighted that freedom of expression and freedom of assembly were guaranteed by Senegal's constitution and that these were respected in practice. There was consensus that civil society was able to engage freely in public debate related to the EITI and express opinions without restraint, coercion or reprisal. Several CSO representatives highlighted public statements they had made in national press and radio that had been critical of the government on its handling of natural resource governance, including on the transfers of oil and gas licenses involving Timis Corp. and the lack of disbursements of statutory subnational transfers.

Operation: None of the CSOs consulted were aware of any legal, regulatory or administrative constraints in establishing a NGO or other type of non-profit. Stakeholders explained that the regime for creating NGOs was declarative, meaning that a NGO could start operating from the time it first notified the government of its creation. CSOs consulted gave several examples of projects funded by donors including the Ford Foundation, OSIWA, Oxfam, the British Embassy and the World Bank.

Association: Civil society members indicated that they carefully select at the MSG in order to have a balance in terms of expertise and regional origin. The civil society nomination process is coordinated by PWYP. Civil society representatives noted that PWYP is in the process of approving a code of conduct, which would also clarify the nominations process. Non-PWYP members can participate in the nominations process and seat on the MSG. Civil society representatives noted that they had a range of skills within the group and that they benefitted from training activities. Civil society stakeholders were keen to highlight that they sought to perform their duties as MSG member responsibly and to be constructive. They felt confident and secure in performing their role in the MSG. They did not feel any outside pressure and did not face any constraints in accessing outside funding.

Engagement: Stakeholders from all constituencies highlighted civil society's important contribution in disseminating EITI Reports at the subnational level. They stressed that it was necessary to build the capacity of the press and CSOs to be able to make use of EITI data, analyse contracts and investigate information to support their advocacy work. All stakeholders agreed that relations with civil society had considerably improved since the start of EITI implementation, including at the subnational level.

Access to decision-making: Civil society representatives consulted considered that they had access to use EITI data to influence public decision-making, with several highlighting CSOs' input to the 2016 Mining Code as a concrete example.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. There are no suggestions of any legal, regulatory or practical barriers to civil society's ability to engage in EITI-related public debate, to operate freely, to communicate and cooperate with each other, to fully, actively and effectively engage on EITI-related matters or in relation to the EITI process. CSOs can speak freely on transparency and natural resource governance issues, as well as to ensure that the EITI contributes to public debate. In addition, civil society is fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process. Stakeholders are taking part in outreach and efforts to promote public debate, especially on regional level.

To strengthen implementation, the MSG may wish to pursue its capacity building efforts targeting civil society and the press on the use of EITI data and other aspects such as contract analysis.

MSG governance and functioning (#1.4)

Documentation of progress

MSG composition and membership: The EITI Senegal MSG was created by Prime Ministerial Decree 2013-881 of 20 June 2013 establishing the EITI (Premier Ministre, 2013) and held its first meeting on 3 July 2013 (ITIE Senegal, 2013). The Decree's Article 3 – and Articles 6 and 7 of the MSG's Internal Rules, agreed in 2014 – confirm that representatives are designated by their respective constituency, aside from positions named in government entities and specialised non-state orders (Premier Ministre, 2013) (ITIE Senegal, 2014). Following consultations with each constituency in 2012 supported by Oxfam and OSIWA, nomination of MSG members took place in June 2015, ahead of Senegal's application for EITI Candidature in July 2013 (ITIE Senegal, 2013). Information on MSG membership is available on the EITI Senegal website²⁶ along with contact details for each member.

Articles 6 and 7 of the Internal Rules describe the MSG nomination process, with representatives nominated by their constituencies, approved by the MSG Chair upon review of supporting meeting minutes. Article 7 clarifies that MSG members are appointed for two years, with rotation of members structured to preserve the constituency's institutional memory. Article 15 of the rules describe the procedures for replacing a MSG member, by decision of the constituency, resignation or death (ITIE

²⁶ <http://itie.sn/reunion-gmp/>

Senegal, 2014). Following the phased renewal of MSG members every six months from July 2015 (starting with CSOs), the MSG membership renewal was confirmed by Presidential Order 11672 of 9 August 2016 (President de la Republique, 2016). The MSG also published its own general codification of nominations procedures in August 2016, referring to the 2016 decree's codification of 26 seats including 12 for the government, six for industry and eight for civil society (ITIE Senegal, 2016). While the EITI Senegal's governance documents do not include provisions requiring MSG members to undertake outreach activities to the broader constituencies of companies and civil society, beyond Article 2 of the Decree's requirement for MSG members to disseminate EITI information, there is evidence of MSG members from both constituencies having regularly canvassed their constituents and reported back following MSG decisions. There are no provisions in Senegal's EITI governance documents requiring that MSG representation be representative of geographical or gender diversity or the structure of the extractive industries.

Civil society representation: Article 3 of Decree 2013-881 lists five representatives from civil society, one from the press and media, one from the town councillor association, one from the national order of accountants and one from trade unions (Premier Ministre, 2013). Article 6 of the Internal Rules confirms that civil society MSG members are nominated by their peers and consultative bodies (ITIE Senegal, 2014). The five MSG members from CSOs appear operationally independent from government and companies. However, they have questioned the independence and capacity of other assigned representatives of civil society appointed from non-state institutions like the Association of Town Councillors (MSI Integrity, 2015). The four self-appointed CSO MSG members were originally nominated on 13 July 2013, according to the annexes to Senegal's EITI Candidature application, and renewed in July 2015. While the process was relatively informal on both occasions, there is evidence that the nominations process was structured, transparent and open to all despite being coordinated by one organisation, PWYP Senegal. The EITI Senegal August 2016 circular on MSG nominations confirms PWYP's organisation of the selection of four MSG members, including one each from the three main mining regions²⁷ and one from a human rights organisation. It also confirms that four named organisations²⁸ appoint their own (one) representative to the MSG (ITIE Senegal, 2016). There is no evidence that PWYP or any of the four organisations cited have formalised or codified their nominations and replacement procedures. However, PWYP Senegal has coordinated the drafting of a civil society Code of Conduct approved by coalition members in August 2017 to structure civil society's EITI representation. Independent commentators like the World Bank have noted that CSO MSG members are drawn from a nationwide pool of stakeholders broader than the membership of PWYP (World Bank, 2016).

Industry representation: Article 3 of Decree 2013-881 lists four members from the broader extractive industries and two from the hydrocarbons sector specifically (Premier Ministre, 2013). In practice, there were four industry MSG members originally appointed from the mining sector in 2013, joined by two oil and gas company representatives²⁹ in 2014. While there is evidence of the Chamber of Mines' board having led a structured decision on MSG representation, the appointment of the oil and gas representatives to the MSG in 2014 appears to have been ad hoc and contextual (as the sole producing company and the company having just discovered oil). The mining industry representatives were renewed at the start of 2016. The EITI Senegal August 2016 circular confirms the Chamber's role in appointing MSG

²⁷ Kédougou, Tambacounda and Thiès.

²⁸ The National Council of Non-Governmental Organisations for Development Support (CONGAD), the information and communications labour union (SYNPICS), the accountant professional association and the association of local officials.

²⁹ From Fortesa and Cairn.

members with cross-section representation of minerals and mining cycle phase (exploration/production) (ITIE Senegal, 2016). There is no procedure codified by the Chamber of Mines for selection of its MSG members, although there is evidence of the Chamber's outreach to companies that were not members, such as certain cement producers.

Government representation: Article 3 of Decree 2013-881 lists members appointed to the MSG, including representatives from the Presidency, Ministries of Economy and Finance, of Infrastructure, of Mines, of Culture, of Agriculture, of Good Governance, of Environment, of Local Communities and of Industry, as well as two members of the National Assembly (parliament) (Premier Ministre, 2013).

Terms of reference: The EITI Senegal MSG's Internal Rules act as its ToR and are clear and public, agreed drawing on extensive consultations both on and off the MSG in 2013-14 (ITIE Senegal, 2014). While Article 1 of Decree 2013-881 establishes the CN-ITIE within the Office of the President of the Republic, it is not autonomous as a distinct legal entity (Premier Ministre, 2013). The MSG's Internal Rules define EITI Senegal's objectives in line with national priorities and, together with the Decree, delineates the MSG's responsibilities in line with Requirement 1.4.b.iv.

Internal governance and procedures: The MSG's Internal Rules (Article 10) and Decree 2013-881 (Article 5) state that stakeholders are treated as partners and decisions are taken by consensus, with decision by simple majority voting in cases of no consensus (Premier Ministre, 2013) (ITIE Senegal, 2014). There are slight discrepancies in the rules for quorum between Decree 2013-881 and the MSG's Internal Rules. While the Decree (Article 4) defines quorum as the presence of a simple majority of MSG members (Premier Ministre, 2013), the Internal Rules (Article 11) define quorum as the presence of half of each constituency's members (ITIE Senegal, 2014). The Decree's Article 8 empowers the MSG to adopt additional procedural rules (Premier Ministre, 2013). However, EITI Senegal's governance documents do not provide for conflicts of interest or rules for their treatment of confidential information.

The rules for meeting logistics are clearly defined. The Internal Rules (Article 9) allow for any MSG member to call a meeting and table issues for discussion (ITIE Senegal, 2014). The Decree (Article 4) and rules (Article 9) require the MSG to meet at least quarterly (every three months), or at special meetings upon request. The rules (Article 9) also require at least five days' advance notice of MSG meetings and circulation of supporting documents. While observers are allowed at MSG meetings under the Internal Rules (Article 12), their views are not taken into account in voting, and the MSG is allowed to hold closed-door, private, sessions under the rules (Article 11) (ITIE Senegal, 2014).

Record-keeping: The Internal Rules (Article 13) appoint the Permanent Secretary (National Coordinator) as the reporter of MSG meetings and requires the preparation of meeting minutes approved by the MSG (ITIE Senegal, 2014). While the MSG's rules require that meeting minutes be signed by the MSG Chair (or relevant Committee Chair) and Permanent Secretary, there is no clearly-defined process for approval by other MSG members. Despite the lack of codified provisions requiring publication of MSG meeting minutes, EITI Senegal has published all meeting minutes approved by the MSG to date on its website.³⁰ Analysis of meeting minutes reveals a high level of detail and the systematic reflection of dissenting views. The first sets of meeting minutes were published on the EITI Senegal website as press releases (ITIE

³⁰ <http://itie.sn/reunion-gmp/>

Senegal, 2013) (ITIE Senegal, 2014).

Capacity of the MSG: There appears to be good capacity amongst MSG members to carry out their duties, among all three constituencies. While neither the foundational decree nor the MSG's Internal Rules include provisions for MSG members to have sufficient capacity to carry out their duties, government and industry representatives appear to have the capacity to engage in technical discussions and there are extensive consultation mechanisms in place for civil society MSG members to channel input from their constituency into MSG deliberations. Minutes document that the three constituencies have been engaged in technical discussions related to reporting templates as well as participated in other duties such as dissemination and stakeholder outreach. Press coverage reveals proactive and vocal MSG comment on the quality of Senegal's EITI reporting (ITIE Senegal, 2014) (ITIE Senegal, 2015) (APS, 2016) (Le Soleil, 2016) (Le Sud Quotidien, 2016) (ITIE Senegal, 2016) (ITIE Senegal, 2017). The MSG has also adopted a practice of including regular learning sessions as part of MSG meetings to build understanding and capacity, including holding a MSG meeting at a mine site in 2014 (Le Quotidien, 2014). The MSG held capacity-building workshops for their broader constituencies, even ahead of EITI reporting (ITIE Senegal, 2014) (ITIE Senegal, 2014) (ITIE Senegal, 2015). The MSG has also contracted third-party consultants for capacity-building of MSG members (ITIE Senegal, 2017). The Decree (Article 9) and the Internal Rules (Articles 18 and 19) state that the EITI Senegal budget is approved by the Ministry of Finance and funded from the state budget and external sources and define the financial management of EITI Senegal accounts, in line with government accounting rules (Premier Ministre, 2013) (ITIE Senegal, 2014).

Per diems: There is no reference to a per diem policy in any of the EITI Senegal's foundational decrees. However, since early 2016 the EITI Senegal website has codified a practice of paying MSG members per diems of XOF 150,000 per session, with a maximum of six MSG meetings a year.³¹ It refers to the band of compensation (of XOF 150-300k) set in Article 4 of Decree 2012-1314 of 16 November 2012, which codifies per diems for regulatory oversight committee board members (Gouvernement du Senegal, 2012). Previous to 2016, a 2015 MSI Integrity assessment of multi-stakeholder governance in Senegal noted the existence of a per diem practice alongside reimbursement of travel costs. According to MSG members interviewed by the CSO, per diem rates were based on USAID grant rules of USD 40 per day, which the CSO considered acceptable given the average of four MSG meetings a year (totalling USD 160 per MSG member). The CSO also noted that additional financial support could be offered to MSG members travelling from outside Dakar for meetings, without further information (MSI Integrity, 2015).

Attendance: Article 8 of the Internal Rules require MSG members to participate in meetings in person and actively, appointing an alternate in the event where they cannot attend (ITIE Senegal, 2014). Analysis of MSG meeting attendance (in Annex B) shows that a quorum was reached at all meetings, including "special" ones. There is evidence of strong engagement by all constituencies on the MSG.

National secretariat: Article 7 of Decree 2013-881 and Article 1 of the Internal Rules defines the roles of the Technical Secretariat, headed by the Permanent Secretary (National Coordinator). Articles 13 and 16 of the Internal Rules require the Permanent Secretary to attend all meetings and act as meeting reporter, prepare minutes and monitor MSG decisions. Article 17 of the rules require the MSG Chair to present an annual activity report to the MSG in presence of the Permanent Secretary, who is charged with

³¹ <http://itie.sn/groupe-multipartite/>

coordinating all EITI activities (ITIE Senegal, 2014). While the rules clarify the relations between the MSG and the secretariat, the 2015 MSI Integrity report raised concerns over the lack of clarity on the secretariat's specific roles and responsibilities (MSI Integrity, 2015). The Technical Secretariat appears to fulfil all the responsibilities laid out for the Permanent Secretary in the governance documents. There is evidence of proactive follow up by secretariat staff to ensure comprehensive reporting by material companies and government entities (ITIE Senegal, 2015).

Stakeholder views

MSG membership: All stakeholders were able to describe their nominations procedures. They acknowledged that the actual representation of different constituencies had evolved and that there was a need to update the 2013 decree on the composition of the MSG. Industry and civil society representatives were comfortable that their nomination processes were independent and free of outside coercion. They were conscious that the current practice was relatively informal and stated that nomination procedures would be formalized soon. The IA noted that the MSG had been particularly engaged in the production of the 2014 EITI Report, including in sourcing information and preparing much of the non-financial data as well as following up with delayed reporting. Stakeholders from each constituency, both on and off the MSG, confirmed that there was regular canvassing of opinion and information-sharing in relation to EITI. While the channels for coordination on EITI issues were not formalised in either the civil society or industry constituencies, stakeholders confirmed that the small number of larger companies and the strong subnational networks of civil society ensured a steady flow of information. Several MSG members also highlighted the importance of having three civil society MSG members based in mining areas.

MSG internal governance: Civil society noted that there was no official procedure on quorum but there were always representatives from each constituency. Representatives from the National Assembly noted that the National Secretariat gets confirmations on attendance and if attendance is insufficient, the meeting is postponed. Civil society noted that decisions were taken by consensus. If there was no consensus, the discussions continued until it could be achieved. Stakeholders from all three constituencies provided examples of MSG discussions that continued until consensus could be reached, such as the publication of contracts, quality assurances for companies' EITI reporting and beneficial ownership. Members of the MSG from all constituencies, including companies, confirmed that the MSG had never voted. While certain industry representatives were still concerned about past MSG decisions such as quality assurance for company EITI reporting, none of the stakeholders considered that any one constituency had ever been over-ruled in any decision of the MSG.

Per diems: Stakeholders from the MSG and secretariat explained that per diems had been formally introduced in 2016 to support participation of MSG representatives from outside Dakar, and to formalize the reimbursement of travel expenses that did not previously have a legal basis. While MSG members used to get reimbursed travel expenses of up to XOF 25,000 per session, the MSG realised that this was not in line with formal government practice of per diems codified in Decree 2012-1314 and decided to adopt the lowest per diem level (of XOF 150k) set in the Decree. Stakeholders explained that each MSG member had the choice to accept or decline the per diem. Industry stakeholders explained that the practice varied per industry representative, according to each company's code of conduct. One civil society and one government representative indicated that paradoxically participation at the MSG had decreased slightly since per diems had been formalised.

National secretariat: All stakeholders expressed satisfaction at the EITI Senegal Secretariat's

performance, capacity, organisation and impartiality. Several civil society representatives, journalists and parliamentarians praised the secretariat's proactive approach and considered that dissemination and outreach had been a real partnership between the secretariat and civil society.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. The MSG has been formed and includes self-appointed representatives from each stakeholder group with no suggestion of interference or coercion, even if nominations procedures for industry and civil society have yet to be publicly codified. While not formalised by civil society itself, the mechanism for civil society nominations on the MSG was open to the public, both in the initial nominations ahead of the Senegal's EITI application in 2013 and in 2015, and CSO members of the MSG are operationally and in policy terms independent from government and companies. Information on nominations procedures is publicly available. The ToR for the MSG addresses the requirements of the EITI Standard and stakeholders have not highlighted any significant deviations from the ToR in practice. Meetings are convened with sufficient advance warning and MSG members generally appear to have sufficient time to review documents ahead of meetings. Attendance of the large majority of MSG members is consistent. The MSG's per diem policy is clearly described on the EITI Senegal website and in line with national legislation.

To strengthen implementation, the MSG may wish to support each constituency's codification of its own nominations and replacement procedures for MSG members. The MSG may also wish to consider updating the 2013 Decree covering the composition of the MSG to ensure that EITI Senegal's governance rules are in line with actual practice, particularly on meeting quorum and MSG member alternates.

Work plan (#1.5)

Documentation of progress

Senegal's MSG initially agreed a 2013-16 EITI work plan³² as part of its EITI Candidature application in July 2013 (ITIE Senegal, 2013). It published a 2016 EITI work plan in January 2016 (ITIE Senegal, 2016) and a 2017 EITI work plan³³ in January 2017 (ITIE Senegal, 2017). Following consultations taking stock of the first three years of EITI implementation, the MSG agreed on a strategic plan for 2017-2021 in March 2017 (ITIE Senegal, 2017). It also published a three-year MSG work plan (2017-2019) (ITIE Senegal, 2017). There is evidence of broad stakeholder consultations both on the MSG and outside in the drafting of the annual and tri-annual work plans (ITIE Senegal, 2017) (ITIE Senegal, 2017). The MSG has published simplified versions of the 2017-2021 strategic plan for broader dissemination (ITIE Senegal, 2017).

Publicly accessible work plan: The successive EITI Senegal work plans have consistently been published on the (bottom) front page of the EITI Senegal website.³⁴

Objectives for implementation: The goals of all EITI Senegal work plans appear aligned with national

³² http://itie.sn/?offshore_dl=1177

³³ <http://itie.sn/wp-content/uploads/2017/03/Plan-de-travail-annuel-ITIE-2017.pdf>

³⁴ <http://itie.sn/>

priorities. The strategic axes of Senegal EITI's strategic plan are: improving the legal and regulatory framework, institutionalising access to information, building stakeholders' capacity and coordination, improving oversight and consultation (ITIE Senegal, 2017). The goals for the three-year MSG work plan vary slightly and include additional goals such as creating conditions for consolidating progress, and implementing in a communications strategy (ITIE Senegal, 2017). The goal for the 2017 annual work plan is more focused on the first goal of the four-year strategic plan to 2021, namely to support the government's operationalising of transparency mechanisms to establish an optimal balance in governance that is accountable to citizens (ITIE Senegal, 2017).

Measurable and time-bound activities: All EITI Senegal work plans are delineated into clear, measurable and time-bound activities, either by year for tri-annual work plans or by month for annual work plans.

MSG capacity constraints: All EITI Senegal work plans have included activities aimed at addressing capacity constraints of MSG members, including workshops on specific topics and recourse to independent consultants for specific capacity needs.

Scope of EITI reporting: All three EITI Senegal work plans include activities related to agreeing the scope of EITI reporting annually, as a product of consultations with respective constituencies.

Legal or regulatory obstacles: All three EITI Senegal work plans include activities related to legislative reforms linked to beneficial ownership disclosure, as well as input to legislative reform in the oil and gas sector.

Follow-up on EITI recommendations: The three EITI Senegal work plans include detailed follow-up on past EITI recommendations, including in areas of contract transparency, reforms of the oil and gas license award and transfer procedures and implementation of subnational transfers of extractives revenues.

Costings and funding sources, including domestic and external sources of funding and technical assistance: Only the annual EITI Senegal work plan provides clear costings for each activity and the split in general funding for work plan activities, although the detailed source of funding for each activity is not provided (ITIE Senegal, 2017). The World Bank has been the main donor since Senegal's EITI Candidature application was approved in October 2013, with USD 0.5m over 2014-2015 and an additional USD 145k allocated in July 2015 (World Bank, 2016). Other donors having supported EITI Senegal include the African Development Bank, the European Union, the UK Embassy in Dakar, Canada's Department for Foreign Affairs, Trade and Development (DFATD), USAID, OSIWA and Oxfam (World Bank, 2014) (World Bank, 2016).

Stakeholder views

All MSG members consulted were satisfied with the MSG's oversight and input in the preparation of EITI work plans, both the annual versions and the five-year strategic plan. They felt that they had the opportunity to provide comments and propose changes to the work plan, which was first elaborated by the National Secretariat and circulated to members for input. Representatives from all three constituencies confirmed that some members of their constituencies not on the MSG were consulted on drafts of the annual work plan. Consultations are held primarily at the level of the MSG, but outside inputs is also sought on a case by case basis (e.g. the World Bank was consulted regarding the

establishment of an oil and gas cadastre at the Department of Hydrocarbon). Secretariat staff explained that while the broad strategic priorities were set on a five-yearly basis through the strategic plan, the MSG refined these objectives in each annual work plan to ensure they remained current to national priorities.

All stakeholders confirmed that there was quarterly monitoring and evaluation of the work plan by the MSG, and weekly by the National Secretariat led by its monitoring and evaluation department. Government representatives noted that the work plan was always ambitious and that the resources were not always available to fulfil all the objectives, yet that they considered both the MSG and secretariat performed well beyond the resources they had available.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. The 2017 EITI Senegal work plan and the 2017-2021 strategic plan are publicly accessible, produced in a timely manner and updated annually, with objectives aligned with national priorities. The work plan also includes specific activities to follow up on recommendations from EITI reporting. The three constituencies have consulted their broader stakeholder groups in preparing annual work plans since 2013. Delays in work plan implementation appear reasonable given funding constraints.

To strengthen implementation, the MSG may wish to publish more regular updates of its work plan execution to reflect the detail with which the MSG and secretariat track implementation. This could further support the MSG's efforts to reach out to prospective donors to support specific work plan activities.

Table 1 – Summary initial assessment table: MSG oversight

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Government oversight of the EITI process (#1.1)	<p>There are regular, public statements of support from the government, a senior individual has been appointed to lead on the implementation of the EITI and senior government officials are represented on the MSG. In the International Secretariat's view, Senegal has gone beyond the minimum requirement given the government's meaningful use of the EITI to drive reforms. The government has enacted legal reforms to facilitate EITI implementation and actively followed up with non-reporting companies, while also using the EITI by proactively following up on EITI recommendations to drive further reforms in the governance of mining, oil and gas.</p>	Satisfactory progress
Company engagement (#1.2)	<p>Mining, oil and gas companies are actively and effectively engaged in the EITI process, both as providers of information and in the design, implementation, monitoring and evaluation of the EITI process. Industry representatives are taking part in outreach and efforts to promote public debate, both at a national level and in regional roadshows. The introduction of legal requirements for EITI participation in sector legislation for mining (in November 2016) and oil and gas (planned for 2017), is bolstering the institutionalisation of EITI in Senegal.</p>	Satisfactory progress
Civil society engagement (#1.3)	<p>There are no suggestions of any legal, regulatory or practical barriers to civil society's ability to engage in EITI-related public debate, to operate freely, to communicate and cooperate with each other, to fully, actively and effectively engage on EITI-related matters or in relation to the EITI process. It appears that CSOs are able to speak freely on transparency and natural resource governance issues as well as to ensure that the EITI contributes to public debate. In addition, civil society is fully,</p>	Satisfactory progress

	actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process. Stakeholders are taking part in outreach and efforts to promote public debate, especially on regional level.	
MSG governance and functioning (#1.4)	The MSG has been formed and includes self-appointed representatives from each stakeholder group with no suggestion of interference or coercion, even if nominations procedures for industry and civil society have yet to be publicly codified. While not formalised by civil society itself, the mechanism for civil society nominations on the MSG was open to the public, both in the initial nominations ahead of the Senegal's EITI application in 2013 and in 2015, and CSO members of the MSG are operationally and in policy terms independent from government and companies. Information on nominations procedures is publicly available. The ToR for the MSG addresses the requirements of the EITI Standard and stakeholders have not highlighted any significant deviations from the ToR in practice. Meetings are convened with sufficient advance warning and MSG members generally appear to have sufficient time to review documents ahead of meetings. Attendance of the large majority of MSG members is consistent. The MSG's per diem policy is clearly described on the EITI Senegal website and in line with national legislation.	Satisfactory progress
Work plan (#1.5)	The 2017 EITI Senegal work plan and the 2017-2021 strategic plan are publicly accessible, produced in a timely manner and updated annually, with objectives aligned with national priorities. The work plan also includes specific activities to follow up on recommendations from EITI reporting. The three constituencies have consulted their broader stakeholder groups in preparing annual work plans since 2013. Delays in work plan implementation appear reasonable given funding constraints.	Satisfactory progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To strengthen implementation, the MSG may wish to review EITI Senegal's foundational decree to 		

reflect actual practice in government participation on the MSG.

2. To strengthen implementation, the industry constituency may wish to enhance, systematise and formalise its coordination between companies involved in EITI implementation beyond those directly represented on the MSG, potentially through its own ToR to structure the constituency's participation in EITI. The industry constituency is also encouraged to formalise its procedures for nominating and replacing its MSG members, potentially through the same ToR (*see Requirement 1.4*).
3. To strengthen implementation, the MSG may wish to pursue its capacity building efforts targeting civil society and the press on the use of EITI data and other aspects such as contract analysis.
4. To strengthen implementation, the MSG may wish to support each constituency's codification of its own nominations and replacement procedures for MSG members. The MSG may also wish to consider updating the 2013 Decree covering the composition of the MSG to ensure that EITI Senegal's governance rules are in line with actual practice, particularly on meeting quorum and MSG member alternates.
5. To strengthen implementation, the MSG may wish to publish more regular updates of its work plan execution to reflect the detail with which the MSG and secretariat track implementation. This could further support the MSG's efforts to reach out to prospective donors to support specific work plan activities.

Part II – EITI Disclosures

2. Award of contracts and licenses

2.1 Overview

This section provides details on the implementation of the EITI requirements related to the legal framework for the extractive sector, licensing activities, contracts, beneficial ownership and state participation.

2.2 Assessment

Legal framework (#2.1)

Documentation of progress

Legal framework: The 2014 EITI Report provides an overview of the government’s policy framework and legal environment both for mining, including links to relevant laws and the model mining contract (2014 EITI Report, p.24), and for oil and gas (2014 EITI Report, pp.40-41). The main laws and regulations are briefly described. The report also includes information on two decrees passed on the artisanal and small-scale mining sector in 2014 (2014 EITI Report, pp.38). Legal and contractual provisions related to local content, environmental rehabilitation and mandatory social expenditures are also described for mining (2014 EITI Report, p.36) and oil and gas (2014 EITI Report, pp.54-55).

Government agencies’ roles: The 2014 EITI Report describes the roles and responsibilities of relevant government agencies in both mining (2014 EITI Report, pp.25-26) and oil and gas (2014 EITI Report, pp.41-42). The roles and responsibilities of the Agency for the Management and Cooperation between Guinea-Bissau and Senegal (AGC) in overseeing the joint maritime oil and gas zone shared between the two countries is also covered (2014 EITI Report, pp.48-50).

Fiscal regime: The 2014 EITI Report outlines the statutory fiscal regime, including specific rates where applicable, for both mining (2014 EITI Report, pp.26-27) and oil and gas (2014 EITI Report, pp.42-43).

Degree of fiscal devolution: The 2014 EITI Report clarifies that there are no statutory direct subnational payments levied by subnational governments from mining, oil and gas companies (2014 EITI Report, pp.55,57-58). While the report notes that there are no statutory subnational transfers between central and subnational governments related to oil and gas (2014 EITI Report, p.55), it describes statutory subnational transfers in the mining sector that have never been implemented given the lack of implementing regulations (2014 EITI Report, pp.36-37,57).

Reforms: The 2014 EITI Report provides brief descriptions of recent and on-going reforms in both mining (2014 EITI Report, pp.24,38), including then-proposed revisions to the government’s mining policy and Mining Code (since enacted), and oil and gas (2014 EITI Report, pp.45,56), including the 2012 Energy Development Policy and planned revisions to the Petroleum Code.

Stakeholder views

Industry, civil society and government stakeholders were satisfied with the contextual data produced in the 2014 EITI report, noting that the MSG had prepared most of the contextual (non-financial) information themselves. They noted that the MSG had established working groups for each topic covered by the EITI Standard. Non-MSG civil society members and parliamentarians noted that information on local content and rehabilitation funds (respectively) was of particular use to them. Civil society noted their interest in the tax exemptions allocated to companies at the exploration phase, which tended to be far higher than the value of mining revenues received by the government. Government representatives clarified that during the exploration phase, companies benefitted from tax exemptions and that during the production phase, companies received a seven-year exemption on imports tariffs. Although local government units felt satisfied with their participation in the revision of the mining code, companies felt that their views were not taken into account. Government representatives confirmed they had begun the process of revising the petroleum code but were unable to confirm when the work would be completed. There was also significant interest on the part of civil society, local officials and parliamentarians on the planned issuance of an inter-ministerial decree executing subnational transfers of mining revenues, expected in October 2017 (*see Requirement 5.2*).

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The 2014 EITI Report provides an overview of relevant laws and regulations, government entities and fiscal terms, including the degree of fiscal devolution, in the mining, oil and gas sectors as well as brief commentary on current reforms.

To further strengthen implementation, the government is encouraged to continue its efforts to engage a broad range of stakeholders in governance reforms in the mining, oil and gas sectors, as it has done in revisions to the Mining Code in 2016.

License allocations (#2.2)

Documentation of progress

Awards/transfers: The 2014 EITI Report clearly highlights the award in 2014 of 19 mining licenses, including 14 artisanal mining, two small-scale mining and three mining exploration licenses (2014 EITI Report, pp.29,150-153), and 21 quarrying licenses, including seven for private quarrying and 14 for temporary quarrying (2014 EITI Report, p.30). There is evidence in the list of mining license awards and transfers provided in Annex 16 of two mining license transfers in 2014 (2014 EITI Report, pp.150-153).

In oil and gas, there is evidence in the list of licenses provided in Annex 13 of three exploration license awards in 2014 (2014 EITI Report, pp.132-133). The 2014 EITI Report also highlights the award of two exploration licenses in the AGC-administered joint development zone with Guinea-Bissau (2014 EITI Report, pp.47-48). Finally, the report identifies two exploration license transfers in 2014 (2014 EITI Report, p.53).

Award/transfer process: The 2014 EITI Report describes the general statutory process for awarding and transferring different types of licenses in mining, including quarrying (2014 EITI Report, pp.27-31,150-

153), and in oil and gas (2014 EITI Report, pp.43-45,50-52).

Technical and financial criteria: Despite the descriptions of the general procedures for awarding and transferring licenses in mining (including quarrying), oil and gas noted above, the 2014 EITI Report only lists the general types of technical and financial criteria used for assessing license award and transfer applications in mining, not oil and gas. The 2014 EITI Report does not describe the specific technical and financial criteria (nor their weightings) assessed as part of the license award and transfer process in mining, oil and gas.

Since publication of the 2014 EITI Report, parliament approved Law 2016-32 on 8 November 2016 covering the new Mining Code and the government issued Presidential Decree 2017-459 on 20 March 2017 as its implementing regulations, which together set out clear procedures, including specific technical and financial criteria, for the allocating and transfer of mining licenses (ITIE Senegal, 2017) (Ministère de l'Industrie et des Mines, 2017). Meanwhile, the creation of the high-level Strategic Orientation Committee for Oil and Gas (COS-PETROGAZ) in October 2016 is aimed at strengthening transparency in the management of the oil and gas sector, including oversight of license awards and transfers (ITIE Senegal, 2016) (Gouvernement du Senegal, 2016).

License awardee information: The information on mining license awards and transfers in Annex 16 includes the names of awardees (2014 EITI Report, pp.150-153), while the list of active quarrying licenses in Annex 15 provides the names of the 21 quarrying license awardees in 2014 (2014 EITI Report, pp.146-149). In oil and gas, the 2014 EITI Report also provides the names of companies receiving the three exploration licenses (2014 EITI Report, pp.132-133) and two exploration licenses in the AGC-administered joint development zone with Guinea-Bissau (2014 EITI Report, pp.47-48) awarded in 2014, as well as the companies receiving the two exploration licenses transferred in 2014 (2014 EITI Report, p.53).

Non-trivial deviations: While the 2014 EITI Report does not explicitly highlight any non-trivial deviations from the statutory license allocation procedures for mining licenses awarded in 2014 as such, Annex 16 provides an overview of the actual process followed in practice for awarding three mining exploration licenses and two small-scale mining licenses granted in 2014 as well as the two exploration licenses transferred in 2014 (2014 EITI Report, pp.150-153). The report does not comment on the actual process followed in practice for awarding the 14 artisanal mining licenses or the 21 quarrying licenses awarded in 2014 (2014 EITI Report, pp.152-153).

In oil and gas, the 2014 EITI Report refers to statements from Petrosen's Internal Commission on Petroleum Contract Negotiations and the Hydrocarbons Department confirming that all PSCs awarded to date were granted through direct negotiations, in line with provisions of the Petroleum Code and its implementing regulations (2014 EITI Report, p.51). With regards to the two licenses transferred in 2014, the 2014 EITI Report refers to specific Ministerial Circulars (Arrêtés) approving the transactions and confirms that they were conducted in line with statutory license transfer procedures, thus not paying any payment to the government associated with the two transfers (2014 EITI Report, pp.51,53).

Comprehensiveness: While the 2014 EITI Report does not explicitly describe the process for awarding of transferring mining, oil and gas licenses granted prior to 2014, it states that all oil and gas PSCs awarded to date were granted in line with the Petroleum Code's provisions on direct negotiations (2014 EITI Report, p.51). In addition, the list of active oil and gas, mining and quarrying licenses included in Annexes

13-16 provides the dates of application and award (2014 EITI Report, pp.132-153), allowing readers to draw general conclusions on the timeframe for all license awards to date.

Bidding process: The 2014 EITI Report confirms that there are no statutory procedures for the award of mining licenses through competitive bidding and that no such tender took place in 2014 (2014 EITI Report, p.30), although it does highlight then-proposed (since-enacted) changes to the Mining Code providing for competitive bidding for licenses in promotional zones (2014 EITI Report, p.38). The report also describes provisions for awarding oil and gas licenses through competitive bidding at the discretion of the Petroleum Minister but highlights the lack of provisions in the Petroleum Code and its implementing regulations for such bidding, confirming that all oil and gas license awards to date have been conducted through direct negotiations (2014 EITI Report, p.51).

Commentary on efficiency: The 2014 EITI Report does not explicitly comment on the efficiency of the current procedures for awarding or transferring licenses in the mining, oil and gas sectors. However, information on active oil and gas, mining and quarrying licenses in Annexes 13-16 provides dates of application and award (2014 EITI Report, pp.132-153), allowing readers to draw broad conclusions on the general efficiency of license allocation procedures.

The 2014 EITI Report marks a significant improvement in coverage of license allocations and transfers in the 2013 EITI Report, which only included general descriptions of statutory procedures without reference to the specific number of licenses granted or transferred in the year under review (nor the identity of awardees), technical and financial criteria nor any non-trivial deviations from statutory procedures (2013 EITI Report, pp.33-34,46).

Stakeholder views

Government, company and civil society representatives and the IA confirmed that the regulations did not provide details of the technical and financial criteria used in assessing applications for license allocations and transfers. The IA confirmed that in practice, it was neither first-come first-served or direct negotiation, since the evaluation was mostly based on their administrative application. Government representatives explained that the lack of clear criteria was partially due to the relatively small contribution of the sector to GDP (approximately 2%) and a lack of interest by companies, which meant that government agencies like the DMG needed to attract as many applications as possible. They explained that this gave the respective line ministries the latitude to better negotiate with applicants. However, civil society considered that the lack of clear criteria encouraged speculation in the sector. The IA considered that the 2014 EITI Report met the minimum of Requirement 2.2, noting that annexes had described the actual practice of license allocations while the report had highlighted the ambiguities in the existing legislation in 2014 (i.e. the 2003 Mining Code and the 1998 Petroleum Code). The IA highlighted the challenges of highlighting non-trivial deviations from statutory procedures when the legal framework itself was not clear, and considered that the extractives licenses awarded and transferred in 2014 were compliant with the general regulations in place.

With respect to the oil and gas sector, government and company representatives stated that applications were evaluated by Petrosen, which had the expertise in the negotiation of contracts. Representatives of Petrosen explained that the criteria used included guarantees given by the company, as well as its experience, reputation, composition of the team and financial statements. They confirmed that not all

applicants were allocated licenses in 2014 and that this information was not available online. Representatives of the press stated that information on transfers remained unclear, with the government having received no funds for the transfer of the license by PetroTim to Kosmos. Independent analysts confirmed that there were no capital gains tax or license fees on transfers. Government had been actively following up on this issue and upon launching the 2014 EITI Report in October 2016, Prof. Fall has publicly called for the clarification of the Petroleum Code's provisions related to oil and gas license allocation and transfer procedures, in light of the public controversy over license awards and transfers involving Petro-Tim and Timis Corp. (Le Soleil, 2016).

With respect to the mining sector, company representatives noted that the 2016 mining code clarified the technical and financial criteria. They noted that applicants were not all successful in receiving a license and that this information was available upon request but not publicly available online. Companies considered that some licenses were allocated to partners they felt were not competent to carry out this work and called for allocation of licenses through a system of competitive bidding to improve efficiency. The government reiterated its commitment to improve the license allocation system, noting that regulatory texts did not clearly describe the technical and financial criteria assessed during applications. Representatives of the government's auditor noted that there had been several studies including the audit by the Inspector-General of State (IGE) of the DMG's license allocations in 2012-2014 and the auditor's own performance audit of the DMG for the 2010-2016 period. The national secretariat noted that the MSG had commissioned a study on license allocation but this was not yet available at the start of Validation.

Civil society highlighted their use of the 2014 EITI Report to build journalists' capacity to understand the licence allocation system. Representatives of the national assembly noted that the public debate over transfers of oil and gas licenses (and the lack of statutory payments to the government) had caused further reflection on their role in license allocation and they called for greater parliamentary oversight of license allocations and transfers. A senior government official explained that Parliament had statutory oversight of the government's activities, including over license allocations, and that performance audits had accounted for the practice of license allocations. Civil society representatives called for greater involvement of local communities in licence allocation. Parliamentarians noted that they did not have a sub-commission on the extractive sector, which was problematic in the case of litigation. CSO representatives cited social protests around certain license allocations, such as that covering zircon development in Ziguinchor, where host communities were concerned over the environmental impact.

Companies, government and civil society noted that no mining, oil and gas license had been awarded through competitive bidding in 2014.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. The 2014 EITI Report highlights the mining, oil and gas licenses awarded and transferred in 2014 and describes the general statutory procedures for awarding and transferring such licenses, which is vague in terms of the specific technical and financial criteria assessed. It provides a description of the actual procedures followed for awarding and transferring the licenses in 2014, including some technical and financial criteria assessed. Given the lack of specificity in the regulations, the IA considers that the transfer of oil and gas licenses was in line with statutory procedures. The descriptions provided of the mining license awards in 2014 appear in line with statutory procedures, even if this is

not explicitly stated in the 2014 EITI Report. However, the 2014 EITI Report does not comment on any non-trivial deviations in the award of 14 artisanal mining licenses and 21 quarrying licenses awarded in 2014. The MSG has contracted a dedicated study into mining, oil and gas license allocations and transfers in the 2014-16 period to support concrete policy reform proposals, which it expects to publish in the final quarter of 2017.

To further strengthen implementation, the MSG is encouraged to highlight any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards in the allocation of licenses in the oil, gas and mining sectors in the year(s) under review. The government is encouraged to continue its efforts to standardize the technical and financial criteria for the allocation of licenses.

License registers (#2.3)

Documentation of progress

Licenses held by material companies: The 2014 EITI Report provides information on all licenses active in 2014 in mining (2014 EITI Report, pp.137-145), quarrying (2014 EITI Report, pp.146-149) and oil and gas (2014 EITI Report, pp.132-136), including all licenses held by material companies.

License-holder names: Annexes 13-15 provide the names of companies holding all active mining, quarrying, oil and gas licenses in 2014 (2014 EITI Report, pp.132-149).

License coordinates: For mining, the 2014 EITI Report provides guidance and specific links to individual decrees approving all mining production licenses active in 2014, confirming that license coordinates are included in each decree (2014 EITI Report, pp.31-32). However, while the report does not provide the coordinates of mining exploration and quarrying licenses, it provides guidance to readers on accessing these coordinates by stating that all decrees granting licenses since 2001 are available on the official gazette (Journal officiel) website, while those passed prior to 2001 are available from the Secretary General to the Government of the national printer, for a minor fee covering the cost of printing the specific edition of the official gazette (2014 EITI Report, p.30). The report also provides a link to the Mining and Geology Department's static map of active mining licenses (with a definition of up to 1km) (2014 EITI Report, pp.30,145,149). For oil and gas, Annex 13 provides the coordinates for seven oil and gas licenses and specific links to the decrees approving the other eight oil and gas licenses active in 2014 (2014 EITI Report, pp.132-136).

Dates: For oil and gas, Annex 13 provides the dates of application, award and expiry for all 15 licenses active in 2014 (2014 EITI Report, pp.132-136). For mining, Annex 14 provides the dates of application, award and expiry for all 164 mining licenses active in 2014 (2014 EITI Report, pp.137-145). The date of expiry is missing for one mining exploration license (A02472), awarded on 10 February 2014 to the Government of Senegal as a "artisanal mining corridor". Annex 15 provides the dates of application for all 89 quarrying licenses active in 2014, but only provides dates of award for 88 licenses and the dates of expiry for 83 licenses, out of 89 quarrying licenses active in 2014 (2014 EITI Report, pp.146-149). However, for five of the six missing dates of expiry, the report highlights challenges in securing this information by noting that the dates of expiry for these five quarrying licenses was not specified in the Circular (Arrêté) awarding them (2014 EITI Report, pp.148-149). None of the six licenses for which dates

are missing are held by material companies³⁵, meaning that the 2014 EITI Report provides all necessary dates for all licenses held by material companies.

Commodity: The 2014 EITI Report confirms the commodity covered by licenses in mining (2014 EITI Report, pp.137-145) and quarrying (2014 EITI Report, pp.146-149). While the information on oil and gas licenses in Annex 13 does not explicitly state that these licenses cover both crude oil and natural gas (2014 EITI Report, pp.132-136), the description of the four types of licenses earlier in the report confirms that they cover hydrocarbons, i.e. both oil and gas (2014 EITI Report, pp.43-45).

Licenses held by non-material companies: As noted above, the 2014 EITI Report provides information on all licenses active in 2014 in mining (2014 EITI Report, pp.137-145) and in oil and gas (2014 EITI Report, pp.132-136) as well as in quarrying (2014 EITI Report, pp.146-149).

Public cadastre/register: The 2014 EITI Report describes the Mining and Geology Department's mining cadastre, outlining the publicly-accessible information provided, and provides guidance on accessing the full text of decrees awarding mining licenses through the official gazette (2014 EITI Report, p.30). Links are provided to both sources of cadastral information. The EITI Senegal website also provides low-definition maps of exploration licenses active in 2014 for "heavy minerals"³⁶, iron ore³⁷, phosphates³⁸ and gold³⁹. The website provides machine-readable lists, albeit only updated to 2012, of licenses for mining (concessions⁴⁰, small mines⁴¹ and artisanal mining⁴²) and quarrying (private⁴³, public⁴⁴ and temporary licenses⁴⁵).

While the 2014 EITI Report highlights the lack of an oil and gas cadastre (2014 EITI Report, p.53), it notes that Petrosen maintains a register of oil and gas licenses and provides a link thereto (2014 EITI Report, pp.39-40,53). It also provides a link to the AGC's website, where information on oil and gas licenses in the joint maritime zone with Guinea-Bissau are accessible (2014 EITI Report, pp.47-48). The EITI Senegal website provides a low-definition map of oil and gas blocks and a machine-readable register of oil and gas licenses updated to 2014⁴⁶, which includes license coordinates (or reference to their location in the *journal officiel*), license-holder name, equity partners and split in participation, dates of application, award and expiry. While the online register of licenses does not specify that licenses cover both crude oil and natural gas, the extract from the 2014 EITI Report on licensing⁴⁷ published separately on the website clarifies that all licenses cover both commodities.

The 2014 EITI Report marks a significant improvement on coverage of license information in the 2013 EITI

³⁵ The six quarrying licenses for which dates are missing are held by Comptoire Commercial Daouda Dia SUARL (A00276), Société pour le Développement de l'Industrie du tourisme et de l'Habitat au Sénégal (SODEVIT) (A008230), and the Government of Senegal (dune sand quarrying licenses A005920).

³⁶ <http://itie.sn/permis-de-recherche-de-mineraux-lourds-2014/>

³⁷ <http://itie.sn/permis-de-recherche-de-fer-2014/>

³⁸ <http://itie.sn/permis-de-recherche-de-phosphates-2014/>

³⁹ <http://itie.sn/permis-de-recherche-dor-2014/>

⁴⁰ <http://itie.sn/liste-des-permis-et-concessions/2012-mines-concessions-minieres/>

⁴¹ <http://itie.sn/liste-des-permis-et-concessions/2012-mines-petites-mines/>

⁴² <http://itie.sn/liste-des-permis-et-concessions/2012-mines-mines-artisanales/>

⁴³ <http://itie.sn/liste-des-permis-et-concessions/2012-carrieres-privées/>

⁴⁴ <http://itie.sn/liste-des-permis-et-concessions/2012-carrieres-publiques/>

⁴⁵ <http://itie.sn/liste-des-permis-et-concessions/2012-carrieres-temporaires/>

⁴⁶ <http://itie.sn/liste-des-permis/>

⁴⁷ http://itie.sn/?offshore_dl=924

Report, which only provided license-holder names but none of the other information mandated under Requirement 2.3 (2013 EITI Report, pp.43,49,80-94).

Stakeholder views

Government representatives explained that the date of expiry was missing for one mining exploration license (A02472), since it related to a June 2013 decree creating the artisanal gold mining corridors which did not have an expiry date. They noted that the next corridor would cover 255 sq km and have a definitive duration of five years, per the new 2016 Mining Code. The Decree covered several areas and required negotiation with the industrial companies in the area, which explained the difference between the date of demand and date of allocation of the decree. The officials confirmed that there was no effective date of expiry for this license (A02472) in 2014, since it was only set at five years in 2015.

With respect to the missing expiry data and date of award for quarrying sector, civil society confirmed that quarrying was included in the scope of EITI reporting. Government representatives were unable to provide further information on the application dates for permits A008230 (Perimetre de Ndayane) and A00276 (Yang Yang), and expiration date for the latter. The IA, Moore Stephens, confirmed that mining exploration licenses were valid for a period of 2 years only and noted that the government had said that this information was not available. However, civil society did not express any reservations on the quality of data in the report, including the license registers for the mining and oil and gas sectors. Stakeholders confirmed that the licenses for which dates were missing were not held by material companies.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. While the 2014 EITI Report and EITI Senegal website provide most of the information on mining, oil and gas licenses held by material companies, the date of expiry of one mining exploration license is missing. However, stakeholders confirmed that this license, held by the government as an artisanal gold mining corridor, did not have a date of expiry in 2014. While dates of award and/or expiry are missing for a handful of quarrying licenses, none of these is held by a material company included in the scope of reporting for the 2014 EITI Report.

To strengthen implementation, the MSG may wish to maintain a publicly available register or cadastral system(s) with timely and comprehensive information on each of the mining, oil and gas licenses, including their coordinates.

Contract disclosures (#2.4)

Documentation of progress

Government policy: From the start of Senegal's EITI implementation in 2013, President Macky Sall has explicitly linked progress with EITI to publication of all extractives contracts (EITI, 2013). President Sall's 2013 statement that "as part of the EITI process, Senegal will publish all mining contracts" clarified the government's policy on contract disclosure at an early stage of implementation (EITI, 2013). Prime Minister Dionne explicitly linked the government's publication of mining, oil and gas contracts in October 2016 to the government's strong commitment to the EITI (Gouvernement du Senegal, 2016).

In mining, the 2014 EITI Report provides a comprehensive explanation of reforms to government policy on contract disclosure (2014 EITI Report, p.32). While the report notes the 2003 Mining Code's lack of provisions on contract disclosure and its confidentiality provisions (as well as confidentiality provisions of the model mining contract), it also describes provisions of the Code on Transparency in Public Financial Management (Law 2012-22 of 27 December 2012) requiring contracts to be made public (2014 EITI Report, p.32). It also describes provisions (Article L117) of the then-proposed (since enacted) draft new Mining Code, under development since 2013 and approved by the Council of Ministers in September 2016, requiring all mining contracts to be published on the government website, although it is unclear from the report's description whether such provisions would be applied retroactively (2014 EITI Report, pp.32,38). The EITI Senegal website includes several articles highlighting provisions of the 2016 Mining Code, enacted by parliament in November 2016, requiring publication of all mining contracts (République du Senegal, 2016) (ITIE Senegal, 2016) (ITIE Senegal, 2017).

In oil and gas, the 2014 EITI Report highlights provisions of the 1998 Petroleum Code (Articles 17 and 34) and of its implementing regulations in Decree 98-810 (Articles 13 and 14) requiring the publication of all oil and gas contracts in the official gazette (2014 EITI Report, p.45). The report also reiterates provisions related to contract transparency in the 2012 Code on Transparency in Public Financial Management in relation to oil and gas contracts and notes provisions of the draft new Petroleum Code under development that would require publication of oil and gas contracts (2014 EITI Report, p.45).

Actual practice: The 2014 EITI Report describes the publication of all decrees awarding mining licenses and oil and gas contracts and concessions in the official gazette, which are available online (for post-2001 decrees) or via request from the Secretary General to the Government (for pre-2001 decrees) (2014 EITI Report, pp.32,52). While the report provides links to a database of all published oil and gas contracts (2014 EITI Report, p.45), it does not provide a similar link to published mining contracts, aside from a link to the model mining contract (2014 EITI Report, p.32). However, the report states that the Minister of Mines has started consultations with mining contract-holders for the disclosure of mining contracts, with 22 of the 37 contract-holders agreeing to publish their contracts as of 5 October 2016 (2014 EITI Report, p.32). Senegal's EITI has played a key role in following up on full implementation of the government's policy of contract transparency. In late 2016 for instance, Sabodala Gold Operations responded to calls from EITI Senegal to publish its mining contract with the government by noting its support for all companies to disclose their contracts but its caution in being the only company to do so (APS, 2016).

Accessibility: In October 2016, the government unilaterally published a set of mining, oil and gas contracts on the government's main website (ITIE Senegal, 2016). Extractives contracts were published both on the main government website, both 23 in mining⁴⁸ and 7 in oil and gas⁴⁹, and on the EITI Senegal, also split between 34 in mining⁵⁰ and 15 in oil and gas.⁵¹ The Resource Contracts portal lists only 42 mining, oil and gas contracts for Senegal.⁵²

⁴⁸ <https://www.sec.gouv.sn/-Conventions-minieres-.html>

⁴⁹ <https://www.sec.gouv.sn/Point-de-situation-sur-les.html>

⁵⁰ <http://itie.sn/contrats-miniers/>

⁵¹ <http://itie.sn/contrats-petroliers/>

⁵² <http://resourcecontracts.org/search?q=senegal>

Stakeholder views

Government representatives noted that the 2012 Code on Transparency in Public Financial Management, which provided for the publication of contracts, applied to all contracts in the extractives sector. Although the government is required to publish all oil and gas contracts, there was no legal requirement to publish contracts under the 2003 Mining Code however. They clarified that the 2012 Code and the 2016 Mining Code were not retroactive. Several industry representatives stated that the stability clauses would supersede the law for contracts allocated before 2012. Government representatives noted that contracts were confidential but the goodwill of companies allowed for the contracts to be published. They highlighted that the Minister of Mines had approached each company and requested the authorization to publish contracts and was still following up with a handful of mining companies to publish their contracts. Companies confirmed that government had followed up when did not react to the government's initial request. Government representatives added that the Prime Minister had publicly requested that contracts be published. Companies noted that the Chamber of Mines had encouraged the publication of contracts to its members. Some oil and gas company representatives considered that the publication of contracts had reduced the government's margin for manoeuvre in negotiating future contracts.

With respect to the oil and gas sector, civil society and industry representatives commended the publication of Kosmos' contract but noted that Total's contract, concluded in May 2017, had not yet been published (TOTAL, 2017). In the mining sector, development partners commended the publication of some limestone quarrying contracts such as SOCOCIM whilst civil society representatives indicated that others were still not published such as Cairn's PSC contract.

There was no consensus between stakeholders on whether the full contracts had been published and on the precise number of mining contracts not yet published. A comprehensive review of the published contracts, comparing them to the mining, oil and gas cadastres published in annexes to Senegal's EITI Reports, had not yet been undertaken by any constituency. However, companies appear to have been the closest followers of contract disclosure and industry representatives noted that only two mining contracts, the SGO and GCO contracts, had been amended subsequent to publication, with the amendments made public. Whilst some company representatives noted that the entire contract, annexes and amendments were published, several civil society representatives noted that some annexes considered commercially-sensitive had been redacted. The national secretariat stated that financial information was included for all published contracts but only some of the geological data had been published. Company representatives stated that some annexes with geological data were confidential. Companies noted that they had used contract information available online but that there had not much follow-up by civil society following the publication of the contracts. Civil society representatives noted that there had not yet been an evaluation of the contracts that had been published to date. Journalists noted that civil society was not able to understand all of the information in the contract. The national secretariat noted ongoing efforts to train civil society on the use of contracts including training by World Bank representatives and the Ford Foundation. They noted that the International Lawyers Association held a seminar in Dakar when the contracts were published, although this was a paying event.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. In the Secretariat's view, Senegal has also gone beyond the minimum requirements by making contracts public as encouraged by the EITI Standard.

To strengthen implementation, the MSG may wish to ensure that the legal obligations in the Transparency Code, sector legislation and actual practice in contract transparency are consistent. The MSG is also encouraged to continue categorising the published contracts and training stakeholders on extracting key information and using published contracts.

Beneficial ownership disclosure (#2.5)

Documentation of progress

The Government of Senegal clarified its policy on beneficial ownership disclosure at the UK Anti-Corruption Conference in London on 12 May 2016, committing itself to disclosing the ultimate beneficial ownership of all companies active in their jurisdiction (Gouvernement du Senegal, 2016). While the 2014 EITI Report does not explicitly comment on this government commitment to beneficial ownership disclosure, it does provide an overview of relevant provisions (on affiliated entities) in the 1998 Petroleum Code and confirms the MSG's definition of beneficial ownership, in line with the 4th EU Directive on money laundering (25% threshold) (2014 EITI Report, p.64). The definition was confirmed at the MSG's inception meeting with its consultant, Moore Stephens, in March 2017 (ITIE Senegal, 2017) (ITIE Senegal, 2017).

In terms of reforms, the report comments on the MSG's other activities related to beneficial ownership, including the creation of a dedicated working group and preparations for a BO study with a view to proposing legal reforms (2014 EITI Report, p.64). The MSG published its three-year roadmap on beneficial ownership disclosure by January 2020 in December 2016 (ITIE Senegal, 2016). The roadmap covered the period January 2017 to January 2020 but did not include a cost of implementation of the roadmap. There were four main steps in the roadmap: information and mobilisation of stakeholders over the period January to March 2017; diagnosis and identification of obstacles over the period January to March 2017; consultation, mobilisation and decision over the period March 2017 to November 2018; and lastly training, execution and production over the period January 2019 to January 2020. The roadmap included the identification of beneficial ownership champions, the publication of legislation on beneficial ownership as well as the creation of a beneficial ownership register.

The 2014 EITI Report contains information on the legal owners of all companies participating in the EITI reporting process, except for four oil and gas companies⁵³, and their share of ownership as part of annexes 3-4 (2014 EITI Report, p.100-103). While companies were asked to report their beneficial ownership (2014 EITI Report, p.64), only one mining and one oil and gas company reported beneficial ownership information for all their shareholders (2014 EITI Report, pp.100-103). Following a competitive tender in January 2017 (ITIE Senegal, 2017), the MSG undertook a beneficial ownership scoping study that proposed beneficial ownership definitions and thresholds in line with the UAEMOA circular on beneficial ownership. Law 2014/17 from 2 April 2014 already requires public office-holders to undertake annual asset disclosures, although these are not required to be made public (Gouvernement du Senegal, 2014).

⁵³ Fortesa (noted as a subsidiary), TAOL Senegal (Djiffere) Ltd (ex Rex Atlantic), TIMIS Corporation Senegal (subsidiary) and Capricorn Senegal Limited (subsidiary).

Stakeholder views

Civil society representatives noted that beneficial ownership was a priority in preventing politically exposed persons (PEPs) from using insider knowledge to embezzle public funds for private benefit. They noted the existence of Law 2014/17 from 2 April 2014, related to asset declarations by politically exposed persons, but noted that this information was not publicly-accessible. Parliamentarians noted that Article 32 of the 2016 Mining Code included a section on conflicts of interest for public office-holders, hindering them from holding interests in mining license-holders (under Article 32). Civil society welcomed what they considered was reaffirmed commitment to the EITI with in the new 2016 Mining Code, even though their attempts at including beneficial ownership provisions had not been successful in the final draft. Civil society representatives questioned the utility of the beneficial ownership data in the daily lives of an ordinary citizen and emphasized that the information should be investigated and used to have an impact. Parliamentarians hoped to use beneficial ownership information to have greater visibility on the real owners of the companies investing in Senegal's mining, oil and gas. Companies noted that reporting on beneficial ownership may be misleading in the case of family businesses, where only one persons was identified as the beneficial owner and in companies partially-owned by cooperatives.

Civil society representatives noted that they had participated in the MSG commission on beneficial ownership and noted that the MSG had begun consultations with relevant stakeholders, in particular the public records holder (the *Greffe du Tribunal de Commerce*), the financial intelligence unit (CENTIF) and the Anti-Corruption Observatory. Civil society noted that they had attended training by NRGi on beneficial ownership, including at a national workshop on the topic in February 2016. Stakeholders outside of the capital noted that information on legal owners was not available in a public register. Company representatives noted however that they had begun to prepare their legal owners for EITI reporting and that many companies provided information on their legal ownership on their company websites. Government representatives noted that in response to a question at the National Assembly, Fortesa had provided information on its legal ownership, and highlighted what they considered to be the cooperation of companies investing in Senegal.

Initial assessment

Implementing countries are not yet required to address beneficial ownership and progress with this requirement does not yet have any implications for a country's EITI status. The Government of Senegal has publicly stated its policy on beneficial ownership disclosure and the 2014 EITI Report provides the names of legal owners and their level of ownership of all but four material companies.

To strengthen implementation, the MSG may wish to pilot beneficial ownership reporting in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. In particular, the MSG may wish to consider the various types of control that can be exercised over a company. Senegal EITI may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory.

State participation (#2.6)

Documentation of progress

Materiality: In mining, the 2014 EITI Report describes the state's 76% equity stake in iron-ore company Miferso (Société des Mines de Fer du Sénégal Oriental) (2014 EITI Report, pp.26,35) but also states that, given difficulties in developing the Falémé iron ore deposits, Miferso has never paid any dividends to the government to date (2014 EITI Report, p.35). The report also outlines the government's statutory entitlement to a 10% free-carry stake in all mining companies holding production licenses, with options to acquire additional equity in production-holders and an equity stake in any exploration license-holder on a commercial basis (2014 EITI Report, p.35). While the report does not clarify the government entity that holds the equity stakes in mining companies, it provides a list of eight mining companies in which the government holds a 10% stake and one company in which it holds a 15% stake (2014 EITI Report, p.35).

In oil and gas, the 2014 EITI Report confirms that state participation is undertaken through Petrosen, 100% owned by the government, which is responsible for representing the state in all oil and gas exploration and production projects as well as for selling the state's in-kind revenues and transferring proceeds to the Treasury (2014 EITI Report, pp.54,87). However, information on the legal ownership of Petrosen in Annex 3 clarifies that the government holds a 99% stake in Petrosen directly and a 1% stake indirectly through the Société Nationale de Recouvrement (SNR), another SOE (2014 EITI Report, p.100).

Financial relationship with government: The 2014 EITI Report does not describe the statutory rules governing the financial relations between Miferso and the government, but it clarifies that, on the basis of Miferso's 2014 financial statements, the SOE did not have any outstanding loans, leases or assimilated credits and that the government had never had to provide loans or loan guarantees to Miferso (2014 EITI Report, p.35). Although the report implies that the government is entitled to dividends from Miferso, it explains that the SOE has never paid such dividends to government to date given difficulties in developing the Falémé iron ore deposits (2014 EITI Report, p.35). The report also highlights that the Treasury (DGTCP) reported having provided subsidies worth XOF 1,256.13m to Miferso in 2014, but that the SOE reported having received only XOF 256.13m in grants for research and mining exploration. The discrepancy is explained as a payment late in the year (2014 EITI Report, p.81). The report provides a link to the Miferso website⁵⁴ (2014 EITI Report, p.26), where the company is described as "primarily focused on exploration and finding credible technical and financial partners", implying that it does not receive payments on behalf of the government.

The 2014 EITI Report describes the rules governing the financing of Petrosen, which relies on state subsidies, sales of Petrosen's share of production, sales of seismic and technical data as well as land tax payments from oil and gas license-holders, which are retained by Petrosen and not transferred to the Treasury (DGTCP) (2014 EITI Report, p.54). While the IA confirms that Petrosen did not have any active loans, leases or assimilated credits, based on its review of Petrosen's 2014 financial statements (2014 EITI Report, p.54), it does not clarify whether Petrosen is statutorily entitled to seek third-party financing. The report states that Petrosen received XOF 250m in subsidies from the government in 2014, which were confirmed as received by Petrosen (2014 EITI Report, p.81). The report does state that Petrosen is a

⁵⁴ <http://www.miferso.sn/fr>

commercial company with majority government shareholding (“*société anonyme à participation publique majoritaire*”) (2014 EITI Report, p.42). This implies that Petrosen’s board of directors (albeit entirely government appointees) is empowered to decide dividend policy, reinvestments and would have the ability to contract third-party financing.

Government ownership: In mining, the 2014 EITI Report provides a list of state participation in the mining sector, including eight mining companies in which the government holds a 10% stake, one company in which it holds a 15% stake and Miferso in which it holds a 76% stake (2014 EITI Report, p.35). It clarifies that the government’s minimum 10% equity stake in the eight mining companies is on a free-carry basis, meaning that all costs associated with the equity are covered by the operator on behalf of the state, and that the additional equity (in the company in which the state holds 15%) are on a purely commercial basis, implying that the government is required to cover costs associated with the 5% additional stake (2014 EITI Report, p.35). The report also states that the government is entitled to dividends from its stake in Miferso but that these have never been paid given difficulties in developing the Falémé iron ore deposits (2014 EITI Report, p.35) and confirms that Miferso relied on state subsidies in 2014 (2014 EITI Report, p.81).

In oil and gas, the report states that the level of state participation in each oil and gas project is set by each PSC and service contract (2014 EITI Report, p.54). The report states that the government holds 100% of Petrosen’s equity (2014 EITI Report, p.54) but clarifies in Annex 3 that a 99% stake is held directly by the government and 1% is held through state-owned SNR (2014 EITI Report, p.100). Information on oil and gas licenses provided in Annex 13 provides Petrosen’s equity stake in all 15 oil and gas licenses active in 2014 (2014 EITI Report, pp.132-135). While the report does not define the terms associated with Petrosen’s equity in oil and gas license-holders, it states that the modalities of state participation in each project are defined in individual concession or service contract in line with Article 7 of the Petroleum Code (2014 EITI Report, p.54). The report also confirms that Petrosen holds a 46% stake in the Société Africaine de Raffinage and a 34% stake in Senegal Power, although it does not describe the terms of Petrosen’s equity in these two companies beyond referring to them as “stakes in public companies” (2014 EITI Report, p.54).

Ownership changes: The 2014 EITI Report confirms that there were no changes in state participation in the mining sector in 2014 (2014 EITI Report, p.35) but does not comment on whether there was any change in state participation in the oil and gas sector in 2014. However, there is evidence in the list of oil and gas licenses provided in Annex 13 that three exploration licenses were awarded in 2014, implying a change in Petrosen’s participation in 2014 (2014 EITI Report, pp.132-133). While the report also highlights the transfer of two exploration licenses in 2014 (2014 EITI Report, p.53), it does not appear that Petrosen’s participation in these projects changed as a result.

Loans and guarantees: The 2014 EITI Report states that the government has not provided any loans or loan guarantees that were outstanding in 2014 to Miferso (2014 EITI Report, p.35) or Petrosen (2014 EITI Report, p.54), on the basis of their respective 2014 financial statements, and that neither of these companies provided any loans or loan guarantees to extractives companies (2014 EITI Report, pp.35,54). The report also confirms that the government did not provide any loans or loan guarantees to the AGC (2014 EITI Report, p.81). The value of state subsidies to Miferso and Petrosen in 2014 are provided (2014 EITI Report, p.54). However, the report does not comment on whether the government provided any loans or guarantees (outstanding in 2014) to any extractives companies directly, rather than through a SOE.

Stakeholder views

Mining: Treasury representatives confirmed that they managed the state's dividends from the statutory 10% free-carry stake in all mining production license-holder, noting that even the state's stake in the since-cancelled Falémé iron ore project with Mittal was held directly by the Ministry of Finance, rather than by Miferso. Several representatives of the media expressed concern that the 10% government share was too small. With respect to the mining state-owned enterprise, government representatives noted that Miferso was involved in the promotion of the sector, but that it did not collect revenues from companies, only partnering with companies on exploration but not production. However, stakeholders also highlighted that Miferso operated under OHADA rules and thus could theoretically retain earnings and seek third party funding.

Oil and gas: Government representatives confirmed that Petrosen could retain its equity oil and cost oil. However currently, Petrosen's participation was purely commercial and that only the State benefited from free carry (Profit Oil). Partners noted that the close relationship between Petrosen and the state was problematic. It was unclear the terms of Petrosen's equity in the refining company, SAR and Senegal Power. Independent analysts stated that Petrosen did not guarantee SAR's debt. Representatives from Petrosen clarified that Petrosen, like all commercial entities governed by the OHADA uniform act, was statutorily entitled to retain earnings for reinvestment and seek third-party financing, as it had done in the past. Officials also confirmed that Senegal Power had never become truly operational and was no longer a going concern, while Petrosen's 46% stake in the SAR, itself incorporated under OHADA rules, was held on commercial terms. In terms of Petrosen's participation in PSCs, officials explained that the SOE's interest was carried by the operator during the exploration phase but that it paid its share of investment in any project with commercially-viable deposits.

With respect to the financial relationship between the government and Petrosen, the IA explained that there was no formal legal text that defined the relationship between the state and the company aside from information in the company's own statutes. He confirmed that the laws of OHADA applied to Petrosen and that it was a state-owned enterprise, with the state holding all Board seats. He noted that there may not be real independence in the distribution of dividends but that this would not be codified anywhere. The IA explained that Petrosen's audited financial statements were not published, but that it would be useful for all companies to publish more than just the auditor's page, which provided only top-line figures. Independent analysts confirmed that Petrosen can have access to independent third party financing and noted that Law 90-07 of 26 June 1990 was explicit in that these companies fell under the responsibility of both the Minister of Finance and relevant government ministries (Gouvernement du Senegal, 1999). The SOE's financial controller was required to write an opinion on any loans, requests for credit or credit advances, which were then submitted to the company's board. They considered that Petrosen needed to work through the Ministry of Finance to seek third-party funding.

The national secretariat noted that there was a global agreement on AGC that did not detail the financial relationship between the company and the state. Secretariat staff explained that the 1993 protocol between the two governments establishing the AGC was accessible online.⁵⁵ The AGC was incorporated

⁵⁵ http://www.dpm.gouv.sn/index.php?option=com_docman&task=doc_download&gid=44&Itemid=110

under Senegalese law and the MSG had requested unilateral disclosure from AGC. However, the letter from AGC provided by the secretariat indicated that the agency was supranational and didn't depend on any entity in Senegal.⁵⁶ The Treasury confirmed that there were no payments from AGC to the Treasury in 2014, however the report noted that AGC paid Ipres, the tax on salaries.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made meaningful progress in meeting this requirement. The 2014 EITI Report provides a comprehensive list of companies in which the government holds equity and clarifies that state participation in Petrosen gives rise to material revenues. The report clarifies the actual practice of financial relations between the two SOEs Miferso and Petrosen in 2014, but does not clearly describe the statutory rules governing the financial relations between Petrosen and Miferso and the national government, aside from referring to them as commercially incorporated companies. While the report provides information on the terms associated with state equity in the mining sector, it only states that the terms of Petrosen's stakes in oil and gas projects is defined in each contract. While the full-text of all but Total's 2017 oil and gas contract has been published and the 2014 EITI Report provides guidance on how to access them, it does not clearly describe the terms associated with Petrosen equity in each PSC in the report itself. The report clarifies the lack of changes in state participation in the mining sector in 2014, but not in oil and gas. Finally, while the report clarifies that the government did not provide any loans or guarantees to the two SOEs in 2014 and that these two SOEs did not provide any loans or guarantees to extractives companies in 2014, it does not clarify whether the government extended any loans or guarantees to other extractives companies directly in 2014.

In line with Requirement 2.6, the MSG should clarify the statutory regulations on the financial relationship between Petrosen, Miferso and the government in future EITI Reports. The government is also encouraged to continue its efforts to equip the Hydrocarbons Department with monitoring tools to better track work plans and payments to government as the industry develops.

Table 2- Summary initial assessment table: Award of contracts and licenses

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Legal framework (#2.1)	The 2014 EITI Report provides an overview of relevant laws and regulations, government entities and fiscal terms, including the degree of fiscal devolution, in the mining, oil and gas sectors as well as brief commentary on current reforms.	Satisfactory progress
License allocations (#2.2)	The 2014 EITI Report highlights the mining, oil and gas licenses awarded and transferred in	Satisfactory progress

⁵⁶ Letter from AGC Secretary General Julio Mamadu Balde to Prof. Fall as Chair of the EITI Senegal National Committee, on 10 July 2015, unpublished, provided by the EITI Senegal Secretariat.

	<p>2014 and describes the general statutory procedures for awarding and transferring such licenses, which is vague in terms of the specific technical and financial criteria assessed. It provides a description of the actual procedures followed for awarding and transferring the licenses in 2014, including some technical and financial criteria assessed. Given the lack of specificity in the regulations, the IA considers that the transfer of oil and gas licenses was in line with statutory procedures. The descriptions provided of the mining license awards in 2014 appear in line with statutory procedures, even if this is not explicitly stated in the 2014 EITI Report. However, the 2014 EITI Report does not comment on any non-trivial deviations in the award of 14 artisanal mining licenses and 21 quarrying licenses awarded in 2014. The MSG has contracted a dedicated study into mining, oil and gas license allocations and transfers in the 2014-16 period to support concrete policy reform proposals, which it expects to publish in the final quarter of 2017.</p>	
License registers (#2.3)	<p>While the 2014 EITI Report and EITI Senegal website provide most of the information on mining, oil and gas licenses held by material companies, the date of expiry of one mining exploration license is missing. However, stakeholders confirmed that this license, held by the government as an artisanal gold mining corridor, did not have a date of expiry in 2014. While dates of award and/or expiry are missing for a handful of quarrying licenses, none of these is held by a material company included in the scope of reporting for the 2014 EITI Report.</p>	Satisfactory progress
Contract disclosures (#2.4)	<p>The 2014 EITI Report clarifies the government's policy on publishing all mining, oil and gas contracts and describes the actual practice. In the Secretariat's view, Senegal has also gone beyond the minimum requirements by making contracts public as encouraged by the EITI Standard.</p>	Satisfactory progress (Beyond)
Beneficial ownership disclosure (#2.5)	<p>The Government of Senegal has publicly stated its policy on beneficial ownership disclosure and the 2014 EITI Report provides the names of legal owners and their level of</p>	

	ownership of all but four material companies.	
State-participation (#2.6)	<p>The 2014 EITI Report provides a comprehensive list of companies in which the government holds equity and clarifies that state participation in Petrosen gives rise to material revenues. The report clarifies the actual practice of financial relations between the two SOEs Miferso and Petrosen in 2014, but does not clearly describe the statutory rules governing the financial relations between Petrosen and Miferso and the national government, aside from referring to them as commercially incorporated companies. While the report provides information on the terms associated with state equity in the mining sector, it only states that the terms of Petrosen's stakes in oil and gas projects is defined in each contract. While the full-text of all but Total's 2017 oil and gas contract has been published and the 2014 EITI Report provides guidance on how to access them, it does not clearly describe the terms associated with Petrosen equity in each PSC in the report itself. The report clarifies the lack of changes in state participation in the mining sector in 2014, but not in oil and gas. Finally, while the report clarifies that the government did not provide any loans or guarantees to the two SOEs in 2014 and that these two SOEs did not provide any loans or guarantees to extractives companies in 2014, it does not clarify whether the government extended any loans or guarantees to other extractives companies directly in 2014.</p>	Meaningful progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To further strengthen implementation, the government is encouraged to continue its efforts to engage a broad range of stakeholders in governance reforms in the mining, oil and gas sectors, as it has done in revisions to the Mining Code in 2016. 2. To further strengthen implementation, the MSG is encouraged to highlight any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards in the allocation of licenses in the oil, gas and mining sectors in the year(s) under review. The government is encouraged to continue its efforts to standardize the technical and financial criteria for the allocation of licenses. 3. To strengthen implementation, the MSG may wish to maintain a publicly available register or cadastral system(s) with timely and comprehensive information on each of the mining, oil and gas licenses, including their coordinates. 4. To strengthen implementation, the MSG may wish to ensure that the legal obligations in the 		

Transparency Code, sector legislation and actual practice in contract transparency are consistent. The MSG is also encouraged to continue categorising the published contracts and training stakeholders on extracting key information and using published contracts. To strengthen implementation, the MSG may wish to pilot beneficial ownership reporting in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. In particular, the MSG may wish to consider the various types of control that can be exercised over a company. Senegal EITI may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory.

5. In line with Requirement 2.6, the MSG should clarify the statutory regulations on the financial relationship between Petrosen, Miferso and the government in future EITI Reports. The government is also encouraged to continue its efforts to equip the Hydrocarbons Department with monitoring tools to better track work plans and payments to government as the industry develops.

3. Monitoring and production

3.1 Overview

This section provides details on the implementation of the EITI requirements related to exploration, production and exports.

3.2 Assessment

Overview of the extractive sector, including exploration activities (#3.1)

Documentation of progress

The 2014 EITI Report provides an overview of the mining sector (2014 EITI Report, pp.22-23), including significant exploration activities (2014 EITI Report, pp.32-34), and of the oil and gas sector (2014 EITI Report, pp.39-40), including activities in the joint maritime zone with Guinea-Bissau (2014 EITI Report, pp.47-49) and of significant exploration activities (2014 EITI Report, pp.45-48).

Stakeholder views

Government, companies and civil society representatives did not express any reservations about the overview of the extractive sector in the 2014 EITI Report, including its overview of exploration activities. Several MSG members from all constituencies considered that the 2014 EITI Report was far more comprehensive and accurate than the first EITI Report, given the MSG's strong engagement in drafting large parts of the contextual information. Representatives of the press noted that a new project for the exploration of zircon in Zinguinchor had experienced problems between the company and affected communities.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards

meeting this requirement. The 2014 EITI Report provides an overview of the extractives industries, including significant exploration activities.

Production data (#3.2)

Documentation of progress

The 2014 EITI Report provides production volumes for each of the 15 mineral commodities⁵⁷ produced in 2014 sourced from material companies' EITI reporting (2014 EITI Report, p.10), but only provides production values for natural gas (2014 EITI Report, p.10), not for the other 14 minerals produced. The detail of company reporting of production data in Annex 9 reveals that nine companies reported both production volumes and values while five reported only volumes (2014 EITI Report, pp.108-109). The report provides the location of major deposits and production in both mining (2014 EITI Report, pp.22-23) and oil and gas (2014 EITI Report, pp.39-40).

Stakeholder views

Government representatives noted that they were most interested in royalties based on the product values exported and sometimes used this as an estimate of the value of production, although these estimates did not take account of stock-piling of minerals for later export. Several government representatives indicated that they were working towards addressing this gap in government oversight by strengthening the DMG's monitoring of mining companies. Civil society and stakeholders outside the capital noted that they were interested in production data to ensure that the companies were fulfilling their contractual commitments. Company representatives noted that there were no public figures on the value of production, noting that aside from gold, the value of minerals depends on the buyer, given the fact most of the minerals produced (such as ilmenite or zircon) were not openly traded on world markets. With respect to phosphates, company representatives explained that Senegal exported primarily refined product, phosphoric acid, rather than phosphates themselves. Similarly, the IA was reluctant in estimating an approximate value of production for each commodity based on the export prices, considering that export prices would tend to be higher than the value of production. He added that Recommendation 4 in the 2014 EITI Report (p.88) addressed the issue of monitoring of production and export data, noting that the DMG would be able to use companies' quarterly reports to compile this information. With respect to oil and gas, the IA confirmed that all gas production was consumed locally. Independent analysts noted that production figures were not verified by the government but were unilaterally declared by companies.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made meaningful progress towards meeting this requirement. The 2014 EITI Report provides production volumes for all 15 mineral commodities produced in Senegal in 2014, but not values (other than for natural gas). Given that reported production data is based on material companies' EITI disclosures rather than on official data, the comprehensiveness of reported production data is unclear.

⁵⁷ Gold, silver, phosphates, attapulgitite, Ilmenite 54, premium zircon, standard zircon, Ilmenite 58, basalt, rutile, limestone, clay, laterite, leucoxene and natural gas.

To strengthen implementation, the MSG should disclose production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity, and, when relevant, by state/region. This could include sources of the production data and information on how the production volumes and values disclosed in the EITI Report have been calculated.

Export data (#3.3)

Documentation of progress

The 2014 EITI Report provides the export volumes and values for each of the ten mineral commodities⁵⁸ exported in 2014, based on material companies' EITI reporting (2014 EITI Report, p.10). The detail of company reporting of export data in Annex 9 reveals that 12 companies reported both export volumes and values (2014 EITI Report, pp.108-109). The report also provides the value of 2014 exports of phosphates, gold and cement sourced from official government sources (ANSD and DPEE) (2014 EITI Report, p.66), which are significantly higher than the values reported based on material companies' reporting.⁵⁹

Stakeholder views

With respect to the significantly higher gold export values by the government compared to company data, government representatives noted that this may be due to gold transiting through Senegal from other countries, as well as gold from ASM production. The national secretariat suggested that another source of data included websites such as Switzerland's customs⁶⁰ on their gold imports from Senegal. They noted that the difference in phosphate export values was due to the fact that the national statistics included raw phosphates and refined phosphoric acid exports. Civil society did not express any reservations on the quality of export data in the EITI Report.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The 2014 EITI Report provides export volumes and values for all ten minerals exported from Senegal in 2014, although the sourcing of reported data from companies' EITI disclosures and the significant discrepancies with official government data raise significant questions regarding the comprehensiveness and reliability of data reported.

To strengthen implementation, the MSG is encouraged to clarify the differences in export figures between companies' EITI disclosures and official government data.

⁵⁸ Gold, silver, phosphates, attapulgitite, Ilmenite 54, standard zircon, premium zircon, Ilmenite 58, basalt, rutile.

-Ø.⁵⁹ The 2014 EITI Report provides the value of gold exports as XOF 129.315bn based on material companies' EITI reporting and XOF 170.7bn based on official government sources. The report also provides the value of phosphate exports as XOF 8.587bn based on material companies' EITI reporting and XOF 17.9bn based on official government sources.

⁶⁰ <https://www.gate.ezv.admin.ch/swissimpex/>

Table 3- Summary initial assessment table: Monitoring and production

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Overview of the extractive sector, including exploration activities (#3.1)	The 2014 EITI Report provides an overview of the extractives industries, including significant exploration activities.	Satisfactory progress
Production data (#3.2)	The 2014 EITI Report provides production volumes for all 15 mineral commodities produced in Senegal in 2014, but not values (other than for natural gas). Given that reported production data is based on material companies' EITI disclosures rather than on official data, the comprehensiveness of reported production data is unclear.	Meaningful progress
Export data (#3.3)	The 2014 EITI Report provides export volumes and values for all ten minerals exported from Senegal in 2014, although the sourcing of reported data from companies' EITI disclosures and the significant discrepancies with official government data raise significant questions regarding the comprehensiveness and reliability of data reported.	Satisfactory progress
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To strengthen implementation, the MSG should disclose production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity, and, when relevant, by state/region. This could include sources of the production data and information on how the production volumes and values disclosed in the EITI Report have been calculated. 2. To strengthen implementation, the MSG is encouraged to clarify the differences in export figures between companies' EITI disclosures and official government data. 		

4. Revenue collection

4.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue transparency, including the comprehensiveness, quality and level of detail disclosed. It also considers compliance with the EITI Requirements related to procedures for producing EITI Reports.

4.2 Assessment

Materiality (#4.1)

Documentation of progress

The MSG's annual process for agreeing materiality thresholds for revenue streams and companies included in reconciliation has been highly participative and consultative, based on analysis of MSG meeting minutes and EITI Senegal press releases. The results of the MSG's scoping decisions have been well circulated and published as press releases on the EITI website (ITIE Senegal, 2016).

Materiality threshold for revenue streams: The 2014 EITI Report describes the MSG's approach to defining the materiality threshold for selecting revenue streams for reconciliation, based on a reconciliation coverage target of 98% of government extractives revenues, the need to cover all revenue flows listed in Requirement 4.1.b and all revenue flows reconciled in the 2013 EITI Report to ensure continuity, and the inclusion of any "other payments" of more than XOF 25m (2014 EITI Report, p.17). The report confirms that the MSG agreed a materiality threshold of zero for selecting material revenue streams in both mining and oil and gas (2014 EITI Report, p.17), with all revenue flows listed in Requirement 4.1.b included (2014 EITI Report, pp.18-20), notably two signature bonuses paid in 2014 by AZ Petroleum and Rex Atlantic (2014 EITI Report, p.87).

However, the report notes the exclusion from reconciliation of a XOF 49bn "exceptional" payment from Mittal Steel Holding AG, paid as a result of the resolution of its dispute (*resolution d'un contentieux*) with the Government of Senegal, but states that this payment was included in calculations of the total extractives contribution to budget in the 2014 EITI Report (2014 EITI Report, pp.10-11,59,65,110). The Mittal payment is unilaterally disclosed by the Treasury (DGTCP) (2014 EITI Report, pp.66,110) and the Court of Accounts certified the Treasury's receipt of this payment on 20 August 2014 as part of its certification of government's EITI reporting (Cour des Comptes, 2016, p. 24). While the 2014 EITI Report does not refer to Mittal's reporting of its XOF 49bn payment to the Government of Senegal in 2014, ArcelorMittal's consolidated group 2014 annual report, audited under IFRS, show that the company provisioned for the payment of USD 101m⁶¹ to the government in its 2013 accounts (ArcelorMittal, 2015, pp. 18,20,90,128,151,198).

Descriptions of material revenue streams: The 2014 EITI Report lists all material revenue streams (2014

⁶¹ USD 101m is the equivalent of XOF 49bn using an average USD 1: XOF 485.1 exchange rate based on historical exchange rates from www.oanda.com.

EITI Report, pp.18-20) and provides descriptions of each (2014 EITI Report, pp.154-158).

Materiality threshold for companies: The 2014 EITI Report describes the MSG's agreed materiality threshold for selecting reporting mining, oil and gas companies, set at XOF 200m in aggregate payments to government (2014 EITI Report, pp.10-11,18). These materiality calculations were based on unilateral disclosures from the revenue-collecting agencies (DGID, DMG, DGD, DGTCP and DEEC), excluding disclosures from government entities collecting off-budget revenues and contributions (IPRES, DEFCCS and CSS) (2014 EITI Report, p.18). The report also states that companies involved in barter arrangements or license transfers were included in the scope of reporting regardless of the materiality of their payments to government (2014 EITI Report, pp.10-11,17-18). As such, the report explains that two companies (Timis Corp. and Petro-Tim Ltd) were included in the scope of reporting regardless of the materiality of their payments to government to respond to public demands for information amidst a national debate on the transactions and payments from these companies (2014 EITI Report, p.10).

Material companies: The 2014 EITI Report lists all 17 mining companies and eight oil and gas companies selected for reporting (2014 EITI Report, pp.20-21,98-99).

Company reporting: The 2014 EITI Report states that all material companies submitted their completed reporting templates (2014 EITI Report, p.11), which is confirmed in the detail of reconciliation (2014 EITI Report, pp.67-71).

Material government entities: The 2014 EITI Report confirms that all government entities collecting revenues from both the mining and oil and gas sectors were included in the scope of reporting (2014 EITI Report, p.18). The list of nine material government entities⁶² is provided (2014 EITI Report, pp.10-11,21).

Government reporting: The 2014 EITI Report confirms that all nine material government entities submitted completed reporting templates (2014 EITI Report, p.11), confirmed in the detail of reconciliation (2014 EITI Report, pp.67-71).

Discrepancies: The 2014 EITI Report sets two different thresholds for investigating discrepancies, at 2% of total government revenues (2014 EITI Report, p.11) and XOF 1m (2014 EITI Report, p.15). However, it appears that the first threshold (of 2%) refers to the level of acceptable aggregate discrepancies in the final reconciliation (2014 EITI Report, p.11) while the second (XOF 1m) refers to the threshold for investigating discrepancies in individual companies' reporting (2014 EITI Report, p.15). The report describes the process of reconciling initial discrepancies, outlining the causes of initial discrepancies (2014 EITI Report, pp.72-74), and provides an overview of final net discrepancies post-reconciliation, including the six main types of net discrepancies and reasons for the discrepancies, disaggregated by company and government entity (2014 EITI Report, pp.74-77). The report finds the final net unreconciled discrepancies, at 0.59% of total reconciled government revenues, was acceptable given that it was below the 2% materiality threshold for aggregate net discrepancies (2014 EITI Report, p.11).

Full government disclosure: The 2014 EITI Report explicitly confirms that all government entities provided

⁶² DGID, DMG, DGD, DGCPT, DEFCCS, DEEC, IPRES, CSS and PETROSEN.

full unilateral disclosure of material revenue streams from non-material companies (2014 EITI Report, pp.10-11) and provides this full unilateral government disclosure disaggregated by company and receiving entity (2014 EITI Report, pp.100-113) and by revenue stream (2014 EITI Report, pp.114-115).

Stakeholder views

Materiality: There was consensus among MSG members consulted that the MSG had considered materiality options proposed by the IA and agreed to the approach adopted for the 2014 EITI Report. Secretariat staff and the IA confirmed that all revenues listed under Requirement 4.1.b had been included in the scope of reporting. The IA explained that while the two signature bonuses paid in 2014 had not initially been detected during the preliminary scoping work ahead of materiality decisions, signature bonuses had been included in the reporting templates and duly reported by both companies and Petrosen, the collecting government entity. While company and civil society representatives as well as parliamentarians expressed their desire to include tax exemptions in the scope of future EITI reporting, they understood that such government payments to companies were not strictly covered by the EITI Standard even if the MSG could decide to include them. None of the stakeholders consulted expressed any concern over the materiality thresholds adopted for the 2014 EITI Report and considered the scope of reconciliation to be comprehensive.

Mittal's exceptional payment: All stakeholders confirmed that Mittal Steel had not been included in the scope of reporting for the 2014 EITI Report despite the materiality of its XOF 49bn payment to government. MSG members, the IA and secretariat staff explained that the MSG would have wanted to include Mittal Steel in the scope of reporting but considered that this was not possible given that the company had no remaining contractual or operational link (or active license) with Senegal following the conclusion of arbitration proceedings. There was consensus on the MSG that Senegal had no jurisdiction over Mittal following the end of the arbitration case and that there were no means to force Mittal to participate in EITI reporting. Former and current secretariat staff explained that the MSG considered that this approach was in line with requirements of the EITI Standard, given that receipt of the payment was confirmed with the Treasury, audited by the CdC and reflected in all third-party documents (e.g. press articles, Mittal's annual report). Secretariat staff also considered that the government's unprecedented act of publishing the arbitration ruling online reflected the government's transparency on this exceptional revenue. Former secretariat staff also explained that the MSG had written to Mittal's UK headquarters ahead of the scoping of the 2014 EITI Report but confirmed that the MSG had decided not to send a reporting template to Mittal. The MSG considered that the Treasury's receipt of the XOF 49bn had been confirmed in government accounts, but that they had not confirmed the payment in ArcelorMittal's audited financial statements at the group level. However, the IA noted that it had checked for evidence of the payment in all publicly-available documents including ArcelorMittal's audited financial statements, but explained that ArcelorMittal's provisioning for this payment was not the equivalent of making the payment. The IA explained that it was not possible to find evidence of the actual payment in ArcelorMittal's audited group financial statements given the lack of disaggregation in top-line figures provided. Nonetheless, the IA considered that the 2014 EITI Report had complied with Requirement 4.1.b.viii given that Mittal's payment had been included in the scope of unilateral government reporting, with strong quality assurance, and highlighted its view that Requirement 4.1.b.viii mandated quality-assured disclosure of all significant revenue streams but not necessarily their reconciliation. None of the stakeholders consulted, including the CdC and civil society representatives, considered the Mittal exceptional payment as controversial and no doubts were expressed regarding the possibility of discrepancies in this revenue to government. Several civil society representatives considered that the

arbitration case that resulted in the payment was of more interest than the payment itself. The MSG and IA confirmed that the remaining USD 50m tranche of Mittal's payment was executed in 2015 and would be covered in the 2015 EITI Report in the same way as for the 2014 EITI Report.

Reporting: All stakeholders consulted, including the IA, MSG and National Secretariat, confirmed that all material entities had reported comprehensively, including all information required in the reporting templates for the 2014 EITI Report. Stakeholders also highlighted the significant improvement between the 2013 and 2014 EITI Reports in terms of participation in EITI reporting, with all material companies and government entities submitting reporting templates. Several industry and government representatives described the Ministry of Mining's proactive role in writing to each company to ensure their participation in EITI reporting, which was seen as crucial.

Comprehensiveness: The IA and National Secretariat confirmed that the two materiality thresholds for discrepancies cited in the 2014 EITI Report related to aggregate net discrepancies (2%) and for investigating discrepancies in initial reporting for each company (XOF 1m). All stakeholders consulted expressed satisfaction at the comprehensiveness of the reconciled data in the 2014 EITI Report despite the exclusion of the Mittal payment from the scope of reconciliation. Stakeholders from all three constituencies considered that there had been a significant improvement in the reliability and comprehensiveness of the reconciliation between the 2013 and 2014 EITI Reports.

Initial assessment

The 2014 EITI Report includes a definition of the materiality thresholds for payments and companies to be included in reconciliation, including a justification for why the threshold was set at this level. The MSG was involved in setting the materiality threshold for payments and for companies. Requirement 4.1.b.viii of the EITI Standard requires that implementing countries include "any other significant payments and material benefit to government" in the scope of reconciliation. While the MSG decided to exclude an exceptional payment from Mittal Steel Holding AG worth XOF 49bn, or roughly 45% of government extractives revenues in 2014, from the scope of reconciliation, the 2014 EITI Report justifies this decision given the exceptional nature of the payment and the lack of jurisdiction to compel the company to participate in EITI reporting given the end of contractual relations between Mittal Steel and the government following the conclusion of arbitration. All material companies and government entities reported comprehensively all material payments and revenues in the 2014 EITI Report and full unilateral government disclosures were provided. While the exclusion of a significant payment to government from the scope of reconciliation poses a procedural challenge under Requirement 4.1.b.viii, the International Secretariat considers that the broader objective of revenue transparency was achieved given publicly-accessible evidence of the payment, the payment's exceptional nature and the practical constraints on the ability of Senegal's MSG to follow up with the company. As such, the International Secretariat's assessment is that Senegal has made satisfactory progress towards meeting this requirement.

To further strengthen implementation, the MSG could ensure that future EITI Reports include publicly-accessible and audited evidence of any exceptional material payment to government from companies without contractual links to Senegal.

In-kind revenues (#4.2)

Documentation of progress

While the 2014 EITI Report does not explicitly state whether the state is statutorily entitled to receive any in-kind revenues in the mining sector, its reference to difficulties in developing the Falémé iron ore deposits and the lack of dividends from Miferso to the government to date imply that there were no in-kind revenues collected by Miferso in 2014 regardless of any statutory provisions for in-kind revenues (2014 EITI Report, p.35). While the report also describes the government's statutory entitlement to a 10% free-carry stake in all mining production license-holders and provides a list of state participation in the mining sector (2014 EITI Report, p.35), it does not clarify whether the government receives any revenues in-kind as a result of these stakes. In oil and gas, the 2014 EITI Report describes Petrosen's role in commercialising the state's in-kind revenues under the terms of PSCs (Profit Oil) and transferring the sales proceeds to the Treasury (2014 EITI Report, pp.54,154). However, the report also clarifies that, in practice, the state's in-kind revenue entitlements for the sole producing block (Fortesa's natural gas production) are sold by the operator, with the proceeds transferred in cash rather than in kind (2014 EITI Report, p.54).

Stakeholder views

All stakeholders consulted, including from the Treasury, Petrosen and the sole oil and gas producing company Fortesa, confirmed that the government did not receive any revenues in-kind. Stakeholders confirmed that the state's in-kind gas revenues were commercialised by the operator, Fortesa, with the cash proceeds transferred in-kind to the Treasury. Government representatives confirmed that there were no statutory provisions for the state to receive any in-kind revenues in the mining sector.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable to Senegal in the year under review. The 2014 EITI Report describes the general statutory procedures for Petrosen's commercialisation of the state's in-kind revenues and confirms that the state's statutory in-kind revenue entitlements from Senegal's sole producing license are commercialised by the operator, who transfers the proceeds in cash to the government. The International Secretariat understands that there are no regulatory provisions for the state to receive any in-kind revenues from the mining sector.

Barter and infrastructure transactions (#4.3)

Documentation of progress

In oil and gas, the 2014 EITI Report states that, to the IA's knowledge, no oil and gas PSC active in 2014 included any provisions for barter or infrastructure developments (2014 EITI Report, p.55).

In mining, the 2014 EITI Report describes one transaction that could potentially be defined as a barter arrangement and a second project that could be categorised as an infrastructure provision to an extractives project. However, the latter was not effective in 2014, having been signed in 2015.

In the first case, the 2014 EITI Report describes the January 2014 acquisition by Teranga of the company

Oromin Joint Venture Group (OJVG) (2014 EITI Report, p.37). Teranga controlled (through Sabodala Gold Mauritius Ltd) 90% of Sabodala Gold Operations (the Senegalese entity developing the Sabodala gold mine) alongside the Government of Senegal and 100% of Sabodala Mining Co. (the Senegalese entity that controls exploration licenses). The report states that the government was entitled to an option to acquire an additional stake in OJVG but that it forfeited this option, for which it was entitled to a USD 10m payment from Teranga (2014 EITI Report, p.37). The report explains that these USD 10m were due to be spent to either develop community projects in the mine-affected area and paid directly to contractors or paid to ministries of the government's choosing (2014 EITI Report, p.37). The report confirms that a total of USD 1.5m was paid in 2014 under the terms of this agreement, with the principal project being the establishment of a "Community Agricultural Sector" ("Domaine Agricole Communautaires") (2014 EITI Report, p.37). However, the 2014 EITI Report does not clarify the beneficiary of these payments, the precise breakdown in the total USD 1.5m spent in 2014 nor the precise categorisation of such payments. On 22 September 2017 however, the EITI Senegal Secretariat published a detailed breakdown of the USD 1.5m in expenditure under the Teranga barter agreement in 2014 on its website.⁶³

In the second case, the 2014 EITI Report describes the integrated Falémé railway and mineral port project, which includes development of two railways⁶⁴ valued at a combined total of XOF 1000bn and a new deep-water mineral port in Bargny valued at XOF 368bn (2014 EITI Report, p.37). While the report specifies that the project was only launched in 2015 and was thus not in force in 2014, it does not provide any additional information on the structure of the project or on the contractual provisions governing the infrastructure developments.

Stakeholder views

The IA, MSG members and secretariat staff confirmed that they considered the Teranga-OJVG transaction involved a barter-type agreement and defended this choice over a categorisation of the transaction as involving mandatory social expenditures. There was consensus that the transaction involved the exchange of the government's option to acquire an additional stake in OJVG for the provision of infrastructure for the host community. A former secretariat staff and the IA noted that this transaction involved the exchange of two non-monetary items, which justified its categorisation as a barter for EITI reporting purposes. The former staff explained that mandatory social expenditures did not involve any counter-party and thus did not consider this type of transaction as a form of mandatory social expenditure. Secretariat staff and the MSG also explained that the context for the decision was important in the MSG's approach, given that the government was seeking to develop regional infrastructure with limited budgetary means. Secretariat staff stated that Teranga had provided additional information on the breakdown in USD 1.5m expenditures for the purposes of the 2014 EITI Report, including a breakdown of 2014 spending and beneficiaries, although the IA had only included a summary of the project in the 2014 EITI Report. However, the IA considered that it had included all information on the barter arrangement provided by Teranga. The MSG considered it an oversight that additional information on the Agricultural Development Project had not been included in the 2014 EITI Report. Secretariat staff explained that there were no confidentiality concerns related to the additional information provided by Teranga and that the secretariat could publish this additional information on the EITI Senegal website. The IA highlighted what it considered the lack of clarity in the wording of Requirement 4.3, given that it required a level of detail

⁶³ <http://itie.sn/rapport-2014/>

⁶⁴ A 430km railway from Falémé to Bargny-Sendou and a 311km railway from Falémé to Tambacounda.

commensurate with other reconciled financial data. It considered that the information on the barter in the 2014 EITI Report to be disaggregated by company and revenue stream given that the USD 1.5m spent in 2014 was from one company as one type of payment, but conceded the lack of clarity on the breakdown in spending.

On the Falémé integrated project, the IA explained that there was no evidence of a guarantee from the state for the project or its associated infrastructure, based both on the IA's consultations with stakeholders and on government reporting of loans and guarantees.

Initial assessment

The 2014 EITI Report describes the structure of a transaction related to the Teranga-OJVG acquisition as a barter, whereby the government renounced an option to acquire a stake in Teranga in exchange for the provision of infrastructure for the host community. While the 2014 EITI Report describes the transaction and the project, it only states that "the majority" of the USD 1.5m in infrastructure provided under the transaction in 2014 was through an Agricultural Development Project, but does not specify the exact breakdown in infrastructure development in 2014. However, the detailed breakdown by transaction of the USD 1.5m in infrastructure investments disbursed in 2014 under the barter arrangement was available to the IA in preparing the 2014 EITI Report and was published on the EITI Senegal website as of 22 September 2017. The International Secretariat's initial assessment is that, once the MSG addressed its oversight in disclosing information on the barter arrangement by transaction in September 2017 (after the start of Validation on 1 July 2017), Senegal had made satisfactory progress in meeting this requirement.

To strengthen implementation, the MSG is encouraged to ensure that future EITI Reports provide a level of detail and transparency for any barter agreement commensurate with the disclosure and reconciliation of other payments and revenues streams.

Transport revenues (#4.4)

Documentation of progress

The 2014 EITI Report describes two types of transportation arrangements, in the mining and oil and gas sectors respectively. In mining, the report states that the IA did not have knowledge of any transport revenues aside from Grande Côte Operation to the state-owned National Railway Agency (ANCF) as advances on railway fees for 2014 (2014 EITI report, p.38). The report provides the aggregate value of these payments (2014 EITI report, p.38), but does not provide the volumes and value of minerals transported via this arrangement nor the rail-use tariff. However, given that the ANCF is not categorised as a SOE for the purposes of EITI reporting (*see Requirement 2.6*), this arrangement is likely not material.

In oil and gas, the 2014 EITI Report describes an arrangement whereby a private oil and gas company (Fortesa) pays state-owned Petrosen for the use of a 10km gas pipeline owned by the SOE. The report describes the system for transporting natural gas from fields to consumption centres through a system of pipelines owned by Fortesa as the gas field operator, but highlights the 10km section (between Kabor and Cap des Biches) that is owned by Petrosen and leased to Fortesa on a non-exclusive basis (2014 EITI report, pp.55-56). The report provides the tariff for using the 10km pipeline (1% of throughput, for

volumes of under 20m standard cubic meters per hour) and the aggregate value of Fortesa's payments for four months use of the pipeline in 2014 (2014 EITI report, pp.55-56), but not the volumes and values of natural gas transported (although these can be estimated using the information on tariffs provided). Indeed the 2014 EITI Report provides Fortesa's total gas production volumes⁶⁵ and value⁶⁶ for 2014 (2014 EITI report, p.10), the volumes of gas⁶⁷ sold to one of its two clients, SOCOCIM, in 2014 (2014 EITI report, p.55) and it is thus possible to calculate the volumes of natural gas supplied to the second (and only other) client in 2014 using the 10km pipeline owned by Petrosen. The International Secretariat's calculations based on data in the 2014 EITI Report indicate that Fortesa paid Petrosen for the transport of 679,345 standard cubic meters worth XOF 110,801,170⁶⁸, the equivalent of USD 228,409 using the average 2014 exchange rate⁶⁹, in the 10km of pipelines owned by the SOE.

Stakeholder views

Secretariat staff considered that the coverage of extractives-related transport revenues in the 2014 EITI Report was comprehensive, covering both GCO's arrangements with ANCF and Fortesa's arrangement with Petrosen. Secretariat staff also confirmed that the MSG did not consider ANCF a SOE for EITI reporting purposes. Secretariat staff and a company representative confirmed that there was nothing confidential about the volumes and value of natural gas transported by Fortesa using the 10km pipeline owned by Petrosen and considered that the lack of information on this issue in the 2014 EITI Report represented a simple oversight. The company representative noted that it was possible to calculate the volumes and value of natural gas transported in the Petrosen-owned pipeline based on data in the 2014 EITI Report. The IA noted that it may be possible to calculate natural gas volumes transported in the 10km pipeline but highlighted potential risks in this approach due to the possibility of technical losses. There was consensus on the MSG that this requirement should be considered as met given that the 2014 EITI Report provided sufficient information to calculate the volumes and value of gas transported.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The 2014 EITI Report describes two arrangements whereby the government receives transportation revenues, in mining and oil and gas respectively. It provides descriptions of the arrangements, the tariffs paid and the total revenues collected, although it does not explicitly provide the volumes and value of minerals and natural gas transported. In line with the EITI Board's decision on Mongolia's 2016 Validation, where it found that revenues collected by the part government-owned railway were not covered by Requirement 4.4 given that the railway was not considered a SOE for EITI reporting purposes, the International Secretariat considers that this requirement is not applicable to Senegal's mining sector in the year under review. While the 2014 EITI Report's lack of explicit figures for volumes and value of natural gas transported in Petrosen's 10km pipeline is a concern, it is possible to calculate these figures based on data provided in the 2014 EITI Report. In addition, the total transportation revenues of XOF 19,173,159 (USD 39,524) under the arrangement could be considered immaterial. As such, the International Secretariat's assessment is that Senegal has made satisfactory

⁶⁵ 35,163,770 standard cubic meters.

⁶⁶ XOF 5735m.

⁶⁷ 34,484,425 standard cubic meters.

⁶⁸ Using an average natural gas price of XOF 163.1 per standard cubic meter, calculated by dividing total natural gas production values by volumes, based on data provided in the report (2014 EITI Report, p.10).

⁶⁹ The average USD: XOF exchange rate in 2014 was USD 1: XOF 485.1 using historical exchange rates from www.oanda.com.

progress towards meeting this requirement.

To further strengthen implementation, the MSG could ensure that future EITI Reports include explicit figures for the volumes and values of commodities transported under arrangements where the government receives transportation revenues.

Transactions between SOEs and government (#4.5)

Documentation of progress

There are two SOEs in Senegal, Miferso in mining and Petrosen in oil and gas, according to the MSG's definition in line with Requirement 2.6.a of *"a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government."*

In mining, the 2014 EITI Report confirms that Miferso is a loss-making SOE, supported by state subsidies (2014 EITI Report, p.35). The value of subsidies is reconciled between Treasury and Miferso accounts, with significant, albeit explained, discrepancies⁷⁰ (2014 EITI Report, p.81). The XOF 1bn discrepancy was caused by a Treasury transfer to Miferso on 31 December 2014, likely only received in 2015 (2014 EITI Report, p.81). There is no evidence of any company payment to Miferso.

In oil and gas, the 2014 EITI Report provides extensive descriptions of state participation in the sector, including the two statutory in-kind revenue flows (Profit Oil-Petrosen and Profit Oil-State) and the system of Petrosen's commercialisation and transfer of proceeds to the Treasury (2014 EITI Report, pp.18,51-52,56,154). However, the report also notes that the state's in-kind revenues from Senegal's sole natural gas-producing field are entirely commercialised by the operator, Fortesa, with cash proceeds transferred to Treasury (2014 EITI Report, p.54). The report's diagram of oil and gas revenue flows shows that Petrosen collects eight revenue flows from companies and makes transfers to the Customs (DGD) and Tax Departments (DGID) (2014 EITI Report, p.58). The report also clarifies that Petrosen retains revenues from land tax (*taxes superficiaries*), training and research support as well as the sales proceeds from Petrosen's own share of Profit/Cost Oil (2014 EITI Report, p.56). The report discloses and reconciles oil and gas companies' payments to Petrosen and Petrosen's payments to government (2014 EITI Report, p.8-9,19,67-68,79,114). The value of state subsidies to Petrosen in 2014 is disclosed and reconciled between Treasury and Petrosen, without discrepancy (2014 EITI Report, p.84).

Stakeholder views

The IA confirmed that the 2014 EITI Report provided the reconciliation of all oil and gas company payments to Petrosen, all Petrosen payments to the government and all government subsidies to Miferso and Petrosen. Government and company representatives confirmed that Miferso did not receive any revenues from mining companies and relied entirely on the government subsidy to finance its operations. Government and company representatives also confirmed that the cash proceeds of the state's in-kind revenue from Fortesa's gas production were transferred directly to the Treasury, not Petrosen, in cash.

⁷⁰ The Treasury reported subsidies to Miferso of XOF 1,256.13bn while Miferso reported XOF 256.13m.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The 2014 EITI Report discloses and reconciles company payments to Petrosen, payments from Petrosen to the Treasury and from Treasury to Miferso and Petrosen. The International Secretariat received no information that suggested any company payment to SOEs or SOE payments to government were excluded from the scope of reporting.

Subnational direct payments (#4.6)

Documentation of progress

The 2014 EITI Report confirms that there are no direct subnational payments in the mining, oil and gas sectors in Senegal (2014 EITI Report, pp.36,55,57-58).

Stakeholder views

All stakeholders consulted confirmed that mining, oil and gas companies did not make any direct subnational payments in Senegal. While companies were required to make certain payments for the benefit of local governments, these were paid to representatives of the Treasury based in the regions, rather than to subnational governments directly. The IA confirmed that Senegal operated a centralised revenue collection system, noting that Treasury representatives based outside Dakar collected payments but remained employees of the national government's revenue collecting agencies. Several development partners confirmed that local governments do not have the capacity to collect revenues. While secretariat staff explained that municipalities received some minor non-fiscal revenues from companies directly, all stakeholders consulted confirmed that all mining companies were exempt from such payments.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable to Senegal in the year under review (2014). The 2014 EITI Report confirms the lack of direct subnational payments, although it could do more in explaining the centralised nature of public accounts and lack of tax-levying powers at the subnational level.

Level of disaggregation (#4.7)

Documentation of progress

The 2014 EITI Report confirms that detailed reconciliation data is available on the EITI website, disaggregated by company, government entity and revenue flow (2014 EITI Report, p.16). The 2013 EITI Report also provided reconciled data disaggregated by company, government entity and revenue flow. Detailed reconciliation tables are available on the EITI Senegal website for both the 2013 EITI Report⁷¹ and the 2014 EITI Report.⁷² While reconciled data is not disaggregated by project, it appears that all mining

⁷¹ <http://itie.sn/rapport-2013/>

⁷² <http://itie.sn/rapport-2014/>

companies aside from those in gold and quarrying operate only one project.

Stakeholder views

Company representatives confirmed that all mining companies aside from gold and quarrying operated only one mine. Explicit project-level EITI reporting would be challenging for gold-mining and quarrying companies, as well as those in oil and gas. Oil and gas companies explained that the Greater Tortue field would be considered a project given that it was substantially linked in infrastructure, through the planned floating LNG terminal. Civil society representatives did not express any reserves concerning the level of disaggregation in EITI Reports.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. In accordance with Requirement 4.7, the data is disaggregated by individual company, revenue stream and government entity for all revenue streams. It is also encouraging that EITI Senegal has made detailed reconciliation tables in open data format available on its website.

To further strengthen implementation, the MSG may wish to make progress in implementing project-level EITI reporting ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá.

Data timeliness (#4.8)

Documentation of progress

Senegal has made great strides in moving towards timelier EITI reporting. The 2013 EITI Report was published in October 2015, the 2014 EITI Report in October 2016. Having procured the IA for its 2015-16 EITI Reports in March 2017, EITI Senegal published these reports in October 2017. EITI Senegal's mainstreaming efforts through its planned EITI portal should ensure an even timelier reporting, with collaboration with the Cour des Comptes (*see Requirement 4.9*).

The 2014 EITI Report confirms that the accounting period covered by the 2014 EITI Report was 1 January 2014 to 31 December 2014, on a cash-based accounting basis (2014 EITI Report, p.16).

Stakeholder views

There was broad consensus amongst stakeholders consulted that timelier EITI reporting would be more useful for both public debate and policy-making. Several company representatives noted that EITI reporting with less than one-year delay would be easier for companies, given that they could prepare their reporting templates at the same time as their annual accounts. Representatives from the Cour des Comptes (CdC) noted that the public-sector audit was usually finalised by July, which meant that certification of government EITI reporting could be completed within roughly six months of the end of the fiscal year. Several parliamentarians, independent analysts and journalists called for timelier EITI reporting. Several representatives from all three constituencies on the MSG noted improvements. All MSG members and secretariat staff highlighted that the production of two EITI Reports in 2017, covering 2015 and 2016, was an important step forward by EITI Senegal in ensuring timelier EITI reporting. Secretariat

staff also highlighted efforts to develop a EITI Senegal data portal as a means to further shorten the period for publishing EITI data. Several parliamentarians noted their interest in using EITI Reports as part of their annual budget deliberations.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. In accordance with Requirement 4.8, Senegal has published EITI Reports on an annual basis and the data has not been older than the second to the last complete accounting period. There is evidence the MSG approved the reporting period. There is evidence of EITI Senegal making efforts to go beyond the minimum requirement by exploring opportunities to disclose data as soon as practically possible, both through timelier EITI Reports as well as through continuous online disclosures.

To strengthen implementation, Senegal EITI is encouraged to strengthen its efforts to publish more up-to-date EITI Reports to ensure the data is more relevant and useful to public debate.

Data quality (#4.9)

Documentation of progress

Terms of Reference for the Independent Administrator: The MSG did not hold in-person discussions on the draft ToR for the 2014 EITI Report. Rather, the National Secretariat circulated draft ToR to the MSG via email and received input in writing in January-February 2016 (ITIE Senegal, 2017). The MSG approved the ToR in February 2016 via email. The ToR for the 2014 EITI Report is generally consistent⁷³ with the Standard ToR agreed by the EITI Board (as of March 2016) and confirms the need for the MSG and IA to agree materiality thresholds for selecting companies and revenue streams during the inception phase (ITIE Senegal, 2016). The MSG first agreed ToR for its IA, for the 2012-2013 EITI Report, at its 4 September 2014 meeting (ITIE Senegal, 2014). More recently, the MSG approved the ToR for its 2015-2016 EITI Reports on 14 March 2017 (ITIE Senegal, 2017).

Appointment of the Independent Administrator (IA): Subsequent to MSG approval of the IA's ToR, Senegal EITI launched the bidding process for the 2014 EITI Report IA contract on 1 February 2016 (ITIE Senegal, 2016). The deadline for the MSG's Request for Expressions of Interest for the 2014 EITI Report IA was originally set on 8 February 2016 (ITIE Senegal, 2016) and subsequently extended to 25 March 2016 (ITIE Senegal, 2016) because of insufficiently qualified bidders. Whereas the procurement of the 2012-2013 EITI Reports IA was undertaken on Quality- and Cost-Based Selection, procurement of the IA for the 2014 EITI Report was on the basis of Consultants' Qualifications, both of which were based on procurement procedures of the World Bank as the source of funding. The winning bidder for the 2014 EITI Report IA contract, Moore Stephens, was selected on 30 March 2016 and the contract was signed on 13 May 2016. The timeframe for signing the contract for the 2012-2013 EITI Reports was similar, with the winning bidder, Fair Links, selected on 3 November 2014 and the contract signed on 22 December 2014. Senegal

⁷³ In Table 1, the MSG clearly indicates the areas of responsibility of the IA and the MSG, which is tasked with submitting drafts of key non-financial sections of the EITI Report to the IA for editing and inclusion in the 2014 EITI Report. The annexes of the ToR for the reconciliation outlining the MSG's initial scoping decisions on materiality were completed with 2014 data and preliminary scoping decisions.

EITI published a tender for the 2015-2016 EITI Reports with a 13 April 2017 deadline (ITIE Senegal, 2017).

Agreement on the reporting templates: The MSG first discussed reporting templates prepared by the IA on 24 October 2014 (ITIE Senegal, 2014) and agreed them on 23 June 2015 (ITIE Senegal, 2015). The reporting templates for the 2014 EITI Report were approved at the 24 May 2016 meeting (ITIE Senegal, 2016).

Review of audit practices: The 2014 EITI Report describes statutory audit requirements for *extractives companies*⁷⁴ (2014 EITI Report, p.62). The report describes OHADA auditing rules and confirms existing audit laws dating from 1988 are in line with ISA standards at the time (2014 EITI Report, p.62), but does not assess discrepancies with current ISA standards. The report also comments on the actual audit practice of material companies, stating that all but four companies had audited financial statements for 2014 (three of which were offshore subsidiaries not required to hold audited accounts and one (AZ Petroleum) refusing to respond) (2014 EITI Report, pp.62,106-107). The report notes that the two SOEs' audited financial statements are not publicly available (2014 EITI Report, p.62).

In terms of *government* auditing, the 2014 EITI Report describes the statutory audit rules⁷⁵ and confirms that CdC practices were in line with organic laws, international practices and INTOSAI standards (2014 EITI Report, pp.62-63). The report confirms that the CdC undertook an audit of government accounts in 2014 and that its reports are publicly accessible, but that IGF and IGE reports are not publicly accessible (2014 EITI Report, p.63). The CdC's standalone report on its certification of government reporting in the 2014 EITI Report provides additional descriptions of its audit roles, both statutorily and in practice (Cour des Comptes, 2016).

Assurance methodology: The 2014 EITI Report describes the MSG's agreed assurance procedures to ensure the reliability of reconciled EITI data (2014 EITI Report, p.15). Assurances required from companies were robust, including senior management sign-off and certification letter from external auditors where applicable (2014 EITI Report, p.15). Following significant preliminary work with the MSG to agree on procedures in early 2016, the quality assurance procedures for government reporting included tailored CdC certification for the first time, in addition to sign-off on templates from high-level representatives (2014 EITI Report, p.15). On the basis of the IA's review of the government's extractives revenues audit practices in 2014, the MSG concluded a MoU with the CdC for the certification of government EITI reporting on 28 July 2016, for one year renewable (ITIE Senegal, 2016). In line with the protocol, the CdC reconciled EITI reporting templates from revenue-collecting agencies with receipts by the Treasury (DGTCP) to ensure their completeness on a cash basis, in line with procedures set in its organic law and regulation⁷⁶, on international best practice such as the EITI Standard and INTOSAI standards (2014 EITI Report, p.15) (ITIE Senegal, 2016). The CdC's standalone report on the findings of its certification of EITI reporting requirements, which took roughly one month, was produced in August 2016 and fed recommendations into the draft 2014 EITI Report (Cour des Comptes, 2016). The 2014 EITI Report also

⁷⁴ The Petroleum Code requires companies to hold independent accounts but not does not have audit requirements, while the Mining Code does not have any requirement for companies to hold accounts. While Company Law requires all companies, including the two SOEs (Miferso and Petrosen), domiciled in Senegal to hold audited accounts, there is no such requirement for joint-ventures, since these are audited by each partner.

⁷⁵ Including the roles of the Cour des Comptes, the General Inspectorate of the State and the General Inspectorate of Finance.

⁷⁶ The report states that the Court of Accounts work was undertaken on the basis of the Court's regulations (Organic Law 2012-23 of 27 December 2012 and Decree 2013-1450 of 13 November 2013), the requirements of the EITI Standard, on international best practice and on the basis of INTOSAI standards.

provided an overview of the IA's work (2014 EITI Report, pp.6,14-15).

Confidentiality: The 2014 EITI Report confirms that the IA's work was undertaken in line with ISRS 4400 and the IFAC Code of Ethics, with the traditional caveats regarding the limitations of the IA's work (as not constituting an audit, etc.) (2014 EITI Report, p.7). The report does not include any additional information on mechanisms to ensure the confidentiality of information pre-reconciliation.

Reconciliation coverage: The 2014 EITI Report provides the reconciliation coverage (97.3%) in light of materiality thresholds for selecting companies, although it highlights that this reconciliation coverage excludes exceptional payments like Mittal Steel Holdings' payment of XOF 49bn in 2014 (2014 EITI Report, pp.10-11). However, given the provision of the value of this exceptional payment in the 2014 EITI Report, it is possible to calculate the exact reconciliation coverage.

Assurance omissions: In terms of *company* reporting, the 2014 EITI Report clearly states that all but one of the material companies (AZ Petroleum, an oil and gas company) provided the required quality assurances with their EITI reporting templates (2014 EITI Report, pp.11-12,106-107). The report assesses the materiality of payments from the non-complying company (XOF 698m, or 0.59% of government revenues) and provides an assessment of the omission's impact on the overall reliability of data in the 2014 EITI Report, noting that it "should not affect the reliability of data" (2014 EITI Report, pp.11-12).

In terms of *government* reporting, the 2014 EITI Report confirms that all material government entities provided the requested sign-off from senior officials and that the Cour des Comptes provided the agreed certification of templates from government entities including Petrosen and IPRES (2014 EITI Report, p.12). While the report highlights that the Cour des Comptes only certified the government-reported data used for reconciliation, and not data that was unilaterally disclosed and not reconciled, it notes that the low value of unilaterally disclosed revenues (at XOF 1.24bn, or 1% of government extractives revenues) meant that the lack of certification "should not affect the reliability of data" in the 2014 EITI Report (2014 EITI Report, p.12). Having received signed reporting templates from only four of the seven revenue-collecting agencies⁷⁷ by its cut-off date, the Cour des Comptes' report on its certification of government EITI reporting could only provide a conditional certification of these three entities' templates. It also notes that the Treasury's IT system only allows users to identify the nature of the payment rather than the identity of the taxpayer, adding to challenges in reconciling revenues between DGID and the Treasury. However, comparing revenues from the Large Taxpayers Office, DGD and DMG with those collected by the Treasury, the CdC did not find any significant discrepancy that raised concerns over the comprehensiveness and reliability of data disclosed (Cour des Comptes, 2016, pp. 16,22).

Data reliability assessment: The 2014 EITI Report includes clear statements assessing the reliability of data in the EITI Report, with the IA noting that it "reasonably conclude[d] that this EITI Report covers in a satisfactory manner the revenues from Senegal's extractive industries in 2014" (2014 EITI Report, pp.10-11) and, based on the detail reconciliation per transaction, it "did not identify any elements that would throw into question the credibility of extractives revenues reported by receiving government entities" (2014 EITI Report, p.12). The report also consistently provides the IA's assessment of the impact of omissions in quality assurance provisions by one material company on the overall reliability of data in the

⁷⁷ from Petrosen, DMG, DGTCP and DGID, but not from DGD, DEEC or DEFCCS.

2014 EITI Report, considered non-material (2014 EITI Report, pp.11-12).

Sourcing of information: All information in the 2014 EITI Report appears to be clearly and consistently sourced and there do not appear to be views included from other stakeholders than the IA, aside from the views of the Cour des Comptes that are clearly identified.

Summary tables: The IA appears to have prepared summary tables of EITI data for both EITI Reports produced in line with provisions of the IA's ToR for the 2015 EITI Report, available on the Senegal EITI national website⁷⁸ and on the Senegal page of the global EITI website.⁷⁹

Recommendations: The 2014 EITI Report provides an overview of follow-up on past EITI recommendations (2014 EITI Report, pp.90-96), which finds that four recommendations were fully implemented, two recommendations were in process of being implemented and one recommendation had not yet been followed up on. The report also presents a list of 12 recommendations from the 2014 EITI Report (2014 EITI Report, pp.13,82-89), including at least eight that are related to broader sector reforms. In July 2017, just after the start of Validation, the MSG also published a 22-page report tracking progress in implementing recommendations from the 2014 EITI Report (ITIE Senegal, 2017).

Stakeholder views

IA procurement and templates: There was consensus amongst stakeholders consulted that the MSG had more confidence in the professional methodology adopted by the second IA than by the first. Several government and industry MSG members expressed concern that the first IA had refused to take account of additional information they provided, which made the comprehensiveness and reliability of the 2013 EITI Report appear worse than it would otherwise be. While the MSG had prepared parts of the contextual information for the 2013 EITI Report, this had not been taken into account by the IA. This situation had prompted the MSG to establish working groups to draft most sections of the contextual information for the 2014 EITI Report. Overall, all stakeholders consulted expressed satisfaction in the second IA's performance, in contrast to their experience with the first IA, although several industry MSG members considered that the steep learning curve involved in preparing the first EITI Report may also have played a part. Several government and industry representatives also highlighted more detailed guidance to reporting entities provided by the second IA, which was reflected in the more complete final reporting results. None of the stakeholders consulted expressed any concern about the IA procurement process, with all MSG members confirming they had approved the contract signing. All reporting entities consulted, from both government and industry, expressed satisfaction at EITI reporting templates and all MSG members confirmed they had approved the reporting templates prior to data collection.

Audit practices: The IA noted that it had reviewed actual 2014 audit practices for public-sector entities prior to reporting and for material companies as part of data collection. Several industry representatives noted that all material companies underwent regular annual audits by external auditors and that they considered certification of EITI reporting templates by external auditors to be a duplication of effort. Industry representatives confirmed that there were no confidentiality provisions in Senegal's tax code. None of the civil society representatives consulted expressed any concern over audit practices by

⁷⁸ <http://itie.sn/rapport-2013/> and <http://itie.sn/rapport-2014/>

⁷⁹ <https://eiti.org/senegal#revenue-collection>

government or companies. Government representatives confirmed that the annual CdC assessment of conformity of the government's budget execution was always published on the CdC website, usually in July. They explained that while Petrosen had not been audited by the CdC since 2006, it was audited annually by external auditors, although these reports were not yet published since Petrosen's website was still under construction. One government representative expressed concern that Petrosen's audit reports could be misinterpreted if they were made public. Government representatives also explained that the CdC had not audited Miferso since 2000, although they planned to return to auditing SOEs every five years.

In terms of routine assurances of government agencies, government representatives highlighted the lack of disaggregation by taxpayer in the Treasury's systems, although revenues were disaggregated by revenue flow. These representatives explained that the Treasury was currently planning reforms of its systems to allow for disaggregation by taxpayer, although this reform was still at the inception phase. Other government officials noted that the CdC only issued statements of conformity on budget execution, based on the reconciliation of revenues between collecting agencies and the Treasury, rather than full financial audits, although they emphasised that this was in line with practice in the rest of the UEMOA. The officials explained that Senegal's CdC was a member of INTOSAI and that it was moving towards full financial audits as part of its 2015-2018 strategic plan. While the CdC had received technical assistance from the World Bank, European Union and France in the past, it was not currently supported by any development partner, although it was currently discussing possible support from Canada. One government official highlighted the CdC's capacity constraints, with 18 magistrates and around 30 auditors, and the lack of new recruitments since 2005.

Quality assurance: All stakeholders expressed satisfaction at the quality assurance procedures agreed for *government reporting*. The IA and MSG members confirmed that they had consulted with the CdC in developing agreed procedures for certification of government reporting. Although some industry representatives expressed general scepticism about the speed of the CdC's certification of government reporting templates, they did not express any specific doubts about the quality of the CdC's EITI work. Despite the CdC's inability to reconcile revenues disaggregated by taxpayer, given the lack of disaggregation in Treasury systems, all stakeholders consulted considered that the CdC's approach to certification provided strong quality assurance. Several government representatives highlighted the importance of the CdC's statutory independence from the executive branch of government, in contrast to other options for EITI certification involving the IGF or IGE. These officials explained that the CdC was in the process of prolonging the MoU with EITI Senegal to cover all future EITI Reports. The officials also explained that the CdC had only been able to certify the reporting of the three main revenue-collecting government entities given that other government agencies had not provided signed hard copies of their EITI reporting templates, although they expected the situation to improve as all government entities now understood the need to provide signed hard copies of their templates to the CdC. The IA and government entities explained that the majority of government revenues disclosed for EITI reporting purposes had received the CdC's certification. All stakeholders highlighted that the CdC had certified the exceptional Mittal payment, even though this had not been included in the scope of reconciliation. Despite the timing issues of the CdC's certification, which was conducted on the basis of initial government reporting without taking account of reconciliation adjustments, the IA and MSG members did not express any concerns over the approach adopted by the CdC and noted that reporting entities would liaise more closely with the CdC in future EITI Reports. Secretariat staff highlighted the importance of the EITI to support CdC reforms in its oversight of extractives revenues and its position within INTOSAI. Representatives of government entities receiving off-budget revenues and not audited by the CdC

expressed dissatisfaction at the requirement for them to provide letters from their external auditors certifying their EITI reporting templates, considering that this represented a duplication of the routine auditing work of their external auditors.

This concern was echoed by several industry representatives in terms of quality assurance for *company reporting*. Highlighting that they were already audited to international standards, albeit on an accrual-accounting basis, these representatives considered that sign-off from a senior management certifying that their cash-based EITI reporting was consistent with their accrual-based audited financial statements would have been sufficient to provide robust assurances for their EITI reporting. While they explained that they had voiced these concerns when discussing different options for quality assurance for the 2014 EITI Report, they conceded that the Chamber of Mines had not presented a united front on the issue and that the MSG's decision on quality assurances was taken by consensus. One company representative explained that the Minister of Mines had been particularly proactive in encouraging companies to comply with the quality assurance procedures. While certain companies considered that their external auditors' certification of their EITI reporting templates had cost them the equivalent of a new audit of their annual accounts, or roughly USD 10,000, secretariat staff considered that the cost was closer to USD 3,000 per company. Several company representatives called for the inclusion of certification of EITI reporting templates in their regular annual audits, although some expressed concern that they would be unable to reduce the cost of the additional work by their external auditors since they had already demonstrated their willingness to pay the extra cost for the 2014 EITI Report. Secretariat staff noted that certain companies like Capricorn had included certification of their EITI reporting templates as part of their regular 2014 audit, although they had been forced to use the 2013 reporting templates given that the 2014 templates had not yet been agreed when the company undertook its annual audit in 2015. However, secretariat staff explained that the company was then able to fill out the new reporting templates while keeping their external auditor's certification, given that the reporting templates covered the same major payment flows.

All stakeholders consulted confirmed that all reporting entities had provided the required quality assurances for their EITI reporting, aside from one oil and gas company⁸⁰ based in Nigeria with no office in Senegal. The IA and MSG members noted the challenges in following up with the company given its lack of operational presence in Senegal but noted the low level of payments from this company, with the IA confirming that the omission had not affected the overall reliability of reconciled data.

Confidentiality: The IA explained that, while there were no specific confidentiality provisions agreed to preserve the confidentiality of reported financial information pre-reconciliation, it had followed its usual internal procedures and that none of the reporting entities had raised any concerns about confidentiality of their reported information. These included its corporate adherence to the industry's code of ethics and the signing of non-disclosure agreements between individual staff members and the firm (Moore Stephens).

Data reliability: All stakeholders consulted, including civil society, parliamentarians and journalists, expressed satisfaction over the comprehensiveness and reliability of data in the 2014 EITI Report, particularly in comparison to the 2013 EITI Report. Several government and industry representatives

⁸⁰ AZ Petroleum.

explained that past misunderstandings about quality assurance by reporting entities had now been resolved. All MSG members also expressed satisfaction at the quality of the contextual information in the 2014 EITI Report, highlighting the input of the MSG's working groups. None of the stakeholders consulted expressed any concerns over the reliability of information on the exceptional payment from Mittal in 2014, which was certified by the CdC despite the lack of reconciliation of this payment (*see Requirement 4.1*).

Recommendations: All stakeholders consulted expressed satisfaction at the quality of recommendations in EITI Reports and highlighted regular follow-up on recommendations of past EITI Reports, both by the MSG and through strict monitoring and evaluation by the National Secretariat (*see Requirement 7.3*).

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. In accordance with Requirement 4.9, the reconciliation of payments and revenues has been undertaken by an IA, appointed by the MSG, and applying international professional standards. The IA and the MSG agreed ToR for the production of the 2014 EITI Report consistent with the standard ToR and agreed upon procedures issued by the EITI Board, and applied this ToR and procedures in practice. The final report provides a clear statement from the IA on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the IA and the limitations of the assessment provided. While the report indicates a coverage of the reconciliation exercise, based on the government's disclosure of total revenues which omit one exceptional payment to government, it is possible to calculate the final reconciliation coverage.

Table 4- Summary initial assessment table: Revenue collection

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Comprehensiveness (#4.1)	<p>The 2014 EITI Report includes a definition of the materiality thresholds for payments and companies to be included in reconciliation, including a justification for why the threshold was set at this level. The MSG was involved in setting the materiality threshold for payments and for companies. Requirement 4.1.b.viii of the EITI Standard requires that implementing countries include “any other significant payments and material benefit to government” in the scope of reconciliation. While the MSG decided to exclude an exceptional payment from Mittal Steel Holding AG worth XOF 49bn, or roughly 45% of government extractives revenues in 2014, from the scope of reconciliation, the 2014 EITI Report justifies this decision given the exceptional nature of the payment and the lack of jurisdiction to compel the company to participate in EITI reporting given the end of contractual relations between Mittal Steel and the government following the conclusion of arbitration. All material companies and government entities reported comprehensively all material payments and revenues in the 2014 EITI Report and full unilateral government disclosures were provided. While the exclusion of a significant payment to government from the scope of reconciliation poses a procedural challenge under Requirement 4.1.b.viii, the International Secretariat considers that the broader objective of revenue transparency was achieved given publicly-accessible evidence of the payment in ArcelorMittal's financial statements audited to international standards, the exceptional nature of the payment and the practical constraints on the ability of Senegal's MSG to follow up with the company.</p>	Satisfactory progress
In-kind revenues (#4.2)	<p>The 2014 EITI Report describes the general statutory procedures for Petrosen's commercialisation of the state's in-kind revenues and confirms that the state's statutory in-kind</p>	Not applicable

	<p>revenue entitlements from Senegal's sole producing license are commercialised by the operator, who transfers the proceeds in cash to the government. The International Secretariat understands that there are no regulatory provisions for the state to receive any in-kind revenues from the mining sector.</p>	
<p>Barter and infrastructure transactions (#4.3)</p>	<p>The 2014 EITI Report describes the structure of a transaction related to the Teranga-OJVG acquisition as a barter, whereby the government renounced an option to acquire a stake in Teranga in exchange for the provision of infrastructure for the host community. While the 2014 EITI Report describes the transaction and the project, it only states that "the majority" of the USD 1.5m in infrastructure provided under the transaction in 2014 was through an Agricultural Development Project, but does not specify the exact breakdown in infrastructure development in 2014. However, as of 22 September 2017, additional information on the barter transaction was provided on the EITI Senegal website, disaggregated by transaction.</p>	<p>Satisfactory progress</p>
<p>Transport revenues (#4.4)</p>	<p>The 2014 EITI Report describes two arrangements whereby the government receives transportation revenues, in mining and oil and gas respectively. It provides descriptions of the arrangements, the tariffs paid and the total revenues collected, although it does not explicitly provide the volumes and value of minerals and natural gas transported. In line with the EITI Board's decision on Mongolia's 2016 Validation, where it found that revenues collected by the part government-owned railway were not covered by Requirement 4.4 given that the railway was not considered a SOE for EITI reporting purposes, the International Secretariat considers that this requirement is not applicable to Senegal's mining sector in the year under review. While the 2014 EITI Report's lack of explicit figures for volumes and value of natural gas transported in Petrosen's 10km pipeline is a concern, it is possible to calculate these figures based on data provided in the 2014 EITI Report. In addition, the total transportation revenues of XOF 19,173,159 (USD 39,524) under the arrangement could be considered immaterial. As such, the International Secretariat's assessment is that Senegal has made satisfactory progress towards meeting this requirement.</p>	<p>Satisfactory progress</p>

Transactions between SOEs and government (#4.5)	The 2014 EITI Report discloses and reconciles company payments to Petrosen, payments from Petrosen to the Treasury and from Treasury to Mifereso and Petrosen. The International Secretariat received no information that suggested any company payment to SOEs or SOE payments to government were excluded from the scope of reporting.	Satisfactory progress
Subnational direct payments (#4.6)	The International Secretariat's initial assessment is that this requirement is not applicable to Senegal in the year under review (2014). The 2014 EITI Report confirms the lack of direct subnational payments, although it could do more in explaining the centralised nature of public accounts and lack of tax-levying powers at the subnational level.	Not Applicable
Level of disaggregation (#4.7)	The data is disaggregated by individual company, revenue stream and government entity for all revenue streams. It is also encouraging that EITI Senegal has made detailed reconciliation tables in open data format available on its website.	Satisfactory progress
Data timeliness (#4.8)	Senegal has published EITI Reports on an annual basis and the data has not been older than the second to the last complete accounting period. The MSG approved the reporting period. There is evidence of EITI Senegal making efforts to go beyond the minimum requirement by exploring opportunities to disclose data as soon as practically possible, both through timelier EITI Reports as well as through continuous online disclosures.	Satisfactory progress
Data quality (#4.9)	The reconciliation of payments and revenues has been undertaken by an IA, appointed by the MSG, and applying international professional standards. The IA and the MSG agreed ToR for the production of the 2014 EITI Report consistent with the standard ToR and agreed upon procedures issued by the EITI Board, and applied this ToR and procedures in practice. The final report provides a clear statement from the IA on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the IA and the limitations of the assessment provided. While the report indicates a coverage of the reconciliation exercise, based on the government's disclosure of total revenues which	Satisfactory progress

	omit one exceptional payment to government, it is possible to calculate the final reconciliation coverage.	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To further strengthen implementation, the MSG could ensure that future EITI Reports include publicly-accessible and audited evidence of any exceptional material payment to government from companies without contractual links to Senegal. 2. To strengthen implementation, the MSG is encouraged to ensure that future EITI Reports provide a level of detail and transparency for any barter agreement commensurate with the disclosure and reconciliation of other payments and revenues streams. 3. To further strengthen implementation, the MSG could ensure that future EITI Reports include explicit figures for the volumes and values of commodities transported under arrangements where the government receives transportation revenues. 4. To further strengthen implementation, the MSG may wish to make progress in implementing project-level EITI reporting ahead of the deadline for all EITI Reports covering fiscal periods ending on or after 31 December 2018, agreed by the EITI Board at its 36th meeting in Bogotá. 5. To strengthen implementation, Senegal EITI is encouraged to strengthen its efforts to publish more up-to-date EITI Reports to ensure the data is more relevant and useful to public debate. 		

5. Revenue management and distribution

5.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue management and distribution.

5.2 Assessment

Distribution of revenues (#5.1)

Documentation of progress

The 2014 EITI Report provides a list of extractives revenue flows that are not recorded in the national budget⁸¹ and confirms that all other government extractives revenues are recorded in the national budget (2014 EITI Report, pp.56-58). The report provides a detailed break-down of extractives revenues retained by each relevant entity (2014 EITI Report, p.76). For revenues retained by Petrosen, the report confirms that these are used to finance its operations (2014 EITI Report, p.54) and provides a breakdown in revenue flows retained by Petrosen (2014 EITI Report, p.114). With regards to the customs levies by UEMOA and ECOWAS, the report does not provide an overview of the allocation of such funds by these supranational bodies although it lists the regional circulars implementing the UEMOA Common External Tariff⁸² and the ECOWAS treaty⁸³ (2014 EITI Report, p.157). With regards to the social contributions to CSS and Ipres, the report clarifies that these represent companies' contributions to pension and social security funds (2014 EITI Report, p.157). Finally the report refers to the agreement establishing the AGC⁸⁴ and describes the AGC's functions, clarifying that the AGC retains these revenues to finance its activities (2014 EITI Report, pp.48-49).

The 2014 EITI Report states that the government's financial accounts (TOFE) and other budget documents do not include a specific nomenclature for extractives revenues (2014 EITI Report, p.59) but does not comment more broadly on Senegal's national revenue classification system.

Stakeholder views

All stakeholders consulted expressed satisfaction at the 2014 EITI Report's description of off-budget extractives revenues, although secretariat staff and the IA highlighted the low value of such off-budget revenues. Several industry representatives considered that there were adequate checks on Petrosen's spending through its annual audited financial statements. Secretariat staff confirmed that Senegal operated a national revenue classification system based on GFS-2001 classifications. They explained that

⁸¹ Off-budget revenues listed in the 2014 EITI Report are: oil and gas license-holder surface tax (taxes superficiaires) as well as training and research promotion levies that are retained by Petrosen; proceeds from the sales of Petrosen's share of oil and gas production, retained by Petrosen; proceeds from the sale of seismic and technical data, retained by Petrosen; community contributions and levies to UEMOA and ECOWAS; social contributions paid to CSS and IPRES; and all payments by extractives companies operating in the joint maritime area with Guinea-Bissau that are received by the AGC.

⁸² Règlement 02/97-CM/UEMOA du 28 novembre 1997 portant adoption du Tarif Extérieur Commun de l'UEMOA.

⁸³ Article 72 du traité révisé de la CEDEAO du 24 juillet 1993.

⁸⁴ Protocole d'Accord relatif à l'organisation et au fonctionnement de l'Agence (12 juin 1995).

EITI Senegal had circulated draft ToR to the Treasury to implement an extractives-specific revenue classification system, using the GFSe classifications from the EITI summary data tables and updating Senegal's national system to the GFS-2014 classification. Secretariat staff highlighted the importance of this work to enable the Treasury to disaggregate an extractives-specific line in the government's accounts (TOFE), which would enable better planning of revenues over the medium-term by isolating volatile extractives revenues.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The 2014 EITI Report clearly highlights the extractives revenues that are not recorded in the national budget and provides a general explanation for the allocation of off-budget extractives revenues, such as those retained by Petrosen.

To strengthen implementation, the MSG may wish to publish audited financial statements of government entities collecting extractives revenues not recorded in the national budget.

Sub-national transfers (#5.2)

Documentation of progress

The 2014 EITI Report states that there are no statutory subnational transfers of oil and gas revenues (2014 EITI Report, p.55) but describes statutory subnational transfers in the mining sector (2014 EITI Report, pp.36-37). The report describes provisions of the Mining Code (Article 55) and its implementing Decree 2009-1334 requiring that 20% of mining fixed duties and royalties be transferred to a redistribution fund ("*Fonds de Perequation*") for local communities (2014 EITI Report, pp.36-37). The report clarifies that transfers from the redistribution fund ("*Fonds de Perequation*") are supposed to be agreed by joint statement of the Ministries of Finance, Mines and Public Collectivities, but that only one such decree was ever issued (in 2011, covering subnational transfers related to 2009 revenues) and that subnational transfers were never actually executed (2014 EITI Report, pp.36-37). The report thus concludes that subnational transfers were not operational in 2014 (2014 EITI Report, pp.36-37). The report provides the formulas for calculating transfers to different communes, departments and regions (2014 EITI Report, pp.36-37), but does not describe the amounts each subnational government should have received in subnational transfers in 2014, according to calculations based on the formulas provided. Likewise, the balance in the redistribution fund ("*Fonds de Perequation*") in 2014 is not provided in the 2014 EITI Report. The report does not refer to any other ad hoc subnational transfers in 2014. The 2013 EITI Report states that there are no subnational transfers in the mining, oil and gas sectors (2013 EITI Report, pp.35,47).

Stakeholder views

All stakeholders consulted, including from local and national government, companies, civil society, confirmed that no subnational transfers were executed in 2014 given the lack of implementing regulations expected through an Inter-Ministerial Decree. This decree was expected soon and would cover subnational transfers that should have been executed for the period 2010-2016. Government representatives confirmed that the Treasury was in charge of executing subnational transfers, once the decree was issued. Several government officials explained that while the DMG had prepared calculations

of how much each subnational government should have received, it was not possible for the DMG to unilaterally publish these calculations before the Inter-Ministerial Decree was issued. The IA confirmed that while it was possible to make theoretical calculations of how much each local government should have received according to the formula, the criteria on which the calculations were based could potentially change with the Inter-Ministerial Decree given the need to calculate pro-rata transfers based on population estimates. The IA considered that the 2014 EITI Report was in line with Requirement 5.2, given that it provided the formula for calculating subnational transfers and clearly highlighted discrepancies between what should have been transferred and the value of executed transfers in 2014.

Some government representatives raised general questions about the actual balance in the redistribution fund (Fonds de Perequation). Several government officials explained that the value of statutory annual subnational transfers was quite small. Secretariat staff explained that there was considerable confusion amongst the general public over how to calculate the value of subnational transfers and that this had prompted EITI Senegal to develop infographics of the process, which were included in the summary 2014 EITI Report (“Comprendre pour agir”). Several CSOs and journalists highlighted the importance of subnational transfers for local communities and the general public, irrespective of their actual value, noting that there had been protests in areas such as Kedougou over this issue. Several journalists expressed concern over possible delays from the expected October 2017 target in issuing the Inter-Ministerial Decree due to the recent government restructuring and called for unequivocal clarity over whether the 2010-2016 subnational transfers would be executed retroactively. Several CSOs commended the use of EITI in providing access to information on subnational transfers and in the follow-up of recommendations.

Initial assessment

The International Secretariat’s initial assessment is that this requirement was not applicable to Senegal in the year under review. Similar to the situation in the Republic of Congo, there is a legal framework for subnational transfers of extractives revenues in Senegal but it was not operational in 2014 given the lack of implementing regulations. The 2014 EITI Report clearly demonstrates that statutory subnational transfers in the mining sector were not operational in 2014.

Given the planned implementation of subnational transfers from 2017, the MSG is encouraged to ensure that future EITI Reports provide the formula for calculating transfers to individual subnational government, the value of transfers according to the formula and any discrepancies between budgeted and executed transfers in the year(s) under review.

Additional information on revenue management and expenditures (#5.3)

Documentation of progress

The 2014 EITI report notes that there are no earmarked extractives revenues given the principle of the centralised public accounts, where all revenues flow to the single Treasury account (2014 EITI Report, p.59). While the report describes the sovereign wealth fund, the Sovereign Strategic Investment Fund (FONSIS) established in 2012 to receive a share of mining, oil and gas revenues, but notes that the Minister of Finance has never allocated revenues from the fund in annual appropriations to date (2014 EITI Report, p.60). The report also highlights the XOF 49bn exceptional payment from Mittal Steel

Holding AG to the state in 2014 following cancellation of the Falémé iron ore project and describes the allocation of these funds (2014 EITI Report, pp.59-60). The 2014 EITI Report also provides cursory descriptions of the government's budget-making and auditing processes (2014 EITI Report, pp.59-60,62-63), although it does not provide any additional information on revenue and production projections or commodity prices.

Stakeholder views

Stakeholders consulted did not express any particular views on the 2014 EITI Report's coverage of the budget-making process or government audit procedures. However, several representatives from government, industry, civil society and parliament called for more information on the level of tax exemptions provided to mining companies. While stakeholders recognised that such government payments to companies were not strictly covered by the EITI Standard, they considered that public debate over this issue had not been grounded in hard evidence and considered that such information would be helpful in clarifying the level of government incentives for mining companies. Several civil society and industry representatives also called for more information on government expenditures of extractives revenues in future EITI Reports, considering that such information on budget execution was in high demand by the general public. Secretariat staff highlighted the work of certain NGOs like 3D in monitoring budget execution and noted EITI Senegal's intention to collaborate with these NGOs and promoting their use of EITI data.

Initial assessment

It is encouraging that the MSG has made some attempt to including information on the budget-making auditing process in the 2014 EITI Report.

To strengthen implementation, the MSG may wish to include further information on production and revenue projections, commodity prices and budget scenario planning in future EITI Reports or on Senegal's EITI website. The MSG may also wish to explore the potential of clarifying the level of tax incentives provided to extractives companies in line with stakeholder demands for more information.

Table 5 - Summary initial assessment table: Revenue management and distribution

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Distribution of revenues (#5.1)	The 2014 EITI Report clearly highlights the extractives revenues that are not recorded in the national budget and provides a general explanation for the allocation of off-budget extractives revenues, such as those retained by Petrosen.	Satisfactory
Sub-national transfers (#5.2)	Similar to the situation in the Republic of Congo, there is a legal framework for subnational transfers of extractives revenues in Senegal but it was not operational in 2014 given the lack of implementing regulations. The 2014 EITI Report clearly demonstrates that statutory subnational transfers in the mining sector were not operational in 2014.	Not applicable
Information on revenue management and expenditures (#5.3)	It is encouraging that the MSG has made some attempt to including information on the budget-making auditing process in the 2014 EITI Report.	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To strengthen implementation, the MSG may wish to publish audited financial statements of government entities collecting extractives revenues not recorded in the national budget. 2. Given the planned implementation of subnational transfers from 2017, the MSG is encouraged to ensure that future EITI Reports provide the formula for calculating transfers to individual subnational government, the value of transfers according to the formula and any discrepancies between budgeted and executed transfers in the year(s) under review. 3. To strengthen implementation, the MSG may wish to include further information on production and revenue projections, commodity prices and budget scenario planning in future EITI Reports or on Senegal's EITI website. The MSG may also wish to explore the potential of clarifying the level of tax incentives provided to extractives companies in line with stakeholder demands for more information. 		

6. Social and economic spending

6.1 Overview

This section provides details on the implementation of the EITI requirements related to social and economic spending (SOE quasi-fiscal expenditures, social expenditures and contribution of the extractive sector to the economy).

6.2 Assessment

Social expenditures (#6.1)

Documentation of progress

The 2014 EITI Report describes mandatory social expenditure requirements in both mining and oil and gas. In mining, operating contracts require companies to conclude separate agreements signed with host communities covering mandatory social expenditures (2014 EITI Report, p.36). In oil and gas, the Petroleum Code (Article 53) requires companies to contribute to professional development and research and development promotion and the model PSC (Article 19) requires companies to grant non cost-recoverable subsidies for social development, with the specific rates for both types of payments agreed in each oil contract or concession (2014 EITI Report, pp.54-55). The report describes the payment of companies' contributions to training support, promotion of research and technical support to the DMG and DEFCCS in the mining sector and to Petrosen in the oil and gas sector, not recorded in the national budget (2014 EITI Report, p.60). The report discloses the value of contributions to each of the three entities (DMG, DEFCCS and Petrosen) in 2014 (2014 EITI Report, p.58). The report also notes planned reforms under the then-draft new Mining Code, which would introduce mandatory social expenditures of a flat 0.5% of companies' gross annual turnover to community development funds, replacing the current system of bilateral negotiations between state and companies (2014 EITI Report, p.38).

The 2014 EITI Report also provides details of three companies' reporting of their mandatory social expenditures (two in mining and one in oil and gas), including for each, disaggregated by expenditure type, the name and function of the beneficiary, date, relevant contract clause, description of the in-kind expenditure for in-kind provision and value (2014 EITI Report, p.80,116,117-131). The names and functions of beneficiaries of each mandatory social expenditure are clearly indicated in the report (2014 EITI Report, p.110,111-125).

The 2014 EITI Report also describes companies' voluntary social expenditures, categorised as corporate social responsibility, and provides seven companies' reporting of their voluntary contributions, disaggregated by cash and in-kind (2014 EITI Report, p.36,54-55,80,117-131).

Stakeholder views

Civil society representatives outside the capital noted that data on social payments was particularly useful to them in the report and requested further tools to monitor the social payments of companies. Parliamentarians stated that there was poor communication with local communities on the companies' responsibilities. They noted that 0.5% of company turnover should go to mandatory social expenditures

under the new 2016 Mining Code, although it was unclear whether these funds would be paid to the Ministry of Finance or directly to the local communities. Some company representatives questioned the importance of including voluntary social payments in the EITI Report since it was fastidious work for the companies to trace smaller payments.

Some mining companies noted that they did not declare their mandatory social payments in the 2014 EITI Report due to a misunderstanding of the EITI terminology. The national secretariat indicated however that the guidance to companies was clear on the matter. Independent analysts also questioned the comprehensiveness of the report given that more companies should have made mandatory social payments. However, company representatives in Thiès noted that they were under no obligation to make mandatory social payments. The IA noted that there may be delays in payments or a lack of monitoring in terms of contractual payment obligations that should have been made in 2014. He explained that while the number of companies reporting mandatory social expenditures in 2014 may seem low, there were various explanations for this, including significant differences in tracking payments due to rapid foreign exchange rate changes, as happened with the USD/XOF rate in 2014.

With respect to the oil and gas sector, Kosmos noted that there would be mandatory social payments in the 2015 EITI Report, when they began their collaboration with Petrosen in earnest following significant discoveries. Petrosen confirmed that there were no mandatory social payments from oil and gas companies in 2014.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. The 2014 EITI Report describes mandatory social expenditures in both mining and oil and gas and discloses these comprehensively, clearly identifying non-government beneficiaries where applicable and describing in-kind expenditures and their deemed value. In the Secretariat's view, Senegal has gone beyond the minimum requirements by providing additional information on discretionary social expenditures as encouraged by the EITI Standard.

To further strengthen implementation, the MSG may wish to provide additional analysis of companies' contractual social expenditure obligations in future EITI Reports, with a view to explaining and contextualising companies' reporting of their social expenditures in the year(s) under review.

SOE quasi fiscal expenditures (#6.2)

Documentation of progress

The 2014 EITI Report states that all quasi-fiscal expenditures are required to be decided by legislators as part of the budget-making process, implying that there are no quasi-fiscal expenditures in Senegal (2014 EITI Report, p.87). While the IA confirms that it has consulted Petrosen's audited financial statements in several sections of the report (2014 EITI Report, pp.12,51,54), it does not provide guidance on where to access these reports and Petrosen does not appear to have a functional website. The report describes revenues that Petrosen retains, such as land tax (*taxes superficières*), training and research support as well as the sales proceeds from Petrosen's own share of Profit/Cost Oil (2014 EITI Report, p.56), but only states generally that these are used to finance its operations (2014 EITI Report, p.54)

Stakeholder views

Representatives of the two state-owned companies, Miferso and Petrosen, confirmed that there were no quasi-fiscal payments in 2014. The IA confirmed that based on the firms' reporting template and consultations with the SOEs' management and Ministry of Finance authorities, there were no indications of any quasi-fiscal expenditures during 2014.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable to Senegal in the year under review (2014). However, the 2014 EITI Report could have been clearer in describing the MSG's approach to demonstrating the lack of quasi-fiscal expenditures by either Miferso or Petrosen.

To strengthen implementation, the MSG may wish to publish the audited financial statements of Miferso and Petrosen, potentially through the EITI Senegal website pending operationalisation of the SOEs' websites.

Contribution of the extractive sector to the economy (#6.3)

Documentation of progress

Share of GDP: The 2014 EITI Report provides the relative contribution of the extractive industries to GDP from official sources, the DPEE (2014 EITI Report, p.9), it only provides its own calculations of the extractives contribution to GDP in absolute terms (2014 EITI Report, pp.65-66). Noting constraints on available breakdowns of GDP figures, the report provides its calculations of reconciled EITI revenues to GDP, sourced from the government's 2014 financial statements (TOFE) (2014 EITI Report, pp.65-66).

Government revenues: The 2014 EITI Report provides the value of government extractives revenues in absolute terms and relative to total government revenues (2014 EITI Report, pp.8-9,62,65,78-79).

Exports: The 2014 EITI Report includes the values of extractives exports in absolute terms and relative to total exports (2014 EITI Report, pp.9-10,66).

Employment: Noting limitations in the granularity of official labour data, the 2014 EITI Report provides a link to official data (not disaggregated for extractive industries) (2014 EITI Report, p.66) and includes the 24 reporting companies' unilateral disclosures of their employment levels in absolute terms and relative to total employment, disaggregated by company and by foreign/national (2014 EITI Report, pp.9,66,104,105). The report also provides estimates of employment in the artisanal mining sector (2014 EITI Report, p.23). Location: The 2014 EITI Report includes low-definition maps of deposits (2014 EITI Report, pp.22-23) and an overview of major production sites in mining and oil and gas (2014 EITI Report, pp.22-23,39-40).

Stakeholder views

Civil society noted that information on the contribution of the sector to the economy was key to their understanding of the sector. With respect to GDP, government representatives explained that national statistics would only be provided on a provisional basis until certified by the CdC the following year. Government representatives suggested that the employment directorate might have further

information on employment in the sector. The IA noted that they had approached the national statistics agency for data on employment, but this was not a priority for the organization given the sector's small economic size to date. The national secretariat noted that national statistics included non-mining activities such as salt in official mining statistics, which the MSG had considered could be misleading if included in the EITI Report. Companies noted that they had no objections to providing employment data and the larger mining companies confirmed that they provide that information to the DGM monthly, as well as to the EITI. With respect to the oil and gas sector, Fortesa was the only producing company and provided quarterly reports to the line ministry, although this information was not published.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress towards meeting this requirement. Despite constraints in the granularity of official macro-economic and employment statistics, the 2014 EITI Report provides estimates of the extractive industries' contribution, in absolute and relative terms, to GDP, government revenues, exports and employment, identifying the location of production. While there are concerns over the comprehensiveness of extractives employment data, the 2014 EITI Report is transparent about limitations and provides material companies' reporting of their staffing levels.

To strengthen implementation, the MSG is encouraged to provide additional analysis on official extractives employment data, using EITI reporting to refine official statistics.

Table 6- Summary initial assessment table: Social and economic spending

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Social expenditures (#6.1)	The 2014 EITI Report describes mandatory social expenditures in both mining and oil and gas and discloses these comprehensively, clearly identifying non-government beneficiaries where applicable and describing in-kind expenditures and their deemed value. In the Secretariat's view, Senegal has gone beyond the minimum requirements by providing additional information on discretionary social expenditures as encouraged by the EITI Standard.	Satisfactory progress (Beyond)
SOE quasi fiscal expenditures (#6.2)	The 2014 EITI Report could have been clearer in describing the MSG's approach to demonstrating the lack of quasi-fiscal expenditures by either Miferso or Petrosen.	Not applicable
Contribution of the	Despite constraints in the granularity of	Satisfactory progress

extractive sector to the economy (#6.3)	official macro-economic and employment statistics, the 2014 EITI Report provides estimates of the extractive industries' contribution, in absolute and relative terms, to GDP, government revenues, exports and employment, identifying the location of production. While there are concerns over the comprehensiveness of extractives employment data, the 2014 EITI Report is transparent about limitations and provides material companies' reporting of their staffing levels.	
<p>Secretariat's recommendations:</p> <ol style="list-style-type: none"> 1. To further strengthen implementation, the MSG may wish to provide additional analysis of companies' contractual social expenditure obligations in future EITI Reports, with a view to explaining and contextualising companies' reporting of their social expenditures in the year(s) under review. 2. To strengthen implementation, the MSG may wish to publish the audited financial statements of Miferso and Petrosen, potentially through the EITI Senegal website pending operationalisation of the SOEs' websites. 3. To strengthen implementation, the MSG is encouraged to provide additional analysis on official extractives employment data, using EITI reporting to refine official statistics. 		

Part III – Outcomes and Impact

7. Outcomes and Impact

7.1 Overview

This section assesses implementation of the EITI Requirements related to the outcomes and impact of the EITI process.

7.2 Assessment

Public debate (#7.1)

Documentation of progress

Comprehensibility: The National Secretariat has led EITI Senegal’s efforts to communicate and promote EITI information, although it has strongly implicated all constituencies on the MSG. EITI Senegal has published the 2013 and 2014 EITI Reports, summary data tables and simplified versions of the reports on its website, alongside extensive data visualisations. The MSG first agreed a communications plan for EITI Senegal covering 2015-18⁸⁵ in January 2015, supported by a 55-page report mapping out stakeholders, analysing the current communications structure and outlining an operational plan of action (ITIE Senegal, 2015) (Le Soleil, 2015) (Sud Quotidien, 2015). The MSG has consistently prepared simplified summaries of its two EITI Reports, initially with a two-month lag for the 2013 EITI Report (ITIE Senegal, 2015) and subsequently at the same time (ITIE Senegal, 2016). The PWYP Senegal coalition translated the summary 2014 EITI Report into three local languages (Wolof, Mande and Pulaar). The EITI Senegal Secretariat has published frequent articles extracting specific information from EITI Reports (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2015) (ITIE Senegal, 2016) (ITIE Senegal, 2016). It also mapped out the geographic spread of mining revenues on an accessible user interface.⁸⁶

Promotion: The Senegal EITI Secretariat and MSG have actively promoted EITI information through press briefings, dissemination and outreach events, focus group discussions, social media and capacity building workshops. Reports are typically soft-launched on 17 October each year, followed by a November national conference and regional roadshows to extractives areas in November-December. Thus the 2014 EITI Report was presented at a press conference in Dakar on 17 October 2016 (ITIE Senegal, 2016), before being formally launched at a larger national conference on 3 November 2017. The secretariat publishes regular press releases on its website.⁸⁷ The National Secretariat has coordinated the MSG’s promotion of EITI information in the three main mining regions (Kédougou, Thiès and Matam), producing sketches and infographics, dissemination workshop materials, translation of communications materials into three local languages, relying heavily on the CSO networks in these regions (ITIE Senegal, 2015). Records of dissemination activities shows that all three constituencies are consistently represented during

⁸⁵ http://itie.sn/wp-content/uploads/2015/02/ITIE_Rapport_final_de_la_stratu00E9gie_de_communication_19_1-15_VF_TN-2.pdf

⁸⁶ <http://itie.sn/repartition-des-revenus-miniersregion/>

⁸⁷ <http://itie.sn/blog/>

dissemination activities, albeit with stronger engagement of companies in mining than in oil and gas. Yet companies like Kosmos Energy have driven consultations and outreach with civil society on the oil and gas side (Financial Times, 2017). The then-EITI Champion, Prof. Fall, and National Coordinator have regularly appeared on TV shows and given press interviews to promote EITI (ITIE Senegal, 2015). Consistent and public high-level government support for EITI, including from the Prime Minister, have helped promote the use of EITI information (ITIE Senegal, 2016) (Le Soleil, 2016) (ITIE Senegal, 2016) (ITIE Senegal, 2015).

Even ahead of publication of the first (2013) EITI Report, the MSG undertook proactive outreach to communities and extractives areas⁸⁸, using the regional forums as venues for tripartite consultation on issues of concern to local communities since 2014 (ITIE Senegal, 2014) (Dakaractu, 2015) (APS, 2015) (ITIE Senegal, 2015) (SenePlus, 2015). Civil society, particularly through the PWYP Senegal's extensive grassroots activist network, played a key part in facilitating logistics and planning for the roadshows (ITIE Senegal, 2015) (SenePlus, 2015). Analysis of MSG meeting minutes shows that the CSO MSG members based in the regions have played a key coordinating role for dissemination activities at the local level, which have yielded calls for establishing subnational multi-stakeholder councils as decentralised regular consultation mechanisms (ITIE Senegal, 2015) (ITIE Senegal, 2015). Senegal's 2016 EITI annual progress report highlights the launch of subnational implementation in Kédougou as a key achievement of 2016 (ITIE Senegal, 2017, p. 8). Regional outreach has garnered significant media attention, including on national TV⁸⁹. A key aspect of EITI Senegal's five-year strategic plan (2017-2021) are the "EITI Conferences"⁹⁰, multi-stakeholder dialogues on extractives governance that started in April 2017 (ITIE Senegal, 2017) (ITIE Senegal, 2017). The MSG has also combined capacity building for its members with outreach, holding site visits to key mine sites⁹¹ in 2014-2017 (ITIE Senegal, 2017).

Public accessibility: The Senegal EITI Secretariat and MSG have been proactive in ensuring the public accessibility of EITI information both through online channels, in hard copy through dissemination and outreach events and through 'use of data' events and trainings. The secretariat has continuously improved the website's user interface design and restructured the content architecture, adding visualisations of data in EITI Reports and articles from relevant third-party sources. Active official social media accounts are maintained on Twitter⁹², Google Plus⁹³ and YouTube⁹⁴. EITI Senegal has produced documentaries on EITI, most recently a 16-min film in March 2017 (ITIE Senegal, 2017). The Senegal EITI Secretariat and MSG have also undertaken efforts to make the data more accessible and generate use of data, for instance through training workshops for investigative journalists in Kedougou and briefings to Parliamentarians. In July 2015, the secretariat recruited a database manager to work with key government entities to embed EITI reporting in regular systems like websites (ITIE Senegal, 2015). Senegal intends to leverage on its work in embedding reporting of EITI open data through regular government and company systems for other open contracting and open data work (Open Contracting Partnership, 2017). The secretariat has drafted ToR for the Treasury to implement extractives-specific revenue nomenclature

⁸⁸ Including Kédougou, Thiès, Rufisque and Matam.

⁸⁹ RTS1: http://www.seneweb.com/news/Video/journal-televisé-de-la-rts1-du-dimanche- n_171159.html

⁹⁰ <http://itie.sn/conferences-de-l-itie/>

⁹¹ The MSG held mine site visits to Sabodala (in Kédougou), Industries Chimiques du Sénégal and Grande Côte Operations.

⁹² https://twitter.com/itie_Senegal

⁹³ <https://plus.google.com/105664725486030930079>

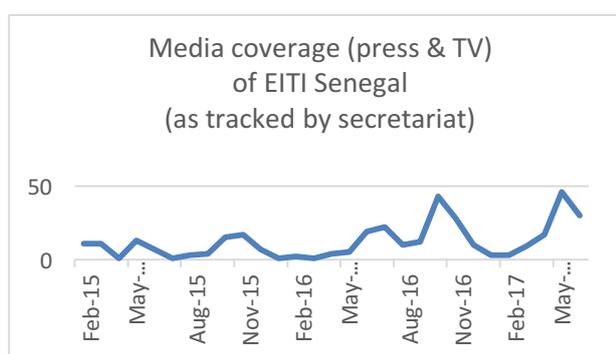
⁹⁴ <https://www.youtube.com/channel/UCvP3npUKDaaMwp5MuxlbRmw/videos>

(GFS_e) according to GFS-2014 standards. With support from the Open Society Initiative for West Africa (OSIWA), EITI Senegal is planning to develop an open data portal integrating government data sources (Open Contracting Partnership, 2017). The MSG has also supported reforms to the mining cadastre's Flexicadastre software and worked with government entities to facilitate collection of EITI data from government databases (ITIE Senegal, 2017).

Open data policy: The MSG started drafting the Senegal EITI Open Data Policy⁹⁵ in August 2016 and agreed it in December 2016 (ITIE Senegal, 2016). With reference to the Universal Declaration on Human Rights, the African Charter of Human Rights and Senegal's Constitution, the policy confirms the principle of universal access to information without discrimination. While the policy covers access and release of EITI data and provisions for the treatment of confidential information, it does not explicitly set any rules for the re-use of EITI data other than reference to general freedom of information. Senegal's Open Data Policy requires the MSG to publish machine-readable files, published for the two reports to date.

Contribution to public debate: There is ample evidence of extensive media coverage of EITI data, particularly at the time of well-covered EITI Report launches, and the EITI Senegal website includes a representative cross-sample of articles (Le Quotidien, 2016) (RTS, 2015). The secretariat has operated an informal network of journalists since 2015, which has formalised itself as a network of Extractives journalists in mid-2017. Media coverage has focused both on data in EITI Reports and on broader sector issues, such as license allocation and transfer procedures in the oil and gas sector (Le Quotidien, 2016). There is also evidence of outreach and consultations with parliamentarians, members of the National Assembly (ITIE Senegal, 2014) (ITIE Senegal, 2014). In May 2014, parliamentarians participated in a workshop on EITI Senegal, which agreed to establish a parliamentary network to oversee the sector in close cooperation with, albeit independently from, EITI Senegal (ITIE Senegal, 2014). The parliamentary network has met regularly and participated in capacity building activities in 2015 and 2016 (Abidjan.net, 2015). The World Bank has highlighted the impact of EITI implementation on parliamentary debate on the extractives sector (World Bank, 2016). The CSO coalition has also had an important impact on public debate, evident for instance in providing input to drafting revisions to the Mining Code passed in late 2016 (Oxfam America, 2016).

Figure 2: Media coverage of EITI Senegal, 2015-2017



Source: compiled based on data from the EITI Senegal Secretariat.

⁹⁵ <http://itie.sn/wp-content/uploads/2017/03/Politique-de-Donn%C3%A9es-Ouvertes-CN-ITIE-S%C3%A9n%C3%A9gal-vf.pdf>

Stakeholder views

Promotion/dissemination: There was consensus amongst stakeholders consulted that EITI information had been actively promoted and simplified for broader public appeal, in a country with a reported adult literacy rate of 50%.⁹⁶ Stakeholders both on and off the MSG confirmed the government's active and public engagement in promoting and using EITI information, both domestically and internationally. Stakeholders confirmed that while the initial drivers of EITI outreach were civil society in partnership with the secretariat, dissemination of EITI information was increasingly integrated in government and companies' outreach to host communities and the general public. Government representatives explained that the Prime Minister had led over 6000km of roadshows throughout Senegal, using EITI information to support reforms. There was consensus that the government's high-level political commitment to EITI was reflected in its follow-up on key EITI findings and recommendations. Stakeholders confirmed that the Ministry of Mines, of Environment, of Good Governance and African Integration and the Prime Minister's office were among the most active participants in EITI dissemination and outreach. All stakeholders highlighted the importance of the annual October-November launches in Dakar as key dissemination events that double as consultation forums for following up on EITI recommendations with individual agencies. There was also consensus that mining companies had been more active than oil and gas companies in EITI outreach, given that the latter had operations predominantly offshore, with less exposure to host communities. However, stakeholders expected oil and gas companies' engagement to grow as Senegal nears first commercial oil and gas production.

Several CSOs highlighted the important dissemination and outreach by civil society, through their decentralised presence and by translating information from EITI Reports into radio shows, infographics, local-language summaries and other debates. Several CSOs highlighted the need to simplify messages to ensure a broad audience, focusing on key issues like subnational transfers and social expenditures. Alongside organised NGOs, the local officials and parliamentarians consulted considered that CSOs played a key role in holding decentralised meetings on EITI. While the Kedougou region had formalised its subnational council, other subnational groupings in Thiès and Matam had remained informal, yet more dynamic according to local stakeholders consulted. The less formalised meetings in Thiès and Matam are driven by the decentralised PWYP network, with close involvement with local officials. Several activists called for more capacity building to support civil society's capacity to analyse EITI data that they now considered comprehensive and reliable. To empower citizen oversight, they cited the example of needing to simplify extractives contracts for public use and using of license coordinates to track projects. Several CSOs explained that they planned to issue "shadow" reports on the basis of EITI Reports to highlight key civil society demands for more information.

Secretariat staff explained that they had launched an internal monthly newsletter for MSG members in January 2017 ("*Le Point*") and were developing a public biannual newsletter starting in January 2018. Parliamentarians and secretariat staff explained that while the July 2017 legislative elections had slowed down EITI Senegal's engagement with the Parliamentary network, a series of capacity building and engagements were planned with the new Members of Parliament. All stakeholders highlighted the savvy coordinating role provided by the secretariat for activities both at the national and subnational levels. Stakeholders highlighted the geographic and sectoral representation on the MSG, which helped in dissemination and outreach, and the multi-faceted approach to dissemination through many channels

⁹⁶ https://www.unicef.org/infobycountry/senegal_statistics.html

and in the three major local languages. CSOs confirmed that they intended to continue the practice of translating the summary 2014 EITI Report (“Comprendre pour agir”) into the three languages for the 2015-16 EITI Reports.

Coverage: Secretariat staff highlighted the findings of its review of media coverage over the 2014-17 period, published just after the start of Validation on 3 July 2017. This had found that coverage has risen swiftly from 144 articles in 2015 to 214 in 2016 and 108 articles in the first half of 2017. Secretariat staff also highlighted the frequent requests for information from non-media actors, such as investment advisors and consultancies. Staff also explained that the quality of coverage had tended to improve, with more in-depth analysis of EITI Reports rather than simply quoting headline figures, and considered that this reflected their efforts in training journalists since 2015. In particular, information on contracts and licenses, signature bonuses and social expenditures were priority issues for the press. Secretariat staff explained that the highest concentration of coverage was in the final quarter of the year during dissemination of new EITI Reports. They explained that they had started scheduling high-level forums and discussions throughout the year, for instance in June 2017, in an attempt to balance the media coverage across the year. Journalists consulted explained that the Network of Journalists on Extractive Industry Transparency (“Réseau de Journalistes sur la Transparence dans les Industries Extractives”) was formed in July 2017, although an informal network of journalists had previously been coordinated by the secretariat’s communications officer, who was expected to continue in this coordinating role. All journalists consulted considered that EITI Reports were the only source of information on Senegal’s extractive industries, albeit explaining that they preferred receiving press releases from the secretariat rather than investigate key pieces of information in EITI Reports. Several journalists called for training of their editors to allow them to publish more stories on the extractives. However, there was consensus that demand for extractives information was expected to grow with first production of oil and gas.

Use of data: Stakeholders from all constituencies consulted provided concrete examples of their use of EITI data. Several company representatives highlighted their use of EITI data on the total mining-sector contribution to government revenues as part of their lobbying. A parliamentarian explained that one of the key figures highlighted by EITI Reports was that the mining sector contributed roughly XOF 40bn, which they compared to their estimate of XOF 400bn in tax incentives for mining companies. The EITI has clearly contributed to public debate according to all stakeholders consulted, at the national and subnational levels. Companies had also closely examined the mining, oil and gas contracts that were published in October 2016, as an integral part of Senegal’s EITI commitment. Secretariat staff and government officials noted that there was virtually no information about the extractives sector prior to implementing the EITI. Senegal was thus using the EITI as a diagnostic tool to drive reforms, with examples ranging from disaggregating an extractives line in their government accounts (TOFE) to disaggregating the national statistics agency (ANSD)’s official mining production and export volumes and values. Several representatives from parliament and government explained that the Parliamentary Network on Good Governance and Transparency had been supported by the World Bank, OSIWA and OXFAM since its establishment in 2014, including through peer exchanges in Burkina Faso, Ghana and South Africa. Amidst transition to the newly-elected parliamentarians, they explained that the network was establishing a regional network with counterparts in neighbouring countries like Burkina Faso and Guinea.

Initial assessment

The International Secretariat’s initial assessment is that Senegal has made satisfactory progress in

meeting this requirement. The Senegal EITI Reports are comprehensible, actively promoted through varied channels (including print, online and through active outreach), publicly accessible and have tangibly contributed to public debate on the extractive industries in Senegal. In the Secretariat's view, Senegal has made some efforts to go beyond the minimum requirements by developing visualisations of EITI information actively disseminated through online and physical channels, including regular subnational outreach and dissemination. The three stakeholder groups have also actively contributed to dissemination of EITI information in their bilateral interactions.

Data Accessibility (#7.2)

Documentation of progress

Data in both of Senegal's EITI Reports were published in machine-readable format on the Senegal EITI website⁹⁷. The MSG has consistently included in the ToR for the IA a requirement (provision 5.3) to produce GFS-coded tables for all Senegal EITI data (PH-EITI, 2016), which is available on the Senegal EITI website and on the Senegal country page of the global EITI website. The EITI Senegal Secretariat drafted ToR for the implementation of GFSe classification in Treasury systems and circulated it to stakeholders in mid-2017. The MSG also published summaries of EITI Reports called "Understanding to Act" (*"Comprendre pour agir"*), translated for the 2014 EITI Report into three local languages for the first time (ITIE Senegal, 2015) (ITIE Senegal, 2016). It produced summaries of key EITI data in simple forms with infographics available on the Senegal EITI website.

Stakeholder views

All stakeholders praised the secretariat's efforts at making the information in EITI Reports more accessible to a broader public. Civil society confirmed that summary EITI reports were used and that they had undertaken efforts to translate this data into local languages. They emphasized the need for civil society to be able to use the data. Representatives of the media noted that they tended to read the summary EITI Reports rather than analyse the full versions. The EITI Senegal Secretariat explained that EITI Senegal had submitted a needs assessment to Development Gateway, for an open data portal funded by OSIWA, and expected to start implementing the project by the end of 2017. Secretariat staff also highlighted the importance of disaggregating an extractives line in Treasury accounts through GFSe-2014 for budgetary planning.

Initial assessment

Requirement 7.2 encourages the MSGs to make EITI reports accessible to public in open data formats. Such efforts are encouraged but not required and are not assessed in determining compliance with the EITI Standard. Senegal's EITI data is available in machine readable format through the Senegal EITI website and the EITI global website, drawing on summary data tables completed by the national secretariat. Senegal EITI has also published summaries of EITI Reports in accessible infographic format for the first two EITI Reports. The MSG is exploring options for ensuring even timelier reporting through online disclosures.

⁹⁷ <http://itie.sn/rapport-2013/> and <http://itie.sn/rapport-2014/> .

Lessons Learned and follow-up on recommendations (#7.3)

Documentation of progress

The MSG has provided input to EITI recommendations it has agreed and has actively followed up on recommendations from its EITI reporting. This has led to concrete reforms in several areas.

MSG input: While the MSG had discussed recommendations ahead of its first EITI Report, it appears that the IA for the first report, Fairlinks, included only the recommendations it had formulated in the final version of the 2013 EITI Report (ITIE Senegal, 2015). In the 2014 EITI Report however, there is ample evidence from MSG meeting minutes of the MSG's input to the drafting of the EITI Report, including its recommendations (ITIE Senegal, 2016) (ITIE Senegal, 2016). The Court of Counts, given its involvement in certifying government EITI reporting for the first time, made several recommendations that were discussed at MSG meetings and included in the 2014 EITI Report (ITIE Senegal, 2016).

Follow-up: While the MSG had originally (in 2014-15) planned on a high-level inter-ministerial committee being established to follow up on EITI recommendations, this was not implemented. Rather, the MSG, led by the National Coordinator and the EITI Champion, have led bilateral efforts to follow up with individual government agencies, through official ministerial-level meetings and more operational working groups. There is ample evidence of bilateral follow-up with the Ministries of Economy and Finance, of Energy and Renewable Energy Development, of Industry and Mines as well as their agencies. The MSG has a dedicated plan of action for following up on EITI recommendations and the EITI Senegal Secretariat monitors progress in follow-up on past recommendations on a weekly basis. Most recently, the MSG Chair and Secretariat staff met with COS-PETROGAZ management to follow up on specific recommendations from the 2014 EITI Report (ITIE Senegal, 2017). Members of the MSG have also proved vocal in following up on past recommendations, using for instance EITI Report launches as opportunities to publicly call for implementation of reforms recommended by EITI Reports, as Prof. Fall did in October 2016 (ITIE Senegal, 2016). Government officials and secretariat staff have also linked EITI dissemination and outreach events, particularly in regions hosting extractives activities, with the process for following up on EITI recommendations, viewing these as key forums for building popular support for key EITI recommendations (ITIE Senegal, 2016). The MSG has tracked progress in implementing recommendations from the 2013 and 2014 EITI Reports through a monitoring and evaluation spreadsheet, regularly consulted at MSG meetings (ITIE Senegal, 2016). In July 2017, just after the start of Validation, the MSG published a 22-page report tracking progress in implementing recommendations from the 2014 EITI Report (ITIE Senegal, 2017).

Discrepancies: The MSG has also led efforts in investigating unreconciled discrepancies ahead of publication of each of both of its EITI Reports (ITIE Senegal, 2014) (ITIE Senegal, 2016). Given the significant discrepancies in the 2013 EITI Report, the MSG made a concerted effort to follow up with non-reporting companies and supported the IA's investigation of discrepancies, yielding far lower discrepancies in the 2014 EITI Report (ITIE Senegal, 2016) (ITIE Senegal, 2016).

Reforms: Senior government officials have repeatedly highlighted the value of EITI reporting as annual diagnostics of extractives governance, a means of identifying weaknesses in government systems and recommending reforms (ITIE Senegal, 2016) (ITIE Senegal, 2016) (Le Soleil, 2016) (ITIE Senegal, 2016) (ITIE Senegal, 2015). Government officials, the MSG and the Senegal EITI Secretariat have publicly linked

several government reforms to recommendations from EITI implementation (ITIE Senegal, 2016) (ITIE Senegal, 2016) (President de la Republique, 2016) (Gouvernement du Senegal, 2016) (ITIE Senegal, 2016). Concrete reforms initiated as a consequence of EITI implementation in Senegal include:

1. Following up on President Sall's announcements since 2013 of the government's policy to *publish all extractives contracts* and recommendations from the 2013 EITI Report, the MSG actively followed up with government entities like the Mines and Geology Department and the Hydrocarbons Department to publish all contracts in the mining, oil and gas sectors. As a result, the government unilaterally published an initial 23 contracts in mining⁹⁸ and 7 in oil and gas⁹⁹ on the main government website in October 2016. Working with contract-holders, this expanded to 34 published contracts in mining¹⁰⁰ and 15 in oil and gas¹⁰¹ on the Senegal EITI website as of 2017 (Gouvernement du Senegal, 2016).
2. Drawing on recommendations from the 2013 EITI Report and input from the MSG, the government drafted *revisions to the Mining Code* in 2015-16 that were enacted by Parliament in November 2016, introducing fixed mandatory social expenditures and clarifying licensing procedures, drawing on input from EITI Senegal (ITIE Senegal, 2016) (ITIE Senegal, 2017).
3. Drawing on recommendations from the 2013 EITI Report highlighting ambiguities in the license allocation procedures, President Sall *established the high-level COS-PETROGAZ*, which includes several Senegal EITI MSG members and secretariat staff as members, in October 2016 to steer oil and gas reforms (ITIE Senegal, 2016). In particular, the high-level committee is mandated to steer reforms to the 1998 Petroleum Code and improve oversight of license allocations and transfers (ITIE Senegal, 2016) (Gouvernement du Senegal, 2016). The MSG expects proposed revisions to the 1998 Petroleum Code to be proposed in October 2017, which will address past EITI recommendations to clearly include exceptional revenue flows identified in EITI reporting, such as signature bonuses, in provisions of the law (ITIE Senegal, 2017).
4. Following up on a recommendation from the 2014 EITI Report, the MSG is participating in the COS-PETROGAZ committee meetings to provide legislative proposals to President Sall on operationalising the *sovereign wealth fund*, the FONSIS, drawing on international best practice (ITIE Senegal, 2017).
5. Drawing on findings of the 2013 EITI Report, the MSG followed up with the Ministry of Mines and the Ministry of Economy and Finance on the need for a joint ministerial circular to implement statutory *subnational transfers* of mining revenues (ITIE Senegal, 2017). The MSG expects the supplementary 2017 national budget in the summer of 2017 to set the 2017 budgeted subnational transfers in order to clear arrears in subnational transfers up to 2015 (ITIE Senegal, 2017). The MSG has also been working with the Ministry of Finance to develop an online reporting tool for monitoring subnational transfers.
6. Following up on recommendations from the 2013 and 2014 EITI Reports, the MSG held a joint meeting in February 2017 with the Treasury and DGD to start work on *integrating the two agencies' databases* on customs levies, which is ongoing (ITIE Senegal, 2017).
7. Following up on the two EITI Reports' recommendations regarding *tracking mandatory social expenditures*, the MSG has actively followed up on social expenditures related provisions of the new 2016 Mining Code with the DGPEE to ensure the creation of the Local Community

⁹⁸ <https://www.sec.gouv.sn/-Conventions-minieres-.html>

⁹⁹ <https://www.sec.gouv.sn/Point-de-situation-sur-les.html>

¹⁰⁰ <http://itie.sn/contrats-miniers/>

¹⁰¹ <http://itie.sn/contrats-petroliers/>

Development Fund in 2017 and a platform for tracking companies' payments of social expenditures (ITIE Senegal, 2017).

8. Following up on both EITI Reports' recommendation to establish an online database on the extractive industries, the MSG has submitted a proposal to IT contractor Development Gateway, with support from OSIWA, to develop an online Open Data Portal for extractives data by December 2017 (ITIE Senegal, 2017) (Development Gateway, 2017).
9. A consistent recommendation of EITI Reports, the MSG has also followed up on *harmonising the national revenue classification system* to international standards, and disaggregating extractives-specific GFS classification, linking to ongoing efforts to implement Senegal's 2009 roll-out of the UEMOA directive on budget revenue classifications, which is in line with the IMF's GFS classification system (ITIE Senegal, 2017).

Other recommendations: The MSG has also followed up and implemented several past EITI recommendations that were more narrowly linked to EITI reporting. These included:

1. Better company *record-keeping of payments to Customs* (DGD), which was implemented in March 2017 to ensure companies track the receipt numbers for all payments to Customs (ITIE Senegal, 2017).
2. Following up on recommendations from the 2013 EITI Report, the MSG implemented a MoU with the Court of Counts to *strengthen certification and tracking of government extractives revenues* (ITIE Senegal, 2016) (Cour des Comptes, 2016). While this provided some certification of government reporting in the 2014 EITI Report, the MSG is still following up on CdC recommendations in the 2014 EITI Report related to renewing the MoU with the CdC and reforms of Treasury systems to include the identification of taxpayers, rather than simply the nature of payments (ITIE Senegal, 2017).
3. Integration of "other significant payments" of over XOF 25m reported in the 2013 and 2014 EITI Reports in the normal EITI reporting templates, which was done in the 2015-16 EITI reporting templates (ITIE Senegal, 2017).

One of the recommendations from the 2014 EITI Report that remained outstanding at the start of Validation (1 July 2017) related to weaknesses in official mineral production and export statistics, although there is evidence of MSG plans for follow-up in second half of 2017 (ITIE Senegal, 2017).

Stakeholder views

Secretariat staff and MSG members explained that the initial idea of establishing an Inter-Ministerial Committee to follow up on EITI recommendations was abandoned in 2016, as the MSG considered that this could create an additional level of bureaucracy that might unnecessarily slow the efficiency of follow-up. Rather, the MSG considered that bilateral follow-up was more efficient and just as effective. Stakeholders explained that the MSG had a dedicated plan of action for following up on EITI recommendations, which was monitored on a weekly basis by the secretariat through its monitoring and evaluation department. All stakeholders consulted highlighted the effectiveness of this approach, pointing to concrete reforms both related to improving the efficiency of EITI reporting and broader sector reforms, such as input to drafting the new Mining Code in 2015-16. Secretariat staff also highlighted the importance of press briefings and dissemination events in building public support for implementing reforms recommended through EITI Reports.

Civil society noted the important progress achieved in implementing EITI recommendations and highlighted the participation of government agencies in implementing reforms. Several company representatives explained that they were quite passive in the formulation of and follow-up on EITI recommendations and considered this a reflection of industry's outlook in Senegal, which consisted of wanting to comply with the relevant regulations rather than lobby for reforms. However, industry representatives noted the pertinence of certain past EITI recommendations to industry's concerns, such as those related to improving the traceability of customs fees paid by transport companies. Parliamentarians consulted noted that they were not involved in the formulation or follow-up of recommendations in EITI Reports but that they provided their opinion on recommendations at EITI workshops. All MSG members consulted highlighted the pertinence of EITI recommendations to national reform priorities and the public's priorities.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The MSG and the government have taken steps to act upon lessons learnt, to identify, investigate and address the causes of any discrepancies and weaknesses of the EITI process and to consider the recommendations for improvements from the IA. In the International Secretariat's view, Senegal has gone beyond the minimum requirements given the MSG's proactive role in formulating recommendations of EITI Reports, assessing and following up on the IA's findings and recommendations and implementation of reforms starting with Senegal's first EITI Report.

To strengthen implementation, the MSG may wish to consider formalising government mechanisms for following up on recommendations from past EITI Reports and Validation as a means of ensuring the sustainability and continued effectiveness of follow-up channels.

Outcomes and impact of implementation (#7.4)

Documentation of progress

There is extensive evidence of the MSG using the annual progress report as a means of benchmarking its strategic decisions to its record of achievements, identify shortcoming and barriers to implementation and provide a solid assessment of implementation as a basis for formulating future work plans (ITIE Senegal, 2015) (ITIE Senegal, 2016) (ITIE Senegal, 2017). The MSG has tended to publish its annual activity reports up to 2016 with some delay, publishing the 2013/14 annual activity report in December 2015 and the 2015/16 annual progress report in November 2016 (ITIE Senegal, 2015) (ITIE Senegal, 2016). However, the MSG discussed the 2016 annual progress report at its 28 March 2017 meeting and approved it via circular in June 2017 (ITIE Senegal, 2017). Some of the main achievements highlighted in the summary of activities include drafting the five-year 2017-2021 EITI Senegal strategic plan, launch of subnational implementation in Kédougou and producing the EITI Report and its simplified version (ITIE Senegal, 2017, p. 8). The report innovated by including an overview of activities undertaken independently by the civil society constituency (ITIE Senegal, 2017, p. 11).

The 2016 report included an assessment of progress in meeting individual EITI requirements (ITIE Senegal, 2017, pp. 20-22), although it does not provide specific references to the latest EITI Report (2014) to meet each requirement. While there is limited detail of the outcomes and impact of implementation (ITIE

Senegal, 2017, p. 23), the role of forums and roadshows as platforms for discussion of extractives issues, particularly in Kédougou where subnational implementation has been piloted, is highlighted (ITIE Senegal, 2017, pp. 8,17-18,25). Actions to address encouraged aspects under Requirement 7.4 ii are also covered in the 2016 annual progress report. The report tracks key activities of the 2016 work plan, including in mainstreaming, strengthening certification of government EITI reporting, translating summaries into local languages and undertaking active outreach and dissemination (ITIE Senegal, 2017, pp. 12-19). However, the report only referred to Senegal EITI's work on beneficial ownership in the context of its 2017-2021 strategic plan, rather than work currently being done (ITIE Senegal, 2017, p. 25).

The 2016 report provided a matrix tracking follow up on recommendations from past EITI Reports, describing in detail the recommendations from the first and second EITI Reports, the actions taken and the MSG's updated response to each (ITIE Senegal, 2017, pp. 23-24). An assessment of progress in meeting work plan objectives was also included in the 2016 report alongside the scorecard matrix (ITIE Senegal, 2017, pp. 12-22). Outcomes and impacts highlighted included improvements in government entities' IT systems, establishment of COS-PETROGAZ, better communications between stakeholders (e.g. through subnational implementation in Kédougou) and in stakeholders' own capacities (ITIE Senegal, 2017, p. 25).

Senegal EITI also published an independent impact assessment just after the start of Validation, in July 2017, which highlighted concrete achievements and impacts linked to EITI in the 2012-2015 period, albeit ending with a call for a broader impact assessment (ITIE Senegal, 2017).

Stakeholder views

All stakeholders consulted consistently highlighted the significant and diverse impact of EITI implementation in Senegal, ranging from more constructive engagement between stakeholders and improved coordination amongst government and industry constituencies to tangible reforms in government systems (*see impact analysis below*). There was ample evidence of MSG members regularly assessing the outcomes and impact of EITI implementation through various channels. Stakeholders highlighted the use of the annual progress report in this regard, alongside the MSG's regular discussions of progress in implementing the annual work plan and dedicated impact assessments like the one concluded in July 2017. Members of the MSG also confirmed that they regularly discussed the causes of discrepancies in preparing EITI Reports and followed up on discrepancies after publication of the annual EITI Reports, as was evident in the MSG's follow-up with non-reporting companies and government entities after publication of the 2013 EITI Report. However, stakeholders from all three constituencies also called for more comprehensive assessments of the impact of EITI and highlighted the MSG's plans to undertake a more comprehensive impact assessment in future. Several CSOs noted that it was too early to have a comprehensive view on the impact of EITI implementation in Senegal, as this would depend on stakeholders' (and in particular civil society's) use of EITI information to hold government and companies accountable.

Several government and civil society representatives highlighted the use of the annual progress reports in tracking progress in achieving work plan objectives. Secretariat staff and civil society representatives also highlighted the value of the annual progress report in ensuring the accountability of MSG members to their constituencies and the broader public. Secretariat staff explained that the June timing for preparing annual progress reports had been challenging for the MSG, given that it coincided with the busiest time of data collection for the EITI Report. This had caused delays in producing the first two annual progress

reports. MSG members explained that they had produced the 2016 annual progress report in June 2017 given the advent of Validation, but that they planned to produce future annual progress reports at the start of the year (in January) to coincide with the MSG's annual work planning. Secretariat staff and MSG members explained that the secretariat normally prepared a first draft of the annual progress report, circulated it to the MSG for comments before final approval by the MSG. Stakeholders confirmed MSG members always provided input and substantive comments, most recently by civil society, the Chamber of Mines and the Ministry of Good Governance and African Integration (among others) for instance. Civil society and industry MSG members confirmed that they usually circulated the draft annual progress report to their constituencies for input.

Initial assessment

The International Secretariat's initial assessment is that Senegal has made satisfactory progress in meeting this requirement. The MSG has reviewed progress and outcomes of implementation on a regular basis, including by publishing annual progress reports over the past three years. Senegal's 2016 EITI annual progress report provided an assessment of impact of EITI implementation and was the product of consultations within each of the three constituencies.

To strengthen implementation, the MSG may wish to undertake a comprehensive impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.

Table 7 - Summary initial assessment table: Outcomes and impact

EITI provisions	Summary of main findings	Validator's recommendation on compliance with the EITI provisions
Public debate (#7.1)	The Senegal EITI Reports are comprehensible, actively promoted through varied channels (including print, online and through active outreach), publicly accessible and have tangibly contributed to public debate on the extractive industries in Senegal. In the Secretariat's view, Senegal has made some efforts to go beyond the minimum requirements by developing visualisations of EITI information actively disseminated through online and physical channels, including regular subnational outreach and dissemination. The three stakeholder groups have also actively contributed to dissemination of EITI information in their bilateral interactions.	Satisfactory progress (Beyond)
Data accessibility (#7.2)	Senegal's EITI data is available in machine readable format through the Senegal EITI website and the EITI global website, drawing on summary data tables completed by the national secretariat. Senegal EITI has also published summaries of EITI Reports in accessible infographic format for the first two EITI Reports. The MSG is exploring options for ensuring even timelier reporting through online disclosures.	
Lessons learned and follow up on recommendations (7.3)	The MSG and the government have taken steps to act upon lessons learnt, to identify, investigate and address the causes of any discrepancies and weaknesses of the EITI process and to consider the recommendations for improvements from the IA. In the International Secretariat's view, Senegal has gone beyond the minimum requirements given the MSG's proactive role in formulating recommendations of EITI Reports, assessing and following up on the IA's findings and recommendations and implementation of reforms starting with Senegal's first EITI Report.	Satisfactory progress (Beyond)
Outcomes and impact of implementation (#7.4)	The MSG has reviewed progress and outcomes of implementation on a regular basis, including by publishing annual progress reports over the past three years. Senegal's 2016 EITI annual progress report provided an assessment of impact of EITI implementation and was the product of consultations within each of the three constituencies.	Satisfactory progress

Secretariat's recommendations:

1. To strengthen implementation, the MSG may wish to consider formalising government mechanisms for following up on recommendations from past EITI Reports and Validation as a means of ensuring the sustainability and continued effectiveness of follow-up channels.
2. To strengthen implementation, the MSG may wish to consider undertake a comprehensive impact assessment, with a view to identifying tangible impacts to local communities and other stakeholders in order to determine the extent to which the EITI has contributed to improving public financial management and governance of the mining, oil and gas sectors.

8. Impact analysis

(not to be considered in assessing compliance with the EITI provisions)

Impact

Based on Senegal EITI's own metrics for assessing its impact, Senegal's EITI implementation has been particularly effective in a short time span. MSG meeting minutes show active MSG input and follow-up on recommendations, progress against the work plan and impact. The MSG has repeatedly discussed tracking impact of EITI implementation based on factors ranging from public awareness to sector reforms, although its use of the annual progress report to do so has been limited. Rather, the MSG has undertaken an assessment of the overall impact of EITI implementation in preparing its five-year EITI 2017-2021 strategic plan in early 2017 and as a standalone assessment published in July 2017 (ITIE Senegal, 2017) (ITIE Senegal, 2017). The MSG also regularly assesses its own progress in meeting Requirements of the EITI Standard through frequent pre-Validation self-assessment exercises in 2016 and 2017, which include a general assessment of impact.

From its earliest stages, the MSG and government have explicitly linked EITI implementation to objectives including three key impacts of opening the institutional environment, improving government information systems and support consultation dialogues over necessary public-sector reforms (EITI, 2014) (ITIE Senegal, 2016). While EITI Senegal's own impact assessments to date have emphasised the challenges of assessing impact comprehensively with only a few years track record of implementation, the MSG's work and stakeholder consultations have highlighted six broad types of impact of EITI implementation in Senegal, ranging from the more concrete to the less tangible but no less important (ITIE Senegal, 2017).

Constructive engagement: Implementation of the EITI has led to closer and more constructive engagement between stakeholders at several levels. On the MSG, representatives from government entities have gained from this forum for inter-ministerial concertation and coordination of their activities related to the extractives industries, which EITI Senegal highlighted as crucial for input to revisions to the Mining Code in 2016 (ITIE Senegal, 2017). The establishment of COS-PETROGAZ in 2016 to coordinate oil and gas reforms is expected to lead to similar legal reforms in oil and gas, with input from the EITI (World Bank, 2016) (ITIE Senegal, 2017). The government has also enacted functional and operational reforms such as dedicated cells to coordinate EITI data collection and consultations on EITI issues in each agency and revisions to government IT systems to facilitate annual data collection (ITIE Senegal, 2017). Consultations with stakeholders from government, industry, civil society, parliament, media and development partners highlighted the EITI's impact in gradually building trust between different constituencies, both by providing data widely seen as reliable and a channel for multi-stakeholder consultations and coordination.

At the constituency level, the EITI has proved a catalyst for better organisation and coordination, with the formation of the Chamber of Mines in 2013 and the Coalition for transparency in extractive industries for civil society to better coordinate their consultations through EITI (World Bank, 2016). Stakeholders also highlighted the importance of EITI for oil and gas companies in the absence of an industry association, which certain companies are seeking to establish for the first time in 2017. The EITI has also led to the creation of active networks for parliamentarians and local officials as a means of consultation on EITI-related issues and on broader governance topics (World Bank, 2016) (ITIE Senegal, 2017). At the

subnational level, active dissemination and outreach campaigns have been channels for consultation of local communities and led to the piloting of a subnational MSG in Kédougou, alongside less formalised consultation forums in Thiès and Matam (ITIE Senegal, 2017).

Economic contributions: The EITI has also brought more clarity to the economic contributions of the extractive industries, both directly and indirectly, for the first time in Senegal, which previously had no operational chambers or professional associations for the mining, oil and gas industries. Stakeholders repeatedly highlighted the previous lack of information on the mining, oil and gas sectors, both in terms of publicly-accessible data and in terms of the government's own internal systems. Representatives from all three constituencies recalled the previous lack of information on even basic issues such as total government revenues from the mining sector, noting that EITI information has significantly generated public debate. The evolution from the 2013 EITI Report, which proved a timely diagnostic of data gaps in government systems and company reporting, to the 2014 EITI Report reflected the significant efforts of EITI Senegal in bridging information gaps. There is ample evidence, both in the press and in academic literature, of pent-up demand for information on the extractives contribution to the economy and government revenues in Senegal prior to EITI implementation (IISD, 2016). While a Chamber of Mines was created in 2013, EITI Senegal remains the primary provider of information on the mining sector and its contribution to government revenues. Secretariat staff noted the frequent calls for information from diverse users of EITI information, ranging from the media to investment advisors both domestically and internationally.

Alongside its provision of comprehensive information on extractives revenues, the EITI has also had an impact on government agencies' better understanding of each other's systems. Parliamentarians and the media have also gained insight into some of the more technical aspects of extractives revenue collection and budgeting. EITI Senegal has highlighted the impact of government agencies' better understanding of the mining, oil and gas sectors in its impact assessments, noting that the Tax Department (DGI), amongst others, has made plans for broadening the extractives tax base on the basis of more comprehensive information on extractives companies' payments to government provided through Senegal's EITI reporting (ITIE Senegal, 2017). The MSG and various government stakeholders have also highlighted the importance of EITI reporting in highlighting that fiscal incentives in the 2003 Mining Code had not had the desired effect in terms of economic and community development, thereby supporting efforts to reform the Mining Code in 2016 (ITIE Senegal, 2017).

Public understanding: With information disclosed through Senegal's EITI Reports widely recognised as credible and robust, there is evidence that public understanding of the management of natural resources has gradually improved since 2013. The MSG's proactive dissemination and outreach efforts to a broad array of stakeholders, including media and parliamentarians at the national level and local communities at the local level, has had a clear impact on public understanding and oversight of the government's oversight of the extractive industries. Senegal's successive annual activities and progress reports have tracked the impact of EITI dissemination and outreach events on public understanding of the extractive industries (ITIE Senegal, 2015) (ITIE Senegal, 2016) (ITIE Senegal, 2017). From the earliest stages of implementation, the MSG and government representatives have explicitly linked EITI implementation to securing local communities' consent and ensuring extractives companies have a social license to operate (Ministere de l'integration africaine, du NEPAD et de la promotion de la bonne gouvernance, 2017). Civil society representatives have also highlighted the gaps in oversight identified through EITI reporting as an important step in identifying areas for reform and ensuring the public's support for tackling gaps in

extractive industry management (WATHI, 2017).

Following up on President Sall's announcements since 2013 of the government's policy to publish all extractives contracts and recommendations from the 2013 EITI Report, the MSG actively followed up with government entities like the Mines and Geology Department and the Hydrocarbons Department to publish all contracts in the mining, oil and gas sectors. As a result, the government unilaterally published an initial 23 contracts in mining¹⁰² and 7 in oil and gas¹⁰³ on the main government website in October 2016. Working with contract-holders, this expanded to 34 published contracts in mining¹⁰⁴ and 15 in oil and gas¹⁰⁵ on the Senegal EITI website as of 2017 (Gouvernement du Senegal, 2016). There is however also evidence of additional public demands for information, evident not least from the public controversies surrounding the terms of oil and gas license allocations and transfers to Petro-Tim and Timis Corp. in 2015-16 (Financial Afrik, 2014) (Le Monde, 2015) (Reuters, 2016) (Africa Confidential, 2017). Several CSO representatives have been particularly critical of the lack of coverage in the 2014 EITI Report of the actual procedures followed for transferring oil and gas licenses from Timis Corp. and Petro-Tim to Kosmos Energy in 2014 (WATHI, 2017). Nonetheless, EITI Senegal has highlighted improvements in public understanding of the mining, oil and gas sectors as a key impact of the first three years of implementation (ITIE Senegal, 2017).

Strengthening government systems: Senegal's EITI Reports have served as a diagnostic tool for government systems related to oversight of the mining, oil and gas sectors as well as broader public finance management. From the publication of Senegal's first EITI Report in October 2015, the MSG has actively followed up with individual government agencies and the Parliament to implement reforms. Beyond integration of EITI reporting in internal government systems to improve the efficiency of data collection, which the MSG has highlighted as a key early EITI impact (ITIE Senegal, 2017), the MSG's follow-up on EITI recommendations has led to several concrete reforms both in the legal framework governing the mining sector and in broader public finance management.

In the mining sector, EITI Senegal has publicly emphasised the EITI's impact in spurring reforms to the Mining Code in 2016 (through Law 2016-32 of 8 November 2016), which formalised mandatory social expenditures, improved the government's cadastral management, oversight of compliance with licensing requirements and enshrining the government's policy on contract disclosure (ITIE Senegal, 2016) (ITIE Senegal, 2017). Building on the findings of the 2013 EITI Report, the government also issued Decree 2015-1879 on 16 December 2015 setting clear mechanisms for the subnational transfer of the Equalisation and Local Community Support Fund, funded by mining revenues (ITIE Senegal, 2015) (ITIE Senegal, 2017). The MSG expects the supplementary 2017 national budget in the summer of 2017 to set the 2017 budgeted subnational transfers in order to clear arrears in subnational transfers up to 2015 (ITIE Senegal, 2017). The MSG has also been working with the Ministry of Finance to develop an online reporting tool for monitoring subnational transfers. At the operational level, the Ministry of Industry and Mines established two new departments in 2015 – the Department of Mining Operations Oversight and the Department of Mining Prospection and Promotion – and recruited new engineers to improve the coherence of the Ministry's oversight functions and ensure a comprehensive oversight of mining operations in Senegal (ITIE

¹⁰² <https://www.sec.gouv.sn/-Conventions-minieres-.html>

¹⁰³ <https://www.sec.gouv.sn/Point-de-situation-sur-les.html>

¹⁰⁴ <http://itie.sn/contrats-miniers/>

¹⁰⁵ <http://itie.sn/contrats-petroliers/>

Senegal, 2017).

In the oil and gas sector, the two key reforms have consisted of the launch of efforts to revise the 1998 Petroleum Code, expected to be presented to parliament in 2017, and the establishment of a high-level committee to steer reforms in the government's oil and gas policy and oversight. The creation of the COS-PETROGAZ (Strategic Orientation Committee for Oil and Gas) in October 2016 established a high-level committee to advise President Sall on developing Senegal's oil and gas policy and steering governance and oversight reforms for the sector (ITIE Senegal, 2016) (ITIE Senegal, 2017). In addition to new recruitments at the Ministry of Energy and Renewable Energy Development, the government has also launched reforms to establish an oil and gas cadastral system (ITIE Senegal, 2017). Following up on a recommendation from the 2014 EITI Report, the MSG is participating in the COS-PETROGAZ committee meetings to provide legislative proposals to President Sall on operationalising the sovereign wealth fund, the FONSI, drawing on international best practice (ITIE Senegal, 2017).

At the level of public finance management, Senegal's EITI implementation has also spurred several reforms, most notably in the Cour des Comptes' oversight of extractives revenues as part of the government's EITI reporting (Cour des Comptes, 2016). Following up on recommendations from the 2013 and 2014 EITI Reports, the MSG has also held joint meetings in February 2017 with the Treasury and DGD to start work on integrating the two agencies' databases on customs levies, which is ongoing (ITIE Senegal, 2017). A consistent recommendation of EITI Reports, the MSG has also followed up on harmonising the national revenue classification system to international standards, and disaggregating extractives-specific GFS classification, linking to ongoing efforts to implement Senegal's 2009 roll-out of the UEMOA directive on budget revenue classifications, which is in line with the IMF's GFS classification system (ITIE Senegal, 2017). Finally, following up on both EITI Reports' recommendation to establish an online database on the extractive industries, the MSG has submitted a proposal to IT contractor Development Gateway, with support from OSIWA, to develop an online Open Data Portal for extractives data by December 2017 (ITIE Senegal, 2017) (Development Gateway, 2017). This would be a major step forward in moving from EITI Reports to more systematic disclosures in line with EITI 'mainstreaming'.

Contribution to sustainable development: A variety of CSOs have highlighted the significance of EITI implementation to support Senegal's sustainable development goals. The government has consistently linked EITI implementation, from the time of its application for EITI Candidature, to generating additional extractives revenues and ensuring that the mining sector drive sustainable development (IISD, 2016). A 2016 report from OSIWA highlighted the lack of tools to minimise adverse impacts of the oil and gas sector, despite the provision of new information on the economic contribution of extractive industries through the EITI (OSIWA, 2016).

Recognition: More broadly, Senegal's EITI achievements have been highlighted on the international stage, both within the EITI community, for instance through successive EITI Progress Reports, and beyond (EITI, 2016) (EITI, 2017). Senegal has become a country eligible to implement the Open Government Partnership (OGP) in 2017, following improvements on budget transparency (Open Government Partnership, 2017). Senegal's efforts to implement the EITI have been broadly recognised by Senegal's development partners, who have highlighted the quality of dissemination, outreach and the public debate generated as a result of EITI as well as the pertinence of recommendations from its EITI reporting (USAID, 2013) (World Bank, 2016). Senegal's MSG has also been active in regional peer exchanges and workshops, including in Abidjan, Brazzaville, Nouakchott and Ouagadougou (World Bank, 2014). Dakar has also

hosted meetings of African EITI National Coordinators in 2014 and 2015 (World Bank, 2016).

Sustainability

Funding: One of the key strengths of Senegal's EITI implementation has been the government's proactive support for EITI, including by providing the primary funding for core EITI implementation. The government's funding for EITI, always the main source of funding for implementation, has grown in line with the decline in World Bank support under the EITI Multi-Donor Trust Fund (MDTF) and the Extractives Global Programmatic Support MDTF (World Bank, 2016). The government now covers all core implementation costs aside from production of the annual EITI Report. Senegal's EITI implementation has also been supported by USAID, the UK Embassy in Senegal, the African Development Bank, the European Union, OSIWA, CIDA and the UEMOA (USAID, 2015). Given the ramp-up of EITI funding by the government and the enshrining of EITI reporting into national legislation (through the 2016 Mining Code and draft revisions to the 1998 petroleum Code), the medium-term risks to the financial sustainability of EITI implementation in Senegal are relatively low. However, in line with EITI Senegal's five-year strategic plan to 2021, the MSG intends to continue applying for assistance from development partners to support key work plan activities including dissemination, outreach and implementation of reforms recommended by EITI Reports (ITIE Senegal, 2017).

Institutionalisation: The MSG has frequently discussed the drafting of legislative amendments to Senegal's laws on mining and oil and gas to institutionalise the EITI in Senegal. Article 95 of the new Mining Code, enacted through Law 2016-32 of 8 November 2016, require all mining license-holders to participate in EITI reporting and that all EITI reporting be based on competent audits (République du Senegal, 2016) (ITIE Senegal, 2016). In addition, the Mining Code empowers the government to appoint independent companies to audit mining companies' accounts, facilities, infrastructure and procedures and requires the publication of all payments to the state through publicly-available statements (DLA Piper, 2016) (Mayer Brown, 2016). The government plans to revise Senegal's 1998 Hydrocarbons Code in 2017 and is likely to include EITI-related provisions in such legislative reforms (Le Quotidien, 2016) (Le Quotidien, 2017). The government has consistently cited the importance of EITI implementation in its announcements of sector reforms such as the establishment of the high-level committee on oil and gas governance reform (COS-PETROGAZ) (Gouvernement du Senegal, 2016). While none of the stakeholders consulted raised any serious concerns over the medium-term sustainability of the EITI, with most stakeholders considering that the EITI had not become politicised in Senegal and retained a reputation for independence, a few stakeholders expressed general concern over the possible politicisation of the EITI in future, ahead of general elections planned for 2019. Over the longer term, leveraging on its strong track record of comprehensive and reliable EITI reporting, Senegal EITI will ensure the longer-term sustainability of implementation by moving towards mainstreamed EITI reporting through government and company systems, reducing the costs of reconciliation and freeing up the MSG to focus on analysis of EITI data and follow-up on recommendations.

Annexes

Annex A - List of MSG members (as of 1 July 2017)

Government:

- Ismaila Madior FALL, Ministre, Conseiller, Présidence de la République
- Massata CISSE, Primature
- Aminata Ndoye TOURE, Directrice des Hydrocarbures, Ministère de l'énergie
- Mor FALL, Inspecteur des Impôts et Domaines, Direction Générale des Impôts et Domaines
- Khadija DRAME, Juriste, Direction de l'environnement
- Raymond SAGNA, Chef de Division, Ministère des Mines
- Massene GADIAGA, Econometre, Direction Générale des Douanes
- Gorgui FALL, Direction Générale de la Comptabilité Publique et du Trésor
- Aissatou SY, Conseillère juridique, Petrosen

Industry:

- Bruno DELANOUE, PCA, Grande Côte Opération
- Seyni TOURE, Cairn Energy
- Elton DIALLO, Fortesa Sénégal
- Marie DIOP, Directrice Affaire Corporate, IAMGold
- Moctar DIAW, Directeur QSE, SOCOCIM

Civil society:

- Seydi GASSAMA, Directeur, Amnesty Sénégal
- Abdoul AZIZ DIOP, Coalition PCVP Sénégal, Forum Civil
- Ibrahima YADE, CONGAD
- Mor KHOUMA, RADDHO
- Boubacar D TAMBA, Journaliste, AGERNA
- Gadiaga DIOP, Secrétaire chargée du Genre, SYNPICS
- Serigne Moustapha KA, Expert-Comptable, ONECCA
- Couma NDONG, Elu Local, UAEL
- Honorable Mamadou FAYE, Vice-Président Commission Aménagement du Territoire, Assemblée nationale
- Cheikh SECK, Assemblée nationale

Annex B – MSG meeting attendance

MSG meeting	9/4/14	2/7/14	4/9/14	24/10/14	12/12/14	19/2/15	3/4/15	28/4/15	23/6/15	7/8/15	30/9/15	8/1/16	27/1/16	3/2/16	11/5/16	24/5/16	15/6/16	12/8/16	20/9/16	16/12/16	8/2/17	14/3/17	28/4/17	Absence	Presence	
Gouvernement																										
Ismaila Madior Fall	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x					
Aissatou SY	x							x	x			x	x	x				x	x							
Aminata Ndoye Touré					x												x				x	x				
Gorgui Fall									x	x		x						x			x					
Raymond SAGNA /Mbenda Fall(2017)		x	x		x	x		x	x	x	x	x	x	x	x	x	x	x	x	x	x					
Mor Fall-Mame Coumba Gueye SOW				x	x			x	x		x	x	x	x	x	x	x	x	x	x	x					
Massène GADIAGA								x	x	x	x	x	x				x	x	x	x	x					
Rosa Dione - Khadija DRAME	x	x	x		x				x	x	x	x	x	x	x	x	x	x	x	x	x					
Mamadou Faye	x	x			x						x	x	x	x	x	x	x	x	x	x	x					
Moustapha Dieng -Mamadou MBAYE	x											x	x													
Joseph Gabriel Sambou						x																				
Awa Ndiaye	x																									
Entreprises																										
El Hadj DIALLO						x	x		x			x	x	x		x	x	x	x	x	x					
Bruno DELANOUE	x	x	x		x		x		x	x		x	x	x		x					x					
Marie DIOP												x	x		x	x				x	x	x				
Moctar DIAW				x		x	x		x	x	x	x	x		x	x	x	x	x	x	x					
Seyni TOURE						x						x	x				x									
David Mbaye (2013-2015)	x	x	x		x	x	x																			
Priscat Piot - Marieme Diawara		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x					
Societe civile																										
Abdoul Aziz DIOP (2015)								x				x	x	x	x	x	x	x	x	x	x					
Mor KHOUMA (2015)												x	x	x	x	x				x	x	x				
Boubacar D. TAMBA	x	x	x	x	x	x	x		x			x	x	x		x	x	x	x	x	x					
Couma NDONG		x			x	x				x		x	x	x	x	x				x	x	x				
Gadiaga DIOP	x	x			x							x	x		x					x	x	x				
Serigne Moustapha Ka		x	x							x		x	x		x					x	x	x				
Seydi GASSAMA	x	x	x		x	x	x					x	x	x		x				x	x	x				
Boubacar Seck- Ibrahima YADE (2015)				x		x	x	x	x	x		x	x		x	x										
Aly Sagne (2013-2015)		x	x			x	x																			
Paul Dominique Corr�a (2013-2015)	x	x	x				x	x	x	x																
Secretariat Technique																										
Cheikh Tidiane Tour� (2013-2016)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x					
Mariane Ndiaye	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x					
Solange Fall		x						x				x						x								
Habsatou Ba																x	x	x	x	x	x					
Jean Francois Faye		x	x		x	x	x	x	x	x	x	x	x	x	x	x										
Alioune Badara Paye											x	x	x	x	x	x	x	x	x	x	x					
Abdoulaye Mbengue																x	x	x			x					
Moustapha Fall																						x	x			
Mari�me Diawara Thiaw (2017)																										

Annex C – Cost of EITI Reports

EITI Report	Name of Independent Administrator	Selection method	Cost
2012-2013 EITI Report	Fair Links	Quality- and Cost-Based Selection	USD 127,873
2014 EITI Report	Moore Stephens	Consultants' Qualifications Based Selection	XOF37,226,859

Source: Senegal EITI Secretariat

Annex D - List of stakeholders consulted

Government

- PROFESSEUR ISMAILA MADIOR FALL, Ministre de la Justice et Garde des Sceaux, Ancien Président du Comité National ITIE Sénégal
- MAMADOU MBAYE, GMP/PRIMATURE
- GORGUI FALL, GMP/DGCPT/MEFP
- MOR FALL, DMP/DGID/MEFP
- Thierno Mamadou Fall, DGID/RFSA
- MASSENE GADIAGA, GMP/DGD
- ELHADJI NDIAGA SENGHOR, GMP/DGD
- RAYMOND SAGNA, GMP/DMG
- ABDOULAYE DIOP, DMG
- AMINATA NDOYE TOURE, GMP/DH/MEDER
- KHADIDIATOU DRAME, GMP/DEEC/MEDD
- AMINATA NDOYE TOURE, GMP/DH/MEDER
- MOUSTAPHA NIANG, CAISSE DE SECURITE SOCIALE
- EMILIE DIOP, PETROSEN
- TAMALL AMROU SOW, VERIFICATEUR, COUR DES COMPTES
- MALICK NGARY FAYE, VERIFICATEUR, COUR DES COMPTES
- CHEIKH TIDIANE SAMB, VERIFICATEUR, COUR DES COMPTES
- THIerno I. ARONA DIA, MAGISTRAT, COUR DES COMPTES
- MALICK MANSOR NDONG, GREFFIER DE CHAMBRE, COUR DES COMPTES
- MAMADOU FAYE, PRESIDENT DE CHAMBRE, COUR DES COMPTES
- MBASSA SENE, GOUVERNANCE
- JUSTIN DIEDHIOU, DREEC

Industry

- BRUNO DELANOUE, GMP/GCO
- SEYNI TOURE, GMP/CE
- IBRAHIMA FAYE, SEPHOS/SENEGAL
- MBODJI SADIBOU, RAF/ MIFERSO
- IBRAHIMA Samb, AI/ICS
- FRANCOIS CHERPION, SSPT
- DIENE THIAM, SGO
- MAMADOU MAR FAYE, KOSMOS
- EL HADJI DIALLO, FORTESA
- CAMILLE DEMBA SALL, CIMENTS DU SAHEL
- ASTHOU MBAYE, DANGOTE

Civil Society

- ABDOUL AZIZ DIOP, GMP/PCQVP

- MOR KHOUMA, GMP/PCQVP
- ABDOUL MALICKY BOUSSO, PCQVP/SENEGAL
- AMADOU SOW, RADDHO/PCQVP
- AYNi AW, RADDHO/PCQVP
- IBRAHIMA YADE, GMP/CONGAD
- COUMA NDONG, GMP/UDEL
- ABDOURAKHMANE SOW, COS/M23
- ELHADJI ABDOULAYE SECK, AMNESTY INTERNATIONAL
- SEYDI GASSAMA, GMP/AI
- OUMAR DIALLO, SIDH/SENEGAL
- PAUL DOMINIQUE CORREA, WORLDVISION
- THIALY FAYE, FORUM CIVIL
- ABDOULAYE KANE, FORUM CIVIL
- DIARY SOW, WATHI
- OUMAR CISSE, ENDA LEAD
- PAPE SENE, CSDH
- DJIBRIL BADIANE, ONDH/FOSCAU
- DIAW NDONGO, ONG 3D
- Pr. IBRAHIMA DIALLO, IPAR
- ABDOULAYE NDIAYE, ASDEA
- SERIGNE MOMAR DIEYE, ASDEA
- IDRISSE BODIAN, ASDEA
- IBRAHIMA BACHIR DRAME
- DEMBA FALL DIOUF, PAPOM
- LAMINE DIOUF, SRM
- ABDOULAYE GUEYE
- AHMADOU MOUSTAPHA AIDARA, RELOGOM
- ABDOU KARIM SOW, ARD
- ELIMANE KANE, OXFAM

Parliament

- CHEIKH OUMAR SY, RGM
- PAPA M. K.MBODJI, RGM
- MAMADOU DIALANE FAYE, A.N

Media

- GADIAGA DIOP, GMP/SYNPICS
- MOR AMAR, ENQUETE
- ABDOU DIOUF, RFM
- MAME WOURY THIOUBOU, LE QUOTIDIEN
- MOHAMED GUEYE, LE QUOTIDIEN
- ALIOU NGAMBY NDIAYE, LE SOLEIL
- CHEIKH NDONG
- MBAYE SARR DIAKHATE

- BALDE IBRAHIMA
- PAPE AMADOU FALL, LA GAZETTE
- MOMAR MBAYE, SENEWEB

Independent administrators

3. KARIM LOURIMI, Public Sector Group, Moore Stephens

Development partners

4. NINA INAMAHORO, BANQUE MONDIALE
5. ILHEM SALOMON, SENIOR ENERGY ECONOMIST, BANQUE MONDIALE
6. TOUSSAINT HOUENINVO, BAD
7. BARNABE NDARISHIKAYE, AMBASSADE DU CANADA
8. PIERRE YVES BERTRAND, AMBASSADE DE FRANCE

National Secretariat

9. MARIEME DIAWARA THIAW
10. PAPA ALIOUNE BADARA PAYE
11. MOUSTAPHA FALL
12. HABSATOU BA
13. ELHADJI ABDOULAYE MBENGUE
14. FODE NDAO
15. JEAN FRANCOIS FAYE
16. CHEIKH TIDIANE TOURE

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