

パプアニューギニア独立国

財務省

パプアニューギニア国
資源収入管理能力向上プロジェクト

事業完了報告書

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AGO	Auditor General's Office	会計検査院
BO	Beneficial Ownership	受益所有権
BPNG	Bank of Papua New Guinea	パプアニューギニア中央銀行
CEPA	Conservation and Environment Protection Authority	環境保護・保全公社
CIMC	Consultative Implementation and Monitoring Council	諮問実施・監視評議会
COVID-19	Coronavirus Disease 2019	新型コロナウイルス感染症
CSO	Civil Society Organisation	市民社会組織
DAC	Development Assistance Committee	開発援助委員会
DNPM	Department of National Planning and Monitoring	国家計画・モニタリング省
DOF	Department of Finance	ファイナンス省
DOT	Department of Treasury	財務省
DPE	Department of Petroleum and Energy	石油エネルギー省
EITI	Extractive Industries Transparency Initiative	採取産業透明性イニシアティブ
FSVAC	Family and Sexual Violence Action Committee	家族・性暴力対策委員会
GBV	Gender-Based Violence	ジェンダーに基づく暴力
GESI	Gender Equality and Social Inclusion	ジェンダー平等と社会的包摂
GoPNG	Government of Papua New Guinea	パプアニューギニア国政府
IA	Independent Administrator	独立管理人
IFMS	Integrated Financial Management System	統合財務管理システム
IRC	Internal Revenue Commission	歳入庁
IT	Information Technology	情報技術
JCC	Joint Coordinating Committee	合同調整委員会
JICA	Japan International Cooperation Agency	独立行政法人国際協力機構
KPHL	Kumul Petroleum Holdings Limited	クムル石油ホールディングス
KRA	Key Result Areas	重要性成果分野
LAN	Local Area Network	ローカルエリアネットワーク
M/M	Minutes of the Meeting(s)	会議議事録
MRA	Mineral Resources Authority	鉱物資源庁
MRDC	Mineral Resources Development Company Limited	鉱物資源開発会社
MSG	Multi-Stakeholders Group	マルチステークホルダーグループ
MTDP	Medium Term Development Plan	中期開発計画
NAS	Network Attached Storage	ネットワーク接続記憶装置
NEC	National Executive Council	国家執行評議会
ODA	Official Development Assistance	政府開発援助
PDM	Project Design Matrix	プロジェクトデザインマトリックス
PFM	Public Financial Management	公共財政管理
PGK	Papua New Guinea Kina	パプアニューギニア・キナ
PNG	The Independent State of Papua New Guinea	パプアニューギニア独立国
PO	Plan of Operations	作業計画
R/D	Record of Discussion	協議議事録
SOE	State Owned Enterprise	政府保有企業
SOP	Standard Operating Procedure	標準作業手順書
TOR	Terms of Reference	付託事項
TWG	Technical Working Group	技術作業部会

1 プロジェクトの基本情報

1.1 背景

パプアニューギニア独立国（PNG）にとって天然資源・鉱物資源は重要なセクターの一つを構成する。2015年3月に発表された中期開発計画（Medium Term Development Plan; MTDP）2（2016-2017年）によれば、採掘セクターは当時の政府税収の3分の1以上を占めていた。2013年、PNG政府（Government of PNG; GoPNG）は資源関連の収入管理を改善し、採掘セクターへの投資を促進するため、採掘産業透明性イニシアティブ（Extractive Industries Transparency Initiative; EITI）への参加を決定した。また、政府、企業、市民社会の代表者で構成される PNGEITI マルチステークホルダーグループ（Multi-Stakeholder Group; MSG）が設立され、PNGEITI 事務局（National Secretariat）が財務省（Department of Treasury; DOT）の下に設立された。PNGは2014年にEITI候補国に認定された。2016年には、PNGEITIとして初めて「PNGEITI 2013会計年度報告書」（PNGEITI 2013年度報告書）を発行した。

PNGEITI 2013年度報告書では、より透明性が高く効率的かつ効果的な資源関連の収入管理の必要性が高いことが指摘されていた。PNGEITI 2013年報告書の独立管理人（Independent Administrator; IA）は、GoPNGのシステムやビジネスプロセスの脆弱性について、以下のような指摘を行った。

- 石油エネルギー省（Department of Petroleum and Energy; DPE）の紙ベースのデータ管理による、契約やライセンスに関する情報損失の高いリスク
- 政府保有企業（State-Owned Enterprises; SOEs）のMSGへの限定的な関与
- 資源関連収入のビジネスプロセスが抱える非効率的な管理
- 生産・輸出データに関する標準化された情報収集・共有プロセスとシステムの欠如
- サブナショナル・レベルでの不十分な情報公開

一方、国際協力機構（Japan International Cooperation Agency; JICA）は、2016年にプロジェクト研究「天然資源国における経済・財務状況」の一環として、PNGにて現地調査を実施した。当該調査の中で、GoPNGとJICAは、PNGがEITIに加盟することは、公共財務管理（Public Financial Management; PFM）の観点から、資源関連の収入管理における透明性の向上とグッドガバナンスに向けた汚職防止に有効であると合意に至った。その後、JICAはGoPNGからの技術協力の要請を受けて、2017年5月に本プロジェクトの詳細計画策定調査を実施した。2017年11月に本プロジェクトを開始するための協議議事録（Record of Discussions; R/D）がGoPNG及びJICA間で締結された。

1.2 プロジェクトの要約

1.2.1 プロジェクトの概要

プロジェクトの概要をプロジェクト・デザイン・マトリックス (Project Design Matrix; PDM) 及び作業計画 (Plan of Operation; PO) の記載に基づき以下の表に示す。

表 1 プロジェクトの概要

対象国
パプアニューギニア独立国 (PNG)
プロジェクト名
資源収入管理能力向上プロジェクト
上位目標
PNG における資源収入管理がさらに改善される。
プロジェクト目標
資源収入の EITI の基準に則った管理及び報告が促進される。
成果
成果 1: DPE におけるデータ管理が EITI の要件を満たすよう改善される。
成果 2: 採取企業及び政府機関との間での EITI 報告のメカニズムが強化される。
成果 3: EITI の啓発及び実施体制が国内において強化される。
実施機関
PNG 国 財務省 EITI 事務局
プロジェクト対象地域
パプアニューギニア国 ^{*1}
^{*1:} 主なプロジェクト活動はポートモレスビー市内で実施し、啓発活動についてはサブナショナル・レベルも対象とする。
ターゲットグループ
財務省 EITI 事務局、DPE (他のステークホルダーとしては、MSG メンバーである SOEs を含む採取企業や市民社会組織、サブナショナル・レベルの政府機関、PNG の一般市民を含む。)
プロジェクト期間
4 年 2 カ月 (2018 年 1 月から 2022 年 2 月) ^{*2}
^{*2:} 当初プロジェクト期間は 2018 年 1 月から 2020 年 12 月までの 3 年間。2020 年 10 月の PDM 改訂により、プロジェクト期間が 1 年間延長され、2021 年 12 月までとされた。更に 2021 年 11 月の PDM 改訂により、2 カ月間延長され、2022 年 2 月までとされた。

出典： JICA 専門家チーム

PDM 改訂の経緯は、「2.4 PDM 改訂の経緯」に示す。

1.2.2 プロジェクトの実施体制

PNGEITI のガバナンス体制を図 1 に示す。Treasurer が MSG の議長を務め、DOT の Secretary が補佐する。EITI 事務局は議長を補佐し、MSG の調整、ファシリテーション、事務的サポートを提供する。プロジェクトのカウンターパート機関は、EITI 事務局と DPE であるが、プロジェクト活動の対象はこれらに限定されるものではない。

MSG のうち政府機関の構成員には、政府の報告機関である DPE や会計検査院（Auditor General’s Office; AGO）が含まれる。SOEs もその構成員の一部である。MSG は、必要に応じて技術作業部会（Technical Working Groups; TWGs）を設置し、特定の課題についての検討や調査を行わせ、MSG の検討、承認、意思決定のために報告書や勧告を作成させる。

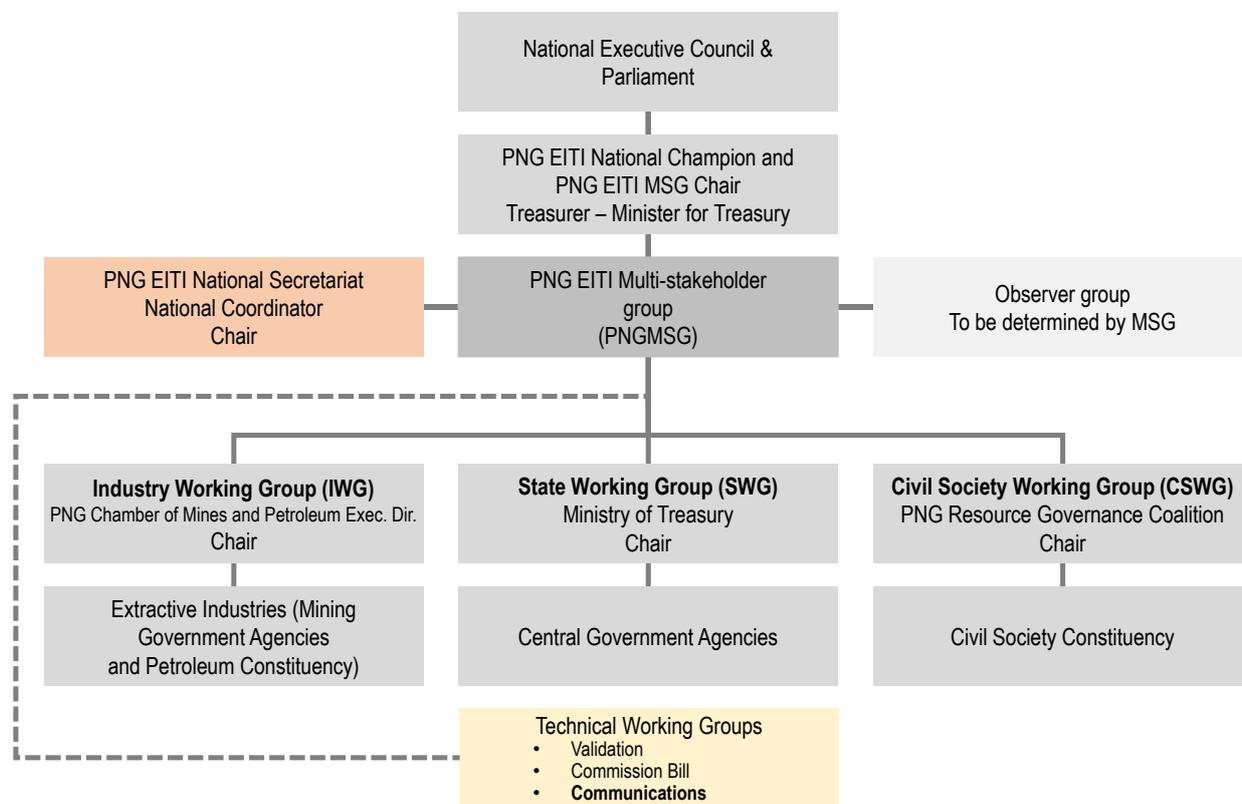


図 1 PNGEITI のガバナンス体制

出典： PNGEITI のウェブサイト掲載の PNGEITI Structure of Governance (<http://www.pngeiti.org.pg/msg/>)を基に JICA 専門家チーム作成

プロジェクトの実施体制の概要を図 2 に示す。プロジェクトチームとしては、DOT の EITI 事務局のスタッフと DPE のスタッフ、JICA 専門家により構成された。

EITI 事務局は、プロジェクト活動の実施にあたり、MSG やその他のステークホルダーとの調整を担った。成果 1 にかかる活動を実施するため、DPE は様々な部局の EITI 報告を担当する職員から構成される EITI ユニットを 2018 年 5 月に設立した。DPE の EITI ユニットは、EITI 報告テンプレートの提出準備作業や、DPE 内での EITI に関する啓発や情報共有等、EITI に関連する活動を担った。成果 3 の広報啓発にかかる活動の実施に際しては、プロジェクトチームは、市民社会組織（Civil Society Organizations; CSOs）や、2022 年 1 月に MSG の下に設置されたコミュニケーション TWG（Communications TWG）と協働した。

なお EITI 基準 2016 では、IA による資源収入の支払額と受取額の照合¹を行うことが求められていた。EITI 事務局は、IA による業務の品質と独立性を確保させつつ、毎年、IA にこの照合作業を委託し、併せて EITI 報告書も作成させている。IA は、データの収集や照合を行い、情報開示の包括性や信頼性を評価し、MSG に対して EITI 実施における是正措置や改革に関する提言を行うことが求められている。EITI 基準 2019 では、支払額と受取額は、国際監査基準を適用した、信頼できる独立した監査を受けているかどうかを、評価することが求められている。基準は、システムティックな情報開示を推奨しており、実施国は、EITI 理事会の事前承認を得ることで、政府や企業の報告の仕組みを活用することも可能であるが、PNGEITI は、引き続き IA を使用して報告書を作成させることとしている。

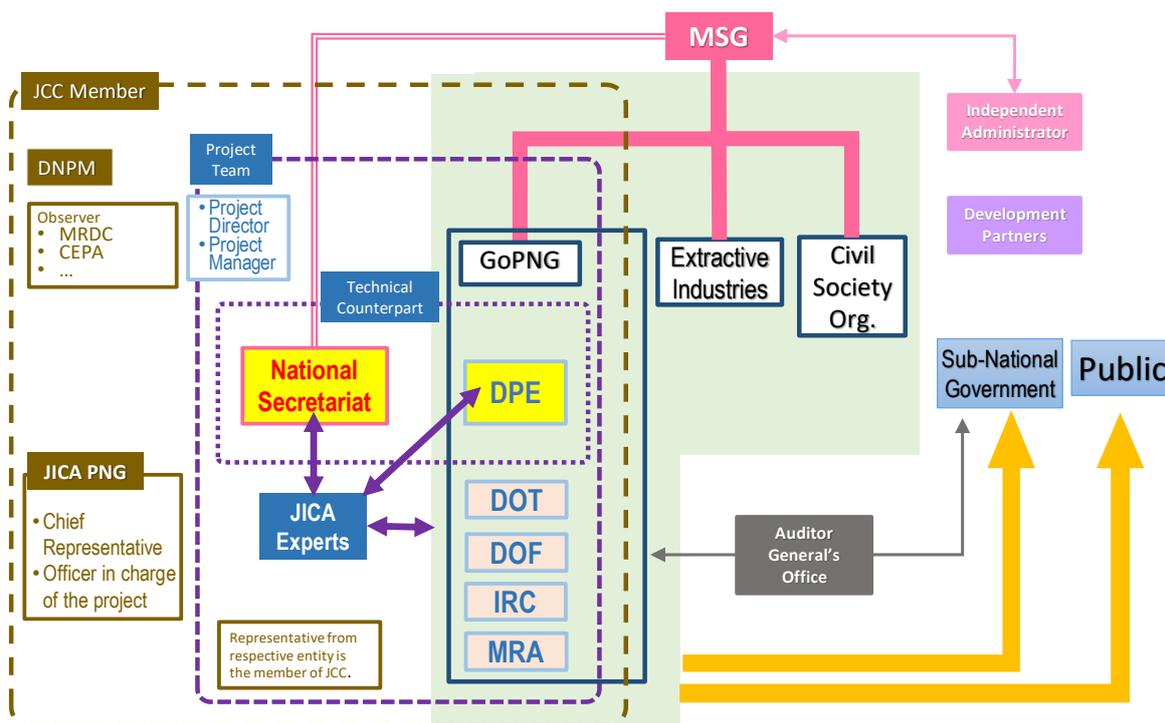


図 2 プロジェクトの実施体制

出典： JICA 専門家チーム

¹ 2016 年の EITI 基準では、企業側による支払額と政府側による受取額は、双方から独立した立場である IA が、国際的な職業基準（International Standard of Auditing（国際監査基準）等）に準拠して、照合作業を行い、不一致等があれば調査を行うことが求められ、EITI 報告書に照合結果についての IA の意見の開示が求められた。

2 プロジェクト結果

2.1 プロジェクトへの投入

日本側と PNG 側からの投入の概要は以下の通り。投入の詳細は Appendix 1 に示した。

2.1.1 日本側の投入

(1) JICA 専門家（短期派遣専門家）の配置

表 2 日本人専門家の投入

No.	担当業務	人数	国内従事人月	現地従事人月
1	総括 / 公共財政管理	1	11.76	5.07
2	副総括 / 情報管理	1	5.75	6.20
3	会計	2	6.30	6.93
4	啓発活動	1	6.70	0.47
5	啓発活動 / 業務調整	2	7.35	7.66
-	合計	7	37.86	26.33

出典： JICA 専門家チーム

(2) 現地経費負担（現地業務費）

10 百万円

(3) JICA 調達機材

表 3 事業用機材の投入

No.	品目	調達期日	金額 (PGK)	備考
1	ノート PC	2021 年 8 月	7,849.00	*
2	ノート PC	2021 年 8 月	7,849.00	*
2	ノート PC	2021 年 8 月	7,849.00	*
4	NAS	2021 年 8 月	8,395.00	*
-	合計金額		31,942.00	

*: 2022 年 2 月に DPE に供与済み。

出典： JICA 専門家チーム

2.1.2 PNG 側の投入

(1) カウンターパート機関職員の配置

表 4 カウンターパート機関職員の配置

No.	プロジェクト役職	担当職員
1	プロジェクトディレクター	Deputy Secretary for Treasury - Economic Planning, DOT
2	プロジェクトマネージャー	EITI 事務局長
3	EITI 事務局のカウンターパートスタッフ	DOT の EITI 事務局のスタッフ
4	DPE のカウンターパートスタッフ	DPE EITI Unit のメンバー

出典： JICA 専門家チーム

(2) プロジェクトのオフィス及び施設

JICA 専門家は、ポートモレスビーの DOT の Treasury Building 内に執務スペースが与えられ、

執務スペースでの作業にかかる電気やインターネット接続等の必要な施設が提供された。また DPE からは、Waigani にある DPE オフィスの移転前の仮施設、及び、移転後の常設施設内に専門家のための執務スペースが提供された。

(3) PNG 側の現地経費負担

- DOT

プロジェクト活動に関するワークショップや会議における経費のほとんどと、EITI 事務局スタッフにかかる経費は、DOT 側が負担した。

- DPE

プロジェクト活動に関連するワークショップやミーティングを行う際に発生した DPE スタッフにかかる経費は、DPE が負担した。

2.2 プロジェクト活動の実施状況

PDM に規定されているプロジェクト活動の実施状況の概要と参照箇所を以下の表に示すとともに、各参照箇所において活動の詳細を記載する。

成果 1: DPE におけるデータ管理が EITI の要件を満たすよう改善される

表 5 活動の実施結果：成果 1

PDM Activities	Implemented Activities	Ref
1-1 ベースライン調査を実施し、DEP 及び MDA でのライセンス及び契約にかかるレジストリー及び徴収した収入の管理にかかる現状でのプロセス及び実務を把握し、作業工程のレビューを行う。	2018 年 10 月から 2019 年 3 月にかけて、ベースライン調査が実施された。	2.2.1
1-2 DOP におけるライセンス及び収入管理にかかるプロセスでの改善すべき分野を特定する。	ベースライン調査を通じて改善点が特定された。	2.2.1
1-3 DOP における EITI 及びプロジェクトの実施を担うフォーカルポイントの TOR を策定する。	DPE において EITI ユニットが機能するようになった。	2.2.2.1
1-4 フォーカルポイントとして選定された担当者に対して EITI 基準にかかる導入研修を実施する。	DPE のマネジメント及び主なスタッフを対象とした研修ワークショップが実施された。	2.2.2.2.1
1-5 プロジェクト活動及び EITI の DPE での実施中に、担当者に対する技術的助言を行う。	報告プロセスを通じて DPE の EITI ユニットに対して、専門家による技術的助言が提供された。	2.2.2.2.2 2.2.2.3
1-6 EITI 報告に関連するライセンス、収入、生産量等の項目にかかる DPE のデータ管理について分析を行う。	EITI ユニットと専門家により、EITI ユニットの下で DPE の EITI 報告作業が集約・調整されるよう報告プロセスのレビューが行われた。	2.2.2.4

1-7	EITI 報告に関連するデータ項目について、DPE のデータ管理の標準作業手順書を作成する。	EITI ユニットと専門家は、EITI 報告にかかる作業手順や報告項目などの関連事項を文書化し、報告プロセスの可視化を行った。	2.2.2.4
1-8	必要に応じて、DPE による EITI 報告のためのデータ管理に必要な情報インフラの装備を支援する。	DPE に対して EITI 報告に必要な機材が調達され提供された。	2.2.2.5.1
1-9	必要に応じて、DPE による産出量のデータ管理の枠組みの運用を支援する。	DPE の関係する職員に対してアプリケーション・ソフトウェアの研修が実施された。	2.2.2.5.2
1-10	DPE 職員に対して、EITI 報告に習熟するための導入研修を計画・実施する。	DPE のマネジメントと主要スタッフを対象とした研修ワークショップが実施された。	2.2.2.2
1-11	EITI 報告テンプレートの提出にかかるハンズオンでの研修や相談を実施する。	報告プロセスを通じて、DPE の EITI ユニットに対して、専門家による技術的助言が提供された。	2.2.2.3
1-12	EITI 報告書の改善事項への対応や行動計画のフォローアップに関連したトピックについて、MSG を通じて DPE 職員向けに教育セッションを実施する。	MSG メンバーおよび DPE を含む報告機関に対する研修が実施された。	2.2.2.2.2 2.2.3.1
1-13	EITI 基準に準拠した開示のコンテンツを検討する。	DPE の EITI ユニットに対して情報開示に関する技術的助言が行われた。	2.2.2.6
1-14	DPE が情報公開のためにウェブサイトを立てるのを支援する。	DPE のウェブサイト立ち上げの支援により、ライセンス取得プロセスやライセンス地図に関する情報が公開された。	2.2.2.6

出典： JICA 専門家チーム

成果 2: 採取企業及び政府機関との間での EITI 報告のメカニズムが強化される

表 6 活動の実施結果：成果 2

	PDM Activities	Implemented Activities	Ref
2-1	EITI 遵守国における優良事例を学ために第三国研修を実施する。	2018 年 3 月にフィリピン EITI への第三国研修が実施された。	-
2-2	ベースライン調査を実施し、資源関連収入の支払・受取の管理、関連する公共財政、及び EITI テンプレートに関する現行のプロセス及び実務を把握し、改善点を特定する。	2018 年 10 月から 2019 年 3 月にかけて、ベースライン調査が実施された。	2.2.1
2-3	EITI 報告書を JICA 専門家とともにレビューし、改善事項に対して次年度報告書のための活動計画を検討する。	EITI 事務局と専門家により、プロジェクトを通じて支援を行う分野についての検討が行われ合意された。	2.2.3.1
2-4	EITI 報告書の改善事項に対応するトピック（EITI 報告の他国における優良事例等）について調査・分析を行い、教育教材を開発する。	EITI 事務局と専門家により、EITI 事務局や報告機関の研修ニーズの分析が行われ、教育教材の開発についての検討が行われた。	2.2.3.1 2.2.3.2

2-5	開発した改善事項に対する行動計画をフォローアップに関するトピックについての教育教材を用いてMSGメンバーに研修を行う。	MSG及び選定された報告機関に対して研修活動が実施された。	2.2.3.1 2.2.3.2
2-6	独立管理人とコミュニケーションを図り、EITI報告テンプレートの編集や照合プロセスについて学ぶ。	報告期間を通じて、EITI事務局と専門家はIAと定期的に連絡を取り、報告内容の共有や進捗確認を行った。	2.2.3.1
2-7	EITI報告テンプレートの提出支援を行う対象とする報告機関を選定する。	2018年度報告プロセスで支援対象とする機関が選定された。	2.2.3.1.1
2-8	EITI事務局とともに、報告機関におけるEITI報告テンプレートの記入作業のレビューを行う。	対象機関とのミーティングが行われ、報告プロセスを円滑に進めるためのレビューが行われた。	2.2.3.1.1
2-9	EITI事務局を通じて、報告機関に対してEITI報告テンプレート記入にかかるハンズオンでの支援を実施する。	2018年度は報告機関へのハンズオンでの支援、2019年度はDPEへのオンラインでの支援が実施された。	2.2.3.1.1 2.2.3.1.2
2-10	レビューや支援から得た教訓を報告機関及びMSGにフィードバックし、共有する。	報告実務（プロセス、システム、正確性等）に関するフィードバックが報告機関及びMSGに共有された。	2.2.3.1
2-11	報告機関への支援やレビューを通じて、JICA専門家はEITI事務局スタッフに対する技術的助言やハンズオンでの研修を行う。	報告機関への支援活動を通じて、EITI事務局スタッフに対する専門家による技術的な助言が提供された。	2.2.3.1
2-12	EITIの基本やEITI報告テンプレートに関する効果的な学習教材や内容について、フィードバックをもとに調査・分析を行う。	PNGEITIの文脈に沿ったトピックや課題を考慮した学習教材が作成された。	2.2.3.2
2-13	EITIの基礎やEITI報告テンプレートに関するMSG向けに配布する学習教材の開発を行う	報告機関向けに開発された学習教材が研修で提供され、オンラインでも共有された。	2.2.3.2

出典： JICA 専門家チーム

成果 3: EITI の啓発及び実施体制が国内において強化される

表 7 活動の実施結果：成果 3

	PDM Activities	Implemented Activities	Ref
3-1	ベースライン調査を実施し、EITIの広報啓発にかかる事項について、広報啓発活動や教材の現状を把握し、改善点を特定する。	2018年10月から2019年3月にかけて、ベースライン調査が実施された。	2.2.1
3-2	EITIの広報啓発の優良事例（他のEITI実施国の事例等）を調査・分析し、コミュニケーション戦略のレビューを行う。	EITI事務局と専門家による、他国のコミュニケーション戦略と実施状況の分析が、EITI加盟国の優良事例を特定しつつ実施された。	2.2.4.1

3-3	コミュニケーション戦略を改訂する	改訂版のメディア・コミュニケーション戦略が2021年12月にMSGにより承認された。	2.2.4.1
3-4	プロジェクトで開発する広報啓発のための教材やコンテンツを特定する。	EITI事務局と専門家により、様々な啓発・研修の教材及びコンテンツが開発された。	2.2.4.3
3-5	EITI事務局による教材やコンテンツの開発を支援する。	EITI事務局と専門家により、様々な広報啓発の教材が開発された。	2.2.4.3
3-6	プロジェクトで実施する広報啓発活動を特定する。	EITI事務局と専門家により、実施する広報啓発活動が特定され、実施方法及び必要なリソースが確認された。	2.2.4.2
3-7	EITI事務局がMSGとともにEITI及びEITI報告に関する認識向上のための広報啓発活動の実施を支援する。	EITI事務局と専門家により、様々な広報啓発活動が実施された。	2.2.4.2
3-8	JICA専門家による資料やコンテンツの開発・提供からメンテナンスまで、事務局スタッフへの技術的助言を行う。	EITI事務局スタッフによる教材開発、及び、広報啓発や研修活動の実施に際して、専門家による技術的助言が提供された。	2.2.4.2 2.2.4.3

出典： JICA 専門家チーム

2.2.1 ベースライン調査

ベースライン調査は、2018年10月から実施された。専門家は、主な関係機関のキーパーソンへのインタビュー調査と主要な文献の机上分析により調査を行った。

なお2018年11月にアジア太平洋経済協力会議がPNGにおいて開催されたことから、政府関係者から面談によりインタビューを実施する時間を確保してもらうことが非常に困難であった。また同年11月にはDPEのKonedobuオフィスにおいて、一部の土地所有者による暴動が発生し、一時的なオフィス閉鎖とスタッフの出勤制限等が行われたため、インタビューの実施はしばらくの間見合わせる事となった。そのため、本調査のインタビューの実施は予定よりも約1～2ヶ月遅れて終了した。

ベースライン調査報告書は、EITI事務局、DPE、収入の流れ、報告機関に対する監査、EITIの広報（啓発活動）等についての状況分析、及びPNGEITI 2017年度報告書やバリデーション²（Validation）報告書からの提言の要点を取り纏めて作成された。報告書は、合同調整委員会（Joint Coordinating Committee; JCC）のメンバーに共有され、2019年3月に開催された第2回JCCミーティングで議論された。

以下は、ベースライン調査により得られた主な課題である。

● DPE [成果1、成果2に関連する事項]

DPEは、EITI基準に準拠して、石油・ガスセクターのライセンス、収入、及び産出に関

² バリデーションは、EITI国際事務局によって定期的に行われる品質保証のための検証作業。EITI実施国が、EITI基準に準拠しているか、要件毎の評価と、その評価結果に基づいた総合的な評価が行われる。実施国はEITI実施状況の進捗を証拠を以て示すことが求められる。最終的な検証結果はEITIの理事会（Board）にて決定される。

するデータ管理を改善させるとともに、関係機関や一般市民とのコミュニケーションを改善する必要がある。DPE オフィスの情報通信インフラの脆弱性、DPE のマネジメント・スタッフにおける EITI 基準・PNGEITI に関する知識や認識の不足、EITI に関連するデータ管理や情報開示の標準的な業務手順等の未整備等の様々な課題により、DPE のデータ管理やコミュニケーションの阻害要因となっている。DPE としては、EITI 報告プロセスにおける関係機関とのコミュニケーションを促進するため、担当者や担当部署を特定して、PNGEITI への取り組みを改善する必要がある。

- **PNGMSG** [成果 2 に関連する事項]

PNGMSG は、第 1 回バリデーション報告書及び PNGEITI 2017 年度報告書で示された改善提案と、特に第 1 回バリデーションで「Inadequate Progress (不十分な進展)³」または「Meaningful Progress (意味ある進展)」と判断された EITI 要件への準拠に対応するため、改善措置を議論する必要がある。PNGMSG のメンバーは、PNGEITI における重要課題や、EITI 基準に提示されているガイドラインや国際的な慣行の趣旨について、より深い理解が求められる。

- **報告機関** [成果 2 に関連する事項]

PNGEITI 報告書の包括性は、報告機関に含まれる政府機関、SOEs、採掘企業の範囲に依存する。PNGEITI は国家としてのコミットメントであるため、報告機関は報告プロセスにおいて EITI 事務局のサポートを得ながら、報告テンプレートへの回答を、包括的かつ正確に、承認された形で、適時に実施する必要がある。また、いくつかの政府機関や SOEs については、EITI 報告書の対象期間に対応する監査報告書が、EITI 報告の過程では入手できておらず、また照合により検出される金額差異を最小限に抑えるために、データの品質と保証に関して対応を検討する必要がある。

- **EITI 事務局** [成果 2、成果 3 に関連する事項]

EITI 事務局は、PNGMSG による PNGEITI の実施、普及を支援する役割を担う。EITI 事務局は、報告機関に対する啓発や指導、IA との協力による報告機関に対するモニタリング、PNGEITI 報告書の包括性とデータの品質の確保等において、EITI 報告プロセスに一層積極的な関与が求められる。EITI 事務局は、多様なターゲットグループに対する広報啓発活動を効率的かつ効果的に実施するために、活動から得られた教訓やフィードバックだけでなく、PNGEITI や採取セクターを取り巻く社会経済状況の変化、受益所有権 (Beneficial Ownership; BO) の開示やサブナショナル・レベルへの支払い・移転といった新たな EITI 要件等を考慮した上で、コミュニケーション戦略を見直す必要がある。

³ 2018 年に実施された PNGEITI に対する第 1 回バリデーション時の EITI 基準、バリデーション実施手順では、EITI 基準への準拠の状況が、Satisfactory Progress (十分な進展)、Meaningful Progress (意味ある進展)、Inadequate Progress (不十分な進展)、No Progress (進展なし) の 4 段階で評価された。遵守国としての認定には、各要件で Satisfactory Progress の評価を得ることが求められた。

上記の課題を解決するために、本プロジェクトにおける対応策として以下の提案を行った。

● **PNGEITI に関連した DPE の能力開発** [成果 1、成果 2 に関連する事項]

- DPE 内に PNGEITI を担当するフォーカルパーソン/ユニットが任命されるよう支援し、関係機関とのコミュニケーションを円滑化するための支援を行う（関連する EITI 要件としては、#1.1 Government engagement）。
- EITI 報告と情報開示に必要なデータの品質を確保するため、ライセンス（#2.2 License allocations、及び、#2.3 License register）、収入（#4.1 Comprehensive disclosure of taxes and revenues）、産出（#3.2 Production）に関する DPE 内でのデータ管理の改善を支援する。
- 研修・啓発活動を実施し、個人及び組織レベルにおいて、EITI 基準（#4.9 Data quality、#7.2 Data accessibility）及び PNGEITI に関する基本的なスキルの習得を支援する。
- DPE の公式なウェブサイト上での EITI 基準に準拠した情報開示を促進する（#4.9 Data quality、#7.2 Data accessibility）ための、コンテンツの開発を支援する。

● **PNGMSG、報告機関、EITI 事務局の能力開発** [成果 2 に関連する事項]

- PNGMSG メンバーの能力開発を支援し、EITI 基準に関する理解を深め、PNGEITI の主要な課題に対応するための改善策に関する議論を促進する。
- PNGEITI 報告書の EITI 要件における包括性（Comprehensiveness）とデータの品質（Data quality）の遵守状況を向上させるため、報告機関に対する研修や助言による支援、及び報告テンプレートへの回答状況の進捗管理の支援を行う。
- 上述の PNGMSG 及び報告機関に対する EITI 事務局の支援機能を強化するために、EITI 事務局の能力開発にかかる活動を行う。

● **PNGEITI の広報啓発活動** [成果 3 に関連する事項]

- EITI 事務局によるコミュニケーション戦略の見直し及び改訂を支援する。
- コミュニケーション戦略の中で決定される優先事項を考慮し、PNGEITI に関するより効率的かつ効果的な啓発活動のためのコンテンツ開発及び啓発活動の実施を支援する。

上記のプロジェクトによる対応策に基づき、PNGEITI 報告書およびバリデーション報告書の様々な提言の中から、プロジェクトでより具体的に取り組むべき課題を特定し、PDM および PO の改訂案が提示された。

PDM の改訂の詳細は、「2.4.1 ベースライン調査に基づく第 1 回目の改訂」に記載した。

2.2.2 成果 1：DPE におけるデータ管理

成果 1: DPE におけるデータ管理が EITI の要件を満たすよう改善される
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2.2.2.1 DPE の EITI ユニットの稼働

● EITI ユニットの設立

ベースライン調査の結果を踏まえ、専門家は DPE に対し、EITI 関連の活動を担当する職員を指名することにより、PNGEITI へのコミットメントを改善し、EITI 報告プロセスにおける関係機関とのコミュニケーションを促進するためのチームを設立することを提案した。DPE は 2019 年 3 月に省内の EITI に関する報告業務や啓発と、EITI 事務局や他のステークホルダーとの調整を担う EITI ユニットの設立した。専門家は同ユニットの職務権限 (Terms of Reference; TOR) の策定を支援した。TOR では同ユニットの TOR に基づき、ユニットの機能が明確化されるとともに、EITI 報告に関連した業務として、①IA から受け取った EITI 報告テンプレートの変更・更新の確認、②関係者へのテンプレートの配布、③情報の収集・取り纏め、④DPE 内承認の取得、⑤テンプレートの提出、⑥EITI 事務局や IA からの問い合わせへの対応、といった具体的な業務が示された。

EITI ユニットのメンバーは、特別プログラム担当ディレクターを長とし、当初は EITI 報告に関係する法律顧問、レジストリ局のアシスタントディレクター、収入担当職員、政策担当職員等をメンバーとして構成された。2020 年 2 月にはメンバーの見直しが行われ、新たに IT マネージャーを含むユニットのメンバーが、DPE の Secretary によって正式に任命された。

● EITI ユニットの EITI 報告プロセスへの取り組み

専門家は、EITI ユニットのメンバーに導入研修 (2.2.2.2.1 に後述) と技術的な助言を行い、メンバーと協力してプロジェクト活動を実施した。

EITI ユニットの設置以降、同ユニットは DPE における EITI 関連の活動を実施するための中心的な役割を果たし、他のステークホルダーとのコミュニケーションを図り、MSG における DPE のプレゼンスを高めた。

EITI ユニットのメンバーは、EITI に関する事項について、DPE 内部及び外部とのコミュニケーションを促進するために効果的に機能を発揮している。DPE は、ユニットの設立以降、全ての MSG ミーティングとほぼすべての TWG ミーティングに出席している。従って、EITI 要件 (#1.1 Government engagement) への準拠にも貢献している。

● EITI ユニットの活動計画

専門家は EITI ユニットの年間活動計画案を作成した。同計画では、EITI の実施や DPE 内での活動における同ユニットのタスクや暫定的なスケジュールを示した。同計画は専門家から同ユニットに共有されて議論が行われ、最終化された。PNGEITI のワークプランに沿って、同計画を実施する方針が同ユニットにより確認された。またプロジェクトで策定した標準作業手順書に則り、同ユニットが EITI 報告に関するタスクを調整し実施していくことも併せて確認された。

2.2.2.2 DPE のマネジメント及び主要スタッフへの研修

2.2.2.2.1 DPE のマネジメント及び主要スタッフに対する導入研修

EITI ユニットは、JICA 専門家の協力の下、2019 年 6 月 6 日に 1 日間の教育セミナーを開催した。この教育セミナーは、DPE のマネジメントや主要スタッフを対象に、EITI に関する導入研修として実施され、EITI・PNGEITI に関する知識や DPE の責任についての意識向上が図られた。導入研修前は、DPE からの参加者の多くは EITI・PNGEITI にはなじみがなく、PNGEITI における同省の役割についても認識がない状態であった。DPE のマネジメント 3 名を含む、21 名の職員が参加した。専門家は、作成した EITI 基準の要件を解説したビデオクリップを交えながらセッションをファシリテートした。セミナーでは活発な議論や質疑応答が行われ、参加者の理解が深まったと言える。フィードバックによれば、多くの参加者が、セミナーは期待に沿ったもので、特に EITI 基準に関する知識や DPE が取るべきアクションについての認識が高まったとしており、参加者の学習ニーズを満たしたセッションとなった。専門家が作成したセミナーの教材は、ソフトコピーでも EITI ユニットを通じて DPE 内に共有された。専門家からは、PNGEITI の実施で良好な結果が得られるために必要な、特にライセンス(#2.2 License allocations、#2.3 License register)、産出(#3.2 Production)、収入(#4.1 Comprehensiveness)に関する情報の収集、管理、開示における、DPE が担う重要な役割が強調された。

2.2.2.2.2 EITI ユニットのメンバーに対する研修

2019 年 8 月 23 日に、「2.2.3.1.1 2018 年度 EITI 報告書作成プロセスに対する支援」に後述したように、MSG メンバー向けの学習セッションが実施された。同セッションには DPE から 7 名が参加し、EITI 要件の中でも包括性とデータの品質に関して特に説明が行われた。

2.2.2.3 DPE に対する助言及びハンズオンでのトレーニング

2.2.2.3.1 2018 年度 EITI 報告書作成プロセスに対する支援

EITI ユニットは 2018 年度報告書作成のために、2019 年 8 月に IA からの報告テンプレート受領後、DPE 内関係者からのデータ収集を開始するなど、DPE 内で中心となって活動を行った。2017 年度報告書では、DPE は EITI 要件であるライセンスの授与・譲渡と産出量データの開示に関しては、データの提供ができていなかった。そのため専門家は DPE に対して、報告プロセスを通じてディスカッション等での技術的助言の提供やハンズオンでの指導を実施した。

また報告データの網羅性と正確性の要件についても、DPE に改善の余地が残されていた。そのため専門家は、Department of Finance (DOF)、パプアニューギニア中央銀行 (Bank of Papua New Guinea; BPNG)、EITI 事務局との合同ミーティングの開催を支援し、採取プロジェクトの事業者から信託勘定を通じて支払われる開発賦課金やロイヤルティ等の収入に関する報告の改善方法についての話し合いの場を設けた。ミーティングでは、DOF が信託勘定の銀行取引明細書を DPE と共有し、DPE がこれらの収入を記録して IA にデータを提出する責任を負うことで合意した。この合意に従い、DPE は、DOF から共有された銀行明細書を基に報告テンプレートに必要な収入額を記入し、速やかに IA に提出できた。ミーティングでは、DPE における収入の徴収プロセ

スの業務フローについても議論され、統合財務管理システム（Integrated Financial Management System; IFMS）が DPE に導入された際には、DPE がこれらの収入の受領と支払いの記録を開始することでも合意した。

IA による照合プロセスでは、EITI ユニットは IA と DPE 内の関係する担当者間とのコミュニケーションを促した。石油・ガス開発プロジェクトの事業者の支払額と DPE の受取額に差異のあったケースでは、専門家は、当該事業者と DPE によるミーティングの開催を支援し、差異の原因を明らかにするための助言を行った。DPE 内で EITI ユニットに対応が一元化されたことでコミュニケーションの改善が図られた結果、前年度の報告書と比較して、支払額と受取額の報告金額の差異は減少した。

2.2.2.3.2 2018 年度 EITI 報告書作成プロセスに対する支援

2020 年 3 月以降、新型コロナウイルス感染症（COVID-19）の予期せぬ世界的な感染拡大の影響により、専門家は PNG に渡航することが不可能となった。プロジェクトは計画していた活動の一部を中断し、遠隔によるオンラインでの支援に切り替えざるを得なかった。当初は、特にポートモレスビー市でのロックダウン時に課題に直面したが、インターネットへのアクセスが脆弱で限定的であることも課題であった。専門家は当面の間、DPE の EITI ユニットメンバーとは、代替手段として主に電子メールでプロジェクト活動の進捗共有を実施した。その後、専門家は EITI ユニットのメンバーである IT マネージャーと協力し、オンライン会議ツール（MS-Teams）の活用が可能となり、DPE と専門家間のコミュニケーションは大幅に改善された。2020 年 9 月に実施した EITI 報告書テンプレートに関する研修には、DPE 職員は DPE オフィスから Microsoft Teams を利用して参加した。

また専門家は IA と協力して、リモートでモニタリングしながら、EITI ユニットによる 2019 年度の報告書テンプレートへの記入を支援した。

2019 年度報告書の発出後、専門家は EITI ユニット向けに小規模研修セッションを開催し、報告書の概要を説明し、報告プロセスのレビューを実施した。今後の報告プロセスでの改善点や取るべきアクションについての話し合いも行われた。

2.2.2.4 EITI ユニットの下での EITI 報告手順の標準化

2.2.2.4.1 EITI 報告のための標準化された作業手順の概要

専門家はベースライン調査を通じて、EITI 報告データ・情報のフローを分析してデータフロー図を作成し、EITI ユニットに提示した。EITI 報告プロセスの実務を明確化するために、専門家は DPE のライセンス、産出、収入の各データ管理の担当者と協力して、EITI 報告テンプレートの記入・提出のプロセスをレビューした。レビューの結果を踏まえて、データフロー図を実際の手順や使用文書と整合させながら、EITI ユニットの調整の下で、EITI 報告を集約させて、報告プロセスに対する管理や報告情報の品質管理を向上させるよう検討を行った。これにより、EITI に関する報告・開示にかかるプロセスや、EITI ユニットがフォーカルポイントとして EITI 報告に関する調整を行うことが明確化された。標準的な作業手順としては、i) データの収集と

保管、ii) データの抽出と開示のプロセスから構成された。DPE による EITI 報告との関連では、DPE は、a) ライセンス、b) 産出、c) 収入に関するデータの収集と保管、抽出と開示が求められている。

2.2.2.4.2 データの収集と保管プロセス

EITI 報告に関連するデータは、DPE 内の様々な部署で収集・管理が行われており、ライセンス情報はレジストリ局、産出データは探鉱局、収入データは財務・会計局がそれぞれ収集・管理を担っている。ライセンス情報と産出データは、それぞれ独自に開発した MS-Access をベースとしたデータベースで、定期的に情報を更新している。EITI ユニットのメンバーと専門家は、これらのデータベースは、EITI 報告に利用可能な十分な情報が含まれていることを確認した。一方で、収入データにはそのようなデータベースはなく、データはスプレッドシートに記録されていた。専門家と DPE スタッフは、同スプレッドシートから必要なデータを取得できることを確認した。

DPE の既存のプロセスから EITI 報告に必要なデータの提供は可能であるものの、専門家は、標準的な作業手順として具体化するとともに、システムの脆弱性を克服するため、次の方策を提案した。一点目は、収入データのデータベースを独自に開発することで、正確性、保全性、安全性の面においてデータの品質を向上させることである。もう一点は、各担当局が保管するデータベースやスプレッドシートのバックアップの設備を用意することである。

2.2.2.4.3 データの抽出と開示プロセス

EITI ユニットの TOR で示したように、同ユニットは各担当局から EITI 報告に必要なデータを収集する役割を担っている。各担当局は、データベースやスプレッドシートから関連データを抽出し、EITI 報告テンプレートに記入を行う。EITI ユニットと各担当局は回答を取り纏めた後、DPE のマネジメントに対して情報開示の承認を申請する。マネジメントの承認取得後に、報告テンプレートは IA 又は EITI 事務局に提出される。ライセンス地図のデータ等、一部の情報については DPE のウェブサイト上にアップロードされる。

上記の標準化された作業手順は、EITI ユニットと専門家の間で議論され最終化された。同手順は、2020 年度報告書以降の報告書作成プロセスで活用された。

2.2.2.5 DPE におけるデータ管理のための情報インフラの整備

2.2.2.5.1 機材の調達

専門家は、2019 年 10 月に Alotau で開催された PNGEITI バリデーション TWG の第 1 回ワークショップに参加し、EITI 要件のうち、「ライセンス配分 (#2.2 License Allocations)」、「ライセンス登記簿 (#2.3 Register of Licenses)」、「産出 (#3.2 Production)」、「収入 (#4.1 Comprehensiveness)」に対応した DPE での EITI 関連データの管理方法についての提案を行った。専門家による DPE の主要担当者へのインタビューと分析結果に基づき、DPE で権限ある職員によって EITI 関連のデータが効率的に管理・開示できるよう提案が行われた。提案内容には以下の項目を含む。

- PC のアップグレードによるパフォーマンスと信頼性の向上

PC およびソフトウェアの調達

- **データセキュリティのための複製されたデータベースによるバックアップ**

NAS(Network Attached Storage)を調達し、DPE のローカル・エリア・ネットワーク(LAN)に接続し、許可されたユーザーへの適切なデータアクセスの割当を行うこと

- **開示に必要なデータの定期的な取得**

EITI 基準 2019 の最低限の要件を満たすよう考慮したデータ項目の選択

- **EITI 関連データの開示**

DPE のウェブサイトの立ち上げとデータのアップロード

専門家は提案内容について EITI ユニットと協議し、ノート PC を 3 台と NAS を 1 台調達することを決定し、2021 年 8 月 11 日にプロジェクトマネージャーである EITI 事務局長の立会いの下、調達した機材を DPE に設置した。ライセンス、産出、収入の各担当者には EITI 関連データの記録・管理用としてノート PC が手渡され、IT マネージャーにはデータベースのバックアップ用に LAN にインストールするための NAS が手渡された。同時に専門家は、ノート PC にインストールしたオンライン会議ツール等の活用方法を各担当者に指導した。

PC は、EITI 報告に必要なデータを各担当者が記録するために活用され、IT マネージャーによって維持管理が行われている。PC を活用した情報フローは、プロジェクトで明確化された作業手順にも反映された。また NAS は IT マネージャーによって DPE の LAN に接続され、バックアップ記憶装置として活用されている。

EITI 関連のデータ管理は PC で可能となった一方で、2021 年 10 月の DPE オフィス移転後、新たな施設でのオフィスの設営が続いており、定期的な報告や情報公開の運用には課題が残された。

2.2.2.5.2 データ管理用アプリケーション・ソフトウェアに関する研修

専門家は、ライセンス、産出、収入のデータを扱う各担当者に、「Microsoft Access」と「Microsoft Excel VBA」のアプリケーション・ソフトウェアに関するスキルや知識習得のための研修教材の開発を行った。

2022 年 1 月に PNG での業務を再開後、専門家は各担当者向けにアプリケーション・ソフトウェアの研修を実施した。アプリケーション・ソフトウェアについて指導を行い、実際の EITI 報告用のデータベースの開発を通してハンズオンでの指導を行った。

2.2.2.6 DPE による情報開示

専門家は、2019 年 10 月のバリデーション TWG のワークショップで、DPE による EITI 関連のデータ管理と開示に関する提案を行った。また鉱物資源庁 (MRA) の参加者からも、DPE のデータ開示のために、MRA の Mining Cadastre Portal (土地台帳のポータルサイト) と同様のウェブサイト開発への支援が提案された。ワークショップ後、専門家は、DPE、MRA、EITI 事務局の三者によるミーティングの開催を支援した。ミーティングでは、MRA 側から MRA の

Cadastre Portal のデモンストレーションが行われ、MRA 提案のウェブサイトによる情報開示に向けての DPE による対応が促された。

その後 DPE 内部での議論を経て、最終的に 2020 年 3 月に DPE の公式ウェブサイトが開設され、EITI 要件（#7.2 Data accessibility）に沿って石油ライセンスマップ等の情報公開に至った。

専門家は継続的に EITI ユニットと協議を行い、EITI のメインストリーミングに沿った、監査や品質保証の仕組みを考慮しつつ、ライセンス情報、産出量データ、収入データのタイムリーな情報開示に向けた今後の対応について検討を行った。

2.2.3 成果 2: MSG 及び報告機関

成果 2: 採取企業及び政府機関との間での EITI 報告のメカニズムが強化される

2.2.3.1 報告機関及び MSG の支援

2.2.3.1.1 2018 年度 EITI 報告書作成プロセスの支援

(1) MSG メンバーの能力開発

EITI 事務局スタッフ及び専門家は、プロジェクト期間中に MSG メンバー向けの教育セッションとして実施すべき優先分野についての議論を行った。EITI 要件のうち、第 1 回バリデーショナルで「不十分な進展」と評価された「包括性（#4.1 Comprehensive disclosure of taxes and revenues）」と「データの品質（#4.9 Data quality and assurance）」に焦点を当てること確認された。

第 1 回目の研修ワークショップは、IA との連携により 2019 年 8 月 23 日に開催したが、午前には IA による報告テンプレート研修セッション、午後から「Wok Wantaim」（トク・ピシン語で「共に働こう」という意味）と題した学習セッションを実施した。同学習セッションは、専門家がファシリテートする講義及びグループワークから成る 3 時間のセッションであった。講義は EITI 要件の「包括性」と「データの品質」に焦点を当てて行われた。専門家によるプレゼンテーションと専門家が作成した動画の上映を通じて、過去の PNGEITI 報告書とバリデーショナル結果のレビューが行われ、他の EITI 遵守国の事例紹介も行われた。グループワークでは、33 名の参加者が、データや情報の収集から開示に至るまでの報告プロセスをシミュレーションすることで、包括性の重要性について学んだ。研修教材として、パプアニューギニアと日本の文化や文脈を反映させた研修教材を専門家が準備した。参加者の積極的な参加を促すゲーム形式も用いられ、インタラクティブな研修が実施された。研修を通じて EITI 事務局スタッフを含む参加者は、包括性の重要性に加えて、EITI 要件、報告プロセス、報告のマテリアリティについての知識を深めた。参加者の学習セッションへのフィードバックからは、5 段階評価（最高 5、最低 1）で満足度が約 4.5 であったことから、EITI の上記 2 つの要件に対する概念的な理解を深める上で、学習効果は十分であったと言える。

専門家は、2019 年 11 月 28 日から 30 日まで Madang で開催された PNGEITI のバリデーショナル TWG の第 2 回ワークショップに参加した。ワークショップでは、2018 年度報告書のドラフ

トのレビューが行われた。専門家は、記述の改善・修正点についてフィードバックを行い、特に「包括性」と「データの品質」の要件に対しての技術的な助言を参加者に行った。例えば、専門家は、下記(2)で詳述するように、報告書上で、データの網羅性を低下させる不適切な用語の削除や、SOEの状況を説明する章におけるSOEの法的定義の追加等を提案した。

(2) IA とのコミュニケーション

2018年度報告書作成を担当するIAが2019年6月に選定された。専門家はEITI事務局とともに、IAによる報告テンプレートの研修と専門家による学習セッションを、MSG向けのワークショップとして調整を行い、前述の(1)に記載したように8月23日に開催した。午前のセッションでIAが報告機関の関与を高めるために報告テンプレートに関する研修を行った。午後のセッションでは、専門家がEITI要件の「包括性」と「データの品質」について講義を行い、グループワークでケーススタディを取り扱った。ワークショップには、DPEやEITI事務局を含むMSGメンバー機関から33名が参加した。参加者数としては、前年度にIAが実施した同研修よりも増加し、プロジェクトの働きかけもあり、MSGメンバーの関心とコミットメントが高まったといえる。

報告プロセスの期間中、専門家はEITI事務局とのミーティングを実施し、報告テンプレートの提出状況や報告書ドラフトの作成状況の共有や、報告機関からの回答を改善するための意見交換を行った。

2018年度報告書では記載の不十分な箇所が削減されるよう、専門家は2017年度報告書の記述を見直し、2019年8月20日のMSGミーティングで、包括性に不要な疑義を招く可能性のある「known revenue」等のあいまいな表現を避けるようIAに提案した。また2019年11月から12月にかけて行った報告書ドラフトに対するフィードバックの過程では、専門家は照合で検出されたエラーに関する記述の修正や、本プロジェクトに関する記載の修正等、適時コメント及び助言を行い、例えば、照合結果の説明の章にある計算ミス等の修正を指摘した。かかる活動により、長期的には次のバリデーションでの評価結果の向上に繋がるような、報告書の改善が図られた。

(3) 報告機関へのハンズオンでの支援

専門家とEITI事務局スタッフはIAと協議を行い、2018年度報告書での報告状況を改善するために、EITI報告プロセスを通じてハンズオンでの支援を行う対象機関として、DPEとKumul Petroleum Holding Limited (KPHL)を選定した。報告プロセスは2019年8月に開始された。専門家はEITI事務局とともに、対象機関と協議して、特に「包括性」と「データの品質」の要件への準拠状況を向上させるための、報告テンプレートへの対応と改善を促した。

● DPE

EITI事務局スタッフと専門家は、DPEのEITIユニットを訪問し、報告プロセスを通して実践的な指導を行った。EITIユニットは、DPE内でのミーティングを開催し、報告テンプレートを検討し、タスクを特定して、関係する職員からのデータ収集を進めた。専門家は、

EITI ユニットによる他のステークホルダーとのミーティング開催を支援した。前述(2.2.2.3.1)の、信託勘定の課題を検討するためのDOFとBPNGとのミーティングが設けられた。また報告された数値の差異について議論するための事業者とIAとのミーティングも開催され、差異の理由を明らかにすることで、DPEと事業者間の報告金額の差異が縮小し、これにより「データの品質」の向上に貢献した。DPEの収入担当官が適切に金額を報告するために、現金主義会計と発生主義会計の違いの理解は、極めて重要である。報告書で採用する現金主義会計では、機関間での取引を報告機関に現金が流入又は流出した時点で報告書に反映させる。これに対し、発生主義会計は、金銭の授受に関係なく、収益が発生した時点で収入を認識する。専門家のハンズオン支援により、DPE収入担当官の理解が深まったことで、DPEの報告データの品質が向上したと言える。

- **KPHL**

EITI事務局スタッフと専門家は、IAを同席させてKPHLとミーティングを行い、報告書におけるSOEを通じた収入の流れを明確化した。これは、報告書においてKPHLを経由した支払いのフローが不明瞭であることに起因する誤解の可能性を回避するために、重要な点であった。またKPHLの会計責任者は、2019年11月にMadangで開催されたワークショップで報告書ドラフトを精査する議論に参加する等、これまで関与していなかったPNGEITIの活動に対して協力的になった。EITI事務局は、KPHLのテンプレートへ回答が正しく記入されていることを確認するためのフォローアップを行い、2018年度報告書ドラフトにおいて収入の流れの記載が改善されていることを確認され、その結果、報告書の「包括性」と「データの品質」は改善された。

- **Mineral Resources Development Company (MRDC)**

上記の2機関に加えて、報告書ドラフトではMRDCを経由した収入の流れに関する記述が、実際の現金のフローの説明としては不十分であることが判明したことから、EITI事務局スタッフとともに専門家がMRDCに対して支援を行った。報告書の数値についてIAも交えて議論を行い、MRDCの指摘によりテンプレートの修正すべき箇所が確認され、その後、正しい収入の流れが確認され、報告書の表記も改善されたことで、「包括性」と「データの品質」の向上に繋がった。

(4) EITI事務局スタッフへの技術的助言とハンズオンでの指導

研修ワークショップ以外でも、専門家はEITI要件の「包括性」と「データの品質」に関する情報をEITI事務局スタッフと共有した。また専門家は報告機関とのミーティングにはEITI事務局スタッフを可能な限り同行し、EITI事務局スタッフの能力開発に貢献した。

EITI事務局は2019年7月以降、3名のスタッフを新たに採用した。専門家は、EITI事務局によるオリエンテーションや導入研修の実施を支援し、関連情報や重要事項として、EITI要件の「包括性」と「データの品質」についても共有した。DPEでの教育セミナーやMSGメンバーへの学習セッションで使用したプレゼンテーションや動画等の研修教材の共有も行った。

2.2.3.1.2 2019 年度報告書作成プロセスの支援

(1) MSG メンバーの能力開発

専門家は EITI 事務局とともに、IA とのミーティングを実施し、報告機関へのタイムリーな支援が重要であるとの認識の下、報告プロセスの開始前に更新された報告テンプレートに関する研修を実施する必要性を検討した。2020 年 9 月 2 日に IA と共催で 2019 年報告書作成のための報告テンプレートに関する研修セッションを、Microsoft Teams を使ってオンラインにより開催した。セッションでは、IA が EITI 基準 2019 に準拠して更新した 2019 年度報告書用のテンプレートを提示し、報告機関からのオンラインでのデータ提出のために設定した報告用ポータルサイトが紹介された。

専門家からは、COVID-19 の状況下でも、EITI 基準に準拠するための様々な活動の根本となる透明性が重要であることを強調するために作成した「Transparency is King」と題した学習動画と、EITI の新たな要件である「ジェンダー」(#1.4、#6.3、#7.1、#7.4)に関する啓発のために作成したプレゼンテーションスライドを使用して講義を行った。また専門家はオンラインのフィードバック・フォームの作成や、研修の参加者や欠席者への共有のために、研修資料や録画した動画のオンラインストレージへのアップロードを行い、IA のサポートも行った。

2020 年 9 月 25 日にオンラインで開催された MSG ミーティングにおいても、プロジェクトのアップデートのセッションの中で、専門家がこれらについての簡単な講義も実施した。

(2) IA とのコミュニケーション

(1) に前述した IA とのミーティングを通じて、専門家は、前年度の報告プロセスからの改善点や課題を IA と共有した。また専門家は IA と定期的にミーティングを行い、IA の 2019 年度報告書作成に向けた準備状況の進捗を共有、モニタリングした。これにより専門家は必要なデータの収集や照合の際に IA が直面している様々な課題についての理解を深めた。

2020 年 11 月から 2021 年 6 月までの報告書ドラフトへのフィードバックを行う過程で、専門家は照合の修正箇所の指摘や、男女別の雇用データに関する独立した項目建てを提言する等、適時、コメントや助言を行ったことで、EITI 要件の「包括性」、「データの品質」に加え、「#1.4 Multi-stakeholder group」(ジェンダーバランスへの配慮)、「#6.3 The contribution of the extractive sector to the economy」(ジェンダーに基づいた情報の細分化)、「#7.1 Public debate」(異なるジェンダーによる情報アクセスの課題や情報ニーズへの配慮)、「#7.4 Review the outcomes and impact of EITI implementation」(ジェンダーへの配慮)等のジェンダー要件への準拠状況の向上に貢献した。

2019 年度報告書の完成後、専門家は IA とのミーティングを行い、IA からは 2019 年度報告書作成における所見が共有された。報告書の発行が数カ月遅れはしたものの、COVID-19 の困難な状況にもかかわらず、報告機関が EITI 報告テンプレートの内容を理解し、テンプレートに沿ってデータが提出されたことから、全体的には一定の進捗があったことが IA から指摘された。IA の見解では、一部の SOEs が、報告テンプレートの機関内での承認プロセスに時間を要したた

め回答が遅れたことや、MSG メンバーや報告機関による報告書ドラフトの広範なレビューによりフィードバックが今まで以上に多く得られたことから、報告書のデータ・情報の収集やチェックのため、より多くの時間が必要とされたことが指摘された。

(3) 報告機関へのハンズオンでの支援

2019 年度報告書のための報告プロセスでは、報告機関へのオンサイトでの支援は実施できなかった。代替として、専門家は DPE に対しては EITI ユニットを通じて遠隔のコミュニケーションにより支援を継続した。専門家は EITI ユニットとミーティングを行い、報告プロセスのマイルストーンを確認するために行った IA との協議結果を共有し、報告テンプレートの準備や IA への提出の状況のモニタリングを行った。これにより、DPE は専門家のサポートに頼ることなく報告プロセスを完了させ、テンプレートの提出状況も改善された。

2019 年度報告書の発行後、専門家は EITI 事務局とともに 2019 年度報告書の概要を説明し、報告機関における報告作業をレビューするためのオンラインの小規模研修セッションを開催した。MSG メンバーから主要な報告機関を選定し、2021 年 8 月から 10 月にかけてセッションを実施した。専門家がセッションを開催して、PNGEITI への提言を含む報告書のハイライトを発表した。その後、参加者による各報告機関での報告作業と今後の改善点についての議論が行われ、報告機関が EITI 要件の「包括性」や「データの品質」に注意が向けられるようになった。

(4) EITI 事務局スタッフへの技術的助言とハンズオンでの指導

EITI 事務局スタッフと専門家は、報告プロセスでの報告機関の対応状況の共有と、2019 年度報告書ドラフトをレビューするためのミーティングを行った。報告書の完成後には、啓発教材を作成するために報告書を閲覧して、ハイライトするデータや情報を特定した。専門家は EITI 事務局スタッフによる、2019 年度報告書の主要なデータやメッセージを要約した教材の作成を支援した。これらの教材は、2021 年 8 月から 10 月にかけて、いくつかの報告機関を対象に行った小規模研修セッションで活用された。PNGEIT コミッション法案のコンサルテーション・ワークショップが同時に進行中であったため、EITI 事務局スタッフは全てではないもののセッションに参加し、報告機関の参加者との議論のファシリテート等を専門家と協働して行った。

2.2.3.1.3 報告プロセスとバリデーションへの準備状況のフォローアップ

(1) 報告プロセスのレビュー結果共有のための IA とのフォローアップセッションの実施

2020 年度報告書作成のためのテンプレート研修に先立ち、専門家は報告機関との小規模研修セッションで行った報告プロセスのレビューで得られたコメントや所見等を IA と共有した。テンプレートの改善点について共有し、産出量データの報告方法については DPE と事業者間での事前相談を行う等、特定の課題については当事者である関係する報告機関の間で事前相談を実施するよう提案を行った。

(2) EITI 事務局スタッフによる報告機関へのフォローアップセッションの実施

EITI 事務局スタッフと専門家は、2022 年 2 月から報告機関への訪問を行い、報告機関のマネジメント及び PNGEITI 活動の主な担当者との対面によるセッションを行った。2019 年度 EITI

報告書の概要と同報告書作成プロセスのレビューを行った小規模研修セッションの結果が共有され、バリデーションと 2020 年度報告書作成プロセスへの準備を促した。かかる活動により、プロジェクトでの成果や残された課題が総括された。

2.2.3.2 研修教材の開発

(1) 2019 年に実施された 2018 年度報告書作成プロセス期間

専門家が作成した学習教材は、2019 年に実施した DPE 向け研修ワークショップと MSG 向けの研修セッションの参加者に配布された。教材には、EITI や PNGEITI に関する啓発資料と、「包括性」や「データの品質」に関する研修教材が含まれており、報告機関のコミットメントや EITI 報告テンプレートの重要項目に関する理解向上が図られた。

表 8 2019 年に作成された研修教材

トピック	内容
Basics of EITI and PNGEITI	プレゼンテーションスライド： EITI や PNGEITI の基礎知識と、ワークショップの内容を振り返るクイズ。
Introduction of EITI	ビデオ： EITI とは何か、EITI 基準とは何か、EITI バリデーションとは何か等を解説。
Introduction of PNGEITI	ビデオ： EITI の紹介、PNGEITI の概要、PNGEITI 報告書とバリデーション報告書のハイライトの紹介。
EITI Reporting	ビデオ： EITI 報告の重要性と報告書発信までのプロセスについて解説。
Comprehensiveness and Data Quality	ビデオ： EITI 報告要件の「包括性」と「データの品質」についての解説。

出典： JICA 専門家チーム

(2) 2020 年に実施された 2019 年度報告書作成プロセス期間

専門家は、COVID-19 の状況下でも引き続き重要性を有する「透明性」についてと、EITI 基準 2019 の要件で新たに加わった「ジェンダー」についての研修教材を作成し、新たに出てきた課題に対しても適時にガイダンスを提供した。教材は、2020 年 9 月 25 日に開催された MSG ミーティングで参加者に配布され、オンラインストレージでも共有され、関係者に活用された。

表 9 2020 年に作成された研修教材

トピック	内容
Covid-19 response (Transparency)	「Transparency is King」と題したビデオ： COVID-19 のパンデミック下での透明性の重要性の啓発。
Gender requirements	プレゼンテーションスライド： 2019EITI 基準のジェンダー要件について紹介。

出典： JICA 専門家チーム

(3) 2021 年に実施した学習教材の開発

専門家は EITI 事務局とともに、2019 年度報告書のハイライトをまとめた教材を作成し、より情報が幅広く広く行き渡るようにする（）ため、2021 年 8 月中にソーシャルメディアを通じて配信した。この教材は、一般市民を含む EITI に関係する様々なステークホルダーを対象として想定し作成されたが、MSG メンバーにとって報告書のハイライトを伝える上で非常に有用なものであった。また、専門家と EITI 事務局は、2021 年 8 月から 10 月にかけて、MSG メンバーの主な機関を対象とした同教材を活用した小規模研修セッションを開催した。同セッションでは、

専門家と EITI 事務局スタッフが 2019 年版報告書の概要を説明し、参加者とともに報告機関での報告プロセスの振り返りを行った。フィードバックからは、セッション参加者の EITI / PNGEITI に対する認識が高まるとともに、2019 年度報告書の内容や提言に対する理解が深まった。

2019 年度報告書に関する小規模研修セッション後、EITI 事務局スタッフと専門家は、報告書のハイライトを提示したプレゼンテーションスライドを編集することにより、報告書サマリー版の小冊子を作成し、以降の小規模研修セッションを通じて配布した。

更に専門家は、報告機関に長期的なコミットメントを求めるトピックでもある、ジェンダーに基づく暴力（Gender Based Violence; GBV）への対処や女性の経済的エンパワーメントの促進を含む採掘セクターにおけるジェンダー課題（#6.3 employment figures disaggregated by gender、#7.1 information access challenges by gender に関連）や、事業体の役割と責任に焦点を当てた「バリューチェーン」に関する教材を開発した。これらの教材は、2021 年 11 月から 12 月にかけて実施した小規模研修セッションで活用された。セッションでは、専門家による EITI 要件を紹介するバリューチェーンに関するプレゼンテーションに引き続き、「女性のエンパワーメント原則（Women’s Empowerment Principles; WEP）」に関するジェンダー課題について対話形式でのプレゼンテーションを行い、これらの課題に対処するための行動計画についての議論を参加者に促した。参加者からは、「バリューチェーンやジェンダー課題に対応した EITI 要件についての認識が高まった」、「MSG の関係機関同士で、このような課題についての意見や経験を交換する必要性が高まった」等、ポジティブなフィードバックが得られた。

表 10 2021 年に作成された研修教材

トピック	内容
Summary of 2019 Report	2019 年度 EITI 報告書の説明と、報告機関における報告実務の振り返りを行うプレゼンテーションスライド。
Gender (Gender Based Violence)	GBV とその PNG の採掘コミュニティへの影響、GBV 根絶のためのアクションについて学ぶプレゼンテーションスライド。
Gender (Women’s Empowerment Principles)	WEP と、WEP の採取セクターへの適用について学ぶプレゼンテーションスライド。
Extractive Industry Value Chain	採取産業のバリューチェーンに沿って、EITI 要件と EITI 実施の利点について学ぶプレゼンテーションスライド。

出典： JICA 専門家チーム

(4) 教材の取り纏め

研修教材は、啓発活動の教材とともに、コミュニケーション戦略で特定されたターゲットグループとテーマ領域に沿ってリスト化・分類され、オンラインストレージに保存し、関係者が活用できるよう EITI 事務局から共有された。

専門家は、リスト化した教材を EITI 事務局に引き継ぎを行って、EITI 事務局が教材をカスタマイズして配布する等、教材の維持・活用を促した。

2.2.4 成果 3: 啓発活動

成果 3: EITI の啓発及び実施体制が国内において強化される

2.2.4.1 コミュニケーション戦略の改訂

(1) メディア&コミュニケーション戦略

EITI 事務局スタッフと専門家は、コミュニケーション戦略改訂のためのミーティングを行い、EITI 要件の#7.1 Public debate を考慮しながら、各ターゲットグループの特徴を把握して細分化を行うことで、ステークホルダーの分析を行った。また EITI 実施国の一つであるアルバニアのコミュニケーション戦略を参考にするなど、他の EITI 実施国の事例の調査も行った。各ターゲットグループに効果的にメッセージを伝えるための活動や手段を検討し、改訂コミュニケーション戦略の初版ドラフトを 2020 年 2 月に完成させた。改訂において追加等を行った主な項目は以下の通りである。

- 国外のステークホルダーとのコミュニケーション

PNG の国際的なプレゼンスを高めるとともに、他の EITI 実施国と EITI 実施に関する情報や経験、ベストプラクティス等の意見交換を通じて、他の EITI 実施国との関係構築を図る。

- モニタリング及び評価の枠組み

モニタリングとフィードバックのメカニズムを確立することにより、啓発活動の強化につなげる。コミュニケーション戦略の実施計画には、遠隔地の人々から PNGEITI へのタイムリーなフィードバックを可能にする「Google Form」のようなオンライン・フィードバック・フォームの開発の検討も含む。

- PNGEITI のブランディング

PNGEITI の広報活動を通じてブランディングを強化して PNGEITI の知名度・認知度を向上させることにより、PNGEITI に関する理解を高める。

コミュニケーション戦略改訂版のドラフトは、EITI 基準 2019 に準拠した PNGEITI の実施を促進し、コミュニケーション/アウトリーチや研修等の活動の方向性を示すことを意図して策定された。専門家は EITI 事務局スタッフと更にミーティングを重ね、PNGEITI が EITI 実施の次のレベルに向けてステップアップするためには、より強固なコミュニケーション戦略が必要であるという認識の下、ドラフトの見直しを行った。コミュニケーション戦略改訂版の最終ドラフトは、2020 年 9 月 25 日に開催された MSG ミーティングで共有され、MSG メンバーにも回覧された。フィードバックとして得られたコメントはドラフトに反映された。修正後の戦略は、2021 年 12 月の MSG ミーティングで基本的に承認された。

コミュニケーション戦略の改訂に伴い、専門家は EITI 事務局とともに、同戦略の実施計画案を策定した。同計画案では、戦略の目的を達成するための活動を、コミュニケーションの手段やイベントの種類とともに検討した。

(2) コミュニケーション TWG

更に、PNGEITI が戦略に沿ったコミュニケーション活動を、MSG の各構成グループのステークホルダーを巻き込んで実施できるよう、MSG の下にコミュニケーション TWG を設置することを提案し、その TOR 案を作成した。同 TOR 案も MSG ミーティングにおいて、戦略とともに基本的に承認された。

2022 年 1 月に第 1 回コミュニケーション TWG 会議が開催された。EITI 事務局スタッフと専門家（COVID-19 による渡航制限の緩和により、PNG にて活動）は、参加者に PNGEITI のメディア&コミュニケーション戦略の概要を説明し、コミュニケーション TWG の TOR を参加者に共有した。参加者は TWG の TOR の確認を行い、TWG のメンバーシップについても議論を行った。また TWG の暫定メンバーで第 2 回会議を開催することで合意した。

第 2 回 TWG 会議は 2022 年 2 月に開催された。各機関からボランティア又は推薦された参加者がメンバーとして参集し、広報啓発活動の活動計画についての議論を行い、詳細については 2022 年のイベントカレンダーの作成を行った。また、広報啓発や教育用の教材として開発またはカスタマイズすべき教材を検討し、教材開発のためのアクションプランを策定した。EITI 事務局と専門家は、既存の広報啓発のツールを共有したが、参加者自身が教材を活用して広報啓発活動を担えるよう、いくつかのツールについては参加者に対して活用方法の実演も行った。

2.2.4.2 啓発活動の実施

EITI 事務局スタッフと専門家は、プロジェクトの支援により実施する啓発活動を特定するために、ターゲットグループ、場所、予算、ロジスティックス、セキュリティ、他のステークホルダーとの協働の可能性等を考慮して検討を重ねた。

(1) DPE、MSG 向けワークショップを通じた啓発活動

プロジェクトでは、ワークショップを通じた啓発活動を実施した。前述 (2.2.2.2.1) の 2019 年 6 月に実施した DPE 向けの教育セミナーでは、EITI/PNGEITI の紹介を行い、DPE の責任や役割についての啓発を行った。2019 年 8 月には、IA と協働し MSG メンバー向けの研修ワークショップを実施した。専門家は EITI 要件の「包括性」と「データの品質」に関するガイダンスを提供し、グループワークによる演習を実施した (2.2.3.1.1)。

(2) Gulf 州の Kerema へのアウトリーチのためのスコーピングスタディ

専門家は EITI 事務局とともに、DPE が実施予定の開発フォーラムに合わせて、Gulf 州の Kerema でアウトリーチ活動を DPE との共同で実施することを計画した。しかし、開催時期や内容の調整が困難であったため、EITI 事務局と専門家は、PNGEITI の目的のためのアウトリーチ活動とするよう計画を見直した。アウトリーチ活動の事前準備として、対象者の特定や政府関係者の関与を得るため、2020 年 2 月にスコーピングスタディを計画・実施した。専門家は EITI 事務局スタッフとともに、Gulf 州政府の主要な役職員を訪問し、PNGEITI の実施状況やアウトリーチ活動について意見交換を実施して対象者やトピックについての検討を行い、Gulf 州政府高官のアウトリーチ活動への参加を要請した。

スコーピングスタディの後、Gulf 州政府関係者の協力を得て改めてアウトリーチ活動を計画

していたが、COVID-19 の発生後、移動や集会の制限が課されたため、同計画は実施を見合わせることにした。

(3) オンラインでのワークショップ、セッションを通じた啓発活動

2020年3月以降、オンサイトでのアウトリーチ活動の代替として、専門家はいくつかのオンラインプラットフォームを活用して啓発活動を実施した。専門家はIAと協働で、2020年9月にオンラインでの研修を実施し、COVID-19の状況下における情報開示上の課題への対応を促すための透明性に関する啓発と、EITI基準2019で新たに導入されたジェンダー要件に関する啓発のための講義を行った。また、2020年9月25日にオンラインで開催されたMSGミーティングにおいても、専門家は透明性とジェンダー要件に関する研修セッションを実施した。これらの活動によって、報告機関における報告義務やMSGのガバナンスにおける責務の啓発に貢献したと言える。

2020年11月には、EITI事務局及びジェンダーの課題に携わるCSOの代表者と、オンラインワークショップを開催した。ワークショップでは、新たに設定されたEITIのジェンダー要件や、採取産業におけるジェンダー平等の推進上の課題、さらには今後の啓発活動実施の際の協働の可能性について活発な議論が行われた。

2019年度報告書の発行後、専門家はEITI事務局とともに、2021年8月から10月にかけて報告機関向けの小規模研修セッションを開催し、2019年度報告書のハイライトの解説と、各報告機関における報告作業のレビューを実施した。セッションでは、同年8月中にソーシャルメディアに掲載された2019年度報告書の主要事項のサマリーが教材として活用された。セッションを通じて、報告機関におけるEITIに対する認識の向上や、EITI報告書の内容の理解促進が図られた。

2021年11月から12月にも小規模研修セッションが実施された。同セッションでは採取産業における課題に対応したWEPsを取り扱った「ジェンダー」と、EITI要件とEITI実施の利点を強調した「バリューチェーン」を取り上げた。専門家によるレクチャーと、組織内での教育活動のための教材活用方法についても研修が行われた。

2.2.4.3 啓発活動のための教材開発

専門家はプロジェクト期間を通して研修や啓発活動を実施しながら、EITI事務局による広報啓発教材の開発を支援した。

(1) 一般向けの啓発教材

専門家は、2019年6月に実施したDPE職員向けの導入研修のための、EITIとPNGEITIを紹介するプレゼンテーションスライドとパンフレットを作成した。また専門家はEITI事務局に協力し、2019年12月3日から5日まで開催された「Mining and Petroleum Conference & Exhibition」でのEITI事務局の展示ブースで配布するEITIやPNGEITIの広報用のパンフレットやリーフレットの作成や、上映するスライドショーの作成等を行った。

専門家は、EITI事務局による一般向けのEITIの原則や活動を紹介する短編の広報ビデオの作

成にも協力した。資源収入データの体系的な情報開示を通じて透明性と説明責任のある採取産業振興の重要性などを盛り込んだ、EITI の原則を解説したストーリーボードの作成等を行った。ビデオは、PNGEITI のウェブサイトや YouTube 上でも公開された。

(2) EITI の広報啓発のためのソーシャルメディアのコンテンツ

2021 年 1 月以降、専門家は EITI 事務局の広報啓発活動の一環としてのソーシャルメディアの活用を促した。ソーシャルメディアの活用促進を謳うコミュニケーション戦略に沿って、PNGEITI の Facebook と LinkedIn の既存のアカウントに加えて、Twitter と Instagram のアカウントの開設を支援し、EITI 事務局スタッフにソーシャルメディアの利用方法についての研修を実施した。

● 国際女性デー／全国女性デー

3 月 8 日の「国際女性デー」と 2021 年 3 月 24 日の PNG の「全国女性デー」に向けて、ジェンダーの課題に包括的に対応する採取産業を啓発することを目的とした一連のコミュニケーション活動が、専門家によって提案された。専門家は EITI 事務局と協働で、ウェブサイトに掲載する記事を作成し、業界関係者や市民社会を巻き込んだ写真キャンペーンを展開した。キャンペーンでは、新たに作成した Twitter や Instagram のアカウントを含むソーシャルメディアが活用された。

● 2019 年度報告書サマリー

2021 年 7 月の 2019 年度報告書の発行後、EITI 事務局は専門家とともに、EITI 要件 (#7.1 Produce brief summary reports) に沿って、2019 年度報告書のハイライトをまとめた教材を作成した。翌 8 月を「EITI 報告書を通じて PNG の採取セクターについて学ぶ月間」と設定し、ソーシャルメディアを通じた教材投稿を約 1 ヶ月間にわたって行った。投稿された教材は、報告機関向けに報告書のサマリーを解説する小規模研修セッションでも活用された。投稿された教材は、報告書の内容や透明性・説明責任の課題をより理解しやすい形で提供するもので、製本された 2019 年度報告書と同様に配布可能な小冊子としても編集され活用された。

● International Day for the Elimination of Violence Against Women

採取産業におけるジェンダー課題に対する認識を一層向上させることを目的に、EITI 事務局と専門家は、採取産業から GBV に対するゼロ・トレランスを約束する強いメッセージを世間に伝えるべく、声明案を作成した。声明文は、MSG を代表して EITI 事務局長により署名され、PNGEITI のウェブサイトやソーシャルメディアに掲載された。PNGEITI としても、このような声明文として GBV に対するコミットメントを発表するのは初めての試みとして実施された。

ソーシャルメディアを活用した結果、Facebook、Twitter、Instagram、LinkedIn では、パプアニューギニア国内と、国外からのアクセスがあり、「いいね！」やコメントの数も増加した。

表 11 各メディアへのアクセス数

	2019 (1月～12月)	2020 (1月～12月)	2021 (1月～12月)
Website	閲覧数 9,004	閲覧数 7,410	閲覧数 3,213*
Facebook	-	フォロワー数 1,854	フォロワー数約 1,900
LinkedIn	-	フォロワー数 40	フォロワー数 1,151
Twitter	-	-	フォロワー数 21 Twitter のインプレッション 3,494
Instagram	-	-	フォロワー数 6
*: 2021年1月～5月。2021年6月～12月のデータは技術的問題により、報告書作成時点ではデータなし。			

出典： EITI 事務局提供データより JICA 専門家チーム作成

コミュニケーション TWG のメンバーによる分析では、LinkedIn と Facebook は他のソーシャルメディアよりもフォロワー数が多く、ビューワーとの交流が最も活発であるのに対し、Twitter と Instagram ではあまり交流が見られなかった。Twitter と Instagram は 2021 年にアカウントが作成されたため、LinkedIn や Facebook ほどフォロワー数が多いものの、2021 年 8 月時点で、投稿時の Tweet のインプレッション（ツイートが他ユーザーの目に触れた回数）は 3,494 まで増加しており、Twitter への投稿は 3,000 人以上に閲覧されていることが分かった。そのため、これまでのフォロワー数やアクセス数は限られているものの Twitter や Instagram は、長期的にはビューワーが増える可能性が高く、メンバー間では、アカウントの活性化のために、定期的な投稿が必要であることが確認された。

(3) テーマ別教材

改訂されたコミュニケーション戦略に沿って、専門家は EITI 事務局とともに、CSO 経由でコミュニティ・レベルの一般市民を主なターゲットとした、ジェンダー等の EITI のテーマ別の課題の紹介と認識向上を狙った広報啓発教材を作成した。さらに関心のある人々をターゲットとして、PNGEITI の支持者となってもらえることを狙った、バリューチェーンや、ジェンダー平等と社会的包摂（gender equality and social inclusion; GESI）等の持続可能な成長に関連したテーマ領域についての実践的な知識を提供する教材も作成した。

● ジェンダーの研修教材

専門家と EITI 事務局スタッフは、Consultative Implementation & Monitoring Council (CIMC) の Family and Sexual Violence Action Committee (FSVAC) と協力して、採取産業の影響を受けるコミュニティ組織をターゲットに、GBV に関する学習教材を作成した。なお、CIMC は MSG メンバーでもある。この教材は、パワーポイントで作成され、インタラクティブな利用を想定しており、グループ単位での使用や、個人での自己学習ツールとしても活用可能なものである。

また教材を、FSVAC や UN Women のネットワークを通じて、より幅広く活用してもらえよう、EITI 事務局と専門家は、コンピュータやインターネットへのアクセスが無い、あるいは識字レベルが低いような地域コミュニティにとっても利用可能な形式に転換するこ

とを検討した。専門家の PNG 現地での業務再開後の、2022 年 1 月と 2 月に、EITI 事務局と専門家は CIMC を含む CSO との会議を集中的に開催し、アイデアや経験を共有して教材についてのインプットを得た。会議で得られたフィードバックを取り入れて教材を改訂し、配布用の教材が完成した。

専門家はさらに、採取産業の報告機関やステークホルダー向けに、WEPs を紹介しながら、採取産業における WEPs を促進するためのジェンダーに関する啓発教材を作成した。同教材は、2021 年 11 月から 12 月にかけて実施した小規模研修セッションで活用された。

- **採取産業バリューチェーン**

専門家は、資源関連収入の透明性と説明責任に関する啓発のために、バリューチェーンに関する教材を作成した。教材は、2021 年 11 月から 12 月にかけて実施した研修セッションで活用された。

(4) アウトリーチ用の非デジタル教材

EITI 事務局スタッフと専門家は、オンラインのセッション用に作成したプレゼンテーションスライドをカスタマイズすることで、オンサイトでの活動用の教材を作成した。

- **採取産業バリューチェーン研修資料（フリップチャート形式（紙芝居））**

バリューチェーンの教材は、聴衆の理解を容易にするために内容が簡素化され、ファシリテーターが教材を活用する際のガイドや注釈が各スライドに追加されて、作成された。また、どこでも使えるようにフリップチャート形式（紙芝居）の教材として編集された。

- **GBV 研修資料（フリップチャート形式）**

GBV の研修教材も、コミュニティレベルでのアウトリーチの実施経験を持つ CSO の担当者からのフィードバックを取り入れて、内容をカスタマイズして作成された。ファシリテーターへの指示も加えられ、フリップチャート形式の資料として作成された。

- **EITI 2019 年度報告書の概要（小冊子）**

プレゼンテーションスライドや SNS への投稿内容を基に、2019 年度報告書のハイライトをまとめた小冊子が作成された。

(5) 研修教材等の取り纏め

開発した広報啓発教材や既存の教材は、EITI 事務局や MSG がいつでも利用できるよう、リストアップされ、オンラインストレージに保存されている。これらのツールは、コミュニケーション戦略に沿って、下記図 3 のような対象者やテーマ別に整理された。

専門家は EITI 事務局スタッフとのミーティングを行い、EITI 事務局によるツールやリストの維持管理の方針や、コンテンツの更新やさらなる教材開発の方向性について検討を行った。またターゲットやイベントに応じたデジタル、アナログなどの形式やツールのあり方についても検討した。

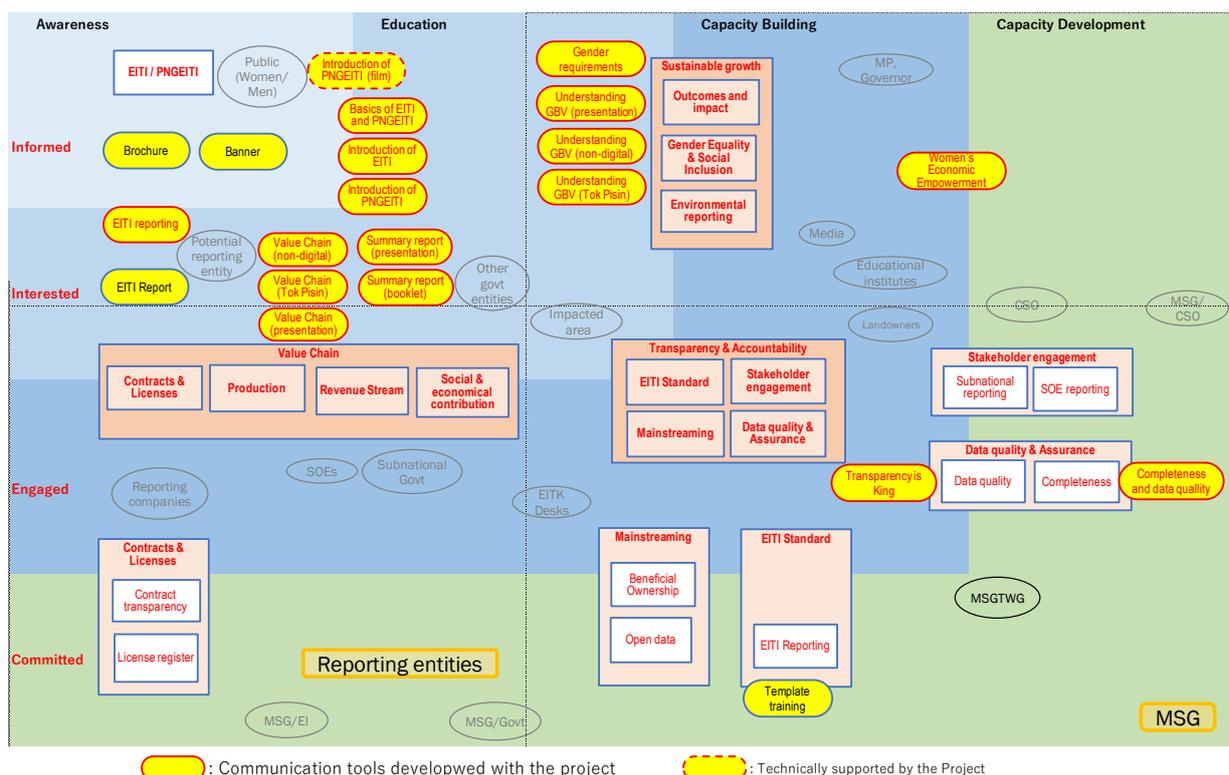


図 3 広報啓発活動ツールのマッピング

出典： JICA 専門家チーム

2.2.5 プロジェクト成果共通の活動

2.2.5.1 JCC ミーティング

プロジェクト期間中に実施された JCC ミーティングは以下の表の通りである。

表 12 JCC ミーティングの一覧

No.	Title of Meeting	Date
1	第 1 回 JCC ミーティング	2018/10/26
2	第 2 回 JCC ミーティング	2019/3/5
3	第 3 回 JCC ミーティング	2019/9/30
4	第 4 回 JCC ミーティング	2020/10/6
5	第 5 回 JCC ミーティング	2021/11/5
6	第 6 回 JCC ミーティング	2022/2/15

出典： JICA 専門家チーム

各 JCC ミーティングでの議論の概要は以下の通り。詳細は Annex 4 に議事録として添付した。

(1) 第 1 回 JCC ミーティング： 2018 年 10 月 26 日

2018 年 10 月 26 日、DOT において第 1 回 JCC ミーティングが開催された。プロジェクトマネージャーから、プロジェクト形成の背景や簡単な概要とともにプロジェクトの重要性が説明された。続いて JICA 専門家から、プロジェクト関係者への訪問等により得られたコメントを反映して作成されたワークプラン案が提示された。専門家からはプロジェクトにかかるコスト分

担の方針についても説明が行われた。コスト分担の方針及びワークプラン案について議論がなされた後、ワークプランは実施に向けて参加者により承認された。

(2) 第2回 JCC ミーティング： 2019年3月5日

2019年3月5日に DOT において第2回 JCC ミーティングが開催され、JCC メンバー、EITI 事務局と DPE のスタッフ、及び、JICA 本部職員が出席した。

専門家がベースライン調査結果のサマリーを報告し、その分析結果に基づいて策定した PDM と PO の改訂案を提示した。参加者は提案された計画について議論を行い、必要な変更を反映して PDM と PO を改訂し、実行に移すことを確認した。ベースライン調査結果と改訂案に関する議論の後、PNG 側と JICA 側は PDM と PO を改訂することで概ね同意した。

第2回 JCC ミーティングの後、DOT と JICA はベースライン調査結果に基づきいて活動内容を変更した PDM と PO の改訂に正式に合意した。両者は2019年7月24日に PDM と PO 改訂の協議議事録に署名した。

(3) 第3回 JCC ミーティング： 2019年9月24日

2019年9月24日、第3回 JCC ミーティングが DOT で開催された。専門家がモニタリングシート (ver.2) のドラフトに基づいて活動の進捗状況を参加者と共有した。DPE の EITI ユニット長から成果1にかかる進捗状況が、EITI 事務局の副局長から成果2と成果3にかかる進捗状況が、それぞれ説明された。その後、専門家から活動計画の説明と参加者による議論が行われた。

(4) 第4回 JCC ミーティング： 2020年10月6日

2020年10月6日に第4回 JCC ミーティングが DOT で、他の地点とオンライン接続して開催された。専門家はオンラインで参加し、活動の達成度や計画について参加者にプレゼンテーションを行い、コミュニケーション戦略改訂案についての説明を行った。

その後、COVID-19 の感染拡大を受けた困難な状況を考慮し、PDM と PO を改訂し、プロジェクト期間を延長することが提案された。参加者は、提案された延長及び改訂について議論を行い、提案された改訂を実施すべきとして合意した。

第4回 JCC ミーティングの後、DOT と JICA の両者は、2020年12月11日にプロジェクト期間を延長するための PDM と PO の改訂に正式に合意し、協議議事録に署名した。

(5) 第5回 JCC ミーティング： 2021年11月5日

2021年11月5日に第5回 JCC ミーティングが DOT で、他の場所とオンライン接続して開催された。専門家はオンラインで参加し、活動の進捗と残りの活動についてプレゼンテーションを行った。次に専門家と EITI 事務局が合同にて行ったプロジェクトの自己評価の結果を発表し、プロジェクト完了までと、プロジェクト完了後に、それぞれ必要な活動を共有した。参加者によるプロジェクトのレビュー結果について議論が行われ、評価結果が確認された。続いて、専門家がプロジェクトの持続性を強化するため、プロジェクト期間の更なる延長を提案した。JICA 職員からも、専門家派遣の可能性を探るために延長の必要性が高く、プロジェクトの枠組みで

は 2022 年 2 月までは延長の可能性があることが説明された。参加者は専門家によるオンサイトでの支援やハンズオンでの指導の重要性を確認し、提案された延長に合意した。

第 5 回 JCC ミーティングの後、DOT と JICA の両者は、2021 年 11 月 19 日にプロジェクト期間を延長するための PDM と PO の改訂に合意し、協議議事録に署名した。

(6) 第 6 回 JCC ミーティング： 2022 年 2 月 15 日

2022 年 2 月 15 日に第 6 回 JCC ミーティングが DOT で、他の場所とオンライン接続して開催された。DPE の EITI ユニットのメンバーから成果 1 の達成状況について、EITI 事務局スタッフから成果 2 と成果 3、プロジェクト目標、及び、上位目標の達成状況について、プレゼンテーションが行われた。

プレゼンテーションでは、DPE の EITI ユニット長からは、DPE が、2018 年当時の状況と比較して、EITI 報告に関する DPE 内および外部ステークホルダーとの連携を大幅に改善したことが説明された。EITI 事務局のステークホルダー・エンゲージメント及びアウトリーチ・コーディネーターの担当者からは、プロジェクトによって政府の報告機関や SOEs からの関与が改善されたことが共有された。EITI 事務局長からは、EITI 報告テンプレートの提出率も改善されたことが説明された。また EITI 事務局としても、DPE に対するプロジェクトのアプローチは、各報告機関のレベルで EITI 報告を制度化する手法として、他の報告機関にも適用可能なアプローチであり、報告機関を巻き込むために非常に有効であると考えられることから、EITI 事務局の調整機能をさらに強化することで、同様にアプローチしていくことが可能であると説明された。

次に専門家により、EITI 事務局と合同で実施したプロジェクトの自己評価の結果が共有された。以下が、発表された自己評価の結果の要約である。

表 13 2022 年 2 月時点でのプロジェクトの自己評価

評価項目	評価結果
妥当性	高い
整合性	高い
有効性	比較的高い
効率性	比較的低い
インパクト	達成見込み
持続性	中程度

出典： JICA 専門家チーム

専門家からは、「4.2 上位目標を達成のための PNG 側の活動計画及び実施体制」及び「4.3 PNG 側への提言」に基づき、上位目標を達成するために必要な活動と提言が発表された。

発表に引き続き行われた議論では、プロジェクトディレクターより、EITI の実践や仕組みの全体に関わるキープレイヤーである EITI 事務局の調整能力の重要性が指摘され、EITI 事務局の能力強化とリソース充実が必要であることが強調された。EITI 事務局長からは、EITI 事務局には継続的な支援を必要とする分野があり、PNGEITI にとってもプロジェクトの次のフェーズは非常に重要であるとの発言があった。プロジェクトディレクターからは、プロジェクトの次フェーズを計画して申請するよう EITI 事務局に対して助言があった

2.3 プロジェクトの達成度合い

プロジェクトの各成果は、指標の観点からは適切に達成された。また EITI 要件の準拠に関しての自己評価によれば、プロジェクト目標の指標も達成されたといえる。従って、プロジェクト目標は達成されたと言える。

表 14 プロジェクト目標及び成果の達成度

プロジェクト目標	達成度
資源収入の EITI の基準に則った管理及び報告が促進される。	達成
成果	達成度
DPE におけるデータ管理が EITI の要件を満たすよう改善される。	達成
採取企業及び政府機関との間での報告のメカニズムが強化される。	達成
EITI の啓発及び実施体制が国内において強化される。	達成

出典： JICA 専門家チーム

2.3.1 プロジェクト成果及び指標

2.3.1.1 成果 1 にかかる指標

成果 1 にかかる指標の達成状況を以下に示す。

表 15 成果 1 にかかる指標

	評価指標	検証手段	ベースライン	結果
1-1	DPE において、EITI 実施のためのフォーカルパーソンまたはユニットメンバーが任命されている。	任命に関する書面	n/a	DPE に EITI ユニットが設立された。
1-2	DPE における EITI 要件に準拠したデータの収集、保管、報告の手順が文書化されている。	標準的な作業手順	文書化された EITI 報告のための具体的な手順は存在しない。	EITI 報告にかかる作業手順を文書化することにより、EITI ユニットの報告における業務が明確化された。
1-3	DPE のマネジメント及びスタッフの 10 名以上に EITI 基準に関する研修が実施される。	研修記録	n/a	10 名以上が EITI に関する研修を受けた。
1-4	DPE のウェブサイト上で EITI 基準に関連するコンテンツが充実する。	DPE ウェブサイト	ウェブサイトが稼働していなかった。	DPE ウェブサイトが開設され更新された。

出典： JICA 専門家チーム

指標 1-1:

上記 2.2.2.1 の通り、DPE に EITI ユニットが設置され、DPE の Secretary から DPE の職員に対してメンバー名とともにユニットの設置が周知された。

指標 1-2:

上記 2.2.2.4 の通り、DPE における EITI 報告プロセスにおいて、EITI ユニットによる調整・管理業務が、EITI に関連する(1)収入、(2)産出データ、(3)ライセンス情報を管理するための作業手順の文書化を通じて可視化された。

指標 1-3:

研修が受講したスタッフの数は目標値を上回った。

上記 2.2.2.3 の通り、2019 年 6 月に DPE の職員約 20 名を対象に導入研修が実施された。その後もプロジェクト期間を通して、EITI ユニットメンバーを対象とした報告機関向けの報告テンプレートに関する研修ワークショップ、MSG メンバー向けの EITI 要件に関するオンラインセッション、小規模研修セッション等の研修が実施された。

Indicator 1-4:

DPE の公式ウェブサイトは 2020 年 6 月頃に開設され、関連する法律やライセンスマップが開示された。

2.3.1.2 成果 2 にかかる指標

成果 2 にかかる指標の達成状況を以下に示す。

表 16 成果 2 にかかる指標

	評価指標	検証手段	ベースライン	結果
2-1	セッションで取り扱われるトピック（他国における EITI 報告の優良事例等）の数が 4 つ以上。	教育セッションの教材、研修記録	n/a	教育セッションが実施され 4 つ以上のトピックが取り扱われた。
2-2	EITI 事務局を通じた EITI 報告テンプレートの研修、コンサルテーション、フォローアップのフィードバックが、3 つ以上の報告機関に対して提供される。	活動記録	n/a	プロジェクトチームによる EITI 報告の支援が 3 つ以上の報告機関に対して実施された。
2-3	報告機関から IA へのテンプレートの提出状況が改善される。	EITI 報告書（報告提出状況の結果）	-	報告テンプレートの提出状況が改善した。
2-4	報告機関で活用できる教育教材が開発される。	教育教材	n/a	EITI 事務局及び報告機関で活用できる教育教材が開発された。

出典： JICA 専門家チーム

指標 2-1:

セッションで取り扱ったトピック数は 7 つで、目標値である 4 つを上回った。研修セッションにはオンラインのセッションを含む。セッションで取り扱ったトピックは以下の通りである。

表 17 指標 2-1（取り扱ったトピックの数）

No.	トピック	セッション
1	Comprehensiveness	ワークショップ（2019 年 8 月）
2	Data Quality	ワークショップ（2019 年 8 月）
3	Covid-19 response (Transparency)	MSG ミーティング、オンライン配布（2020 年 7～9 月）
4	Gender requirements and GBV	MSG ミーティング、オンライン配布（2020 年 7～9 月）
5	Summary of 2019 Report	小規模研修セッション（2021 年 8～10 月）
6	Extractive Industry Value Chain	小規模研修セッション（2021 年 11～12 月）
7	Gender requirements and WEP	小規模研修セッション（2021 年 11～12 月）

出典： JICA 専門家チーム

指標 2-2:

プロジェクトが支援を行った報告機関数は 4 組織であり、目標値である 3 組織を上回った。プロジェクト期間中に専門家が支援を行った報告機関は以下の通りである。

表 18 指標 2-2 (支援が実施された報告機関数)

No.	報告機関	実施時期
1	DPE	2018 年度報告書のためのテンプレート提出期間 (2019 年)
2	Kumul Petroleum Holdings	2018 年度報告書のためのテンプレート提出期間 (2019 年)
3	Mineral Resources Development Company	2018 年度報告書のためのテンプレート提出期間 (2019 年)
4	DPE	2019 年度報告書のためのテンプレート提出期間 (2020/21 年)

出典： JICA 専門家チーム

指標 2-3:

EITI 報告テンプレートの提出状況は以下の通りであり、2017 年報告書以降、概ね改善された。

表 19 指標 2-3 (報告テンプレートの提出状況)

	Criteria*	2017	2018	2019
1	財務情報を含むテンプレートを提出した報告機関の割合 (%)	68 %	100 %	100 %
2	正式な署名を行ってテンプレートを提出した報告機関の割合 (%)	73 %	89 %	100 %
3	非財務情報を含むテンプレートを提出した報告機関の割合 (%)	85 %	95 %	93 %

*: テンプレートを提出した報告機関の割合は、各年度の EITI 報告書に拠る。一部でも財務/非財務情報を報告した報告機関は、提出済みとしてカウントしている。

出典： JICA 専門家チーム

Indicator 2-4:

プロジェクト期間中に、研修教材や啓発用教材が作成された。これらの教材は、EITI 事務局が管理するオンラインストレージに保存されている。

EITI 事務局と報告機関が利用可能な研修教材及び啓発用教材は、以下の表 21 広報啓発教材リストに示す通りである。

2.3.1.3 成果 3 にかかる指標

成果 3 にかかる指標の達成状況を以下に示す。

表 20 成果 3 にかかる指標

	評価指標	検証手段	ベースライン	結果
3-1	PNGEITI のコミュニケーション戦略が更新される。	改訂されたコミュニケーション戦略	n/a	コミュニケーション戦略が改訂された。
3-2	広報啓発の教材が 4 つ以上開発される。	開発された教材	n/a	4 つ以上の広報啓発教材が開発された。
3-3	広報啓発活動が 4 回以上実施される。	活動記録	n/a	オンラインのセッションを含めて、4 回以上の広報啓発活動が実施された。
3-4	広報啓発活動の参加者における、EITI に対する認識が向上する。	広報啓発活動での質問票への回答結果	n/a	参加者の間で認識が高まった。

出典： JICA 専門家チーム

指標 3-1:

前述 (2.2.4.1) の通り、専門家と EITI 事務局との協働によりコミュニケーション戦略の改訂

版が策定された。また戦略の実施計画案及びコミュニケーションTWGのTOR案も作成された。改訂コミュニケーション戦略とTORは、2021年12月のMSGミーティングで基本的に承認された。

指標 3-2:

プロジェクトの支援により作成された教材数は12であり、目標値である4つを上回った。これら教材は、成果2で作成された研修教材とともに、EITI事務局が管理するオンラインストレージに保存されている。プロジェクトでは、EITIの広報啓発にかかる教材やツールのリストと、これらの全体像を示す図も併せて作成した。以下に、プロジェクトで作成された教材を含む、既存の広報啓発教材のリストを示す。

表 21 広報啓発教材のリスト

	EITI / PNGETI General information	Type	EITI / PNGETI General information	Type	EITI / PNGETI General information	Type
Awareness raising	EITI-PNGETI intro Poster_supplement	Brochure	Introduction of PNGETI	Film ☆	Introduction of Extractive Industry Value Chain	Flip Chart Style ★
	PNGETI_Brochure FY2016	Brochure			Introduction of Extractive Industry Value Chain (Tok Pisin)	Flip Chart Style ★
	PNGETI_Brochure 2014	Brochure				
	Impact Newsletter_2019_Q1-Q2	Brochure				
Education	EITI / PNGETI General information	Type	EITI / PNGETI General information	Type	EITI / PNGETI General information	Type
	PNGETI Annual Progress Report	Report	Basics of EITI_PNGETI	Presentation ★		
	PNGETI Factsheet	Brochure	Introduction of EITI	Video ★		
	PNGETI Report	Report	Introduction of PNGETI	Video ★		
	PNGETI Summary Data	Data	EITI Reporting	Video ★		
Summary of 2019 Report	Presentation ★	Summary of 2019 Report	Booklet ★			
Capacity Building	Transparency & Accountability		Value Chain		Sustainable growth	
	Transparency is King	Video ★	Extractive Industry Value Chain and its requirements	Presentation ★	Understanding GBV in the extractive industries	Presentation ★
Capacity Development	Data quality and Assurance				Understanding GBV in the extractive industries	Flip Chart Style ★
	Comprehensiveness_data_quality	Video ★	Contracts & Licenses		Understanding GBV in the extractive industries (Tok Pisin)	Flip Chart Style ★
	EITI Standard					
	Gender requirements of 2019 EITI Standard	Presentation ★	Mainstreaming		Gender	
				Learning about Women's Empowerment Principles		
				Environmental Reporting		

★: Developed with the Project

☆: Technically supported by the Project

出典： JICA 専門家チーム

指標 3-3:

プロジェクトで実施した啓発活動及びイベントの回数は以下に示すように8回であり、目標値である4回を上回った。なお活動及びイベントには、成果2の研修活動やオンラインセッションを含む。

表 22 指標 3-3 (広報啓発活動の一覧)

No.	時期	活動	概要	参加者数
1	2019年6月	DPE向けワークショップ	DPE職員向け導入研修。	23
2	2019年8月	MSG向けワークショップ	MSGおよび報告機関を対象とした報告テンプレート研修をIAと協働で実施。	33

3	2020年2月	スコーピングスタディ	Gulf 州政府関係者向け説明会。	9
4	2020年9月	MSG 向けオンラインワークショップ	MSG および報告機関向け報告書テンプレート研修をオンラインにて IA と協働で実施。	-
5	2020年9月	MSG ミーティングでのセッション	MSG ミーティングにおいて、ジェンダーと透明性に関する教育セッションを実施。	-
6	2020年11月	CSOs とのオンラインワークショップ	CSO とジェンダー要件に関する啓発のためのオンラインワークショップを実施。	-
7	2021年8-10月	小規模研修セッション（オンライン）	GoPNG と SOE の主要な報告機関に対して、2019 年度報告書の概要とレビューの説明セッション。	38 (9 機関)
8	2021年11-12月	小規模研修セッション（オンライン）	GoPNG と SOE の主要な報告機関を対象としたジェンダー要件およびバリューチェーンに関する研修。	30 (6 機関)

出典： JICA 専門家チーム

指標 3-4:

広報啓発活動の参加者の EITI に関する認識は向上したと言える。成果 2 の研修を含む、プロジェクトで実施した広報啓発活動で得られたフィードバックの結果は以下の通りであった。

表 23 指標 3-4 (広報啓発活動のフィードバック結果)

No.	時期	活動	フィードバックの概要
1	2019年6月	DPE 向けワークショップ	2019年6月1日 DPE 向けワークショップ参加者全員が「教材が役立った」、「セミナーや業務に役立つ」と回答。
2	2019年8月	MSG 向けワークショップ	2019年8月2日 MSG 向けワークショップ参加者全員が「テーマがより身近になった」、「セミナーが業務に役立つ」と回答。
3	2021年8-10月	小規模研修セッション	2021年8月～9月小規模研修セッション参加者全員が、EITI や PNGEITI の認知度が高まったと回答。
4	2021年11-12月	小規模研修セッション	2021年11月～12月小規模研修セッション参加者のほとんどが、EITI 基準の要件に対する認識を高め、採取産業における GESI と WEPs の重要性についてより深い理解を得たと回答。

出典： JICA 専門家チーム

上記に加え、オンラインセッションのフォローアップとして、DPE の GESI 担当者を対象に、ジェンダー課題や開発した教材活用方法に関する対面での研修セッションを実施した。専門家が開発した教材について解説を行い、教材の使い方を実践して見せることで、DPE 内でのファシリテーターの育成を指導した。

2.3.2 プロジェクト目標及び指標

プロジェクト目標にかかる指標の達成状況を以下に示す。

表 24 プロジェクト目標にかかる指標

プロジェクト目標		ステータス
資源収入の EITI の基準に則った管理及び報告が促進される。		達成
	指標	結果
指標	2018年から2020年にかけてアセスメントの結果が改善される。(プロジェクト完了前6ヶ月に実	達成

	施する自己評価が 2018 年に実施されるバリデーション結果から改善。) (EITI 要件： License allocations (#2.2), License register (#2.3), Production (#3.2), Completeness (#4.1), Data quality(#4.9)が改善。)	
検証手段	EITI 国際事務局によるバリデーション結果、セルフアセスメント結果	-

出典： JICA 専門家チーム

指標:

PNGEITI は、2016 年度 EITI 報告書を対象として、2018 年に第 1 回目のバリデーションを受けた。2018 年 10 月 30 日、EITI 理事会は、2016 年 EITI 基準に基づき、PNG の EITI 実施状況を総合的に「meaningful progress (意味ある進展)」と評価を決定した。

PNGEITI は、第 2 回バリデーション開始までに 18 カ月間、2020 年 4 月 30 日までに、是正措置を実施することが求められた。PNGEITI が重点的に取り組むべき EITI 要件には、License allocations (#2.2)、Register of licenses (#2.3)、State participation (#2.6)、Production (#3.2)、Exports (#3.3)、Comprehensiveness (#4.1)、SOE transactions (#4.5)等が含まれる。

第 2 回バリデーションは、当初 2020 年 4 月 30 日に開始される予定であった。しかし、COVID-19 の感染拡大の影響を受け、EITI 理事会の承認を得て、開始が 2020 年 10 月 30 日に延期された。更なる延長も理事会により承認された。第 2 回バリデーションは、2019 年度 EITI 報告書を対象として、2019 年 EITI 基準に則り、2022 年 4 月 1 日から開始予定である。

上記に挙げた EITI 要件のうち、本プロジェクトでは、いくつかの要件に絞って支援の重点を置いた。以下は、具体的な EITI 要件の実施においてプロジェクトが貢献した分野の概要である。

表 25 プロジェクトが EITI 要件の実施に貢献した分野

EITI 要件 (当初からの重点分野)	オンサイトの研修等	ハンズオンでの支援	オンラインでの研修等	研修教材
License allocations (#2.2)	○	○	○	各セクション・会議用に教材が作成された。
License register (#2.3)	○	○	○	
Production data (#3.2)	○	○	○	
<ul style="list-style-type: none"> ワークショップや会議において、DPE の EITI ユニットを通じて、上記の EITI 要件に関するガイダンスを提供することで、EITI 実施における DPE の役割が関係者間で明確化された。 DPE 内に散在する情報の整理・取り纏め、EITI 報告テンプレートへの記入を支援することで、DPE のテンプレート提出状況や IA・NS への対応が改善された。 DPE の担当者は、PC や NAS が提供され、EITI 報告に関連するデータ管理のスキルを習得するとともに、EITI 報告の業務フローが可視化された。 				
EITI 要件 (当初からの重点分野)	オンサイトの研修等	ハンズオンでの支援	オンラインでの研修等	研修教材
Comprehensiveness (#4.1)	○	○	○	各セクション・会議用に教材が作成された。
Data quality (#4.9)	○	○	○	
<ul style="list-style-type: none"> ワークショップやセミナーを通じて、上記の EITI 要件に関するガイダンスや解説が提供され、EITI 事務局スタッフや報告機関の担当者の要件への理解を高めた。 				

<ul style="list-style-type: none"> 報告機関が必要とされる情報を確実に報告できるよう、テンプレートへの記入の現場指導を行い、報告機関からのテンプレート提出状況や対応が改善された。 報告機関、IA、EITI 事務局、関係者間での協議・議論を促進し、報告金額の不一致が縮小し、報告書におけるプレゼンテーションが改善された。 				
EITI 要件 (追加対応した分野)	オンサイトの 研修等	ハンズオンで の支援	オンライン での研修等	研修教材
Gender balance (#1.5)	-	-	○	採取産業における GBV と WEP の課 題に焦点を当てた 教材が開発され た。
Information disaggregated by gender (#6.3)	-	-	○	
Gender consideration (#7.1)	-	-	○	
Gender consideration (#7.4)	-	○	○	
<ul style="list-style-type: none"> 広報啓発活動では、オンラインワークショップを通じてジェンダー要件に関連する EITI 基準の変更点に関するガイダンスが提供され、EITI 事務局に対して新たな要件に沿った報告書上での情報開示に関する助言が提供されることで、EITI 事務局スタッフの要件に関する理解が深まり、要件に準拠した情報が報告書に掲載された。 広報啓発活動の一環として、ソーシャルメディアを通じてジェンダーに関する情報を幅広く一般向けに発信したことで、PNGEITI として、採取産業における GESI の向上に向けた取り組み姿勢を周知できた。 				

出典： JICA 専門家チーム

第2回バリデーションに先立って実施予定の PNGEITI のバリデーション TWG による自己評価のためのワークショップがプロジェクト完了後の 2022 年 3 月に実施予定のため同評価結果を参照できないが、EITI 事務局と専門家が合同でレビューを行って仮の評価として行った結果では、PNGEITI の実施状況は 2018 年（2016 年度報告書）から 2021 年（2018 年度又は 2019 年度報告書）にかけて改善が見られた。個別の EITI 要件に関してプロジェクトを通じて改善が見られた事項の概要を以下に示す。

表 26 EITI 要件の実施状況の評価

EITI 要件	2018 年のバリ デーション結果	バリデーションによる改善提案	プロジェクトによる改善箇所
License allocations (#2.2)	Inadequate	石油・ガスについては、2016 年に授与された具体的なライセンスが報告書に記載されていない。報告書では、ライセンスの授与と譲渡の一般的なプロセスが記載されているだけで、適用されている技術面および財務面の基準が含まれていない。	DPE の公式なウェブサイトが開設され、同サイト上でライセンスの一般的なプロセスは開示。 ライセンスの日付等の一部の項目を除き、必要な情報のほとんどが DPE のウェブサイト上で公開。
License register (#2.3)	Meaningful	石油・ガスのライセンスに関する情報の公開と包括性に大きな課題がある。石油・ガスライセンスの申請日、授与日、失効日、位置情報、産出物に関する情報が提供されていない。	DPE のウェブサイト上で、石油・ガスの Tenement マップが公開。 プロジェクトでは、ライセンス登記簿を維持するためのデータベースが開発されたことを確認、情報インフラの整備とアプリケーション・ソフトウェアの能力開発に関する支援を実施。

			今後、DPE は定期的かつ体系的な情報開示のため、データ管理を強化する必要。
Production (#3.2)	Inadequate	2016 年度 EITI 報告書では、鉱物および石油・ガスの産出額が記載されていない。また企業側の自己申告に基づくデータに依拠しており、産出データの照合での大きな不一致や、政府側の報告が不完全である懸念がある。	2018 年度報告書では産出量・額のデータが報告。プロジェクトでは、DPE において一貫した測定単位で産出データを記録、報告する手順の確立を確認、情報インフラやアプリケーション・ソフトウェアの能力開発に関する支援を実施。今後、DPE は定期的かつ体系的な情報開示のために、データ管理を強化する必要。
Comprehensiveness (#4.1)	Inadequate	報告書には、非報告企業の政府への支払いのマテリアリティについての評価の記載がない。特にステークホルダーによる不一致の説明が信頼性を欠いており、未照合の不一致が大きいことが懸念される。政府収入の片務的開示が完全である証拠がない。	報告機関からのテンプレートの提出状況が改善して報告書の網羅性を確保、2018 年度報告書では、包括性の説明・記述が改善。DPE の主な資源収入のデータはスプレッドシートのファイルから抽出して、提出できるよう支援。今後、より正確で網羅的なデータが提供できるよう DPE の収入データベースの開発が必要。
Data quality (#4.9)	Inadequate	報告書は、財務データの包括性と信頼性、照合の範囲、要求される品質保証が提供されなかった報告機関からの支払いの重要性について明確に表明していない。	2018 年度報告書では、照合の範囲と重要性の記述が改善。2018 年度報告書では、照合の結果、報告数値の差異が前年度報告書より縮小。

出典： JICA 専門家チーム

EITI の実施状況に改善が見られたものの、各報告機関では、引き続き、提出状況や情報の質を向上させるために、マネジメントレベルを巻き込んで、積極的に実施に関与させる必要があると言える。

2.4 PDM 改訂の経緯

プロジェクトの当初 PDM は、2017 年 11 月 11 日に署名された R/D に規定されている。PDM はプロジェクト期間中に以下の通り、3 回改訂が行われた。

表 27 PDM の改訂

PDM Version	M/M 又は R/D 締結日	備考	Ref.
0	2017/11/30	-	Annex 3-1
1	2019/7/24	ベースライン調査に基づく改訂	Annex 3-2
2	2020/12/11	プロジェクト期間の延長	Annex 3-3
3	2021/11/19	プロジェクト期間の延長	Annex 3-4

出典： JICA 専門家チーム

2.4.1 ベースライン調査に基づく第1回改訂

2019年3月5日に開催された第2回JCCミーティングにおいて、ベースライン調査の結果から得られた提案に基づき、PDMを改訂し、活動内容の修正や指標の目標値を設定することがJICA及びDOT間で合意された。PDMの変更点の概要は以下の通りである。

- 成果1にかかる活動として、DPEのコミュニケーションチャンネルとしてのフォーカルポイントを構築し、必要に応じて情報機材の調達を行い、内部でのデータ管理と情報開示のプロセスを改善する活動を追加。
- 成果2にかかる活動として、教育セッションに加えてハンズオンでの指導やコンサルテーションの実施によるMSGメンバー、報告機関、及びEITI事務局の能力強化の活動を追加。
- 成果3にかかる活動として、コミュニケーション戦略のレビューによる改訂と、啓発活動のための教材及びコンテンツの開発に関する活動を追加。
- 指標の修正と、各指標の目標値の設定。

その後、2019年7月26日にPDMを改訂するための会議議事録（Minutes of Meeting; M/M）が締結された。

PDMの変更箇所の詳細はAnnex 3-5-1に示した。

2.4.2 プロジェクト期間延長にかかる第2回改訂

2020年10月6日に開催された第4回JCCミーティングにおいて、プロジェクト期間の延長する計画が議論された。参加者は、活動を継続するためにプロジェクト期間を延長することで合意した。2020年12月11日、PDMとPOの改訂により、プロジェクト期間を1年間延長し、期間を2020年12月であったものを2021年12月までに変更するためのM/Mが締結された。改訂は、COVID-19の影響を受けて発生した国内外の渡航移動の制限により、オンサイトでの支援やハンズオンでの指導、DPEへの機材の調達等の活動遅延に対応するために必要とされた。なお、改訂の際には、DPEの情報インフラ整備に必要な日本側の投入機材も特定され、PDMに反映された。

PDMの変更箇所の詳細はAnnex 3-5-2に示した。

2.4.3 プロジェクト期間延長にかかる第3回改訂

2021年11月5日に開催された第5回JCCミーティングにおいて、プロジェクト期間の延長が議論された。参加者はプロジェクト期間を2022年2月までの2ヶ月間、延長することで合意した。COVID-19の感染の継続による渡航制限のため、専門家は2020年3月以降、PNGへの渡航ができない状況にあった。その間、遠隔でのコミュニケーションによる活動を継続していたものの、DPEのデータ管理のためのハンズオン指導や、ステークホルダー・エンゲージメントの向上とバリデーション準備のためのEITI事務局との報告機関への訪問、CSOを含むEITI事務局との協働によるEITIの広報啓発活動のオンサイトでの支援、プロジェクト成果や成果物のオーナーシップを引き継ぐために行うEITI事務局との対話等、専門家が現地では活動を実施する

必要性が高まっていた。

2021年11月19日、PDMとPOが改訂され、プロジェクト期間を2カ月間延長し、期限を2021年12月までのところを2022年2月までに変更するためのM/Mが締結された。

PDMの変更箇所の詳細はAnnex 3-5-3に示した。

3 合同レビューの結果

3.1 DAC 評価基準に基づくレビューの結果

プロジェクト終了時の開発援助委員会（Development Assistance Committee; DAC）の評価基準に基づくレビュー結果の要約は以下の通り。

表 28 合同評価の結果

DAC 評価基準	2022 年 2 月時点
妥当性	高い
整合性	高い
有効性	比較的高い
効率性	比較的低い
インパクト	達成見込み
持続性	中程度

出典： JICA 専門家チーム

3.1.1 妥当性

本プロジェクトは、計画時より、PNG 政府の歳入増加と PNG の経済成長に重要な役割を果たす採取セクターにおいて、透明性と財政の健全な管理・説明責任を一貫して推進する PNG の開発政策とニーズに合致していた。

従って、本プロジェクトの妥当性は高い。

3.1.1.1 国及びセクターの開発政策との関連性

● Papua New Guinea Vision 2050

Vision 2050 では、ビジョンとして「2050 年までに、スマートで、賢明で、公正で、健康で、幸せな社会になる」と宣言しており、「賢明であるということは、私たちの人々、私たちの制度、私たちのシステムが、透明性、説明責任、グッドガバナンスを実践し、支持することを意味する」と明確に述べている。EITI 基準は、採取産業における透明性と説明責任に関するグローバルな基準であることから、本プロジェクト目標である「EITI 基準に則った資源関連収入の管理と報告が促進される」はかかる声明文と整合する。

また Vision 205 は、7つの戦略的重点分野の中に、「人的資本の開発、ジェンダー、若者、人々のエンパワーメント」、「富の創出」、「環境の持続可能性と気候変動」が規定されており、それぞれについて、「社会のあらゆるレベルでの女性の参加を促進する」、「陸上および海洋資源を陸上で加工し、資源の経済的価値を 100%引き出す」、「パプアニューギニアの天然資源と環境を保全し、すべての人々の利益のために利用する」と述べられている。プロジェクト目標に沿って EITI 基準により準拠することで、これらの戦略のより確実な達成が期待された。

● MTDP2 (2016-2017)

MTDP2 の目標は、鉱物資源セクターでは「社会経済的に有益で環境に配慮した世界有数の鉱物資源採掘産業の管理」、石油・ガスセクターでは「石油・ガス産業からの社会経済面・環境保全面での利益の最大化」と設定されている。EITI 基準では、要件 6「社会的・経済的支出」とし

て、採取セクターの望ましい社会的・経済的インパクトや成果を促進することを、明確に強調している。従って、プロジェクト目標は、MTDP 2 と整合していた。

また、MTDP 2 では、EITI を国際的なベストプラクティスの一つとして位置付けており、LNG や鉱物資源からの収入を管理するために設立された PNG のソブリン・ウェルス・ファンドの設計もそれに沿ったものである。これはプロジェクト成果を活用し EITI 基準に精通することが、資金管理の改善にも繋がることを意味する。

● MTDP 3 (2018-2022)

2018 年 9 月に発表された MTDP 3 は、全体目標として「包括的な持続可能な経済成長を通じた我々の未来の確保」と、PNG 政府が実施すべき戦略を伴う 8 つの重要成果分野（Key Result Areas; KRAs）を掲げている。本プロジェクトに関連する MTDP 3 の戦略は、以下の表の通りである。

表 29 MTDP 3 の戦略とプロジェクトの関連

KRA		戦略
#1	Increased Revenue and Wealth Creation	➤ Improve efficiency and strengthen compliance in revenue collection across all state agencies and levels of government.
#3	Sustainable Social Development	➤ Economic growth to be translated into inclusive social development for all.
#6	Improved Governance	➤ Strengthen and enforce monitoring and evaluation, accountability, and transparency initiatives.
#7	Responsible Sustainable Development	➤ Improve monitoring and reporting of environmental issues and behavioral trends.

出典： MTDP3 を基に JICA 専門家チーム作成

3.1.1.2 開発ニーズとの整合性

● National Executive Council (NEC)の方針

NEC Decision 90/2013 において、国の鉱業・石油セクターにおける収入の透明性と説明責任を向上させるために、「PNG が EITI 実施プロセスに参加することを NEC が承認した」としている。PNGEITI は、2016 年に 2013 会計年度を対象とした初の EITI 報告書を発行したが、報告書では透明性と説明責任を向上させるための様々な分野での提言がなされた。初の EITI 報告書における提言を受けて、NEC は 2017 年の決定（Decision 91/2017）において、関係する閣僚や政府機関に対して提言の実施を指示した。その後、PNGEITI は 2018 年に第 1 回バリデーションを受け、PNGEITI は「意味ある進展」と評価されたものの、提言と是正措置が出された。これらの NEC 決定以降、バリデーション結果から出された提言や、2016 年以降に毎年度発行されている EITI 報告書で出された提言に対応することにより、PNGEITI としては、EITI の要件を満たして「十分な進展」のステータスを達成する必要性を抱えていた。

3.1.1.3 プロジェクト計画及びアプローチの適切性

● 報告機関の能力開発

本プロジェクトのアプローチは、EITI 事務局のスタッフと、政府の EITI 報告機関における実

務者の能力開発に焦点を当てたものである。EITI 事務局スタッフの能力開発は、MSG の活動の調整や、EITI 実施にかかる報告機関の支援における EITI 事務局の責務遂行を強化するものであった。EITI 報告の実務者の能力開発は、データ管理と報告の適切な実施に貢献するものであった。実務の改善は、EITI 報告書の質の向上を通じて、透明性と説明責任の向上につながることで期待された。

3.1.2 整合性

本プロジェクトは、日本の PNG に対する援助方針に沿ったものであった。本プロジェクトは、採取セクターからの収入のグッドガバナンスに関する EITI 基準を満たすことを目的とする、他ドナーが資金提供しているプロジェクトとも連携して実施された。

従って、本プロジェクトの整合性は高い。

3.1.2.1 日本の PNG に対する援助方針との整合性

我が国の PNG に対する開発協力方針は、「経済成長基盤の強化」を重点分野の一つとし、「投資環境改善と貿易振興」を支援することとしており、本プロジェクトは、天然資源からの政府収入の増加を活用した PNG 国民全体への富の公平な再分配にも留意しつつ、採取セクターにおける政府機関のガバナンスと透明性を高めることに貢献した。EITI 実施を支援することで、PNG の採取セクターにおけるガバナンス向上と腐敗防止を通じて、公正なマーケットの振興と、投資誘致に繋がるものと期待された。

したがって、本プロジェクトは日本の援助方針に合致する。

3.1.2.2 国際的なイニシアチブとの整合性

EITI は、資源国における政府を通じた支払いや収入の透明性と説明責任を高めるためのグローバルな取り組みである。EITI はその各実施国において、石油、ガス、鉱物セクターの管理を改善するために、政府、企業、市民社会の連合体によって実施されており、EITI はその国におけるより良い資源管理についての国民の議論を促進するものである。EITI を実施する国は、PNG を含め 50 カ国以上に及び、受益所有権やサブナショナルへの支払い等の EITI 関連のデータを情報開示している国も増加している。EITI の実施は、世界の資源関連収入の EITI 報告書によるカバー率の向上に貢献するとともに、透明性と説明責任を採取セクターにおけるグローバルな規範として形成するものである。

このような背景からプロジェクト目標は国際的なイニシアチブとの整合性が高い。

3.1.2.3 開発パートナーの技術支援との相乗効果

PNGEITI は EITI の実施において、開発パートナーとの連携を強化している。EITI 事務局によって技術支援に関する活動の調整が行われている中、本プロジェクトは PNGEITI のワークプランに沿って他の開発パートナーの活動と調整を行った。主要な開発パートナーの一つである世界銀行は、電子報告プラットフォーム、CSO の能力開発、教育の主流化、サブナショナルレベルのアウトリーチプログラム等、EITI に関連する分野やステークホルダーをカバーした技術支

援を実施していた。プロジェクトは、主に EITI 事務局との対話や MSG ミーティングでのプレゼンテーションを通じて、他の開発パートナーとの活動を重複させることなく効率的に成果が達成されるよう、他の開発パートナーとも進捗状況に関する情報交換を実施した。

3.1.3 有効性

「2.3 プロジェクトの成果」に記載の通り、プロジェクト完了時点では、プロジェクト目標は概ね達成されたものの、開発した教材の活用やフィードバックの収集に関しては、改善の余地が残されていたと言える。

従って、本プロジェクトの有効性は比較的高いと評価する。

3.1.3.1 プロジェクト目標の達成度

本プロジェクトでは、報告プロセスの支援や広報啓発活動を実施することで、EITI 事務局や DPE のスタッフの能力が強化された。

DPE の EITI ユニットのメンバーは、EITI 報告にかかる作業手順の明確化を通じて実務を分析・改善するスキルを習得したことで、法改正やプロセスの変更にも対応できるようになった。EITI 事務局スタッフは、報告機関へのハンズオン支援を通じて、ステークホルダー・エンゲージメントを強化しており、EITI 要件の変更や新しい報告機関にも対応した支援も同様に行えるようになった。コミュニケーション TWG が設置され、EITI 事務局とステークホルダーとの協働関係が強化されたことで、EITI 事務局スタッフと TWG メンバー間に広報啓発活動についてのノウハウが蓄積される体制ができた。EITI 事務局と DPE でのプロジェクト活動を通じて、一般市民においては EITI 関連の情報へのアクセスが増加し、報告機関においては EITI 報告実務が改善されるなど、EITI に対する認識は向上した。

従って、プロジェクトの各成果は、MSG や報告機関による関与が強化されることに繋がり、EITI テンプレートを通じた報告状況が改善されることによって、EITI 実施の向上に貢献したと言える。

プロジェクト目標と成果をより効果的に達成するためには、EITI 事務局や MSG がプロジェクトで開発した教材を活用し、継続的にステークホルダーを巻き込んでいくことが必要である。EITI 事務局及び MSG は、聴衆やユーザーからのフィードバックを得て、教材の内容を更新し、新たな要件やニーズを取り入れるようコミュニケーション戦略や教材を見直し、管理していく必要がある。

COVID-19 の影響により、プロジェクトは活動の形態を現場でのオンサイトから遠隔でのオンラインに変更せざるを得なかった。このような遠隔のコミュニケーションは感染状況が収束した後も有効であると考えられる。そのため、PNGEITI としても、啓発・研修活動を実施する上で、このような方法を取り入れていくことも検討する必要がある。

3.1.3.2 外部条件

本プロジェクトの PDM に示されたプロジェクトの効果発現に影響を及ぼす可能性のある重

要な外部条件は以下の通り。

- 組織体制の変更や規則等の変更に伴う大きな人事異動が発生しない。
- 政府機関において、極端な人員不足が発生しない。
- EITI 報告にかかる実務が、法制度によって阻害されない。

カウンターパート機関職員の異動は著しい、あるいは頻繁という程度ではなく、外部条件は満たされたと言える。しかし、EITI 事務局、DPE、及びプロジェクトで OJT を実施した報告機関では、EITI 報告に関わる役職員を含む人事異動が発生した。そのため、人事異動のあった機関の役職員に対しては、継続的なコミットメントと関与を取り戻すために、追加でのフォローアップやコンタクトが必要となったことから、プロジェクトに部分的に影響を及ぼした。

3.1.4 効率性

プロジェクトへの投入は概ね適切に分配され、成果の産出に活用された。しかし、COVID-19 の感染拡大の影響でプロジェクト活動が数カ月の単位で遅延したことから、コスト及び期間の両方でプロジェクトの計画を上回った。

従って、プロジェクトの効率性は比較的低いと言える。

3.1.4.1 プロジェクト期間

プロジェクト期間は計画を上回った。計画では 36 カ月間に対して実際には 50 カ月（計画比 39%増）で、これは、PNG と日本における COVID-19 の感染拡大による悪影響を受けたものである。特に、海外への渡航が制限されたことにより、現地でのオンサイトでの支援やハンズオンでの指導が困難となったことや、DPE への機材の調達の遅延が生じた。

3.1.4.2 プロジェクトコスト

日本側のプロジェクトコストは、計画時には予見できなかった COVID-19 の影響に対処するためプロジェクト期間が延長されたことにより、計画を上回った。一方で、PNG の現地での活動量が減少したことに伴い、現地経費は当初見積予算の範囲内に収まった。

3.1.4.3 活動のタイミング及び頻度

機材としてノートパソコン 3 台と NAS 1 台を調達・設置が、渡航制限とポートモレスビーでの封鎖等で専門家の現地業務の中断時期と重なったため、延期せざるを得なかった。機材調達の遅延により、機材を使用したアプリケーションやソフトウェアの研修提供が更に遅延した。加えて、COVID-19 の感染拡大リスクを回避するために、ミーティングやワークショップは参加者を限定して行わざるを得なかった。そのためミーティングやワークショップの回数は、計画よりも増加することになり、プロジェクトの効率性は著しく低下した。

3.1.5 インパクト

プロジェクト完了時点では、インパクトを評価することは困難である。しかし、「4.1 上位目標の達成見込み」で示すように、上位目標達成の見込みは高いと評価できる。また、以下のようなポジティブな影響が見られることから、本プロジェクトのインパクトは達成されると考えられる。

3.1.5.1 上位目標の達成の見込み

上位目標の達成の見込みは高いと評価できる。プロジェクト期間中には第2回目のバリデーションは実施されなかったため、現時点では特定の EITI 要件を示して上位目標の達成度を示すことが困難である。しかしながら、プロジェクトの教材は、改善事項に対応し、新しい要件を適用しつつ、改善された実務を展開することにより継続的に活用されることで、EITI の実施状況の向上に貢献するものである。

EITI への準拠という PNG 政府のコミットメントは、PNG EIT コミッションの設立に向けた NEC の決定 (Decision 80/2019) によっても支持されており、上位目標を達成するための外部条件は満たされていると言える。

3.1.5.2 その他のポジティブなインパクト

専門家が EITI 事務局とともに実施したプロジェクトの自己評価では、以下のように、プロジェクトが EITI の実施状況に対してポジティブな影響をもたらしたと評価する。

(1) CSOs 等のステークホルダーとの協働の促進

プロジェクト期間中に EITI 基準の改訂が行われ、新たな要件が加わった。プロジェクトでは、報告機関にガイダンスを提供することにより、EITI 事務局や MSG によるこれら要件への適応を支援した。特にプロジェクトではジェンダー要件に関し、EITI 事務局との協働により、オンラインでのワークショップの開催、ソーシャルメディアを通じたフォトキャンペーンの実施、ガイダンス提供のための研修教材作成を通じて支援を行った。これらの活動により、政府機関、産業界、CSO 等のステークホルダーの関与が高まった。更に、コミュニケーション戦略の改訂の際に、同戦略に沿ってコミュニケーション TWG の TOR を作成し、啓発活動におけるステークホルダーとの協働体制の強化が図られた。

(2) ジェンダー平等と社会的包摂

新しい EITI 基準には、環境やジェンダーなどの非財務情報の報告要件が含まれている。プロジェクトでは、MSG に対して、ジェンダーに関する新たな要件に関するガイダンスを提供するとともに、EITI 事務局と MSG、女性のエンパワーメントに関わる CSO を含むステークホルダーを集めたワークショップを開催して、業界の現状共有や今後の方向性を議論するワークショップを開催した。ワークショップや政府機関の GESI デスクの職員とのミーティングで得られた提言に基づき、ジェンダー要件に関する啓発教材を開発し配布した。これらにより、EITI 基準の新たな要件を満たすとともに、公共サービスにおける PNG 政府の GESI 政策の推進にもプロジェクトは貢献したと言える。

3.1.6 持続性

本プロジェクトは、EITI 実施の枠組みやステータスの向上に効果が認められることから、EITI 実施の基盤強化に貢献した。しかし、組織面・財務面ではいくつかの課題が見られた。

従って、プロジェクトの効果の持続性は中程度である。

3.1.6.1 政策・制度面

EITI の実施は NEC によって支持されている。NEC Decision 91/2017 において、関連する閣僚は EITI 報告書での提言を実行するよう指示された。更に、NEC Decision 80/2019 では、独立した行政機関としての法定のコミッション設立のための法整備に向けたプロセスの開始が言及された。この決定を受けて、EIT コミッションの設立を規定し、EITI に関連した情報収集の法的権限をコミッションに付与する PNG EIT コミッション法案が立法手続き中であり、全国各地でコンサルテーション・ワークショップが実施された。同コミッションの設立により、同国における EITI の実施が強化されると期待できる。

3.1.6.2 組織面

(1) EITI 事務局

DOT の下に設置されている EITI 事務局は、MSG の方針に基づき、ステークホルダー間の活動調整を主導し実施している。しかし、現在の EITI 事務局のスタッフ数では、MSG やステークホルダーからの高まりつつある要望や期待に十分に答えられない可能性がある。EITI 事務局としては、このような状況下においても、その機能を十分に発揮するために、スタッフを確保する必要があると言える。

EITI 事務局は、前述 (3.1.6.1) したコミッション化により DOT から独立した組織となることで、スタッフも増員され、体制強化につながると期待される。但し、かかる組織変更がいつ実現するかは、現時点では不明である。

(2) DPE を含めた報告機関

プロジェクト期間中に実施した研修やワークショップを通じて、政府の報告機関におけるマネジメント陣の関与が改善し、EITI 報告を担当する職員における報告テンプレート全般についての理解は深まったと言える。

DPE については、EITI ユニットが設置され、EITI 報告に関係する DPE 内や MSG 間、ステークホルダー間との活動の調整が行われている。同ユニットのメンバーは、Secretary によって正式に任命され、DPE 内にも周知されている。同ユニットは、DPE のマネジメント陣及び MSG からフォーカルポイントとして認識されている。その一方で、DPE にとっては、プロジェクト活動を継続するための労働環境の改善・確保や、スタッフの確保が課題であると言える。

因みに 2021 年 10 月に DPE のオフィス移転が行われ、エネルギー部門を除くすべての DPE 部門が新施設に收容された。報告時点において、LAN のセットアップやインターネット接続が進

行中であるが、。しかし、移転後に DPE の内外とのコミュニケーションは改善されている。

3.1.6.3 技術面

(1) EITI 事務局

EITI 事務局スタッフは、研修やワークショップを企画・実施し、フィードバックを収集するためのノウハウやスキルを身に付けたと言える。本プロジェクトで開発した教材の管理・配布や、オンラインツールを活用した研修やワークショップの実施も、EITI 事務局スタッフによって実施できる。

(2) DPE

DPE において、今回策定した標準作業手順書に基づいた EITI の報告・情報公開の実施が、通常業務の一環として定着することが期待される。EITI 報告に必要な関連データの管理を担当する DPE 職員は、データ管理に必要な知識と技術を習得したと言える。また IT 担当者は、プロジェクトから DPE に提供された機材を維持管理し、機材を使用する職員をサポートする能力を有していると言える。

(3) 報告機関

本プロジェクトのアプローチは、サブナショナルの政府機関を含めた他機関にも適用可能であり、改訂版コミュニケーション戦略にも整合している。対象機関における職員の啓発及びフォーカルポイントの設置といった活動は、本プロジェクトで DPE において実践できたように、他機関においても活用可能なアプローチである。

3.1.6.4 財務面

(1) EITI 事務局のオフィス

DOT は毎年、EITI 事務局と EITI 実施の予算を割り当てており、EITI 事務局と EITI 実施のための活動に資金を拠出するものと期待できる。また、MSG メンバーの民間企業も、EITI の活動に一定の資金援助を行っている。2020 年の PNGEITI の年間活動計画と年次進捗報告書によれば、GoPNG (DOT) はほぼ予算通りに資金を拠出している。

EITI 事務局は、年間活動計画において、各活動とその予算を作成しているが、援助機関や開発パートナーからの支援の可能性を考慮して財源としては認識しているものの、活動によっては協議中のものもあるため、具体的な金額を見積もるには至っていない。従って、PNGEITI が計画した活動を完全に実施するためには、更なる資金の確保が必要となる。

(2) DPE

DPE が EITI 報告を実施し、機材の維持管理に必要な予算は、オフィスの移転や法制度の改革に伴う組織変更等で発生する可能性のある経費を除けば、大きな負担ではないことから、財務面での特段の懸念はない。しかし、EITI ユニットのメンバーからの、EITI 関連の活動の実施に対するコミットメントを確保するには、DPE が EITI ユニットの機能をさせるための資金面やロジスティクス面でサポートする必要がある。これまでのところ、EITI ユニットのメンバーは、DPE

からの予算配分がない中でも何とか活動を続けている状況である。従って、DPE は、ユニットとその活動を制度化し、DPE 内部でリソースの調整や配分を行う必要がある。

3.2 実施及び成果に影響を及ぼす主な要因

(1) COVID-19 の流行によって引き起こされた課題

COVID-19 の流行は、2020 年 3 月以降のプロジェクト活動に影響を及ぼした。2020 年 3 月から実施された日本、PNG 両国での海外渡航の制限や、PNG 国内での集会・イベント実施の制限により、プロジェクト活動は数ヶ月間、実質的に中断された。特に、EITI 事務局と DPE の EITI ユニットに対するハンズオンでの研修やオンサイトでの支援、DPE 用の機材調達等の活動が、遅延せざるを得ない状況となった。

海外への渡航制限の一方で、専門家はリモートで業務を継続し、プロジェクト活動を実施した。さらに、現場での活動支援のために、2021 年 7 月からは現地コンサルタントを備上した。

(2) DPE の執務環境

専門家は、DPE の Konedobu オフィスを訪問する際には、2018 年 11 月に発生した一部の地権者による暴動によって同オフィスが一時閉鎖されて以降、安全対策を強化することが求められた。DPE にはオフィス移転の計画があり、新しい場所に移動する準備は整っていた。しかし、2021 年 10 月まではオフィス移転は計画通りに実施されなかった。その結果、DPE のスタッフのほとんどが常設の執務スペースを持たず、専門家がスタッフの居場所を探すのにしばしば問題となった。このような不安定な執務環境は、専門家と DPE スタッフとのタイムリーなコンタクトや、DPE の日常業務に支障をきたし、プロジェクト成果の産出にも影響を及ぼした。

(3) 報告機関の人事異動やコミットメントの変化

プロジェクト期間中、DPE のほとんどのマネジメント陣が入れ替わった。専門家は DPE の EITI ユニットを通じて新たに着任したマネジメント陣にコンタクトし、PNGEITI への理解とプロジェクトへのさらなる協力を求めて対話を試みた。しかしながらプロジェクト期間中に、プロジェクトに対する認識と協力を確保にするための新たなマネジメント陣への専門家から直接働きかけるような機会は、十分には確保されなかった。

専門家が OJT を実施した報告機関においても人事異動が行われた。専門家による 2019 年度の EITI 報告書の作成プロセスでの報告機関の担当者に対する OJT を通じて、報告テンプレートの提出状況が改善された。しかし、PNGEITI の活動が十分に浸透していない報告機関では、EITI 報告を担当する主要な職員が不在となることで、主に報告テンプレート提出の際に、マネジメントからの承認取得に必要以上に時間を要し、後任者がテンプレートをタイムリーに提出できない傾向が見られた。人事異動の都度、専門家から後任者への追加的な説明が必要となり、追加的に時間を費やすこととなった。

一方で、いくつかの報告機関はプロジェクトに協力的で、活動へのコミットメントが示された。DPE の能力開発という点では、一部のステークホルダーからは DPE の情報開示の課題を議

論するために協力的な姿勢が示された。例えば、MRA は、MRA の土地台帳のポータルサイトのデモンストレーションを DPE に対して行い、DPE がライセンス記録の情報開示のため取るべき対応策についての提案を行った。また DOF と BPNG は、信託勘定の課題についての議論のためのミーティングに参加し、信託勘定の情報を DPE と共有することに合意した。これらの機関の協力により、DPE 内での議論が促進され、プロジェクト活動や DPE による EITI 実施が促進されたと言える。

(4) EITI 基準 2019

2019 年 6 月に「EITI 基準 2019」が公表され、より体系的な情報開示の重視と、契約の透明性、環境及びジェンダーに関する新たな要件が追加された。PNGEITI は、2019 年度の EITI 報告書以降、EITI 基準 2019 の適用を検討することが求められた。専門家は、報告テンプレートに関するオンライン研修の機会に、新たな要件の一つであるジェンダーに関して、概括的な教育セッションを参加者に対して行った。プロジェクトでは、研修の教材開発や実施に柔軟性を持って対応したことから、MSG メンバーにとって効果的でタイムリーな教育セッションであったと EITI 事務局からも肯定的な評価を得た。

EITI 国際事務局は、ウェブサイト等を通じて変更点の情報や更新情報を提供している。本プロジェクトでは、PFM 上の課題、政府の報告制度やガバナンス構造、州・地方政府の能力、遠隔地の特徴や環境等、現地の文脈に沿った理解に基づき、教材作成等を行ってガイダンスを提供することで、PNG 関係者の啓発を支援した。

(5) 法改正の見込み

2019 年 2 月の財務大臣（Minister for Treasury）による承認、及び 2019 年 4 月の NEC での承認を経て、PNG での EITI 実施を管理し持続するために、独立した行政機関としての法定のコミッション（EIT コミッション）の設立準備が進められている。EITI 事務局は、2021 年に一連のコンサルテーション・ワークショップを実施した。その間、EITI 事務局スタッフはワークショップに従事しておりプロジェクト活動への関与が限定されたが、コミッション設立の法制化プロセスでの国民の意見聴取の進展により、PNGEITI に対する国内の一般市民における認識や理解が向上した。

3.3 プロジェクトのリスク管理の結果に対する評価

(1) プロジェクト期間の延長

COVID-19 発生後の困難な状況に対応し、能力開発と成果達成の機会を確保するために、プロジェクト期間の延長が提案された。2020 年 10 月に開催された第 4 回 JCC ミーティングで、1 年間の延長について概ね合意され、2020 年 12 月に PNG 側と JICA 側で正式に M/M が締結された。

更に、延長期間中においても渡航再開が延期された。一方で、2021 年 11 月に開催された第 5 回 JCC ミーティングにおいて、専門家の現地渡航によるオンサイトでの支援やハンズオンでの

指導の必要性から、渡航可能性を求めるため、再度の延長が提案され、合意された。2021年11月にPNG側とJICA側で正式にM/Mが締結され、プロジェクトは2022年2月まで2カ月間、延長された。

(2) 活動形態の変更

日本からの海外渡航やPNG国内での集会や地域間移動の制限が課される中、プロジェクト活動を実施するためには、必要に応じてオンサイトでの対面による実施から、遠隔からのオンラインでの実施への変更が必要とされた。オンラインツールは、日常のコミュニケーション、公式なミーティング、研修、広報啓発活動等で活用された。技術的な面での習熟度の不足や、インターネット接続の不安定さがあったものの、対面での実施とオンラインでの実施のハイブリッドのセッションは、MSGやEITI事務局にも受け入れられた。

(3) ソーシャルメディアの活用

プロジェクト活動の形態がオンラインにシフトする中、プロジェクトではソーシャルメディアを活用してタイムリーな情報発信を行い、広報啓発やブランディングも活用した。ソーシャルメディアに投稿した情報は、オンライン/ハイブリッドの研修セッションの教材としても活用された。またフィードバック収集にもソーシャルメディアが活用された。

3.4 教訓

3.4.1 EITI 関連業務を支援するためのキー

(1) 社会・経済的インパクトの把握と共有

EITIは、石油・ガス、鉱物資源のグッドガバナンスのためのグローバルなスタンダードである。EITIの実施により採取産業からの資源収入の透明性と説明責任が促進されれば、資源収入のガバナンスや管理状況に対する国民からの関心も高まる。一方、EITIの実施には、法的枠組み、PFM、社会・環境責任など様々な分野での改善・改革が必要とされ、その影響は採取産業に留まらず、EITIへの国民の関心の高まりも、国の社会的・経済的な問題に幅広く及ぶことになる。従ってEITIの実施は、ステークホルダーがEITI実施の進展を示し、それらを周知することにより、国民の信頼を高めることから、それ自体が重要な意義を持つ。

プロジェクトの紹介や進捗共有はMSGミーティングの間でも行われたが、詳細な活動やタスクレベルの話に焦点が当てられていた。報告機関への訪問時も同様であったが、啓発活動ではEITI実施の影響や意義といった全体像が伝えられることもあった。MSGのような場面では、プロジェクトのインパクトやEITI実施の社会・経済発展における意義をより一層強調して進捗共有を行うことが重要であり、それによりマネジメントの意識向上や、活動やステークホルダー間での調整が行いやすくなると思われる。

(2) スコープの特定と調整

EITIの実施に際しては、様々な地域、政府・社会のレベル、ステークホルダーのタイプ等に

対応した横断的な課題に取り組むことが必要とされる。EITI の実施を支援する場合でも、活動の過程で明らかになる要望の増加やニーズの高まりに応じて、活動の範囲を変更・拡大する可能性が高い。従って、過度な範囲拡大とならないよう留意し、様々な分野へのインパクトを及ぼす過程を全体像の把握の基に分析し、範囲の特定・管理を行うことが重要である。活動のレベルで複数の役割を担う可能性のあるステークホルダーの認識合わせがなされるよう、活動を調整することも重要である。

プロジェクトの広報啓発活動では、DPE 等のステークホルダーと連携し、DPE の開発フォーラムと合同でアウトリーチの実施を計画した。しかし、それぞれのイベントの対象者がほぼ重複してはいたものの、それぞれの目的に合致したイベントを同じ機会を実施するよう調整することは困難であった。そのためプロジェクトは、ステークホルダーの EITI・PNGEITI に関する基本的な理解向上に目的を絞ってスコーピングスタディから着手し、アウトリーチを個別に計画することにした。また報告書作成プロセスの支援では、信託勘定を通じた資源関連収入について、DPE やステークホルダーとの議論を行った。収入の記録と報告、IFMS の活用、監査、予算編成等、PFM に関する幅広い課題が取り上げられた。しかし、プロジェクトとしては EITI に関する情報の報告に焦点を当て、EITI 報告テンプレートに注力し、一貫して報告書の網羅性を向上させる取り組みを行うこととした。

この点に関しては、EITI 事務局は、様々なコンサルタントによる活動を調整しており、長期的な視点を保ちつつも現実的な対応を行って、ステークホルダーの期待に応えていると言える。

3.4.2 活動の実施の側面

(1) 実施形態（モダリティ）における柔軟性の確保

専門家はオンサイトでの研修やワークショップの際に、動画、インタラクティブな方法、シミュレーションゲーム、グループワーク等、参加者を惹きつけるための様々な形式を活用した。オンサイトでの参加者からは「効果的だった」との評価も得た。しかし、COVID-19 の感染拡大後、プロジェクト活動のほとんどがオンラインに移行し、専門家はオンライン研修に適した形式を柔軟に導入した。その結果、インターネット接続やビデオ会議ソフトの使用に関する技術的な問題を除けば、オンラインセッションやデジタルの研修教材は、カウンターパート側にとっても過大な負担とはならず、効果的であったと肯定的に評価された。

オンライン化の一方で、CSOs を中心とした広報啓発活動の実施経験者の意見を反映して、紙ベースの教材の開発も必要とされた。同教材には、ファシリテーター向けの説明等も追加し、プロジェクトや EITI 事務局が育成したファシリテーターによって使用されるようにした。

予期せぬ事象や様々な対象者に対応するため、研修やワークショップを準備・実施する上で、実施形態を柔軟に変更することが重要である。

(2) タイムリーな、更新された内容の教材開発

プロジェクト期間中に 2019 年 EITI 基準が発表された。いくつかの新たな要件が追加されたが、大きな変更点の一つが、ジェンダー要件の導入である。これを受けて、プロジェクトでは、

MSG メンバーの啓発のために、ジェンダー課題を取り上げた研修を実施した。研修後のフィードバックでは、教材開発における CIMC と関係構築や、ソーシャルメディアへの投稿を通じて、ジェンダーに焦点を当てた成果が強化されたことが示された。プロジェクトは、新たな要件に対応したコンテンツを含めた、EITI 報告書のハイライトを共有するための投稿も行った。同投稿によって、ソーシャルメディアでのエンゲージメントが高まった。

更にプロジェクトは 2020 年 7 月、COVID-19 の感染拡大に対応し、EITI 国際事務局がオンライン上に公開した論点を基に、「Transparency is King」と題して、困難な状況下においても透明性の重要性を啓発する、教育用ビデオを作成した。同ビデオは、2020 年 9 月に共有され、報告プロセスの実施に対する意識向上を狙って作成された。

教材の作成際し、対象者を惹きつけたり実施者のモチベーションを高めるために、タイムリーで、最新の情報を取り入れることが有効である。

(3) 現地での業務機会

2022 年に専門家が PNG での現地渡航再開後、短期間で効率的かつ集中的に現地業務が実施された。DPE 担当者へのハンズオンでの指導や助言、報告機関への研修実施や研修教材の配布、コミュニケーション TWG 会議での広報啓発活動の検討等が実施された。

COVID-19 の感染拡大後、数多くのオンライン活動が幅広く適用された。オンラインでの支援は有効で費用対効果が高い側面もある一方、現場での活動にはオンラインでは代替困難なものも残されており、必要に応じて現場での活動の機会を確保することは、効果を上げるためにも不可欠であった。

4 プロジェクト完了後の上位目標の達成に向けた取り組み

4.1 上位目標の達成見込み

上位目標の達成の見込みは高いと評価できる。

表 30 上位目標にかかる指標

上位目標		達成度
PNG における資源収入管理がさらに改善される		進行中
	指標	結果
指標	アセスメント結果がさらに改善する。 (プロジェクト完了後、少なくとも3つの要件に関して、ステータスが向上する。)	進行中
検証手段	EITI 国際事務局によるバリデーション結果、セルフアセスメント結果	-

出典： JICA 専門家チーム

指標:

第2回バリデーションはプロジェクト期間中に実施されなかったため、報告時点において、特定の EITI 要件を示して上位目標の達成度合いを示すことは困難である。PNGEITI が、EITI 基準 2019 の新たな要件等を適用し、第1回バリデーション時からの提言事項に対応するには、まだ課題が残されている。

PNGEITI が対応すべき EITI 要件には、例えば、Contract (#2.4)、BO (#2.5)、SOEs (#2.6、#4.9、#6.2)、Subnational payments / transfers (#4.6、#5.2)、Data Quality (#4.9)、Gender (#1.4、#6.3、#7.1、#7.4)、Environmental reporting (#6.1、#6.4、#7.4)等が含まれる。

PNGEITI の最初の報告書である 2013 年度報告書時から、サブナショナルの報告、SOEs、品質保証等を含むいくつかの分野における改善提案が、優先度の高い分野として、残されたままである。サブナショナルの報告は、PNGEITI にとっては課題である。資源採取の影響を受ける地域のコミュニティ、土地所有者、又は地方政府は、ケースバイケースの覚書に基づいて、企業側から直接又は間接的に様々な形で便益を得ている。PNGEITI にとっては情報収集が困難なため、EITI 報告書の透明性が欠如することに繋がる。SOEs の報告も課題である。SOEs は、資源関連収入の管理と分配において重要な役割を担っており、SOEs が管理する資金は国家にとっても重要である。プロジェクトでは一部の SOEs への支援を実施し、同機関による EITI 報告への関与が改善されたが、#6.1 Social and environmental expenditures、#6.2 SOE quasi-fiscal expenditures、Subnational payments / transfers (#4.6、#5.2)の報告には、まだ改善の余地が残されている。従って、報告書の包括性を高める上で、SOEs の透明性と説明責任の向上が不可欠である。更に、報告機関のうち特に政府機関については、EITI 報告期間に対応した監査済みの財務諸表が IA に提供できていない。また、州政府、地方政府を含む政府機関の監査報告書自体も公開されていないため、EITI 報告書のデータの品質が損なわれている。

EITI 事務局は、これらへの対応として、サブナショナルへの支払い（2019年4月に報告書を公表）、BO（2020年12月に報告書を公表）、SOEs（2021年5月に報告書を公表）、契約の透明

性に関して、それぞれスコーピングスタディを実施した。PNGEITI は、EITI 要件に準拠するために、これらのスコーピングスタディで得られた提言を実施する段階にある。特に、サブナショナルの報告については、プロジェクトで策定を支援したコミュニケーション戦略にも則り、EITI 事務局は、プロジェクトと同様のアプローチを採用して、対象報告機関にフォーカルポイントを設置し、報告実務をサポートしていく方針である。BO や SOEs 等の他分野においても、EITI 事務局は、報告機関へのサポートや対象機関との協働関係を強化することで、採取産業の規制当局としての DPE や MRA、情報公開の実務当事者としての SOEs 等の主要なステークホルダーをより積極的に関与させる方針である。また EITI 事務局は、本プロジェクトで開発した異なる形式の広報啓発教材をモデルとして、様々なタイプの聴衆にアプローチするための広報啓発ツールの開発を更に推進することができるようになった。

これらの点から、プロジェクトの教材や成果は、新たな要件への適応や提言事項に対処しつつ、改善された実務を展開する際に継続的に活用されることで、EITI の実施に貢献できる。また、本プロジェクトで策定を支援したコミュニケーション戦略が実施されることで、分野横断的な問題に対処して EITI の実施に貢献できる。すなわち、プロジェクトの成果が EITI 実施に貢献できる領域は多岐にわたると言える。

4.2 上位目標を達成するための PNG 側の活動計画及び実施体制

以下に、プロジェクト完了後に各成果において実施すべき活動案を示す。

(1) 成果 1: DPE におけるデータ管理及び情報公開の向上

- DPE は、資源収入の分配側の管理を強化し、サブナショナルの政府機関や土地所有者等とのステークホルダーとの関わりを強化することで、サブナショナル報告に貢献すべきである。
- また DPE は、SOE 報告や受益者所有権の報告に積極的に関与し、規制当局としての立場から、報告機関への啓発に貢献すべきである。
- DPE がより積極的に EITI 実施に貢献するためには、EITI 報告の実務と EITI ユニットの機能を十分に制度化することが必要である。DPE は、プロジェクトの成果を維持するためにユニットを支援し、より一層ユニットによる EITI 実施に必要な人的及び財務的なリソースを動員する必要がある。

(2) 成果 2: 報告機関支援のメカニズムの強化

- EITI 事務局は、各報告機関のフォーカルポイントを通じた EITI 報告プロセスの調整役としての機能を強化すべきである。EITI 事務局は、各報告機関に対して、EITI デスクやユニットのようなフォーカルポイントの立ち上げや、報告手順の確立を支援できる。また EITI 事務局は、必要に応じて IA と協力し、報告プロセスにおける報告機関へのオンラインやハンズオンでの支援を強化することができる。
- 新たな EITI 要件の適用や、様々な報告書やスコーピングスタディの提言に対する具体

的な課題への対応のために、EITI 事務局と関連機関との協働は重要である。特にサブナショナル報告やメインストリーミング等の課題に対応するためには、EITI 事務局は必要に応じてリーダーシップを発揮して、サブナショナルの政府機関やそれら機関の活動を監督する当局や、データ処理の自動化プロジェクト等を支援する他の国際援助機関等、MSG 以外の機関にも働きかけることが期待される。

(3) 成果 3: 改訂されたコミュニケーション戦略の現場での実施

- 広報戦略を実施する上で、EITI 事務局は MSG/コミュニケーション TWG、CSO、その他の中央政府レベル、サブナショナル・レベル双方の関係機関と協力することが重要である。広報啓発活動は、コミュニケーション TWG を機能させることで、これらのステークホルダーと協力して実施すべきである。
- 各スコーピングスタディでは、受益者所有権やサブナショナルの報告など、それぞれの分野での啓発の必要性を指摘している。これらの課題に横断的な広報啓発活動を推進するためには、関係するステークホルダーと連携・調整することにより、ステークホルダーの関与を高める工夫が必要である。
- コミュニケーション戦略の実施状況は、MSG/コミュニケーション TWG によってモニタリングされる必要がある。ワークショップやソーシャルメディアを通じて収集したフィードバックをレビューし、広報啓発教材を維持管理し、必要に応じてコミュニケーション戦略を見直すことが必要である。

(4) 成果共通： プロジェクトの利点の活用

PNGEITI は、以下のようにプロジェクトの利点を活用することにより、EITI の実施状況をさらに向上させることができる。

● 報告機関におけるフォーカルポイントの設置

本プロジェクトでは、DPE で実践されたように、対象となる機関に、組織内及び組織外のステークホルダーとのコミュニケーションや調整を円滑にするためのフォーカルポイントを設置した。このようなアプローチは、特定の機関における提言や要件の課題への対応にも適用できる。また EITI デスクを国やサブナショナルの様々なレベルや場所への設置を計画するコミュニケーション戦略とも整合する。

● 報告機関に対するハンズオンでの支援

EITI 事務局は、ステークホルダー・エンゲージメント強化の方針に則り、フォーカルポイントを通じた報告機関に対するハンズオンでの支援機能を強化すべきである。本プロジェクトでは、報告プロセスにおいてハンズオンでの支援を行い、各報告機関の担当者に対して、個人レベルでの実務能力の強化を行った。今後特に受益者所有権や SOE の報告に関連する活動を実施する上でも、各機関の EITI 実施担当者が、必要な情報のタイムリーな収集・報告に果たす役割は大きい。そのため、報告状況を改善するためには、ハンズオンでの支援による実務者レベルの能力開発は有効である。

- **EITI 広報のためのステークホルダーとの連携**

本プロジェクトでは、CSO からの助言を得つつ広報啓発資料の開発を行い、CSO との協働により、サブナショナル・レベルやコミュニティ・レベルで活用できる教材へのカスタマイズを行ったが、これは CSO のサブナショナル・レベルやコミュニティ・レベルでの啓発活動を実施する上での利点を活用したものである。またプロジェクトでは、コミュニケーション戦略の実施のために、MSG の下にコミュニケーション TWG の設置を支援したが、これは、EITI 事務局が MSG の関係するステークホルダーのコミットメントを確保できるようにするものである。

EITI の広報活動では、サブナショナル・レポーティング、受益者所有権、SOE 報告等の分野横断的な問題に対応することになる。このような様々な課題への対応においても、EITI 事務局は、CSO や関係するステークホルダーを含むコミュニケーション TWG と協働して関係を強化しつつ、コミュニケーション戦略を実施することが効果的である。

- **コミュニケーション TWG の機能発揮のための活動促進**

EITI 事務局は、コミュニケーション TWG を機能させるためのイニシアティブを発揮する必要がある。TWG のミーティングでは、これまでの広報啓発活動の実績をレビューし、2022 年の PNGEITI の広報啓発活動の計画やイベントカレンダーを作成した。今後、TWG メンバーと協働で広報啓発活動を実施することにより、活動の計画から、実施、レビューに至るノウハウが、コミュニケーション戦略におけるモニタリング・評価の枠組みに沿って、EITI 事務局スタッフおよび TWG メンバーに蓄積される。

この枠組みを機能させるために、EITI 事務局は、作成した活動計画やイベントカレンダーに基づいて、メンバーへのスケジュールの共有やイベントの事前告知をより頻繁に行い、メンバーによる活動への参加機会を確保する必要がある。また EITI 事務局は、イベント等実施時にメンバーを集めること以上に、イベントの計画段階や教材の開発段階から、目的や対象、時価軸、利用可能なリソース等を明確に伝えてメンバーの関与を高めることが重要である。

4.3 PNG 側への提言

(1) 横断的課題に対応するための活動の調整

PNGEITI はバリデーション、EITI 報告書、スコーピングスタディ等からの様々な提言に対応するとともに、EITI の新たな要件への対応が求められる。コミュニケーション戦略の実施においても、その目的を達成するためには、様々な分野をカバーすることが求められる。EITI 要件や提言事項の領域によって取り組むべき課題は異なるものの、対応策としては類似する場合や、対策を講じるステークホルダーが重複することも多い。従って、様々な活動を集約し合理化することで効率的に実行に移せるよう、活動の調整が重要である。

特にサブナショナル・レポートと EITI のメインストリーム化のためには、PNGEITI は更に多くのステークホルダーを巻き込むことが必要となる。新たに関与する機関に対しては、まずは啓発が、続いて教育・研修や能力開発が必要となる。このような機関で EITI を導入するために適用するアプローチは、共通する教材を用いて、他機関にも適用することが可能である。SOE 報告や受益者所有権報告等の分野においては、ステークホルダー・エンゲージメントの強化が必要である。既に EITI に関与している機関は、中核的な存在として報告業務を主導することが期待される。EITI 事務局には、複数の役割を担う機関と協働する際には、作業の効率性を考慮して活動を調整することが求められる。また EITI 事務局は、これらの機関の能力強化を、EITI の実務や業務の標準化により、報告や活動の品質を維持しつつ行うことが求められる。

(2) 重点領域における能力開発

EITI 事務局は、ステークホルダー・エンゲージメントの強化や、MSG や報告機関の支援機能を強化するために、EITI 事務局スタッフの能力開発を行う必要がある。EITI 基準 2019 によると、バリデーションの準備に関して、MSG と EITI 事務局には、以前よりも大きな役割と責任が課されている。PNGEITI は、EITI 基準 2019 を採用する必要があるが、同基準では、報告機関の範囲をサブナショナル・レベルにまで拡大することや、コミュニティ・レベルでの社会的影響により着目して EITI 実施の成果と影響をレビューすることが求められている。従って、EITI 事務局に対する需要や期待が高まっていることから、EITI 実施促進を図るためにも、EITI 事務局のスタッフの能力開発が重要である。

また EITI 事務局は、EITI 報告の実務者を育成して報告機関の能力強化を図るとともに、EITI の実施を促進・支援するためのコーディネーターの育成と EITI デスクとなるフォーカルポイントの設置を推進するため、主要なステークホルダーの能力強化を図ることが必要である。特に、報告機関が提供するデータや情報の質を向上・維持するためには、新たな報告機関に対しては、EITI 実施の初期段階であるため、EITI 報告テンプレートの理解を促進するための各報告機関の報告業務の担い手を実務者として能力開発することが必要となる。またマネジメント陣や上級役員との継続的な関与により、各機関内での EITI の認知度を高めるためには、各機関内での EITI 実施を促進・調整することができるフォーカルパーソンを育成することが必要である。

(3) コミュニケーション戦略と EITI 実施に対するモニタリング及び評価

PNGEITI にとって、コミュニケーション戦略の実施状況のモニタリング及び評価の実施が重要である。

EITI 事務局はコミュニケーション TWG とともに、研修教材や広報啓発教材を維持管理し、これらを MSG や報告機関と共有し、常にアップデートすることで、ステークホルダーとの継続的な関与を維持する必要がある。また EITI 事務局は、聴衆やユーザーからのフィードバックを収集し、広報啓発活動の達成度を測定することが求められる。PNGEITI としては、EITI 実施にかかる啓発活動や能力開発に関する経験やノウハウをいかに蓄積するかを検討する必要がある。

コミュニケーション戦略のモニタリング・評価は、少なくとも年次で MSG に求められる EITI の成果とインパクトの測定を必要とする EITI 実施に対するモニタリング・評価の枠組みの基盤

強化につながるものである。

(4) 他機関のモデルとしての DPE における EITI 実施の制度化

DPE は、EITI ユニットが報告機関レベルでの EITI 報告業務を調整する、他の報告機関のモデルとなることが期待されている。また、DPE には一報告機関としての役割に加え、EITI の実施においてより重要な役割を果たすことが期待されている。DPE は、EITI ユニットの運営を早急に制度化する必要がある。第 6 回 JCC ミーティングで議論されたように、DPE には EITI ユニットによる EITI 関連活動の年度予算を作成することが求められる。また DPE の EITI ユニット長には、同ユニットの活動計画と見積予算を DPE の Secretary に提出することにより、年度予算の作成プロセスを主導することが求められる。

4.4 プロジェクト完了後から事後評価までのモニタリング計画

(1) バリデーション及び EITI 報告書からの提言の実施状況

JICA は EITI 事務局とコミュニケーションを図り、バリデーションの勧告事項や EITI 報告書の改善提案の実施状況をモニタリングし、EITI 事務局が MSG をどのように支援しているかを確認すべきである。EITI 事務局は MSG が第 2 回バリデーションの準備のために自己評価を行うよう支援が求められる。そのため JICA は EITI 事務局とコミュニケーションを取り、自己評価の結果を確認すべきである。

(2) コミュニケーション戦略の実施状況

JICA は EITI 事務局とコミュニケーションを図り、コミュニケーション戦略の実施状況をモニタリングし、MSG やコミュニケーション TWG が CSO 等のステークホルダーと協力して活動を実施しているか、プロジェクトで開発した教材がどのように活用・維持されているかを確認すべきである。

(3) 法令改正の状況

JICA は EITI 事務局とコミュニケーションを図り、採取産業に関連する法改正や EITI 事務局と DPE の体制変更にかかる法改正に関する情報を継続的に収集すべきである。一方、EITI 事務局は PNG EIT コミッション法案にかかる法改正の状況に関する最新情報を JICA と共有すべきである。また DPE は、EITI の実施に影響を与える可能性のある組織変更、オフィス移転、法令改正等の最新情報を JICA と共有すべきである。

Independent State of Papua New Guinea
Department of Treasury

**Project for Improving
Resource Related Revenue Management
in Papua New Guinea**

Project Completion Report

ANNEX

March 2022

Japan International Cooperation Agency

Ernst & Young ShinNihon LLC.

**Annex 1:
Results of the Project**

Ref.

1. List of Counterparts of PNG side 1-1
2. List of Japanese Experts 1-2

1. Results of the Project

1-1. List of Counterparts of PNG side

	Name	Position	Notes
Project Director	Manu Momo	Deputy Secretary - Economic Policy,	- Dec 2020
	Andrew Oaeke	Department of Treasury	Jan 2021 - Dec 2021
	John Uware	Acting Deputy Secretary – Strategy and Corporate Services Wing	Jan 2022 -
Project Manager	Lucas Alkan	Head of PNG EITI National Secretariat	-
Counterpart at NS	Christopher Tabel	Deputy Head	2020 -
	Christopher Tabel	Communication Officer	- 2020
	Vaieke Vani	Technical Officer	- 2019
	Francis Diakon	Procurement Officer	-
	Swartz Buf	Data Analyst	2019 - 2020
	Sarita Peai	Policy Technical Officer	2019 -
	Oliver Maingu	Stakeholder Engagement	2019 -
	Sonia Kenu-Becks	Media contents Writer	2019 -
	Delka Kemba	Financial Officer	- 2020
	Liyasi Numaralai	Administration	- 2019
	Naimi Puipui	Finance and Admin Officer	2020 -
	Gideon Timothy	Journalist	-
Counterpart at DPE (Member of DPE EITI Unit)	Channan Kumalau	Head of DPE EITI Unit, Director of Special Program	2019 -
	William Bussil	Legal counsel	2019 - 2020
	Jimmy Haumu	Director, Petroleum Division	2020 -
	Joy Mataenge	Acting Assistant Director, Registrar Branch	2019 -
	Michael Awi	Assistant Director, Economics Branch	2019 - 2020
	Vicky Coleman	Revenue Officer, Finance and Accounts Branch	2019 -
	Jennifer Kapi	Deputy Registrar, Register Branch	2019 -
	Samuel Tobung	Trainee Engineer, Engineering Branch	2019 -
	Israel Yapai	Coordinator, Coordination Branch	2019 - 2020
	Lekiu Nindim	Policy Officer, Policy Branch	2019 - 2020
	Moses Hombanje	IT Manager	2019 -
	Catherine Munagun	Geospatial Specialist, Energy Branch	2019 - 2020
	Martin Mote	Special Project Program	2019 - 2021
	Eileen Kamura	GESI Desk, Corporate Services Division	2021 -
	Alexander Nimi	Coordination Branch	2022 -

1-2. List of Japanese Experts

No.	Name	Assignment	Dispatched to PNG	Works in Japan	Total
			(Man-Month)		
1	Shio Otomo	Chief Advisor / Public Financial Management	5.07	11.76	16.83
2	Yoshio Chikamatsu	Deputy Chief Advisor / Information Technology	6.20	5.75	11.95
3	Kenta Saito	Accounting & Auditing	0.83	0.00	0.83
4	Kenji Otsuka	Accounting & Auditing	6.10	6.30	12.40
5	Harumi Toyama	Awareness Promotion	0.47	6.70	7.17
6	Toyohiko Yogo	Awareness Promotion / Coordination	6.93	3.50	10.43
7	Tomone Mori	Awareness Promotion / Coordination	0.73	3.85	4.32
		Total	26.33	37.86	64.19

Annex 2:

Products Produced by the Project

Ref.

1. Baseline Survey Report.....	2-1
2. TOR of DPE EITI Unit.....	2-2
3. Training Materials for the National Secretariat staff	2-3
4. Media & Communications Strategy	2-4
5. TOR of Communications TWG	2-5
6. Education / Awareness Promotion Materials	2-6
7. Posting Contents on Social Media.....	2-7

Annex 2: Products Produced by the Project

1. Baseline Survey Report

2-1-1 Baseline Survey Report

2-1-2 Baseline Survey Report Appendix

2-1-3 Baseline Survey Report
(Summary, in Japanese)

Annex 2: Products Produced by the Project

1. Baseline Survey Report

2-1-1 Baseline Survey Report



Japan International Cooperation Agency
Project for Improving Resource Related Revenue Management
in Papua New Guinea

Baseline Survey Report

April 2019

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List of Abbreviations

AGO	Auditor General's Office
APR	Annual Progress Report
ASI	Adam Smith International
AusAID	Australian Agency for International Development
BLS	Baseline Survey
BO	Beneficial Ownership
BPNG	Bank of Papua New Guinea
CEPA	Conservation and Environment Protection Authority
CIMC	Consultative Implementation and Monitoring Council
CO	Compliance Officer
CRF	Consolidated Revenue Fund
CRS	Computer Receiving System
CSO	Civil Society Organisation
CSWG	Civil Society Working Group
DNPM	Department of National Planning and Monitoring
DOF	Department of Finance
DOLPP	Department of Lands and Physical Planning
DOP	Department of Petroleum
DOT	Department of Treasury
DPE	Department of Petroleum and Energy
DPM	Department Personnel Management
EI	Extractive Industry
EIC	Expenditure Implementation Committee
EITI	Extractive Industries Transparency Initiative
ESG	Environmental Social Governance
EY	Ernst and Young
GDP	Gross Domestic Product
GloCo	The PNG LNG Global Company LLC
GoPNG	Government of Papua New Guinea
GTE	Gas to Electricity
IA	Independent Administrator
IACD	Internal Audit and Compliance Division
IFMS	Integrated Financial Management System
IFRS	International Financial Reporting Standards
IIC	Independent Issues Committee
IMF	International Monetary Fund
INA	Institute of National Affairs
INTOSAI	International Organization of Supreme Audit Institutions
IPA	Investment Promotion Authority
IRC	Internal Revenue Commission
ISA	International Standards on Auditing
IT	Information Technology
ITC	Infrastructure Tax Credit
ITI	International Training Institutes
IWG	Industry Working Group
JCCP	Japan Cooperation Center Petroleum
JICA	Japan International Cooperation Agency
JOGMEC	Japan Oil, Gas and Metals National Corporation
JV	Joint Venture

KMH	Kumul Mining Holdings Limited
KPH	Kumul Petroleum Holdings Limited
LO	Landowner
MA	Mining Act
MCC	Metallurgical Corporation of China Limited
MD	Managing Director
MFP	Multi-Functions Printer
MOA	Memorandum of Agreement
MOU	Memorandum of Understandings
MRA	Mineral Resources Authority
MRAA	Mineral Resources Authority Act
MRDC	Mineral Resources Development Company Limited
MSG	Multi Stakeholders Group
NEC	National Executive Council
NGAD	National Government Audit Division
NTRD	Non-Tax Revenue Division
OGA	Oil and Gas Act
OGP	Open Government Partnership
OGR	Oil and Gas Regulation
OTDF	Ok Tedi Development Foundation
OTML	Ok Tedi Mining Limited
PAB	Petroleum Advisory Board
PDL	Petroleum Development License
PDM	Project Design Matrix
PFM	Public Financial Management
PFMA	Public Finances (Management) Act
PGAS	Papua New Guinea Government Accounting System
PGF	PNG Governance Facility
PGK	Papua New Guinea Kina
PH-EITI	Philippine EITI
PLAD	Provisional and Local Audit Division
PMMRA	Public Money Management Regularisation Act
PNG	The Independent State of Papua New Guinea
PNGMSG	PNGEITI Multi Stakeholder Group
PNGRGC	Papua New Guinea Resource Governance Coalition
PO	Plan of Operations
PPFL	Petroleum Processing Facility License
PPL	Petroleum Prospecting License
PPLL	Petroleum Pipeline License
PRL	Petroleum Development License
PwC	PricewaterhouseCoopers
RIM	Roadmap Implementation Manager
RO	Revenue Officer
SBAD	Statutory Bodies Audit Division
SEC	Securities and Exchange Commission
SIGTAS	Standard Integrated Government Tax Administration System
SOE	State Owned Enterprise
SWG	State Working Group
TI	Transparency International
TOR	Terms of Reference
UPNG	University of Papua New Guinea
WB	The World Bank

Executive Summary

Extractive Industries Transparency Initiative (“EITI”) is the global standard to promote open and accountable management of extractive resources. The Government of PNG (“GoPNG”) decided to join EITI in 2013, and PNGEITI multi-stakeholder group (“PNGMSG”) and PNGEITI National Secretariat were established. PNG was admitted as an EITI candidate country in 2014. The first Validation of PNGEITI against the EITI Standard was conducted in 2018 and the EITI Board decided the current status of PNGEITI is Meaningful Progress. PNGMSG needs to plan and implement the corrective measures towards the upcoming second Validation due in April 2020.

The Project for improving resource related revenue management started in 2018 with the support of Japan International Cooperation Agency (“JICA”), based upon the request from GoPNG by addressing the recommendations from the first PNGEITI Report which include improving license registry at Department of Petroleum (“DOP”) and improving government’s agencies data collection and reporting for EITI with high priority. The scope of the project was decided to mainly focus on the PFM issues related to EITI reporting as well as the data management issues of DOP with the consideration that DOP was behind Mineral Resources Authority (“MRA”) in license data recording, storing, maintaining and reporting. The baseline survey aims to analyse the current situation and key issues in relation to resources related revenue management and PNGEITI and elaborate the proposed activities of the Project.

The key findings of the situation analysis are summarised as follows:

■ Department of Petroleum (“DOP”)

DOP needs to improve the data management on license, revenues and production in oil and gas sector as well as communications with the concerned organisations and the public in compliant with the EITI Standard. The data management and communications of DOP are hindered by several factors, including information and communication infrastructures at DOP offices, awareness and knowledge of DOP management and staff on the EITI Standard and PNGEITI, and standard operations procedures on the data management and information disclosure. DOP also needs to identify a person and / or a section in charge to improve its commitment to PNGEITI and facilitate communications with the concerned organisations in the reporting process.

■ PNGMSG

PNGMSG must discuss the corrective measures by addressing the recommendations of the first Validation and PNGEITI Report 2017 in compliant with the EITI Standard, particularly for the requirements decided as inadequate or meaningful progress in the first Validation. PNGMSG members need deeper understandings on the key issues of PNGEITI and the essence of the EITI Standard as outlined in the guidelines and / or international practices.

■ Reporting Entities

The comprehensiveness of PNGEITI Report is dependent on the reporting entities including GoPNG constituencies, state-owned enterprises, and extractives companies. Since PNGEITI is a national

commitment, the reporting entities should ensure comprehensive, accurate, authorised and timely responses to the reporting templates with more support of PNGEITI National Secretariat in the reporting process. The measures on data quality and assurance should be also considered to minimise the variances in reconciliation, as some audit statements for GoPNG constituencies and state-owned enterprises in the target period may not be obtainable during the reporting process.

■ PNGEITI National Secretariat:

PNGEITI National Secretariat is mandated to support PNGMSG to implement and disseminate PNGEITI. More active involvement of PNGEITI National Secretariat is anticipated in the reporting process, by providing awareness and instructions to the reporting entities, monitoring of the reporting entities in cooperation with Independent Administrator, and ensuring the comprehensiveness and data quality of PNGEITI Reports. PNGEITI National Secretariat also needs to review the communication strategy to incorporate the lessons learnt and feedbacks from awareness promotion activities, changing socio-economic circumstances surrounding PNGEITI and extractives sector, and emerging requirements such as beneficiary ownership disclosure and subnational payments and transfers, for efficient and effective implementation of for awareness promotion activities to diverse target groups.

Based on the above key observations, it is proposed to implement the following activities in the Project.

■ Capacity Development of Department of Petroleum on PNGEITI

- Assist to assign a focal person / unit in charge of PNGEITI and provide support to activate the communications with the concerned organisations;
- Assist to improve internal data management on licenses, revenues and production to ensure data quality necessary for reporting and disclosure;
- Conduct training and awareness activities and provide essential skills on the EITI Standard and PNGEITI at individual and institutional levels;
- Assist to develop contents to facilitate information disclosure on DOP official website in compliant with the EITI Standard.

■ Capacity Development of PNGMSG, Reporting Entities and PNGEITI National Secretariat

- Assist in providing capacity development activities to PNGMSG members to facilitate discussions on the corrective measures addressing the key issues and challenges of PNGEITI;
- Assist in providing training and consultation to the reporting entities and monitoring responses to the reporting templates to improve the comprehensiveness and data quality of PNGEITI Reports;
- Conduct capacity development activities for PNGEITI National Secretariat to improve its supporting functions to PNGMSG and the reporting entities as abovementioned.

■ Awareness Promotion of PNGEITI

- Assist PNGEITI National Secretariat to review and revise the communication strategy;

- Assist PNGEITI National Secretariat to develop contents and organise activities for more efficient and effective awareness promotion on PNGEITI in consideration of the priority to be determined in the communication strategy.

Chapter 1 Introduction

1.1 Project Background

1.1.1 Establishment of PNGEITI

The extractives sector plays a significant role of the economy in the Independent State of Papua New Guinea (“PNG”). PNG produces gold, copper, nickel, silver, cobalt, oil and gas¹. The contribution from extractive industries (“EI”) is about 29% of Gross Domestic Products (“GDP”), 63% of GDP growth, 86% of exports, and 7% of government revenue in PNG².

In 2013, the Government of PNG (“GoPNG”) decided to join Extractive Industries Transparency Initiative (“EITI”) to promote revenue transparency and accountability in the extractives sector and National Executive Council (“NEC”) decided to approve PNGEITI³. PNGEITI multi-stakeholder group (“PNGMSG”) was formulated by representatives from GoPNG, EI and civil societies in accordance with EITI Standard, and PNGEITI National Secretariat was established under Department of Treasury (“DOT”). In 2014, PNG was admitted as an EITI candidate country by the EITI Board⁴.

1.1.2 JICA Project

In 2016, Japan International Cooperation Agency (“JICA”) conducted a field survey in PNG as a part of its research project on “Economic and Financial Analysis of Natural Resources Country”⁵. During the field survey, GoPNG and JICA mutually agreed that PNGEITI would effectively improve transparency of resource related revenue management and prevent corruption for good governance in view of Public Financial Management (“PFM”). In response to the recommendation from the research project, GoPNG requested JICA for the technical cooperation project in order to comply with EITI Standard by addressing the issues identified in the first PNGEITI Report which include data and information gaps, capacity constraints in key State institutions, and weakness in government systems and process. In 2017, the detailed design survey was conducted by JICA to formulate the project and the scope of the project was decided to mainly focus on the PFM issues related to EITI reporting as well as the data management issues of DOP with the consideration that Department of Petroleum (“DOP”) was behind Mineral Resources Authority (“MRA”) in license data recording, storing, maintaining and reporting. As a result of the survey, both parties agreed to launch “Project for Improving Resource Related Revenue Management in Papua New Guinea” (“the Project”).

The primary goal of the Project is to promote resource related revenue management and reporting in accordance with the EITI Standard. The Project consists of expected outputs as listed in Table 1.

¹ EITI International Secretariat, “Papua New Guinea”, <https://eiti.org/papua-new-guinea>, accessed on 22 February 2019.

² PNGEITI National Secretariat, “PNGEITI Report 2017”, p.25., <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-Report-2017-1.pdf>, accessed on 22 February 2019.

³ PNGEITI National Secretariat, “NEC Decision No. 90/2013”, <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/NEC-Decision-No.-90-2013.pdf>, accessed on 22 February 2019.

⁴ EITI International Secretariat, “Papua New Guinea”.

⁵ JICA Report PDF, http://open_jicareport.jica.go.jp/390/390_000_12262077.html (Japanese text only), accessed on 22 February 2019.

Table 1 Expected Outputs of the Project

Expected Output	Descriptions
Output 1	Management of relevant data and information in the Department of Petroleum is improved
Output 2	Reporting mechanism among extractive companies and government agencies (mainly PNGEITI National Secretariat) is enhanced
Output 3	Awareness and implementation structure for EITI is enhanced in the country

The Project was initiated in January 2018 with a study tour of key personnel of PNGEITI National Secretariat to the Philippines as a model case of EITI implementation. A group of consultants was contracted and deployed by JICA (“JICA consultants”) in October 2018.

1.2 Baseline Survey

1.2.1 Objective of Baseline Survey

The baseline survey (“BLS”) is conducted by JICA consultants, and this report is an output of BLS. The primary purpose of BLS is a situation analysis on institutional framework, business process and capacity of the concerned organisations of resources related revenue management (mainly focused on GoPNG, particularly DOP) and PNGEITI. BLS is used as a means of scoping study to identify the key issues and proposed activities of the Project.

1.2.2 Methodology and Scope of Baseline Survey

The primary method used in the BLS was the interview with key personnel of the concerned organisations including, PNGEITI National Secretariat, Department of Petroleum (“DOP”), Department of Treasury (“DOT”), Department of Finance (“DOF”), Internal Revenue Commission (“IRC”), Department of National Planning and Monitoring (“DNPM”), Auditor General’s Office (“AGO”), a state owned enterprise (“SOE”), some extractive industries (“EI”), some civil society organisations (“CSO”); an independent administrator (“IA”) appointed by PNGMSG; local representatives of World Bank (“WB”); and some consultants engaged for PNGEITI.

Document analysis was also conducted to supplement the interviews. The key documents included the EITI Standard and guideline, PNGEITI Reports, PNGEITI annual work plan, PNGEITI Annual Progress Report (“APR”), PNGEITI Validation report, and various laws and regulations governing extractives sector and PFM.

1.2.3 Compositions of BLS Report

BLS report consists of three chapters. Chapter 1 describes the background of the Project and BLS report. Chapter 2 summarises the current situations surrounding PNGEITI based on the interviews and document survey. Chapter 3 provides the analysis by JICA Consultants on the key issues and proposed activities of the Project.

Chapter 2 Situation Analysis

2.1 PNGEITI

2.1.1 EITI

■ What is EITI?⁶

EITI is the global standard to promote open and accountable management of extractive resources. The EITI Standard requires information disclosure along EI value chain from the point of extraction, to how revenues make their way through the government, and how they benefit the public. EITI seeks to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector. There are 51 countries implementing EITI as of October 2018⁷.

■ The EITI Standard

The EITI Standard outlines the requirements applicable to EITI implementing countries as well as the articles of association governing EITI. The EITI Standard 2016 was established in 2016 to update the previous version.

The EITI Standard is composed of two parts. The part one “Implementation of the EITI Standard” consists of five sections, namely, EITI principles, EITI requirements, overview of Validation, EITI protocol on participation of civil society, and open data policy. The part two “Governance and management” consists of four sections, namely, article of association, EITI openness policy, EITI constituency guidelines, and EITI association code of conduct⁸.

■ EITI Validation⁹

The EITI Standard provides minimum requirements which must be adhered to by all EITI implementing countries. In order to become an EITI compliant country, EITI implementing countries must demonstrate through Validation that they met all requirements stipulated in the EITI Standard.

A country must complete sign-up steps to become an EITI implementing country as laid out in the EITI Standard¹⁰. An EITI implementing country begins as an EITI candidate, and the first EITI Report must be published within eighteen months from the date that the country was admitted. EITI implementing countries are required to commence Validation within two and a half years. At this point, the EITI Board, main governing body of EITI, will assess whether the EITI implementing country has satisfactorily met all the requirements stipulated in the EITI Standard. The outcome of Validation can have different consequences for the status of the EITI implementing country as illustrated in Figure 1.

⁶ This subsection is based on EITI International Secretariat official website, “Who we are”, <https://eiti.org/who-we-are>, accessed on 22 February 2019.

⁷ EITI International Secretariat, “EITI Factsheet”, https://eiti.org/sites/default/files/documents/eiti_factsheet_en_oct2018.pdf, accessed on 22 February 2019.

⁸ EITI International Secretariat, “EITI Standard”, <https://eiti.org/document/standard>, accessed on 22 February 2019.

⁹ This subsection is based on EITI International Secretariat official website, “Validation”, <https://eiti.org/validation>, and “How to become an implementing country”, <https://eiti.org/join-EITI>, accessed on 22 February 2019.

¹⁰ EITI Standard #1.

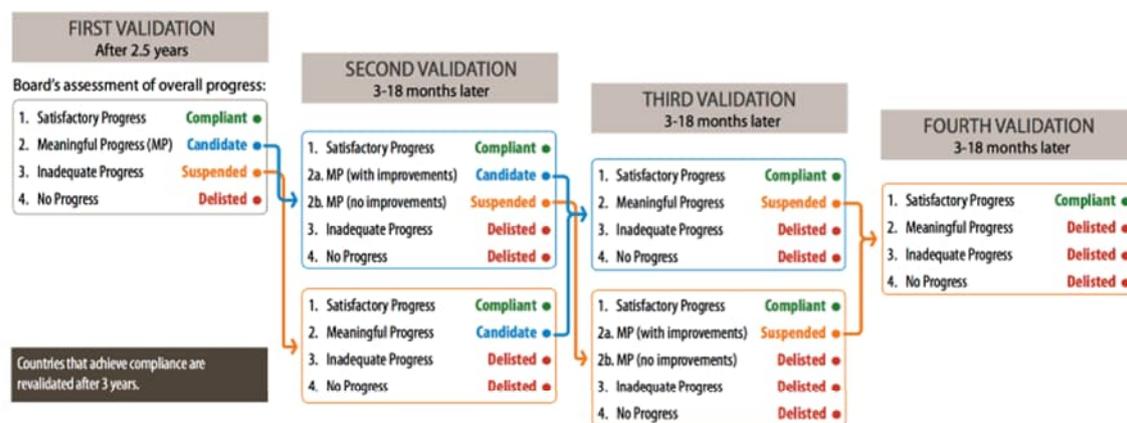


Figure 1 EITI Validation Consequences¹¹

2.1.2 Profile of PNGEITI

■ Milestones

The milestones of PNGEITI are summarised in Table 2¹².

Table 2 Milestones of PNGEITI

Year	Milestones
2012	<ul style="list-style-type: none"> • PNGMSG was informally established.
2013	<ul style="list-style-type: none"> • GoPNG announced its commitment to join EITI. • NEC Decision 90/2013" endorsed the implementation of the EITI Standard. • PNGMSG was formalised. • PNG candidature application was submitted to EITI International Secretariat.
2014	<ul style="list-style-type: none"> • PNG became an EITI candidate country.
2015	<ul style="list-style-type: none"> • The office of PNGEITI National Secretariat was established.
2016	<ul style="list-style-type: none"> • PNGEITI Report 2013 was published.
2017	<ul style="list-style-type: none"> • PNGEITI Report 2014 was published. • PNGEITI Report 2015 was published. • PNGEITI Report 2016 was published. • "NEC Policy Decision 91/2017" called for implementation of 2013 PNGEITI report recommendation by the responsible entities in GoPNG.
2018	<ul style="list-style-type: none"> • PNGEITI International Compliance assessment and Validation by EITI International. • PNGEITI Report 2017 was published.

■ Implementation Structure

The implementation structure of PNGEITI is illustrated in Figure 2¹³.

¹¹ EITI International Secretariat, "Validation", <https://eiti.org/validation#validation-consequences>, accessed on 22 February 2019.

¹² PNGEITI Annual Progress Report 2017, p.7.

¹³ PNGEITI Report 2017, p.9.

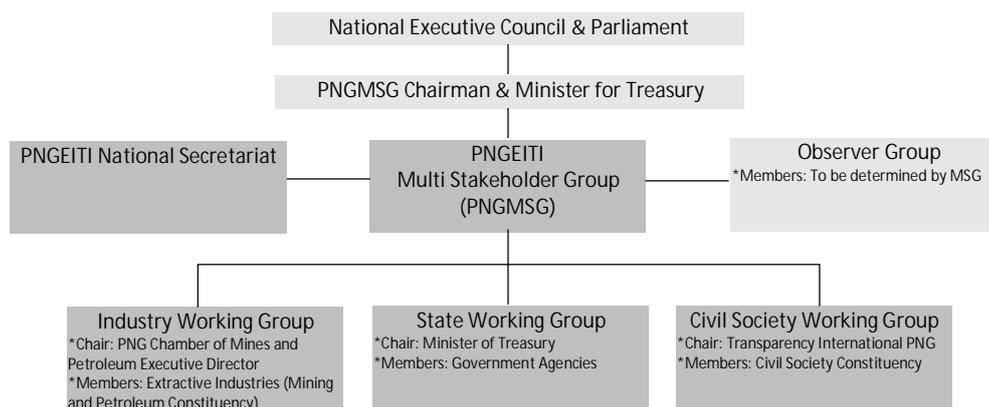


Figure 2 Implementation Structure of PNGEITI

■ PNGEITI Multi Stakeholder Group

The establishment of multi stakeholder group (“MSG”) is one of the key requirements of the EITI Standard¹⁴. PNGMSG, chaired by the Minister of Treasury, was formally established in November 2013 with the signing of the Minutes of Understandings¹⁵ (“MOU”).

PNGMSG consists of eleven representatives from GoPNG including four voting members, representatives from SOE including three voting members, eight representatives from CSO including seven voting members, and seven representatives from EI. There are three working groups under PNGMSG, namely, Industry Working Group (“IWG”), State Working Group (“SWG”), and Civil Society Working Group (“CSWG”). Each working group consists of members of EI, GoPNG, and CSO.

■ PNGEITI National Secretariat

PNGEITI National Secretariat was established in 2015 under DOT with its main functions to provide technical and administrative support to PNGMSG. PNGEITI National Secretariat consists of the following members listed in Table 3¹⁶ as of February 2019.

Table 3 PNGEITI National Secretariat Team

Position	Name
Head of Secretariat	Mr. Lucas Alkan
Communications Specialist	Mr. Christopher Tabel
Technical Officer	Mr. Vaieke Vani
Procurement Officer	Mr. Francis Diakon
Finance Officer	Mrs. Delka Kembra Rinny
Administration Officer	Miss Liyasi Taligatus Numaralai
Driver	Mr. Steven Tai

As of February 2019, recruitment of additional staff is in progress to enhance capacity of PNGEITI

¹⁴ EITI Standard #1.4.

¹⁵ PNGEITI National Secretariat, “PNGMSG MOU”, <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/PNGEITI-Multi-Stakeholder-Group-MoU-Signed-01.11.13.pdf>, accessed on 22 February 2019.

¹⁶ PNGEITI National Secretariat, “PNGEITI Team”, <https://www.pngeiti.org.pg/pngeiti-staff/>, accessed on 22 February 2019.

National Secretariat. The advertised positions are Deputy Head of Secretariat¹⁷, Media Content Writer and Producer¹⁸, Research and Analysis Officer¹⁹, and Stakeholder Engagement and Outreach Coordinator²⁰.

There is also a plan of organisational reform of PNGEITI National Secretariat with more supervisory functions. Adam Smith International (“ASI”) was engaged as an external consultant by PNGEITI National Secretariat to draft the proposals on PNGEITI policy formulation and legislation. The proposals are currently under consideration by GoPNG²¹.

PNGEITI National Secretariat needs to provide induction training to the new staff after recruitment on the EITI Standard, reporting practices of PNGEITI, and resources revenue flows and value chain of extractives sector in PNG. PNGEITI National Secretariat also wishes to increase the core competencies of staff, for example, project management skills to carry out events and engagements, presentation skills to facilitate PNGEITI communications and awareness promotion, and analytic skills to effectively interpret various data presented in PNGEITI Reports²².

2.1.3 Activities of PNGEITI National Secretariat

■ PNGEITI Annual Work Plan

EITI work plan forms the foundation for all EITI activities in EITI implementing countries and ensures that the activities are targeted to deliver the results desired by stakeholders²³. EITI work plan should be updated annually²⁴. PNGEITI annual work plan is drafted by PNGEITI National Secretariat and disclosed on PNGEITI official website²⁵.

■ PNGMSG Meetings

PNGEITI National Secretariat provides support for PNGMSG meetings in line with the EITI Standard²⁶. PNGMSG should hold a meeting not less than four times in a year²⁷. The minutes of PNGMSG meetings are recorded by PNGEITI National Secretariat and disclosed on PNGEITI official website²⁸.

¹⁷ PNGEITI National Secretariat, “Deputy Head of Secretariat Duty Statement”, <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-Deputy-Head-of-Secretariat.pdf>, accessed on 22 February 2019.

¹⁸ PNGEITI National Secretariat, “Media Contents Writer and Producer Duty Statement”, <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-Media-Contents-Writer-and-Producer.pdf>, accessed on 22 February 2019.

¹⁹ PNGEITI National Secretariat, “Research Analysis Officer Duty Statement”, <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-Research-Analysis-Officer.pdf>, accessed on 22 February 2019.

²⁰ PNGEITI National Secretariat, “Stakeholder Engagement Outreach Coordinator Duty Statement”, <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-Stakeholder-Engagement-Outreach-Coordinator.pdf>, accessed on 22 February 2019.

²¹ Based on interview with PNGEITI National Secretariat and ASI.

²² Based on interview with PNGEITI National Secretariat.

²³ EITI Standard #1.5.

²⁴ EITI International Secretariat, “Guidance note 2 on developing an EITI work plan, including template”, <https://eiti.org/GN2>, accessed on 22 February 2019.

²⁵ PNGEITI National Secretariat, “PNGEITI Annual Work Plan”, <https://www.pngeiti.org.pg/pngeiti-annual-workplans/>, accessed on 22 February 2019.

²⁶ EITI Standard #1.4.

²⁷ PNGEITI National Secretariat, “PNGMSG MOU”, <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/2017-Final-PNGEITI-MSG-MoU.pdf>, accessed on 22 February 2019.

²⁸ PNGEITI National Secretariat, “MSG Documents”, <https://www.pngeiti.org.pg/msg-documents/>, accessed on 22 February 2019.

■ PNGEITI Annual Progress Report

EITI APR on the previous year's activities must be published by 1 July of the following year²⁹. PNGEITI APR is prepared by PNGEITI National Secretariat in line with the EITI Standard³⁰ and disclosed on PNGEITI official website³¹.

■ Engagement of Independent Administrator

PNGEITI National Secretariat engages an external resource as an IA for preparation of PNGEITI Report and reconciliation of resource revenues. EITI International Secretariat provides standard terms of reference ("TOR") for IA services³².

In case of forthcoming PNGEITI Report 2018³³, it is planned that procurement process of IA will be initiated in March 2019. After the scoping study, IA will prepare the reporting templates and distribute to the reporting entities in August 2019. The reporting entities will include GoPNG, SOE and EI. IA will also provide the reporting entities with guidance on the reporting templates. After collecting the response from the reporting entities, IA will prepare an initial draft of PNGEITI Report 2018. The final draft of PNGEITI Report 2018 will be prepared after incorporating feedbacks from PNGMSG.

■ Publishing PNGEITI Report

EITI implementing countries are required to publish the first EITI Report within eighteen months of being admitted as an EITI candidate and expected to produce EITI Reports on annual basis thereafter³⁴. PNGMSG decided to publish PNGEITI Report annually³⁵.

The draft PNGEITI Report is prepared by IA for scrutiny by PNGMSG and the final draft is authorised at a PNGMSG meeting. The final PNGEITI Report is submitted to EITI International Secretariat by PNGEITI National Secretariat and published on PNGEITI official website³⁶ at the same time. A PNGEITI Report launching event is often organised for publicity.

■ Communications

PNGEITI National Secretariat administers PNGEITI official website, and prepares newsletters, pamphlets, factsheet, and other articles for dissemination of PNGEITI. It also plans and implements awareness promotion activities, such as hosting roadshows and workshops, participation in external exhibitions, forums and conferences, and communication with mass media.

²⁹ EITI Standard #8.4.

³⁰ EITI Standard #7.4.

³¹ PNGEITI National Secretariat, "PNGEITI Annual Progress Report", <https://www.pngeiti.org.pg/1923-2/>, accessed on 22 February 2019.

³² EITI International Secretariat, "Standard Terms of Reference for Independent Administrator services", <https://eiti.org/document/standard-terms-of-reference-for-independent-administrator-services>, accessed on 22 February 2019.

³³ This paragraph is based on PNGEITI National Secretariat, "PNGEITI Draft Annual Work Plan 2019".

³⁴ EITI Standard #4.8.

³⁵ PNGMSG MoU, p.12.

³⁶ PNGEITI National Secretariat, "PNGEITI Report", <https://www.pngeiti.org.pg/reports/>, accessed on 22 February 2019.

2.1.4 Budget of PNGEITI National Secretariat

The Financial Officer is responsible for preparing monthly financial reporting, staff payroll. The annual budget of PNG National Secretariat is provided by DOT and external sponsors. Table 4 illustrates the annual budget provided by GoPNG. GoPNG budget is used for various activities of PNGMSG and PNGEITI National Secretariat, publication of mandatory reports and promotion materials, and implementation of awareness promotion and capacity activities such as workshops, roadshows, and training. The budget from development partners are mainly used for roadshows, workshops and other promotion activities.

Table 4 Implementation Cost of PNGEITI Provided by GoPNG

FY	Items	Amount (PGK)
2013-2015 March	Media advertisements	77,297.00
	Venue hire	35,744.50
	Refreshment for meetings	6,493.50
	TI* PNG Service payment- Shirt on launching of MSG	12,481.00
	Accommodation for government workshop	9,940.00
	Incidentals for government workshop	2,120.00
	CSO awareness campaigns	777,700.00
	Total	921,776.00
2015 April- December	Meeting, conferences, workshops	15,159.00
	Advertisement, media releases	37,441.06
	Office equipment and stationaries	16,539.00
	Salary for head of Secretariat	15,000.00
	Purchase vehicle for head of secretariat	103,500.00
	Total	187,639.06
2016	Administration	146,022.94
	Travels	280,448.34
	Wages and salary	215,756.91
	ICT expenses	17,090.00
	Consultancies	1,042,816.93
	Conference and meetings	49,670.00
	Employee superannuation contributions	19,938.22
	Employee salary and wages taxes	85,352.09
	Total	1,857,095.43
2017	Wages and salary	332,671.71
	Sundry expenses	4,530.04
	Administrative costs	104,126.81
	ICT equipment	19,179.00
	Conference hire	73,699.48
	Printing and stationery	131,114.78
	Advertisement	124,958.34
	Fuel hired vehicle	12,057.90
	Consultancy services	1,559,825.13
	Office furniture	5,709.40
	Travel expense	138,075.85
	Group Tax (Payroll taxes)	137,743.28
	Employee superannuation	43,599.12
	Bank charges	938.00
	Total	2,688,228.84

*TI: Transparency International

DOT also provides financial support to CSO for the awareness promotion expense. In FY2015, DOT disbursed 777,700 PNG Kina (“PGK”) for the PNGEITI promotion activities of CSO.

2.1.5 External Resources

PNGEITI National Secretariat engages several external resources to facilitate planning and implementation of PNGEITI activities, including, IA for PNGEITI Report and reconciliation, proposals on national policy and legislation, implementation of beneficial ownership (“BO”) disclosure plans, scoping study of subnational payment and transfers, and outreach programs.

■ Independent Administrator for PNGEITI Report and Reconciliation

The EITI Standard requires that payments and revenues be reconciled by IA³⁷. Ernst & Young (“EY”) PNG was engaged as IA for the preparation and reconciliation for PNGEITI Report 2017.

■ Proposals on National Policy and Legislation

ASI was engaged to prepare the working draft and strategic roadmap of PNGEITI policy formulation and legislation³⁸ by the end of 2018. The draft policy and legislation recommended establishment of independent administrative body with legal basis and a reporting law to enhance information disclosure of resource revenues.

■ Implementation of Beneficial Ownership Disclosure Plans

All EITI countries must ensure that companies that apply for or hold a participating interest in an oil, gas or mining license or contract in their country disclose their BO by 2020³⁹. PNGEITI BO roadmap⁴⁰ was developed to ensure that necessary preparatory steps and reforms are undertaken. KPMG has been engaged as a Roadmap Implementation Manager (“RIM”) to facilitate planning, coordination and implementation of the activities of BO roadmap since 2017.

The activities of RIM include development of national priorities, proposals of institutional framework for BO disclosure, determination of the definition and level of details of BO for disclosure, and establishment of data procedures. BO roadshows and workshops have been conducted to create awareness among the public in collaboration with key representatives from the stakeholders including Investment Promotion Authority⁴¹ (“IPA”), Bank of Papua New Guinea⁴² (“BPNG”), Mineral Resources Authority (“MRA”), and DOP.

■ Scoping Study of Subnational Payment and Transfers⁴³

PNGEITI has engaged a consultant to undertake the scoping study of subnational payment and transfers with support from Australian Government through PNG Governance Facility (“PGF”). The scoping study aims to develop PNGEITI reporting framework on subnational payments and transfers. Some case

³⁷ EITI Standard #4.9.

³⁸ Based on interview with PNGEITI National Secretariat and ASI.

³⁹ EITI International Secretariat, “Beneficial Ownership”, <https://eiti.org/beneficial-ownership>, accessed on 22 February 2019.

⁴⁰ PNGEITI National Secretariat, “Papua New Guinea Roadmap for Beneficial Ownership Disclosure”, <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/PNGEITI-Beneficial-Ownership-RoadMap-1.pdf>, accessed on 22 February 2019.

⁴¹ IPA official website, <https://www.ipa.gov.pg/>, accessed on 22 February 2019.

⁴² BPNG official website, <https://www.bankpng.gov.pg/>, accessed on 22 February 2019.

⁴³ This subsection is based on interview with consultant engaged for scoping study.

studies have been introduced in several locations. The engaged consultant will submit a report in early 2019 to recommend deployment of a focal person at each region and enhanced communications with stakeholders at subnational level.

■ Outreach Program

An outreach program is implemented in partnership with the World Bank (“WB”) and subnational capacity building workshops in Morobe, New Ireland, and Wewak in 2017⁴⁴. WB financially supported PNGEITI National Secretariat through Institute of National Affairs⁴⁵ (“INA”) and Consultative Implementation and Monitoring Council⁴⁶ (“CIMC”). As of February 2019, a proposal of PNGEITI for temporary support is being considered by WB. If it is fully approved, a total of \$500,000 will be spent for subnational level public awareness workshops, improvement of public understandings on PNGEITI benefits, advisory on design of online services, and education mainstreaming.⁴⁷

■ JICA Technical Cooperation

The Project is provided as a technical cooperation of JICA since 2018. The Project aims to provide capacity development to PNGEITI National Secretariat and concerned organisations of PNGEITI as well as support awareness promotion. The Project will end in December 2020.

⁴⁴ PNGEITI APR 2017, p.32, <http://www.pngeiti.org.pg/wp-content/uploads/2019/01/PNGEITI-2017-Annual-Progress-Report-.pdf>, accessed on 22 February 2019.

⁴⁵ INA official website, <http://www.inapng.com/>, accessed on 22 February 2019.

⁴⁶ CIMC official website, <http://www.cimcpng.net/>, accessed on 22 February 2019.

⁴⁷ PNGEITI Draft Work Plan 2019, p.6.

2.2 Legal Framework and Principle Regular Reporting

2.2.1 Oil and Gas Sector

The principle laws of oil and gas sector are Oil and Gas Act⁴⁸ (“OGA”) and Oil and Gas Regulation⁴⁹ (“OGR”).

■ Oil and Gas Act

OGA sets forth regulatory instruments for oil and gas sector including petroleum exploration and development and state equity entitlement and project benefits. OGA specifies five types of licenses conferring on the licensee exclusive rights: Petroleum Prospecting License (“PPL”), Petroleum Retention License (“PRL”), Petroleum Development License (“PDL”), Petroleum Pipeline License (“PPLL”) and Petroleum Processing Facility License (“PPFL”) as explained in Table 5.

Table 5 Petroleum Licenses

License	Key Descriptions
Petroleum Prospecting License (“PPL”)	<ul style="list-style-type: none">● OGA Division 2 (Section 21-31) stipulates process and conditions of PPL;● PPL confers on the licensee the exclusive right to explore for petroleum and carry out appraisal of a petroleum discovery in the license area;
Petroleum Retention License (“PRL”)	<ul style="list-style-type: none">● OGA Division 4 (Section 37-46) stipulates process and conditions of PRL;● PRL confers on the licensee the exclusive rights to carry on field studies to obtain information to ensure timely economic development of the gas field and carry out drill stem tests or extended production tests for appraisal of a petroleum pool in the license area;
Petroleum Development License (“PDL”)	<ul style="list-style-type: none">● OGA Division 7 (Section 53-67) stipulates process and conditions of PDL;● PDL confers on the licensee the exclusive rights to sell or otherwise dispose of the petroleum so recovered in the license area;
Petroleum Pipeline License (“PPLL”)	<ul style="list-style-type: none">● OGA Division 9 (Section 70-84) stipulates process and conditions of PPLL;● PPLL confers on the licensee to construct and operate a pipeline along the route specified in the license;
Petroleum Processing Facility License (“PPFL”)	<ul style="list-style-type: none">● OGA Division 10 (Section 85-95) stipulates process and conditions of PPFL;● PPFL confers on the licensee the exclusive right to construct a petroleum processing facility and conduct operations for petroleum processing through the petroleum processing facility;

OGA stipulates the revenue streams from EI such as royalties⁵⁰, development levy⁵¹, and license fees⁵². OGA prescribed the calculation methods of all license fees, which was repealed in 2016⁵³. The calculation methods, however, is still applied due to lack of any replacing legislation.

■ Oil and Gas Regulation

OGR is a supplementary regulation of OGA, stipulating a broad range of matters including regular reporting.

⁴⁸ Oil and Gas Act 1998, <http://ilo.org/dyn/natlex/docs/ELECTRONIC/88047/100564/F1738387971/PNG88047.pdf>, accessed on 22 February 2019.

⁴⁹ Oil and Gas Regulation 2002, <http://ilo.org/dyn/natlex/docs/ELECTRONIC/88048/100566/F754590620/PNG88048.pdf>, accessed on 22 February 2019.

⁵⁰ OGA Section 159.

⁵¹ OGA Section 160.

⁵² OGA Section 157.

⁵³ Oil and Gas (Amendment) Act 2016, http://www.parliament.gov.pg/uploads/acts/16A_25.pdf, accessed on 22 February 2019.

■ Principal Reporting Requirements

Table 6 shows the principle regular reporting of oil and gas sector as stated in OGA or OGR. Currently, the production volumes are reported by each licensee to DOP daily by e-mail, while monthly reports are submitted by licensees to DOP⁵⁴.

Table 6 Reporting Requirement of Oil and Gas Sector

No.	Reporting Items	Frequency	Reporting person
1	Nature and results of prospecting operations	Semi-annually	PPL licensee
2	Amounts expended in relation to the license	Semi-annually	
3	Activities of the licensee in respect of the license	Specified by Director	
4	Prospecting operations in the previous year and proposed operations for the following year	Annually	
5	Activities of the licensee in respect of the license	Specified by Director	PRL licensee
6	Activities of the licensee in respect of the license	Specified by Director	PDL licensee
7	Continuous volume of petroleum produced	Such intervals as Director determines	Applicable licensee
8	Continuous volume of petroleum or petroleum products transported by pipeline		
9	Continuous volume of the output of petroleum or petroleum products at a petroleum processing facility		
10	Production information including: the amounts of crude oil, condensate, gas water or other substance produced from the well; and the amounts of crude oil, gas, natural gas liquids, water, air or other substance injected or disposed of into the well	Monthly	
11	Total production from a field	Annually	
12	Well being drilled, suspended, completed, repaired, tested, stimulated, recompleted or abandoned	Daily	Site person in charge
13	Routine reservoir measurements	Annually	PDL licensee
14	Progress made in the construction and/or installation of facilities	Monthly	PPFL licensee
15	Construction of the pipeline	Semi-annually	PPLL licensee
16	Operation of the pipeline	Annually	

2.2.2 Mining Sector

The principle laws of mining sector are Mining Act⁵⁵ (“MA”) and Mineral Resources Authority Act⁵⁶ (“MRAA”).

■ Mining Act

MA provides regulatory instruments for mining industry including administration, acquisition of state interests, mining development contracts, tenements, provisions generally applicable to tenements and compensation to landholders. MA specifies one type of license, four types of leases (including three types of mining leases) and an easement conferring on the holder rights as explained in Table 7.

⁵⁴ Based on interview with DOP.

⁵⁵ Mining Act 1992, http://www.mra.gov.pg/Portals/2/Publications/MINING_ACT_1992.pdf, accessed on 22 February 2019.

⁵⁶ Mineral Authority Act, 2005, <http://www.mra.gov.pg/Portals/2/docs/Mineral Resources Authority Act - No. 18 of 20051.pdf>, accessed on 22 February 2019.

Table 7 Mining Licenses

License	Key Descriptions
Exploration License	<ul style="list-style-type: none"> ● MA Division 1 (Section 20-32) stipulates the process and conditions of exploration license, issued for entering into any exploration on mines; ● The license holder is authorised: to enter and occupy the land; to extract, remove and dispose of such quantity of rock, earth, soil or minerals as may be permitted by the approved program; and to take, divert and use water
Mining Lease	<ul style="list-style-type: none"> ● MA Division 3 (Section 38 -47) stipulates the process and conditions of mining lease, issued for small to medium scale alluvial and hard rock mining operations; ● The license holder is authorised: to enter and occupy the land ; to construct a treatment plant on that land, treat any mineral derived from mining operations and construct any other facilities; to take and remove rock, earth, soil and minerals from the land; and to take, divert and use water
Special Mining Lease	<ul style="list-style-type: none"> ● MA Division 2 (Section 33 -37) stipulates the conditions of special mining lease, a type of mining lease issued to eligible Exploration License holder for large scale mining operations.
Alluvial Mining Lease	<ul style="list-style-type: none"> ● MA Division 4 (Section 48 -64) stipulates the process and conditions of alluvial mining lease, a type of mining lease issued for eligible land that is a river bed.
Lease for Mining Purposes	<ul style="list-style-type: none"> ● MA Division 5 (Section 65 -79) stipulates the process and conditions of lease for mining purposes for the eligible purposes ancillary to mining or treatment operations such as construction of buildings for operating plant, machinery and equipment, installation of a plant, deposit of waste, housing or transport facilities.
Mining Easement	<ul style="list-style-type: none"> ● MA Division 6 (Section 80 -95) stipulates the process and conditions of mining easement for the purpose of the eligible constructing and operating facilities ancillary to mining or treatment operations including a road, an aerial ropeway, a power transmission line , a pipeline , a conveyor system , a bridge or tunnel or a waterway.

MA prescribes revenue streams from EI including royalties⁵⁷ and license fees or application fees.

■ Mineral Resources Authority Act

MRAA is the fundamental legislation for MRA, which is an independent statutory governmental agency for mining industry.

■ Principal Reporting Requirements

Table 8 shows the principle regular reporting of mining sector as stated in MA. In addition, the lease holder for mining purposes or a mining easement shall lodge with the Managing Director (“MD”) of MRA such reports as MD may require from time to time.

Table 8 Reporting Requirement of Mining Sector

No.	Reporting Items	Frequency	Reporting person
1	Summary of all works undertaken and all acceptable expenditure	Semi-annually	Exploration license holder
2	Full details of all work	Annually	
3	Details of the production of minerals	Monthly	Mining lease holder
4	Full details of all work	Annually	
5	Quantity and value of alluvial minerals	Annually	Alluvial mining lease holder

⁵⁷ MA Section 148.

2.2.3 Public Financial Management

The principal laws for PFM include Public Finances (Management) Act⁵⁸ (“PFMA”) and Public Money Management Regularisation Act⁵⁹ (“PMMRA”).

■ Public Finances (Management) Act

PFMA prescribes regulatory instruments on PFM in PNG such as responsibility for financial management, consolidated revenue fund (“CRF”), trust accounts and public funds, national budget, budgetary control, budgetary control of revenue accruing to the state from the development of mineral resources, borrowing, guarantees and loans by the state, state tenders and contracts, statutory bodies, public bodies, provincial and local-level governments, the public accounts committee, and penalties and surcharge. PFMA also sets forth regular reports for PFM.

■ Public Money Management Regularisation Act

PMMRA is a new legislation effected in 2018. It aims at enhancement and stability in the basis of non-tax revenues and provides principles on requirement of public money to be transferred or deposited to CRF exclusively and payment of public money from CRF to public or statutory body.

PMMRA states that “On receipt of public money into a specified bank account pursuant to Subsection (1), the Departmental Head shall cause to be transferred back to a public or statutory body an amount equal to ten percent of the public money transferred by the public or statutory body to their operating bank account⁶⁰.” That clause, however, is not fully implemented because of failure in operational readiness⁶¹.

■ Principal Regular Reporting

Table 9 shows the principle regular reporting for PFM which PFMA requires public or statutory body to submit to DOF.

Among the above reporting, details of trust accounts (No.6) and fees and charges in arrears (No.12) are not fully conducted. Also, performance and management plan (No.11) is not yet implemented due to lack of notice in writing issued by the Secretary of DOF. Financial statements & performance and management report (No.10), however, positively affects the performance and management report of statutory body⁶².

MRA, IRC and Conservation and Environment Protection Authority (“CEPA”) submitted the report to DOF well among PNGEITI reporting entities, while DOP did not comply with the reporting deadline⁶³.

⁵⁸ Public Finances (Management) Act 1995, http://www.nefc.gov.pg/documents/legislations/Public_Finance_Mgt_Act_FINAL.pdf, accessed on 22 February 2019.

⁵⁹ Public Money Management Regularisation Act 2017, <http://www.parliament.gov.pg/uploads/acts/17A-17.pdf>, accessed on 22 February 2019.

⁶⁰ PMMRA Section 6 (4).

⁶¹ Based on interview with DOF.

⁶² Ibid.

⁶³ Ibid.

Table 9 Reporting Requirement of Public Financial Management

No.	Reporting Items	Frequency	Deadline
1	Summarized statement of the receipts and expenditure of the Public Funds	1Q, 2Q, 3Q	Within 30 days
2	Detailed statement of the receipts and expenditure of the Public Funds	Annually	Within 30 days
3	Financial management of Department	Quarterly	As practical as possible
4	Expenditure trend and non-tax revenue performance of public or statutory body	N/A	N/A
5	Full and complete details of each and every investment made or existing in that quarter	Quarterly	Within 30 days
6	Details of all Trust Accounts opened or operating in the prior fiscal year	Annually	Within one calendar month
7	Estimate of receipts and payments expected to be made into and withdrawn from Trust Account	Annually	Before the commencement of each fiscal year
8	Details of transactions on Trust Account	Monthly	Within seven days after the end of each month
9	Statement of Trust Account for the preceding year	Annually	Within one month of the commencement of each fiscal year
10	Financial statements and a performance and management report of the operations of public or statutory body	Annually	Prior to the end of the fourth calendar month from the close of a fiscal year
11	Performance and management plan of statutory body	N/A	N/A
12	All fees and charges in arrears of Department	Annually	Within 30 days after the close of a fiscal year

2.3 Department of Petroleum

2.3.1 Organisation Profile

■ Department of Petroleum

Oil and gas sectors are governed by OGA and OGR under the administration and management of DOP. DOP is responsible for administering and regulating all oil and gas projects in PNG and supports efforts to develop the discovered and potentially discoverable petroleum resources by promoting, monitoring and regulating all activities directly related to the exploration of petroleum in PNG.

DOP consists of two divisions, namely, Corporate Service Division and Petroleum Division. DOP was formerly known as Department of Petroleum and Energy (“DPE”) until Energy Division was separated after the appointment of Minister of Communication, Information Technology and Energy in October 2017. While human resources issues of Energy Division were still administered by Human Resource Branch of DOP as of February 2019, the budget and management of Energy Division have already separated⁶⁴. BLS focuses on Corporate Service Division and Petroleum Division, which are mostly related to PNGEITI. The organisation chart of DOP is illustrated in Figure 3⁶⁵.

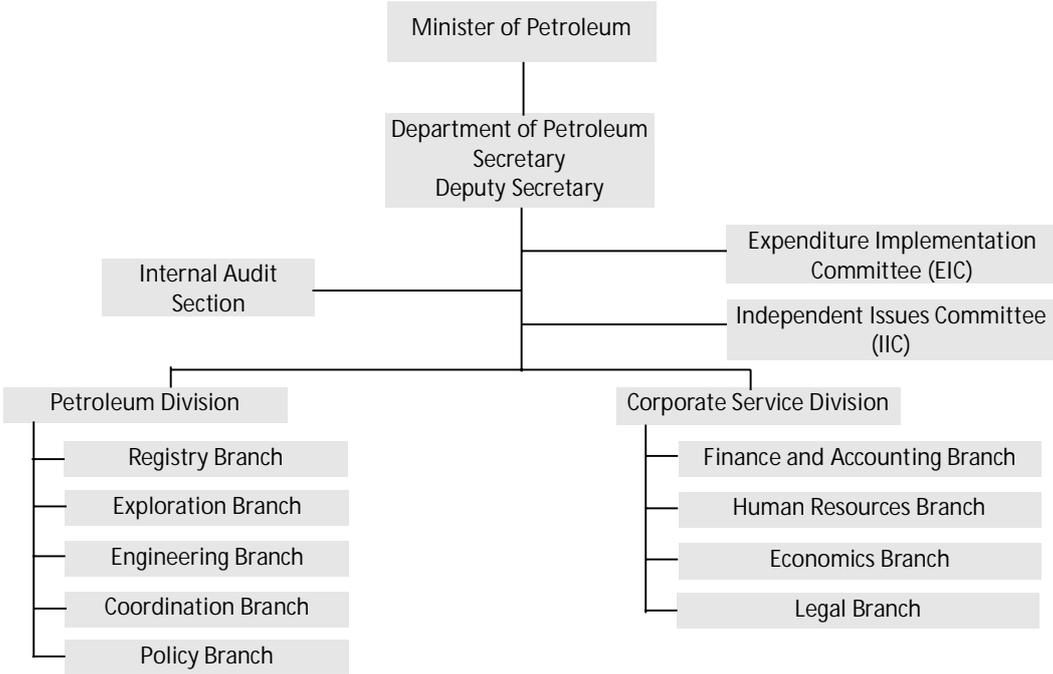


Figure 3 Organogram of Department of Petroleum

■ Staffing⁶⁶

As of December 2018, DOP had 215 staff consisting of 140 regular employees and 75 casual workers

⁶⁴ Based on interview with Human Resources Branch.
⁶⁵ Based on interview with some DOP staff.
⁶⁶ This subsection is based on interview with Human Resources Branch.

who have been temporarily employed on a contract basis. DOP has faced a long-term challenge on human resources and recruitment as many experienced staff left the department in the last decade. Many casual workers have been employed to supplement the deficiency of human resources, while Department of Personnel Management (“DPM”) recently provided instruction on reduction of casual workers to all GoPNG departments. It is also noted that many senior positions are acting as the formal appointment has not been processed and many acting senior positions were newly appointed since January 2019.⁶⁷.

■ Office Locations⁶⁸

DOP is headquartered at Konedobu suburb in the capital city, and Petroleum Division was housed at the buildings of the headquarters as of December 2018. There is a satellite office in Waigani Drive where some branches of Corporate Service Division were settled in August 2018. The satellite office was established due to the shortage of office space at the headquarters. DPM is responsible for selection of such office, and DOF directly pays rent and utilities charges while each department of GoPNG must allocate the budget.

After the insurgence of some landowners (“LO”) on 21 November 2018⁶⁹, Konedobu office was temporarily closed. As of February 2019, Konedobu office has not been fully functional yet, and some staff temporarily moved to the satellite office in Waigani Drive or a new office space allocated in Harbour City⁷⁰. The current unstable conditions of office locations hinder the operation of DOP.

■ External Sponsors⁷¹

DOP has currently received support from external sponsors only for human resource development mainly provided as overseas training programs. The key sponsors include Japan Oil, Gas and Metals National Corporation (“JOGMEC”), Japan Cooperation Centre Petroleum (“JCCP”), Australian Agency for International Development (“AusAID”), local oil and gas industries such as Oil Search, and foreign oil and gas industries such as China.

WB provided technical support until the middle of 2000s through “Petroleum Exploration Technical Assistance Project” and “Petroleum Exploration and Development Technical Assistance Project”⁷². The technical support included design, development and implementation of computer equipment and management information software on petroleum exploration and production. However, DOP has not received any assistance from external sponsors for the institutional development since then⁷³.

⁶⁷ Mr. Lohial Nuau (formerly Acting Deputy Secretary was appointed as new Acting Secretary on 23 January 2019. Mr. Channan Kumalau (formerly Director of Corporate Service Division) was appointed as new Acting Deputy Secretary on 28 January 2019. Ms. Brigitta Pondros (formerly Department of Finance) was appointed as new Director of Corporate Service Division). There were also new appointments of Acting Assistant Director of Economic Branch and Policy Branch on 12 February 2019. Based on interview with DOP and circulars.

⁶⁸ This subsection is based on interview with Human Resources Branch.

⁶⁹ Post Couriers articles on 22 November 2018, “LOs Storm Petroleum Office Over Delays”, <https://postcourier.com.pg/los-storm-petroleum-office-delays/>, accessed on 22 February 2019.

⁷⁰ Based on interview with some DOP staff.

⁷¹ This subsection is based on interview with some DOP staff.

⁷² World Bank, “Documents and Reports”, <http://documents.worldbank.org/curated/en/212011468759341659/Papua-New-Guinea-The-Petroleum-Exploration-Technical-Assistance-Project-and-the-Petroleum-Exploration-and-Development-Technical-Assistance-Project>, accessed on 22 February 2019.

⁷³ Based on interview with some DOP staff.

■ Mid-Term Plan⁷⁴

DOP drafted its corporate plan as its mid-term strategy five years ago, but it has not been finalised. The annual report was compiled in the past though it is not compiled any longer in recent years. The transition of DOP to a regulatory agency have been tabled as a political agenda for a couple of years, but it is unpredictable when it will be discussed and approved.

■ Capacity Development⁷⁵

Human Resources Branch is responsible for coordination of capacity development such as training programs for DOP staff. There are two types of training programs, namely, long-term training and short-term training. The target group of long-term training courses is management staff, and they learn at local educational institutions like University of Papua New Guinea⁷⁶ (“UPNG”) where management and accounting courses are provided. There are no adequate long-term training courses locally available for engineering subjects.

The short-term courses on engineering subjects are offered by external sponsors. The local institutions such as UPNG, Institute of Public Administration⁷⁷, and International Training Institutes⁷⁸ (“ITI”) provide the courses on general subjects like data management, communication skills and accounting.

There are no in-house training courses available except for work-based learning. DOP provides web-based training for the operation of Integrated Financial Management System (“IFMS”). Most management and staff have not received an opportunity to acquire basic knowledge on EITI and PNGEITI.

2.3.2 Petroleum Division

There are five branches under Petroleum Division: Registry Branch, Exploration Branch, Engineering Branch, Coordination Branch, and Policy Branch. Each branch is headed by an Assistant Director.

■ Registry Branch⁷⁹

Registry Branch has five permanent staff and two casual workers. The branch has two sections. One is registry and the other is license administration. The registry section is responsible for receipt of any correspondences with external organisations such as EI and other departments of GoPNG. The correspondences include mandatory reports from EI. There is a Compliance Officer (“CO”) under Registry Branch, who is tasked with monitoring the reporting status and communicating with EI in case of delay of submission.

The license administration is one of the important roles at Registry Branch. There are five kinds of petroleum licenses, and the total number of petroleum licenses is nearly 500. The information is primarily kept on a paper basis, while EI also provides information in a digital media in recent years and

⁷⁴ This subsection is based on interview with Acting Director of Petroleum Division.

⁷⁵ This subsection is based on interview with Training Manager of Human Resources Branch.

⁷⁶ UPNG official website, <http://www.upng.ac.pg/>, accessed on 22 February 2019.

⁷⁷ Institute of Public Administration Facebook page, <https://www.facebook.com/pngipa.ac.pg/>, accessed on 22 February 2019.

⁷⁸ ITI official website, <http://www.iti.ac.pg/>, accessed on 22 February 2019.

⁷⁹ This subsection is based on interview with Registry Branch.

Registry Branch is gradually digitalising the manual data using a multi-function printer (“MFP”).

It is noted that Registry Branch is developing petroleum license database for information management on all petroleum licenses and license fees. The petroleum license database is designed and developed by CO of Registry Branch, who has knowledge on Microsoft Access 2007 that is used as the database platform. The petroleum license database is currently saved in a hard drive of a standalone computer as well as in a portable hard drive for backup purposes. The petroleum license database has some query and reporting functions to produce summary report on each license including collection records of license fees.

■ Engineering Branch⁸⁰

Engineering Branch has fifteen staff consisting of engineers and technical officers. The branch is tasked with inspection and auditing in accordance with OGA. It is true that annual audit should be conducted for each petroleum license, but formal audit has not been conducted since 2001 due to insufficient human and financial resources as well as increasing number of petroleum licenses in recent years. Field inspection is usually conducted by an engineer who is dispatched to the operation site. Such inspection sometimes requires a period of one month. While there are some specialties of engineers such as drilling engineers, reservoir engineers, production engineers, and downstream engineers, only one engineer is usually dispatched and tasked with the field inspection due to insufficient human and financial resources.

Engineering Branch receives data on production volume from EI daily by e-mail, but data and information received from EI are not organised in a sophisticated way. DOP staff cannot use their corporate e-mail and / or file servers due to disconnection from Internet at DOP offices. As a result, the data and information received are scattered in personal e-mail inboxes and / or standalone computers, and it is difficult to retrieve and utilise the data necessary for PNGETI reporting.

■ Exploration Branch⁸¹

Exploration Branch consists of three sections: geo-science, archives, and IT. The geo-science section has eight geo-scientists including two senior positions, and it is tasked with monitoring and appraisals of exploration activities by EI. The archives section is responsible for archiving the reports from EI. All data since 1930s are archived at DOP office as there is no provision on the archive period. Both hardcopy and softcopy are archived. Some hardcopy reports are gradually digitalised using MFP.

IT section, though it is under Exploration Branch, is responsible for IT management and administration of all branches of DOP. There are currently one IT Manager and two casual staff. The main tasks of IT section include procurement of computer and networking products, installation of computer software, maintenance and repairment of computer and networking equipment and escalation to suppliers.

■ Other Branches⁸²

Coordination Branch is responsible for responding to grievances and inquiries from LO and other

⁸⁰ This subsection is based on interview with Engineering Branch.

⁸¹ This subsection is based on interview with Geo-science section and Archive section of Exploration Branch.

⁸² This subsection is based on interview with Coordination Branch and Policy Branch.

departments of GoPNG such as Department of Lands and Physical Planning (“DOLPP”), DNPM, DOT, DOF and Provincial Governments. Coordination Branch is headed by an Assistant Director and consists of 17 officers including senior coordinators, coordinators and liaison officers. There is an increasing number of grievances and inquiries from LO since PNG LNG project started. LO usually make appointments and visit the office of Coordination Branch. Some LO make grievances and inquiries by telephone and letters. There is no web-based information available for LO, as DOP has not developed its official website until recently.

Policy Branch is tasked with formulation of policy and action plans for petroleum development to elaborate the provisions in the OGA.

2.3.3 Corporate Service Division

There are four branches under Corporate Service Division, namely, Finance and Accounts Branch, Human Resources Branch, Economics Branch, and Legal Branch. Each branch is headed by an Assistant Director.

■ Finance and Accounts Branch⁸³

Finance and Accounts Branch consists of nine staff including five accountants. A Revenue Officer (“RO”) is based at Konedobu office while other staff work at a satellite office in Waigani Drive as of February 2019. RO is primarily responsible for administration of license fees. EI are required to pay the license fees. RO communicates with CO of Registry Branch, who maintains petroleum license database, and prepares a schedule of license fees by spreadsheet to monitor the collection status.

PFMA stipulates that all departments of GoPNG are prohibited to directly accept revenues by cash. PFMA requires all payers to make their payments to GoPNG by cheques, which are deposited into CRF. It is also prohibited that each department directly receive information on the payment from the payer, and thus DOP receives payment data from DOF. RO reconciles the actual payment from EI with the payment schedule. A default notice is prepared and sent to EI to urge payment of the overdue license fees and penalties if applicable. OGA stipulates that the default cases are escalated to Petroleum Advisory Board (“PAB”), chaired by the Director of Petroleum Division⁸⁴.

Another revenue administered by RO is sundry, which consists of data processing charges and photocopies, etc. Registry Branch produces the bills based on the information from relevant sections and issues them to the payers. The payment and monitoring process are the same as those of license fee. The amount of sundry is usually not material.

Finance and Accounts Branch produces periodical reports called Quarterly Budget Performance Review and sends it Non-tax Revenue Division (“NTRD”) of DOF. The reporting templates are provided by DOF and DOF provides the revenue figures of license fees and sundries. Finance and Accounts Branch also produces periodical reports on the trust accounts where royalties and development levy are pooled.

⁸³ This subsection is based on interview with Revenue Officer.

⁸⁴ OGA Section 13-16.

There are nine trust accounts administered.

■ Other Branches and Entities

Human Resources Branch is responsible for all human resources matters within DOP, such recruitment, contracts of casual workers, payroll, and training. The training manager of Human Resources Branch coordinates the training plans and budget. There are also Economic Branch and Legal Branch, which are responsible for the specific issues in relation to petroleum management respectively.

Internal Audit Unit is responsible for internal audit of DOP. There is currently only one internal auditor, who was recently assigned. Internal audit unit provides only limited functions due to insufficient manpower⁸⁵.

There are two committees established under DOP to facilitate the beneficial projects for LO, namely, Expenditure Implementation Committee (“EIC”) and Independent Issues Committee (“IIC”). EIC is tasked with monitoring and administration of the project implemented for benefits of individual, group and / or corporate LO in the petroleum project areas. These beneficial projects are planned and implemented in accordance with the provision of OGA⁸⁶ and various schemes such as Memorandum of Agreement (“MOA”), infrastructure development grant, and high impact infrastructure project. The proposals of such beneficial projects are usually submitted by LO. The typical beneficial projects are construction and repairment of schools and aid-posts. The functions of EIC were delegated to the Provincial Government through NEC Decision NEC49/2012, but EIC continues to provide support due to insufficient capacity of provincial governments for project management⁸⁷.

2.3.4 Information Management

All DOP branches undertake the duties in accordance with OGA and OGR. There is no standard operation manual prepared to elaborate the business process and tasks. DOP staff usually learn the operations through work-based learning.

The key data and information that should be provided by DOP for PNGETI Report include license, non-tax revenues (license fees, royalties and development levy), and production volume. DOP refers to the necessary data and information from its quarterly reports. The data flows related to EITI reporting are illustrated as below.

■ License Registration⁸⁸

Figure 4 illustrates data flow on license registration. The license documents are provided by EI as hardcopy and softcopy. The information should be provided in case of changing the type of petroleum license as well as transfer of license holders, etc. The license documents are verified at Registry Branch and confirmed with relevant branch if necessary. The verified license documents are archived at Registry Branch and the basic information is captured and inputted into petroleum license database which was

⁸⁵ Based on interview with Internal Auditor.

⁸⁶ OGA Section 178.

⁸⁷ Based on interview with EIC Program Manager.

⁸⁸ This subsection is based on interview with Registry Branch.

recently developed.

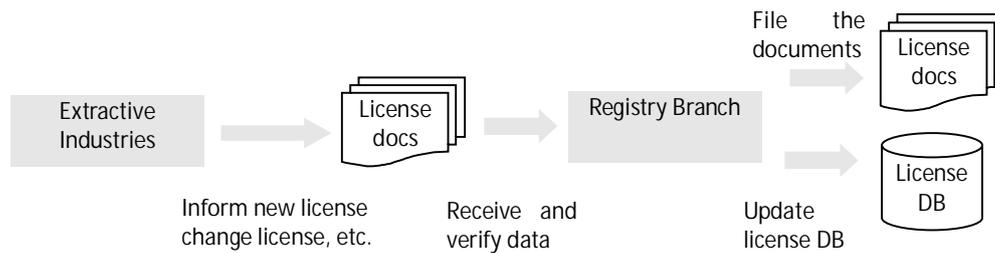


Figure 4 Conceptual Data Flow Diagram on License Registration

■ Collection of License Fees⁸⁹

Figure 5 illustrates data flow on collection of license fees. Finance and Accounts Branch compiles payment schedule in cooperation with CO of Registry Branch where the license information is available. EI are required to pay license fees by cheques, and the funds are transferred to CRF. Finance and Accounts Branch obtains payment data and reconciles with the payment schedule. The payment data is shared with Registry Branch for data capture into petroleum license database. In case of non-payment, Finance and Accounts Branch produces a default notice and sends to EI.

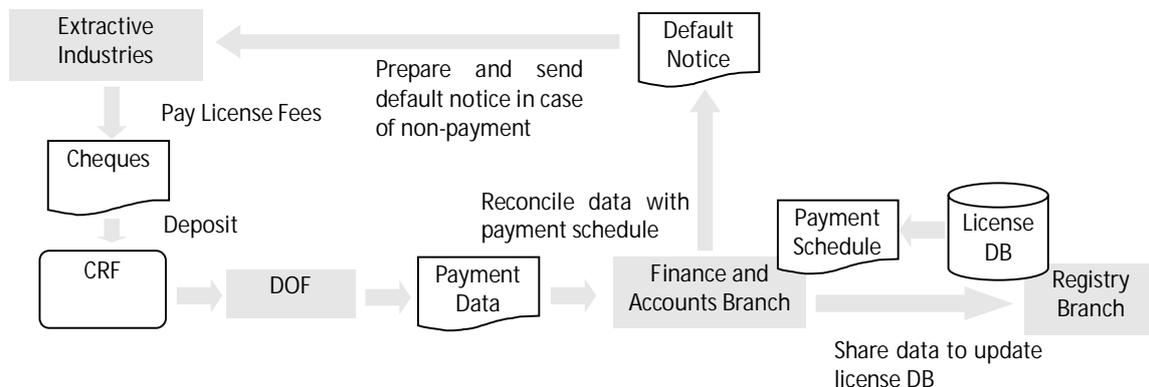


Figure 5 Conceptual Data Flow Diagram on Collection of License Fees

■ Trust Accounts⁹⁰

Figure 6 illustrates data flow on trust accounts for royalties and development levy. Coordination Branch prepares payment schedule and shares with DOF, which makes payment to LO.

⁸⁹ This subsection is based on interview with Revenue Officer.

⁹⁰ Ibid.

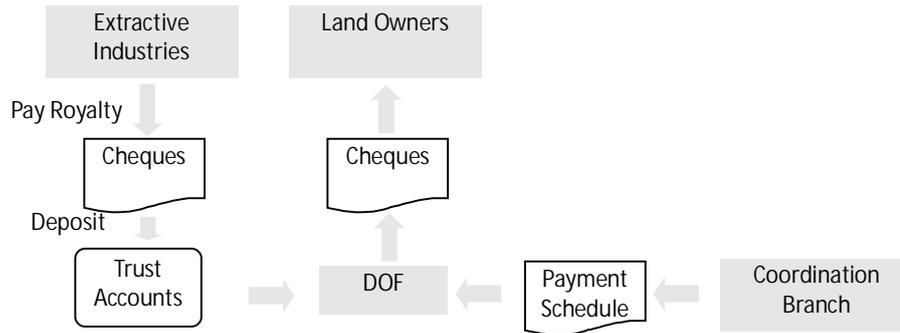


Figure 6 Conceptual Data Flow Diagram on Trust Accounts

■ Production Data⁹¹

Figure 7 illustrates data flow on production volume. EI provides Engineering Branch with daily production volume of each project by e-mail. The data quality of production volume is dependent on the information from EI as no audit has been conducted since 2001.

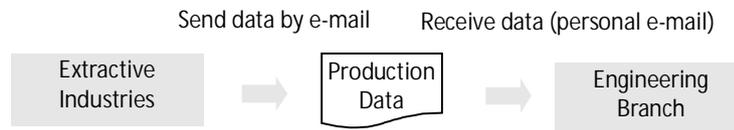


Figure 7 Conceptual Data Flow Diagram on Production Data

■ Information and Communications Infrastructure⁹²

One of the critical problems of DOP is difficulty of communications with the external organisations due to unreliable networking infrastructure at DOP offices. Internet access from DOP offices has been problematic at least for four years⁹³ and the service provider⁹⁴ has disconnected Internet access since 2018 due to non-payment of connection charges. DOP staff are unable to use corporate e-mail and forced to use their own personal e-mail or mobile phones for the communication with external organisations. Mobile routers are also used to have Internet access necessary for operations of web-based applications like IFMS.

DOP has IT assets consisting of over 120 PCs and MPF for each branch. The software used by DOP is mainly office suite but licenses of antivirus software and specific software such as modelling software have been expired. DOP has a file server, which is currently inactive due to absence of antivirus. Exploration Branch used to operate management information systems customising seismic data software and Oracle database. The system was developed and implemented by consultants engaged by WB more than a decade ago. However, the system is currently inactive and there is no maintenance contract with local suppliers.

⁹¹ This subsection is based on interview with Engineering Branch.

⁹² This subsection is based on interview with IT Manager.

⁹³ Interview with some DOP staff.

⁹⁴ Oceanic Broadband Speedcast.

■ Official Website⁹⁵

DOP did not have official website until IT Manager started development with the domain of petroleum.gov.pg in November 2018⁹⁶. An affordable webhosting service⁹⁷ and an open source WordPress contents management system are used for development of DOP official website. IT Manager provided an instruction to each branch about relevant contents and upload process on DOP official website, but there is no substantial content available as of February 2019.

⁹⁵ This subsection is based on interview with IT Manager.

⁹⁶ DOP official website, <http://petroleum.gov.pg/>, accessed on 22 February 2019

⁹⁷ Hostgator

2.4 Revenue Streams

2.4.1 Overviews

The EITI Standard requires EITI implementing countries to perform comprehensive reconciliation of company payments and government revenues from EI⁹⁸. The EITI Standard stipulates nine requirements in relation to revenue collection, namely, comprehensive disclosure of taxes and revenues (#4.1), sale of the state's share of production or other revenues collected in kind (#4.2), infrastructure provisions and barter arrangements (#4.3), transportation revenues (#4.4), transactions related to state-owned enterprises (#4.5), subnational payments (#4.6), level of disaggregation (#4.7), data timeliness (#4.8), and data quality and assurance (#4.9). Among these requirements, #4.2, #4.3, and #4.4 are not applicable in PNG⁹⁹.

The key revenue streams that GoPNG entities are directly related are classified into tax revenues (salary and wage withholding tax, corporate income tax), non-tax revenues (royalties, development levy, production levy), dividends, and infrastructure tax credit ("ITC"). The following sections summarise the management of these revenue streams and PNGEITI reporting.

2.4.2 Tax Revenues

■ Type of Tax Revenues

The largest tax revenues from EI is withholding taxes from PNG citizens working for EI, followed by foreign contractor withholding tax which is a withholding tax of non-citizens working for EI, and a corporate income tax called mining and petroleum tax.

IRC is responsible for collection of all tax revenues from EI. IRC has implemented a revenue accounting system called Standard Integrated Government Tax Administration System¹⁰⁰ ("SIGTAS"). As of December 2018, 84 extractive companies are registered with SIGTAS, and 32 companies had taxable activities in FY2017¹⁰¹.

■ Collection of Tax Revenues¹⁰²

Corporate income taxes are paid in three parts once the payable amount is calculated and notified. All tax revenues are forwarded to CRF. Companies submit tax return forms with a bank remittance to IRC. IRC updates tax payable / receivable data of each EI registered in SIGTAS. IRC inputs collected tax revenues to IFMS manually from a collection report generated by SIGTAS.

■ PNGEITI Reporting and Reconciliation

IRC retrieved data from SIGTAS and responded to PNGEITI reporting templates. No reconciliation was performed as the amount of tax revenues was unilaterally provided by IRC. IRC reported the amount of

⁹⁸ EITI Standard #4.

⁹⁹ PNGEITI Report 2017, p.11.

¹⁰⁰ Sogema Technologies, "Standard Integrated Government Tax Administration System", <http://sogematech.com/en/sigtas>, accessed on 22 February 2019

¹⁰¹ Based on interview with IRC.

¹⁰² This subsection is based on interview with IRC.

tax revenues on a cash basis, and that of tax payable was not reported. This may cause discrepancies between reported and receipt during reconciliation by IA. For example, if an EI pays FY2017's tax payable in FY2018, the paid tax amount may be included in the tax revenues of FY2018.¹⁰³

2.4.3 Non-Tax Revenues

■ Type of Non-Tax Revenues

Non-tax revenues from EI include development levy, royalties and license fees for oil and gas sector, and royalties and production levy for mining sector. BLS report discusses non-tax revenues for oil and gas sector, administered by DOP.

The amount of royalties and development levy are calculated based on the production volume (2% of wellhead value¹⁰⁴). Royalties contributed to about 5% of all known revenues from EI in FY2017, whereas development levy contributed to only 1% and not considered as material from monetary volume perspective¹⁰⁵.

The license fees consisted of less than 1% of all known revenues from EI in FY2017¹⁰⁶. Any licensees and applicants regarding oil and gas sector are required to pay license fees pursuant to OGA, which sets forth timing and frequency of payment as well as calculation formula.

■ Collection and Distribution of Non-Tax Revenues

The operators of joint venture ("JV") are required to pay royalties monthly and development levy annually according to the contract. The royalties and development levy paid by the operators are pooled in the trust accounts at BPNG. The operators submit the calculation formula and proof of production volume of royalties and development levy to DOF and DOP.

DOP recognises the revenues of royalties and development from bank remittances. It may hinder the timeliness, accuracy and completeness of recognition of revenues. DOP cannot verify the production volume and the amount of royalties and development levy reported by the operators, due to insufficient resources and capacity of DOP for inspections.

The payment of license fees is made by cheque and deposited to CRF. PMMRA stipulates that all the public money including non-tax revenues are required to be transferred to CRF¹⁰⁷ and that 10% of collected amount is distributed to the collecting organisations such as DOP. However, royalties and development levy are still deposited in the trust accounts as of December 2018¹⁰⁸.

DOF decided distribution ratio of royalties, namely, 40% for LO, 30% for future generation projects, and 30% for community development projects. DOF issues cheques to LO while Mineral Resource

¹⁰³ By IFMS, the accounting is accrual base and the tax payable paid in the following FY is provided unique chart of account, so there should not be any comingling of tax revenues.

¹⁰⁴ OGA Section 160.

¹⁰⁵ PNGEITI Report 2017, p.21.

¹⁰⁶ PNGEITI Report 2017, p 20.

¹⁰⁷ PMMRA Section 6.

¹⁰⁸ Based on interview with DOP Finance and Accounts Branch.

Development Company Limited¹⁰⁹ (“MRDC”) is a trustee of the trust accounts and responsible for funds management of future generation projects and community development projects. The development levy is fully distributed to the subnational governments.

■ PNGEITI Reporting and Reconciliation

PNGEITI Report 2017 indicated that two companies have paid royalties and development levy. One is ExxonMobil PNG for PNG LNG project, and the other is Oil Search for Oil projects and Hides Gas to Electricity (“GTE”). Due to the complexity of non-tax revenues process as there are several different bank accounts and many recording organisations of non-tax revenues, IA needed to identify responsible organisations and investigate the business process and non-tax revenues data¹¹⁰.

ExxonMobil PNG submits a transmittal letter to DOP after payments of royalties and development levy. The transmittal letter is issued by DOF. At DOP, Finance and Accounts Branch records the revenues in a receipt book and issued a manual receipt. The royalties and development levy paid by ExxonMobil PNG were not reconciled as DOP did not have data.

On the other hand, Oil Search pays royalties and development levy by cheques. DOP inputs the data into Papua New Guinea Government Accounting System (“PGAS”) and issues a receipt generated by Computer Receiving System (“CRS”).¹¹¹ The royalties and development levy paid by Oil Search were reconciled and the variances were 0% for royalties¹¹² and 7% for development levy¹¹³.

2.4.4 Dividends

■ State Owned Enterprises and Trustees

GoPNG has the right to acquire up to 22.5% of participating interest in oil and gas projects, and up to 30% for mining projects¹¹⁴. The organisations funded by GoPNG to acquire the participating interest are called SOE. SOE receive equity distribution and share of sales from the invested EI every year according to the participating interest percentages. PNGEITI Report 2017 indicated Kumul Petroleum Holdings Limited¹¹⁵ (“KPH”), Kumul Mineral Holdings Limited¹¹⁶ (“KMH”) and Ok Tedi Mining Limited¹¹⁷ (“OTML”) as SOE whereas MRDC and Ok Tedi Development Foundation¹¹⁸ (“OTDF”) as trustees.

SOE distribute a part of the received equity distribution and share of sales to GoPNG as dividends. Dividend Policy for State Owned Enterprises and Statutory Authorities was formulated by DOT in 2015. It regulates that the dividends’ payout ratio should be higher than that of prior year’s and should not be below 70% of the income after taxes¹¹⁹. The dividends are paid to the sovereign wealth fund account of

¹⁰⁹ MRDC official website (under construction), <http://www.mrdc.com.pg>, accessed on 22 February 2019.

¹¹⁰ Based on interview with IA.

¹¹¹ Based on interview with DOP Finance and Accounts Branch.

¹¹² PNGEITI Report 2017, p.133.

¹¹³ Ibid., p.132.

¹¹⁴ PNGEITI Report 2017. p.38.

¹¹⁵ KPH official website, <http://kumulpetroleum.com/>, accessed on 22 February 2019.

¹¹⁶ KMH official website, <http://www.kumulminerals.com.pg/>, accessed on 22 February 2019.

¹¹⁷ OTML official website, <https://www.oktedi.com/>, accessed on 22 February 2019.

¹¹⁸ OTDF official website, <https://www.otdfpng.org/>, accessed on 22 February 2019.

¹¹⁹ DOT, “Dividend Policy for State Owned Enterprises and Statutory Authorities 2015”.

GoPNG. In FY2017, dividends consisted of 14% of all known revenues¹²⁰.

SOE are considered as independent organisations from GoPNG in terms of legal framework. For example, KPH is governed by Kumul Petroleum Holdings Limited Authorisation Act¹²¹, and its financial information is prepared in accordance with International Financial Reporting Standards (“IFRS”). AGO is mandated to perform auditing of SOE as specified in the annual audit plan and the substantial tasks of auditing is outsourced due to chronic shortage of human resources and capacity at AGO. AGO reviews an audit report drafted by the outsourced auditing firms and provides its own audit opinion, but the share of sales and the dividends are unverified by AGO and dependent on the work by the outsourced firms¹²².

■ PNGEITI Reporting and Reconciliation

Reconciliation was incomplete in PNGEITI Report 2017 because many SOE and trustees delayed or failed responding to the reporting templates, except for OTML. In addition, the quasi-fiscal expenditure of SOE was not disclosed¹²³. Because SOE are governed by legal basis different from government departments and agencies, they are likely to be independent and not completely follow reporting requirements to GoPNG¹²⁴.

2.4.5 Infrastructure Tax Credit

■ Infrastructure Tax Credit

Infrastructure Tax Credit (“ITC”) is unique tax credit scheme in GoPNG. EI may offset the construction expenses on the local infrastructure projects up to 0.75% of the year’s total sales.¹²⁵ ITC enables EI to reduce their corporate tax payable, and ITC is recognised as a revenue stream from EI. ITC consisted of 5% of all known revenues in FY2017¹²⁶.

EI sends a plan of local infrastructure project to obtain approvals of ITC from DNPM. The local infrastructure project is approved for ITC if DNPM concludes such project is beneficial at the target area. At the year end, EI informs the expenses of the local infrastructure project to IRC. The expenses are offset against income tax payable of EI upon approvals by IRC, where SIGTAS data is updated.

■ PNGEITI Reporting and Reconciliation

The variances of reconciliation result were observed for ITC in FY2017¹²⁷. IRC reported ITC offset from tax paid while MRDC reported ITC spent on projects. There were also variances of data between IRC and MRDC.

¹²⁰ PNGEITI Report 2017, p.21.

¹²¹ Kumul Petroleum Holdings Limited Authorisation Act, <http://www.parliament.gov.pg/uploads/acts/15A-06.pdf>, accessed on 22 February 2019.

¹²² Based on interview with AGO.

¹²³ PNGEITI Report 2017, p.98.

¹²⁴ Ibid.

¹²⁵ Income Tax Act 219 C (12) and (14).

¹²⁶ PNGEITI Report 2017, p.21.

¹²⁷ PNGEITI Report 2017, p.122.

2.5 Auditing of Reporting Entities

2.5.1 External Auditing of Extractive Industries

The external auditing of EI are conducted by an independent auditor as summarised in Table 10 and Table 11¹²⁸.

Table 10 External Auditing of Extractive Industries in Mining Sector

Parent Company	Operator in PNG	Year audited	Qualifications / emphasis of matter / comments
Crater Gold Mining Ltd	Anomaly Ltd	FY2017	Audited by BDO. No qualifications noted.
Barrick Gold Corporation	Barrick (Niugini) Ltd	FY2017	Audit by PwC. No qualifications noted
Harmony Gold Mining Ltd	Hidden Valley JV	FY2017/FY2018	Audit by PwC. No qualifications noted.
Newcrest Mining Ltd	Lihir Gold Ltd	FY2017/FY2018	Audited by EY. No qualifications noted.
Metallurgical Corporation of China Ltd ("MCC")	MCC Ramu NiCo Ltd	2016 -First Quarter	No audit report included in first quarterly report.
	Niuminco Edie Creek Ltd	FY2017	Audited by BDO. No qualifications noted.
	Ok Tedi Mining Ltd	2017	Financial audit by PwC. No qualifications noted. ESG audit by Materiality Counts. No qualifications noted.
	Ramu Nickel Ltd	2017	Comments on potential increase of percentage ownership: Audited by PwC. No qualifications noted.
St Barbara Ltd	Simberi Gold Co. Ltd	FY2017	Audited by PwC. No qualifications noted.
Zijin Mining Group	Pogera Mine -Joint operator with Barrick (Niugini) Ltd from 31 August 2015	2017	Comments on Pogera Ownership Audited by EY. No qualifications found.

BDO: Binder Dijker Otte

PwC: Pricewaterhouse and Coopers

ESG: Environmental Social Governance

Table 11 External Auditing of Extractive Industries in Oil and Gas Sector

Parent Company	Operator in PNG	Year Audited	Qualifications / emphasis of matter / comments
ExxonMobil	ExxonMobil PNG Ltd (PNG LNG project operator)	2017	SEC filings Form 10K Financial statements audited by PwC. No audit report included in 2017 integrated report
JX Nippon Oil and Gas Exploration Corporation	JX Nippon Oil and Gas (and subsidiaries)	Year ending March 31, 2017	JXTG Report Integrated Report Audited by EY. No qualifications noted.
Oil Search		2017	Audited by Deloitte. No qualifications noted.
Santos	Santos (and subsidiaries)	2017	Audited by EY. No qualifications noted.

SEC: Securities and Exchange Commission

¹²⁸ PNGEITI Report 2017, pp. 134-135.

2.5.2 External Auditing of GoPNG and SOE

The external auditing of national or subnational government and statutory bodies are conducted by AGO¹²⁹.

■ Auditor General's Office

AGO oversees auditing national or subnational government and statutory bodies. The Auditor-General of PNG is an officer appointed by the Head of State pursuant to Section 213 of the Constitution of PNG¹³⁰. The functions, mandate and powers are provided in Section 214 of the Constitution of PNG and in Audit Act 1989¹³¹. The responsibility of the Auditor-General encompasses a range of departments of the national public service and arms, agencies and instrumentalities of the national government, provincial governments, arms, agencies and instrumentalities of provincial governments, and bodies established by statute or act of the National Executive¹³².

AGO has three divisions in charge of conducting audits: National Government Audit Division ("NGAD"), Statutory Bodies Audit Division ("SBAD"), and Provisional and Local Audit Division ("PLAD"). NGAD has around thirty officials and is responsible for auditing of national government where number of engagements is thirty-odd annually. SBAD also has about thirty officials and is responsible for auditing of around forty statutory bodies such as authorities including MRA, IRC and SOE as well as special audits where the number of engagements is above two hundred annually. AGO outsources audits of SOE to major auditing firms and endorses audit reports compiled by the auditing firms. PLAD is responsible for auditing of subnational governments.

The results of audits conducted by AGO are submitted to the Parliament as annual financial audit reports¹³³. The annual financial audit reports consist of four parts all of which is downloadable from AGO official website. As of December 2018, the latest annual financial audit reports available on AGO official website are 2012 for Part I, 2014 for Part II and 2016 for Part III and IV¹³⁴. The long-lasting delay in disclosure of the audit reports stems from the inability of entities concerned to prepare financial statements as well as chronic staffing shortage in AGO to catch up¹³⁵.

■ Auditing by AGO

AGO conducts audits of financial statements and those of internal control in consideration of the magnitude and operational nature of audited institutions. Table 12 illustrates general characteristics of auditing per category of audited institutions.

¹²⁹ AGO official website, <http://www.ago.gov.pg/>, accessed on 22 February.

¹³⁰ Constitution of the Independent State of Papua New Guinea, http://www.ago.gov.pg/images/downloads/CONSTITUTION_OF_PNG.pdf, accessed on 22 February 2019.

¹³¹ Audit Act 1989, http://www.ago.gov.pg/images/downloads/Audit_Act_1989.pdf, accessed on 22 February 2019.

¹³² AGO, "About the Auditor-General's Office", <http://www.ago.gov.pg/index.php/about-the-ago>, accessed on 22 February 2019.

¹³³ The auditing year of PNG begins in July and ends in June next year.

¹³⁴ AGO, "Annual Financial Audit Reports", <http://www.ago.gov.pg/index.php/8-annual-reports>, accessed on 22 February 2019.

¹³⁵ Based on interview with AGO.

Table 12 Auditing by AGO

Governing Legislation		Frequency	Audit Standard	Accounting Standard
National Government Authority	PFMA	Annually	INTOSAI	PFM; Financial Instruction
Sub National	PFMA; NEC	Annually	ISA	IFRS
SOE	Organic Laws on Provincial Governments and Local-Level Governments; PFMA	Annually	INTOSAI	PFM; Financial Instruction
Donor-Funded Project	Company Act	Annually	ISA	IFRS
	Loan Agreement	Annually	ISA	Contract Agreed

*INTOSAI: International Organisation of Supreme Audit Institutions, ISA: International Standards on Auditing

Details of performance of audits vary depending on the magnitude and operational nature of the audited institutions. For instance, auditing of DOP is more focused on internal control including segregation of duties than on financial statements.

It is usual to spend a couple of weeks per an audit of financial statements and have it completed, after obtaining the financial statements from the audited institution, within approximately three months after the base date of financial statements. In fact, however, some audits fall behind mainly due to delays in submission of financial statements by the audited institution and insufficient manpower of AGO.

In general, the results of audits are unsatisfactory¹³⁶ as shown in the annual financial audit reports.

- Part I of 2012 report indicated “draws attention to significant financial risk, control and related management issues within operating and accounting processes and financial systems of major Government entities” so that Auditor-General “was not able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.”¹³⁷
- Part II of 2014 report indicated “Unfortunately the results of the testing of accounts and controls in 2014 and 2013 revealed weaknesses of such magnitude and that material error could have been processed or misappropriation and fraud could have occurred.”¹³⁸
- Part III of 2016 report indicated Auditor-General “continue(s) to report that I am unable to form an opinion.”¹³⁹
- In Part IV of 2016 report indicated “of the 105 audit reports issued, 30 were unqualified, 32 were qualified, 43 were Disclaimer Opinions.”¹⁴⁰

■ Auditing of PNGETI Reporting Entities

The latest audit engagements for PNGETI reporting entities by AGO are listed in Table 13. The failure

¹³⁶ Ibid.

¹³⁷ AGO, “Report of the Auditor-General 2012 on the Public Accounts of Papua New Guinea”, page iii,

http://www.ago.gov.pg/images/downloads/Part_1_NGAD_12_DAG_QUALITY_REVIEW_29-11-15.pdf, accessed on 22 February 2019.

¹³⁸ AGO, “Report of the Auditor-General 2014-2013: Part II National Government Departments & Agencies”, p.14,

<http://www.ago.gov.pg/images/downloads/Part-2-NGAD-Merge-Report-JTen-AVui-4-11-15.pdf>, accessed on 22 February 2019.

¹³⁹ AGO, “Report of the Auditor-General 2016: Part III Provincial and Local-level Governments and associated entities”, p.10,

http://www.ago.gov.pg/images/Annual_Reports/Part_3/Part-3-2016.pdf, accessed on 22 February 2019

¹⁴⁰ AGO, “Report of the Auditor-General 2016: Part IV Public bodies and their subsidiaries, government owned companies, national government shareholdings in other companies”, page. xii, http://www.ago.gov.pg/images/downloads/Part_4_Report_of_the_Auditor-General_-_2016.pdf, accessed on 22 February 2019

to conduct audit in proper and timely manner brings about incredibility in payments and revenues made by PNGEITI reporting entities. It adversely affects the compliance with EITI requirement for an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards¹⁴¹.

Table 13 Latest External Audit by AGO

	Conducted in	For the year of	Audit type
DOP	2018	2016	Compliance Audit
DOF	2018	2016	Compliance Audit
DOT	2018	2016	Compliance Audit
DNPM	2018	2016	Compliance Audit
MRA	2018	2014	Financial Audit
IRC	2018	2016	Financial Audit
CEPA	2019	2017	Financial Audit

2.5.3 Governance of Reporting Entities

■ Internal Audit and Audit Committees

Internal Audit and Compliance Division (“IACD”) of DOF is responsible for directing the establishment and operation of internal audit units and audit committees in public bodies or other entities that receive public money¹⁴². The Audit Committee chaired by the Secretary of DOF is where IACD plays a leading role to monitor the activities of internal audit units in public bodies or other entities.

However, in most of public or statutory bodies one person is appointed as internal auditor so that effective internal auditing system is not implemented. In contrast, some agencies have internal audit committee with independent membership in effect to follow up findings of their internal audits.

■ Internal Audit and Audit Committees of Reporting Entities

Table 14 illustrates the current setup at the key organisations. Under the direction of DOF, establishment of internal audit function as well as audit committee in government departments or agencies is underway.

Table 14 Internal Audit and Audit Committee

	Internal audit	Audit committee
DOP	One internal auditor.	Not yet established.
DOF	Audit branch in IACD (eight internal auditors)	Compliance branch in IACD
DOT	One internal auditor	Not yet established.
IRC	Fifteen to eighteen internal auditors	Financial audit committee

¹⁴¹ EITI Standard #4.9.

¹⁴² PFMA Section 4.

2.6 Communicating EITI

2.6.1 Strategy and Policy

■ PNGEITI Communications Strategy

PNGEITI communications strategy was drafted by PNGEITI National Secretariat and approved by PNGMSG in 2016¹⁴³. It is stated in PNGEITI communication strategy that the ultimate vision of PNGEITI communication program is to institutionalise the EITI Standard to all national and subnational agency through legislation, policy, communication, information technology and mainstream education¹⁴⁴.

PNGEITI communications strategy classifies the target groups of communications according to the priority. The highest priority is assigned to PNGMSG members from GoPNG and EI, followed by CSO, provincial and local level governments, and IA. The target groups are also identified among the stakeholders other than the reporting entities such as universities, parliamentary committees, churches and schools. PNGEITI National Secretariat recognises that there is a need to include more stakeholders in the target group, for example, signers for the MOU for oil and gas or mining project, from their experiences of several roadshows to disseminate PNGEITI in the regions.

PNGEITI communications policy was prepared and approved in 2016¹⁴⁵, in line with PNGEITI communication strategy. PNGEITI open data policy and framework¹⁴⁶ was also prepared as a statement that outlines what PNGMSG intends to improve PNGEITI's reporting obligation as an EITI implementing country.

GoPNG participates in the Open Government Partnership¹⁴⁷ ("OGP"), and its Open Government Partnership National Action Plan (2018-2020)¹⁴⁸ endorsed by NEC also includes development of PNGEITI policy and legislation issues as the extractive resource transparency.

■ Communication Sub-group

PNGEITI communications sub-group was established to steer the implementation of the communication strategy. The communication sub-group consists of communication officers from PNG Chamber of Mines and Petroleum¹⁴⁹, IPA, MRA, ExxonMobil, and Newcrest. The members of communication sub-group usually communicate with each other by e-mail and an annual meeting is supposed to be held for information sharing on the key issues of PNGEITI. A series of media workshops were held by the communication sub-group for awareness promotion to mass media.

¹⁴³ PNGEITI National Secretariat, "PNGEITI Communication Strategy", <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/2016-PNGEITI-Communications-Strategy.pdf>, accessed on 22 February 2019.

¹⁴⁴ PNG Communication Strategy, p.5.

¹⁴⁵ PNGEITI National Secretariat, "PNGEITI Communication Policy", <http://www.pngeiti.org.pg/wp-content/uploads/2018/04/PNGEITI-Communications-Policy.pdf>, accessed on 22 February 2019.

¹⁴⁶ EITI International Secretariat, "Papua New Guinea Open Data Policy and Framework", https://eiti.org/sites/default/files/documents/png_open_data_policy_and_framework.pdf, accessed on 22 February 2019.

¹⁴⁷ OGP, "Papua New Guinea", <https://www.opengovpartnership.org/countries/papua-new-guinea>, accessed on 22 February 2019.

¹⁴⁸ OGP, "National Action Plan", https://www.opengovpartnership.org/sites/default/files/Papua-New-Guinea_Action-Plan_2018-2020.pdf, accessed on 22 February 2019.

¹⁴⁹ PNG Chamber of Mines and Petroleum official website, <http://pngchamberminpet.com.pg/>, accessed on 22 February 2019.

The communication sub-group is responsible for disseminating PNGEITI to the public as well as providing recommendations to PNGMSG on matters pertaining to media and communication engagements.

■ EITI Communications Guideline

EITI International Secretariat provides “Talking Transparency”¹⁵⁰ as a communications guideline for EITI implementing countries. There are various ways of communicating the EITI, which consist of direct communications such as website, roadshows, seminars, workshops, conference, posters, newsletters, brochures, handouts, and bulletin boards as well as indirect communications such as radio, television, newspaper and magazines. PNGEITI uses several communications mediums for its communications program.

2.6.2 Awareness Promotion

■ PNGEITI Official Website

PNGEITI official website is administered by PNGEITI National Secretariat. PNGEITI official website has the contents described in Table 15, as of February 2019. The contents of PNGEITI official website are updated by PNGEITI National Secretariat by themselves using WordPress contents management system. PNGEITI National Secretariat recently launched “Revenue Dashboard” in data portal page graphically illustrating the revenues from EI as shown in PNGEITI Report 2013-2016.

Table 15 Contents of PNGEITI Official Website

Index	Link
Home	Top page; message of PNGMSG chairperson; quick link to latest news
About Us	Introduction of EITI; profile of PNGEITI; introduction of PNGMSG; profile of PNGEITI National Secretariat staff
Document Portal	PNGEITI Validation Report; PNGEITI Report; PNGEITI Annual Progress Report; PNGEITI Annual Work Plan; PNGMSG minutes of meeting; PNGMSG MoU
Media Portal	Latest news; PNGEITI Tok (commentary); FAQ (glossary)
Jobs & Contractors	Job vacancy
Contact Us	Send form
Data Portal	Revenue Dashboard

■ Official Website of Reporting Entities of GoPNG

Table 16 describes the official website of reporting entities of GoPNG. MRA has uploaded a graphical map of licensing information and PNGEITI Report 2017 on MRA official website, while it has also data portal for mining industry users authorised by MRA. DOP has just started development of DOP official website and no substantial contents have been updated as of February 2019.

¹⁵⁰ EITI International Secretariat, Talking Transparency, [https://eiti.org/sites/default/files/documents/EITI Communications Guide.pdf](https://eiti.org/sites/default/files/documents/EITI%20Communications%20Guide.pdf) accessed on 22 February 2019

Table 16 Official Website of Reporting Entities of GoPNG

Entities	URL	Contents related to PNGEITI
DOP	http://petroleum.gov.pg/	N/A
MRA	http://www.mra.gov.pg/ http://portal.mra.gov.pg/Map/	PNGEITI Report 2017, licensing information MRA Mining Cadastre Portal
DOT	http://www.treasury.gov.pg/	National Budget 2019, Explanation of budget process
DOF	https://www.finance.gov.pg/	Explanation of payments / transfers
IRC	http://irc.gov.pg/	N/A
AGO	http://www.ago.gov.pg/	Audit reports

■ Promotion Instruments

PNGEITI National Secretariat has developed several instruments to promote PNGEITI to the public as listed in Table 17.

Table 17 Promotion Instruments

Instruments	Descriptions
Summary of PNGEITI Report	Developed for the use at conference, forum and exhibition;
Reconciliation Summary (Fact sheet)	Developed for distribution to the interested parties
Brochure / Pamphlet	Developed to introduce PNGEITI
Newsletter	Issued on a quarterly basis to update the latest news of PNGEITI
Promotion Goods	Developed and distributed for the promotion of PNGEITI, such as f lash drive, polo shirts, mag cup, and tote bag

■ Roadshows and Workshops

The roadshows have been conducted to raise awareness on PNGEITI among the regional stakeholders such as provincial and local level governments, LO groups and associations in the regions. The roadshows are usually organised for one day to disseminate basic knowledge on EITI and PNGEITI to the participants. BO roadshows were also held in 2017 in preparation of implementing requirements of BO by FY2020. The curriculum and contents of roadshows are developed by PNGEITI National Secretariat or outsourced to the engaged consultants for BO roadshows.

The workshops are usually held for three days to share the latest topics on PNGEITI to the participants who already have basic knowledge of PNGEITI. The workshops provide interactions among the participants and facilitate open and direct communication considered as important among the people in PNG.

There are positive feedbacks from majority of the participants of roadshows, though EITI is a relatively new concept for many participants. The roadshows were effective to enhance the understanding on the concept of EITI and participation of the regional stakeholders in PNGEITI reporting process. After the roadshows, the regional stakeholders were eager to know about constitutional and legal rights under the mining, oil and gas legislations. At the same time, most participants were concerned on the benefit of mining and oil / gas projects as well as PNGEITI, and transparency of contract negotiation process and outcomes.

Due to geographical and logistical constraints in PNG, the roadshows implementation requires relatively

high financial resources. In 2017, WB financed for implementation of roadshows through INA and CIMC. PNGEITI National Secretariat collaborated with Papua New Guinea Resource Governance Coalition¹⁵¹ (“PNGRGC”) as a facilitator of roadshows.

■ Participation in External Events

PNGEITI has participated in some external events like conferences, forums and exhibitions for the presentation and promotion of PNGEITI. Some brochures and goods were distributed in the exhibitions.

■ Mass Media

PNGEITI National Secretariat conducted media capacity development workshops in 2014 to share the updates on PNGEITI implementation and findings of PNGEITI Reports with mass media in PNG. The media capacity development workshops facilitated the relationship between PNGEITI National Secretariat and the media participants which have produced more articles since then.

Some CSO members of PNGMSG were invited to discuss and promote PNGEITI implementation through radio broadcasting in 2014. PNGMSG broadcasted a series of radio shows at FM100 nationwide in 2016. Radio was also used to announce BO workshops during the current engagement.

PNGMSG members were invited to television show “Tanim Graun” of EMTV and discussed the implementation of EITI in PNG and its benefit in 2014¹⁵². It was partly sponsored by ExxonMobil PNG, a member of PNGMSG.

PNGEITI National Secretariat also issues press releases to the local mass media such as newspaper, radio, and TV stations, as and when necessary.

■ Social Media

PNGEITI National Secretariat also utilises social media for publicity. PNGEITI Facebook page¹⁵³ was launched in 2016 and there are 737 followers¹⁵⁴. A Twitter account¹⁵⁵ has been registered in the name of PNGEITI since February 2016, but no articles have been posted. YouTube has not been used by PNGEITI National Secretariat, while some PNGEITI news available at EMTV Online channel¹⁵⁶.

2.6.3 Capacity Development of PNGMSG

■ Proposals of Education Course at Tertiary Institutions

PNGEITI National Secretariat intends to institutionalise PNGEITI into PNGMSG and the education systems in a long term¹⁵⁷. PNGEITI National Secretariat explores external partners such as higher educational institute to provide an education course on EITI in near future in a sustainable way. The

¹⁵¹ PNGRGC Facebook page, <https://www.facebook.com/Papua-New-Guinea-Resource-Governance-Coalition-914110402000476/>, accessed on 22 February 2019.

¹⁵² Tanim Gaun, “TG TOKAUT: Episode 3 Revenue Transparency, What is the EITI? “ https://www.youtube.com/watch?v=ftOjKX-w_o, accessed on 22 February 2019.

¹⁵³ PNGEITI Facebook page, <https://www.facebook.com/pngeitipng/>, accessed on 22 February 2019.

¹⁵⁴ As of 21 February 2019. EITI International Secretariat has 12184 followers, and PH-EITI (EITI Philippines) has 1607 followers)

¹⁵⁵ PNGEITI Twitter account, https://twitter.com/pngeiti_png, accessed on 22 February 2019.

¹⁵⁶ EMTV Online channel on YouTube, <https://www.youtube.com/channel/UCuY44m-cD124oITaNkBtsLA>, accessed on 22 February 2019.

¹⁵⁷ PNGEITI Communications Strategy, p.12.

potential partners may include UPNG, PNG National Research Institute¹⁵⁸, Pacific Institute of Leadership and Governance¹⁵⁹, University of Technology¹⁶⁰ in Morobe, Divine Word University¹⁶¹ in Madang, and Pacific Adventist University¹⁶².

■ In-house Training at EITI Reporting Entities

Most staff of the reporting entities are aware on PNGEITI, while many of them have little knowledge on the detail concepts of EITI and contents of PNGEITI Reports. No in-house training on PNGEITI was conducted among the reporting entities, while information on EITI is shared among the staff of reporting entities¹⁶³. For example, IRC the officer in charge of PNGEITI reporting at IRC shares the issues and other updates from the workshops or meetings and provides guidance on EITI for new staff¹⁶⁴.

PNGEITI National Secretariat is exploring a possibility of online courses on PNGEITI, which may also be applicable to widely spread the fundamental knowledge on EITI and PNGEITI in a cost-effective way.

¹⁵⁸ NRI official website, <https://pngnri.org/>, accessed on 22 February 2019.

¹⁵⁹ Pacific Institute of Leadership and Governance webpage, <http://pacificprecinct.org/pacific-institute/>, accessed on 22 February 2019.

¹⁶⁰ University of Technology official website, <http://www.unitech.ac.pg/>, accessed on 22 February 2019.

¹⁶¹ Divine Word University official website, <https://www.dwu.ac.pg/>, accessed on 22 February 2019.

¹⁶² Pacific Adventist University official website, <https://www.pau.ac.pg/>, accessed on 22 February 2019.

¹⁶³ Based on interview with some reporting entities.

¹⁶⁴ Based on interview with IRC.

2.7 Highlights of PNGEITI Validation

2.7.1 Summary

■ Process of First Validation

EITI International Secretariat conducted the first Validation on PNGEITI Report 2016 in April 2018. PNGEITI Validation Report was finalised in October 2018 and the EITI Board agreed that PNG has made meaningful progress in implementing the EITI Standard.

PNGEITI is required to commence the second Validation process within 18 months from the Board decision in October 2018, namely, April 2020. Within this timeframe, PNGEITI needs to take measures to meet all the requirements and improve the level of disclosure.

■ Scorecard of First Validation

The scorecard of the first PNGEITI Validation is illustrated in Figure 8.

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

Figure 8 Scorecard of First Validation of PNGEITI

2.7.2 Requirements Analysis for Necessary Intervention

Those requirements rated as “Inadequate Progress” or “Meaningful Progress” should be prioritised for necessary intervention. The major challenges of these requirements are as below.

■ #2.2 License Allocations

EITI implementing countries are required to disclose the information related to awarding or transferring

of licenses such as a process of awarding or transferring the license, technical and financial criteria, information about license holders, and any non-trivial deviations from the applicable legal and regulatory framework¹⁶⁵. It is required that the information is disclosed for all license awards and transfers, and it is enough to include a reference or link in the EITI Report if the required information is already publicly available¹⁶⁶. A guideline is published for this requirement¹⁶⁷.

The requirement for license allocations was rated as inadequate progress in the first Validation. It is necessary to establish the register management and procedure of data disclosure at DOP, which governs oil and gas sector. Some information was still unspecified on licenses transfer or award in PNGEITI Report 2017.

■ #2.3 License Register

EITI implementing countries are required to maintain a publicly available register or cadastre system with the timely and comprehensive information regarding each of the licenses including license holders, license area, date of application, date of award and duration of the license, the commodity being produced in case of production licenses¹⁶⁸. It is enough to include a reference or link in the EITI Report if the required information is already publicly available¹⁶⁹. A guideline is published for this requirement¹⁷⁰.

The requirement for license register was rated as meaningful progress in the first Validation. It is necessary to establish the register management and procedure of data disclosure at DOP. DOP maintained the license records in handwriting ledgers, while it started development of petroleum license database. It is anticipated that a standard operations procedure will be detailed to utilise the data from petroleum license database and maintain a publicly available license register possibly on DOP official website.

■ #2.6 State Participation

EITI implementing countries are required to disclose an explanation of the prevailing rules and practices regarding the financial relationship between the government and SOE as well as the level of SOE's ownership in extractives companies¹⁷¹. The disclosed information should include details regarding the terms attached to their equity stake, including their level of responsibility to cover expenses at various phases of the project cycle¹⁷². A guideline is published for this requirement¹⁷³.

The requirement for state participation was rated as meaningful progress in the first Validation. It was recommended in PNGEITI Validation report to provide clear definition of SOE within the scope of EITI reporting to ensure the comprehensiveness as well as clear rules and practices which governs financial

¹⁶⁵ EITI Standard #2.2.

¹⁶⁶ Ibid.

¹⁶⁷ EITI International Secretariat, "Guidance note 4 on license allocations", <https://eiti.org/GN4>, accessed on 22 February 2019.

¹⁶⁸ EITI Standard #2.3.

¹⁶⁹ Ibid.

¹⁷⁰ EITI International Secretariat, "Guidance note 3 on license registers", <https://eiti.org/GN3>, accessed on 22 February 2019.

¹⁷¹ EITI Standard #2.6.

¹⁷² Ibid.

¹⁷³ EITI International Secretariat, "Guidance note 18 on SOE participation in EITI reporting", <https://eiti.org/GN18>, accessed on 22 February 2019.

relations including any loans and guarantees between SOE including their subsidiaries and GoPNG. Some SOE failed to respond to the reporting template timely, and thus it is necessary to raise awareness raising of these entities through PNGMSG to improve their commitment to PNGEITI.

■ #3.2 Production Data

EITI implementing countries are required to disclose production data, including total production volumes and the value of production by commodity¹⁷⁴. This could include sources of the production data and information on how the production volumes and values disclosed in the EITI Report have been calculated¹⁷⁵. The case studies of Mongolia, Nigeria, Mali and Mozambique are introduced for this requirement¹⁷⁶.

The requirement for production data was rated as inadequate progress in the first Validation. It is necessary to establish the data management and reporting mechanism at DOP in compliant with this requirement. DOP need to integrate the production data received from EI and utilise for disclosure and monitoring purposes.

■ #3.3 Export Data

EITI implementing countries are required to disclose export data, including total export volumes and the value of exports by commodity¹⁷⁷. This could include sources of the export data and information on how the export volumes and values disclosed in the EITI Report have been calculated¹⁷⁸. The case studies of Mauritania and Nigeria are introduced for this requirement¹⁷⁹.

The requirement for export data was rated as meaningful progress in the first Validation. It was concluded in PNGEITI Validation report that there would be a room for improving the information disclosure of the export volumes and values. DOP receives the export data on a monthly basis and may need to review it and calculate the export values.

■ #4.1 Comprehensiveness

MSG is required to agree which payments and revenues are material and therefore must be disclosed, including appropriate materiality definitions and thresholds¹⁸⁰ prior to reporting process. In establishing materiality definitions and thresholds, MSG should consider the size of the revenue streams relative to total revenues¹⁸¹. A guideline is published for defining materiality and thresholds¹⁸².

EITI implementing countries are required to provide a comprehensive reconciliation of government

¹⁷⁴ EITI Standard #3.2.

¹⁷⁵ Ibid.

¹⁷⁶ EITI International Secretariat, "Guidance on production 3.2 and examples from countries", <https://eiti.org/guide/exploration-production-exports>, accessed on 22 February 2019.

¹⁷⁷ EITI Standard #3.3.

¹⁷⁸ Ibid.

¹⁷⁹ EITI International Secretariat, "Guidance on production 3.3 and examples from countries", <https://eiti.org/guide/exploration-production-exports>, accessed on 22 February 2019.

¹⁸⁰ EITI Standard #4.1.

¹⁸¹ Ibid.

¹⁸² EITI International Secretariat, "Guidance note 13 on defining materiality, reporting thresholds and reporting entities", <https://eiti.org/GN13/>, accessed on 22 February 2019.

revenues and company payments, including payments to and from SOE¹⁸³. An entity should only be exempted from reporting if it can be demonstrated that its payments and revenues are not material¹⁸⁴. The government is additionally required to provide aggregate information about the amount of total revenues received from each of the benefit streams, including revenues that fall below agreed materiality thresholds¹⁸⁵. Where this data is not available, IA should draw on any relevant data and estimates from other sources in order to provide a comprehensive account of the total government revenues¹⁸⁶. A guideline is published for establishing the scope of EITI reporting¹⁸⁷.

The requirement for comprehensiveness was rated as inadequate progress in the first Validation. It is necessary to review the entire process of PNGEITI reporting. The schedule of PNGEITI reporting should be reviewed and data collection by IA should start earlier so that PNGMSG may determine the materiality definitions. The confidentiality of contracts is often given as an excuse of unwillingness to respond to the reporting templates and there is a need to raise awareness among the reporting entities on PNGEITI as the national commitment decided by NEC. PNGEITI National Secretariat should be involved more in the reporting process by monitoring the response status to the reporting templates by the reporting entities. DOP may require more assistance in the reporting process as it is in a chronic resource shortage.

■ #4.5 SOE Transactions

MSG must ensure that the reporting process comprehensively addresses the role of SOE, including material payments to SOE from EI, and transfers between SOE and other government agencies. This requirement is covered by a guideline for #2.6 State Participation.

The requirement for SOE transactions was rated as meaningful progress in the first Validation. PNGEITI Validation report identified a challenge in the comprehensiveness of SOE transactions with other government entities, due to low response to the reporting templates by SOE. It is necessary to raise awareness among SOE on PNGEITI as a national commitment.

■ #4.6 Direct Subnational Payments

If direct payments from companies to subnational government entities are material, MSG is required to ensure that company payments to subnational government entities and the receipt of these payments are disclosed and reconciled in the EITI Report¹⁸⁸. A guideline is published for this requirement¹⁸⁹.

The requirement for direct subnational payments was rated as inadequate progress in the first Validation. A scoping study is currently conducted by an engaged consultant with support from PGF. The measures to be taken should be considered from the scoping study.

¹⁸³ EITI Standard #4.1.

¹⁸⁴ Ibid.

¹⁸⁵ Ibid.

¹⁸⁶ Ibid.

¹⁸⁷ EITI International Secretariat, "Guidance note 9 for establishing the scope of EITI reporting, including suggested checklist", <https://eiti.org/GN9/>, accessed on 22 February 2019.

¹⁸⁸ EITI Standard #4.6.

¹⁸⁹ EITI International Secretariat, "Guidance note 10 on subnational reporting", <https://eiti.org/GN10/>, accessed on 22 February 2019.

■ #4.9 Data Quality and Assurance

In the EITI Report, the reconciliation of company payments and government revenues must be undertaken by an IA applying international professional standards.¹⁹⁰ A guideline is published for this requirement¹⁹¹. According to the guideline, EITI seeks to build on existing audit and assurance systems in government and industry, and to promote adherence to international practice and standards. In countries with weak audit and assurance systems, EITI Reporting can play a key role in identifying these issues, encouraging reforms and monitoring progress.

The requirement for data quality and assurance was rated as inadequate progress in the first Validation. PNGEITI Report 2017 indicated the difficulty to obtain the audit financial statements from all reporting entities particularly from GoPNG and SOE and the authorised signature of the reporting entities on their response to the reporting templates. Again, it is necessary to raise awareness on PNGEITI as a national commitment. The capacity development of AGO may be also necessary in consideration that EITI seeks to build on existing audit and assurance systems. It is anticipated that the improvement of external auditing of GoPNG and SOE by AGO will contribute to more accurate financial data of audited entities and reduce variations in the reconciliation process.

■ #5.1 Distribution of Revenue

EITI implementing countries are required to disclose a description of the distribution of revenues from EI¹⁹². Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable¹⁹³. The case studies of Burkina Faso and Peru are introduced for this requirement¹⁹⁴.

The requirement for distribution of revenue was rated as inadequate process in the first Validation. It was recommended in PNGEITI Validation report to clarify which extractive revenues are recorded in the national budget. It is encouraged to publicly clarify the equivalence of revenue classifications in PNGEITI Reports with those used in its national budget (e.g. group tax and corporate income tax) to strengthen citizen oversight of the budgetary process. Budget Volume's appendix (Table 12 for 2019 budget) indicated some revenue streams from EI (e.g., Dividends from SOE), but the tax revenues were not classified by the industries, rather by types of tax revenue in the budget¹⁹⁵. Also, there is a challenge to trace the revenue allocations because all tax revenues including from EI are transferred and pooled at CRF while the dividends from SOE are transferred to Sovereign Wealth Fund and not distributed to stakeholders. In addition, the provision of PMMRA stipulating all the public money including non-tax revenues are required to transfer to CRF has not been implemented as of December 2018.

■ #5.2 Subnational Transfers

¹⁹⁰ EITI Standard #4.9.

¹⁹¹ EITI International Secretariat, "Guidance note 24 on data quality and assurance", <https://eiti.org/GN24/>, accessed on 22 February 2019.

¹⁹² EITI Standard #5.1.

¹⁹³ Ibid.

¹⁹⁴ EITI International Secretariat, "Guidance on the distribution of extractive industry revenues (5.1)", <https://eiti.org/guide/distribution-extractive-industry-revenues>, accessed on 22 February 2019.

¹⁹⁵ 2019 National Budget Volume 1 Economic and Development Policies Appendix 2: Tables on Economic and Fiscal Data, Table 12: General Government Revenue by Economic Classification.

MSG is required to ensure that material transfers between national and subnational government entities are disclosed¹⁹⁶. EITI implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity¹⁹⁷. This requirement is covered by a guideline for #4.6 subnational transfer.

The requirement for subnational transfers was rated as inadequate progress in the first Validation. A scoping study is currently conducted for subnational payment and transfers and the measures to be taken should be considered from the scoping study.

■ #6.1 Mandatory Social Expenditure

EITI implementing countries are required to disclose and reconcile the transactions of material social expenditures mandated by law or contracts¹⁹⁸. Regarding material discretionary social expenditures and transfers, MSG is encouraged to develop a reporting process with a view to achieving transparency commensurate with the disclosure of other payments and revenue streams to government entities¹⁹⁹. A guideline is published for this requirement²⁰⁰.

The requirement for mandatory social expenditure was rated as meaningful progress in the first Validation. It was recommended in PNGEITI Validation report to ensure that reporting of mandatory social expenditures be disaggregated by type of payment and beneficiary, clarifying the name and function of any non-government (third-party) beneficiaries of mandatory social expenditures.

■ #6.2 SOE Quasi-fiscal Expenditure

EITI implementing countries are required to include disclosures from SOE on their quasi-fiscal expenditures²⁰¹. Quasi-fiscal expenditures include arrangements whereby SOE undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process²⁰². This requirement is covered by a guideline for #2.6 State Participation.

The requirement for quasi-fiscal expenditure was rated as inadequate progress in the first Validation. It was recommended in PNGEITI valuation report to undertake a comprehensive review of all expenditures undertaken by extractives SOE and their subsidies that could be considered quasi-fiscal.

■ #7.4 Outcomes and Impact of Implementation

MSG is required to review the outcomes and impact of EITI implementation on natural resource governance²⁰³ and publish annual progress reports. All stakeholders should be able to participate in the

¹⁹⁶ EITI Standard #5.2.

¹⁹⁷ Ibid.

¹⁹⁸ EITI Standard #6.1.

¹⁹⁹ Ibid.

²⁰⁰ EITI International Secretariat, "Guidance note 17 on social expenditures", <https://eiti.org/GN17/>, accessed on 22 February 2019.

²⁰¹ EITI Standard #6.2.

²⁰² Ibid.

²⁰³ EITI Standard #7.4.

production of the annual progress report and reviewing the impact of EITI implementation, and CSO and EI involved in EITI should be able to provide feedback on the EITI process and have their views reflected in the annual progress report.²⁰⁴ A guideline is published for this requirement²⁰⁵.

The requirement for outcomes and impact of implementation was rated as meaningful progress in the first Validation. It is mentioned in PNGEITI Validation report that PNGMSG's efforts to review outcomes and impact of PNGEITI implementation are limited as can be seen from the missing details in the annual progress reports and the lack of discussion of this subject matter in the minutes of PNGMSG meetings. PNGEITI annual progress report would be improved by providing details on the progress against meeting each EITI requirement, especially on the technical aspects, and in veering away from general description of activities and outcomes. The capacity development of PNGMSG and PNGEITI National Secretariat is a key measure to improve the practical levels of EITI reporting.

²⁰⁴ Ibid.

²⁰⁵ EITI International Secretariat, "Guidance note 5 on annual progress reports (APR)", <https://eiti.org/GN5/>, accessed on 22 February 2019.

2.8 Highlights of PNGEITI Report 2017

2.8.1 Reporting Templates

■ Preparation of Reporting Templates

PNGEITI Report 2017 was published on 28 December 2018. The data and information were collected from GoPNG, SOE and EI. These entities were requested to respond to the reporting templates prepared by IA. The reporting templates were prepared according to the type of reporting entities, and both financial and non-financial data were requested to provide. The reporting entities provided the financial data of resource amount revenues in FY2017 on cash basis consistent with audited data and the non-financial data of additional narrative information related to the resource revenues with signatures of the authorised representative, as instructed by IA.

■ Response Status

Table 18 summarises the response status of the reporting templates. IA distributed the responding templates in the middle of August 2018, and the reporting entities were requested to respond by the end of August 2018. A training was provided by IA to increase knowledge of reporting templates among the reporting entities, but the response status was not improved from the previous year.

Table 18 Response Status of Reporting Templates

Reporting Entities	Reporting template were submitted		Reporting template were signed by authorised representative		Non-financial data was submitted
	2017	2016	2017	2016	2017
PNGEITI Report					
Mining companies	42%	75%	33%	38%	42%
Oil and Gas companies	80%	100%	80%	75%	60%
SOEs and trustees	40%	86%	40%	57%	30%
Government entities	61%	86%	11%	57%	50%
Total	53%	84%	35%	58%	45%

Below tables²⁰⁶ summarise data completeness received from each type of the reporting entities. Some reporting entities did not respond the reporting template due to confidentiality provisions of the agreement of their projects. IA needed to start drafting PNGEITI Report 2017 without enough data. Other entities responded to the reporting template without authorised signatures by some reasons such as incompleteness of audit, carelessness of officials in charge of handling figures, unwillingness or avoidance of huge works requisite to comply with EITI reporting procedure and/or sheer inability to prepare the reporting templates.

²⁰⁶ PNGEITI Report 2017, pp. 117 - 120

Table 19 Response Status of EI in Mining Sector

Project	PNG Entity	Parent Company	Material under Quantitative Definition	Reporting templates		
				Financial Data	Authorised Signature	Non-financial Data
Ok Tedi (Mt Fubilan)	OTML	OTML	Y	Y	Y	Partial
Lihir (Luise Caldera)	Lihir Gold Ltd.	Newcrest Mining Ltd.	Y	Y	Y	Y
Porgera	Barrick (Niugini) Ltd.	Barrick Gold Corp. /Zijin Mining Group	Y	Y	Y	Y
Hidden Valley	Harmony PNG 20 Ltd.	Harmony Gold Mining Co. Ltd.	Y	Y	Y	Y
	Morobe Consolidated Goldfields Ltd.	Harmony Gold Mining Co. Ltd.	Y	Y	Y	Y
Ramu Nickel (Kurumbukari)	MCC Ramu NiCo Ltd.	MCC-JJJ Mining	Y	Y	N	Y
	Ramu Nickel Ltd.	Highlands Pacific Ltd.	-	N	N	N
	Nautilus Minerals Niugini Ltd.	Nautilus Minerals Inc.	-	N	N	N
Simberi	Simberi Gold Co. Ltd.	St Barbara Ltd.	Y	Y	Y	Y
Edie Creek	Niuminco Edie Creek Ltd.	Niuminco Group Ltd.	-	N	N	N
Kainantu	K92 Mining Ltd.	K92 Mining Inc.	-	N	N	N
Woodlark (*1)	Woodlark Mining Ltd.	Geopacific Resources Ltd. / Kula Gold Ltd.	-	N	N	N
Solwara (*1)	Eda Kopa (Solwara) Ltd.	KMH	-	NA	NA	Y
Mt Crater (HGZ Mine)	Anomaly Ltd.	Crater Gold Mining Ltd.	-	N	N	N
Frieda River (*2)	Highlands Frieda Ltd.	Highlands Pacific Ltd.	-	N	N	N
	Frieda River Ltd.	PanAust Ltd. (*3)	-	N	N	N
Wafi-Golpu	Newcrest PNG 2 Ltd.	Newcrest Mining Ltd.	Y	Y	Y	Y
(Wafi Mt) (*2)	Wafi Mining Ltd.	Harmony Gold Mining Co. Ltd.	Y	Y	Y	Y

*1 No production in 2017

*2 Special Mining Lease application lodged

*3 100% owned by Guangdong Rising Assets Management Co. Ltd

Table 20 Response Status of EI in Oil and Gas Sector

Project	PNG entity	Parent company	Material under Quantitative Definition	Reporting Templates		
				Financial Data	Authorised Signature	Non-financial Data
Papua LNG (Elk-Antelope)	Total E&P PNG Ltd.	Total S.A.	Y	Y	Y	N
Gobe	Ampolex (PNG Petroleum) Inc	ExxonMobil Ltd.	Y	Y	Y	Partial
	Cue PNG Oil Co. P/L	KPH	Y	N	N	N
	Southern Highlands Petroleum Co. Ltd.	KPH	Y	Y	Y	Y
	Merlin Petroleum Co.	Nippon Oil exploration (PNG) Pty. Ltd., JX Nippon Oil & Gas Corp., Marubeni Corp.	-	Y	Y	Y
	Oil Search (PNG) Ltd.	Oil Search Ltd.	Y	Y	Y	Partial
	Barracuda Ltd.	Santos Ltd.	-	Y	Y	Y
Hides Gas to Electricity	Oil Search (Tumbudu) Ltd.	Oil Search Ltd.	Y	Y	Y	Partial
Kutubu	Ampolex (PNG Petroleum) Inc.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Merlin Pacific Oil Co. NL	ExxonMobil Ltd.	Y	Y	Y	Partial
	Merlin Petroleum Co.	Nippon Oil exploration (PNG) Pty. Ltd., JX Nippon Oil & Gas Corp., Marubeni Corp.	-			
	Oil Search (PNG) Ltd.	Oil Search Ltd.	Y			
Moran	Ampolex (Highlands) Inc.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Ampolex (PNG Petroleum) Inc.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Esso PNG Moran Ltd.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Merlin Pacific Oil Co. NL	ExxonMobil Ltd.	Y	Y	Y	Partial
	Eda Oil Ltd.	KPH	-	N	N	N
	Merlin Petroleum Co.	Nippon Oil exploration (PNG) Pty. Ltd., JX Nippon Oil & Gas Corp., Marubeni Corp.	-	Y	Y	Y
	Oil Search (PNG) Ltd.	Oil Search Ltd.	Y	Y	Y	Partial
PNG LNG	Ampolex (PNG) Ltd.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Esso Highlands Ltd.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Esso PNG Juha Ltd.	ExxonMobil Ltd.	Y	Y	Y	Partial
	ExxonMobil PNG Ltd.	ExxonMobil Ltd.	Y	Y	Y	Partial
	Kumul Petroleum (Kroton) Ltd.	KPH	-	N	N	N
	Kumul Petroleum (PNG LNG) Ltd.	KPH	-	N	N	N
	Nippon PNG LNG LLC	Nippon Oil exploration (PNG) Pty. Ltd., JX Nippon Oil & Gas Corp., Marubeni Corp.	-	Y	Y	Y
	Oil Search (LNG) Ltd.	Oil Search Ltd.	Y	Y	Y	Partial
	Oil Search (Tumbudu) Ltd.	Oil Search Ltd.	Y	Y	Y	Partial
	Lavana Ltd.	Santos Ltd.	-	Y	Y	Y
	Santos (Hides) Ltd.	Santos Ltd.	-	Y	Y	Y

* ExxonMobil provided one consolidated reporting template for its upstream companies for 2017.

Table 21 Response Status of GoPNG

Reporting entity	Reporting Templates		
	Financial Data	Authorised Signature	Non-financial Data
IRC	Y	N	Y
MRA	Y	N	Partial
DOT	Y	N	Y
DOF	N	N	N
DOP	Y	Y	Partial
DNPM	Y	N	Y
PNG Customs	Partial	N	Partial
CEPA	N	N	N
B PNG	N	N	N

Table 22 Response Status of State-Owned Enterprises

Reporting entity	Reporting Templates		
	Financial Data	Authorised Signature	Non-financial Data
KPH	N	N	N
KMH	N	N	N
OTML	Y	Y	partial
OTDF	N	N	N
MRDC	Y	Y	Y

2.8.2 Reconciliation

IA reconciled the amounts of material revenue streams paid by EI with those received by GoPNG. As a result, there are some variances observed²⁰⁷ due to incomplete responses from the reporting entities as presented in Table 23²⁰⁸. The variances may be caused by different factors such as misunderstanding of accountants, human errors, limitation of accounting system, and miscommunication between IA and the reporting entities.

²⁰⁷ PNGEITI Report 2017

²⁰⁸ PNGEITI Report 2017, pp. 121 - 122

Table 23 Reconciliation Results

Revenue stream	GoPNG Receiving Entities	Paid Amount Reported by EI (PGK)	Received Amount Reported by GoPNG (PGK)	Variance (PGK)	
				(PGK)	(%)
Mining					
Production levy	MRA	23,219,283	22,818,137	401,146	1.76%
MRA fees	MRA	-	6,089,572	Not Reconciled	
Oil & Gas					
Development levy	DPF (via DOP)	15,592,973	7,334,173	8,258,800	112.61%
License fees	DOP	-	2,998,554	Not Reconciled	
Additional profits tax	IRC	1,575,219	-	1,575,219	0.00%
Equity distributions	KPH	-	-	Not Reconciled	
Equity distributions (Oil Search shares)	KPH	-	-	-	0.00%
Share of sales	State partners in PNG LNG	-	-	Not Reconciled	
Mining, Oil & Gas					
Mandatory social expenditure		228,467,205	-	Not Reconciled	
Voluntary social expenditure		110,570,199	-	Not Reconciled	
Dividends	State(DOT)	280,925,527	562,300,000	-281,374,473	-50.04%
Salary and wage tax	IRC	597,496,850	619,220,325	-21,723,475	-3.51%
Corporate income tax	IRC	115,823,673	104,055,017	11,768,656	11.31%
ITC - 2. ITC offset from tax paid in reporting period	IRC	113,777,656	138,254,083	-24,476,427	-17.70%
ITC - 1. ITC actually spent on projects DNPM in reporting period		258,230,138	222,498,434	35,731,704	16.06%
Business payments tax	IRC	-	13,431,493	Not Reconciled	
Dividend withholding tax	IRC	-	47,229,739	Not Reconciled	
Interest withholding tax	IRC	-	7,215,745	Not Reconciled	
Management fee withholding tax	IRC	8,769,712	10,672,799	-1,903,087	
Royalty withholding tax	IRC	-	2,547,178	Not Reconciled	
Training Levy	IRC	489,837	71,264	418,573	
Special support grants	Provincial govt. & special purpose authorities	-	20,500,000	Not Reconciled	
Environmental permit fees	CEPA	3,288,469	-	Not Reconciled	
Royalties	DOP, MRA, LO & subnational govt.	258,894,982	217,769,874	41,125,108	18.88%

2.8.3 PNGEITI Report

In compliance with the EITI Standard, EITI implementing countries are required to produce the EITI Reports on an annual basis. PNGEITI Reports have been issued for the financial year (“FY”) from 2013 to 2017²⁰⁹ since the inception of PNGEITI.

²⁰⁹ PNGEITI National Secretariat, “PNGEITI Report”, <https://www.pngeiti.org.pg/reports/>, accessed on 22 February 2019.

Table 24 PNGEITI Reports

FY	Target Period	Issue Date
2013	From 1 January 2013 to 31 December 2013	12 February 2016
2014	From 1 January 2014 to 31 December 2014	24 February 2017
2015	From 1 January 2015 to 31 December 2015	21 December 2017
2016	From 1 January 2016 to 31 December 2016	21 December 2017
2017	From 1 January 2017 to 31 December 2017	28 December 2018

PNGEITI Report 2017 was issued on 28 December 2018. It is structured with eleven chapters, and key descriptions of each chapter are summarised as below.

■ Chapter 1: Introduction

PNG is improving transparency regarding the collection and distribution of revenues from the natural resource sector as an EITI candidate country. The EITI Standard requires candidate countries to form MSG as the key decision-making body for EITI implementation. MSG represents government, civil society and industry. The EITI Standard requires that payments and revenues be reconciled by IA. EY was engaged to fulfil this role and prepare the EITI report.

■ Chapter 2: Revenue Streams and Reporting Entities

PNGEITI Report 2017 covers all known material revenue streams from material reporting entities in EI. PNGMSG adopted a definition of materiality including the threshold of 2% to the total known revenues received by GoPNG from EI of mining and oil and gas sectors. The reporting entities included EI, SOE, trustees of government funds, and GoPNG.

■ Chapter 3: Contribution of the Extractive Industries to the Economy

The medium-term economic outlook for PNG remained positive. EI have made a significant contribution to the economy of PNG, most notably to exports, but also to GDP, government revenue and employment. However, these benefits can be volatile. The largest sources of government revenue from EI were salary and wage tax, dividends from the State's interest in extractive projects, infrastructure tax credit, and royalties.

■ Chapter 4: Legal Framework and Fiscal Regime

IRC is tasked with administration and collection of taxation. PNG Customs is responsible for collecting government revenue from imports and exports. The principal laws that regulate mining activities in PNG are MA, etc. MRA is responsible for oversight, administration and enforcement of these acts and associated agreements. The petroleum industry is governed by OGA and OGR under the administration and management of DOP.

■ Chapter 5: Management and Distribution of Revenues

The national budget process is led by DOT. Several committees assisted in steering the budget process and supporting fiscal decision-making. PNGEITI commissioned a scoping study to investigate the possibility of implementing the EITI Standard to subnational communities. AGO is responsible for

auditing public accounts and reporting to the Parliament. This audit reports highlighted serious deficiencies in accounting practices at all levels of government.

■ Chapter 6: Social Expenditure

The EITI Standard requires disclosure of material mandatory social expenditures and encourages disclosure of discretionary social expenditures. PNGMSG agreed that these revenue streams would be unilaterally reported, with disclosure of discretionary social expenditures optional but encouraged. Some companies have disclosed a detailed description of what is considered a mandatory social expenditure.

■ Chapter 7: Mining

Mining companies provided production data to MRA on a monthly basis as a requirement of their reporting obligations under MA. MRA performed reasonableness checks on the monthly data though it had insufficient resources or capacity to conduct auditing. The official register of tenements is maintained by MRA in handwritten ledgers at their office. MRA has established an online mineral tenement management system.

■ Chapter 8: Oil and Gas

Oil and gas project operators report production data to DOP on a monthly basis. DOP did not perform detailed reviews or audits due to constraints of their resources. The official register of oil and gas licences was maintained by DOP in handwritten ledgers, not organised sequentially based on licence numbers. In principle, the register is accessible by the public, but clearly this is not a practical reality.

■ Chapter 9: State-Owned Enterprises

SOE structure was changed in 2015, as the aggregation of all government mining interests to KMH and all government petroleum interests to KPH. No quasi-fiscal expenditures were disclosed for the reporting period. However, this may be because reporting entities were unclear on what should be classified a quasi-fiscal expenditure.

■ Chapter 10: Reconciliation of Revenue Streams

One of two approaches was adopted for requesting and collecting data for each revenue stream: reconciled revenue streams for data collected from both the paying and receiving entities; and unilaterally disclosed revenue streams for data collected from either paying or receiving entities only. The revenue streams reconciled equate to approximately 96% of total known government revenue from the extractives sector. Only a third of reporting entities provided with signatures of an authorised company representative.

■ Chapter 11: Findings and recommendations

There were eight recommendations presented including: address the findings of the Validation report; increase data availability through PNG government web portals for licence allocation and production data; improve comprehensiveness of revenue data; co-ordinated reconciliation of subnational payments and transfers; improving data quality by integrating PNGEITI with annual financial reporting

requirements; quasi-fiscal payments within extractives sector; reconciliation of PNG LNG share of sales; and additional profits tax.

2.8.4 Recommendations

PNGEITI Report 2017 specified eight recommendations as below. PNGMSG is required to take an action in response to these recommendations.

■ Recommendation 1: Address the Findings of the Validation Report

PNGEITI Validation report identified many areas where the progress against the EITI Standard were “inadequate”, requiring further efforts to achieve. It is recommended that PNGMSG and IA continue to work to overcome the barriers to fully meeting the EITI Standard. Continued engagement with material reporting entities will be required to encourage full participation.

■ Recommendation 2: Increase Data availability through PNG government web portals for license allocation and production data

During the data gathering process by IA, there were still delays experienced accessing data associated with licenses and tenements awarded and transferred. MRA is recommended to investigate the feasibility of system improvement to increase the amount of data available and to improve the search function through online cadaster portal. DOP is recommended to continue to digitise oil and gas license data, and to leverage the knowledge gained from implanting the MRA cadaster portal as well as the KPH license interest web portal.

■ Recommendation 3: Improve comprehensiveness of revenue data

IA had problems accessing finalised, complete payments and revenue data from all entities in a timely manner for EITI reporting purpose. It is recommended that quantitative definition for material reporting entities is implemented in advance for PNGEITI Report 2018.

■ Recommendation 4: Co-ordinated reconciliation of sub-national payments and transfers

A reconciliation of subnational payments should be undertaken and reported on during 2019, prior to PNG undergoing the second Validation against EITI Standard. It is recommended that the first coordinated subnational reconciliation process be initiated early in 2019, within the same timeframe as the national level reconciliation for 2018 data.

■ Recommendation 5: Improving data quality by integrating EITI with annual financial reporting requirements

Not all data templates were signed by an authorised company representative to confirm consistency with audited financial statements. Improving the timeliness and transparency of written and audited annual reports which contain much of the relevant to EITI reporting would address many of the requirements of the EITI Standard. Companies are recommended to supply a copy of relevant financial reports. GoPNG is recommended that the EITI reporting requirements be mandated within annual financial reporting.

■ Recommendation 6: Quasi-fiscal payments within extractive sector

No quasi-fiscal payments have been disclosed for the reporting period. However, there may be some confusion around what actions qualify as “quasi-fiscal” payments. It is recommended that PNG should undertake a comprehensive review of all expenditures undertaken by extractives SOE (and their subsidiaries) that could be considered quasi-fiscal.

■ Recommendation 7: Reconciliation of PNG LNG share of sales

The payments from the share of sales are made to each JV partner through the PNG LNG Global Company LLC (“GloCo”) entity. No information on payments made from the GloCo entity to reconcile was received by IA. MSG recommended to engage the partners of the PNG LNG project to gain agreement on reporting of any material revenue streams that currently pass through the GloCo entity. Agreement on the scope and method of this reporting should be finalised prior to the initiation of PNGEITI Report 2018.

■ Recommendation 8: Additional profits tax

It is unclear whether the PNG LNG project, or any future project, should be paying additional profit tax, and if so, how much should be paid. There would appear to be some confusion among resource companies as to how this tax applies in practice. It is recommended that the reporting requirements of the mandatory income tax returns should be updated to include the information that is required for the IRC to calculate the additional profit tax liability for the company.

2.9 Lessons Learnt from Other EITI Implementing Countries

2.9.1 EITI Validation

The current status of implementing countries are listed as summarised following tables. As of January 2019, 51 countries are listed on EITI website. The first Validation was conducted at 35 countries including three countries which have already withdrawn from EITI. The status of Significant Progress was achieved by Colombia, Philippines, and Senegal in the first Validation, and by Mongolia and Timor-Leste in the second Validation.

Table 25 Current Status of EITI Implementing Countries (1)

Country	Status	First Validation		Second Validation		Thrid Validation	
Afghanistan	Suspended	19/01/19	Inadequate	(18/07/21)	Upcoming		
Albania	Meaningful	13/02/18	Meaningful	(13/02/19)	Upcoming		
Armenia	-	(09/09/19)	Upcoming				
Azerbaijan	Withdrawn	26/10/16	Meaningful				
Burkina Faso	Meaningful	13/02/18	Meaningful	(13/08/19)	Upcoming		
Cameroon	Meaningful	29/06/18	Meaningful	(29/12/19)	Upcoming		
Central African Rep.	Suspended	-	-				
Chad	-	(01/09/18)	Underway				
Colombia	Satisfactory	29/06/18	Satisfactory	(29/06/21)	(re-Validation)		
Cote d'Ivoire	Meaningful	08/05/18	Meaningful	(08/11/19)	Upcoming		
D. Rep. Congo	-	(01/10/18)	Underway				
Dominican Rep.	-	(01/01/19)	Underway				
Ethiopia	-	(01/04/18)	Underway				
Germany	-	(01/11/18)	Underway				
Ghana	Meaningful	08/05/17	Meaningful	(08/09/18)	Underway		
Guatemala	Suspended	(01/04/18)	Underway				
Guinea	-	(01/07/18)	Underway				
Guyana	-	(25/04/20)	Upcoming				
Honduras	Meaningful	25/10/17	Meaningful	(25/04/19)	Upcoming		
Indonesia	-	(01/09/18)	Underway				
Iraq	Suspended	26/10/17	Inadequate	(25/04/19)	Upcoming		
Kazakhstan	Meaningful	13/02/18	Meaningful	(13/08/19)	Upcoming		
Kyrgyz Rep.	Suspended	08/05/17	Inadequate	(08/06/19)	Upcoming		
Liberia	Suspended	24/05/17	Meaningful	(24/11/18)	Upcoming		
Madagascar	Suspended	29/06/18	Meaningful	(29/12/19)	Upcoming		
Malawi	-	(01/09/18)	Underway				
Mali	Meaningful	24/05/17	Meaningful	(28/02/19)	Upcoming		
Mauritania	Meaningful	08/05/17	Meaningful	(08/09/18)	Underway		
Mexico	-	(25/04/20)					
Mongolia	Satisfactory	11/02/17	Meaningful	13/02/18	Satisfactory	(13/02/21)	re-Validation
Mozambique	Meaningful	25/10/17	Meaningful	(25/04/19)	Upcoming		
Myanmar	-	(01/07/18)	Underway				
Netherlands	-						
Niger	Withdrawn	26/10/17	Inadequate				
Nigeria	Meaningful	11/02/17	Meaningful	(11/07/18)	Underway		
Norway	Meaningful	04/12/17	Meaningful	(04/12/18)	Underway		

Table 26 Current Status of EITI Implementing Countries (2)

Country	Status	First Validation		Second Validation		Third Validation	
Papua New Guinea	Meaningful	30/10/18	Meaningful	(30/04/20)	Upcoming		
Peru	Meaningful	11/02/17	Meaningful	(01/07/18)	Underway		
Philippines	Satisfactory	05/10/17	Satisfactory	(05/10/20)	re-Validation		
Rep. of Congo	Meaningful	29/06/18	Meaningful	(29/12/19)	Upcoming		
Sao Tome & Principe	Meaningful	08/05/17	Meaningful	29/06/18	Meaningful with Significant Improvement	(29/12/19)	Upcoming
Senegal	Satisfactory	08/05/18	Satisfactory	(08/05/21)	re-Validation		
Seychelles	Meaningful	01/10/18	Meaningful	(01/04/20)	Upcoming		
Sierra Leone	-	(04/09/18)	Underway				
Solomon Islands	Withdrawn	08/05/17	Inadequate				
Suriname	-	(24/10/19)	Upcoming				
Tajikistan	Suspended	08/05/17	Inadequate	(08/09/18)	Underway		
Tanzania	Meaningful	25/10/17	Meaningful	(25/04/19)	Upcoming		
Timor-Leste	Satisfactory	11/02/17	Meaningful	13/02/18	Satisfactory	(13/02/21)	re-Validation
Togo	Suspended	08/05/18	Meaningful	(08/11/19)	Upcoming		
Trinidad & Tobago	-	(01/09/18)	Underway				
Ukraine	Meaningful	29/06/18	Meaningful	(29/12/19)	Upcoming		
United Kingdom	-	(01/07/18)	Underway				
Zambia	Meaningful	25/10/17	Meaningful	(25/04/19)	Upcoming		

2.9.2 Study Tour

■ Outline of Study Tour

A study tour was implemented as a third country training sponsored by JICA from 4 March to 11 March 2018 with the participation of the Head of Secretariat, Communications Specialist, Technical Officer and Procurement Officer from PNGEITI National Secretariat. The participants visited Manila, the Philippines and learn the experience of Philippine EITI²¹⁰ (“PH-EITI”). The first Validation of PH-EITI was conducted in 2017, and it was rated as Satisfactory Progress by the EITI Board.

■ Key Findings

It was observed that PH-EITI MSG was committed to PH-EITI with the support and coordination of PH-EITI National Secretariat. The concerned departments of the Philippine Government have committed themselves to PH-EITI implementation and collaborated to establish a legal platform to stipulate the responsibilities of the reporting entities to report data by deadline. On the other hand, in PNG, there is no legal provision to enforce PNGEITI reporting on SOE and EI.

It was also observed that CSO were strongly involved in research, capacity development, and policy framework of PH-EITI. CSO contributed to formulating policy framework to accelerate the implementation of PH-EITI through legislation development.

PH-EITI National Secretariat demonstrated initiatives for coordination, as it actively communicates with stakeholders, organise various events, and facilitate administrations exploiting freeware.

²¹⁰ PH-EITI official website, <https://www.ph-eiti.org/>, accessed on 22 February 2019.

Chapter 3 Key Issues and Proposed Project Activities

3.1 Department of Petroleum

DOP needs to improve the data management on license, revenues and production in oil and gas sector as well as its communications with the concerned organisations and the public in compliant with the EITI Standard. The data management and communications of DOP are hindered by several factors, including information and communication infrastructures at DOP offices, awareness and knowledge of DOP management and staff on the EITI Standard and PNGEITI, and standard operations procedures on the data management and information disclosure. DOP also needs to identify a person and / or a section in charge to improve its commitment to PNGEITI and facilitate communications with the concerned organisations in the reporting process of PNGEITI.

3.1.1 Establishment for PNGEITI Communications

Firstly, DOP needs to ensure its commitment to PNGEITI implementation. It is proposed that DOP assign an officer who works as a DOP's focal person / unit of PNGEITI to activate the communication channels of DOP with concerned organisations including PNGMSG, EI, and PNGEITI National Secretariat. The Project will assist DOP in preparing a TOR for such focal person / unit, providing induction training, and technical advisory in the course of the Project from time to time.

3.1.2 Internal Data Management

DOP needs to provide data and information on license, revenues and production volume in the reporting process of PNGEITI Reports. The data and information should be readily available and easily accessible and retrievable by authorised DOP staff for utilisations including PNGEITI reporting and disclosure on DOP official website. In this regard, the Project will assist improvement of internal data management.

The Project will focus on the data management of license, revenues and production volume. The petroleum license database should be fully exploited to update and retrieve the necessary data and information on license and revenues of license fees according to the standard operation procedures for PNGEITI reporting in compliant with the EITI Standard. On the other hand, more support from the Project may be necessary for design and development of efficient and secured database for production volume, along with the network attached storages to ensure accessibility and security necessary for internal data management.

3.1.3 Training and Awareness on EITI Standards and PNGEITI

DOP staff needs to have essential knowledge on the EITI Standard and PNGEITI to ensure that they are capable to deliver the outputs in line with the requirements. However, no specific training and / or awareness activities have been conducted so far to DOP staff on the EITI Standard or PNGEITI. In addition to a focal person / unit for PNGEITI communications, it is necessary to raise awareness and develop capacity of DOP management and staff. In this regard, awareness and / or induction training should be provided to selected officers of DOP at early stage of the Project. The capacity development

of DOP staff will be provided throughout the Project period in form of hands-on training and consultation in the reporting process of PNGEITI Report as well as educational sessions at PNGMSG meetings.

3.1.4 Information Disclosure

DOP is required to disclose the information on petroleum license in accordance with the EITI Standard. DOP official website has just been created and there is a need to upload contents timely and comprehensively. In this regard it is suggested that the Project will identify the contents to be disclosed in compliance with the EITI Standard and assist DOP to provide advisory necessary for information disclosure.

3.2 Capacity Development of PNGMSG, Reporting Entities and PNGEITI National Secretariat

All the requirements in the EITI Standard must be met to become an EITI compliant country. The stakeholders, especially those who are involved in the reporting process of PNGEITI Reports, should acquire comprehensive and practical knowledge on the EITI Standard and apply for PNGEITI. The key target groups of capacity development in the Project are PNGMSG, Reporting Entities, and PNGEITI National Secretariat as outlined below.

3.2.1 Capacity Development of PNGMSG

PNGMSG is required to plan and implement the corrective measures in response to the recommendations of the first Validation and IA in preparation for the upcoming second Valuation. In order to ensure sustainable improvement of the current EITI status of “Meaningful Progress”, the feasible measures should be implemented for respective issues. PNGMSG members need to have the detailed understanding and proactive discussions on the issues and practices as well as the respective requirements of the EITI Standard.

Therefore, it is suggested that the Project assist in implementation of the educational session at PNGMSG meetings in a continuous way. The topics of the sessions will be identified after thorough research and analysis, but they may include revenue streams for completeness and significance of reconciliation. The educational sessions will be developed in reference to the EITI Standard and other publications including guidelines and international practices of other EITI implementing countries as they will be effective to discuss and develop more practical measures for PNGEITI.

3.2.2 Capacity Development of Reporting Entities

The comprehensiveness of PNGEITI Report is dependent on the reporting entities including GoPNG constituencies, state-owned enterprises, and extractives companies. The reporting entities should ensure comprehensive, accurate, authorised and timely responses to the reporting templates with more support of PNGEITI National Secretariat in the reporting process. The measures on data quality and assurance

should be also considered to minimise the variances in reconciliation, as some audit statements for GoPNG constituencies and state-owned enterprises in the target period may not be obtainable during the reporting process.

The Project will provide technical assistance by means of hand-on training and consultations to the selected reporting entities. It is suggested that the technical assistance be provided in cooperation with PNGEITI National Secretariat to develop and enhance their support capacity to the reporting entities and PNGMSG.

3.2.3 Capacity Development of PNGEITI National Secretariat

The capacity development of PNGEITI National Secretariat is inevitable for sustainable implementation of PNGEITI and enhanced support to PNGMSG. It is suggested that JICA consultants of the Project closely work with staff of PNGEITI National Secretariat and provide technical advisory in the course of implementation of abovementioned capacity development activities to PNGMSG and the reporting entities. The Project will conduct research and analysis on educational instruments for more effective and efficient delivery of training and awareness program and assist PNGEITI National Secretariat to develop and apply such educational tools. The Project will also provide technical advisory and hands-on training to PNGEITI National Secretariat in the process of support for PNGMSG and the reporting entities.

3.3 Awareness Promotion

PNGEITI National Secretariat is responsible for planning and implementation of awareness promotion activities. The feedback obtained from the participants in the roadshow was generally positive, and more topics related to PNGEITI are desired. In the constraints of available resources, PNGEITI National Secretariat is expected to continue the awareness promotion activities more efficiently and effectively.

3.3.1 Review PNGEITI Communication Strategy

PNGEITI communication strategy was formulated in 2016. From the experience and practices of various awareness promotion activities conducted since then, PNGEITI National Secretariat has accumulated the lessons learnt and skills for efficient and effective implementation of awareness promotion activities. In order to reflect the lessons learnt as well as the changing circumstances surrounding PNGEITI, it is suggested that the Project assist PNGEITI National Secretariat to revise PNGEITI communication strategy. When reviewing PNGEITI communication strategy, it is expected to collaborate with the communication sub-group to incorporate diverse ideas for promotion awareness.

3.3.2 Develop Promotion Materials and Contents

It is anticipated that PNGEITI communication strategy will review the target group and mode of communications. There is a need to develop contents suitable for the identified target group with sophisticated mode of communications. It is suggested that the Project assist PNGEITI National

Secretariat to develop the promotion materials according to the identified targets and objectives in the revised communication strategy. The project focus may include expansion of contents on the PNGEITI official website and development of the online materials.

3.3.3 Conduct Awareness Promotion Activities

It is anticipated that PNGEITI communication strategy will review and identify the priority of target group among PNGEITI stakeholders. The awareness promotion activities should be planned and implemented in accordance with the priority stipulated in the PNGEITI communication strategy. It is suggested that the Project assist PNGMSG and PNGEITI National Secretariat to plan and implement some awareness promotion activities in consideration of priority as well as resources necessary for such awareness promotion activities. Also, other stakeholders will be consulted to harmonise all awareness promotion activities and avoid overlap of support by external sponsors. Some materials will be developed during the preparation of the events and feedbacks will be collected for further improvement of events and materials used. By doing the awareness promotion activities, PNGEITI National Secretariat is expected to enhance the network with the stakeholders to carry out the activity continuously.

3.4 Project Design Matrix

It is proposed that the project design matrix (“PDM”) of the Project be updated as shown in Appendix 2 and Appendix 3.

3.5 Plan of Operations

The proposed plan of operations (“PO”) of the Project is attached in Appendix 4.

Annex 2: Products Produced by the Project

1. Baseline Survey Report

2-1-2 Baseline Survey Report Appendix

Appendix 1

List of Persons and Organisations Interviewed

1. Government of Papua New Guinea

(1) Department of Treasury

Name	Position and Designation	Remarks
Mr. Ismael SUNGA	Acting Economist, Extractive Industry Branch, SP Division	
Mr. Garry Maso PAYA	Chief of Internal Audit	

(2) PNGEITI National Secretariat

Name	Position and Designation	Remarks
Mr. Lukas ALKAN	Head of Secretariat	Project Director
Mr. Christopher TABEL	Communications Specialist	
Mr. Vaieke VANI	Technical Officer	
Mr. Gedion Timsthy	Media Contractor	Until January 2019
Ms. Delka Kemba RINNY	Finance Officer	
Ms. Liyasi Taligatus NUMARALAI	Administrative Officer	

(3) Department of Petroleum

Name	Position and Designation	Remarks
Mr. Kepsy PUIYE	Acting Secretary	Until January 2019
Mr. Lohial NUAU	Acting Secretary	Since January 2019
Mr. Channan S. KUMALAU	Deputy Acting Secretary	Since January 2019
Mr. Bob SARI	Acting Director, Petroleum Division	
Mr. Gregory BALAVUE	Acting Assistance Director, Exploration Branch	
Ms. Vicky COLEMAN	Revenue Officer, Finance and Accounting Branch	
Ms. Joy MATAENGE	Acting Assistant Director, Registry Branch	
Ms. Jeniffer KAPI	Compliance Officer, Registrar Branch	
Mr. George IMANAUI	Acting Manager, Exploration Branch	Archive Section
Mr. Kila Kila NAVU	Contract Officer, Exploration Branch	Archive Section
Mr. Anthon KEVIN	Contract Officer, Exploration Branch	Archive Section
Mr. William KEKET	Senior Geologist, Exploration Branch	Geo-Science Section
Mr. Moses HOMBHANJE	Contract IT Manager, Exploration Branch	IT Section
Mr. Nixon MATOLI	Contract Officer, Exploration Branch	IT Section
Mr. Warea UNDI	Acting Assistant Director, Engineering Branch	
Mr. Ronald MEKETA	Engineer, Engineering Branch	
Mr. Kenneth TAME	Policy Branch, Acting Assistant Director	Until February 2019
Mr. Alphonse LAGAP	Assistant Director, Coordination Branch	
Mr. Leslie YOKO	Acting Assistant Director, Finance and Accounts Branch	
Mr. Michael ROPA	Accountant, Finance and Accounts Branch	
Ms. Beverlyn S. KAMAKO	Acting Program Manager/Senior Examiner, Finance and Accounts Branch	
Mr. Kevin KELEMA	Training Manager, Human Resources Branch	
Ms. Grace MAINDE	Payment Officer, Human Resources Branch	
Mr. West TANGUA	Project Manager, Expenditure Implementation Committee	
Mr. Remon RIEPE	Internal Auditor, Internal Audit Unit	

(4) Department of Finance

Name	Position and Designation	Remarks
Mr. Paul NIAGA	Acting First Assistant Secretary, Non-Tax Revenue Division	
Mr. Mai KURAYA	Senior Revenue Review Officer, Non-Tax Revenue Division	
Mr. Melton BOGEGE	Officer, General Ledger	
Ms. Marlene PHILIP	Officer, Trust Accounts	
Mr. Kevin CURUOW	Technical Advisor	
Mr. Tom TIKI	First Assistant Secretary, Internal Audit & Compliance Division	

(5) Department of National Planning and Monitoring

Name	Position and Designation	Remarks
Ms. Marie PAIS	Acting Assistant Secretary, Economic	
Mr. Langa KOPIO	Acting Assistant Secretary, Economic Policy	
Mr. Masayoshi ONO	JICA Advisor	Dual duties as Advisory for DOT

(6) Internal Revenue Commission

Name	Position and Designation	Remarks
Ms. Ketty MASU	Director - Resources, Policy and Advice Division	
Mr. Abhimanyu DADU	Economist, Office of the Commissioner	
Mr. Albert KENNY	Officer	
Ms. Maggy BUF	Officer	

(7) Auditor General's Office

Name	Position and Designation	Remarks
Mr. Lemeki ILA	Deputy Auditor General, Statutory Bodies Audit Division	
Mr. Ray NOURU	National Government Audit Division	

2. Extractive Industries and State-Owned Enterprises

(1) Oil Search Inc.

Name	Position and Designation	Remarks
Mr. Cornelius SOAGAI	Advisor, Government Affairs	

(2) Kumul Petroleum Holdings Limited

Name	Position and Designation	Remarks
Ms. Esther YUYUGE	Government & Community Affairs Manager	
Mr. Osbourne KARMIE	Graduate Government Interface	

(3) Total E&P PNG Limited

Name	Position and Designation	Remarks
Ms. Fiona PAGLA	Government Relations, Manager	

3. Civil Society

Name	Organisation	Position and Designation	Remarks
Mr. Lawrence STEPHENS	Transparency International PNG	Chairman	
Ms. Majorie ANDREW	Institute of National Affairs	Deputy Director	
Ms. Wallis YAKAM	Consultative Implementation & Monitoring Council	Executive Officer	
Mr. Martyn NAMORONG	PNG Resource Governance Coalition	National Coordinator	

4. Resources Persons and Consultants

Name	Organisation	Position and Designation	Note
Mr. James GORE	Ernst & Young PNG	Partner, Assurance	Independent Administrator
Mr. Leonard CATALON	Ernst & Young PNG	Manager, Assurance	Independent Administrator
Dr. Tim GRICE	Leapfrog International, Australia	Founding Director	Subnational Payments and Transfers Scoping Study
Dr. Jeremy WEATE	Adam Smith International	Policy Consultant	Development of PNGEITI National Policy and Legislation
Ms. Nellie JAMES	Adam Smith International	Consultant	Development of PNGEITI National Policy and Legislation
Mr. Shimar Saxena	KPMG	Manager, Advisory Services	Beneficial Ownership Roadmap Implementation Manager
Ms. Stephanie Injia	KPMG	Consultant, Advisory Services	Beneficial Ownership Roadmap Implementation Manager

5. Development Partners

Name	Organisation	Position and Designation	Note
Mr. Wilfred LUS	World Bank Group	Senior Mining Specialist	

Appendix 2

Comparison Table of Proposed Revision in Project Design Matrix (PDM)

➤ **Changes from PDM ver.0 (Oct 2017) to the proposed draft of the revised PDM ver.1 (Mar 2019) with suggested target value of the proposed indicators**

Current PDM		Proposed changes		Rationale / remarks
Description		Description		(Target of the Indicator)
Objectively Verifiable Indicators	Means of Verification	Objectively Verifiable Indicators	Means of Verification	
Overall Goal	Resource related revenue management in PNG is further improved.	Resource related revenue management in PNG is further improved.		
	PNG becomes an EITI(*1) compliant county.	<u>Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)</u>	Validation result by EITI International Secretariat, <u>Self-assessment result</u>	The compliant status will be achieved by addressing each and every Requirements. Project impact may cover some Requirements but not all. [Current] PNG is the candidate county as of February 2019. The assessment score card of the validation result of 2018 shows the progress level as 13 Satisfactory, 6 Meaningful, and 8 Inadequate Progress. [Target] At the end of the project, 5 of the Requirements' status are expected to improve. Further improvement is expected in 3 Requirements which shows the upgraded status.
Project Purpose	Resource related revenue management and reporting in accordance with EITI International Standard is promoted.	Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.		
	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.)	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.) <u>(EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)</u>	<u>Validation result by EITI International Secretariat, Self-assessment result</u>	Specify the improved status by addressing the Requirement items which showed the "inadequate" or "meaningful" progress at the time of Validation conducted in 2018. [Current] License allocations (#2.2) (inadequate), License register (#2.3) (meaningful), Production data (#3.2) (inadequate), Comprehensiveness (#4.1) (inadequate), and Data quality (#4.9) (inadequate). [Target] Improved status for the above Requirements.
Output 1	Management of relevant data and information in DP (*2) is improved.	<u>Data management at DOP (*2) is improved to comply with EITI Requirements.</u>		- Add "to comply with EITI Requirements"
	1-1. Information management procedure is established.	<u>1-1. Appointed focal person or unit members for implementation of EITI at DOP.</u>	<u>1-1. Appointment documentation</u>	1-1. [Current] n/a [Target] At least one liaison officer will be appointed.
	1-2. Financial reports required by government regulation are submitted.	<u>1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DOP are documented.</u>	<u>1-2. Standard of procedure</u>	1-2. [Current] n/a [Target] Data collection, recording / storage, reporting procedure will be standardized and documented for (A) License, (B) Production, (C) Revenue.
	1-3. Data accessibility from the public is improved.	<u>1-3. At least 10 people of DOP management and staff are provided trainings on EITI Standards</u>	<u>1-3. Training records</u>	1-3. [Current] n/a [Target] At least 10 officers, includes the appointed focal person(s).
	1-x. Other indicators will be determined based on the baseline survey.	<u>1-4. Updated contents relevant to EITI Standard on DOP website are increased.</u>	<u>1-4. DOP Website</u>	1-4. [Current] No downloadable contents on "http://petroleum.gov.pg/". [Target] Information will be updated and be available for the public.

Output 2	Reporting mechanism among extractive companies and government agencies (mainly EITI Secretariat) is enhanced.		<u>EITI reporting mechanism among extractive companies and government agencies is enhanced.</u>		- Specify EITI reporting. - Not only EITI Nat Secretariat, but also MSG will be important to be involved.
	2-1. Reporting templates are streamlined with EITI requirement.	2-1. Revised templates	<u>2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions</u>	<u>2-1. Materials of educational session, Training records</u>	2-1. [Current] n/a [Target] At least 4 topics (one topic for each session)
	2-2. Understanding of participants to trainings on the revised templates is improved (more than two-third of the participants respond as they improved their understandings after the training).	2-2. Results of the questionnaire of the trainings	<u>2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities.</u>	<u>2-2. Activity records</u>	2-2. As the results of the training, individual visit, consultation, follow-up, and so on. [Current] n/a [Target] At least 3 entities including DOP
			<u>2-3. Status of submission of templates to the Independent Administrator is improved</u>	<u>2-3. EITI Report (Results of reporting compliance)</u>	2-3. [Current] For 2017 reporting, the rate of reporting template submitted and the rate template signed were decreased from 2016. [Target] The rate of reporting template submitted, the rate template signed, and the rate of non-financial data submitted will be improved from the 2017 reporting.
			<u>2-4. Educational tools to be utilized by the reporting entities are developed</u>	<u>2-4. Education tools</u>	2-4. [Current] n/a [Target] Educational tools for reporting entities such as online course will be developed.
Output 3	Awareness and implementation structure for EITI is enhanced in the country.		Awareness and implementation structure for EITI is enhanced in the country.		
	3-1. Participants for the sensitization activities are improved the awareness on EITI (more than XX% of the participants respond as they improved their awareness after the activity).	3-1. Result of the questionnaire of the sensitization activities	<u>3-1. The communication strategy of PNG EITI is updated.</u>	<u>3-1. Revised Communication Strategy</u>	3-1. [Current] The current strategy was prepared and approved in 2016. [Target] Having a revised communication strategy. More detailed target groups and approach will be identified.
	3-2. XX times of awareness raising activities are taken place.	3-2. Activity Records	<u>3-2. At least 4 materials of awareness promotion is developed.</u>	<u>3-2. Developed materials</u>	3-2. [Current] n/a [Target] At least 4 items (suppose one material for each awareness promotion activity)
			<u>3-3. At least 4 of times of awareness raising activities are taken place.</u>	<u>3-3. Activity Records</u>	3-3. [Current] n/a [Target] At least 4 times of events assisted with JICA's support (finance)
			<u>3-4. Participants for the promotion activities are improved the awareness on EITI.</u>	<u>3-4. Result of the questionnaire of the promotion activities</u>	3-4. [Current] Not specifically obtained the feedback by the questionnaire. [Target] More than 50% of the participants respond as they improved their awareness after the activity).

	Current PDM	Proposed changes	Rationale
	Activities	Activities	
Output 1	<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DP and MRA (*3).</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DP.</p> <p>1-3 Organize the files of handwritten ledgers of licenses.</p> <p>1-4 Organize the electronic registry of licenses (scanning, etc.).</p> <p>1-5 Consider how to manage the electronic registry.</p> <p>1-6 Organize database, etc. based on the result of the consideration of 1-5.</p> <p>1-7 Conduct the training how to utilize the database.</p> <p>1-8 Based on the baseline survey, review the process of reporting.</p> <p>1-9 Assist DP to submit the report to DOT regularly.</p> <p>1-10 Assist DP to establish the website of DP for disclosure.</p>	<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow <u>at DOP.</u></p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at <u>DOP.</u></p> <p><u>1-3 Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.</u></p> <p><u>1-4 Provide induction training for the identified officer(s) on EITI Standard.</u></p> <p><u>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.</u></p> <p><u>1-6 Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.</u></p> <p><u>1-7 Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.</u></p> <p><u>1-8 Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.</u></p> <p><u>1-9 Assist DOP to operationalize the data management framework of the production data, if necessary.</u></p> <p><u>1-10 Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.</u></p> <p><u>1-11 Provide hands on training and consultation on the EITI reporting template submission.</u></p> <p><u>1-12 Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</u></p> <p><u>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</u></p> <p><u>1-14 Assist DOP to collect and upload the contents through the DOP website.</u></p>	<p>- concurrently done with (1-1), (2-2) and (3-1)</p> <p>(A) Establish EITI focal point at DOP - Any liaison officer/ Coordination Unit At DOP - concurrently done with (1-4) and (1-10)</p> <p>(B) I: Internal procedures - Utilize the current assets of Database at DOP - Equip with Network Attached Storage or other devices if necessary.</p> <p>(C) Training - For officer who is in charge of the activities - concurrently done with (1-4) and (1-10) - concurrently done with (1-11) and (2-8) - concurrently done with (1-12) and (2-4)</p> <p>(D) Information disclosure</p>
Output 2	<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Assist EITI Secretariat to prepare for Validation.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Review the two types of reporting templates of (1) from extractive companies to EITI Secretariat and (2) from extractive companies to the government agencies in the light of the government and EITI requirements.</p> <p>2-5 Provide technical advice to EITI Secretariat staff on revising EITI reporting templates.</p> <p>2-6 Provide trainings on accounting and audit skills for EITI Secretariat.</p> <p>2-7 Assist to streamline the EITI reporting template from extractive companies to EITI Secretariat, as necessary.</p> <p>2-8 Assist EITI Secretariat to take place the workshop on the revised EITI reporting templates for stakeholders.</p>	<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p><u>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</u></p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p><u>2-4 Conduct research and analysis on the topics to address the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</u></p> <p><u>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</u></p> <p><u>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</u></p> <p><u>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</u></p> <p><u>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</u></p>	<p>- Done</p> <p>- concurrently done with (1-1), (2-2) and (3-1)</p> <p>- Review EITI report and Validation report - propose action plan for MSG</p> <p>(A) Improve capacity of MSG - Modality may vary. Educational sessions in MSG meeting will be planned and conducted. - on the technical aspects of the issues of measures to be taken - concurrently done with (1-12) and (2-4)</p> <p>(B) Improve capacity of reporting entities - Awareness and training on the front line. - train, consult, or follow until submission of the template through the Secretariat - DOP will be one of the entities to be supported.</p>

		<p><u>2-9 Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.</u></p> <p><u>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</u></p> <p><u>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</u></p> <p><u>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</u></p> <p><u>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</u></p>	<p>- concurrently done with (1-11) and (2-8)</p> <p>(C) Improve capacity of the Secretariat</p> <ul style="list-style-type: none"> - Establish the framework for consulting and follow up of EITI reporting - Development of Educational tools for reporting entities as a part of the framework
Output 3	<p>3-1 Prepare a plan for awareness raising activity of EITI.</p> <p>3-2 Assist EITI Secretariat to conduct stakeholder workshops to promote the awareness of EITI reporting.</p> <p>3-3 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI reporting with MSG (*4) to sub-national government agencies.</p> <p>3-4 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI with MSG to the public.</p> <p>3-5 Assist EITI Secretariat to conduct a launching event for EITI Report.</p>	<p><u>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</u></p> <p><u>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</u></p> <p><u>3-3 Revise the communication strategy.</u></p> <p><u>3-4 Identify the materials and contents of awareness promotion to be developed with the project.</u></p> <p><u>3-5 Assist the Secretariat to develop the materials and contents.</u></p> <p><u>3-6 Identify the promotion activity to be conducted with the project.</u></p> <p><u>3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.</u></p> <p><u>3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.</u></p>	<p>- concurrently done with (1-1), (2-2) and (3-1)</p> <p>(A) Revision of the strategy</p> <ul style="list-style-type: none"> - To be authorized by MSG - identify the targets / areas with priority <p>(B) Material development</p> <p>(C) Conduct the promotion activity</p> <ul style="list-style-type: none"> - Events to be supported will be identified, by considering the modality of the project. - Utilize the materials to be developed in the preceding activity <p>(D) Capacity development of the Secretariat</p>

*1 EITI: Extractive Industry Transparency Initiative
 *2 DP: Department of Petroleum
 *3 MRA: Mineral Resource Authority
 *4 MSG: Multi-stakeholder Group

*1 EITI: Extractive Industries Transparency Initiative
 *2 DOP: Department of Petroleum
 *3 MSG: Multi-stakeholder Group

Project Title: Project for Improving Resource related Revenue Management**Implementing Agency:** Department of Treasury, Papua New Guinea**Period of Project:** 3 years (From January 2018 to December 2020)**Project Site:** Papua New Guinea

(Proposed Draft)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption	Achievement	Remarks
Overall Goal Resource related revenue management in PNG is further improved.	Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)	Validation result by EITI International Secretariat, Self-assessment result			
Project Purpose Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.) (EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)	Validation result by EITI International Secretariat, Self-assessment result	No major change in the commitment of GoPNG to comply with EITI.		
Outputs 1. Data management at DOP (*2) is improved to comply with EITI Requirements.	1-1. Appointed focal person or unit members for implementation of EITI at DOP. 1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DOP are documented. 1-3. At least 10 people of DOP management and staff are provided trainings on EITI Standards 1-4. Updated contents relevant to EITI Standard on DOP website are increased.	1-1. Appointment documentation 1-2. Standard of procedure 1-3. Training records 1-4. DOP Website	- No significant or frequent change in personnel due to the organizational restructuring or change in regulation. - Government agencies are not severely understaffed.		
2. EITI reporting mechanism among extractive companies and government agencies is enhanced.	2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions 2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities. 2-3. Status of submission of templates to the Independent Administrator is improved 2-4. Educational tools to be utilized by the reporting entities are developed	2-1. Materials of educational session, Training records 2-2. Activity records 2-3. EITI Report (Results of reporting compliance) 2-4. Education tools	- Legal framework does not constrain the reporting practices for EITI report		
3. Awareness and implementation structure for EITI is enhanced in the country.	3-1. The communication strategy of PNG EITI is updated. 3-2. At least 4 materials of awareness promotion is developed. 3-3. At least 4 of times of awareness raising activities are taken place. 3-4. Participants for the promotion activities are improved the awareness on EITI.	3-1. Revised Communication Strategy 3-2. Developed materials 3-3. Activity Records 3-4. Result of the questionnaire of the promotion activities			

Activities	Inputs		Important Assumption
	The Japanese Side	The PNG Side	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DOP.</p> <p>1-3 Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.</p> <p>1-4 Provide induction training for the identified officer(s) on EITI Standard.</p> <p>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.</p> <p>1-6 Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.</p> <p>1-7 Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.</p> <p>1-8 Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.</p> <p>1-9 Assist DOP to operationalize the data management framework of the production data, if necessary.</p> <p>1-10 Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.</p> <p>1-11 Provide hands on training and consultation on the EITI reporting template submission.</p> <p>1-12 Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</p> <p>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</p> <p>1-14 Assist DOP to collect and upload the contents through the DOP website.</p>	<p>- Japanese experts</p> <p>- Equipment (TBD)</p> <p>- Training Third country</p>	<p>-Assignment of Counterpart Management (Project Director, Project Manager)</p> <p>-Assignment of Counterpart staff</p> <p>-Equipment Office space for JICA experts</p> <p>-Local Cost (e.g.) Counterpart for implementation of project activities</p>	<p>-Budget allocation and release of funds for the project activities is secured.</p> <p>-Commitment and cooperative framework for the Project activities with stakeholders are secured.</p>
<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</p> <p>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</p> <p>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</p> <p>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</p> <p>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</p> <p>2-9 Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.</p> <p>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</p> <p>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</p> <p>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</p> <p>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</p>			<p>Pre-Conditions</p> <p>-No major change in the policy direction and structure of compliance with EITI standards.</p> <p>-Assignment of the CP staff from respective organizations for the project activities is secured.</p> <p>-No significant intervention against the promotion of EITI.</p>
<p>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</p> <p>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</p> <p>3-3 Revise the communication strategy.</p> <p>3-4 Identify the materials and contents of awareness promotion to be developed with the project.</p> <p>3-5 Assist the Secretariat to develop the materials and contents.</p> <p>3-6 Identify the promotion activity to be conducted with the project.</p> <p>3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.</p> <p>3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.</p>			<p><Issues and countermeasures></p>

*1 EITI: Extractive Industries Transparency Initiative
*2 DOP: Department of Petroleum
*3 MSG: Multi-stakeholder Group

Project Title: Project for Improving Resource Related Revenue Management in Papua New Guinea

Inputs	Plan	2018				2019				2020				2021	Remarks	Monitoring	
		III	IV	I	II	III	IV	I	II	III	IV	I	Issue	Solution			
Expert	Plan																
Short-term experts	Actual																
Short-term experts	Plan																
Short-term experts	Actual																
Short-term experts	Plan																
Short-term experts	Actual																
Short-term experts	Plan																
Short-term experts	Actual																
Equipment	Plan																
(To be determined)	Actual																
Training in Japan	Plan																
N/A	Actual																
In-country/Third country Training	Plan																
N/A	Actual																

Activities	Plan	2018				2019				2020				2021	Responsible Organization	Achievements	Issue & Countermeasures
		III	IV	I	II	III	IV	I	II	III	IV	I					
Sub-Activities	Actual														Japan	GOPNG	
Output 1: Data management at DOP is improved to comply with EITI Requirements.																	
1-1. Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.	Plan																
	Actual																concurrently done with (1-1), (2-2) and (3-1)
1-2. Identify the areas of improvement in the process of managing the license and revenues at DOP.	Plan																
	Actual																
1-3. Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.	Plan																
	Actual																
1-4. Provide induction training for the identified officer(s) on EITI Standard.	Plan																
	Actual																
1-5. Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.	Plan																
	Actual																
1-6. Analyze the data management at DOP on the data items related to EITI reporting, such as licenses, revenues, and productions.	Plan																
	Actual																
1-7. Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.	Plan																
	Actual																
1-8. Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.	Plan																
	Actual																
1-9. Assist DOP to operationalize the data management framework of the production data, if necessary.	Plan																
	Actual																
1-10. Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.	Plan																
	Actual																
1-11. Provide hands on training and consultation on the EITI reporting template submission.	Plan																concurrently done with (1-11) and (2-8)
	Actual																
1-12. Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.	Plan																concurrently done with (1-12) and (2-4)
	Actual																
1-13. Elaborate the contents to be disclosed in compliance with EITI Standard.	Plan																
	Actual																
1-14. Assist DOP to collect and upload the contents through the DOP website.	Plan																
	Actual																

Activities	Sub-Activities	Plan	Actual	2018				2019				2020				2021	Responsible Organization	Achievements	Issue & Countermeasures
				III	IV	I	II	III	IV	I	II	III	IV	I					
Output 2: EITI reporting mechanism among extractive companies and government agencies is enhanced.																			
2.1	Conduct a Third-Country training to learn good practice in EITI compliant country.	Plan	Actual																
2.2	Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.	Plan	Actual														concurrently done with (1-1), (2-2) and (3-1)		
2.3	Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.	Plan	Actual																
2.4	Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the good practices of EITI reporting in other countries) to develop the educational materials.	Plan	Actual														concurrently done with (1-12) and (2-4)		
2.5	Deliver the developed education materials to MSG members on the topics to follow up the action plan for the recommendations.	Plan	Actual																
2.6	Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.	Plan	Actual																
2.7	Select the reporting entities to be supported for submission of the EITI reporting template.	Plan	Actual																
2.8	Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.	Plan	Actual														concurrently done with (1-11) and (2-8)		
2.9	Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.	Plan	Actual																
2.10	Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.	Plan	Actual																
2.11	Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.	Plan	Actual																
2.12	Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.	Plan	Actual																
2.13	Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.	Plan	Actual																

Activities	Sub-Activities	Plan	Actual	2018				2019				2020				2021	Responsible Organization	Achievements	Issue & Countermeasures
				III	IV	I	II	III	IV	I	II	III	IV	I					
Output 3: Awareness and implementation structure for EITI is enhanced in the country.																			
3-1	Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.	Plan	Actual														concurrently done with (1-1), (2-2) and (3-1)		
3-2	Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy	Plan	Actual																
3-3	Revise the communication strategy.	Plan	Actual																
3-4	Identify the materials and contents of awareness promotion to be developed with the project.	Plan	Actual																
3-5	Assist the Secretariat to develop the materials and contents.	Plan	Actual																
3-6	Identify the promotion activity to be conducted with the project.	Plan	Actual																
3-7	Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.	Plan	Actual																
3-8	Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.	Plan	Actual																

Duration / Phasing	Plan	Actual

Monitoring Plan	Plan	Actual	2018				2019				2020				2021	Remarks	Issue	Solution
			III	IV	I	II	III	IV	I	II	III	IV	I					
Monitoring																		
Joint Coordinating Committee meeting	Plan	Actual																
Submission of Monitoring Sheet	Plan	Actual																
Reports/Documents																		
Project Completion Report	Plan	Actual																

I : January - March, II : April - June, III : July - September, IV : October - December

Annex 2: Products Produced by the Project

1. Baseline Survey Report
- 2-1-3 Baseline Survey Report
(Summary, in Japanese)**

パプアニューギニア国
資源収入管理能力向上プロジェクト

ベースライン調査報告書
(和文概要版)

2019年4月

EY 新日本有限責任監査法人
グローバルイノベーションコンサルティング株式会社
共同企業体

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用語一覧

英語名	英語略称	日本語名
Auditor General's Office	AGO	会計検査院
Beneficiary Ownership	BO	受益所有権
Candidate Country		候補国
Civil Society Organisation	CSO	市民団体
Compliant Country		遵守国
Consolidated Revenue Fund	CRF	一般会計歳入口座
Department of Finance	DOF	大蔵省
Department of National Planning and Monitoring	DNPM	国家計画モニタリング省
Department of Petroleum	DOP	石油省
Department of Treasury	DOT	財務省
Development Levy		開発負担金
EITI Board		EITI 理事会
EITI International Secretariat		EITI 国際事務局
EITI Standard		EITI 基準
Extractive Industries Transparency Initiative	EITI	採取産業透明性イニシアティブ
Extractive Industry	EI	採取企業
Head of Secretariat		事務局長(PNGEITI 事務局)
Inadequate Progress		不十分な進展
Independent Administrator	IA	独立管理人
Internal Audit and Compliance Division	IACD	内部監査コンプライアンス局(大蔵省)
Internal Audit Unit		内部監査課
Internal Revenue Commission	IRC	歳入委員会
Meaningful Progress		意味のある進展
Mining Act	MA	鉱業法
Mineral Resources Authority	MRA	鉱産資源機構
Mineral Resources Authority Act	MRAA	鉱産資源機構法
Multi Stakeholders Group	MSG	マルチステークホルダーグループ
National Executive Council	NEC	国家評議会
Oil and Gas Act	OGA	石油・天然ガス法
Oil and Gas Regulations	OGR	石油・天然ガス規則
Papua New Guinea EITI	PNGEITI	パプアニューギニア EITI
Philippines EITI	PH-EITI	フィリピン EITI
PNG Chamber of Mines and Petroleum		PNG 鉱物資源石油会議所
PNGEITI Multi Stakeholders Group	PNGMSG	PNGEITI マルチステークホルダーグループ
PNGEITI National Secretariat		PNGEITI 事務局
Public Finance Management Act	PFMA	公共財政管理法
Public Money Management Regularisation Act	PMMRA	公的資金管理規制法
Quasi-Fiscal Expenditure		準公共支出
Reconciliation		突合
Roadshow		地域説明会
Satisfactory Progress		十分な進展
State-Owned Enterprise	SOE	政府系企業
The Independent State of Papua New Guinea	PNG	パプアニューギニア独立国
Transparency International	TI	トランスパアレンシーインターナショナル
Trust Account		信託口座
Validation		検証

1. ベースライン調査の概要

● 調査目的

「パプアニューギニア国資源収入管理能力向上プロジェクト」は、採取産業透明性イニシアティブ（EITI）に則った管理及び報告の促進を通じて、パプアニューギニア独立国（PNG）における資源収入管理の改善に寄与することを目的とした技術協力プロジェクトである。

EITI は、石油・天然ガス・鉱物資源等の開発に携わるいわゆる採取産業から資源産出国政府への資金の流れの透明性を高めるための多国間協力の枠組みであり、加盟国における腐敗や紛争の予防及び成長と貧困削減につながる責任ある資源開発の促進を目標としている。PNG は 2014 年に EITI の加盟国となっている。

JICA は 2015 年度に公共財政管理を進める取り組みの一環として、プロジェクト研究「天然資源国における経済・財政状況分析」を実施した。PNG は調査対象国の一つであり、本研究からのインプットとして、EITI への加盟という提言が行われたことを受け、PNG は JICA に対し、EITI 基準に則った資源収入の改善を目的とした本技術協力プロジェクトを要請した。2017 年に実施された詳細計画策定調査において、特に石油省における情報データ管理が鉱物資源機構よりも明らかに劣っている点等が考慮され、本プロジェクトの主なスコープとしては、EITI に関連した公共財政管理、及び、EITI に関連した石油省における情報データ管理が設定された。

本ベースライン調査は、PNG における EITI（PNGEITI）の実施状況や同国政府機関における資源収入管理にかかる現状分析及び今後のプロジェクト活動の詳細化を目的として実施した。

● 調査方法

本調査は、2018 年 10 月から 2019 年 2 月にかけて首都ポートモレスビー市内において実施した。本調査では、カウンターパート機関を含む関係者へのインタビューにより情報収集した。主なインタビュー対象者は、政府機関（PNGEITI 事務局、石油省、財務省、大蔵省、歳入委員会、国家計画モニタリング省、会計検査院）、政府系企業、採取企業、市民団体、援助機関（世界銀行）である。また、PNGEITI 報告書¹、検証²結果、国内各種法律等の主要文献調査も合わせて実施した。

● 報告書の構成

¹ 採取産業から資源産出国政府への資金の流れをめぐる情報を記載した報告書。EITI 基準で、EITI 実施国が年次で作成することを義務付けられている。本報告書では 2017 年度 PNGEITI 報告書（2018 年 12 月発行）を主に分析した。

² すべての EITI 実施国は、EITI への参加要件を満たした「候補国」または EITI 基準に定められる認証要件をすべて満たした「遵守国」に区分される。EITI 理事会（Board）は「候補国」に対し検証（Validation）を実施し、「遵守国」に求められる EITI 認証要件をすべて満たしているかを確認する。本報告書では 2018 年 10 月に結果が発表された第一回検証の結果を分析した。

本報告書（和文概要版）は、ベースライン調査報告書（英文）を要約したものである。詳細の調査結果及び資料参照先は、ベースライン調査報告書（英文）に記載する。

2. 現状分析

2.1 PNGEITI の概要

- PNGEITI の沿革

PNGEITI の現在に至るまでの主なできごとを表 1 に示す。

表 1 PNGEITI の沿革

年	主なできごと
2012	● マルチステークホルダーグループ (MSG) の組織化
2013	● 政府による EITI 加盟の表明 ● 国家評議会 (NEC) 決定 90/2013。PNG における EITI 基準の適用を承認 ● PNGMSG を正式に承認 ● EITI 加盟申請を EITI 国際事務局に提出
2014	● EITI 理事会が PNG を EITI 候補国として承認
2015	● PNGEITI 事務局の設立
2016	● 2013 年度 PNGEITI 報告書発行
2017	● 2014 年度～2016 年度 PNGEITI 報告書発行 ● 国家評議会決定 91/2017。2013 年度 PNGEITI 報告書の指摘事項への対応を要請
2018	● EITI 国際事務局が PNGEITI に対する検証を実施 ● 2017 年度 PNGEITI 報告書発行

- PNGEITI の実施体制

EITI 基準では、政府機関・採取企業・市民社会の代表がマルチステークホルダーグループ (MSG) を形成して、各国の EITI 作業計画を決定、実施することを要件として規定している。PNGEITI の MSG (PNGMSG) の構成を図 1 に示す。

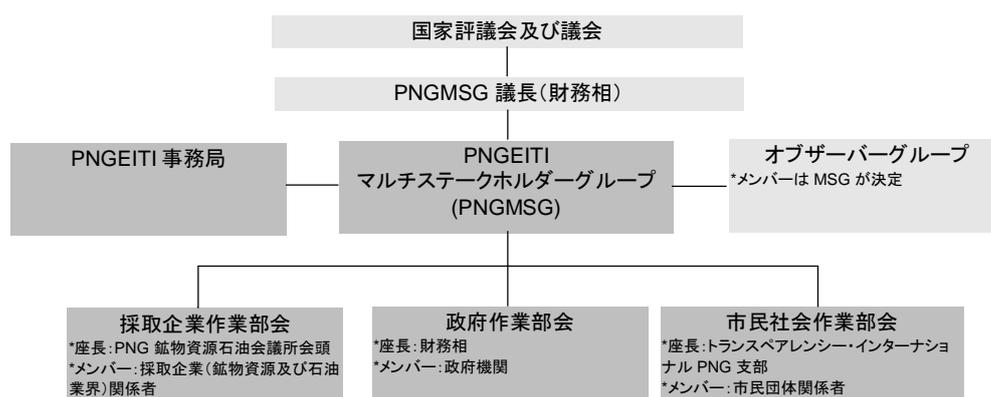


図 1 PNGEITI 実施体制図

- PNGEITI 事務局の体制

PNGMSG の活動を支援するため、PNGEITI 事務局が設置されている。PNGEITI 事務局には事務局長を含めて表 2 に示す七名が在籍している。この他に四名（副事務局長、メディア制作担当職

員、調査分析担当職員、渉外・普及担当職員) の人材を募集中であり、2019 年前半の採用を予定している。

表 2 PNGEITI 事務局構成員

職 位	氏 名
事務局長	Mr. Lucas Alkan
コミュニケーション専門職員	Mr. Christopher Tabel
技術担当職員	Mr. Vaieke Vani
調達担当職員	Mr. Francis Diakon
財務担当職員	Mrs. Delka Kemba Rinny
総務担当職員	Miss Liyasi Taligatus Numaralai
運転手	Mr. Steven Tai

● PNGEITI 事務局の活動

PNGEITI 事務局の活動には、年次計画作成、PNGMSG 会合開催支援、年次活動報告書作成、独立管理人の備上、PNGEITI 報告書の発行、広報・啓発活動等がある。これらの活動のため財務省内で PNGEITI 事務局向けの予算が確保されている。また、活動の一部は開発パートナー資金で行われている。

● 外部リソースの活用

PNGMSG や PNGEITI 事務局の活動促進のため、以下の外部リソースが活用されている。

- 独立管理人は、資源関連収入に関して採取企業側の支出金額と政府側の受入金額の突合及び PNGEITI 報告書案の作成を担当する。独立管理人の起用は、EITI 基準による認証要件の一つである。2017 年度 PNGEITI 報告書の独立管理人は、前年度に引き続きアーンスト・アンド・ヤングが担当した。
- 将来に向けた PNGEITI 政策や関連法令の導入構想及び戦略ロードマップの草案作成について、2018 年にアダム・スミス・インターナショナルをコンサルタントとした支援を受けている。同草案に基づき、PNGEITI 事務局の組織改編に関する検討が行われている。
- すべての EITI 加盟国に対して 2020 年までに採取資源にかかる受益所有権情報を開示することが義務付けられている。PNGEITI では 2017 年以降、KPMG が受益所有権開示にかかるロードマップの活動に関する立案、調整、及び実施を推進している。
- 資源収入の地方政府への支払及び送金に関する報告の枠組みを検討するため、豪政府支援の PNG Governance Facility を通じてコンサルタントが派遣され、詳細計画調査を実施している。2019 年前半に報告書が提出される予定である。
- 世界銀行は、2017 年に市民団体を通じた地方向けの啓発プログラム実施のために資金援助を行った。PNGEITI 事務局は 2019 年にも啓発プログラム実施等のため、世界銀行へ資金援助を要請している。

2.2 関連法規

- 石油・天然ガスセクター

石油・天然ガス法は、石油・天然ガスセクターのライセンス等に関する基本法令であり、資源の探査・開発・生産等の目的に応じた五種類のライセンスや資源収入（ロイヤルティー、開発負担金、ライセンス手数料）を規定している。また、同法の細則を記した石油・天然ガス規則は、法定報告類の規定等広範な内容を規定している。石油・天然ガスセクターの主な法定報告のうち、本プロジェクトと関連性が高い報告を表 3 に示す。

表 3 石油・天然ガスセクターの主な法定報告

主な項目	報告頻度
石油・天然ガスの継続的な産出量	別途定める
石油・天然ガスおよびそれらの製品のパイプラインによる継続的な輸送量	
石油・天然ガスおよびそれらの製品の加工設備による継続的な生産量	
原油等の物質の坑井からの湧出量または坑井への注入・廃棄量等、産出に関する情報	月次
石油・天然ガス田からの総産出量	年次

- 鉱産資源セクター

鉱業法は、鉱産資源セクターのライセンス等に関する基本法令であり、資源の採掘・営業活動等の目的に応じた六種類のライセンスや、地主に認められる権利や補償、資源収入（ロイヤルティー、申請負担金、ライセンス手数料）を規定している。また、鉱産資源セクターの監督機関である鉱産資源機構に関する法令として鉱産資源機構法が定められている。鉱産資源セクターの主な法定報告を表 4 に示す。

表 4 鉱産資源セクターの主な法定報告

主な項目	報告頻度	報告者
業務実績および支出の概要	半年次	採鉱ライセンス保有者
業務の詳細内容	年次	
鉱物の産出に関する詳細	月次	鉱産資源リース権保有者
業務の詳細内容	年次	
沖積層鉱物の産出量および価格	年次	沖積層鉱産資源リース権保有者

- 公共財政管理

PNG の公共財政管理に関する基本法令として公共財政管理法が制定されており、国庫管理、予算統制、債務、与信及び保証、調達及び契約締結等に関する規定を網羅している。

2018 年には公的資金管理規制法が施行された。同法では政府における公的資金管理の従来の方

法を改定し、省庁・政府関連機関に対して一切の公金収入を直接一般会計歳入口座に入金することを義務付けている。また、入金された公金収入の一角は当該省庁・政府関連機関に払い戻すことが規定されている。しかし、これらの条項は完全には施行されていない。

省庁・政府関連機関が提出すべき公共財政管理上の法定報告のうち、本プロジェクトと関連性が高い報告を表 5 に示す。

表 5 公共財政管理上の主な法定報告

主な項目	報告頻度	報告期限
前年度の新規または既存信託口座に関する詳細	年次	年初 1 暦月以内
省庁や政府関連機関の財務諸表、業務の実績及び管理に関する報告	年次	翌年度初 4 暦月以内
政府関連機関の実績および管理	-	-
各省の未収手数料	年次	翌年度初 30 日以内

2.3 石油省

- 組織の概要

石油省の組織図を図 2 に示す。

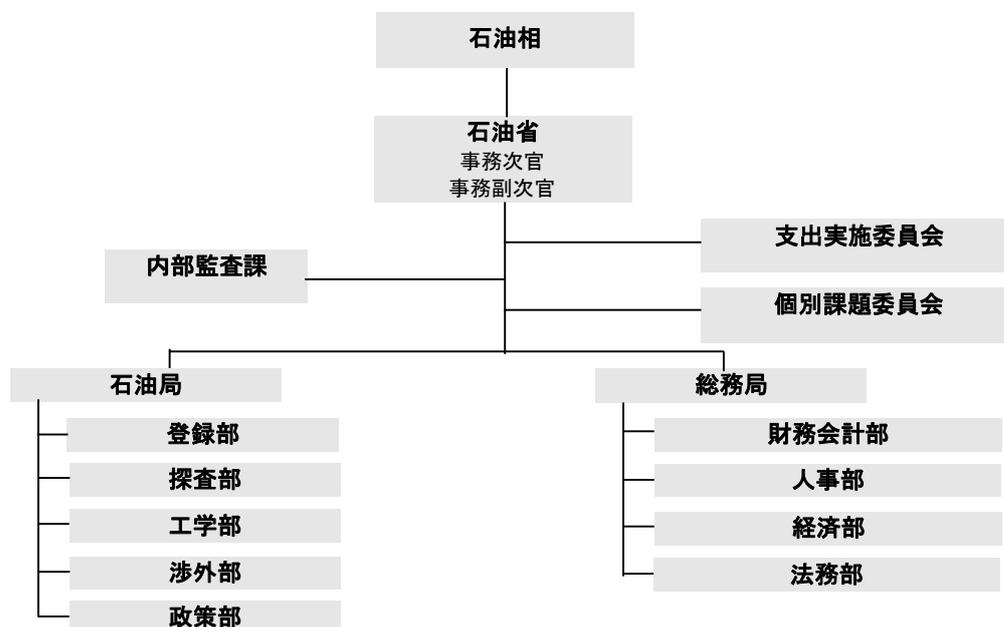


図 2 石油省組織図

石油省を構成する主要部門は石油局と総務局である。EITI 報告に必要な情報のうち、ライセンス情報や産出データの管理は石油局、税外収入の手続きや報告は総務局が担当している。

石油省は、過去数年間で経験豊富な職員の離職が相次ぎ、人材不足が顕著である。能力開発面では国内の教育・研修機関が提供する研修プログラムに職員を派遣する一方、省内での職員研修は実施されていない。また、職員が EITI に関する知識を習得する機会も提供されていない。

石油省のオフィスは首都ポートモレスビー市内の複数拠点に分散している。2018 年 11 月には、ロイヤルティー支払遅延への不満を持つ一部地主によるオフィス襲撃の影響により本部機能の移転を余儀なくされる等、オフィスの問題は石油省の円滑な業務運営の支障であったが、新規統合オフィス拠点への移動計画が進行中である。また、過去数年間石油省のエージェンシーへの改編案が話題に上っているが、具体的な時期や内容は不透明である。

複数の海外機関では、国外研修の提供等により職員の能力向上を支援している。一方、石油省の組織や業務改善に関する支援は、2000 年代半ばまでの世界銀行による技術支援を最後に行われていない。

● データ・情報の管理

石油省が EITI 報告のために提供すべき情報は、ライセンス情報、資源関連の税外収入（ライセンス手数料、ロイヤルティー、開発負担金）、産出データである。

- ライセンス情報：ライセンス関連書類は採取企業から提出される。石油省では、従来ライセンス情報を紙ベースで管理していたが、現在データベース化の取り組みを進めている。

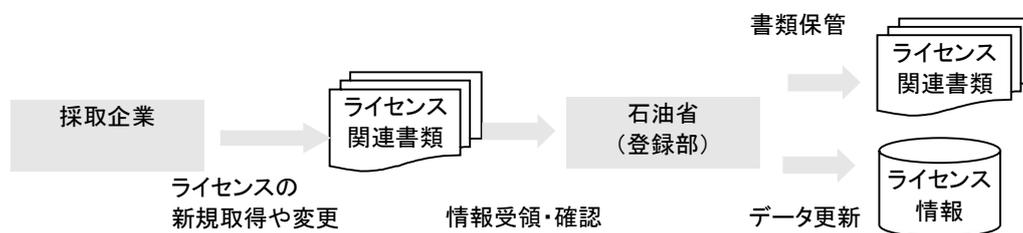


図 3 ライセンス情報フロー概念図

- ライセンス手数料：ライセンスを保有する採取企業は、毎年所定のライセンス手数料を石油省に支払う。公的資金管理規制法施行後、ライセンス手数料は小切手払いとなり、一般会計歳入口座に入金される。石油省は、大蔵省から提供される支払データとライセンス情報を元に作成した支払スケジュールと突合し、未払の場合には採取企業に対して通知する。

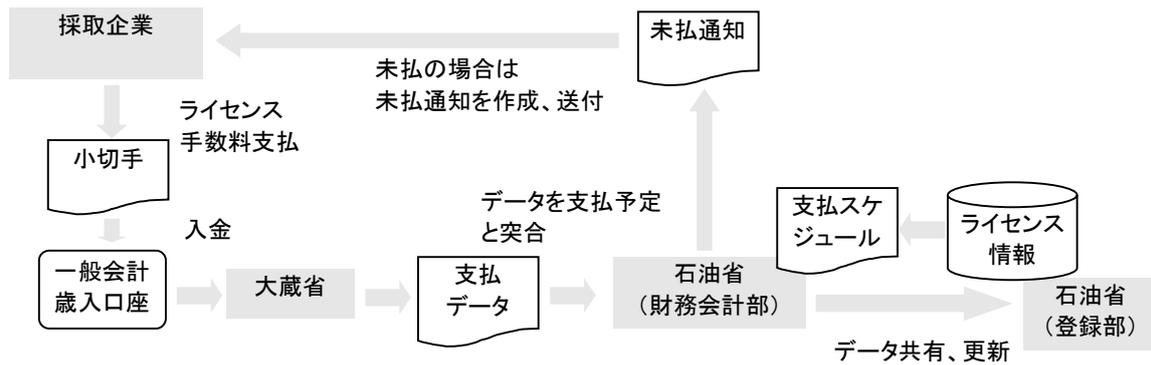


図 4 ライセンス手数料フロー概念図

- ロイヤルティー及び開発負担金：採取企業は一定期間の産出量に応じて、地主に対してロイヤルティー、地方政府に対して開発負担金をそれぞれ支払う。ロイヤルティー及び開発負担金は、一般会計歳入口座とは別にある信託口座に入金される。ロイヤルティーの場合には、大蔵省が一部を地主に配分し、残額は信託口座の管財人が管理する。地主への配分情報は石油省が提供する。開発負担金の場合には、全額が地方政府に配分される。

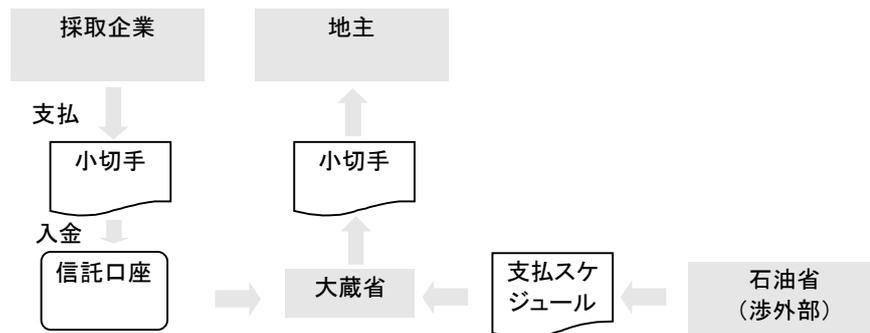


図 5 ロイヤルティー及び開発負担金フロー概念図

- 産出データ：石油省は、採取企業から日次で産出データを電子メールで受信している。現状石油省のインターネット接続が機能していないため、職員の個人アドレスでデータを受信している。

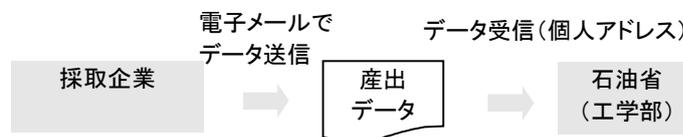


図 6 産出データフロー概念図

2017 年度 PNGEITI 報告書作成にあたっては、報告機関の一つである石油省からのデータが回答遅延または未回答のものがあつた。石油省では内部ネットワークやインターネット接続が機能停止状態にあり、脆弱な情報インフラが省内外の円滑なコミュニケーションの阻害要因となっている。一方で、ライセンス情報のデータベース化に加えて、紙ベース書類のデジタル化や公式ウェブサイトの開設等の情報管理・公開に向けた努力も進められている。

2.4 主な資源収入の流れ

本報告書では資源収入のうち税収入、税外収入、政府系企業からの配当金を分析対象とする。

● 税収入

主な資源関連の税収入は、採取企業社員の源泉取得税や採取企業の法人税である。これらの税金は歳入委員会が徴収し、未収税額は同委員会の情報システムで管理されている。EITI 基準は採取企業側からの支払金額と政府側の受取金額の突合を義務づけているが、2017 年度 PNGEITI 報告では、支払金額の情報が採取企業側からの未回答であったため受払金額を突合できなかったケースがあった。また、受払金額について採取企業は発生主義、歳入委員会は現金主義に基づいて報告されたため、受払金額の乖離要因と考えられるケースもあった。

● 税外収入

石油・天然ガスセクターに係る税外収入の大部分を占めるロイヤルティー及び開発負担金は信託口座に入金される。公的資金管理規制法では一切の公金収入を一般会計歳入口座へ直接入金することを規定しているが未実施の状況である。また、ロイヤルティー及び開発負担金の金額は産出量に応じて決定される。しかし、石油省では人材及び予算不足により採掘現場における産出量の検証を行っておらず、産出データの正確性や金額の妥当性は採取企業の報告に依存している。

2017 年度 PNGEITI 報告では、採取企業による支払いが小切手の場合は、受払金額の突合状況は比較的良好であった一方、銀行送金の場合には、受入金額の情報が石油省側から未回答であったため受払金額を突合できなかった。銀行送金の場合には、石油省は銀行通知を受領するまでは入金事実を認識できないため、金額把握の適時性、正確性、網羅性の確保に改善の余地がある。

● 政府系企業からの配当金

政府系企業は、採掘プロジェクトへの参加持分に応じた配当及び売上の配分を採取企業から受領し、成文化された配当ポリシーに従って国庫への入金を行っている。政府系企業は政府省庁と異なる固有の根拠法や準拠法に服するため、法的強制力を伴わない PNGEITI への報告状況が概して低調である。このため、配当金に関する受払金額の突合ができないケースが見られた。

2.5 報告機関の監査

● 外部監査

会計検査院は、中央政府、エージェンシー等の政府機関、政府系企業、地方政府の外部監査を担当する機関である。会計検査院では、被監査機関の性格に応じ、財務諸表監査または法令順守（コンプライアンス）監査を実施している。

被監査機関の財務諸表作成の遅延や会計検査院での慢性的な人員不足によって、監査実施や監査報告書に遅れが生じている。2019年2月時点で会計検査院のウェブサイトに公開されている監査報告書は、2012～2016年度のものである。また、公開されている監査報告書によれば、監査結果は総じて芳しいものではない。監査実施の遅延の影響により、PNGEITI 報告書を作成する際の受払金額の突合時点では、監査済みの資源収入金額を入手することができず、不十分な突合の要因となっている。

- 内部監査

大蔵省の内部監査コンプライアンス局は、公的機関に対して内部監査機能及び監査委員会の整備や運営に関する指導の役割を担っている。大蔵省の事務次官が委員長を務める監査委員会は、指導の対象となる機関の内部監査に関する活動を監理する会議体である。

対象となる政府関連機関の多くは内部監査体制が脆弱で、内部監査担当者が一名のみである、監査委員会が未設置等の状況が見られる。PNGEITI 報告機関での内部監査要員の不足は、内部統制の品質や外部監査結果にも影響を与える。

2.6 コミュニケーション

- コミュニケーション戦略

2016年に承認されたPNGEITI コミュニケーション戦略には、コミュニケーション活動の目標、対象、活動内容、実施主体が明示されている。同戦略は、すべての中央・地方組織へのEITI基準の浸透を目指しており、コミュニケーション活動は同戦略に基づいて実施されている。同戦略の実施を主導するために設置されたコミュニケーションサブグループには、採取セクター関係機関及び採取企業の一部が参加している。

PNGEITI コミュニケーション戦略には、コミュニケーション対象層の優先度が規定されている。中央政府及び採取企業の優先度が最も高く、市民団体、地方政府、独立管理人がこれに次ぐ。さらに、大学、国会内委員会、教会、学校も対象層と位置付けてられている。一方、PNGEITI 事務局ではこれまでのコミュニケーション活動実績を踏まえて、コミュニケーション対象層を地主等にも拡大する必要があると認識している。

- 啓発・広報活動

PNGEITI では、公式ウェブサイト、地域説明会、セミナー、ワークショップ、コンファレンス等で直接的なコミュニケーションを図る一方、ラジオ、テレビ、新聞等の間接的なコミュニケーション手段も活用している。また、一般向けの宣材として、PNGEITI 報告の概要を記した説明資料、小冊子・パンフレット、四半期毎に発行するニュースレター、各種グッズ等の制作も行っており、各種イベント時に配布している。

PNGEITI 事務局はPNGEITI 公式ウェブサイトを運営し、自らコンテンツの更新を行っている。

公式ウェブサイトの構成を表 6 に示す。

表 6 PNGEITI 公式ウェブサイトの構成

見出し	リンク
ホーム	トップページ、PNGMSG 議長メッセージ、最新ニュースへのリンク
PNGEITI について	EITI の紹介、PNGEITI 概要、PNGMSG 紹介、PNGEITI 事務局紹介
文書ポータル	PNGEITI の検証結果、PNGEITI 報告書、PNGEITI 年次進捗報告書、PNGEITI 年次活動計画、PNGMSG 会議議事録、PNGMSG の覚書
メディアポータル	最新ニュース、PNGEITI 記事、よくある質問
募集中の職種・契約	職員募集
お問い合わせ窓口	問い合わせフォーム
データポータル	資源収入状況一覧表

PNGEITI 事務局は、地方政府や地域の地主グループ向けの啓発を目的とした地域説明会や、PNGEITI について基本的な理解を有する関係者向けの最新情報共有を目的としたワークショップを継続的に開催している。地域説明会は、地方関係者の PNGEITI への関心を高めるのに貢献しているが、開催費用は高額である。

- 能力開発活動の検討

EITI 基準や PNGEITI に関する知識向上を目的とした能力開発教材はこれまで開発されていない。PNGEITI 事務局では、PNGEITI 報告機関の担当者向けに、低コストで運用可能なオンラインコースの設置を検討している。また、将来的には大学等の高等教育機関において EITI に関する知識を提供する継続的なカリキュラムを導入する構想を有している。

2.7 PNGEITI の検証

2018 年 10 月、EITI 理事会は PNGEITI の第一回検証結果について「意味のある進展」であると公表した。各認証要件の評価結果は図 7 の通りである。

EITI 認証要件		進展の水準				
カテゴリー	認証要件	進展なし	不十分な進展	意味ある進展	十分な進展	それ以上
#1. MSG による監督	#1.1 政府の関与				■	
	#1.2 産業界の関与				■	
	#1.3 市民社会の関与				■	
	#1.4 MSG のガバナンス				■	
	#1.5 ワークプラン				■	
#2. 契約及びライセンスの配分を含む法的組織的枠組み	#2.1 法的枠組み				■	
	#2.2 ライセンスの付与		■			
	#2.3 ライセンスの登録			■		
	#2.4 契約開示のポリシー				■	
	#2.5 受益所有権	■				
	#2.6 国家の持分参加			■		
#3. 開発と生産	#3.1 探鉱データ				■	
	#3.2 産出データ		■			
	#3.3 輸出データ			■		
#4. 収入の徴収	#4.1 網羅性		■			
	#4.2 現物支給の収入	■				
	#4.3 パーター協定	■				
	#4.4 輸送収入	■				
	#4.5 政府系企業に関する取引			■		
	#4.6 地方政府への直接的な支払		■			
	#4.7 内訳データの公開				■	
	#4.8 データの適時性				■	
	#4.9 データの品質		■			
#5. 収入の配分	#5.1 収入の配分		■			
	#5.2 地方政府向け送金		■			
	#5.3 収入管理及び支出	■				
#6. 社会経済的支出	#6.1 義務上の社会的支出			■		
	#6.2 政府系企業による準公共支出		■			
	#6.3 経済上の貢献				■	
#7. 結果及び影響	#7.1 社会一般における意見交換				■	
	#7.2 データ利用のしやすさ	■				
	#7.3 指摘事項への事後対応				■	
	#7.4 EITI 実施の結果及び影響			■		

図 7 PNGEITI の第一回検証結果

EITI 加盟国が第一回検証で「意味のある進展」となった場合には、公表後 18 カ月以内に第二回検証を実施する必要がある。PNGEITI の場合には 2020 年 4 月末が第二回検証の実施期限となる。このため、第一回検証で「不十分な進展」または「意味のある進展」と評価された認証要件を中心に、第二回検証開始までに改善策を検討、実施する必要がある。改善を要する認証要件のうち、本プロジェクトの支援範囲となる要件の現状を記す。

- #2.2 ライセンスの付与

EITI 加盟国は、採取産業のライセンスの発行や移転に関する情報を EITI 報告で開示する必要がある。報告期間において発生したあらゆるライセンスの発行や移転に関する情報を開示する必要があるが、これらの情報が既に一般に利用できる状態であれば、参照先またはリンクを EITI 報告に記載する。

当該項目は第一回検証で「不十分な進展」と評価された。評価向上に向けて、石油省における帳簿管理やデータ開示手続きの整備により、ライセンスの移転や発行に関する情報を特定する必要がある。

● #2.3 ライセンスの登録

EITI 加盟国は、最新かつ包括的なライセンス情報を反映した登録簿またはシステムを管理する必要がある。必要な情報が既に一般に利用できる状態であれば、参照先またはリンクを EITI 報告に記載する。

当該項目は第一回検証で「意味のある進展」と評価された。評価向上に向けて、石油省における帳簿管理やデータ開示手続きの整備が必要である。石油省では従来手書きの台帳により管理していたライセンス情報のデータベース化を進めている。今後データベースの利用や、石油省の公式ウェブサイトでの開示等を規定、実施することが求められる。

● #3.2 産出データ

EITI 加盟国は、産出データを開示する必要がある。開示情報には、産出データの出所や産出量及び価格の算出方法に関する情報も含まれる。

当該項目は第一回検証で「不十分な進展」と評価された。評価向上に向けて、EITI 基準にしたがって石油省でのデータ管理やレポート手順を整備する必要がある。石油省は採取企業から産出データを受領しているが、これら受領データを集計するしくみを構築する必要がある。

● #4.1 網羅性

EITI 加盟国の MSG は、資源収入の各要素の重要性及び開示項目について合意する必要がある。合意された資源収入の開示項目に関しては、採取企業側の支払額と政府側の受入額を網羅的に突合することが求められる。

当該項目は第一回検証で「不十分な進展」と評価された。評価向上に向けて、PNGEITI 事務局が PNGEITI 報告書作成のプロセスへの主体的な関与を高めて PNGEITI 報告機関からの回答状況をモニタリングする等、受払金額の網羅的な突合に必要なデータ収集の改善を図る必要がある。また、慢性的な人材不足を抱える石油省に関しては報告体制の整備やデータ報告プロセスでのより多くの支援が必要である。

● #4.9 データの品質

資源収入データの品質保証のため、採取企業側の支払額と政府側の受入額の突合は、国際的な

専門基準を適用する独立管理人が行われなければならない。また、EITI 国際事務局が発行しているガイドラインでは、政府や採取企業における既存の監査や保証システムを基礎とし、国際的な実務や基準の遵守を促進することを規定している。

当該項目は第一回検証で「不十分な進展」と評価された。評価向上に向けては、まず PNGEITI 報告機関から提供されるデータの質的向上を通じて、突合手続きの精度を改善する必要がある。このためには、報告機関からのより多くの協力が得られるように、PNGEITI が国家レベルの取り組みであることの啓発を活発化することが重要である。また、EITI が既存の監査や保証システムを基礎とすることを考慮すれば、政府機関及び政府系企業への会計検査院による外部監査の改善も求められる。

2.8 2017 年度 PNGEITI 報告書

● 報告機関の回答状況

2017 年度 PNGEITI 報告書は 2018 年 12 月に公表された。PNGEITI 報告に必要な情報に関する報告機関からの回答状況を表 7 に示す。前年度に比べ改善が見られなかった。

表 7 報告機関の回答状況

報告機関	回答率		然るべき権限者の署名を得た報告率		非財務データの回答率
	2017	2016	2017	2016	2017
PNGEITI 報告書の年度	2017	2016	2017	2016	2017
鉱産資源採取企業	42%	75%	33%	38%	42%
石油・天然ガス採取企業	80%	100%	80%	75%	60%
政府系企業(管財人を含む)	40%	86%	40%	57%	30%
政府機関	61%	86%	11%	57%	50%
計	53%	84%	35%	58%	45%

● 本プロジェクトに関連する提言事項

受払金額の突合及び報告書案の作成を担当した独立管理人は、翌年度以降の PNGEITI 報告改善に向けた提言を行っている。本プロジェクトに関連する提言事項を以下に示す。

- 政府機関ウェブサイトからのライセンスや産出データ入手：ライセンスや産出データ等の非財務データは、鉱産資源セクターの場合は鉱産資源機構、石油・天然ガスセクターの場合は石油省が管理している。鉱産資源機構については既存のデータポータルサイトの機能改善、石油省については鉱産資源機構等の先行事例を参考にしたライセンスデータのデジタル化を提言している。
- 収入データの網羅性向上：報告機関から網羅的かつ適時にデータを手入手できるように、次年度 PNGEITI 報告書の対象報告機関決定の早期化を提言している。

- 年次財務報告の活用によるデータ品質向上：財務諸表は PNGEITI 報告に必要な多くのデータを網羅しており、監査済み財務諸表の適時性・透明性の向上によって EITI 基準に示す要件も満たすケースも多いと考えられる。採取企業に対しては、財務諸表の写しの提出、政府機関に対しては年次財務報告内に EITI 報告事項も含めることを提言している。
- 政府系企業による準公共支出：準公共支出とは政府系企業が行う社会サービスや公共インフラ支出等、政府予算外で行われる支出のことを指す。2017 年度 PNGEITI 報告書では政府系企業による準公共支出は報告されなかったが、準公共支出の解釈について報告機関の間で混乱があるものと思われる。このため、政府系企業（及びその子会社）のすべての支出を網羅的に見直し、準公共支出の該当判断を行うことを提言している。

2.9 他国における EITI 実施状況

● EITI 加盟国の検証結果

2019 年 1 月時点で 35 か国の検証結果が公表されている（検証後に EITI を脱退した三カ国を含む）。コロンビア、フィリピン、セネガルは第一回検証で、モンゴルと東ティモールは第二回検証でそれぞれ「十分な進展」と評価され、遵守国となっている。

● 第三国研修

本プロジェクトの一環として、EITI 実施の先行事例を学ぶため検証で「十分な進展」の評価を得たフィリピンへの第三国研修が実施された。第三国研修は、2018 年 3 月 4 日から 11 日にかけて PNGEITI 事務局の四名が参加し、フィリピン EITI (PH-EITI) 事務局等を訪問した。フィリピンでは、報告機関に対する期日までの報告義務の法制化、市民団体の政策枠組み等への関与度の高さ、PH-EITI 事務局の自主性と能力等の教訓が得られた。

3. 本プロジェクトでの対応方針案

現状分析を踏まえて、本プロジェクトにおける対応方針案を以下の通り検討した。

3.1 石油省

- PNGEITI 報告のための実施体制の整備

石油省内に PNGEITI 報告のための専任担当者を配置する。専任担当者は同省の PNGEITI の実施にかかる調整役として情報の取りまとめや PNGEITI に関する省内外のコミュニケーションの窓口として活動する。本プロジェクトでは、専任担当者の業務分掌の提案や、就任時及びプロジェクト期間を通じた技術的な研修や助言による支援を行う。

- PNGEITI 報告に必要なデータ管理の改善

PNGEITI 報告に必要なライセン্স情報、資源関連の税外収入、産出データの情報・データの収集、記録、報告、管理の改善を図る。ライセン্স情報や税外収入に関しては、石油省内でデータベース化を進めている。このため、データベースの情報を PNGEITI 報告のために活用する方法の検討及び実施を支援する。一方、産出データに関しては、採取企業から得られるデータの集約化の方法を検討、実施する。必要に応じて情報機材の提供やデータ管理システムの構築を支援する。

- PNGEITI 報告に関する研修及び啓発

PNGEITI 報告に関係する石油省職員を対象として、EITI 基準及び PNGEITI に関する研修及び啓発を実施する。これまで石油省では EITI 基準や PNGEITI に関連する研修は行われておらず、EITI 基準や PNGEITI の目的や石油省が果たすべき役割等の基本的事項を含めた能力向上を図る。

- PNGEITI 報告に関連する情報開示の促進

石油省の公式ウェブサイトは開設されたばかりであり、今後コンテンツの充実が必要である。石油省の公式ウェブサイトに掲載する PNGEITI 報告に関連する情報のコンテンツの企画及び制作を支援する。特にライセン্স情報が対象として想定される。

3.2 能力向上

- PNGMSG の能力向上

PNGMSG 定期会合の機会を利用して継続的に教育セッションを提供する。教育セッションでは、網羅的な収入把握に向けた対応、突合作業の重要性、品質向上のポイント等、PNGEITI の検証結果の改善に直結するテーマについて、EITI 国際事務局が提供するガイドラインや他の EITI 実施国での事例を取り上げる。専門的かつ実践的な視点からの能力向上を図ることで、PNGEITI に関す

る改善策の検討を促進する。

- PNGEITI 報告機関の能力向上

データの網羅性や品質の改善のためには、報告機関からの回答率及び回答の質の向上が不可欠である。このため、複数の PNGEITI 報告機関を対象として、報告期間中の現場指導も含めた技術的な助言により支援する。また、期限までに回答が得られるように各報告機関の作業進捗状況を適宜フォローアップする。

- PNGEITI 事務局の能力向上

PSGMSG に対する教育セッションや PNGEITI 報告機関に対する現場指導の過程では、PNGEITI 事務局と協働することにより、これらの作業の円滑化を図るとともに、実務を通して PNGEITI 事務局に対して技術的な指導及び助言を行う。また、報告機関の能力強化に資するための学習ツールの企画及び開発について PNGEITI 事務局を支援する。

3.3 啓発活動

- PNGEITI コミュニケーション戦略の改訂

PNGEITI コミュニケーション戦略策定後に蓄積されたノウハウや経験を的確に反映させるため、同戦略の改訂作業を支援する。改訂に際しては多くの関係者の意見を反映させるためコミュニケーションサブグループの関与を高める。

- 啓発活動のための宣材及びコンテンツの開発

PNGEITI コミュニケーション戦略の改訂により、コミュニケーション対象や目的が見直しされる。新たな対象や目的に対して効果的かつ効率的なコミュニケーション活動を行うための宣材及びコンテンツを検討し、開発を支援する。

- 啓発活動の実施

PNGEITI 事務局及び PNGMSG が計画、実施する啓発活動を支援する。本プロジェクトで利用可能なリソースや宣材及びコンテンツの開発ニーズを勘案して、支援対象とする啓発活動を選定する。また、今後の改善に生かすため、啓発活動の実施後、宣材及びコンテンツ、活動に関する意見のフィードバックを実施する。

Annex 2: Products Produced by the Project

2-2 TOR of DPE EITI Unit

EITI Unit

- I. Objectives
- II. Terms of Reference
- III. Tasks and Activities
- IV. Activity timeframe
 - Specific Timeframe for FY2022
- V. Members of the Unit
- VI. Reporting flow
- VII. Reporting items for EITI
- VIII. Operating procedure

I. Objectives

Promote the implementation of EITI as a coordinator and a focal point at the entity level.

II. Terms of Reference

- i. Coordinate the EITI related activities at the entity level in collaboration with MSG and NS.
- ii. Guide the implementation of the Work Plan and the Strategy of PNGEITI at the entity level.
- iii. Facilitate the communication with MSG, NS and other relevant stakeholders.
- iv. Improve the practice of EITI reporting at the entity level for mainstreaming.
- v. Foster capacity building and awareness raising on PNGEITI in-house.

III. Tasks and Activities

i. EITI reporting

1. Study the template received from IA/NS and check if any changes or updates in EITI requirements
2. Distribute the template to relevant officers with guidance
3. Provide necessary support to the relevant officers to fill in the template
4. Collect and compile the information on the template
 - ✓ # of licenses awards and transfers
 - ✓ License registry information
 - ✓ Production volume and value
 - ✓ Revenues (license fee, royalty and development levy)
5. Validate the collected data and information
6. Obtain the authorization to submit the template to IA/NS
7. Responding to queries from IA/NS during the reconciliation
8. Review the draft EITI Report and provide comments to IA/ NS

III. Tasks and Activities

ii. EITI related activity for MSG

1. Attend the MSG meetings on behalf of the representative of the entity
2. Attend the Technical Working Groups meetings of MSG on behalf of the representative of the entity
3. Join the outreach and communication activities and contribute to PNGEITI as resource person
4. Provide and contribute the information to the public relation activities of PNGEITI
5. Cooperate in providing information and feedback for the monitoring and evaluating the PNGEITI activities
6. Facilitate the communication with other stakeholders to improve the implementation of PNGEITI

III. Tasks and Activities

iii. EITI related activity for the entity

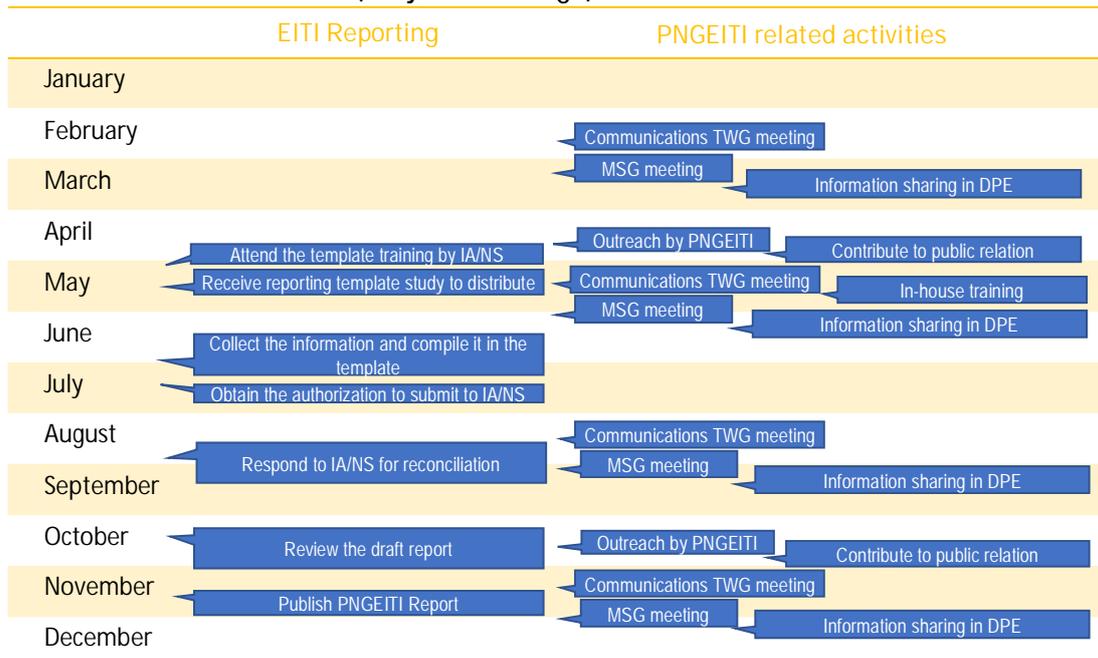
1. Share the outcomes of the meetings of MSG and TWG of PNGEITI in the entity
2. Share the PNGEITI's event schedule or result to promote the participation and dissemination of information in the entity
3. Plan and conduct the capacity development and awareness promotion on PNGEITI in the entity
4. Suggest the direction of regular update or information disclosure to the entity for mainstreaming PNGEITI
5. Facilitate the communication to exchange knowledge and experiences and obtain feedback in the entity
6. Accumulate the knowledge and know-how on the EITI reporting for further improvement and mainstreaming

IV. Activity timeframe

- EITI Reporting
 - Annual EITI Report
- PNGEITI related activities
 - MSG meetings at least quarterly
 - TWG of MSG meetings
 - Outreach of PNGEITI
 - Capacity development and awareness promotion in the entity
 - Regular update and information disclosure by the entity

IV. Activity timeframe

Annual timeframe (subject to change)

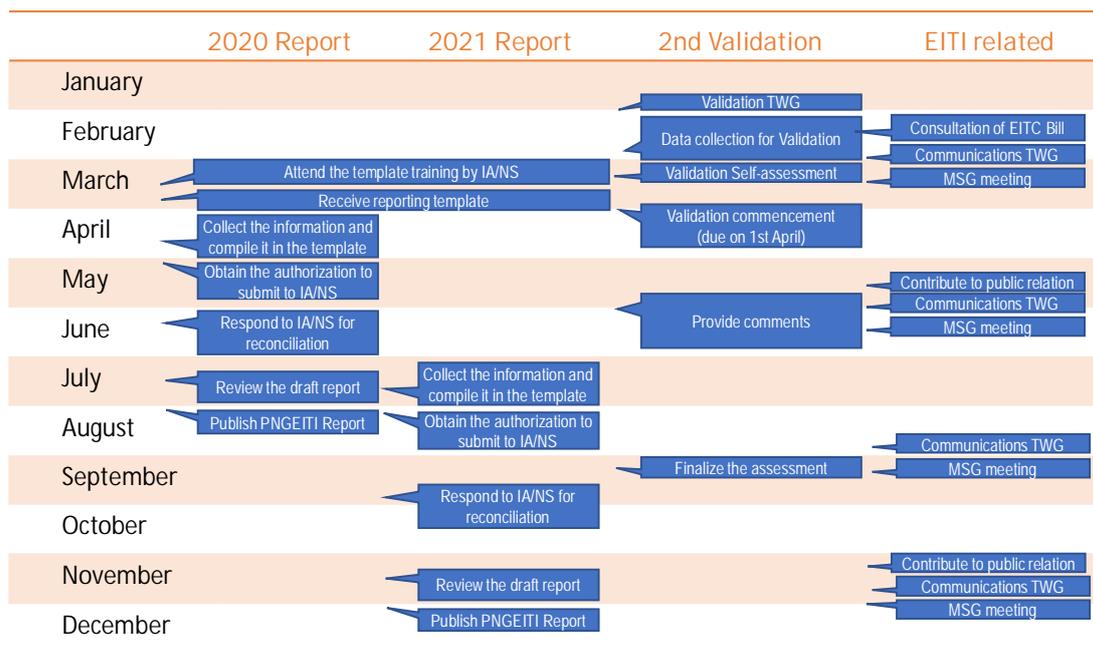


IV. Activity timeframe

Specific Timeframe for FY2022

- Second Validation by EITI International Secretariat
 - ✓ Postponed due to COVID, commence on 1st April 2022
- EITI 2020 Report
 - ✓ Delay was caused due to COVID, need to catch up on the schedule
- EITI 2021 Report
 - ✓ Get back to a annual regular reporting cycle within 2022
- EIT Commission Bill
 - ✓ Required to provide input and feedback

IV. Activity timeframe - Specific Timeframe for FY2022 2nd Validation, 2020 EITI Report and 2021 EITI Report

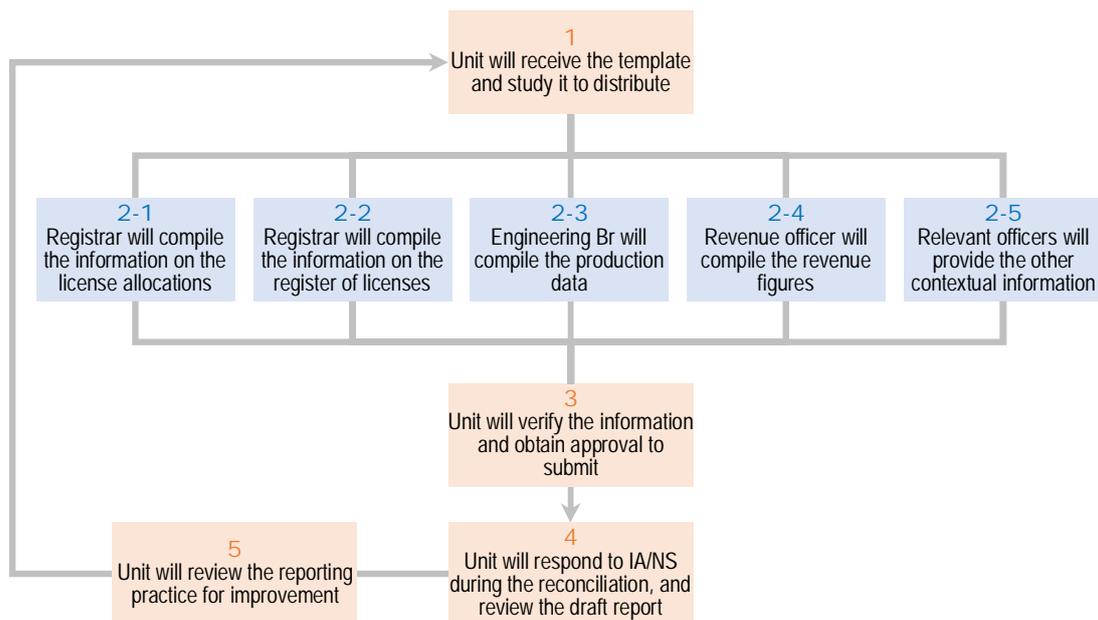


V. Members of the Unit

- As of January 2022

#	Name	Title	EITI In-charge
1	Channan Kumalau	Director, Special Project Program	Head of EITI Unit
2	Jimmy Haumu	Director, Petroleum Division	
3	Joy Mataenge	Assistant Director, License & Administration	License information
4	Vicky Coleman	Senior Revenue Officer	Revenue data
5	Samuel Tobung	Senior Petroleum Engineer	Production data
6	Jennifer Kapi	Deputy Registrar	License information
7	Moses Hombhanje	ICT Manager	
8	Eileen Kamura	GESI Desk	
9	Alexander Nimi	Coordination Branch	

VI. Reporting flow



VII. Reporting items (subject to change)

▶ EITI requirement #3.2 Production

- ▶ Requirement:
 - ▶ Production data, including production volumes and values by commodity
 - ▶ By region company or project

▶ Production data

- ▶ To be provided by Registrar Branch
- ▶ Consistency in the use of the measurement

Commodity	Measurement
Oil	Barrels
Condensate	Barrels
Gas	MMScf
LNG	Tonnes

Project	Commodity	Measurement	Oil	Gas	Condensate	LNG
SE Gobe	Oil	Barrels	,000			
	Gas	MMScf		,000		
Hides	Gas	MMScf		,000		
	Condensate	Barrels			,000	
Kutubu	Oil	Barrels	,000			
PNG LNG	LNG	Tonnes				,000
	Gas	MMScf		,000		
			,000	,000	,000	,000

VII. Reporting items (subject to change)

▶ EITI requirement #4 Revenue collection

- ▶ Requirement:
 - ▶ Comprehensive disclosure of company payments and government revenues from the extractive industries

▶ Revenue

- ▶ To be provided by Revenue Officer
- ▶ Include amount received through DOF / Trust Accounts

▶ License fees (5 types)

Type of License	No of license	Amount
Petroleum Prospecting License (PPL)		
Petroleum Retention License (PRL)		
Petroleum Development License (PDL)		
Petroleum Pipeline License (PL)		
Petroleum Processing Facility License (PPFL)		
Total		

▶ Development Levy (trust / annual)

Project	Company	Amount
ExxonMobil PNG LNG and Oil Project Subsidiaries	ExxonMobil PNG Ltd	
PNG LNG	Oil Search Ltd	
Total		

▶ Royalty (trust / monthly)

Project	Company	Amount
ExxonMobil PNG LNG and Oil Project Subsidiaries	ExxonMobil PNG Ltd	
PNG LNG	Oil Search Ltd	
Total		

VIII. Operating procedure

Ref	Process	Responsible Offices
1.	Distribution of EITI Reporting template	Unit
2-1.	Number of licenses for the period	Registrar
2-2.	Petroleum license map & listing of licenses	Registrar, Geologist
2-3.	Production data	Engineering
2-4.	Revenue	Revenue, Registrar
2-5.	Other contextual information	Registrar, legal, etc.
3.	Submission of the template	Unit
4.	Review of the draft Report	Unit
5.	Review the reporting practice	Unit

VIII. Operating procedure

1. Distribution of EITI Reporting template

1.	Distribution of EITI Reporting template	Remarks
1	Unit will obtain the timeframe of the EITI for the year from IA / NS, and inform relevant offices through the Secretary of the timeframe and the activity schedule of the Unit.	<ul style="list-style-type: none"> • Timeframe • Activity schedule
2	Unit members will attend the EITI reporting template training, if provided by IA / NS.	<ul style="list-style-type: none"> • Training material
3	Unit will receive the template from IA / NS.	<ul style="list-style-type: none"> • EITI reporting template
4	Unit members will study the template to see if there are any changes in requirements or reporting items.	<ul style="list-style-type: none"> • EITI standard • Template
5	Unit will distribute the template to the relevant officers with guidance.	
6	Unit will provide support for the relevant officers filling in the template, as necessary.	

VIII. Operating procedure

2-1. Number of licenses for the period

#2.2 Contract and license allocations

2-1.	Number of licenses for the period	Remarks
1	Registrar will receive the template with guidance	• Template
2	Registrar will check if there are any changes in requirements or reporting items	• EITI Standard
3	Registrar will confirm whether the information required is available in case of any changes in requirements or reporting items	
4	Registrar will collect the information from "Petroleum Register book"	• Petroleum Register book
5	Registrar will count the number of licenses lodged, awarded, extended, transferred, cancelled, surrendered, expired	
6	Registrar will fill in the template and verify the information.	
7	Registrar will forward the template to Unit.	

VIII. Operating procedure

2-2. Petroleum license map & listing of licenses

#2.3 Register of licenses

2-2.	Petroleum license map & listing of licenses	Remarks
1	Registrar will receive the template with guidance	• Template
2	Registrar will check if there are any changes in requirements or reporting items	
3	Registrar will confirm whether the information required is available in case of any changes in requirements or reporting items	
4	Registrar will consult with Geologist to identify the licenses to be reported in consistent with the "Petroleum License Map"	• Petroleum License map
5	Geologist will extract the information from the mapping system and share it with Registrar	• Mapping system
6	Registrar will modify the information into the reporting format.	• License information format
7	Registrar will verify the information.	
8	Registrar will forward the information to Unit.	

VIII. Operating procedure

2-3. Production data

#3.2 Production

2-3.	Production data	Remarks
1	Petroleum Engineer will receive the template with guidance	• Template
2	Petroleum Engineer will check if there are any changes in requirements or reporting items	
3	Petroleum Engineer will confirm whether the information required is available in case of any changes in requirements or reporting items	
4	Petroleum Engineer will extract the data from the production database on MS-Access	• Production database on MS-Access
5	Petroleum Engineer will customize the data into the reporting format with disaggregating by commodity, company, project and region.	
6	Petroleum Engineer will verify the data by ensuring the consistency in the measurement unit for each commodity	
7	Petroleum Engineer will forward the data to Unit.	

VIII. Operating procedure

2-4. Revenue

#4 Revenue collection

2-4.	Revenue	Remarks
1	Revenue Officer will receive the template with guidance	• Template
2	Revenue Officer will check if there are any changes in requirements or reporting items	
3	Revenue Officer will confirm whether the information required is available in case of any changes in requirements or reporting items	
4	Revenue Officer will extract the information on license fees from the Collection Statement to fill in the template	• Collection statement
5	Revenue Officer will extract the information on Royalties and Development Levies from the Collector's statement to fill in the template	• Collector's statement
6	Revenue Officer will verify the figures by ensuring the cash basis.	
7	Registrar will verify the figures with Register Tenement Book, as necessary.	• Register tenement book
8	Revenue Officer will forward the template to Unit.	

VIII. Operating procedure

2-5. Other contextual information

2-5.	Other contextual information	Remarks
1	The relevant officers will receive the template or request of information from Unit	<ul style="list-style-type: none">• Template
2	The relevant officers will check the template or request	
3	The relevant officer will fill in the template or prepare the supporting documents.	<ul style="list-style-type: none">• Template• Supporting documents
4	For example: <ul style="list-style-type: none">• License procedures• criteria used for awarding the license• any deviation from the procedure• Employment figure disaggregated by gender	
5	The relevant officers will forward the template or the supporting documents to Unit	

VIII. Operating procedure

3. Submission of the template

3.	Submission of the template	Remarks
1	Unit will collect the information on the respective parts of the template filled by relevant officers.	<ul style="list-style-type: none">• Template
2	Unit will compile the information on the template.	
3	Unit will confirm whether every required item is filled in the template .	
4	Unit will make follow up on the submission of the information, if there are any missing or outstanding items with reminding the due date of submission of the template.	
5	Unit will make an inquiry to appropriate officials for clarification, if any.	
6	Unit will prepare the cover letter to be signed off, and send the template and supplement information altogether with the cover letter to the Secretary for approval.	<ul style="list-style-type: none">• A cover letter• Template• Supplement information
7	Unit will submit the approved templated to IA / NS.	<ul style="list-style-type: none">• Template

VIII. Operating procedure

4. Review of the Report

4.	Review of the Report	Remarks
1	Unit will receive any queries from IA / NS	
2	Unit will consult with appropriate officers to obtain further information, if necessary	
3	Unit will facilitate the discussion with the appropriate officers and IA / NS as and when necessary to provide the clarification	
4	Unit will respond to IA / NS to provide further information and clarification with supporting evidence, if required	<ul style="list-style-type: none">• Supporting evidence
5	Unit will receive the draft Report and circulate in DPE	<ul style="list-style-type: none">• Report draft
6	Unit will review the draft and compile the comments.	
7	Unit will provide the comments to IA / NS.	
8	Unit will receive the Report and circulate it in DPE to inform the launch.	<ul style="list-style-type: none">• Report

VIII. Operating procedure

5. Review the reporting practice

5.	Review the reporting practice	Remarks
1	Unit will discuss any issues to be carried forwarded to the next reporting process for improvement	
2	Unit will discuss the action plan for the next reporting period for smoothing the reporting process	
3	Unit will promote and facilitate the routine and regular information disclosure relating EITI by DPE	
4	Unit will discuss to suggest the direction of mainstreaming and streamlining the EITI reporting	<ul style="list-style-type: none">• EITI Standard
5	Unit will discuss to suggest the routine and regular update of information disclosure by DPE to harmonize with EITI reporting	<ul style="list-style-type: none">• EITI Standard
6	Unit will discuss to see whether DPE can replace the information reported by template and Report with the routine information disclosure by DPE	<ul style="list-style-type: none">• EITI Standard• EITI Report• Template

Annex 2: Products Produced by the Project

3. Training Materials for the National Secretariat Staff

2-3-1 An approach to Improve
Comprehensiveness

2-3-2 How to Arrange the Review

Annex 2: Products Produced by the Project

3. Training Materials for the National Secretariat Staff

**2-3-1 An approach to Improve
Comprehensiveness**

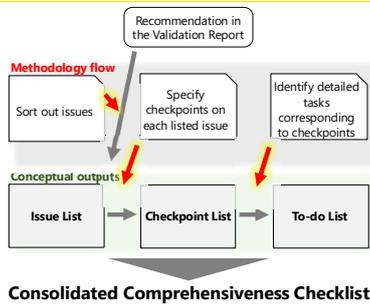
Sessions for Capacity Development of PNGEITI National Secretariat

June, 2019
JICA Consultant Team



1. How Can Be Comprehensiveness Ensured? - Use CCC -

How is CCC Created?



Page 3

CCC for What?

■ CCC helps PNGEITI National Secretariat and/or MSG:

- ▶ **Understand** detailed checkpoints and to-dos in a structured, transparent way
- ▶ **Check** the progress of tasks requisite for ensuring comprehensiveness
- ▶ **Review** effectively on IA's deliverables such as Scoping Study, Inception Report and EITI Report
- ▶ **Monitor** IA's performance including extensive data gathering

Page 4

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.1 Is the threshold defined by a specific number?	1.1.1 Ensure the materiality threshold is defined by a <u>specific number</u> .
	1.1.2 Share the defined number with MSG.

Page 5

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.2 Is the method to calculate the threshold clearly described and feasible?	1.2.1 Ensure the method is clearly <u>described</u> .
	1.2.2 Ensure the method is feasible described and <u>considering any availabilities of data used in the calculation</u> .
	1.2.3 Share the method with MSG.

Page 6

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.3 Is the method free of any pitfalls affecting the comprehensiveness?	1.3.1 Check whether such pitfalls are there in the method from viewpoints including, but not limited to: - if " known government revenues " implies existence of any unknown government revenues, specify types, payers and, if possible, estimated amount. - Companies not only in production but also in exploration are fully considered.
	1.3.2 Remedy any pitfalls found in a way to <u>ensuring comprehensiveness</u> .

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Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.4 Is the calculation conducted using credible data?	1.4.1 Ensure the calculation is <u>conducted using credible data</u> .
	1.4.2 If not, invent any acceptable rationale to ensure <u>comprehensiveness</u> .

Page 8

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.5 Are any other options considered?	1.5.1 Take into consideration any other option of materiality threshold.
	1.5.2 If not, invent any acceptable rationale to ensure comprehensiveness.

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.6 Has MSG identified the companies making material payments and the government entities receiving material revenues?	1.6.1 Record in MSG minutes such companies and government entities.
	1.6.2 Ensure that 2018 EITI Report includes any statement that MSG identified such companies and government entities.

Comments in Detail

The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.

1.7 Has MSG formally confirmed and endorsed that the materiality threshold for selecting companies ensures the comprehensiveness with understanding its rationale?	1.7.1 Record in MSG minutes such confirmation and endorsement.
	1.7.2 Ensure that 2018 EITI Report includes any statement that MSG confirmed and endorsed that such comprehensiveness is ensured.

2. How to Monitor IA?



Why is Monitoring IA Important?

- In Validation, there are some deficiencies deemed to be attributed to **expression or compilation** in EITI Report, which could be prevented if dealt with more appropriately or monitored more closely.
- To monitor IA in **triple** aspects as below helps PNGEITI National Secretariat ensure high quality in reporting.



Monitoring IA's Plan

Factors affecting the plan proposed in TOR

- Delay by one month** in starting the IA engagement

is followed by delays in finalisation of:



- can be **absorbed** by having works for each report overlapped and shortening data collection period
- affects the timing of **endorsement of materiality** at MSG

- Political situation in PNG?

Monitoring IA's Performance

- Information we obtained so far on IA's performance in the past indicates matters on which additional explanation for reporting entities is needed such as:
 - what** EITI Report is and **why**
 - what **adverse impacts** would take place by non-compliance with any instructions/deadline on preparing EITI Report
- Any practical support by PNGEITI National Secretariat to IA's performance of the engagement is indispensable in terms of the followings, depending on IA's performance monitored:
 - presenting an **exact contact list** of reporting entities
 - in playing a liaison role between reporting entities and IA, behaving as **good interpreter** not just conduit

Monitoring IA's Deliverables

For ensuring comprehensiveness, use CCC.



- Action plans to mitigate any weaknesses and gaps should be:
- ready by next Validation process; and
 - described in the report, as much as possible

Consolidated Comprehensiveness Checklist

Issue	Checkpoint	To-do		
		Activity	Done	
Explicitly recommended in Valuation Report				
1. The materiality threshold for selecting companies ensures that all payments that could affect the comprehensiveness of EITI reporting be included in the scope of reconciliation.	1.1 Is the threshold defined by a specific number?	1.1.1 Ensure the materiality threshold is defined by a specific number.		
		1.1.2 Share the defined number with MSG.		
	1.2 Is the method to calculate the threshold clearly described and feasible?	1.2.1 Ensure the method is clearly described.		
		1.2.2 Ensure the method is feasible considering any availability of data used in the calculation.		
		1.2.3 Share the method with MSG.		
	1.3 Is the method free of any pitfalls affecting the comprehensiveness?	1.3.1 Check whether such pitfalls are there in the method from viewpoints including but not limited to: <ul style="list-style-type: none"> - if "known government revenues" implies existence of any unknown government revenues, specify types, payers and, if possible, estimated amounts. - Companies not only in production but also in exploration are fully considered. 	1.3.2 Remedy any pitfalls found in a way to ensuring comprehensiveness.	
			1.4.1 Ensure the calculation is conducted using credible data.	
			1.4.2 If not, invent any acceptable rationale to ensure comprehensiveness.	
	1.4 Is the calculation conducted using credible data?	1.4.1		
		1.4.2		
			1/5	

Consolidated Comprehensiveness Checklist

Issue	Checkpoint	To-do	
		Activity	Done
1. Are any other options considered?	1.1	1.1.1 Take into consideration any other option of materiality threshold.	
		1.1.2 If not, invent any acceptable rationale to ensure comprehensiveness.	
	1.6 Has MSG identified the companies making material payments and the government entities receiving material revenues?	1.6.1 Record in MSG minutes such companies and government entities.	
		1.6.2 Ensure that 2018 EITI Report includes any statement that MSG identified such companies and government entities.	
		1.7 Has MSG formally confirmed and endorsed that the materiality threshold for selecting companies ensures the comprehensiveness with understanding its rationale?	1.7.1 Record in MSG minutes such confirmation and endorsement.
		1.7.2 Ensure that 2018 EITI Report includes any statement that MSG confirmed and endorsed that such	
	2. The MSG should ensure that PNG's next EITI Report includes the IA's assessment of the materiality of omissions from non-reporting entities.	2.1 Is such IA's assessment included in 2018 EITI Report?	2.1.1 Ensure that the IA's assessment is included in 2018 EITI Report.
2.2.1 Identify any reporting companies and government entities mentioned directly or related to specific matters referred to, in the assessment.			
2.2 Is the assessment clear, reasonable and based on right and fair understanding of PNG context?		2.2.2 Ensure by consulting the companies and/or government entities identified that the assessment is clear, reasonable, and based on right and fair understanding of PNG context.	
		2/5	

Consolidated Comprehensiveness Checklist

Issue	Checkpoint	To-do	
		Activity	Done
3. The MSG should ensure that PNG's next EITI Report includes an assessment of the comprehensiveness of the EITI Report	3.1 Has MSG explicitly ensured it?	3.1.1 Record in MSG minutes that it ensured the IA's assessment.	
		3.1.2 Ensure that the assessment is included in 2018 EITI Report.	
	3.2 Is the assessment clear, reasonable and based on right and fair understanding of PNG context?	3.2.1 Identify any reporting companies and government entities mentioned directly, or related to specific matters referred to, in the assessment.	
3.2.2 Ensure by consulting the companies and/or government entities identified that the assessment is clear, reasonable, and based on right and fair understanding of PNG context.			
	3.3 Has MSG explicitly ensured it?	3.3.1 Record in MSG minutes that it ensured the assessment.	
4. The MSG should ensure that PNG's next EITI Report includes that full unilateral government disclosure of total revenues, including from non-material companies, is provided for each of the material revenue streams.	4.1 Is such disclosure included in 2018 EITI Report?	4.1.1 Ensure that the disclosure is included in 2018 EITI Report.	
		4.2.1 Check all of the government entities received any material revenues are included in the disclosure.	
	4.2 Are the unilateral government total revenues fully disclosed?	4.2.2 Consult all of the government entities received any material revenues on whether the unilateral total revenues are fully disclosed.	
		4.3.1 Ensure that non-material companies are clearly specified in the report.	
	4.3 Are non-material companies clearly specified in the report?		
		3/5	

Consolidated Comprehensiveness Checklist

Issue	Checkpoint	To-do	
		Activity	Done
4. Are revenues from non-material companies included?	4.1	4.1.1 Consult the government entities providing data with which non-material companies are determined on whether the rationale of determining non-material companies ensures the comprehensiveness.	
		4.1.2 Ensure that revenues from non-material companies are included in the disclosure.	
	4.2	4.2.1 Consult the government entities providing data with which non-material companies are determined on whether the revenues from non-material companies are accurate.	
		4.2.2 Consult the government entities providing data with which material revenue streams are determined on whether the rationale of determining material revenue streams ensures the comprehensiveness.	
	4.3	4.3.1 Ensure that material revenue streams are clearly specified in the report.	
		4.3.2 Consult the government entities providing data with which material revenue streams are determined on whether the rationale of determining material revenue streams ensures the comprehensiveness.	
	4.6	4.6.1 Ensure by consulting the government entities providing data with which non-material companies are determined that the disclosure is appropriately provided for each of the material revenue stream.	
4.7		4.7.1 Record in MSG minutes that it ensured the full unilateral government disclosure.	
		4/5	

Consolidated Comprehensiveness Checklist

Issue	Checkpoint	To-do	
		Activity	Done
5. The MSG should develop and disclose an action plan for addressing the deficiencies in comprehensiveness of reporting documented in the initial assessment.	5.1 Is such action plan developed?	5.1.1 Ensure that the action plan is developed.	
		5.2.1 Ensure that the deficiencies are completely covered.	
	5.2 Does the action plan cover all of the deficiencies in comprehensiveness of reporting?	5.2.2 Identify any entries mentioned directly, or related to specific matters referred to, in the action plan.	
		5.2.3 Ensure by consulting the entities identified that the action plan is clear, feasible, and exhaustive.	
	5.4 Has MSG formally confirmed and endorsed the action plan?	5.4.1 Record in MSG minutes such confirmation and endorsement.	
5.5 Is the action plan disclosed?	5.5.1 Have the action plan easily accessible by the public.		
		5/5	

Annex 2: Products Produced by the Project

3. Training Materials for the National Secretariat Staff

2-3-2 How to Arrange the Review

Sessions for Capacity Development of PNGEITI National Secretariat

November, 2019
JICA Consultant Team



How Can PNGEITI National Secretariat Arrange the Review ?



Expected Roles of the Secretariat

- Coordinate
- Represent
- Enhance



Points of View for the Review

- Follow-up the status
- Coordinate the coverage
- Create/revise the self-related parts
- Ensure the recommendations

Follow-up the Status

- Communicate with the IA
- Identify the delayed institutions
- Urge them responding to IA' request
- Set the deadline

- Follow-up the status
- Coordinate the coverage
- Create/revise the self-related parts
- Ensure the recommendations

Coordinate the Coverage

- Minimise parts not reviewed
- Specify the reviewing bodies per part
- Make sure the reviewed parts per body
- Reassign reviewers as necessary

- Follow-up the status
- Coordinate the coverage
- Create/revise the self-related parts
- Ensure recommendations

Create/revise the Self-related Parts

- Identify any parts to be reviewed
- Consider any changes
- Keep consistency
- Prove any descriptions

- Follow-up the status
- Coordinate the coverage
- Create/revise the self-related parts
- Ensure recommendations

Ensure Recommendations

- Specify the recommendations on the Validation requiring MSG's approval
- Ensure any of these are described in the report
- If not, include such things in MSG's agenda
- Describe in the report as much as possible on how to address the recommendations

- Follow-up the status
- Coordinate the coverage
- Create/revise the self-related parts
- Ensure recommendations

Breakdown of Recommendations

- ❑ Specify the recommendations on the Validation requiring MSG's approval
- ❑ Ensure any of these are described in the report
- ❑ If not, include such things in MSG's agenda
- ❑ Describe in the report as much as possible on how to address the recommendations

- ❑ Follow-up the status
- ❑ Coordinate the coverage
- ❑ Create/revise the self-related parts
- ❑ Ensure recommendations

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Link of Roles to Points of View

-
- ❑ Coordinate
 - ❑ Represent
 - ❑ Enhance
 - ❑ Follow-up the status
 - ❑ Coordinate the coverage
 - ❑ Create/revise the self-related parts
 - ❑ Ensure recommendations

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Annex 2: Products Produced by the Project

2-4 Media & Communications Strategy



Papua New Guinea Extractive Industries Transparency Initiative (PNGEITI)

Media & Communications Strategy 2022-2023

*“Promoting Transparency and Accountability of Revenue
from the PNG Mining and Petroleum Sector”*

PNGEITI Media & Communications Strategy 2022

Table of Contents

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2. Stakeholders and Implementation Frameworks.....	13
3. National Communications.....	19
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5. Branding and Languages.....	33
6. Monitoring and Evaluation.....	36
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Appendix (as a separate sheet)

1. Stakeholders Mapping
2. List of Stakeholders
3. Record of Communications Activities
4. National Communications Methodology
5. International Communications Methodology

Acronyms

Comms TWG	Communications Technical Working Group
CSO	Civil Society Organisation
EI	Extractive Industry
EITI	Extractive Industries Transparency Initiative
GoPNG	Government of Papua New Guinea
KRA	Key Results Area
M&E	Monitoring and Evaluation
MOU	Memorandum of Understanding
MRA	Mineral Resources Authority
MSG	PNGEITI Multi-Stakeholders Group
MTDP	Medium-Term Development Plan
NEC	Government of Papua New Guinea National Executive Council
NGS	Nongovernmental Stakeholders
NS	PNGEITI National Secretariat
OGP	Open Government Partnership
PNGEITI	Papua New Guinea Extractive Industries Transparency Initiative
SOE	State Owned Enterprise
TWG	Technical Working Group

3

1. Introduction

1.1. Background

As stipulated in the National Goals and Directive Principles of Papua New Guinea (PNG), ***natural resources should be conserved and sustainably managed for the collective benefit of all***. The Extractive Industries Transparency Initiative (EITI) Principles and Standard aim at promoting an open and accountable management of its implementing countries' oil, gas and mineral resources. Following the decision made by the Government of Papua New Guinea (GoPNG) to sign up to the EITI in 2013, the PNGEITI was formed under the directive of the GoPNG National Executive Council (NEC) decision 90/2013. The Multi Stakeholders Group (MSG) was then formally established by the NEC through a Memorandum of Understanding (MOU). PNGEITI and MSG play a crucial role in promoting sustainable resource management for all citizens of PNG.

The National Policy on Transparency and Accountability in the Extractive Sector adopted in 2019 sets out 9 clear objectives in which the government commits to establishing an independent administrative body to promote and require transparency and accountability in the mining and petroleum (oil and gas) sectors in PNG. This public body, once legally constituted, will extend the work of PNGEITI and both domesticate international standards and respond to national needs. The national policy also mandates the body to "develop an information, communications and education strategy that is appropriate for the country to ensure that outputs produced by the administrative body are effectively mainstreamed and provide relevant and meaningful information to different stakeholder groups across the country".

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1. Introduction

1.1. Background

Box 1. Objectives of The National Policy on Transparency and Accountability in the Extractive Sector 2019

1.	The Independent Administrative Body
2.	Full Participation in extractive sector transparency and accountability
3.	Comprehensive Disclosure of Information
4.	Limit Corruption in Government
5.	Diagnostic Tool as support Extractives Sector Reform
6.	Better Public Financial Management in Extractive Industry Sector
7.	Encourage Public Debate and Policy Making
8.	Effective Information Dissemination among stakeholders
9.	Ensure Complementarity with Transparent and governance in PNG

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1. Introduction

1.2. New Communications Programme 2022

The PNGEITI's first Communications Strategy (the "first Strategy") was adopted in 2016 and has guided its Communications Programme (the "Programme") during the initial years of implementation.

The programme has been implemented by the PNGEITI National Secretariat (NS) and facilitated by the Communications Technical Working Group consisting of representatives from three constituencies of the MSG: namely, the Government, the Extractive Industry (EI) and Civil Society Organisations (CSOs).

The Programme contributed to PNG gaining a "Meaningful Progress" status as an EITI implementing country in 2018. Achievements under the Programme include:

- Conducting over 50 roadshows and workshops to promote public awareness utilising PNGEITI Reports to catalyse debate related to fiscal policy and economic management issues;

- Increased participation in the MSG with representatives from the Government, EI, CSOs, State Owned Enterprises (SOE) and other stakeholders;
- Regular media and outreach campaigns regarding beneficial ownership and subnational payments as part of EITI reporting.

Despite these achievements, the 1st Validation of PNGEITI Report conducted in April 2018, indicated accurate and accountable data disclosure by both government and private sector industry reporting entities to be key challenges. Preparing a comprehensive PNGEITI annual report has been partly hampered by a lack of capacity and commitment by sub-national governments to report on and share resource revenue and spending data.

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1. Introduction

1.2. New Media & Communications Programme 2022

The new Media & Communications Strategy 2022 (the “Strategy”) builds on the knowledge and experience accumulated to date and reflects lessons learned by the PNGEITI and international industry best practices. The Strategy encompasses active engagement at sub-national government level to ensure their increased participation, which in turn will contribute to addressing specific areas of weaknesses including data quality, submission rate and completeness of information in reporting. It also seeks to address emerging information and communication needs and capture opportunities at the community, national and global levels. The Strategy further incorporates newly introduced requirements under EITI Standard 2019.

For example, recognising that women are often excluded from economic and social benefits the extractive industries could bring whilst being vulnerable to risks associated with the sector, the PNGEITI will deploy targeted actions to promote gender responsiveness in its operations.

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1. Introduction

1.3. Alignment between PNGEITI Media & Communications Strategy and Government Policies

The Strategy aligns with and contributes towards PNG’s government’s efforts to promote inclusive sustainable economic growth, the ultimate goal of the Medium-Term Development Plan (MTDP) III (2018-2022). Whilst cautioning the country’s overreliance on the extractive resource sector, the MTDP III recognises the importance of balancing between diversifying the source of revenues and maximising linkages and stimulus between the extractive resource sector and the rest of the economy.

The PNGEITI’s communications activities are geared towards achieving most of the 8 Key Results Areas (KRAs) identified in the MTDP III, in particular, Increased Revenue and Wealth Creation (KRA#1), Sustainable Social Development (KRA#3), Improved Service Delivery (KRA#5), Improved Governance (KRA#6) and Responsible Sustainable Development (KRA#7).

In addition, the Strategy directly corresponds to the 7 commitment areas of the Open Government Partnership (OGP), a multi-stakeholder global initiative with over 70 countries, ultimately ensuring government’s accountability¹.

1. *Public Participation – Engaging citizens in policy making*
2. *Government Integrity – Fighting corruption and strengthening democratic institutions*
3. *Freedom of Information – Guarantee public access to government information*
4. *Fiscal Transparency – Helping citizens follow the money*
5. *Public Service Delivery – Making services work for the people*
6. *Extractive Resources Transparency – Engaging extractive revenues are used for the public benefit*
7. *Open Data – Digesting and Opening up Government data for access to information and transparency*

1: Since 2015, GoPNG has participated in OGP and is currently implementing Action Plan 2018-2020. Transparency.

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1. Introduction

1.4. Objectives of the Communications Strategy

The ultimate goal of PNGEITI is ***inclusive social and economic development of PNG through sustainable resource management***. Four major milestones which are crucial for achieving the goal are indicated in Figure 1.

Whilst all activities of PNGEITI collectively contribute to these milestones, objectives to be achieved through the Communications Strategy are particularly important part of the foundation for these milestones.

1. Introduction

1.4. Objectives of the Media & Communications Strategy

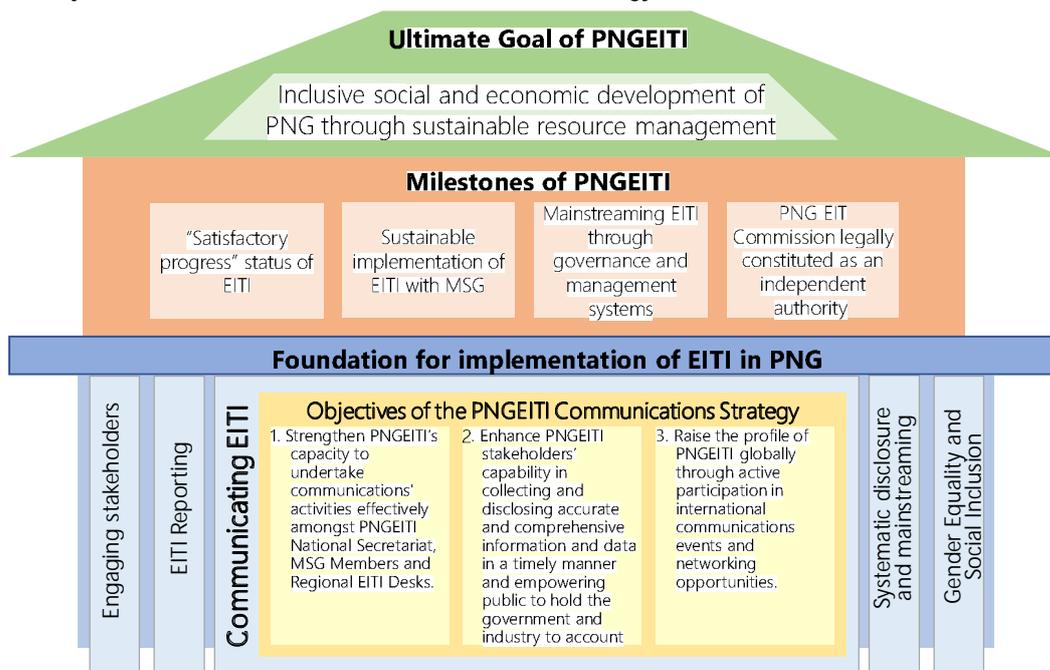


Figure 1. Objectives of the Media & Communications Strategy within PNGEITI framework

1. Introduction

1.4. Objectives of the Media & Communications Strategy

In order to successfully meet the EITI Standard, the Strategy aims to achieve three objectives as shown in Table 1.

First, it aims at enhancing EITI knowledge and capacity amongst the PNGEITI National Secretariat and the MSG members.

Secondly, it aims to raise the profile of the PNGEITI by gathering and disseminating open and accessible information and providing targeted training to stakeholders, thus improving the quality of data and reporting, encouraging public debate and enhancing GoPNG's and industry's accountability as a result.

Lastly, the Strategy seeks to leverage on the wealth of EITI experiences gained globally, stimulating peer learning amongst EITI implementing countries.

It is envisaged that PNG will ultimately be recognised as a good practice EITI compliant country globally.

1. Introduction

1.4. Objectives of the Media & Communications Strategy

Table 1. Objectives and Expected Outputs of the Media & Communications Strategy

Objectives	Expected Outputs
Strengthen PNGEITI's implementation capacity amongst PNGEITI National Secretariat, MSG Members and Regional EITI Desks.	<ul style="list-style-type: none"> • Develop and conduct training on EITI Standard • Establish EITI Desks (focal points) at sub-national or provincial level to disseminate PNGEITI information in the regions and provide community-based support • Improve the quality of PNGEITI information and data disclosure by developing practical tools • Develop EITI branding for marketing purposes • Put in measures to ensure women's increased representation and participation throughout the PNGEITI structure • Utilise online communications platform for stakeholders to promote PNGEITI
Enhance PNGEITI stakeholder's capability in collecting and disclosing accurate and comprehensive information and data in a timely manner and empowering public to hold the government and industry to account.	<ul style="list-style-type: none"> • Conduct training on EITI Standard reporting requirements • Disclose and report accurate PNGEITI information and data regularly • Share peer knowledge and experiences from other EITI implementing countries • Expand inclusive outreach activities to disseminate relevant information • Establish a capacity development framework with educational mainstreaming
Raise the profile of PNGEITI globally through active participation in international communications events and networking opportunities	<ul style="list-style-type: none"> • Proactively reach out to international stakeholders to learn from other EITI implementing countries • Communicate PNGEITI's experiences with global audiences in various international platforms • Organise an international workshop, conference, or educational session to share EITI implementation practices and lessons learned with EITI implementing countries

2. Stakeholders and Implementation Frameworks

2.1. Stakeholders Framework

In PNG, a country with a vibrant extractive industry producing 89% of exports and contributing 27.7 % of GDP², it is important that all stakeholders are fully informed of planned or ongoing extracting projects and their socio-economic benefits and impact. With this in mind the PNGEITI promotes an enabling environment where every citizen of PNG benefits from the industry activities through improved policy and practice of revenue management.

Whilst the EITI Standard identifies Government, Industry and CSOs as three main stakeholders groups, following a segmentation exercise and consultations conducted by NS, three broad stakeholder groups for the Strategy have been identified as: i) the Government of PNG (GoPNG); ii) the Extractive Industry (EI); and iii) Non-governmental Stakeholders (NGS). The Strategy also recognises international stakeholders as another important stakeholder group for the PNGEITI to engage in communications activities to stimulate global peer learning. (A detailed stakeholder mapping is available in Appendix 2.)

2: 2019 National Budget, p. 166,
http://www.treasury.gov.pg/html/national_budget/files/2018/Volume%201.pdf

2. Stakeholders and Implementation Frameworks

2.1. Stakeholders Framework

As shown in the figure below (Figure 2), MSG is centrally positioned due to its oversight and accountability role. All EITI reporting entities in PNG are committed to gathering and submitting required data and information based on EITI Standard requirements.

Other EITI stakeholder groups belonging to “information users” or “EITI supporters” often begin their journey of being “informed” of EITI and PNGEITI activities, getting “interested” in them and finally becoming “engaged” in the Initiative by implementing EITI practices.

The PNGEITI plans to exploit the extensive EITI global network by proactively tapping into the experiences of peer EITI implementing countries. Such information exchange and lesson sharing would contribute to PNG showcasing to the global audiences including investors and development partners about investment opportunities PNG has to offer.

2. Stakeholders and Implementation Frameworks

2.1. Stakeholders Framework

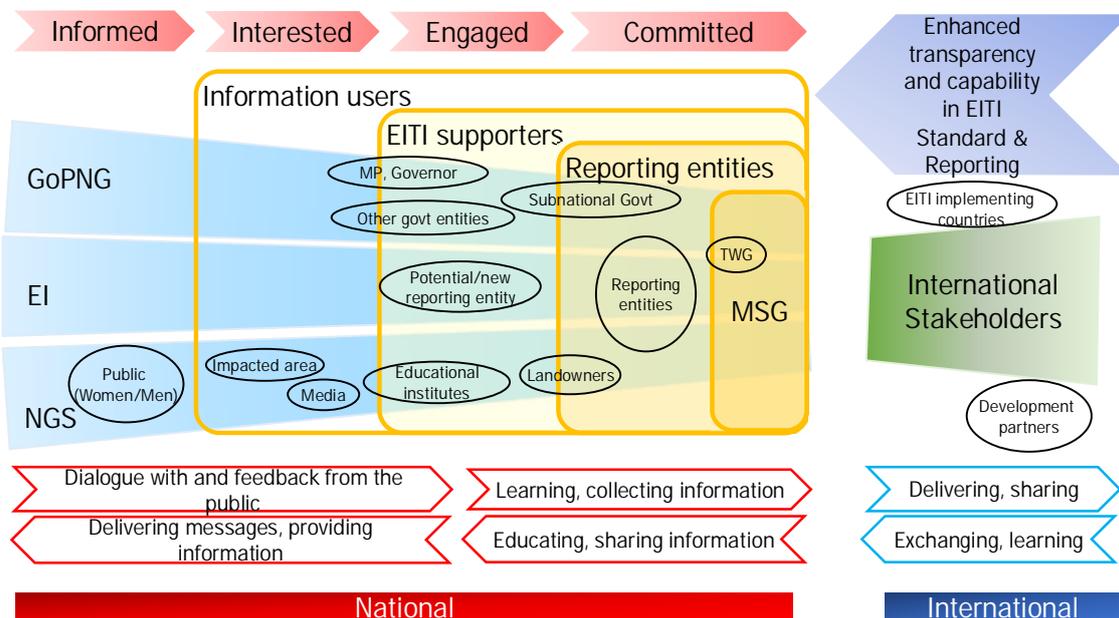


Figure 2. PNGEITI Stakeholders Framework

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2. Stakeholders and Implementation Frameworks

2.2. Implementation Framework

The National Secretariat and MSG represented by CSOs, the Industry and the Government remain accountable for the delivery of the Strategy overall, whilst the Technical Working Group (TWG) will be responsible for the coordination of various activities, liaising with relevant stakeholders for smooth implementation and monitoring of all activities, particularly the Communications Technical Working Group (Comms TWG) for specific technical interventions such as mass media events including press releases and Op-Eds and public engagement events in the impacted areas.

In order to overcome challenges associated with maintaining quality and comprehensive reporting in line with EITI Standard, and to help coordinate EITI activities in the regions, a regional/provincial level support structure is planned to be established.

EITI Desks hosted by provincial/regional offices will act as a focal point for information inquiries concerning EITI or any events or activities. Reporting entities shall also assign EITI desks to coordinate EITI activities within their organisation.

Furthermore, the MSG structure at the national level will be replicated in the regions and governed by a feasible arrangement deemed appropriate by the national level and the sub-national level. It will be represented by governmental, non-governmental as well as industry organisations. The MSG members will include women and other socially excluded groups to ensure their voices are heard and their opinions reflected in the management of all EITI activities. The number of women shall be progressively increased over time and will eventually be no less than half of all members.

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2. Stakeholders and Implementation Frameworks

2.2. Implementation Framework

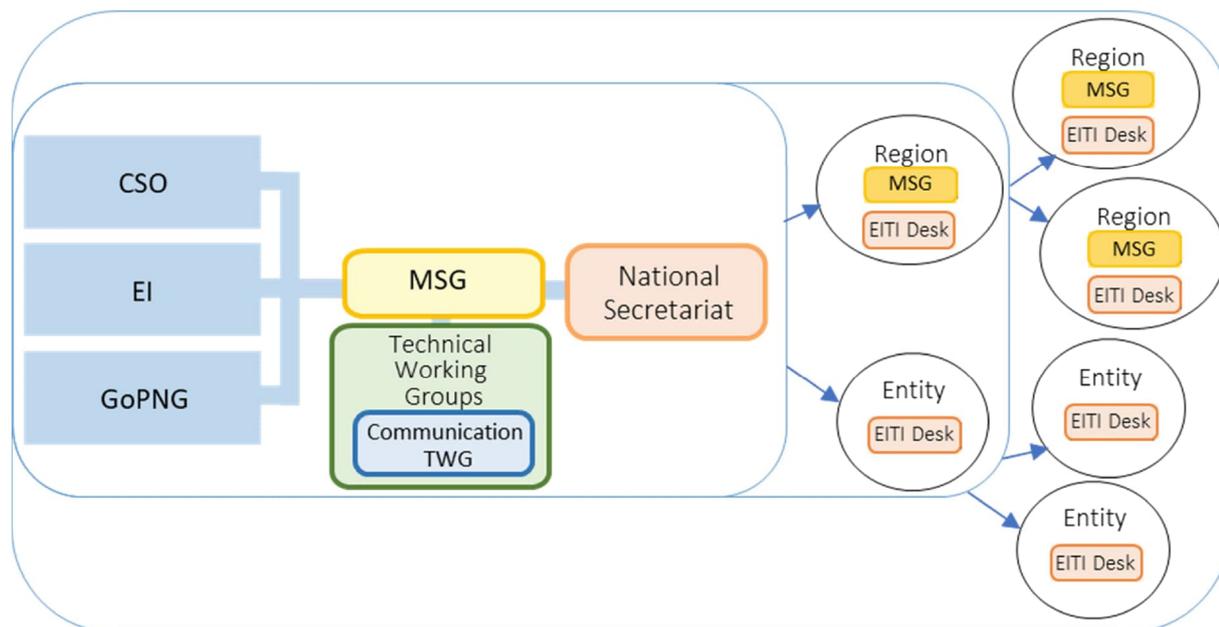


Figure 3. PNGEITI Implementation Framework

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2. Stakeholders and Implementation Frameworks

2.2. Implementation Framework

Table 2. Roles and Responsibilities of the Stakeholders

Organisation	Roles	Responsibilities
MSG	Management body	<ul style="list-style-type: none"> Decide, approve, and authorise PNGEITI annual work plans, strategies, annual reports and other relevant matters. Implement PNGEITI activities and ensure they are EITI compliant including being transparent, inclusive and gender responsive. Monitor and evaluate PNGEITI activities.
National Secretariat	Administrative body / Coordinator	<ul style="list-style-type: none"> Coordinate PNGEITI activities among stakeholders, convene meetings, draft PNGEITI related documents, answer inquiries, organise events and other related activities. Provide feedback on PNGEITI activities.
Communications TWG	Awareness promotion	<ul style="list-style-type: none"> Disseminate EITI and PNGEITI information through educational sessions, workshops, outreaches, mass and social media, and publications. Ensure information is accessible to all by responding to various needs of community groups including women and other hard-to-reach groups
EITI Desk in region	Focal Point	<ul style="list-style-type: none"> Help facilitate EITI / PNGEITI information dissemination among regional stakeholders. Provide public consultations on related issues with regional stakeholders, engaging community based organisations and women's organisations. Document and report on conducted activities to National Secretariat.
EITI Unit in reporting entity	Messenger / Facilitator	<ul style="list-style-type: none"> Disseminate EITI / PNGEITI information and requirements Build capacity and promote awareness within the organisation to institutionalise EITI implementation including promoting gender awareness. Document and report on conducted activities to National Secretariat.

3. National Communications

3.1. Target Audiences

As explained in 2.1 Stakeholders Framework, the groups of stakeholders in the extractive sector are diverse in terms of their interest and roles they play in the sector. Table 3 shows all stakeholder groups and the level of priority in communications activities.

By conducting workshops, conferences and outreach activities in provinces as well as having media appearances, the PNGEITI has successfully raised its profile amongst stakeholders. However, until now, more focus has been put on engaging with government agencies at the national level than with entities outside at the sub-national level.

Whilst government stakeholders in at the national level remain an important audience, it is critical for the PNGEITI to increase its effort in targeting other stakeholder groups which are key to improving the quality of reporting in line with the EITI Standard. For

this reason, as communications target audiences, “Reporting Entities” and “Other Government Authorities” with reporting responsibilities are made a “very high” priority. It is also crucial to continue targeting influential stakeholders such as sub-national government authorities, policy makers and the media who could contribute to promoting a transparent, sustainable and inclusive extractive industry in PNG.

Educational institutions play an important role in developing and delivering educational contents with an ultimate goal of mainstreaming EITI principles including transparency and good governance through the education system, contributing to nurturing a generation of citizens and civil society to hold the government and industry to account.

3. National Communications

3.1. Target Audiences

Table 3. Level of Stakeholder Priority

Target audience	Organisations / groups include	Priority	Type	Aim
Government of PNG				
Politicians	Prime Minister, Members of Parliament, Department Ministers	Very High	Information users	Interested
Sub-national government	Gulf / Morobe / Southern Highlands provincial government	Very High	EITI Supporters	Engaged
Other government authorities	Department of Petroleum and Energy, Mineral Resources Authority, Internal Revenue Commission	Very High	Reporting entities	Engaged
Other government	Auditor General's Office, Department of Planning and Monitoring	High	Information Users	Informed
Extractives Industry				
Reporting entities	Total E & P Ltd, ExxonMobil PNG Ltd, Oil Search (PNG) Ltd	Very High	Reporting entities	Engaged
Potential reporting entities	Petroleum and mining project stakeholders	High	EITI Supporters	Engaged
Non-governmental Stakeholders				
Civil Society Organisations	Transparency International PNG, PNG Resource Governance Coalition National	Very High	EITI supporters	Engaged
Media	EMTV, The National, Post Courier, FM100, PNGFM, NBC	Very High	Information users	Interested
Residents in the impacted areas	Transparency International PNG (TIPNG), Institute of National Affairs	High	Information users	Interested
Landowners	Landowners Association in Province and Sub-national	High	EITI Supporters	Engaged
Public	PNG citizens, companies, individual Investors	Moderate	Information users	Informed
Educational Institutions	University of PNG, University of Technology	Moderate	EITI Supporters	Engaged

3. National Communications

3.2. Key Messages

For international stakeholders, the PNGEITI will make full use of online/digital media contents for both sharing and obtaining information. Even in times of restricted international and regional travels, it is important to continue engaging with international stakeholders using possible means. It is however hoped that PNG host international delegates from the global EITI industries to share the country's efforts in improving EITI policies and practices (See a list of channels and media of communications for each stakeholder group in Table 8).

3. National Communications

3.2. Key Messages

Table 4. Key Messages for Stakeholders

Main audience	Aim	By	Status to be achieved	Key Messages	Issues / topic of interest
Public	Informed	MSG, NS, Comms TWG, EITI Desks	<ul style="list-style-type: none"> • PNGEITI well known • Information available and accessible to all including women and other socially excluded groups (marginalized) 	<ul style="list-style-type: none"> • Support EITI/ PNGEITI implementation and monitor the transparency of disclosed information and data • Encourage debate about governance and accountability 	<ul style="list-style-type: none"> • EITI social and economic benefits • Contribution to EITI informing public about the performance of EI
Media, EI	Interested	MSG, NS, Comms TWG, EITI Desks	<ul style="list-style-type: none"> • Keep them informed and updated • Public debate promoted • Feedback obtained 	<ul style="list-style-type: none"> • Be critical and analytical about disclosed PNGEITI information and data • Help raise awareness of EITI / PNGEITI • Use PNGEITI annual reports as key reference 	<ul style="list-style-type: none"> • Benefit sharing from revenue • Transparency and accountability in disclosing EITI data and information
Subnational govt	Engaged	MSG, TWG, NS, Comms TWG, Provincial Govt	<ul style="list-style-type: none"> • Information disseminated • Awareness raising rolled out • Quality of reporting and information disclosure improved 	<ul style="list-style-type: none"> • Compliant with EITI principles, standards and practices • Respond to EITI / PNGEITI inquiries 	<ul style="list-style-type: none"> • Strengthen reporting capacity of sub-national government and oil, gas, and mining project implementer
Reporting entity	Committed	MSG, TWGs, NS, EITI Desk/ Unit in entity	<ul style="list-style-type: none"> • Training of trainers, and capacity development as focal points delivered • Implementation reviewed and monitored • Status and presence of PNGEITI improved 	<ul style="list-style-type: none"> • Disclose accurate information and data regularly aligned with EITI principles and standard 	<ul style="list-style-type: none"> • Collect EITI required information and data internally • Obtain disclosure approval as an entity
Educational institute	Engaged	UPNG, PAU, UniTec, Secondary Ed	<ul style="list-style-type: none"> • Educational mainstreaming • EITI information shared • Education tools to secondary education provided 	<ul style="list-style-type: none"> • Contribute to EITI implementation 	<ul style="list-style-type: none"> • Enhance analytical evaluation of EITI activities • Develop human resources for sustainable PNGEITI implementation

3. National Communications

3.3. Channels and Medium of Communication

The Communications TWG with support from the MSG and NS shall utilise a variety of communications means, channels and media at its disposal to maximise reach and increase efficiency.

Table 5 is a non-exhaustive list of available communication means that can be used to reach audiences and stakeholders in PNG.

3. National Communications

3.3. Channels and Medium of Communication

Table 5. Communication Channels and Media

Channel/Medium	Type	Usage
Social Media	Online video clips (Facebook, YouTube), Twitter, Instagram	<ul style="list-style-type: none"> • Upload EITI concepts, principles, standards and other related topics • Upload interviews, dramas, events and other related activities
	Mobile apps	<ul style="list-style-type: none"> • Share event information and results • Disseminate PNGEITI updates
Events	Educational session	<ul style="list-style-type: none"> • Disseminate EITI updates, required knowledge and skills, lessons learned from other EITI implementing countries and other related matters • Develop innovative ways to promote EITI such as school competition, collaboration with EI /CSO stakeholders to engage in school/community activities, events to celebrate girls studying STEM subjects and student internship opportunities
	Roadshow/outreach event	<ul style="list-style-type: none"> • Introduce EITI / PNGEITI principles, implementation framework and other related information
	Workshop	<ul style="list-style-type: none"> • Disseminate EITI / PNGEITI updates, issues and results of annual report and other related matters
Websites	PNGEITI Website (incl. links to stakeholders websites)	<ul style="list-style-type: none"> • Share EITI / PNGEITI stakeholders website links • Resource hub – uploading of documents for public access
Printed materials	Brochures, pamphlets	<ul style="list-style-type: none"> • Provide EITI / PNGEITI updates, results, outcomes, principles, standards and other relevant information
	Annual reports	<ul style="list-style-type: none"> • Produce information materials in easily accessible formats (consider using plain language and braille for the visually impaired)
Mainstream media	Summary of annual reports	<ul style="list-style-type: none"> • Share EITI information and activities, OpEd, Press Release, interview, documentary
	TV, Radio, Newspaper	<ul style="list-style-type: none"> • Collaborate with Media outlets to encourage public debate and promote PNGEITI implementation and accountability
Policy consultation	Development Forum	<ul style="list-style-type: none"> • Cooperate and include GoPNG agencies to improve effectiveness of awareness promotion and information sharing
Data portal	Database	<ul style="list-style-type: none"> • Access to EITI / PNGEITI related information and data
Others	Novelty, goods	<ul style="list-style-type: none"> • T-shirt, flash drive, pen, mugs and other goods with PNGEITI logo and messaging

3. National Communications

3.3. Channels and Medium of Communication

The PNGEITI shall collaborate strategically with its network of supporters and stakeholder organisations to undertake a variety of communications activities. During the initial period of Strategy implementation (Short Term), the PNGEITI will focus on establishing systems and mechanisms for introducing and embedding EITI Standard into the operations of the extractive sector. This will be done by engaging with high priority stakeholders in awareness raising activities and targeted training sessions as well as disseminating EITI activities using online and offline communications opportunities for the wider audience.

This will be followed by a consolidation phase (Medium Term) where stakeholders will be in a position to make good use of industry information supported by an increased availability of quality information and data. Equipped with open, accurate and transparent information, ordinary Papua New Guineans will be able to join public debate, encouraging good governance in resource revenue management.

Ultimately (Long Term), it is envisaged that transparency and accountability be enhanced thanks to improved reporting and empowered stakeholders (see planned sequence of activities in Figure 4).

3. National Communications

3.3. Channels and Medium of Communication

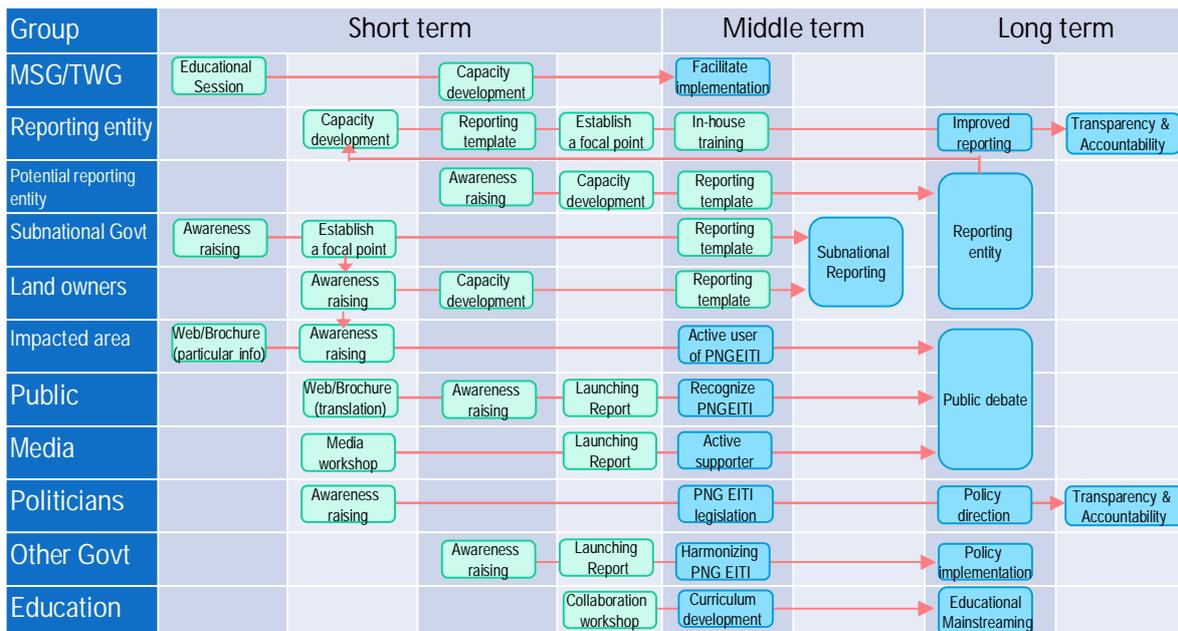


Figure 4. Planned Sequence of Activities

4. International Communications

4.1. Target Audiences and Key Messages

EITI international stakeholders range from the International Secretariat of the EITI, National Secretariats in other EITI countries, CSOs, the media, academia, development partners and to investors (see Table 6 for identified stakeholder groups, aims of engagement and key messages of communication).

With the PNGEITI aiming to become an EITI “Satisfactory Progress” country, it is vital that the country learns from EITI peer experiences.

The PNGEITI will therefore accelerate its effort in reaching out to other EITI countries for exchange of information and peer learning. Countries identified with good practices in promoting EITI successfully in this Strategy from which PNG intends to learn are Norway, the Philippines, Mongolia and Timor-Leste, where all hold the “Satisfactory Progress” status and are considered to be amongst EITI leading countries. The PNGEITI will also participate in relevant regional or global conferences and other opportunities wherever possible.

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4. International Communications

4.1. Target Audiences and Key Messages

Table 6. Target Audiences and Key Messages

Stakeholders	Aims/Key Messages
National Secretariat in other EITI implementing countries	<ul style="list-style-type: none"> Learn from the experience of EITI implementation in other implementing countries to enhance coordination and facilitation capacity of PNGEITI National Secretariat Develop the capacity of the Secretariat to share PNGEITI experiences with other EITI implementing countries Improve coordination and facilitation capacity to effectively and efficiently implement EITI by establishing information-sharing network
International EITI Secretariat	<ul style="list-style-type: none"> Share progresses made by PNGEITI, provide report results and consult on relevant matters
International Media	<ul style="list-style-type: none"> Keep abreast with latest developments concerning EITI Raise the profile of PNGEITI globally Demonstrate PNGEITI and GoPNG’s commitment to promoting transparent, sustainable and inclusive extractive sector
International CSO	<ul style="list-style-type: none"> Collate and analyse lessons from international CSO led activities in other EITI implementing countries Collaborate to enhance PNGEITI activities
International Academia	<ul style="list-style-type: none"> Obtain insights and analysis of EITI implementation Collaborate to strengthen M&E of PNGEITI implementation
Targeted Implementing countries - Norway, the Philippines, Mongolia, Timor-Leste	<ul style="list-style-type: none"> Enhance implementation capability of EITI by developing a collaboration network to promote transparent and accountable resource-related revenue management Utilise lessons learned from other EITI implementing countries (e.g. Norway (International Secretariat hosting country), the Philippines (awareness promotion), Mongolia (implementation framework), Timor-Leste (policy engagement))
Development Partners - ADB, AusAID, JICA, WB	<ul style="list-style-type: none"> Obtain best practices of knowledge and technical transfers (e.g. Developing an implementation framework incorporating legal, political and other critical functions and supporting various communications activities) Demonstrate PNGEITI and GoPNG’s commitment to promoting transparent, sustainable and inclusive extractive sector
Consulting firms	<ul style="list-style-type: none"> Exchange knowledge and experience of developing institutional capacity of reporting entities including improving reporting template, conducting awareness promotion events, strengthening communication among stake
Investors	<ul style="list-style-type: none"> Offer investors relevant information to develop a sustainable environment for EITI implementation in PNG Demonstrate PNGEITI and GoPNG’s commitment to promoting transparent, sustainable and inclusive extractive sector

4. International Communications

4.2. Channels and Medium of Communication

For international stakeholders, the PNGEITI will make full use of online/digital media contents for both sharing and obtaining information. Even in times of restricted international and regional travels, it is important to continue engaging with international stakeholders using possible means.

It is however hoped that PNG host international delegates from the global EITI industries to share the country's efforts in improving EITI policies and practices (See a list of channels and media of communications for each stakeholder group in Table 7).

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4. International Communications

4.2. Channels and Medium of Communication

Table 7. Communication Channels and Media

Channel/ Medium	Type	Usage
Workshop / Conference / Meeting	Host in PNG	<ul style="list-style-type: none"> Share lessons learned from EITI implementation and exchange relevant information amongst peer implementing countries
	Participate in other countries	
	Online	<ul style="list-style-type: none"> Establish /join a global/regional network of policy makers and practitioners in the extractive sector
Websites and Social Media	PNGEITI Website (incl. link to national and international stakeholders' websites)	<ul style="list-style-type: none"> Disseminate EITI activities, updates and outcomes with international audiences to share PNG experience in implementation process
	Facebook, YouTube, Twitter, Instagram	
Topic specific website	Upload data, information, audio visual materials on external websites	<ul style="list-style-type: none"> Disclose information, data, feedback, evaluation and insights from PNGEITI
Data portal	Upload data on PNGEITI and other EITI implementing countries' secretariat websites	<ul style="list-style-type: none"> Disclose EITI chronological data, analysis of activities and stakeholders' opinions
Printed materials	Newsletter/posters/industry magazine	<ul style="list-style-type: none"> Share activities and lessons learned from EITI implementing countries

4. International Communications

4.3. Implementation Plan

In the short to medium term, the PNGEITI shall focus on establishing contacts with key stakeholders in EITI Secretariat and peer countries. Exchange events or activities can take place both online and offline.

Engaging with a variety of international stakeholders in the long term could ultimately offer unique opportunities such as conducting a comparative impact study with an international research institute and sharing information with potential investors or development partners.

The below Table (Table 8) is an indicative engagement plan to be discussed and developed by the MSG and NS.

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4. International Communications

4.3. Implementation Plan

Table 8. Communication Channels and Media

Stakeholders	Medium term	Long term
National Secretariat in participated countries	<ul style="list-style-type: none"> Organize communications events (offline / online) Organize online meeting with other countries' national secretariats. 	<ul style="list-style-type: none"> Share the lessons learned of EITI implementation Establish communication channels to discuss, share, and disseminate EITI implementation challenges, issues and knowhow regularly.
International Media	<ul style="list-style-type: none"> Organize events (offline / online) 	<ul style="list-style-type: none"> Promote PNGEITI to other EITI implementing countries. Increase participation and articles of PNGEITI and outcomes of EITI implementation
International CSO	<ul style="list-style-type: none"> Organize events (offline / online) 	<ul style="list-style-type: none"> Share different public debate feedback and collaborate to conduct awareness promotion. Conduct awareness promotion, outreach and workshop together. Corroborate to Inform EITI implementation to public and related stakeholder.
International Academia	<ul style="list-style-type: none"> Organize events (offline / online) 	<ul style="list-style-type: none"> Conduct collaboration research on the impact of EITI. Provide analysis and support with academic perspective to enhance the EITI implementation.
Implementing countries	<ul style="list-style-type: none"> Visiting countries Inviting stakeholders 	<ul style="list-style-type: none"> Exchanging the ideas and experiences. Reflect the lessons learned to implementation. Publish newsletter of the occasions. Establish relationship between the stakeholders among EITI implementing countries. Improved presence of PNGEITI among EITI member countries.
Donors	<ul style="list-style-type: none"> Organize events and workshop / meeting (offline / online) 	<ul style="list-style-type: none"> Accumulate lessons learned that was gained by project implementation. Publish report / newsletter of the outputs and outcomes from the EITI project.
Consulting Firm	<ul style="list-style-type: none"> Organize events and workshop / meeting (offline / online) 	<ul style="list-style-type: none"> Obtain technical knowledge and knowhow of EITI implementation Establish regular information sharing session and exchange challenges and issues. Incorporate the obtain knowhow into document publication and disseminate them.
Investors	<ul style="list-style-type: none"> Organise events, workshops, seminars 	<ul style="list-style-type: none"> Convince the investment to PNGEITI implementation Invest into PNGEITI implementation and activities.

5. Branding and Languages

5.1. Branding

In accordance with the EITI Visual Identity Guidelines 2019, PNG national EITI logos in several styles (with a global EITI logo or standalone; with a slogan or without) have been produced for use in information and communication materials and activities. Using these logos will contribute to establishing a visual identity of EITI and PNGEITI activities. There is also a variety of templates available to stakeholders.

5. Branding and Languages

5.1. Branding

Table 9. List of Branding Materials

	Materials	Visual Identity	User		Materials	Visual Identity	User
1	EITI Logo Primary Version		Every stakeholder	7	Brochure Template		Every stakeholder
2	Logo with EITI Slogan		Every stakeholder	8	Factsheet		The PNGEITI National Secretariat
3	PNGEITI Logo		Every stakeholder	9	Poster template		Every stakeholder
4	PNGEITI Incorporated Logo		Every stakeholder	10	Magazine advert template		The PNGEITI National Secretariat
5	Letterhead Template		Every stakeholder	11	Presentation PowerPoint templates	Available at PNGEITI National Secretariat	The PNGEITI National Secretariat
6	E-mail signature style		The PNGEITI National Secretariat				

5. Branding and Languages

5.2. Languages

Delivering messages in the language most relevant to the audience is key to successful communications activities. Whilst the main medium of communication for GoPNG and international audiences will remain English, the PNGEITI will increase information accessibility by translating communication materials into Tok Pisin / Hiri Muto to reach wider audience in the communities. These materials may be translated further into other local languages, and braille for the visually impaired.

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6. Monitoring and Evaluation

The Strategy adopts the PDCA (Plan-Do-Check-Act) cycle as a monitoring framework as shown in Figure 5. It follows four steps: i) "plan strategy"; ii) "monitor implementation", iii) "measure achievements"; and iv) "review" of the Strategy. Each communications activity undertaken shall follow the same cycle as the Strategy's monitoring framework. Through this cycle, lessons will be learned, which will be reflected in subsequent/other communications activities and knowhow will be accumulated over time.

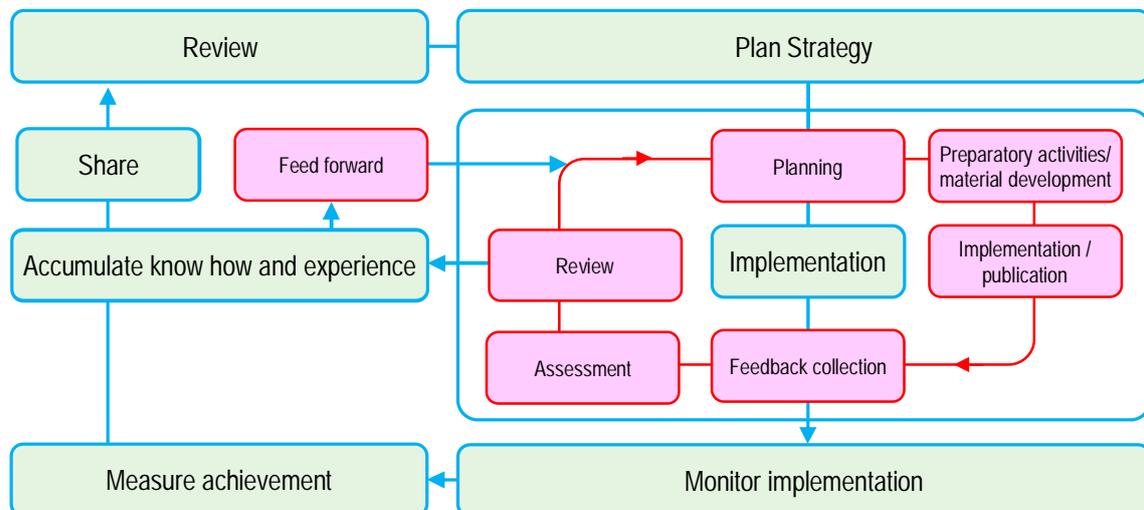


Figure 5. Monitoring and Evaluation Framework

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6. Monitoring and Evaluation

Table 10. List of Tools and Tasks in Monitoring Cycle

Cycle	Items / Tools	Tasks
Planning	<ul style="list-style-type: none"> Annual workplan Detailed plan of the event/activity 	<ul style="list-style-type: none"> Plan all annual activities for PNGEITI implementation by the secretariat.
Preparatory activities/ material development implementation / publication	<ul style="list-style-type: none"> PNGEITI communication activities and materials list Presentation materials PNGEITI annual report Other PNGEITI publications (annual progress report summary, newsletter, brochures) 	<ul style="list-style-type: none"> Modify and update contents of the materials with relevant languages. Conduct scoping study for the events to plan details. Monitor contents and branding usage of the materials / items to control quality of dissemination. Administration / logistics arrangements.
Feedback collection	<ul style="list-style-type: none"> Questionnaire Online format 	<ul style="list-style-type: none"> Develop Online format and mobile application. Collect feedback and analyze results/outputs to improve disseminating contents of the activities
Assessment	<ul style="list-style-type: none"> PNGEITI communication matrix 	<ul style="list-style-type: none"> Evaluate the contents of the materials for activities, participants satisfaction, participants feedback and outputs of the activities. Assess with cos-benefit analysis to improve PNGEITI implementation.
Review	<ul style="list-style-type: none"> Results sheet of each / annual PNGEITI activities. 	<ul style="list-style-type: none"> Develop results sheet with list of activities, participants for each activities, feedback from audiences and participants, and assessed by the secretariat.
Accumulate know how and experience	<ul style="list-style-type: none"> Newsletter, publications 	<ul style="list-style-type: none"> Develop documents with the accumulated knowledge and experience from the assessment and review cycle.
Feed forward	<ul style="list-style-type: none"> Minutes of feed forward meeting with stakeholders 	<ul style="list-style-type: none"> Develop minutes with the insights and opinion from MSG, communication sub-group, and other relevant stakeholders to improve PNGEITI activities.
Monitor implementation	<ul style="list-style-type: none"> Branding items 	<ul style="list-style-type: none"> Monitor accurate usage of branded items for promoting PNGEITI.
Planning	<ul style="list-style-type: none"> PNGEITI communication matrix 	<ul style="list-style-type: none"> Develop matrix to share activities, outputs/feedback, stakeholders, improvement points and time schedule for the following year.

6. Monitoring and Evaluation

In the short term, a monitoring and evaluation (M&E) system within the National Secretariat shall be established. This includes assigning an M&E lead at the Secretariat level who will be responsible for designing and implementing a feedback and learning mechanism for all communications activities.

Lessons learned shall be shared with the Secretariat, the MSG and Communications Advisory Group on a regular basis (at least twice a year) and incorporated into the annual work planning cycle.

See Table 11 for key tasks envisaged for each step of the M&E cycle.

6. Monitoring and Evaluation

Table 11. Key Tasks of Monitoring and Evaluation Cycle

Cycle	Organization in charge	Tasks
Plan Strategy	PNGEITI National Secretariat	<ul style="list-style-type: none"> Plan and obtain approval from MSG
Implementation	PNGEITI National Secretariat and MSG, CSO, consulting firm, and other related organization	<ul style="list-style-type: none"> Implement and conduct PNGEITI activities and events Develop publications, documents, newsletters, and novelties
Monitor implementation	PNGEITI National Secretariat and MSG	<ul style="list-style-type: none"> Monitor consistency and accuracy of disseminating information, contents, and methodology. Check copy right of the branding items Develop PNGEITI communication matrix quarterly.
Measure achievement	PNGEITI National Secretariat and communication sub-group	<ul style="list-style-type: none"> Count and list up No. of participants and their affiliations. Collect feedback from mobile applications or questionnaire format to improve contents for effective dissemination.
Accumulate know how and experience	PNGEITI National Secretariat and communication sub-group	<ul style="list-style-type: none"> Compile materials that has used by organizers of PNGEITI activities and publications and collect feedback from each organizer to enhance contents quality for communications and implementation.
Share	PNGEITI National Secretariat and communication sub-group	<ul style="list-style-type: none"> Upload on the secretariat website, / social media, publish newsletter, and held conference / workshop / educational session / technical working group mtg when each activities have completed.
Review	MSG, Communication sub-group	<ul style="list-style-type: none"> Hold review session, workshop, or press conference twice a year.
Plan Strategy	PNGEITI National Secretariat	<ul style="list-style-type: none"> Hold internal meeting then MSG meeting to review at end of the year.

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- (7) PNGEITI Multi-Stakeholder Group, "Memorandum of Understanding", November 2013
- (8) PNGEITI, "Papua New Guinea Open Data Policy and Framework", December 2016
- (9) PNGEITI National Secretariat, "PNGEITI Communications Strategy", July 2016

Approval

This strategy was approved by: PNGEITI MSG

On: 01 2022

In the presence of: Lucas Alkan, Head of PNGEITI National Secretariat

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Annex 2: Products Produced by the Project

2-5 TOR of Communications TWG

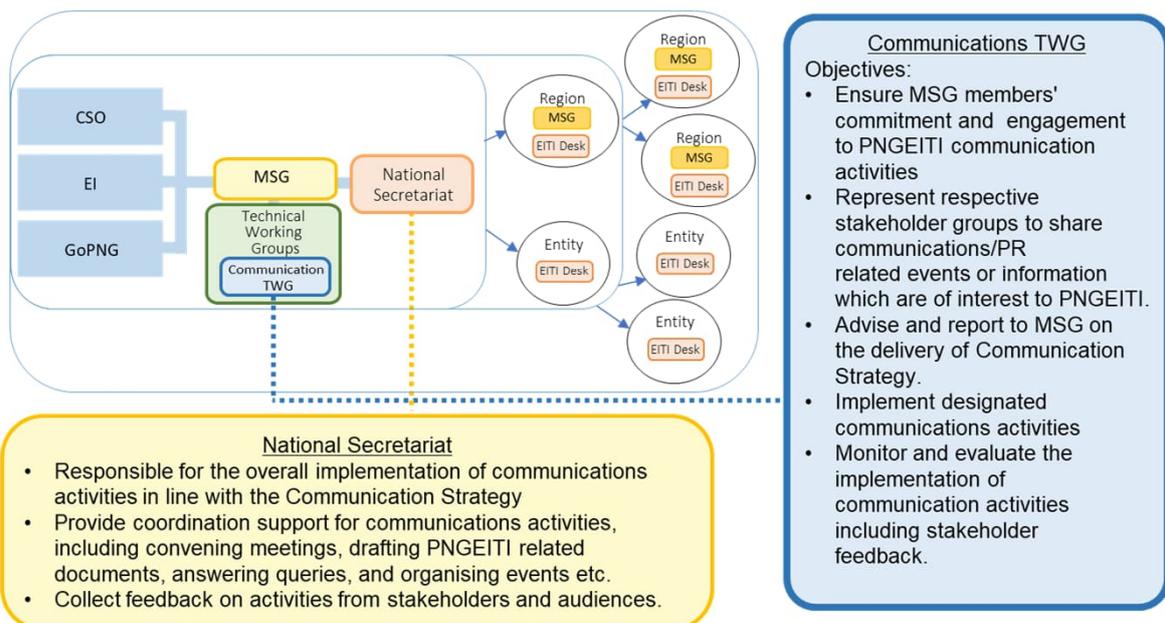
TOR of the Communications TWG

Technical Working Groups (TWG)

Technical Working Groups consisting of representatives from the three constituencies of the MSG: the Government of PNG (GoPNG), the Extractive Industry (EI) and Civil Society Organisations (CSOs).



Implementation Structure of PNGEITI with Communications TWG



Action Points of Communications TWG

Stages	Action Points	Tools
Overall Planning	Provide input to the PNGEITI Annual Work Plan and annual budget with special attention to communication activities following the Communications Strategy.	Communications Strategy, Annual Work Plan
	Develop a communications implementation plan for the year	Annual Work Plan, Event Calendar, Communications implementation plan
	Determine and assign tasks for Comms TWG members	Communications implementation plan
	Review the Communications Strategy to advise MSG (every three years)	Communications Strategy
	Consult respective stakeholder groups and share information on any key events of interest, and strategise PNGEITI's effective participation	

Stages	Action Points	Tools
Implementation	Develop and/or update contents of the communication tools.	PNGEITI communication activities and materials list
	Conduct scoping study for new/proposed communications events to plan details	PNGEITI communication activities and materials list
	Undertake or facilitate communication activities and events such as education sessions and outreach events	
	Liaise with relevant stakeholders, and solicit their cooperation for smooth execution of comms activities	Stakeholder mapping and stakeholder engagement plan
	Collaborate with MSG and stakeholders to disseminate PNGEITI information and amplify key messages	
	Provide input to PNGEITI comms materials including publications, documents, newsletters and novelties	
	Suggest MSG/NS for effective use of websites of PNGEITI and MSG members, as well as social media and newsletters etc.	
	Co-branding of PNGEITI with MSG members' communication activities	

Stages	Action Points	Tools
Monitoring and evaluation	Monitor the implementation of communications activities to review the contents, methodology and modality as well as results and outcomes.	Communications implementation plan, Social Media planning tool
	Analyse and review feedback from target comms audiences and stakeholders to measure the outcome of communications activities	
	Accumulate the know-how, experiences and lessons learned on communication activities to share among MSG.	
	Identify risks associated with communications activities and undertake mitigation measures	Risk register
	Prepare and review the report of communications activities to share with MSG.	Reporting template

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion Materials

2-6-1 Basics of EITI and PNGEITI

JICA SEMINAR ON
EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE
FOR THE DEPARTMENT OF PETROLEUM AND ENERGY

EITI



INTRODUCTION

INTRODUCTION OF PARTICIPANTS

WHAT IS EITI?

MOVIE



WHAT IS EITI?

REVIEW

QUESTION 1

EITI is a [A. Global
B. Regional
C. National] standard for promoting

[A. efficiency
B. sustainability
C. transparency] in the extractive sector.

QUESTION 2

EITI implementing countries must comply with [A. industry benchmark
B. EITI Standard
C. Country's unique standard] to become an EITI

[A. compliant
B. candidate
C. suspended] country.

QUESTION 3

EITI Standard sets forth requirements for [A. all
B. some
C. big]

EITI implementing countries, along with extractive industry's [A. market.
B. value chain.
C. regulations.]

QUESTION 4

Find correct sequence of value chain of extractive industry.

- A. Revenue Collection
- B. Social & Economic Impact
- C. Contracts & Licenses
- D. Production
- E. Revenue Allocations

QUESTION 5

With regard to revenue collection, EITI Standard

requires comprehensive

- A. recognition
- B. reconciliation
- C. collection

between government and companies.

WHAT IS PNGEITI?

MOVIE



WHAT IS PNGEITI?

REVIEW

QUESTION 6

PNG was admitted to EITI as a candidate country in

- A. 2012
- B. 2014
- C. 2016

by

- A. National Executive Council
- B. PNG Parliament
- C. EITI Board

QUESTION 7

PNGEITI multi stakeholder group consists of representatives from Government, companies and

- A. Politicians
- B. Civil Society Organizations
- C. Development Partners

QUESTION 8

PNGEITI Report is published

- A. monthly
- B. quarterly
- C. annually

Data collected from Government and companies is

reconciled by

- A. Auditor General's Office
- B. Independent Administrator
- C. PNGEITI National Secretariat

QUESTION 9

Data to be submitted for PNGEITI Report include, licenses, production volume, and

- A. Production Cost
- B. Revenues
- C. Lifespan of Oil & Gas Field

QUESTION 10

The first validation of PNGEITI was conducted in

- A. 2016.
 - B. 2017.
 - C. 2018.
- PNGEITI was rated as
- A. Satisfactory
 - B. Meaningful
 - C. Inadequate

progress in the first validation.

QUESTION 11

Eight requirements were rated as "Inadequate Progress"

- A. Legal Framework
 - B. License Allocations
 - C. Beneficiary Ownership
- and
- A. Exploration Data
 - B. Production Data
 - C. Export Data

progress in the first validation.

EITI STANDARD: LICENSE ALLOCATIONS

2.2 a) Implementing countries are required to disclose the following information related to the **award** or **transfer** of licenses pertaining to the companies covered in the EITI Report **during the accounting period** covered by the EITI Report@...

- ii. the **technical and financial criteria** used;
- iii. **information about the recipient(s)** of the license that has been transferred or awarded, including consortium members where applicable;
- iv. **any non-trivial deviations** from the applicable legal and regulatory framework governing license transfers and awards.

EITI STANDARD: LICENSE ALLOCATIONS

It is required that the information set out above is **disclosed** for **all license awards and transfers** taking place **during the accounting year** covered by the EITI Report,...

Any significant legal or practical barriers preventing such comprehensive disclosure should be documented and explained in the EITI Report, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them.

d) Where the requisite information set out in 2.2(a-c) is already publicly available, it is **sufficient to include a reference or link** in the EITI Report.

EITI STANDARD: PRODUCTION DATA

3.2 Implementing countries must 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.

EITI STANDARD: DATA COMPREHENSIVENESS

4.1 a) In advance of the reporting process, the multi-stakeholder group is required to agree which payments and revenues are **material** and therefore must be disclosed, including appropriate **materiality definitions and thresholds**...

- b) The following revenue streams should be included:...
- iv. **Royalties**
- vii. **License fees** rental fees, entry fees and other considerations for licences and/or concessions
- viii. Any other significant payments and **material** benefit to government

EITI STANDARD: DATA COMPREHENSIVENESS

c) Implementing countries must provide a **comprehensive reconciliation** of **government** revenues and **company** payments,.... An entity should only be exempted from reporting if it can be demonstrated that its payments and revenues are not material.

d) Unless there are significant practical barriers, the government is additionally required to provide **aggregate information** about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI Report, including revenues that fall below agreed materiality thresholds....

QUESTION 12

Second validation of PNGEITI must be conducted by

- A. December 2019.
- B. April 2020.
- C. October 2020.

At the time of second validation,

PNGEITI Report

- A. 2018
- B. 2019
- C. 2020

will be the latest version.

KEY CHALLENGES FOR DPE

Data Management and Information Disclosure on:

- **Database Development**
 - Petroleum Licenses → Registrar Branch
 - Production Data → Engineering Branch
 - Revenues → Finance & Accounts Branch
- **Database Storage & Backup** → IT
- **Website (petroleum.gov.pg)** → Each Branch/IT

PROPOSED ACTIONS

Short Term

- **Preparation for PNGEITI Report 2018**
 - Process will start soon (in a couple of weeks)
 - Ensure all necessary data is readily available and validated in accordance with EITI Standards
 - Prepare website contents (optional)

Long Term

- **Efficient update of information**
 - Design & implementation of online database;

QUESTIONS & ANSWERS, FEEDBACKS



Annex 2: Products Produced by the Project

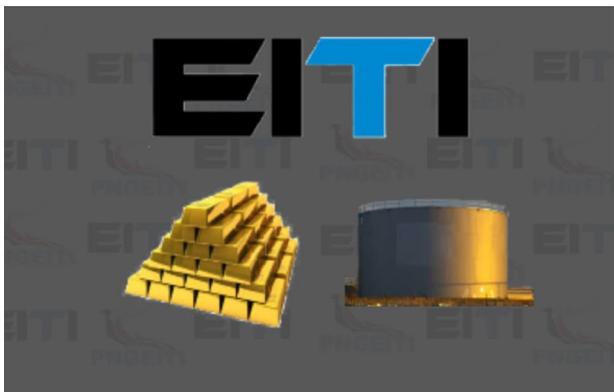
6. Education / Awareness Promotion
Materials

2-6-2 Introduction of EITI

Produced by
JICA Project
for Improving Resource Related Revenue Management

- *What is EITI?*
- *What is EITI Standard?*
- *What is EITI Validation?*

EITI
*Extractive
 Industries
 Transparency
 Initiative*



EITI
*Global Standard for
 Transparency & Accountability
 in Extractive Industries*

EITI
*Economic Growth
 Human Development
 Social Stability
 Political Stability*

EITI

- *Public & Corporate Governance*
- *Natural Resource Management*
- *Data Provision*





EITI

2006: EITI Board was established

2019: 52 EITI implementing countries

EITI Standard

Minimum Requirements for EITI implementing countries

EITI Standard

Information disclosure along value chain of extractive industries

Natural Resources

Public Benefits

Natural Resources

Production

Revenue Collection

Revenue Allocations

Social & Economic Spending

EITI Validation

*EITI Report
for timely & accurate
information disclosure*

PNG EITI Report 2016

EITI Validation

*Validation:
Quality Assurance by
EITI Board*

EITI Validation

- Satisfactory Progress*
- Meaningful Progress*
- Inadequate Progress*
- No Progress*

EITI Validation

Satisfactory Progress

EITI Validation

- 1. Multi Stakeholder Group**
- 2. Legal & Institutional Framework**
- 3. Exploration & Production**
- 4. Revenue Collection**
- 5. Revenue Allocations**
- 6. Social & Economic Spending**
- 7. Outcomes & Impact**
- 8. Compliance & Deadlines**

1. Multi Stakeholder Group

- 1.1 Government Engagement
- 1.2 Company Engagement
- 1.3 Civil Society Engagement
- 1.4 Multi Stakeholder Group
- 1.5 Work Plan



2. Legal & Institutional Framework

- 2.1 Legal Framework & Fiscal Regime
- 2.2 License Allocations
- 2.3 Register of Licenses
- 2.4 Contracts
- 2.5 Beneficial Ownership
- 2.6 State Participation



3. Exploration & Production

- 3.1 Exploration
- 3.2 Production
- 3.3 Exports



4. Revenue Collection

- 4.1 Comprehensive Disclosure of Taxes & Revenues
- 4.2 Sale of the State's Share of Production
- 4.3 Infrastructure Provisions & Barter Arrangements
- 4.4 Transportation Revenues
- 4.5 Transactions related to State-Owned Enterprises
- 4.6 Subnational Payments
- 4.7 Level of Disaggregation
- 4.8 Data Timeliness
- 4.9 Data Quality & Assurance



5. Revenue Allocations

- 5.1 Distribution of Extractive Industry Revenues
- 5.2 Subnational Transfers
- 5.3 Revenue Management & Expenditures

6. Social & Economic Spending

- 6.1 Social Expenditures by Extractive Companies
- 6.2 Quasi-Fiscal Expenditures
- 6.3 Contribution of Extractive Sector to Economy



7. Outcomes & Impact

- 7.1 Public Debate
- 7.2 Data Accessibility
- 7.3 Discrepancies & Recommendations from EITI Reports
- 7.4 Review Outcomes & Impact of EITI Implementation



8. Compliance & Deadlines

- 8.1 Adapted Implementation
- 8.2 EITI Reporting Deadlines
- 8.3 EITI Validation Deadlines & Consequences
- 8.4 Annual Progress Report Deadlines
- 8.5 Extensions
- 8.6 Suspension
- 8.7 Delisting
- 8.8 Appeals

EITI Validation



EITI Standard



EITI Report

EITI is a global standard for transparent & accountable resource management.

EITI requires information disclosure throughout the value chain of extractive industries.

EITI implementing countries have to meet all requirements through validation by EITI Board.

Produced by

ICA Project for Improving Resource Related Revenue

Yoshiaki Okamoto, 2019

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

2-6-3 Introduction of PNGEITI

- 1. Profile of PNGEITI
- 2. PNGEITI Reports
- 3. PNGEITI Validation

GDP
29%

GDP Growth
63%

Exports
86%

Government Revenue
7%



2013 NEC approved EITI admission.

2014 EITI Board approved PNGEITI.

Companies

Civil Societies

Multi Stakeholder Group

Government



11 Government Organizations

4 State Owned Enterprises

7 Companies

8 Civil Society Organizations

Multi Stakeholder Meeting



PNGEITI National Secretariat

- Established in 2015 under DOT

- Provide technical & administrative support to MSG





PNGEITI Report



Government

Companies

Independent Administrator



Data Collection from Government & Companies

Government

Companies

Independent Administrator



- License & Contracts
- Production Volume
- Revenues

Government

Companies

Independent Administrator



Data Reconciliation by Independent Administrator



PNGEITI Report

- Published by the end of next financial year
- PNGEITI Report 2017 published in December 2018
- Data collection started in August 2018.

Response by Government & Companies for Data Collection

	2017 (2016 Report)	2018 (2017 Report)
Mining Companies	75 %	42 %
Oil & Gas Companies	100 %	80 %
SOE & Trustees	86 %	40 %
Government Entities	86 %	61 %

Admission

↓

Reporting

↓

Validation

- First validation within 2.5 years of admission
- PNGEITI First Validation in April 2018.
- PNGEITI was rated as "Meaningful Progress".
- PNG remained as an EITI candidate country.



- Second Validation should be conducted after 3 to 18 months of First Validation result.
- PNGEITI Second Validation is due on April 2020.
- All EITI implementing countries must achieve "Satisfactory Progress" within a certain period after admission.

EITI

Satisfactory Progress (Compliant Country - 8)

Meaningful Progress (Candidate Country - 24)

Categories	Requirements	No progress	Inadequate	Meaningful	Satisfactory	Beyond
#1. MSG oversight	#1.1 Government engagement					
	#1.2 Industry engagement					
	#1.3 Civil society engagement					
	#1.4 MSG governance					
	#1.5 Work plan					
#2. Licenses and contracts	#2.1 Legal framework					
	#2.2 License allocations					
	#2.3 License register					
	#2.4 Policy on contract disclosure					
	#2.5 Beneficial ownership					
	#2.6 State participation					
#3. Monitoring production	#3.1 Exploration data					
	#3.2 Production data					
	#3.3 Export data					
	#4.1 Comprehensiveness					
	#4.2 In-kind revenues					
	#4.3 Barter agreements					
	#4.4 Transparency revenues					

Inadequate Progress

- 2.2 License Allocations
- 3.2 Production Data
- 4.1 Comprehensiveness
- 4.6 Direct Subnational Payments
- 4.9 Data Quality
- 5.1 Distribution of Revenues
- 5.2 Subnational Transfers
- 6.2 SOE Quasi-Fiscal Expenditure

Meaningful Progress

- 2.3 License Register
- 2.6 State Participations
- 3.3 Export Data
- 4.5 SOE Transactions
- 6.1 Mandatory Social Expenditure
- 7.4 Outcomes & Impact of Implementation

Inadequate Progress

- 2.2 License Allocations
- 3.2 Production Data
- 4.1 Comprehensiveness
- 4.6 Direct Subnational Payments
- 4.9 Data Quality
- 5.1 Distribution of Revenues
- 5.2 Subnational Transfers
- 6.2 SOE Quasi-Fiscal Expenditure

2.2 License Allocations

Some information not specified in PNGEITI Report:

- Name of Licenses Awarded or Transferred
- Technical & Financial Criteria in the Selection Process
- Deviation of Timeframe for Processing Oil & Gas Applications

Recommendations for Information Disclosure on:

- Licenses Awarded or Transferred
- Description of Award or Transfer Procedures
- Non-Trivial Deviation from Statutory Procedures in Practice.

3.2 Production Data

Some information not specified in PNGEITI Report:

- Production Values of Minerals, Oil & Gas in Year 2016
- Discrepancies of Production Volumes between Government & Companies
- Incomplete Reporting from Department of Petroleum

Recommendations for Information Disclosure on:

- Complete Production Volume for Oil & Gas, with publicly Accessible, Disaggregated by Commodities.

4.1 Comprehensiveness

Problems on PNGEITI Report:

- Concerns on materiality thresholds for selecting companies & revenue streams.
- High value of unreconciled discrepancies of revenues between Government & Companies

Recommendations:

- Review current materiality thresholds;
- Develop action plans for addressing discrepancies;

PNGEITI Second Validation

- Due in April 2020
- Conducted validation based on PNGEITI Report 2018, which will be compiled in 2019.
- Immediate action is needed.

- PNGEITI is governed by multi stakeholder group consisting of government, companies, and civil societies.
- PNGEITI report is compiled annually for the previous financial year.
- PNGEITI was rated as meaningful progress in the first validation.
- The second validation will be conducted by April 2020.
- By that time, PNGEITI must implement improvement measures for some requirements, including:
 - license allocations
 - production data
 - data comprehensiveness

Produced by

JICA Project for Improving Resource Related Revenue

Yoshio Okamoto, 2019

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6. Education / Awareness Promotion
Materials

2-6-4 EITI Reporting

This video is produced by



JICA Project
for Improving Resource Related Revenue Management

Opening Remark



Naomi

What You Learn

1. Why Is EITI Report Needed?
2. Who Produces It?
3. By When Is It to Be Produced?
4. What Does It Provide?
5. What Is Mainstreaming?

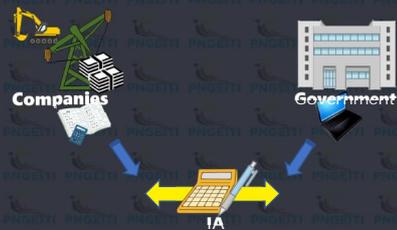
Why Is EITI Report Needed?



Why Is EITI Report Needed?

- ✓Requested, timely information
- ✓Shorthand
- ✓EITI Report
- or
- ✓publicly available information and data

Why Is EITI Report Needed?



1. Why Is EITI Report Needed?
2. Who Produces It?
3. By When Is It to Be Produced?
4. What Does It Provide?
5. What Is Mainstreaming?

Who Produces It?

- ✓Independent Administrator (IA)
- ✓reconciliation of company payments and government revenues
- ✓international professional standards

CREDIBLE

TRUSTWORTHY



Who Produces It?

- ✓Expertise and experience in the oil, gas and mining sectors in PNG
- ✓Expertise in accounting, auditing and financial analysis
- ✓A track record in similar work

1. Why Is EITI Report Needed?
2. Who Produces It?
3. By When Is It to Be Produced?
4. What Does It Provide?
5. What Is Mainstreaming?

By When Is It to Be Produced?

- ✓18 months of being admitted as EITI country
- ✓Second to last complete accounting period



By When Is It to Be Produced?

- ✓18 months of being admitted as EITI country
- ✓Second to last complete accounting period
- ✓Suspended if not meeting the deadline
- ✓Suspension can be lifted within 6 months of the deadline
- ✓Delisted if suspension continued for more than 1 year

By When Is It to Be Produced?



1. Why Is EITI Report Needed?
2. Who Produces It?
3. By When Is It to Be Produced?
4. What Does It Provide?
5. What Is Mainstreaming?

What Does It Provide?



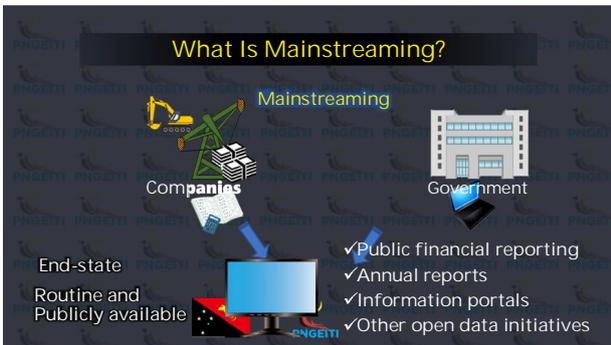
What Does It Provide?

- ✓Methodology adopted for the reconciliation
- ✓Application of international professional standards
- ✓Revenue streams, related materiality definitions and thresholds
- ✓Assessment on the comprehensiveness and reliability
- ✓Coverage of the reconciliation
- ✓Assessment of participation status
- ✓Documentation on financial statement auditing
- ✓Progress of recommended corrective actions and reforms

1. Why Is EITI Report Needed?
2. Who Produces It?
3. By When Is It to Be Produced?
4. What Does It Provide?
5. What Is Mainstreaming?

What Is Mainstreaming?

Mainstreaming = Systematic disclosure



Closing Remark

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JICA Project
for Improving Resource Related Revenue Management
Kenji Otsuka, 2019

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6. Education / Awareness Promotion
Materials

2-6-5 Comprehensiveness and Data Quality

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Opening Remark



Ken

EITI Requirements	Requirements	Level of Progress				
		No Progress	Inadequate	Meaningful	Satisfactory	Report
Licenses and contracts	Legal framework (#2.1) (*)					
	License allocations (#2.2) (*)					
	License register (#2.3) (*)					
	Policy on contract disclosure (#2.4) (*)					
Monitoring production	Beneficial ownership (#2.5) (*)					
	State participation (#2.6) (*)					
	Exploration data (#3.1) (*)					
	Production data (#3.2) (*)					
Revenue collection	Royalty rates (#3.3) (*)					
	Comprehensiveness (#4.1) (*)					
	In-kind revenues (#4.2) (*)					
	Barter agreements (#4.3) (*)					
	Transportation revenues (#4.4) (*)					
	SOE transactions (#4.5) (*)					
	Direct operational payments (#4.6) (*)					
	Disaggregation (#4.7) (*)					
Revenue allocation	Data timeliness (#4.8) (*)					
	Reasonability (#4.9) (*)					
	Distribution of extractive industry revenues (#5.1) (*)					
Subnational transfers (#5.2) (*)						

What You Learn

Comprehensiveness (#4.1)

Data quality (#4.9)

Comprehensiveness

4.1 Comprehensiveness

Comprehensiveness

Materiality definitions and thresholds

MSG should:

- ✓ Consider the size of the revenue streams and
- ✓ Document the options considered and the rationale for establishing the definitions and thresholds.

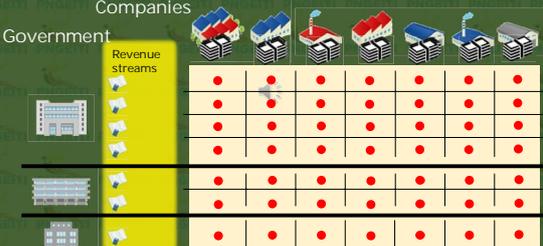
Comprehensiveness

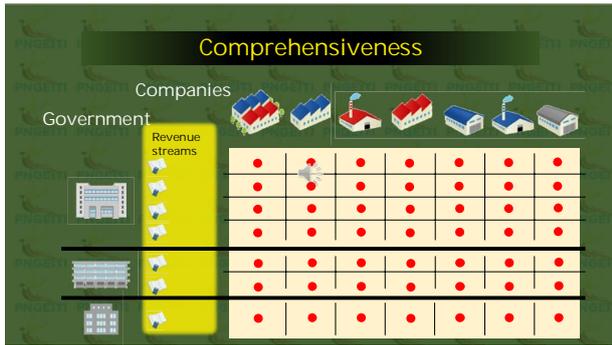
- ✓ The host government's production entitlement
- ✓ National state-owned company production entitlement
- ✓ Profits taxes
- ✓ Royalties
- ✓ Dividends
- ✓ Bonuses
- ✓ License fees, rental fees, entry fees and other considerations for licences or concessions
- ✓ Any other significant payments and material benefit to government

Comprehensiveness

Government

Companies





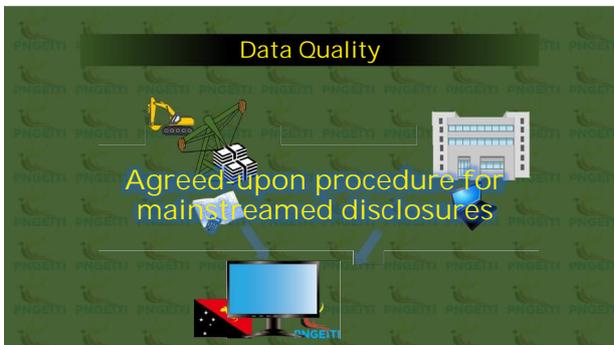
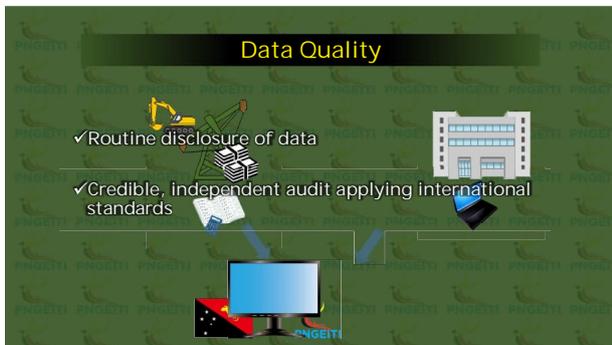
Data Quality

4.9 Data quality

Data Quality

Assess whether the payments and revenues are subject to credible, independent audit, with applying international auditing standards.

- ### Data Quality
- Reconciliation
- ✓Credible, independent administrator
 - ✓International auditing standards
 - ✓Administrator's opinion
- MSG should:
- ✓Perceive IA to be credible, trustworthy and technically competent
 - ✓Endorse the appointment of IA
- EITI Report should be based on:
- ✓Standard Terms of Reference
 - ✓Agreed-upon procedure for EITI Reports
- 



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6. Education / Awareness Promotion
Materials

2-6-6 Transparency is King

This video is produced by



JICA Project
for Improving Resource Related Revenue Management

Wok Wantaim EITI

Transparency is king

Learning video based on information provided by EITI to weather COVID-19





What you learn

1. What are the main factors in COVID-19 limiting transparency in extractive sector?
2. Why is the role of civil society important in countering COVID-19?
3. What is meaningful for PNGEITI facing COVID-19?

Three limiting factors

-  Fuel a sharp decline in extractive revenues
-  Accelerate remote working
-  Turn policy priority away from transparency

COVID-19 darkens outlook, dropping price



A fall in price adversely affects transparency

- ✓ Price falls
- ✓ Project ceases
- ✓ Data lacks

→

- ✓ Governmental revenue shrinks
- ✓ Activity/initiative for transparency weakens

COVID-19 prompts remote working

-  Online MSG
-  Internet-based cooperation with overseas bodies
-  Activities to outreach to communities

Difficulties may exist

- ✓ Limited internet access
- ✓ Governance structures and protocols too immature to adapt to virtual environment



Source: World Bank website

COVID-19 deprioritises transparency

Government takes more care of  Health  Economy

than  Transparency

Corruption grows 

- ✓ Less check of public spending
- ✓ Reduced accountability
- ✓ Delay in publishing data/information

Community impacted significantly

-  Loss of Jobs
-  Decreased subnational financial allocation from national government



1. What are the main factors in COVID-19 limiting transparency in extractive sector?
2. Why is the role of civil society important in countering COVID-19?
3. What is meaningful for PNGEITI facing COVID-19?

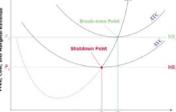
Three important roles of civil society

-  Utilise insight
-  Represent/show sentiment from local people
-  Facilitate knowledge-sharing across community

Good practices in other countries

- ✓ Local campaigns in Zimbabwe, informing a rural council of fees paid to the council 
- ✓ Civil body in Columbia, timely updating to publish the influence of Covid-19 on small mining sector 
- ✓ NPO in Mozambique, presenting an analysis to help government understand the situation 

Analysis by Mozambiquan NPO

- ✓ Suggest a BEP analysis by the government on extractive industry companies to prevent too much grants 
- ✓ Invite attention to severely corona-infected countries related to Mozambiquan extractive industry 

Supply side: UK  South Africa  China 

Demand side: Netherlands  South Korea 

Civil society organisation as litmus test



Government  Needs  Policymaker 

Civil society 

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14

acidic neutral alkaline

Voices collected by South-African NPO

-  I am currently working what feels like 23.5 hours a day at the hospital ...
-  My company requires me to market myself on the mines and power stations ...
-  This is probably the most uncertain I've ever been in my life but ...
-  My family and I don't know what this thing is ...



Civil society as a cornerstone

- ✓ Disseminate information to communities
- ✓ Support for balanced governmental approaches

Public trust Cooperation Acceptance of measures Confidence of int'l partners

1. What are the main factors in COVID-19 limiting transparency in extractive sector?
2. Why is the role of civil society important in countering COVID-19?
3. What is meaningful for PNGEITI facing COVID-19?

Four viewpoints meaningful for PNGEITI

- Improve data availability relevant to the current context of the government
- Consider steps toward mainstreaming, seizing the opportunity of digitalisation for remote working
- Monitor the actions/tendency to COVID-19 unduly hurt transparency of extractive sector
- Champion the virtue of MSG, the tri-party initiative by varied stakeholders

Improve data availability

Data to be used timely in the counter pandemic context may include:

- Subnational payment
- Social payment
- Project performance

Consider steps toward mainstreaming

Mainstreaming = Systematic disclosure

Consider steps toward mainstreaming

Companies Mainstreaming Government

End-state
Routine and Publicly available

- ✓ Public financial reporting
- ✓ Annual reports
- ✓ Information portals
- ✓ Other open data initiatives

Consider steps toward mainstreaming

Companies Mainstreaming Government

- ✓ Provide additional context
- ✓ Collate the sources
- ✓ Address gaps and concerns

Possibilities to hurt transparency

- ✓ Actions taken by the government without scientific approaches
- ✓ Unlawful supervisory controls on expression or behaviour
- ✓ Excessive finger-pointing for assembling or outing
- ✓ SNS posts or violence to unfairly discriminate someone



Advice to MSG stakeholders



Advice to MSG stakeholders

- ✓ Endorse freedom of expression
- ✓ Disseminate data
- ✓ Check facts
- ✓ Promote fact-based discussion
- ✓ Disclose influence of and response to COVID-19
- ✓ Present decisions and projections
- ✓ Manage stakeholders' anxieties



Homework

1. Specify and explain what has changed in your work at the office since COVID-19.
2. Consider and explain whether or not transparency can be maintained in your domain since COVID-19. If not, present an idea to better the situation.

Tenk yu tru!

どうもありがとうございました！

Produced by



JICA Project

for Improving Resource Related Revenue Management
Kenji Otsuka, 2020

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-7 Gender requirements of EITI 2019
Standard**

PNGEITI Gender Requirements Workshop

JICA Project Team in collaboration with PNGEITI National Secretariat




Project for Improving Resource related Revenue Management in PNG (2018-2021)




Project Purpose
Improving Extractive Resources related revenue management and reporting in PNG in accordance with EITI International Standard

Output 1
Data management at DPE is improved to comply with EITI Requirements.

Output 2
EITI reporting mechanism among extractive companies and government agencies is enhanced.

Output 3
Awareness and implementation structure for EITI is enhanced.

Project Team

- Shiro Otomo (Team Leader/PFM)
- Yoshio Chikamatsu (Deputy Team Leader/Information Management)
- Kenji Otsuka (Accounting and Auditing)
- Harumi Toyama (Gender & Communications)
- Toyohiko Yogo (Communications)

Page 2

Importance of Gender Issues Recognised by EITI

"By promoting women's participation and leadership in the extractive sector, EITI can improve governance and transparency and empower women to ensure their rights are respected. Participation of women in activities and programmes at an international, regional and community level with due awareness of the local context can increase gender equality and have spill-over effects in society as a whole."

The EITI International Secretariat

[How gender relates to the EITI's mission \(Nov 2018\)](#)



Page 3

EITI Policy Brief on Gender Equality

[EITI Policy Brief on Gender Equality](#) was published in February 2018

- Women should play a leading role in the consultation and decision making processes in EITI implementation.
- EITI implementation work plans should consider how the extractive industries can contribute towards achieving gender equality.
- EITI MSGs should ensure that EITI communication activities are widely accessible and they promote gender equality.
- EITI MSGs are encouraged to increase training for women's rights organizations on how to track payments made to governments from extractive operations.
- EITI MSGs are encouraged to document activities aimed at gender equality.
- EITI Validation should consider the impact of the EITI on gender equality.
- The International Secretariat should continue to raise awareness on gender equality, and document case studies and impact stories.

Source: EITI Secretariat website <https://eiti.org/files/documents/gender2.pdf> accessed on 06 August 2020

Page 4

EITI Standard 2019: Requirements related to gender

Page 5

EITI Standard 2019

EITI Requirement 1 - Oversight by the multi-stakeholder group.

- Government engagement.
- Company engagement.
- Civil society engagement.
- Multi-stakeholder group.
- Work plan.

EITI REQUIREMENT 2 - Legal and institutional framework, including allocation of contracts and licenses.

- Legal framework and fiscal regime.
- Contract and license allocations.
- Register of licenses.
- Contracts.
- Beneficial ownership.
- State participation.

EITI REQUIREMENT 3 - Exploration and production.

- Exploration
- Production
- Exports

EITI REQUIREMENT 4 - Revenue collection.

- Comprehensive disclosure of taxes and revenues.
- Sale of the state's share of production or other revenues collected in kind.

- Infrastructure provisions and barter arrangements.
- Transportation revenues.
- Transactions related to state-owned enterprises.
- Subnational payments.
- Level of disaggregation.
- Data timeliness.
- Data quality and assurance.

EITI REQUIREMENT 5 - Revenue allocations.

- Distribution of extractive industry revenues.
- Subnational transfers.
- Revenue management and expenditures.

EITI REQUIREMENT 6 - Social and economic spending.

- Social and environmental expenditures by extractive companies.
- Quasi-fiscal expenditures.
- The contribution of the extractive sector to the economy.
- Environmental impact of extractive activities.

EITI REQUIREMENT 7 - Outcomes and impact.

- Public debate.
- Data accessibility and open data.
- Recommendations from EITI implementation.
- Review the outcomes and impact of EITI implementation

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Presentation title

Gender Requirement: 1.4 Multi-stakeholder group

Changes introduced to [EITI Reporting Standard \(2019\)](#) to promote gender equality.

<p>Requirement 1 - Oversight by the MSG</p> <p>1.4 Multi-stakeholder group</p> <p>MSGs are required to consider gender balance in their representation</p>	<p>Requirement 6 - Social and economic spending</p> <p>6.3 The contribution of the extractive sector to the economy</p> <p>Gender-sensitive data disclosures</p> <p>Reporting requires employment figures disaggregated by gender, project and role, where available</p>
<p>Requirement 7 - Outcomes and impact</p> <p>7.1 Public debate</p> <p>MSGs are required to consider access challenges and information needs of different genders and sub-groups</p>	<p>7.4 Review the outcomes and impact of EITI implementation</p> <p>MSGs are encouraged to document how they improved gender equality and social inclusion</p>

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Gender Requirement: 6.3 The contribution of the extractive sector to the economy

Changes introduced to [EITI Reporting Standard \(2019\)](#) to promote gender equality.

<p>Requirement 1 - Oversight by the MSG</p> <p>1.4 Multi-stakeholder group</p> <p>MSGs are required to consider gender balance in their representation</p>	<p>Requirement 6 - Social and economic spending</p> <p>6.3 The contribution of the extractive sector to the economy</p> <p>Gender-sensitive data disclosures</p> <p>Reporting requires employment figures disaggregated by gender, project and role, where available</p>
<p>Requirement 7 - Outcomes and impact</p> <p>7.1 Public debate</p> <p>MSGs are required to consider access challenges and information needs of different genders and sub-groups</p>	<p>7.4 Review the outcomes and impact of EITI implementation</p> <p>MSGs are encouraged to document how they improved gender equality and social inclusion</p>

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Gender Requirement: 7.1 Public debate

Changes introduced to [EITI Reporting Standard \(2019\)](#) to promote gender equality.

<p>Requirement 1 – Oversight by the MSG</p> <p>1.4 Multi-stakeholder group</p> <p>MSGs are required to consider gender balance in their representation</p>	<p>Requirement 6 – Social and economic spending</p> <p>6.3 The contribution of the extractive sector to the economy</p> <p>Gender-sensitive data disclosures</p> <p>Reporting requires employment figures disaggregated by gender, project and role, where available</p>
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Gender Requirement: 7.4 Review the outcomes and impact of EITI implementation

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Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

2-6-8 Summary of 2019 Report

What is EITI (Extractive Industries Transparency Initiative)?



- What is EITI (Extractive Industries Transparency Initiative)?**
 - EITI is a global coalition of governments, companies and civil society working together to improve openness and accountable management of revenue from natural resources.
 - EITI implements the **global standard** to promote the open and accountable management of oil, gas and mineral resources.
- What is EITI Standard?**
 - The EITI Standard requires the disclosure of information along the extractive industry value chain.
- Why is EITI important?**
 - EITI seeks to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector.
- What is EITI Implementing country?**
 - Every EITI Implementing country must have a Multi-Stakeholder Group (MSG), composed of the government, companies and civil society that will support implementation of the EITI Standard.
 - EITI Implementing countries are required to disclose information along the extractive industry value chain – from how extraction rights are awarded, to how revenues make their way through the government and how they benefit the public.



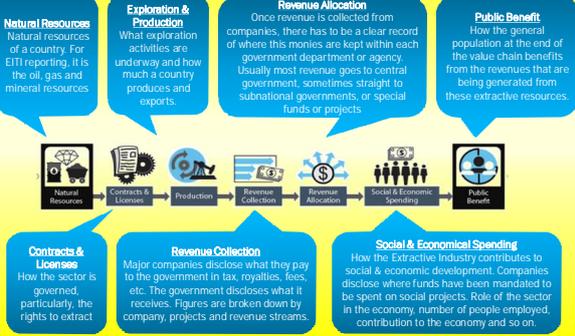
What is PNG EITI?




- What is PNG EITI?**
 - The PNG EITI was approved by the Government of PNG (GoPNG) through NEC Decision No.90/2013, "promoting revenue transparency and accountability in the country's mining and petroleum sectors".
 - GoPNG in collaboration with Civil Society and Industry members established with the PNG EITI MSG in 2013.
- Who is promoting PNG EITI in the country?**
 - PNG EITI MSG, chaired by the Minister for Treasury, is the primary body responsible to oversee and coordinate the successful and effective implementation of the global EITI standards in PNG.
 - The body will provide and establish a framework to promote collaboration and consensus for enhanced dialogue and building trust between the State, Industry and Citizens.
- How PNG EITI is progressing?**
 - PNG EITI has published the PNG EITI Reports for every financial year since 2013.
 - PNG EITI underwent the validation process by the EITI International Secretariat in 2018, which assessed whether the implementation was consistent with the requirements of the EITI Standard.
 - The validation result demonstrated "Meaningful progress" with recommendations for further improvement to be fully compliant with the EITI Standard.

What is the Resource Value Chain?

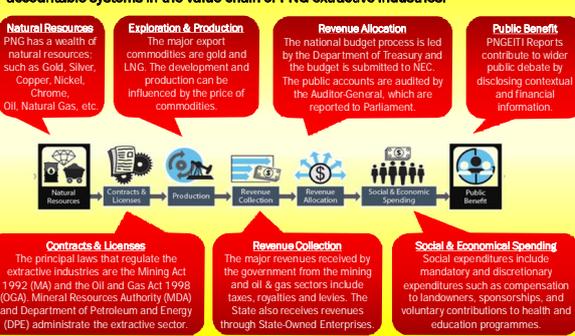
The EITI Standard requires countries and companies to disclose information on the key steps in the governance of oil, gas and mining revenues.



- Natural Resources:** Natural resources of a country. For EITI reporting, it is the oil, gas and mineral resources.
- Contracts & Licenses:** How the sector is governed, particularly, the rights to extract.
- Exploration & Production:** What exploration activities are underway and how much a country produces and exports.
- Revenue Collection:** Major companies disclose what they pay to the government in tax, royalties, fees, etc. The government discloses what it receives. Figures are broken down by company, projects and revenue streams.
- Revenue Allocation:** Once revenue is collected from companies, there has to be a clear record of where this money is kept within each government department or agency. Usually most revenue goes to central government, sometimes straight to subnational governments, or special funds or projects.
- Social & Economic Spending:** How the Extractive Industry contributes to social & economic development. Companies disclose where funds have been mandated to be spent on social projects. Role of the sector in the economy, number of people employed, contribution to the economy and so on.
- Public Benefit:** How the general population at the end of the value chain benefits from the revenues that are being generated from these extractive resources.

Value Chain of PNG Extractive Industries

The PNG EITI Reports provide an opportunity to all stakeholders in the Government, Industry and Civil Society to come together to promote open, transparent and accountable systems in the value-chain of PNG extractive industries.



- Natural Resources:** PNG has a wealth of natural resources: such as Gold, Silver, Copper, Nickel, Chrome, Oil, Natural Gas, etc.
- Contracts & Licenses:** The principal laws that regulate the extractive industries are the Mining Act 1992 (MA) and the Oil and Gas Act 1998 (OGA). Mineral Resources Authority (MDA) and Department of Petroleum and Energy (DPE) administer the extractive sector.
- Exploration & Production:** The major export commodities are gold and LNG. The development and production can be influenced by the price of commodities.
- Revenue Collection:** The major revenues received by the government from the mining and oil & gas sectors include taxes, royalties and levies. The State also receives revenues through State-Owned Enterprises.
- Revenue Allocation:** The national budget process is led by the Department of Treasury and the budget is submitted to NEC. The public accounts are audited by the Auditor-General, which are reported to Parliament.
- Social & Economic Spending:** Social expenditures include mandatory and discretionary expenditures such as compensation to landowners, sponsorships, and voluntary contributions to health and education programmes.
- Public Benefit:** PNG EITI Reports contribute to wider public debate by disclosing contextual and financial information.

2019 PNG EITI Report contents

The 7th Report for the financial year of 2019 contains the following chapters with contextual and financial information on the implementation of EITI in PNG.

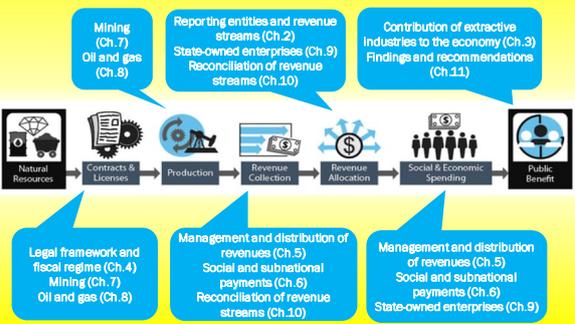


- Executive Summary
- Ch. 1. Introduction
- Ch. 2. Reporting entities and revenue streams
- Ch. 3. Contribution of extractive industries to the economy
- Ch. 4. Legal framework and fiscal regime
- Ch. 5. Management and distribution of revenues
- Ch. 6. Social and subnational payments
- Ch. 7. Mining
- Ch. 8. Oil and gas
- Ch. 9. State-owned enterprises
- Ch. 10. Reconciliation of revenue streams
- Ch. 11. Findings and recommendation

Full contents of the report are available at [PNG EITI website \(https://www.pngeti.org.pg/\)](https://www.pngeti.org.pg/)

2019 PNG EITI Report contents

The Report is an important source of information on how the State's natural resources are managed in accordance with the extractive industry value chain.



- Mining (Ch. 7) and Oil and gas (Ch. 8)
- Reporting entities and revenue streams (Ch. 2)
- State-owned enterprises (Ch. 9)
- Reconciliation of revenue streams (Ch. 10)
- Contribution of extractive industries to the economy (Ch. 3)
- Findings and recommendations (Ch. 11)
- Legal framework and fiscal regime (Ch. 4)
- Mining (Ch. 7) and Oil and gas (Ch. 8)
- Management and distribution of revenues (Ch. 5)
- Social and subnational payments (Ch. 6)
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- Social and subnational payments (Ch. 6)
- State-owned enterprises (Ch. 9)

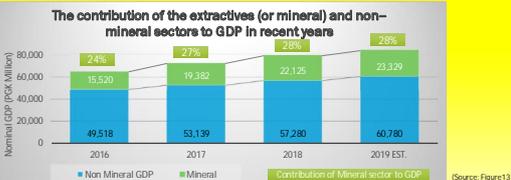
Highlights of PNG 2019 EITI Report data

(1) Gross Domestic Products (GDP)

Extractive industry contributions to the economy and society in Papua New Guinea

What is GDP and why is it important to us?

Gross domestic product (GDP) is used to estimate the size of economy. It is calculated as the value of all goods and services produced in the country. It is driven mainly by consumer spending on goods and services, business investments, government spending, and trade. GDP growth is a helpful tool to evaluate the health of the economy.



Year	Non Mineral GDP (PCC \$ Billion)	Mineral (PCC \$ Billion)	Contribution of Mineral sector to GDP (%)
2016	49,518	15,520	24%
2017	53,139	19,362	27%
2018	57,280	22,125	28%
2019 EST.	60,780	23,329	28%

- The contribution of the extractive sector has been increasing over years.
- The increase in growth is driven primarily by the resource sector, particularly the stronger than expected growth in gas and condensate output reported by ExxonMobil, supported by an uptick in mining output.

Highlights of PNG 2019 EITI Report data

(1) Gross Domestic Products (GDP)

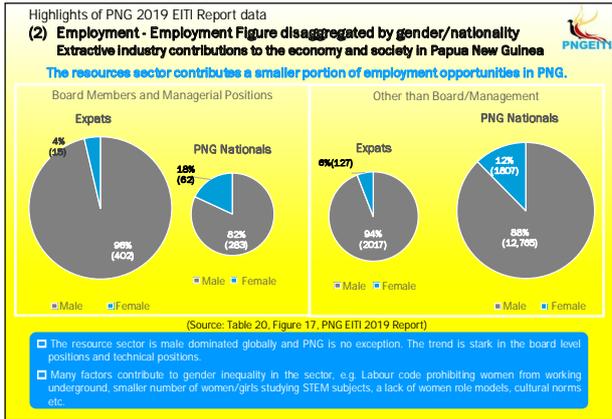
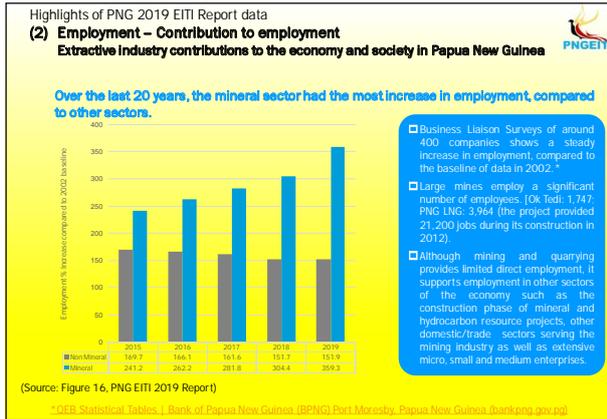
Extractive industry contributions to the economy and society in Papua New Guinea

How much does extractive sector (mineral) contribute to GDP in PNG?

	2014	2015	2016	2017	2018	2019 Est.
Oil and gas extraction	9.5%	12.5%	1.4%	0.9%	-3.3%	3.7%
Mining and quarrying	0.5%	0.2%	1.6%	1.6%	0.3%	0.5%
Others	1.6%	-2.9%	1.7%	1.0%	2.4%	1.0%
Total	11.6%	9.8%	4.7%	3.5%	-0.6%	5.2%

(Source: Table 17, PNG EITI 2019 Report)

- Since LNG production commenced in 2014, it has been the primary driver of GDP growth in recent years. Higher production volumes in the extractive industries in 2019, including significant growth in silver and nickel, contributed significantly to nominal GDP growth in 2019.
- The percentage dropped in 2018 due to a large earthquake in PNG.



Highlights of PNG 2019 EITI Report data

(3) Legal and institutional framework - Contracts and licenses
How the extractive sector is managed and the public available register is maintained

- Contracts, licenses and associated agreements are crucial part of the legal framework which establishes many of the commitments between government and companies.
- The EITI requires disclosure on how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual frameworks.
- The EITI Standard requires that any contracts and licenses that are granted, entered into or amended after 1 January 2021 to be made public (Requirement #2.4.a).
- On the other hand, the details of contracts and licenses are protected by confidentiality provisions in Section 163 of the Mining Act, Section 52 of the MRA Act and Section 149 of the Oil and Gas Act.

Legal and institutional framework

- Regulation of the mining industry**
 - The principal laws that regulate mining activities in PNG are: "Mining Act 1992", "Mining (Safety) Act 1977", "Mining (Ok Tedi Agreement) Acts", and "Mining (Bougainville Copper Agreement) Act 1967".
 - Mineral Resources Authority (MRA) is responsible for oversight, administration and enforcement of these acts.
- Regulation of the petroleum industry**
 - The petroleum industry in PNG is governed by the Oil and Gas Act 1998 (OGA) with amendments stated in the Oil and Gas (Amendment) Act 2016 and the Oil and Gas Regulation 2002.
 - Department of Petroleum (DPE), headed by the Minister for Petroleum and Energy, is responsible for the administration and management of these acts and regulations.

Highlights of PNG 2019 EITI Report data

(3) Legal and institutional framework - Contracts and licenses
Mining industry

- Mining tenements are administered by the appointed registrar, the Tenement Administration Branch of the MRA's Regulatory Operations Division.
- Special Mining Leases (for large-scale operations) are issued by the Head of State, acting on advice from the NEC, whilst other tenements are issued by the Minister for Mining on recommendation from the Mining Advisory Council under the MA.
- Types of mining and exploration tenements stipulated in the Mining Act 1992 (MA) are as follows:

License type	Provision of MA	Explanation
Exploration License (EL)	Division 1 Section 20-32	The holder of an exploration license is entitled to the exclusive occupancy for exploration purposes of the land in respect of which the exploration license was granted.
Special Mining Lease	Division 2 Section 23-37	Special Mining Lease is generally issued to the EL holder for large scale mining operations. The EL holder must also be a party to a Mining Development Contract with the State.
Mining Lease	Division 3 Section 38-47	Mining lease is generally issued for small to medium scale alluvial and hard rock mining operations.
Alluvial Mining Lease (AML)	Division 4 Section 48-64	AML may be granted to a natural person who is a citizen or a land group in respect of land owned by that natural person or land group.
Lease for Mining Purpose (LMP)	Division 5, Section 65-79	LMP may be granted in connection with mining operations conducted or to be conducted by the applicant for one or more of the purposes such as construction of buildings, housing, road, etc. The term of a mining easement shall be identical to the term of the tenement in relation to which the mining easement was granted.
Mining Easement	Division 6 Section 80-95	Mining Easement may be granted in connection with mining conducted by the applicant or some other person for the purpose of constructing and operating facilities such as a road, bridge, tunnel, etc.

Highlights of PNG 2019 EITI Report data

(3) Legal and institutional framework - Contracts and licenses
Petroleum Industry

- Oil and gas licenses are allocated by DPE.
- The legislation for exploration and production licensing for unconventional hydrocarbons such as shale oil and gas that were previously excluded from the OGA is outlined in the Unconventional Hydrocarbons Act 2015 (UHA).
- Five types of license are defined in the Oil and Gas Act 1998 (OGA). The number of licenses by types are as follows:

License type	Provision of OGA	Explanation	Quantity As of Dec 2019
Petroleum Prospecting License (PPL)	OGA Division 2 (Section 21-31)	PPL confers on the licensee the exclusive right to explore for petroleum and carry out appraisal of a petroleum discovery in the license area.	61
Petroleum Retention License (PRL)	OGA Division 4 (Section 37-46)	PRL confers on the licensee the exclusive rights to carry on field studies to obtain information to ensure timely economic development of the gas field and carry out drill stem tests or extended production tests for appraisal of a petroleum pool in the license area.	14
Petroleum Development License (PDL)	OGA Division 7 (Section 53-67)	PDL confers on the licensee the exclusive rights to sell or otherwise dispose of the petroleum so recovered in the license area.	9
Petroleum Pipeline License (PL)	OGA Division 9 (Section 70-84)	PL confers on the licensee to construct and operate a pipeline along the route specified in the license.	7
Petroleum Processing Facility License (PPFL)	OGA Division 10 (Section 85-95)	PPFL confers on the licensee the exclusive right to construct a petroleum processing facility and conduct operations for petroleum processing through the petroleum processing facility.	3

(Source: Table 101, PNG EITI 2019 Report)

Highlights of PNG 2019 EITI Report data

(3) Legal and institutional framework - Contracts and licenses
How the extractive sector is managed and the public available register is maintained

For further information on the licenses

- Mining Industry**
 - MRA provides a complete list of active tenements through the Mining Cadastre Portal. <https://portal.mra.gov.pg>
- Petroleum industry**
 - DPE provides "Petroleum License Map" at DPE website. <https://petroleum.gov.pg/downloads/>

Highlights of PNG 2019 EITI Report data

(4) Exploration and production – Production and exports
The production volume and value, and the export volume and value for 2019.

Mining:

Commodity	Production		Export	
	Volume	Value (PGK mil.)	Volume	Value (PGK mil.)
Gold	2,168,265 oz	10,265	2,214,471 oz	10,486
Silver	5,003,839 oz	268	5,295,381 oz	283
Copper	99,399 tonnes	1,938	107,859 tonnes	2,103
Nickel	32,720 tonnes	1,231	40,757 tonnes	1,533
Cobalt	2,916 tonnes	217	3,670 tonnes	274
Chromite	115,573 tonnes	41	136,736 tonnes	50
	Total	13,960	Total	14,728

(Source: Table 84, PNG EITI 2019 Report)

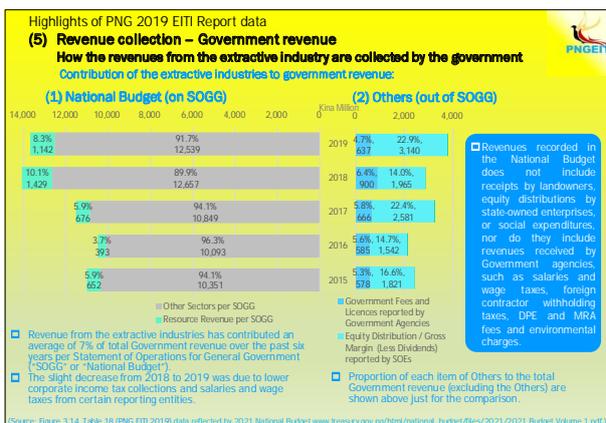
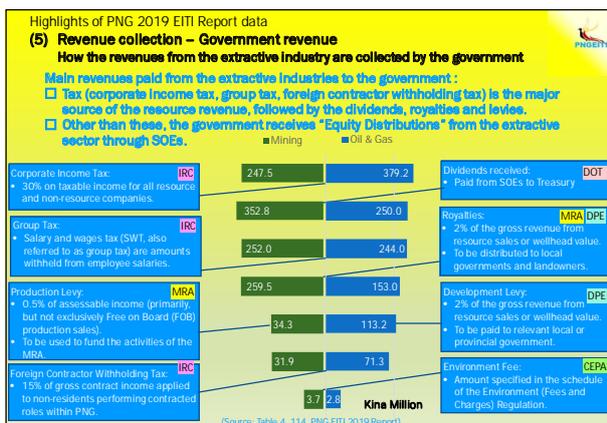
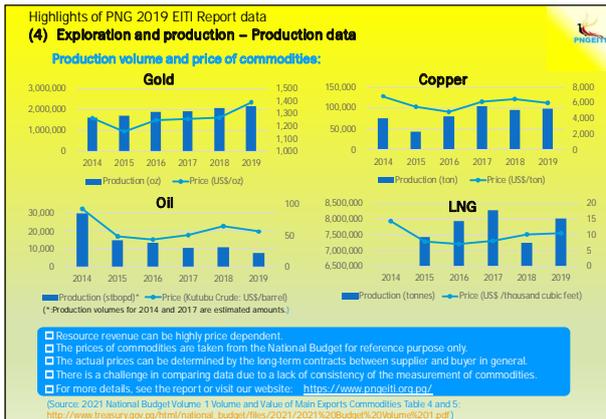
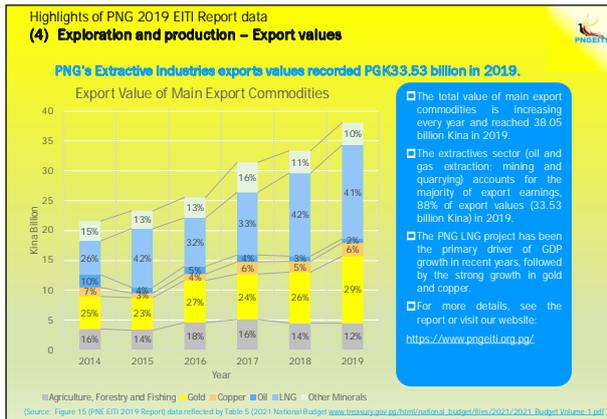
Highlights of PNG 2019 EITI Report data

(4) Exploration and production – Production and exports
The production volume and value, and the export volume and value for 2019.

Oil and Gas:

Commodity	Production		Export	
	Volume	Value (PGK)	Volume	Value (PGK)
Oil	7,892 stbopd		1,612,328 stbopd	
Hides – Liquids	20,536 stbopd		973 stbopd	
PNG LNG – Liquids	29,761 stbopd	18,250.7 mil	8,514,787 stbopd	18,262.7 mil
Hides – Gas	374,585 MMscf/d		4,963 MMscf/d	
PNG LNG – LNG	8,031,445 tonnes		7,299,637 tonnes	

(Source: Table 2, Table 99, PNG EITI 2019 Report)



Highlights of PNG 2019 EITI Report data

(6) Beneficial Ownership (BO) - Importance of Disclosing beneficial ownership

- Transparency about government revenues from the extractive sector is important for accountability, but says little about who owns and ultimately profits from the activities of the oil, gas and mining companies.
- The identity of the real owners (beneficial owners) of the companies that have obtained rights to extract oil, gas and minerals is often unknown, hidden by a chain of unaccountable corporate entities.
- This problem affects other sectors and often helps to feed corruption and tax evasion. People who live in resource rich countries are at risk of losing out as extractive assets are too often misallocated for corrupt reasons.

Importance of Disclosing beneficial ownership

- To ensure that extractive companies' beneficial owners and related information is disclosed through the EITI reporting process, Scoping Study on Beneficial Ownership (BO) was undertaken in 2016 and a Roadmap was developed.

- The collection and subsequent disclosure of BO information is important because it can raise the level of transparency and good governance from Civil Society as well as from multilateral institutions and investors.

Highlights of PNG 2019 EITI Report data

(6) Beneficial Ownership (BO) - Definition and requirements under EITI Standard

Definition (Requirement 2.5)

- A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity.

Requirements (EITI Requirement 2.5)

- Implementing countries request, and companies publicly disclose, beneficial ownership information. (2.5(c))
- Information about the identity of the beneficial owner should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. (2.5(d))
- Implementing countries are recommended to maintain a publicly available register of the beneficial owners of the corporate entity(ies) (2.5(a)).

Who are politically exposed person (PEP)?

- A PEP is an individual who is or has been entrusted with prominent public function, that could include close family members and associates.

Identifying and defining PEPs: Why is it important?

- Many PEPs are in positions that potentially can be abused for the purpose of offense and related to corruption and bribery.
- Lack of transparency with regards to politically exposed persons and their assets held in the extractive sector poses corruption risks.
- This does not mean that PEPs should not be refused to conduct business within the extractive industry, but that such business relationships should be made transparent to prevent misuse.

Highlights of PNG 2019 EITI Report data

(6) Beneficial Ownership (BO) – BO Reporting in PNG

- The PNG 2019 EITI report includes information on beneficial owners of material entities, as far as possible through direct enquiry, voluntary reporting, reference to corporate websites and annual reports, and the PNG Mining Cadastre Portal database hosted by the MRA website.
- Most interests are held by listed companies and/or state-owned enterprises.

Legal Framework and Fiscal Regime for extractive industry

- The extractive industries in Papua New Guinea are governed primarily by three Acts of Parliament. There are a number of executive regulations and supplementary Acts of Parliament which deal with issues such as operational safety and reporting. These three items of legislation are the:
 - Mining Act 1992
 - Oil & Gas Act 1998
 - Unconventional Hydrocarbons Act 2015
- The PNG Government does not require companies to disclose the beneficial owners of companies producing oil and gas or minerals and does not have a publicly available register of the beneficial owners of the corporate entities in the sector.

A template has been developed to capture BO information at the point where companies are registered with the Investment Promotion Authority (IPA), and this will be piloted with future company registrations.

A pilot project was recently undertaken to make beneficial ownership maps searchable on an online portal open to the public.

Highlights of PNG 2019 EITI Report data

(6) Beneficial Ownership (BO) – Beneficial Ownership Report

- PNGEITI published its first BO report in 2020.
- The report describes the approach, definitions and scope of the BO data collection and provides recommendations.
- According to the BO report, BO data was collected from the extractive companies as follows:

Sector	Total number of license holders	BO declaration submitted	% of declaration submitted companies
Mining	108	3	2.8 %
Oil and Gas	32	18	56.3 %
SOE	5	-	- %
Total	145	21	14.5 %

(Source: 3.1, Analysis of BO data submission, Beneficial Ownership Final Report 2020)

- The reporting entities that have submitted a BO declaration (reporting template) represent more than 29% of the extractive revenues collected by PNG Government.
- Of the 21 companies that submitted their declaration, 20 companies are more than 95% owned subsidiaries of publicly listed companies and only 2 companies have declared the existence of Beneficial Owners according to the definition agreed by the MSG.

✓ PNGEITI Beneficial Ownership Report is available on the PNGEITI website. <http://www.pngeiti.org.pg/wp-content/uploads/2021/06/PNGEITI-BO-Report.pdf>

Highlights of PNG 2019 EITI Report data
(7) Social expenditures and the subnational payments/transfers – Classification

Classification of the social expenditures and the subnational payments / transfers

- Subnational Payments
 - Direct payments from companies to subnational government entities.
 - Typical benefit streams may include royalties, taxes on properties, surface/land fees, and fees for usage of water or other resources.
- Subnational Transfers
 - Transfers between national and subnational government entities which are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue-sharing mechanism.
- Landowners
 - It is required either by legislation or by the contract with the government that governs the extractive investment.
 - Mandatory social expenditure is generally agreed between the State or landowners and operators on a case-by-case basis.
- Beneficiary
 - It may include, for example, sponsorships and voluntary contributions to health and education programs.
 - Donations, grants or other types of cash transfers, the transfer of assets such as the construction of roads or schools, or the provision of services like training and health care.

Highlights of PNG 2019 EITI Report data
(7) Social expenditures and the subnational payments/transfers – Subnational payments

Subnational reporting (subnational payments and subnational transfers)
 Subnational payments

Subnational payments include royalties, dividends, compensation payments, development levies, Special Support Grants, and other benefits as agreed through memoranda of agreement.

Reporting entity	Subnational Payment (PGK)
Mining	
Barrick (Niugini) Ltd (Porgera mine)	57,154,155 Royalties
K92 Mining Ltd (Kainantu)	436,600 Royalties
Lihir Gold Ltd (Lihir/Lulus Caldera mine)	83,894,476 Royalties
MCC Ramu NiCo Ltd (Kurumbukari mine, Ramu)	2,619,935
Morobe Consolidated Goldfields Ltd (Hidden Valley mine)	11,629,791
Simberi Gold Company Ltd (Simberi Mine)	1,135,359 Royalties
Total	156,870,316

(Source: Table 29, 32, 35, 38, 41, 43. PNG EITI 2019 Report)

Highlights of PNG 2019 EITI Report data
(7) Social expenditures and the subnational payments/transfers – Subnational transfers

Subnational reporting (subnational payments and subnational transfers)
 Subnational transfers

Subnational transfers by MRDC

Subsidiary/trust entity	Recipient	Amount (PGK)
Mineral Resource Enga Ltd (MRE)	Enga Provincial Government (Dividends)	8,000,000
Mineral Resource Ok Tedi No. 2 Ltd (MRO2)	Fly River Provincial Government	5,675,102
Total		13,675,102

(Source: Table 55, PNG EITI 2019 Report)

Subnational transfer by Ok Tedi Mining Ltd

Recipient	Type	Amount (PGK)
Mine Villages Royalty	Cash	30,660,301
CMCA Villages Compo	Cash	43,983,510
Western Provincial Government	Cash Royalty	24,570,347
Total		99,214,158

(Source: Table 57, PNG EITI 2019 Report)

Highlights of PNG 2019 EITI Report data
(7) Social expenditures and the subnational payments/transfers – Social expenditure

Social expenditure
 Mandatory / discretionary social expenditure

Reporting entity	Mandatory social expenditure (PGK)	Discretionary social expenditure (PGK)
Mining		
Barrick (Niugini) Ltd (Porgera mine)	21,869,701	12,031,556
K92 Mining Ltd (Kainantu)	23,815,221	628,653
Lihir Gold Ltd (Lihir/Lulus Caldera mine)	44,583,997	50,996,306
MCC Ramu NiCo Ltd (Kurumbukari mine, Ramu)	11,216,334	14,107,259
Morobe Consolidated Goldfields Ltd (Hidden Valley mine)	577,996	11,594,001
Simberi Gold Company Ltd (Simberi Mine)	-	2,672,726
Oil and gas		
EnronMobi (operator PNG LNG – total PNG LNG figure)	2,215,001	61,487,349
Santos Ltd and Subsidiaries (PNG LNG Contribution)	-	42,000
Total PNG Ltd	907,312	1,313,774
Oil Search (operator oil projects – total oil project figure)	3,404,000	68,315,000
State-owned enterprises		
Kumul Petroleum Holdings Ltd (KPH)	-	30,904,166
Mineral Resources Development Company Ltd (MRDC)	-	31,352,088
Ok Tedi Mining Ltd (Mt Fubilan mine)	-	49,882,538
Total	108,589,562	335,329,415

(Source: Table 24, PNG EITI 2019 Report)

Highlights of PNG 2019 EITI Report data
(8) State-Owned Enterprises (SOEs) – Significance of SOEs in EITI reporting

What is State-Owned Enterprise (SOE)?

- The EITI Standard 2019 (Requirement 2.6.a.i) defines a state-owned enterprise (SOE) as: "For the purpose of EITI implementation, a state-owned enterprise (SOE) is a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government."

Why SOEs are important for implementing EITI?

- SOEs play important roles in exploiting natural resources and managing the extractive sector.
- SOEs undertake Quasi-fiscal expenditures (QFEs) or off-budget expenditures on behalf of the state such as payments for social services, public infrastructure, fuel subsidies and national debt servicing. These QFEs are not recorded on the national budget, but can have a significant impact on the local and national economy.

What is required to be disclosed for EITI?

- Information on the financial relationship between the government and the state-owned enterprise (Requirement 2.6)
- Material company payments to SOEs, SOE transfers to government agencies and government transfers to SOEs (Requirement 4.5)
- QFEs by SOEs (Requirement 6.2)

Highlights of PNG 2019 EITI Report data
(8) State-Owned Enterprises (SOEs) - EITI Reporting entities

PNG EITI Report covers the following organisations as SOEs or as trustees:

Name of SOE	Profile of SOE	Revenue SOE will receive	Payment SOE will make
SOEs			
Kumul Petroleum Holdings Ltd (KPH)	A 100% state-owned company. The state nominee for all commercial matters relating to oil and gas projects.	Equity Distribution from PNG LNG Global Company LDC (GloCo)	Dividends (Treasury), Taxes (IRC), Return of capital (Treasury), State support
Ok Tedi Mining Ltd (OTML)	A 100% PNG owned entity with 67% direct shareholding by the State and the people of Western Province holding a 33% interest.	Sales revenue from Ok Tedi mine	Dividends (Treasury), Taxes (IRC), Production levy (MRA)
Kumul Minerals Holdings Limited (KMHL)	A 100% state-owned company, mandated as the exclusive nominee to hold and manage investment in mining assets on behalf of PNG.	-	Taxes (IRC)
Trustees			
Mineral Resources Development Company Ltd (MRDC)	A 100% state-owned company, mandated by the Oil and Gas Act to manage project benefits which are held in trusts by corporate trustees which are subsidiaries of MRDC.	Management fees from trusts managed on behalf of subsidiary landowner companies.	Taxes (IRC)
Ok Tedi Development Foundation	A non-profit subsidiary of Ok Tedi Mining Limited that aims to improve self-sustainability & the quality of life of Western Province communities.	Funding from OTML, CMCA Trusts and Western Province Peoples Dividend Trust Fund, various trusts and partnerships with donors and aid agencies.	Local and regional economic development projects to communities.

Highlights of PNG 2019 EITI Report data
(8) State-Owned Enterprises (SOEs) – Revenue streams through SOEs

Following diagram illustrates the main revenue flows through SOEs excerpted from the Report.

Highlights of PNG 2019 EITI Report data
(8) State-Owned Enterprises (SOEs) – PNGEITI SOE Scoping Study

PNG EITI SOE Scoping study has been conducted.

- PNG EITI commissioned a consultant to conduct the Scoping Study on the Operations of State-Owned Entities (SOEs) and Trustees in the Extractive Sector in 2020.
- The main objective of the study was to provide a comprehensive explanation of how the requirements of 2019 EITI Standard apply to the PNG context with regard to SOEs and Quasi-Fiscal Expenditures (QFEs).
- The study report provides the recommendations on:
 - Definition of SOE
 - Definition of QFE
 - Reporting template for SOEs
- The extractive sector SOEs are expected to take a proactive approach to information disclosure and enhancing transparency of their activities in collaboration with PNGEITI towards mainstreaming EITI reporting.
- In this connection, the Independent Administrator (IA) recommends "timely audits of SOEs (#14)" in the Report.
- According to the EITI Standard, SOEs are also expected to publicly disclose their audited financial statements (#2.6).

SOE Scoping Study Report is available on the PNGEITI website: <https://www.pngeiti.org/pg/soe-scoping-study/>

Highlights of PNG 2019 EITI Report data
(9) Results of Reconciliation

What is Reconciliation? – Accuracy and reliability

- ✓ The Independent Administrator (IA) compares the amounts reported as paid by the extractive industries to government entities against the receipts reported by government.
- ✓ The IA, with the assistance of the PNG EITI National Secretariat and the MSG, subsequently engaged with both paying and receiving entities to ensure reported data is accurate and properly reconciled.

Why is it important? – Transparency and accountability

- ✓ The EITI has its agreed principles to increase transparency over payments and revenues in the extractive sector.
- ✓ It highlights the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability (Principle 5)
- ✓ Therefore, reconciliation is important to increase transparency and accountability.

Highlights of PNG 2019 EITI Report data
(9) Results of Reconciliation

The following graph shows the size of each of the revenue streams received by the State in 2019 and the amount of reconciled and not reconciled revenue.

(Source: Figure 65, PNG EITI 2019 Report)

	Total amount reported paid (PGK)	Total amount reported received* (PGK)	Sum of variance (PGK)	Sum of variance (absolute value) (PGK)	Proportion of Sum of absolute variance to Total amount reported received
Reconciled	4,452,694,306	4,458,599,462	5,904,754	67,008,930	1.50%
Unilateral	443,918,977	122,019,661			

(Source: Table 114, PNG EITI 2019 Report) (* Total amount reported received are the revised amounts from initially reported amount during the reconciliation.)

Highlights of PNG 2019 EITI Report data
(9) Results of Reconciliation – Variance of amounts reported

Corporate income tax

- Overall corporate income taxes were substantially reconciled, although the percentage of variance in 2019 was higher than that of 2018.
- Some amount of variance was due to the foreign currency translation.
- Other variances were a result of classification of corporate income tax to additional profits taxes.

(Source: Table 115, PNG EITI 2019 Report; Table 80, PNG EITI 2018 Report)

Highlights of PNG 2019 EITI Report data
(9) Results of Reconciliation – Variance of amounts reported

Salary and Wages tax (Group tax)

- Overall Salary and Wages Taxes (SWT) were substantially reconciled, although the percentage of variance in 2019 was higher than that of 2018.
- The significant variances initially recognized were decreased with reconciliation by considering Goods & Services Tax (GST) offsets lodged by the company and approved by IRC, and GST refunds applied on SWT liability by the company and confirmed by IRC.

(Source: Table 116, PNG EITI 2019 Report; Table 80, PNG EITI 2018 Report)

PNG 2019 EITI Report Chapter 11: Findings and recommendation

The Independent Administrator presented the recommendations based on the following observations to enable the MSG to improve its EITI process across PNG for further reporting periods.

#	Observations	Responsible
1	Address findings of Independent Validation	All entities
2	Data collection	All entities
3	Presentation of government revenue	MSG
4	Reconcile mandatory and social expenditures	MSG
5	Increase data availability through PNG government web portals for licence allocation	DPE, MRA
6	Assurance and compliance reviews over royalties and levies	DPE, MRA
7	Improve comprehensiveness of data	All entities
8	Improve consistency of data reported	DPE, MRA
9	Include import and excise taxes as reporting revenue streams	MSG
10	Co-ordinated reconciliation of sub-national payments and transfers	MSG
11	Address findings of the PNG Beneficial Ownership Report 2020	MSG
12	Availability of Financial Reports	All entities

- PNG 2019 EITI Report Chapter 11: Findings and recommendation**
- What recommendations are relevant to your entity?
 - How are they relevant to your entity / work?
 - What kind of measures are needed to address them?

PNG 2019 EITI Report Chapter 11: Findings and recommendation

Following recommendations were made for all reporting entities to take immediate measures for the general issues.

Observations	Recommendations	Notes
1 Address findings of Independent Validation	MSG continuously address the findings made in the first Validation.	Any recommendation from the first Validation?
2 Data collection	<ul style="list-style-type: none"> Earlier commencement Mandatory participation of representatives Reporting entities should raise earlier known issues 	Suggested to start earlier and communicate any challenges arise.

PNG 2019 EITI Report Chapter 11: Findings and recommendation

Particularly for DPE and MRA, following recommendations were made.

Observations	Recommendations	Notes
5 Increase data availability through PNG government web portals for licence allocation	<ul style="list-style-type: none"> MRA to keep up to date the information within web portals. DPE to be more engaged in creating a licence portal accessible by the public. 	Are the information accessible and updated?
6 Assurance and compliance reviews over royalties and levies	<ul style="list-style-type: none"> MRA and DPE to perform regular inspection of amounts reported by extractive companies MRA and DPE should have access to relevant government data to support its financial close process and reconcile companies' remittances against receipts. 	What are the areas of improvement?
8 Improve consistency of data reported	<ul style="list-style-type: none"> DPE to have regular production data update published on its web portal. Data should uniformly report the type, amount, commodity and measurement used. 	What are the areas of improvement?

PNG 2019 EITI Report
Chapter 11: Findings and recommendation

- ▶ Following recommendations were made for MSG to decide the direction.

	Observations	Recommendations	Notes
3	Presentation of government revenue	MSG to define the Government Revenue	What is relevant to your entity?
4	Reconcile mandatory and social expenditures	MSG to create a mechanism where social expenditures are reported and reconciled.	Are there any such expenditures in your entity?
9	Include import and excise taxes as reporting revenue streams	• Import and excise taxes will be included as part of material reporting revenue streams which are required to be reconciled.	What is relevant to your entity?

PNG 2019 EITI Report
Chapter 11: Findings and recommendation

- ▶ Following recommendations were made for MSG to decide the direction by paying more attention.

	Observations	Recommendations	Notes
10	Co-ordinated reconciliation of sub-national payments and transfers	• MSG and the NS devise a work-plan • NS should work with NEFC to improve subnational reporting	What is relevant to your entity?
11	Address findings of the PNG Beneficial Ownership Report 2020	• MSG and NS address the observations in the PNG Beneficial Ownership Report	What observations are relevant to your entity?

PNG 2019 EITI Report
Chapter 11: Findings and recommendation

- ▶ Following recommendations were made for all reporting entities to consider the measures, in line with the context of mainstreaming EITI in the country.

	Observations	Recommendations	Notes
7	Improve comprehensiveness of data	• Auditing the receipts of government agencies and SOE's • Reporting entities provide more accurate and reliable information. • All SOEs financial statements should be published	How the accuracy of the information is ensured?
12	Availability of Financial Reports	• Financial information should be disclosed in the PNG EITI report.	Are audit financial reports disclosed?

PNG 2019 EITI Report
Chapter 11: Findings and recommendation

- ▶ What recommendations are relevant to your entity?
- ▶ How are they relevant to your entity / work?
- ▶ What kind of measures are needed to address them?

1	Address findings of Independent Validation
2	Data collection
3	Presentation of government revenue
4	Reconcile mandatory and social expenditures
5	Increase data availability through PNG government web portals for licence allocation
6	Assurance and compliance reviews over royalties and levies
7	Improve comprehensiveness of data
8	Improve consistency of data reported
9	Include import and excise taxes as reporting revenue streams
10	Co-ordinated reconciliation of sub-national payments and transfers
11	Address findings of the PNG Beneficial Ownership Report 2020
12	Availability of Financial Reports

Review of EITI reporting process in the entity
Areas of improvement for the next EITI reporting

- ▶ Let us review the reporting process in your entity.
 - ▶ Criteria
 - ▶ Timely submission
 - ▶ Comprehensiveness / completeness
 - ▶ Accuracy
 - ▶ Stages of reporting
 - ▶ Data collection
 - ▶ Filling in the template
 - ▶ Compiling information from respective officers
 - ▶ Sign-off the template by Senior Management
 - ▶ Submission of the template
 - ▶ Review of the draft report
 - ▶ Coordinating
 - ▶ Within the relevant officers in your entity
 - ▶ With Independent Administrator
 - ▶ With National Secretariat / MSG

Review of EITI reporting process in the entity
Areas of improvement for the next EITI reporting

- ▶ Are there any improvements from the previous years reporting process?
 - ☐ **Successful example to be replicated within your entity**
 - ☐ **Good practices to be applicable to other entities**
- ▶ Are there any weakness to be addressed for the next year's reporting process?
 - ☐ **Matters to be handed over**
 - ☐ **Lessons learned**
- ▶ Are there any recommendations relevant to your entity?
 - ☐ **Anything to consider by the time of reporting**
 - ☐ **Any suggestions to MSG, NS or IA**

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-9 Understanding Gender Based
Violence**

Please do not alter the contents without seeking permission by PNGETI



**- Learning Module -
Understanding
Gender Based Violence
and Its Impact on Extractive Community**

Photo Courtesy of Mineral Resource Authority (MRA)/GoPNG Women Land Owners Consultation - Siribari Mining Project-

Click

Welcome!

Last updated: 2021.06.25 

Background
The extractive industries have the potential to bring significant economic growth and social development. However, women are often excluded from their benefits, while being disproportionately vulnerable to many of the risks associated with the industry such as **Gender Based Violence (GBV)**.

The Government of PNG (GoPNG) joined the **Extractive Industries Transparency Initiative (EITI)** in 2013. Through its Multi-Stakeholder Group (MSG) represented by GoPNG, Extractive Industry and Civil Society Organisations (CSOs), PNGETI implements various training and awareness raising activities to promote an **inclusive, transparent and accountable extractive industry**. This learning module was developed by PNGETI with an aim to enhance CSO's capacity to respond to the needs of women and community impacted by extractive projects.

Who is this module for?
This module is suitable for community leaders, CSO workers and those who work with women in the community impacted by the extractives industry. You can complete the module as an individual "self learner" or as a group with your colleagues.

Objectives of this module
Upon completion, you will be able to:

- Understand the underlying causes, the nature and types of GBV and its impact on extractives communities; and
- Identify and/or undertake some of the key activities to help prevent or deal with GBV in the extractive community.

This module should take about 40-50 minutes to complete. Click on the button to begin!

Start

Module Structure



- Part 1: The Situation in PNG**
 - Introduction
 - Definition of Gender Based Violence (GBV)
 - Facts about GBV in PNG
 - GBV and Extractives Community
 - GoPNG's Commitments to Combatting GBV
- Part 2: Learning about GBV**
 - Common Types of GBV in PNG
 1. Trafficking in Person
 2. Sexual Harassment
 3. Intimate Partner Violence
 4. Sexual Assaults/Rape
 - Impact of GBV
- Part 3: Actions to Combat GBV**
 - Suggested Activities for CSO Community Organisations to Combat GBV in the extractive community
 - Message for Women as Individuals
- Part 4: Consolidate Your Learning**
 - Learning Quiz
 - Key Takeaways

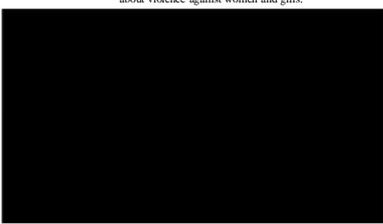
Part 1 The Situation in PNG

- Introduction
- Definition of Gender Based Violence (GBV)
- Stats and Facts about GBV in PNG
- GBV and Extractives Community
- GoPNG's Commitments to Combatting GBV

Introduction

Introduction 1/3 of woman globally have been beaten, coerced into sex, or abused in her lifetime. Most often the abuser is a member of her own family.

Click the video below to watch a short clip by UN Women - the UN agency working to combat GBV - about violence against women and girls.



Source: UN Women

Introduction

What is Gender-Based Violence (GBV)?

Physical, emotional, psychological and sexual abuse directed against a person because of his or her **gender** in a society or culture including, but not limited to, acts committed with force, manipulation or coercion and without the informed consent of the person, to gain control and power over them.

Common forms of GBV include rape/penetration, sexual assault, physical assault, trafficking/ abduction, sorcery-related violence, forced and/or early marriage, denial of resources, opportunities and services, psychological/emotional abuse, and removal or damage of property.

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)

Gender and Sex. What's the difference?

Sex
It refers to physiological attributes that identify a person as male or female: e.g...

- Genital organs
- Type of predominant hormones
- Ability to produce sperm or ovaries
- Ability to give birth and breastfeed (women)

Gender
It refers to the characteristics of women and men that are socially : includes ideas about "typically" feminine/female and masculine/male characteristics, abilities and behaviours.

Introduction

Some Stats and Facts about GBV in PNG
Click each number to see the detail

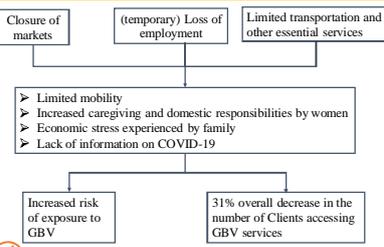
- Fact 1:** 90% of women in prison are serving time for murder. They acted in self-defence to family violence.
- Fact 2:** 62% of sexual abuse cases in the National Capital District involved children.
- Fact 3:** 56% of women aged 15-49 in PNG have experienced physical violence since age 15 and 28% have experienced sexual violence.
- Fact 4:** 80% of men reported committing violence (including sexual violence) against their partners.
- Fact 5:** 41% of men in PNG admit to having raped someone and 7.7% of men admit to having perpetrated male rape.
- Fact 6:** 15% of girls between the ages of 15-19 are already married or engaged. Young girls are often given in marriage to pay familial debts, and they thereby find themselves exploited.

Both men and women can be the victims of GBV!

Source: The Demographic and Health Survey in PNG 2016-2018, OED Gender violence in Papua New Guinea

Introduction

Impact of COVID-19 on GBV in PNG



The Global Pandemic and the resultant lockdown and mobility restrictions had a disproportionate burden on women worldwide. Due to the declaration of a National State of Emergency in PNG, schools and markets were closed. As a result, women's domestic duty has increased, as well as the need to care for sick relatives, putting them at greater risk of GBV exposure at home. Economic stress was also a cause of violence. In addition, the number of clients using GBV services decreased by 31% overall due to the national lockdown.

Source: UN Women (2020) Gender Alert on COVID-19 in Papua New Guinea

GBV and Extractive Community in PNG

Despite local development, communities impacted by the extractive industry are particularly vulnerable to GBV risks because:

- Extractive activity could trigger local tribal fights over land dispute, in which women are often targeted for revenge murders.
- Influx of male workers, with ready access to cash results in an increase in violence such as rape and sexual harassment.
- Criminal behaviors such as drug use and prostitution, which is often accompanied by the spread of HIV/AIDS and other Sexually Transmitted Diseases (STD), are at risk of increase.

Following this incident, the extractive company has set the mechanism to prevent such cases and acted on dealing with GBV in the community.

GBV incidents in Porgera Gold Mine shocked the nation (2015)

Porgera has become home to issues such as environmental destruction, increased alcohol and drug use and increased levels of domestic and sexual violence towards women:

- Over 200 women and girls have experienced rape and sexual assault by guards and security personnel employed by the Porgera gold mine.
- Many women in the area have also been arrested, beaten, raped and then imprisoned for "illegal mining" while panning for gold.

The Porgera incident is explained more in a case study later.

Source: MEF (2012) *Gender-Based Violence in the Highland of Papua New Guinea: A Literature Review*. Each Rights International (2017) FACTSHEET: Abuse by British G4S Corporation. SMH/2012-2013 and crime records are 11 of them are being controlled from the world's largest gold mine.

PNG Government's Commitments to Combatting GBV

Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) - CEDAW was ratified by Papua New Guinea on 12 January 1995.

The Royal PNG Constabulary (RPNPC) pilot of FSV desks in stations - 15 Family and Sexual Violence Units (FSVUs) were established throughout the country.

National Policy for Women and Gender Equality 2011-2015 - the policy identifies eight strategies for implementation aiming to create an enabling environment within which GBV issues are addressed.

PNG National Policy on Social Protection 2015-2020 - women and girls, including victims of GBV must be recognized as vulnerable and disadvantaged groups, requiring full protection and adequate assistance from government and society at large to improve their health, livelihood and wellbeing.

National Summit on Ending Gender-Based Violence entitled "Now is the Time - United for Equality" resulted in the National Capital District's Commission 2020 to 2022. Strategy to End GBV - recommendations were compiled and synthesized into an Outcome Statement.

The National Department of Health (NDH) Family Support Centres (FSC) - the rollout of FSCs commenced in 2008.

National Health Plan 2010-2020 - the Plan recognizes the need to improve the health sector response to prevention of injuries, trauma and violence that impact families and community.

Government of PNG Public Service Gender Equality and Social Inclusion (GESI) Policy 2013 - the Policy sets up GESI Desk in each Government Department.

The 2013 Family Protection Act & the Village Courts Act enacted - the Act criminalises domestic violence and so allows victims to receive proper legal protection through an Inquest Protection Order.

The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025) - a roadmap to an inclusive government-led approach in implementing all legislative, policies and programs to address GBV and Family and Sexual Violence (FSV).

Timeline: 1995, 2003, 2008, 2010, 2011, 2013, 2015, 2016, 2022

Part 2 Learning about GBV

- Common Types of GBV in PNG (1. Trafficking in Person, 2. Sexual Harassment, 3. Intimate Partner Violence, 4. Sexual Assaults/Rape)
- Impact of GBV

GBV Tree

Examples of GBV: Verbal/Emotional Abuse, Trafficking in Person, Rape, FGM, Domestic Violence, Sexual Abuse, Marital Rape, Verbal, Emotional Abuse based on Gender, Dowry Abuse.

Contributing Factors: Poverty, Lack of Education, Conflict, Sexual, Physical, Emotional/Mental, Economic, Alcohol/drug abuse, Lack of Police Protection, Gender Inequality.

Root Causes: Disrespect for Human Rights, Abuse of Power.

Common Types of GBV in PNG

A survey of criminal offences committed in three provinces/region in 2011

Province/Region	Sexual Assault/Rape	Sexual Harassment	Intimate Partner Violence	Trafficking in Person	Domestic Violence
Bougainville	37	15	15	52	31
West Sepik	32	26	11	50	38
Western Province	34	21	19	44	18

The results from surveys in Bougainville, West Sepik Province and Western Province (see graph left) give us some insight into common GBV cases in PNG. Many offences committed are related to GBV. The most frequent offence is drug and alcohol related crime, which can fuel violence against women and girls.

In the following slides, the details of common types of GBV in PNG will be explained.

1. Trafficking in Person
2. Sexual Harassment
3. Intimate Partner Violence
4. Sexual Assaults/Rape

Source: KOM-DIAG (2012) People Smuggling and Human Trafficking Baseline and Training Needs Assessment Survey

1. Trafficking in Person (TIP) (1/4)

Now, watch a video clip about Trafficking in Person.

UNODC - United Nations Office on Drugs and Crime

1. Trafficking in Person (TIP) (2/4)

Human Trafficking is the recruitment, transportation, transfer, harbouring or receipt of people through force, fraud or deception, with the aim of exploiting them for profit. Men, women and children of all ages and from all backgrounds can become victims of this crime, which occurs in every region of the world. The traffickers often use violence or fraudulent employment agencies and fake promises of education and job opportunities to trick and coerce their victims. (UNODC)

A survey of TIP reported in three provinces/region in 2011

Province/Region	Sex Trafficking	Labour Trafficking	Child Trafficking	Domestic Servitude Trafficking
Bougainville	55	50	28	39

Globally, human trafficking is a highly under-reported offence. In PNG, under-reporting of human trafficking cases is compounded with the very low awareness of human trafficking amongst the public. Therefore, this chart, while confirming that human trafficking occurs in PNG, may not show its full extent.

Source: KOM-DIAG (2012) People Smuggling and Human Trafficking Baseline and Training Needs Assessment Survey

1. Trafficking in Person (TIP) (3/4)

Demographics vulnerable to become victims of trafficking in PNG according to survey respondents

Demographic	Male	Female
Adults	29	34
Young Persons	46	37
Children	12	20
Regular Migrants	4	17
Irregular Migrants	12	17

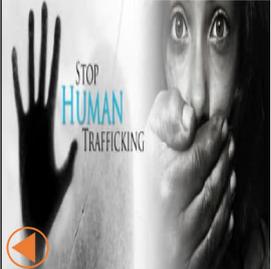
Women are more likely to become victims of TIP. Sexual exploitation is one of the common purposes (forced undressing and/or nakedness, coerced marriage, forced childbearing, engagement in pornography or prostitution, etc).

Young men are also at highest risk to become a victim to trafficking. Like young women, young men represent a vulnerable group of society as they are in search of income generating opportunities which makes them vulnerable to deception and coercion.

Extractive industries at risk of TIP
"Trafficking is particularly common in the extractive industries, such as logging, mining and fishing, far away from government reach. Women are subjected to sex trafficking, domestic servitude and forced begging, while men are forced to work in dangerous environments." Paul Barker, PNG Institute for National Affairs
Source: Radio New Zealand (2016) & United States Government Report on human trafficking (2016)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

1. Trafficking in Person (TIP) (4/4) – Case Study



Bride price is a notable Melanesian tradition that has been passed from one generation to another. Traditionally, bride price was a form/gesture of appreciation towards the parents and relatives of the family for raising a woman with traditional moral values. However, bride price is no longer about showing appreciation to the bride's family. Today, rather it has become a stage for men to show off their status and standing in their communities. With the large amount of money being paid to the family of the wife, the husbands become arrogant and treat women as their property, because they paid them off.

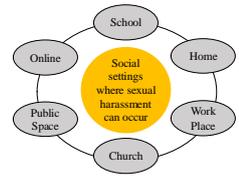
Especially in culture where polygamy is practised, women are often at risk of trafficking or traded as "commodity" when considered a burden for the family. Sadly, there are many cases of women and girls being trafficked for prostitution or domestic servants in PNG today. (PNG National News Updates 2021)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

2. Sexual Harassment (1/3)

Any unwelcome, usually repeated and unreciprocated sexual advance, unsolicited sexual attention, demand for sexual access or favours, sexual innuendo or other verbal or physical conduct of a sexual nature, display or pornographic material, when it interferes with work, is made a condition of employment or creates an intimidating, hostile or offensive work environment.

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)



Street Harassment: What is catcalling?
Catcalling is a form of sexual harassment which usually happens on the street. It includes unwanted flirtatious comments, provocative gestures, honking, wolf-whistlings, indecent exposures, stalking, persistent sexual advances, and touching by strangers, in public areas such as streets, shopping malls and public transportation.

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

2. Sexual Harassment (2/3)

Physical	Visual	Verbal
<ul style="list-style-type: none"> Inappropriately touching Unwelcome behavior Using intimidating gestures Blocking another employee movements Etc... 	<ul style="list-style-type: none"> Sending sexual images or videos Unwelcome gestures to another person Staring at someone else's body offensively Etc... 	<ul style="list-style-type: none"> Making inappropriate jokes, remarks, teasing, or asking sexually related questions Catcalling Embarrassing someone in front of people Gossiping about someone and spreading lies Etc...

Examples of Government's Policy/Programme to Combat Sexual Harassment
Gender Equity in Education Policy (2002) (Reprinted 2009)
This policy makes a commitment to creating a learning environment free from all forms of violence and sexual harassment.
Safe Public Transport for Women and Children Programme (2016) - Meri Seif Bus
It is a bus exclusively for women and children which provides the tracking systems and three uniformed bus crews, a safe space where women and girls can travel safely and discuss issues affecting their safety and mobility.

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

2. Sexual Harassment (3/3) – Case Study



D is in prison charged with the murder of Lucas, a young man who was D's husband's nephew. Lucas lived with D and her family, but constantly took drugs and home-brew and sexually harassed D when intoxicated, including by attacking her on one occasion with a knife. Although D's husband intervened and kicked Lucas out of the house, he continued to harass D, whose husband was often away. On one occasion Lucas broke into her house and tried to burn down her room. Her neighbours came to her assistance and called the police, but Lucas fled before the police arrived. After the incident, D's husband suggested that she should go with the children to her family's home. However, on her way there Lucas reappeared, clearly intoxicated, and attacked her with a knife in front of the children. While her older son ran to fetch D's husband, she struggled with Lucas and stabbed him in self-defence. When help arrived he was rushed to the hospital but he did not survive. D was sentenced to 16 years in prison.

(Source: UN (2013) Report of the Special Rapporteur on Violence against Women, its Causes and Consequences)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

3. Intimate Partner Violence (IPV) (1/5)

In PNG, 2 out of 3 women are victims of domestic violence

2 in 3 Women
Surveyed in 4 PNG Provinces have reported experiencing domestic violence

Intimate Partner Violence (IPV) is also called domestic abuse or domestic violence. IPV is the most prevalent form of GBV across countries and defined as behaviour within an intimate relationship that causes physical, sexual or psychological harm. This includes acts of physical aggression, sexual coercion, psychological abuse and controlling behaviours.

Physical Sexual Economic Emotional Psychological Threats

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

3. Intimate Partner Violence (IPV) (2/5)



Incident is "forgotten" no abuse is taking place. The "honeymoon" phase

Tensions increase, breakdown of communication, victim becomes fearful and feels the need to placate the abuser

Abuser apologises, gives excuses, blames the victim, denies the abuse occurred, or says that it wasn't as bad as the victim claims

Verbal, emotional and/or physical abuse. Anger, blaming, arguing, Threats, Intimidation.

Cycle of Violence

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

3. Intimate Partner Violence (IPV) (3/5)

Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months.

54.3%

44.4% Physical Violence
24.2% Sexual Violence
43.7% Psychological Violence

According to The 2016-18 Papua New Guinea Demographic and Health Survey (2016-18 PNG DHS), 54.3% of women have experienced physical, sexual, or emotional Violence by current or former partner. The most common type of violence is physical violence (44.4%), followed by emotional violence (43.7%). 24.2% of women have experienced sexual violence.

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

3. Intimate Partner Violence (IPV) (4/5)

Earliest moment for prevention of intimate partner violence

Child experiencing maltreatment and/or witnessing violence between parents during childhood/adolescence

Intergenerational transmission

Negative externalised behavior: bullying in school, aggression/antisocial behavior; dating violence, either as perpetrator or survivor, during childhood/adolescence

Perpetrating or experiencing IPV, perpetrating child maltreatment during adulthood

Intergenerational effects of spousal violence are evident in PNG. Women who report that their fathers beat their mothers are much more likely (70%) to have themselves experienced spousal violence than women who report that their fathers did not beat their mothers (57%).

Anti-social, aggressive behavior, dating and intimate partner (and sexual) violence, as perpetrator or survivor, during adolescence/young adulthood

(Source: The 2016-18 Papua New Guinea Demographic and Health Survey (2016-18 PNG DHS) Case International: Addressing the Intergenerational Transmission of Gender-Based Violence: Focus on Educational Settings)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

3. Intimate Partner Violence (IPV) (5/5) – Case Study



The case involves Debbie Kaore, an international rugby player, boxer and Pacific Games Gold Medalist. On the evening of 4 June 2020, Kaore was brutally beaten in an attack filmed by a friend on a mobile phone. The video, later posted by Kaore on Facebook, shows her being headbutted twice before being struck with a hot clothes iron. The video, as well as images of Kaore's injuries, were widely shared by Facebook users.

The alleged perpetrator of Kaore's abuse is PNG Army Lieutenant Murray Oa, who has been charged over the attack and released on a court bail of K1,200 by the Waigani Committal Court. (Development Policy Centre, Australian National University, 2020)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

4. Sexual Assaults/Rape (1/2)

Sexual Assault - A person is guilty of the crime of sexual assault if, without another person's consent, he or she touches, with any part of his or her body, the sexual parts of the other person; or compels another person to touch, with any part of his or her body, the sexual parts of the accused person's own body.

Rape - A person who sexually penetrates another person without his or her consent is guilty of the crime of rape

Incest - The crime of sexual relations or marriage taking place between a male and female who are so closely linked by blood or affinity that such activity is prohibited by law and custom. For the purpose of this section, a close blood relative means a parent, son, daughter, sibling (including a half-brother or half-sister), grandparent, grandchild, aunt, uncle, niece, nephew or first cousin, who are family members from birth and not from marriage or adoption.

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

4. Sexual Assaults/Rape (2/2) - Case Study



Jane Doe 10, as she is known to protect her identity, was raped in 2010 when she was 14 years old and attending school in Porgera in the country's northern Enga province. Her class had made string bags for police officers who had been brought to the region to boost security around the Porgera mine. One day several officers approached her and offered to pay for their bags. They said they would take her to an ATM to withdraw the money. Instead Jane Doe 10 said she was taken into the mine site where she alleges one of the armed policemen raped her.

"Because of the rape I am now suffering. I would have been somebody if I completed my education," she told the ABC's Pacific Beat program before the settlement was reached. "I was the best student in my class. Because of the rape my future is ruined." (ABC News, 2015)

Part 1 Common Types of GBV in PNG Trafficking in Person Sexual Harassment Intimate Partner Violence Sexual Assault/Rape Impact of GBV Part 3 Part 4

Negative Impact of GBV includes...

Health	Psychosocial	Economic
<ul style="list-style-type: none"> • Suicide • Maternal Mortality • HIV/AIDS related • Disease • Injury • Disability • Eating Disorder • Alcohol/Drug abuse • Miscarriage • Abortion • Menstrual disorder • PTSD • Depression 	<ul style="list-style-type: none"> • PTSD • Anxiety, Fear • Suicidal thoughts/ behavior • Self-hate • Insecurities • Loss of role function in society • (earn income, care for children) • Social stigma • Social rejection and isolation 	<p>The economic costs of lost productivity due to domestic violence conservatively range from 1.2 to 2 percent of GDP - about most governments' spending on primary education in developing countries.</p>

Part 3

Actions to Combat GBV

- Suggested Activities for CSO/Community Organisations to Combat GBV in the extractive community
- Message for Women as Individuals

Part 1 Part 2 Suggested actions Measures to combat GBV Message for women Part 4

Suggested actions – how to prevent/minimise GBV in communities

What can you do as a community organisation?

Engage and sensitise community and conduct GBV prevention and response activities

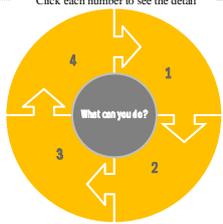
- Raise the awareness among women, girls, men and boys about GBV. (Engaging with men and boys to promote a culture of non-violence is critical)
- Conduct special training for community CSO members on GBV so they are well equipped to deal with GBV.
- Initiate and promote community-based services to prevent and respond to GBV cases and protect the victims of GBV appropriately (hotline and shelter services, initiatives to promote women leadership, economic empowerment of women etc)

Learn about GBV	Obtain relevant information	Create and promote referral system
Be familiar with GBV issues in PNG and in your community. (Utilise this GBV training material)	Find out from Sub National Government's Department about its policy and mechanism to prevent and deal with GBV in the community. (eg. The 2013 Family Protection Act & the Village Courts Act, Family and Sexual Violence Units (FSVUs) by R/PNGC, Family Support Centre by NDOH)	Establish well functioning GBV support referral system : Formal: health facilities, police, social welfare resources, shelters Informal: social network, community group, trustable community leaders, churches

Part 1 Part 2 Suggested actions Measures to combat GBV Message for women Part 4

Measures to combat GBV specific to the Extractive Sector

Click each number to see the detail



Advocate for social payments and expenditures from extractive projects to be utilised for GBV prevention and response activities. (e.g. Women's leadership training, Infrastructure to promote well-lit and safe community environment, increased community policing etc)

Engage with the extractive project company to confirm they have robust policy and practice to prevent GBV, and in the event of GBV incidence perpetrated by its employee, deal with GBV cases appropriately.

Engage in the Development Forum process to ensure that Memorandum of Agreement has gender issues and GBV risks addressed. Nominate community representatives who can participate in decision making and voice women's concerns to DF.

Engage with Landowner Association/ Landowner Business and raise the awareness of GBV risks and impact. Ensure women's voices are represented at the decision making platform.

Part 1 Part 2 Suggested actions Measures to combat GBV Message for women Part 4

Lastly.... Messgae for Women as Individuals

- Be aware of your surroundings when you walk alone
- Avoid dark areas (try not to go out alone when it gets dark)
- Do not hesitate to consult a trusted person about GBV issues you may have at home/work
- Do not hesitate or feel ashamed to report GBV incidents to the Police, trusted organisation, or someone you trust.

If you need help, do not hesitate to call for help. Call the number below.

Hotline Number

+675 7150 8000
The 1-Tok Kaunselin Helpim Lain
Open 24/7!

Part 4

Consolidate Your Learning

- Learning Quiz
- Key Takeaways

Part 1 Part 2 Part 3 Learning Quiz Key Takeaways

Learning Quiz (1/3)

Is this about Gender or Sex?

Click the one you think is right

a) Women can breastfeed but men cant ~~Gender~~ Sex

b) Women should stay home and do all the household chores ~~Gender~~ ~~Sex~~

c) Men are more likely to be good at math and science ~~Gender~~ Sex

d) Women can get pregnant but men cannot ~~Gender~~ Sex

e) Women are more emotional then men ~~Gender~~ ~~Sex~~

Point

Sex is biological, while gender is socially constructed. Therefore, a and d are about sex

Part 1 Part 2 Part 3 Learning Quiz Key Takeaways

Learning Quiz (2/3)

True or False?

Sexual Harassment is usually physical act which makes someone uncomfortable. As long as it is not physical, it is not considered as sexual harassment. ~~True~~ False

Click here to read the comment Sexual Harassment includes physical, verbal and visual act. ~~True~~ False

Young people who are exposed to the violence at home, either as witnesses or survivors are likely to have negative behavior later in life, such as dating violence during adolescence or intimate partner violence as adults True ~~False~~

Click here to read the comment The flow of violence from parents to children and the resulting expressions of violence by the next generation continue, negatively impacting all involved. ~~True~~ False

You can do anything to your spouse as long as you are married even if it is unwelcomed ~~True~~ False

Click here to read the comment Even if you are married or in the committed relationships, any unwelcomed behaviour should not be allowed ~~True~~ False

Part 1 Part 2 Part 3 Learning Quiz Key Takeaways

Learning Quiz (3/3)

True or False?

It is ok that women are excluded from (extractive) community consultations and decisions on resettlement and compensation. ~~True~~ False

Click here to read the comment Women living near extractive sites should be an important stakeholder as well as men ~~True~~ False

GBV is a private matter. Nobody should not involve in someone's business at any situation. ~~True~~ False

Click here to read the comment Gender based violence is a life-threatening, global health and human rights issue that violates international human rights law and principles of gender equality. ~~True~~ False

It is only women who can be affected by GBV ~~True~~ False

Click here to read the comment Anyone can be a victim of GBV, regardless of age, race, gender, sexual orientation, faith or class ~~True~~ False

Part 1 Part 2 Part 3 Learning Quiz Key Takeaways

Key Takeaways

- > Gender based violence (GBV) is a phenomenon deeply rooted in gender inequality in society/culture, and continues to be one of the most notable human rights violations within all societies. GBV is violence directed against a person because of their gender.
- > Women and girls near extractive sites are at a higher risk of GBV.
- > Common types of GBV in PNG include Rape, Sexual Harassment, Intimate Partner Violence and Trafficking in Person.
- > The impact of GBV includes Health, Psychosocial and Economic.
- > Suggested actions:
 - Equip yourself and your colleagues with relevant information and knowledge on GBV and raise awareness by engaging with local community members.
 - Before and during extractive projects, engage in the Development Forum process and with the Landowner Association to minimise GBV risks and promote gender responsive extractive sector.

 If you know someone who needs help, do not hesitate to consult a trusted organisation with a safe and victim centred support mechanism.

Part 1 Part 2 Part 3 Learning Quiz Key Takeaways

Further Reading

For further reading:

- [Papua New Guinea SIGI Country Report - OECD](#)
- [Human Rights Watch: World Report 2021 Papua New Guinea](#)
- [Gender Alert on COVID-19 in Papua New Guinea](#)
- [UN Women in Papua New Guinea](#)

Completed!

Congratulations!

You have now completed learning module on Understanding Gender Based Violence and Impact on Extractive Community!



Papua New Guinea Extractive Industries Transparency Initiative (PNGEITI) is supported by Japan International Cooperation Agency (JICA) Technical Cooperation Project "Resource Related Revenue Management Improvement Project for Papua New Guinea"

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-10 Learning about Women's
Empowerment Principles**

Promoting Women's Economic Empowerment in the Extractive Industry in Papua New Guinea - Introductory Training based on Women Empowerment Principles

1. Training Objectives

- Understand the importance of promoting gender equality and women's economic empowerment in the extractive industry
- Understand the constraints and systemic barriers women face in entering the extractive sector labour force
- Learn about Women's Empowerment Principles and how they could be applied to the extractive sector
- Learn about actions you can take as an extractive company

Training Contents

1. Why Women in Extractives?
2. The Global situation on Gender Equality
3. The Situation in PNG
4. Case Studies based on Women Empowerment Principles (WEPs)
5. Activity
6. Key takeaways

1. Why Women in Extractives?

Gender equality and women's economic empowerment

Sustainable Development Goal 5:
Achieve gender equality and empower all women and girls

- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

Gender Equality is a crosscutting theme as well as a goal on its own. All the SDGs are based on the principle of gender equality.

Why should EITI be promoting gender equality/women empowerment?

Impact of the Extractive Industry on Women

The Extractive Industry can significantly contribute to social and economic development.

However ...

The industry's social, economic and environmental impacts are often differently experienced by men and women.

- ◆ Women are more vulnerable to the negative impacts of extractive activities.
- ◆ Women also have limited access to job opportunities in the male dominated sector.
- ◆ Furthermore, women may be excluded from community consultations and decisions on the allocation of extractive revenues.

Global Snapshot of Gender Inequality in the Extractive Sector

- Low Female Employment rate**
 - ◆ 2.5 million people are employed by the mining sector globally
 - ◆ Women make up only 10% of the workforce
- Unequal power relations in decision-making at all levels**
 - ◆ Of the top 500 mining companies, only 5% are female board members.
 - ◆ Only 6% hold executive positions
- Discriminatory laws and customary practices against women**
 - ◆ There are 104 economies with labour laws that restrict the types of jobs women can take. It is estimated that this affects the employment choices of 2.7 billion women. EI is included in the restricted sector.

Why should EITI be promoting gender equality/women empowerment?

EITI Policy Brief on Gender Equality was published in February 2018

- Women should play a leading role in the consultation and decision making processes in EITI implementation.
- EITI implementation work plans should consider how the extractive industries can contribute towards achieving gender equality.
- MSGs should ensure that EITI communication activities are widely accessible and they promote gender equality.
- MSGs are encouraged to increase training for women's rights organizations on how to track payments made to governments from extractive operations.
- MSGs are encouraged to document activities aimed at gender equality.

2. Global Situation on Gender Equality

Global situation

Gender equality is a human right, and an economic imperative...

- ◆ The global labour force participation rate for women is 49% while that for men is 75%.
- ◆ In low- and lower-middle income countries, women account for 1/3 or less of human capital wealth.
- ◆ Globally, gender inequality results in the loss in human capital wealth estimated at \$160.2 trillion.
- ◆ 75 % of women in developing regions are in the informal economy.
- ◆ The pay gap between women and men is 24%.



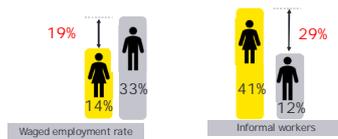
(Source: ILO 2021, World Bank 2018, Oxfam 2020)

3. Situation on Gender Equality in PNG

Inequal Economic Participation by Women and Men

Facts

- Informal Economy
Women are more likely to be informally employed with irregular pay.
- Pay-gap
Average earnings for women are lower than those for men in similar forms of employment.

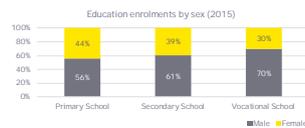


Source: World Bank & Pacific Financial Inclusion Programme (2020) Power Women's and girls' access and Agency Assessment: Papua New Guinea

Educational Gains not translated into Economic Gains

Some of the Causes

- Lower education and literacy levels for women and girls, despite near-universal enrolments at primary levels
- Cultural norms and expectations for girls and women
- Disproportionate burden of housework and care duties
- Work environment, which doesn't meet the needs of women



Source: World Bank & Pacific Financial Inclusion Programme (2020) Power Women's and girls' access and Agency Assessment: Papua New Guinea

5. Gender Equality in the Extractive Industry in PNG

Quiz Time!

1

In PNG, gender equality is enshrined in the Constitution. However, women are legally not permitted to work underground in the mines.

Is it True or False ?

Quiz Time!

2 At the board and managerial levels, what percentage of workforce are represented by PNG women in the extractive sector?

A. 8%
B. 18%
C. 28%

17

Quiz Time!

3 What percentage of non managerial workforce do PNG women occupy in the extractive sector?

A. 12%
B. 22%
C. 44%

18

Quiz Time!

4 What are the numbers of employment for men and women in technical positions as reported in PNGEITI Report 2019?

A. 14,123 men and 10,242 women
B. 629 men and 3,688 women
C. 4,029 men and 349 women

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Quiz Time!

5 A woman who was walking alone at night near a mining site got sexually assaulted. What would you say to her?

A. You should not have walked alone at night – you should know it's risky for women.
B. It's not your fault. (It is the perpetrator of violence to blame.)
C. It is the responsibility of the extractive company to ensure safety in and around the project site.

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6. Promoting Women's Participation in the EI:
Women Empowerment Principles (WEPs)

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Women Empowerment Principles (WEPs)

The Women's Empowerment Principles (WEPs) are a set of Principles offering guidance to business on how to promote gender equality and women's empowerment in the workplace, marketplace and community.

7 Principles

- 1. High-Level Corporate Leadership
- 2. Treat all Women and Men Fairly at Work without discrimination
- 3. Employee Health, Well-Being and Safety
- 4. Education and training for career advancement
- 5. Enterprise development, supply chain and marketing practices
- 6. Community initiatives and advocacy
- 7. Measurement and Reporting

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Women Empowerment Principles (WEPs)



[Women's Empowerment Principles \(WEPs\) | Animation Film](#)

UN Women - Women Empowerment Principles

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Principle 1

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Principle 1: Establish high-level corporate leadership for gender equality

- Affirm high-level support and direct top-level policies for gender equality and human rights
- Establish company-wide goals and targets for gender equality and include progress as a factor in managers' performance reviews
- Engage internal and external stakeholders in the development of company policies, programmes and implementation plans that advance equality
- Ensure that all policies are gender-sensitive – identifying factors that impact women and men differently – and that corporate culture advances equality and inclusion

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Case Study 1 – Exxon Mobil's commitment to gender equality

Exxon Mobil's effort to develop female talent pipeline and improve gender balance form a key part of ExxonMobil's wider activities on inclusion and diversity. Exxon Mobile Companies in UK have made some great achievements.

- ✓ Reduced gender pay gap to 3.9% in UK (average is 17.9%)
- ✓ 41% of Exxon's graduate recruits in 2018 were female
- ✓ 30% of ExxonMobil UK female workforce are in leadership and senior technical positions



Source: ExxonMobil [Report](#), 2018)

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Principle 2

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Principle 2: Treat all women and men fairly at work- respect and support human rights and nondiscrimination

- Pay equal remuneration, including benefits, for work of equal value and strive to pay a living wage to all women and men
- Ensure that workplace policies and practices are free from gender-based discrimination
- Implement gender-sensitive recruitment and retention practices and proactively recruit and appoint women to managerial and executive positions and to the corporate board of directors
- Assure sufficient participation of women – 30% or greater – in decision-making and governance at all levels and across all business areas
- Offer flexible work options, leave and re-entry opportunities to positions of equal pay and status
- Support access to child and dependent care by providing services, resources and information to both women and men

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Case Study 2 - BHP's Ambitious Target to Achieve Gender Balance* by 2025
* At least 40% women and 40% men.

BHP is an Australian mining company with global operations. Women represent 29.8% of employee workforce. BHP developed Inclusion & Diversity policy and delivered a number of initiatives including:

- ◆ Enhancing workforce development and retention through coaching and support materials for leaders for both women and men
- ◆ Positive and attractive image of company and profession communicated to target groups of people not actively looking to work for the industry
- ◆ Flexible working policy
- ◆ Mentoring and support networks for women



Employment rate at BHP disaggregated by sex



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Principle 3

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Principle 3: Ensure the health, safety and well-being of all women and men workers

- Taking into account differential impacts on women and men, provide safe working conditions and protection from exposure to hazardous materials and disclose potential risks, including to reproductive health
- Establish a zero-tolerance policy towards all forms of violence at work, including verbal and/or physical abuse and prevent sexual harassment
- Strive to offer health insurance or other needed services - including for survivors of domestic violence - and ensure equal access for all employees
- Respect women and men workers rights to time off for medical care and counselling for themselves and their dependents
- In consultation with employees, identify and address security issues, including the safety of women traveling to and from work on company-related business
- Train security staff and managers to recognize signs of violence against women and understand laws and company policies on human trafficking, labour and sexual exploitation

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Case Study 3 - St Barbara built a safer workplace for women

With support from Business Coalition for Women, three safety audits were conducted in Simberi Gold Mine between 2016-2018. The audits identified risks and hazards faced by women in the workplace.

As a result of the audits, St Barbara undertook the following activities:

- ◆ Fixed nightshift signs allowing female housekeepers to identify which rooms were occupied by men.
- ◆ Female employees given the option to wear trousers instead of skirts at work.
- ◆ Appointed and trained Gender-Smart Contact Officers for providing advice and a secure point of contact to report harassment.
- ◆ Addressed harmful gossip as an interruption to team work and productivity.
- ◆ Dedicated seats for females or families in the company transportation to and from work.
- ◆ Introduced a Women's Internal Network to connect women working across the company.



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Principle 4

Principle 4: Promote education, training and professional development for women

- Invest in workplace policies and programmes that open avenues for advancement of women at all levels and across all business areas, and encourage women to enter non-traditional job fields
- Ensure equal access to all company-supported education and training programmes, including literacy classes, vocational and information technology training
- Provide equal opportunities for formal and informal networking and mentoring
- Articulate the company's business case for women's empowerment and the positive impact of inclusion for men as well as women



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Case Study 4 - Kinross promotes Women's Professional Development through Networking and Outreach Programmes

Kinross, a Canadian gold mining company with global operations, launched Women in Mining Peer Networking Programme in November 2000. the Programme:

- ◆ connected over 40 women at Kinross across its global operations through shared experiences and mentorship.
- ◆ matched participants over a six months period to gain holistic insight into the Company's diverse functions and the mining industry in various parts of the world.

Kinross Brazil, on the other hand, partnered with a professional learning service, SENAI, to implement the Industrial Learning Program.

- ◆ A one-year course is dedicated to developing the technical and professional qualifications of young women in the community
- ◆ The Course encourages their interest in the mining industry.

"The Peer Networking Program has taught me to find allies in the workplace, and to surround myself with people who can motivate me, and support my career development"

Corporate Assets Manager



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Principle 5

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Principle 5: Implement enterprise development, supply chain and marketing practices that empower women



- Expand business relationships with women-owned enterprises, including small businesses, and women entrepreneurs
- Support gender-sensitive solutions to credit and lending barriers
- Ask business partners and peers to respect the company's commitment to advancing equality and inclusion
- Respect the dignity of women in all marketing and other company materials
- Ensure that company products, services and facilities are not used for human trafficking and/or labour or sexual exploitation

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Case Study 6 - TanzaniteOne Mining Limited: Supporting women's entrepreneurship opportunities

TanzaniteOne is committed to engaging with local communities through a variety of initiatives.

- ◆ The Company offers training to women entrepreneurs on how to make jewellery.
- ◆ Women are supported with access to markets for selling the products.



Source: UN Women (2016) Promoting Women's Participation in the Extractive Industries Sector

Case Study 7 - ExxonMobil: Proactively Promoting Supply Chain Diversity



ExxonMobil aims to increase the number of women-owned businesses in its global supply chain.

- ◆ ExxonMobil partners with WECConnect International, a global network that connects women-owned businesses to qualified buyers around the world.
- ◆ Goods and services are procured from local women business owners.

Case Study 5 - BP America proactively promotes women and minority owned businesses

As a part of the US Diversity and Inclusion Framework for Action, BP America has a clear ambition to increase supplier diversity.

- ◆ One of the first major corporations to create a formal program to increase purchases with minority- and women-owned businesses.
- ◆ The company has spent more than \$12.8 billion with over 1,100 diverse and small business enterprises since 2010
- ◆ In 2018 and 2019, bp America was named one of America's Top Corporations for Women's Business Enterprises (WBE)

Qualified suppliers for bp America must be certified by one of the third party entities such as the National Minority Supplier Development Council (NMSDC), Women Business Enterprise National Council (WBENC) and National Gay and Lesbian Chamber of Commerce (NGLCC)

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Principle 6

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Principle 6: Promote equality through community initiatives and advocacy. 

- Lead by example – showcase company commitment to gender equality and women's empowerment
- Leverage influence, alone or in partnership, to advocate for gender equality and collaborate with business partners, suppliers and community leaders to promote inclusion
- Work with community stakeholders, officials and others to eliminate discrimination and exploitation and open opportunities for women and girls
- Promote and recognize women's leadership in, and contributions to, their communities and ensure sufficient representation of women in any community consultation
- Use philanthropy and grants programmes to support company commitment to inclusion, equality and human rights



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Case Study 8 Women's active participation in negotiation for Ok Tedi Mining Project

During the negotiations for mine benefit streams for communities affected by the operations of Ok Tedi Mining Limited (OTML), women were represented at the negotiations table.

The women were able to negotiate for 10 % of funds from the mine operations to be dedicated to women and children's programs. PGK 101 million (USD 45 million).

The Memorandum of Agreement (MoA) included women representatives on Village Planning Committees (VPC), the The Community Mine Continuation Agreement (CMCA) Association, and the Board of the Ok Tedi Development Foundation (OTDF). The results are seen as a benchmark case for women's involvement.



(Source: UN Women (2016) Promoting Women's Participation in the Extractive Industries Sector. (OTML Company Website)

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Case Study 9 - PNG K92: Communication Initiative to promote the roles of Women in Mining

To commemorate International Women's Day in 2021, PNGEITI launched a photo campaign on various social media sites in collaboration with K92 Mining Inc, CSOs and other stakeholders.

- ◆ The campaign aimed to increase the understanding towards gender equality in extractive industry and remove gender bias.
- ◆ It highlighted women's contribution to the extractive industry in PNG.
- ◆ Women featured in the Campaign included K92 colleagues in a wide range of roles such as cataloguing officer, HR officer, security coordinator and policy officer.



Joylyn Yaryari is the only female Policy Officer for the Goroka Policy Unit engaged at K92 Mine. She is part of the first batch of female officers in the history of policing to be on active duty at a mine site.

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Principle 7

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Principle 7: Measure and publicly report on progress.

- Make public the company policies and implementation plan for promoting gender equality
- Establish benchmarks that quantify inclusion of women at all levels
- Measure and report on progress, both internally and externally, using data disaggregated by sex
- Incorporate gender markers into ongoing reporting obligations

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PNG EITI Report and EITI Standard's Gender Requirement



EITI Standard requirements on Gender are as follows:

- ◆ MSGs are required to consider gender balance (# 1.4).
- ◆ EITI reporting should provide employment figures by project, role and gender where available (# 6.3).
- ◆ MSGs should consider information access challenges by gender and sub-groups (# 7.1).
- ◆ MSGs are encouraged to document efforts to improve gender equality and social inclusion (# 7.4).

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7. Activity: Let's discuss!

Based on the Principles and Case Studies shown today, what actions would you (your company) take?

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8. Key Takeaways

- ☐ Women's economic empowerment is central to realising women's rights and gender equality.
- ☐ When more women work, economies grow. Women's economic empowerment boosts productivity, increases economic diversification and income equality.
- ☐ Increasing women's and girls' educational attainment contributes to women's economic empowerment and more inclusive economic growth.
- ☐ Involving women's voice at community and workplace can reduce the risk of GBV, which potentially can improve community attitudes towards the extractive activities and improve workplace productivity.



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8. Key Takeaways - WEPS

Women Empowerment Principles (WEPS): WEPS are a set of Principles offering guidance to business on how to promote gender equality and women's empowerment in the workplace, marketplace and community. 7 principals provide policy framework to guide your company to join the important movement for sustainable development.



Tenkyu Tru

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

2-6-11 Extractive Industry Value Chain

Extractive Industry Value Chain

Outline

- I. Introduction
- II. Value Chain
- III. Summary

I. Introduction Understanding EITI through the Value Chain Framework

- What is an Extractive Industry Value Chain?
- What are the benefits of the Extractive Industry Value Chain?

Understanding EITI through the Value Chain Framework



What is a value chain?

- ✓ A value chain is a way of describing the stages by which the full value of a product is managed and ultimately realised.

What is an Extractive Industry Value Chain?

- ✓ When applied to the extractive industries (EI), the framework describes the steps from the extraction of natural resources, to their processing and sale, all the way through to the ultimate use of the revenues.

EITI believes that a country's natural resources belong to its citizens. That's why the EI Value Chain starts with "Natural Resources" and ends with "Public Benefit".

In this presentation, we will walk you through what's involved in each step. A slide describing each step in general is followed by another that explains the context of PNG Extractive Industries.

Understanding EITI through the Value Chain Framework



How is the Extractive Industry (EI) Value Chain utilised?

- ✓ The EI Value Chain can help policy makers and other stakeholders to identify potential conflict and corruption risks and mitigation activities.
- ✓ The EI Value Chain will help resource-rich countries to avoid violent conflict or corruption, and thereby enhance the economic possibilities of their natural resources, for the benefit of present and future generations.

What are the benefits of the EITI and its implementation?

- ✓ The EITI Standard requires countries and countries to disclosure of information along the EI Value Chain.
- ✓ The EITI seeks to strengthen public and corporate governance, promote understanding of natural resource management, and provide data to inform reforms for greater transparency and accountability in the extractive sector.
- ✓ In this presentation, we will also learn how we will benefit by implementing EITI with increasing transparency and accountability in terms of mitigating the risks of conflicts and corruption.

II. Value Chain

Let's take a look at each step in the Value Chain.

1. Natural resources
2. Contracts & licenses
3. Exploration & production
4. Revenue collection
5. Revenue allocation
6. Social & economic spending
7. Public benefit

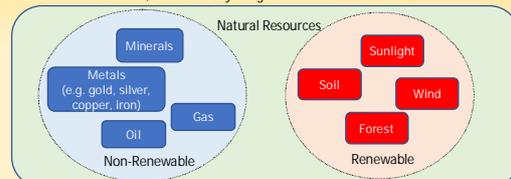
1. Natural Resources



1. Natural Resources

What is natural resource and to whom does it belong?

- ✓ Natural resources include both renewable and non-renewable resources we have on earth - either in or on the ground or off shore.
- ✓ Natural resources such as minerals, metals, gas and oil belong to a country's citizens, and in most countries, are owned by the government.



Extraction of natural resources can lead to economic and social development. However, its mismanagement can lead to corruption and even conflict. Openness and transparency around how natural resources and revenues from these resources are managed is essential in ensuring they benefit all citizens.

1. Natural Resources

What are PNG's major natural resources?

- ✓ PNG's major export commodities are gold and LNG, together comprising, over 80% of total oil and gas and mineral export value (70% of total export value including non-mineral).
- ✓ Copper, Oil, Nickel, Refined Petroleum, and Cobalt are also produced, though their contribution to export value is much smaller than that of gold and LNG.



The Mining Act 1992 (MA), Section 5:
All minerals existing on, in or below the surface of any land in PNG, including any minerals contained in any water lying on any land in PNG, are the property of the State.

The Oil and Gas Act 1998 (OGA), Section 6:
Subject to this Act, but notwithstanding anything contained in any other law or in any grant, instrument of title or other document, all petroleum and helium at or below the surface of any land is, and shall be deemed at all times to have been, the property of the State.

For the purposes of EITI reporting, the Multi Stakeholder Group (MSG) of PNG agreed that the extractive industries include mining, oil and gas, i.e. non-renewable natural resources. Quarrying, forestry and fisheries have been excluded.

1. Natural Resources

How will the EITI Standard and its implementation bring any advantages in this stage?

- ☆ Disclosure of information of an overview of EI is required (EITI Standard, Requirement #3.1 Exploration) to enable the stakeholders to understand the potential of the sector.
- ☆ MSG is required to ensure that EITI disclosures are made publicly available and widely accessible to spread awareness of and facilitate dialogue about governance of extractive resources (#7.1 Public debate and #7.2 Data accessibility and open data)

EITI Standard and its implementation

- ★ Lack of clear, adequate information
- ★ Unrealistic expectations
- ★ Insufficient resources and information to assess the country's reserves

⚠ Potential risks



- ⚙ Improved information for all stakeholders.
- ⚙ Use of more effective communication channels.
- ⚙ Realistic assessments of potential benefits
- ⚙ Make geological and geographic information publicly and freely available to provide investors and other interested parties with information about location of exploration and extraction rights.

⊕ Potential mitigation measures

2. Contracts & Licenses



2. Contracts and Licenses

What are contracts and licenses in the extractive industries?

- ✓ Contracts, licenses and associated agreements are important parts of legal framework.
- ✓ They explain the rights and obligations of all parties involved in the exploration and production of oil, gas and minerals.
- ✓ Specific legislation and regulations set out how and on what conditions companies are granted rights.
- ✓ Most countries have registry databases to help them manage their extractive industry licensing systems. Publication of license registers and related information on extractive rights enable citizens to see which companies have been awarded rights to exploit their natural resources.
- ✓ Keeping an accurate registry system is also essential to encourage investment, to optimise the sector's contribution to the country, to clarify property rights, and to avoid conflicts over the ownership and location of tenements.

The EITI requires that implementing countries disclose information about license awards and transfers that take place during the accounting period covered in the EITI Report.

2. Contracts and Licenses

What kinds of contracts and licenses exist in PNG's extractive industries?

Mineral resource licenses are allocated by the Mineral Resources Authority (MRA), governed by the Mining Act (MA).			Oil and gas licenses are allocated by Department of Petroleum and Energy (DPE), governed by Oil & Gas Act (OGA).		
Main leases granted by the Mining Minister	Purpose	License/Lease Period (extension)	Main leases granted by the Minister for Petroleum	Purpose	License/Lease Period (extension)
Exploration License (EL)	Granted to companies to identify deposits, pre production	2 years (2 years)	Petroleum Processing License (PPL)	Granted to companies for exploration	6 years (5 years)
Mining Lease (ML)	Small to medium scale alluvial and hard rock mining operations	10 years (10 years)	Petroleum Development License (PDL)	Granted to companies for petroleum developments	25 years (20 years)
Special Mining Lease (SML)	Issued to EL holder for large scale mining operations	40 years (20 years)	Petroleum Retention License (PRL)	For gas reserves considered sub-economic	5 years (5 years x 2)
Alluvial Mining Lease (AML)	Granted for alluvial mining purposes.	5 years (5 years)	Pipeline License (PL)		25 years (20 years)
			Petroleum Processing Facility License (PPFL)		Til cancelled by the Minister

Currently, the details of contracts and licenses are confidential and not made public in PNG, but the EITI process has prompted efforts to understand whether some contracts, particularly in the mining sector, might be publicly disclosed in future.

2. Contracts and Licenses

How will the EITI Standard and its implementation bring any advantages in this stage?

- ☆ The EITI requires to disclose a description of the legal framework and fiscal regime governing the EI and the information related to all contract and license awards and transfers taking place, and to maintain a publicly available register or cadastre systems. (#2 Legal and institutional framework, including allocation of contracts and licenses)

EITI Standard and its implementation

- ★ Lack of agreement to the extractive industry project by community
- ★ Perception of or real corruption in awards process
- ★ Non-transparent and asymmetric negotiation and contracts

⚠ Potential risks



- ⚙ Inclusion of traditionally marginalized social groups (such as women)
- ⚙ Increased and improved notification
- ⚙ Improved public capacity and information for public monitoring
- ⚙ Foster access by all parties involved in the negotiations to critical data such as geological potential.
- ⚙ Require that contracts and licenses with details are fully disclosed in publicly available registries and open to scrutiny, with any exceptions or limitations defined by law.

⊕ Potential mitigation measures

3. Exploration & Production



3. Exploration & Production

What's involved in the exploration and production stage?

Mineral and petroleum production is the process of extracting these resources from the ground. This Stage involves some discrete activities as explained below.



EITI countries disclose figures on volumes of production, exports and their market value.

3. Exploration & Production

Which mining operations are ongoing or at an advanced stage in PNG?

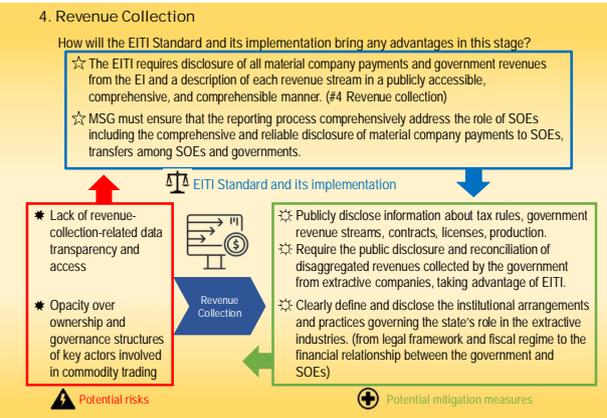
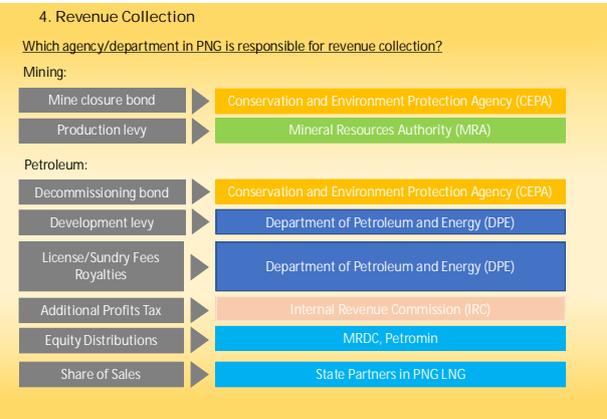
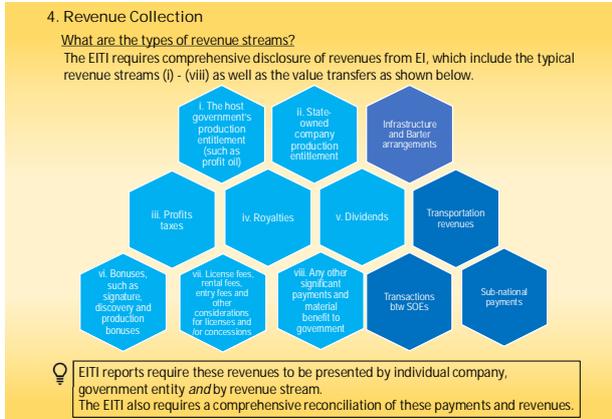
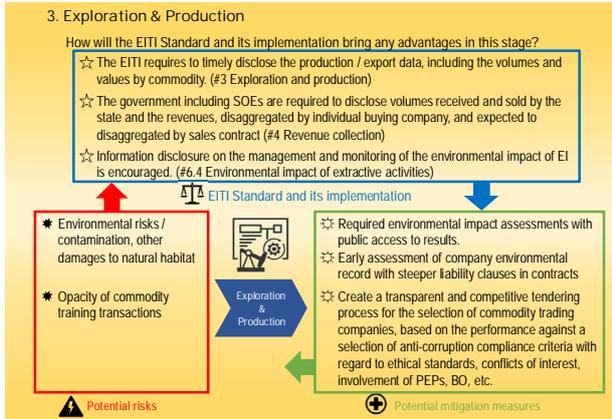
Reporting entity (mine – licence)	Mining operator and Joint Venture (JV) partners	Notes
Material companies		
Barrick (Niugini) Ltd (Porgera mine – SML 1 (P))	Barrick Niugini Ltd (operator) - 50% owned by Barrick Gold Corporation and 50% by Zijin Mining Group MRDC (managing funds for Mineral Resources Enga Ltd (MREL 5%)) K92 Mining Inc.	Tenement expired
K92 Mining Ltd (Kainantu – ML 150)	K92 Mining Inc.	Producing in 2019
Lihir Gold Ltd (Lihir/Luise Caldera mine – SML 6)	Lihir Gold Ltd is 100% owned by Newcrest Mining Ltd	Producing in 2019
MCC Ramu NiCo Ltd (Kurumbukari mine, Ramu – SML 8)	MCC Ramu NiCo Ltd (operator) Highlands Pacific Limited Mineral Resources Madang Ltd Mineral Resources Ramu Ltd	Producing in 2019
Morobe Consolidated Goldfields Ltd (Hidden Valley mine – ML 151)	Hidden Valley JV (operator) 100% owned by Morobe Consolidated Goldfields Ltd	Producing in 2019
Ok Tedi Mining Ltd (M Fubilan) SML 1 (O)	Ok Tedi Mining Ltd (operator)	Producing in 2019
Simberi Gold Company Ltd	Simberi Gold Co. Ltd (operator) is 100% owned by St Barbara	Producing in 2019
Companies included for completeness		
Anomaly Ltd	Anomaly Ltd (Crater Gold)	Expiry date 4 Nov 2019
Frieda River Ltd	PanAust and Highlands Pacific JV for 2018. 100% owned by PanAust from May 2019	(SML Application lodged)
Newcrest PNG 2 and Wafi Mining Ltd	Newcrest and Harmony JV	(SML Application lodged)
Niumnico Eddie Creek Ltd	Niumnico Eddie Creek Ltd	Producing in 2019
Woodlark Mining Ltd	Geopacific Resources Ltd	Not producing in 2019

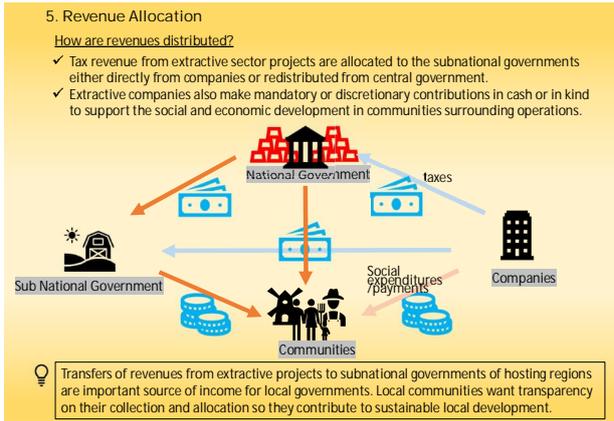
3. Exploration & Production

Which oil and gas operations are ongoing or at an advanced stage in PNG?

Reporting entity (mine – licence)	Mining operator and Joint Venture (JV) partners	Notes
Projects		
PNG LNG project (PDL)	ExxonMobil PNG Ltd	Producing in 2019
Producing oil fields (PDL)	Oil Search	Producing in 2019
Companies with interests in the above PDLs		
ExxonMobil PNG Ltd (and affiliates) Oil Search (PNG) Ltd Sanitos Ltd (and subsidiaries) JX Nippon Oil and Gas Exploration Corporation (and subsidiaries)		
Reporting entity (mine – licence)		
Projects		
Stanley Joint Venture (PDL)	Repsol (Talisman Energy Niugini Ltd) (since sold to Arran Energy) Horizon Oil Papua Ltd (since sold to Arran Energy) Osaka Gas Niugini Pty Ltd Mitsubishi Corporation (Diamond Gas Niugini B.V.)	In the development/pre-development state in 2019
Papua LNG project (PDL)	Total E&P PNG Limited (operator) ExxonMobil Oil Search State	Progressing but not started development in 2019
Companies holding petroleum retention licences		
ExxonMobil PNG Ltd Total E&P PNG Ltd Horizon Oil Papua Ltd InterOil SP E & P Ltd Oil Search (PNG) Ltd (4) Repsol Oil and Gas Niugini Asian Oil & Gas (PNG) Ltd		

There are also a large number of companies that hold a PPL conducting exploration activities during the reporting period.

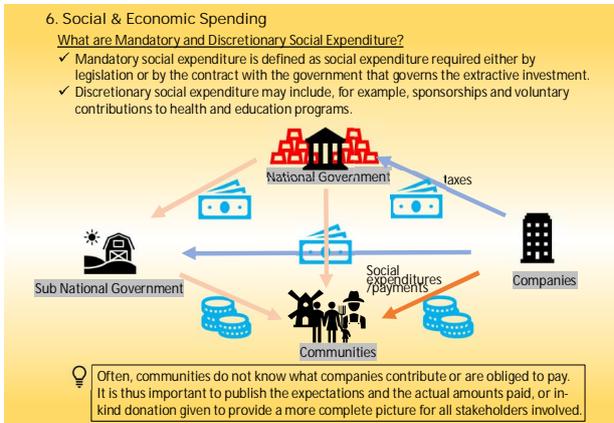
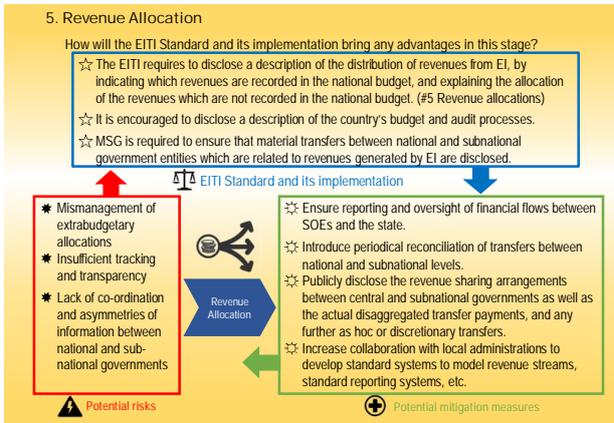




5. Revenue Allocation

What is the annual budget process in the government of PNG where revenues from EI are recorded?

January		
February	Policy submission from public	Agencies provide information on cash flow needs for following year.
March	Treasury undertakes economic forecasts to determine the level of funds available for the upcoming year.	Treasury communicates to relevant agencies via Budget Circular and informs budget submission
April		
June	Release Mid-Year Economic and Fiscal Outlook (MYEFO) report	Agencies make a single budget to submit
July		
August	Release Budget Strategy Paper	
September	Hold Budget Screening Committee meetings with agencies	
October		Submit a proposed budget to NEC for endorsement
November	Present the proposed budget to Parliament for approval	
December	Publish comprehensive budget documents	
January		
February		
March	Release Final Budget Outcome report	



6. Social & Economic Spending

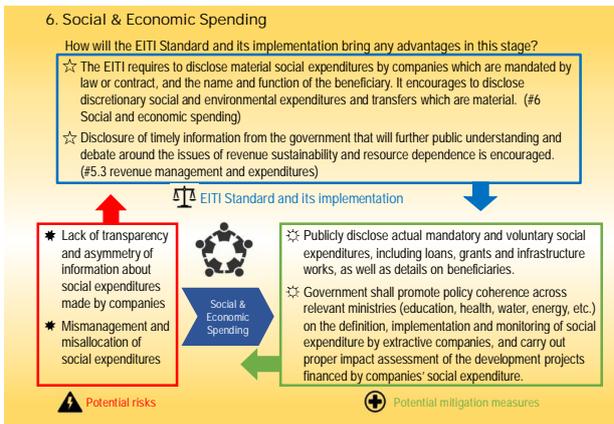
Do companies report on Social Expenditures in PNG?

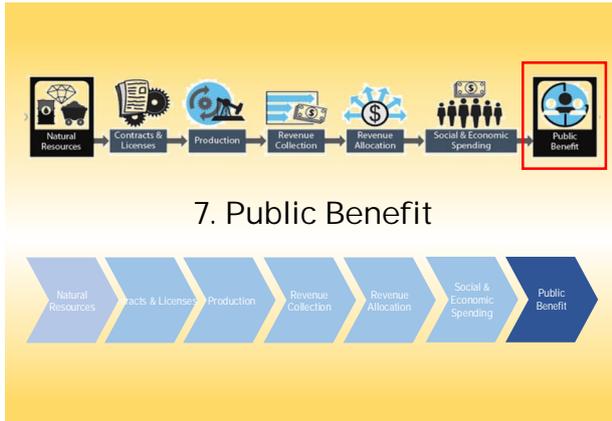
- ✓ In PNG, requirements to compensate landowners are set out in the MA (s. 154) and OGA (s. 118), but neither makes specific reference to other social payments.

According to the original PNG EITI Scoping Study, Social Expenditures are categorised as:

1. Compensation to landowners
 - General compensation
 - Environmental compensation
 - Community asset and relocation compensation
 - Lease fees
2. Education
 - Scholarship
 - University sponsorship
 - Other training cost
3. Infrastructure Development
 - Other infrastructure development programs (as per MOA)
4. Community development programs
5. Business development programs
6. Health programs
7. Township development

- ✓ Despite disclosure of discretionary payments being optional, many operators choose to disclose these payments and/or activities through their corporate responsibility or sustainability reporting, as well as through the EITI reporting template.
- ✓ Some reporters disclosed aggregate amounts, arguing that disclosure of the name of recipient organisations and amounts could expose those organisations to unwelcome pressure or extortion by the community.





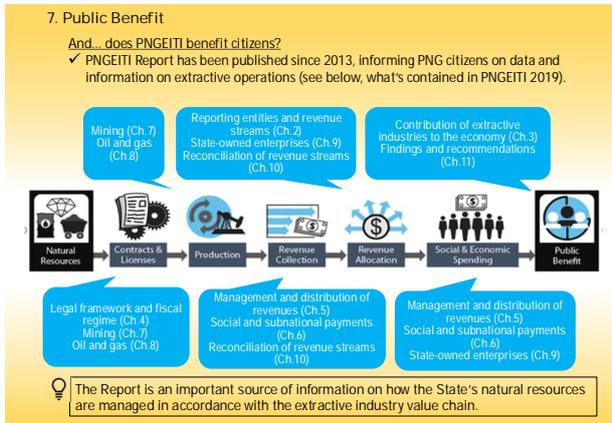
7. Public Benefit

So... how does EITI benefit citizens?

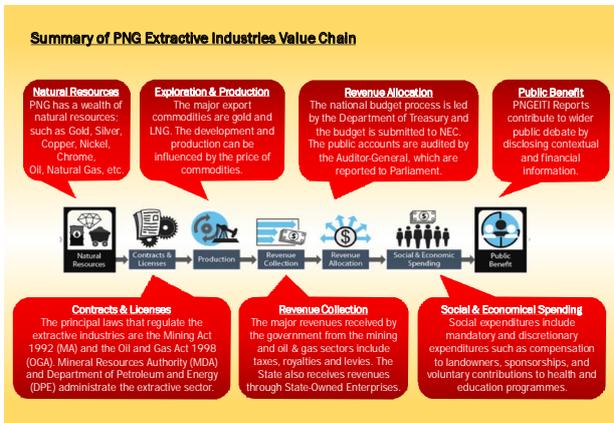
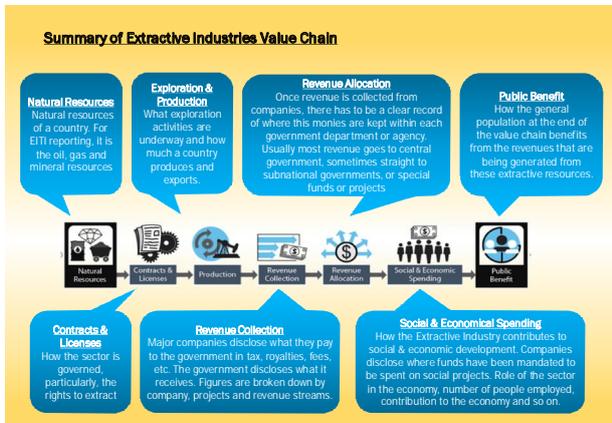
- ✓ At the end of extractive industries value chain is public benefit.
- ✓ Through revenue redistribution and other payments/expenditures, the citizens should ultimately benefit from natural resources projects.
- ✓ EITI process emphasises on a transparent and accurate information collection and disclosure system so the benefits from the industry are understood by the general public and are truly utilised for sustainable social and economic development of the country.

Communities

💡 Countries that implement the EITI share a common belief the prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction



III. Summary



Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

2-6-12 Summary of 2019 Report (booklet)

Brief Summary of PNG 2019 EITI Report



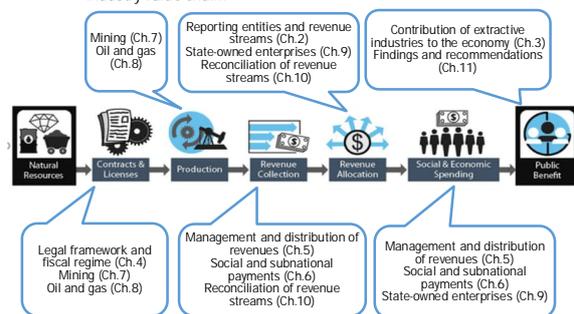
Highlights of PNG 2019 EITI Report data

2019 PNGEITI Report contents

The 7th Report for the financial year of 2019 contains the chapters (shown in the diagram on the right) with contextual and financial information on the implementation of EITI in PNG.

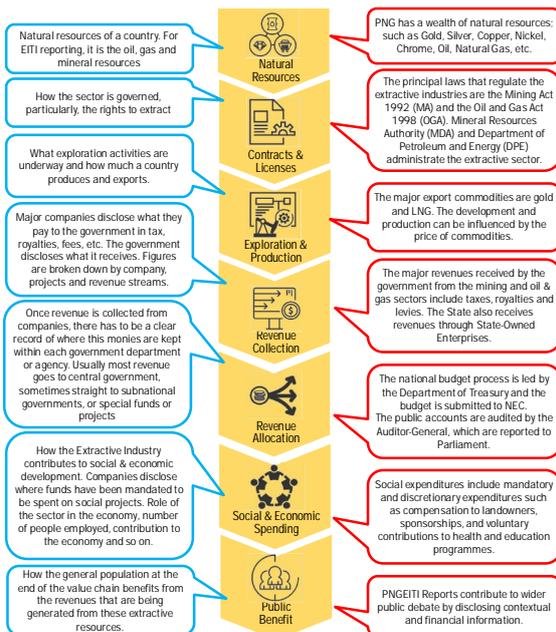
- Executive Summary
 - Ch. 1 Introduction
 - Ch. 2 Reporting entities and revenue streams
 - Ch. 3 Contribution of extractive industries to the economy
 - Ch. 4 Legal framework and fiscal regime
 - Ch. 5 Management and distribution of revenues
 - Ch. 6 Social and subnational payments
 - Ch. 7 Mining
 - Ch. 8 Oil and gas
 - Ch. 9 State-owned enterprises
 - Ch.10 Reconciliation of revenue streams
 - Ch.11 Findings and recommendation
- Full contents of the report are available at PNGEITI website (<https://www.pngeiti.org.pg/>)

The Report is an important source of information on how the State's natural resources are managed in accordance with the extractive industry value chain.



What is the Extractive Industry Value Chain?

The EITI Standard requires countries and companies to disclose information on the key steps in the governance of oil, gas and mining revenues.



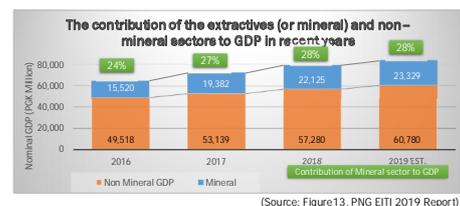
Highlights of PNG 2019 EITI Report data

(1) Gross Domestic Products (GDP)

Extractive industry contributions to the economy and society in Papua New Guinea

What is GDP and why is it important to us?

- Gross domestic product (GDP) is used to estimate the size of economy.
- It is calculated as the value of all goods and services produced in the country.
- It is driven mainly by consumer spending on goods and services, business investments, government spending, and trade.
- GDP growth is a helpful tool to evaluate the health of the economy.



- The contribution of the extractive sector has been increasing over years.
- The increase in growth is driven primarily by the resource sector, particularly the stronger than expected growth in gas and condensate output reported by ExxonMobil, supported by an uptick in mining output.

How much does extractive sector (mineral) contribute to GDP in PNG?

CONTRIBUTIONS TO GROWTH IN REAL GROSS DOMESTIC PRODUCT (% points)						
	2014	2015	2016	2017	2018	2019 Est.
Oil and gas extraction	9.5%	12.5%	1.4%	0.9%	-3.3%	3.7%
Mining and quarrying	0.5%	0.2%	1.6%	1.6%	0.3%	0.5%
Others	1.6%	-2.9%	1.7%	1.0%	2.4%	1.0%
Total	11.6%	9.8%	4.7%	3.5%	-0.6%	5.2%

(Source: Table 17, PNG EITI 2019 Report)

- Since LNG production commenced in 2014, it has been the primary driver of GDP growth in recent years. Higher production volumes in the extractive industries in 2019, including significant growth in silver and nickel, contributed significantly to nominal GDP growth in 2019.
- The percentage dropped in 2018 due to a large earthquake in PNG.

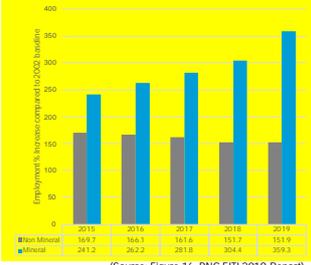
Highlights of PNG 2019 EITI Report data

(2) Employment – Contribution to employment

Extractive industry contributions to the economy and society in Papua New Guinea

Growth in Employment in PNG

Over the last 20 years, the mineral sector had the most increase in employment, compared to other sectors.

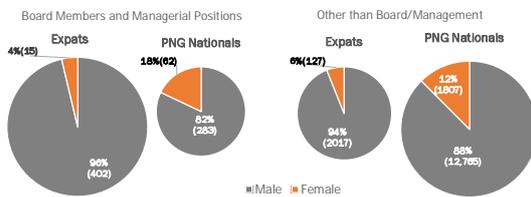


(Source: Figure 16, PNG EITI 2019 Report)

- Business Liaison Surveys of around 400 companies shows a steady increase in employment, compared to the baseline of data in 2002.*
- *OEI Statistical Tables | Bank of Papua New Guinea (BPNG) Port Moresby, Papua New Guinea (bankpng.gov.pg)
- Large mines employ a significant number of employees. (Ok Tedi: 1,747; PNG LNG: 3,964 (the project provided 21,200 jobs during its construction in 2012).)
- Although mining and quarrying provides limited direct employment, it supports employment in other sectors of the economy such as the construction phase of mineral and hydrocarbon resource projects, other domestic/trade sectors serving the mining industry as well as extensive micro, small and medium enterprises.

Employment Figures disaggregated by Gender

The resources sector contributes a smaller portion of employment opportunities in PNG.



(Source: Table 20, Figure 17, PNG EITI 2019 Report)

- The resource sector is male dominated globally and PNG is no exception. The trend is stark in the board level positions and technical positions.
- Many factors contribute to gender inequality in the sector, e.g. Labour code prohibiting women from working underground, smaller number of women/girls studying STEM subjects, a lack of women role models, cultural norms etc.

Highlights of PNG 2019 EITI Report data

(3) Legal and institutional framework - Contracts and licenses

How the extractive sector is managed and the public available register is maintained

- Contracts, licenses and associated agreements are crucial part of the legal framework which establishes many of the commitments between government and companies.
- The EITI requires disclosure on how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual frameworks.
- The EITI Standard requires that any contracts and licenses that are granted, entered into or amended after 1 January 2021 to be made public (Requirement #2.4.a).
- On the other hand, the details of contracts and licenses are protected by confidentiality provisions in Section 163 of the Mining Act, Section 52 of the MRA Act and Section 149 of the Oil and Gas Act.

Legal and institutional framework

Regulation of the mining industry

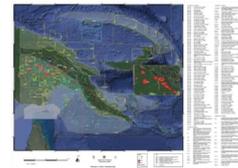
- The principal laws that regulate mining activities in PNG are, "Mining Act 1992", "Mining (Safety) Act 1977", "Mining (Ok Tedi Agreement) Acts", and "Mining (Bougainville Copper Agreement) Act 1997".
- Mineral Resources Authority (MRA) is responsible for oversight, administration and enforcement of these acts.

Regulation of the petroleum industry

- The petroleum industry in PNG is governed by the Oil and Gas Act 1998 (OGA) with amendments stated in the Oil and Gas (Amendment) Act 2016 and the Oil and Gas Regulation 2002.
- Department of Petroleum (DPE), headed by the Minister for Petroleum and Energy, is responsible for the administration and management of these acts and regulations.

License Register Information Disclosure

- Mining industry
- MRA provides a complete list of active tenements through the Mining Cadastre Portal. <https://portal.mra.gov.pg>



- Petroleum industry
- DPE provides "Petroleum License Map" at DPE website. <https://petroleum.gov.pg/downloads/>

How the extractive sector is managed and the public available register is maintained

Mining industry

- Mining tenements are administered by the appointed registrar, the Tenement Administration Branch of the MRA's Regulatory Operations Division.
- Special Mining Leases (for large-scale operations) are issued by the Head of State, acting on advice from the NEC, whilst other tenements are issued by the Minister for Mining on recommendation from the Mining Advisory Council under the MA.
- Types of mining and exploration tenements stipulated in the Mining Act 1992 (MA) are as follows:

License type	Provision of MA	Explanation
Exploration License (EL)	Division 1 Section 29-32	The holder of an exploration license is entitled to the exclusive occupancy for exploration purposes of the land in respect of which the exploration license was granted.
Special Mining Lease	Division 2 Section 23-37	Special Mining Lease is generally issued to the EL holder for large scale mining operations. The EL holder must also be a party to a Mining Development Contract with the state.
Mining Lease	Division 3 Section 38-47	Mining lease is generally issued for small to medium scale alluvial and hard rock mining operations.
Alluvial Mining Lease (AML)	Division 4 Section 48-64	AML may be granted to a natural person who is a citizen or a land group in respect of land owned by that natural person or land group.
Lease for Mining Purpose (LMP)	Division 5 Section 65-79	LMP may be granted in connection with mining operations conducted or to be conducted by the applicant for one or more of the purposes such as construction of buildings, housing, road, etc.
Mining Easement	Division 6 Section 80-95	The term of a mining easement shall be identical to the term of the tenement in relation to which the mining easement was granted. Mining Easement may be granted in connection with mining conducted by the applicant or some other person for the purpose of constructing and operating facilities such as a road, bridge, tunnel, etc.

(Source: Table 97, PNE EITI 2019 Report)

Petroleum industry

- Oil and gas licenses are allocated by DPE.
- The legislation for exploration and production licensing for unconventional hydrocarbons such as shale oil and gas that were previously excluded from the OGA is outlined in the Unconventional Hydrocarbons Act 2015 (UHA).
- Five types of license are defined in the Oil and Gas Act 1998 (OGA). The number of licenses by types are as follows:

License type	Provision of OGA	Explanation	Quantity As of Dec 2019
Petroleum Prospecting License (PPL)	OGA Division 2 (Section 21-31)	PPL confers on the licensee the exclusive right to explore for petroleum and carry out appraisal of a petroleum discovery in the license area.	61
Petroleum Retention License (PRL)	OGA Division 4 (Section 37-46)	PRL confers on the licensee the exclusive rights to carry on field studies to obtain information to ensure timely economic development of the gas field and carry out drill stem tests or extended production tests for appraisal of a petroleum pool in the license area.	14
Petroleum Development License (PDL)	OGA Division 7 (Section 53-67)	PDL confers on the licensee the exclusive rights to sell or otherwise dispose of the petroleum so recovered in the license area.	9
Petroleum Pipeline License (PL)	OGA Division 9 (Section 70-84)	PL confers on the licensee to construct and operate a pipeline along the route specified in the license.	7
Petroleum Processing Facility License (PPFL)	OGA Division 10 (Section 85-95)	PPFL confers on the licensee the exclusive right to construct a petroleum processing facility and conduct operations for petroleum processing through the petroleum processing facility.	3

(Source: Table 101, PNE EITI 2019 Report)

Highlights of PNG 2019 EITI Report data

(4) Exploration and production

Export values

PNG's Extractive Industries exports values recorded PGK33.53 billion in 2019.

Export Value of Main Export Commodities



- The total value of main export commodities is increasing every year and reached 38.05 billion Kina in 2019.
- The extractive sector (oil and gas extraction, mining and quarrying) accounts for the majority of export earnings, 88% of export values (33.53 billion Kina) in 2019.
- The PNG LNG project has been the primary driver of GDP growth in recent years, followed by the strong growth in gold and copper.
- For more details, see the report or visit our website: <https://www.pngaiti.org/>

■ Agriculture, Forestry and Fishing ■ Gold ■ Copper ■ Oil ■ Other Minerals (Source: Figure 15 (PNE EITI 2019 Report) data reflected by Table 5 (2019 National Budget www.treasury.gov.pg/html/national_budget/files/2021/2021_Budget_Volume_1.pdf)

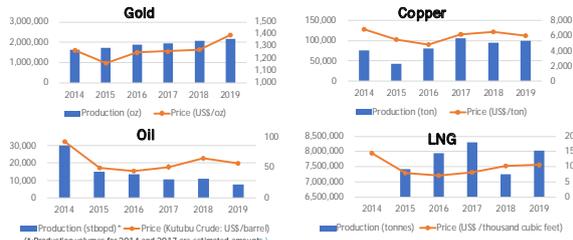
The production volume and value, and the export volume and value for 2019

Mining:

commodity	Production		Export	
	Volume	Value (PGK mil.)	Volume	Value (PGK mil.)
Gold	2,168,265 oz	10,265	2,214,471 oz	10,486
Silver	5,003,839 oz	268	5,295,381 oz	283
Copper	99,399 tonnes	1,938	107,869 tonnes	2,103
Nickel	32,720 tonnes	1,231	40,757 tonnes	1,533
Cobalt	2,916 tonnes	217	3,670 tonnes	274
Chromite	115,573 tonnes	41	136,736 tonnes	50
Total		13,960	Total	14,728

(Source: Table 84, PNG EITI 2019 Report)

● Production volume and price of commodities



(*) Production volumes for 2014 and 2017 are estimated amounts.
 (Source: 2021 National Budget Volume 1 Volume and Value of Main Exports Commodities Table 4 and 5
http://www.treasury.gov.pg/html/national_budget/files/2021/2021%20Budget%20Volume%201.pdf)

- ✓ Resource revenue can be highly price dependent.
- ✓ The prices of commodities are taken from the National Budget for reference purpose only.
- ✓ The actual prices can be determined by the long-term contracts between supplier and buyer in general.
- ✓ There is a challenge in comparing data due to a lack of consistency of the measurement of commodities.
- ✓ For more details, see the report or visit our website: <https://www.pngeitf.org.pg/>

● The production volume and value, and the export volume and value for 2019

Oil and Gas:

Commodity	Production		Export	
	Volume	Value (PKG)	Volume	Value (PKG)
Oil	7,892 stbopd		1,612,328 stbopd	
Hides - Liquids	20,536 stbopd		973 stbopd	
PNG LNG - Liquids	29,761 stbopd	18,250.7 mil	8,514,787 stbopd	18,262.7 mil
Hides - Gas	374,585 MMscf/d		4,963 MMscf/d	
PNG LNG - LNG	8,031,445 tonnes		7,299,637 tonnes	

(Source: Table 2, Table 99, PNG EITI 2019 Report)

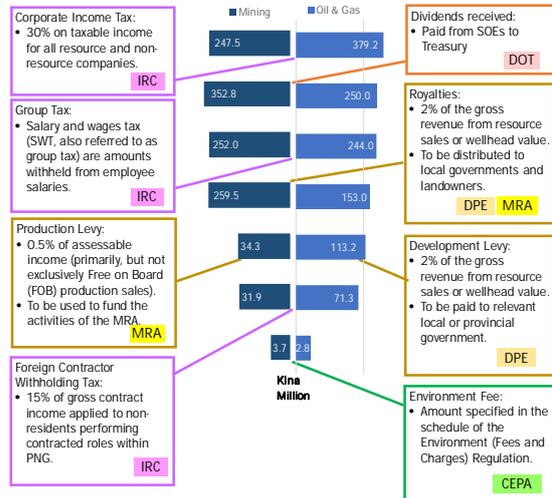
Highlights of PNG 2019 EITI Report data

(5) Revenue collection – Government revenue

How the revenues from the extractive industry are collected by the government

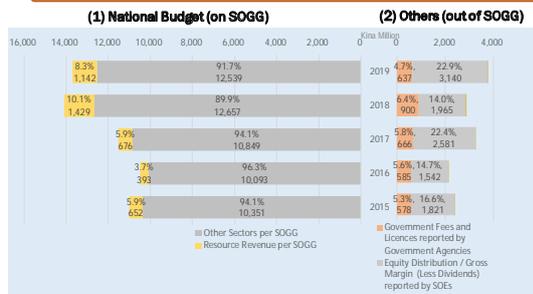
● Main revenues paid from the extractive industries to the government

- Tax (corporate income tax, group tax, foreign contractor withholding tax) is the major source of the resource revenue, followed by the dividends, royalties and levies.
- Other than these, the government receives "Equity Distributions" from the extractive sector through SOEs.



(Source: Table 4, 114, PNG EITI 2019 Report)

● Contribution of the extractive industries to government revenue



(Source: Figure 3.14, Table 18 (PNG EITI 2019) data reflected by 2021 National Budget
www.treasury.gov.pg/html/national_budget/files/2021/2021%20Budget%20Volume%201.pdf)

- Revenue from the extractive industries has contributed an average of 7% of total Government revenue over the past six years per Statement of Operations for General Government ("SOGG" or "National Budget").
- The slight decrease from 2018 to 2019 was due to lower corporate income tax collections and salaries and wage taxes from certain reporting entities.
- Proportion of each item of Others to the total Government revenue (excluding the Others) are shown above just for the comparison.

□ Revenues recorded in the National Budget does not include receipts by landowners, equity distributions by state-owned enterprises, or social expenditures, nor do they include revenues received by Government agencies, such as salaries and wage taxes, foreign contractor withholding taxes, DPE and MRA fees and environmental charges.

Highlights of PNG 2019 EITI Report data

(6) Beneficial Ownership (BO)

Importance of Disclosing the Beneficial Ownership

- Transparency about government revenues from the extractive sector is important for accountability, but says little about who owns and ultimately profits from the activities of the oil, gas and mining companies.
- The identity of the real owners (beneficial owners) of the companies that have obtained rights to extract oil, gas and minerals is often unknown, hidden by a chain of unaccountable corporate entities.
- This problem affects other sectors and often helps to feed corruption and tax evasion. People who live in resource rich countries are at risk of losing out as extractive assets are too often misallocated for corrupt reasons.



Definition and requirements under EITI Standard

- **Definition (Requirement 2.5)**
 - ✓ A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity.
- **Requirements (EITI Requirement 2.5)**
 - ✓ Implementing countries request, and companies publicly disclose, beneficial ownership information. (2.5(c))
 - ✓ Information about the identity of the beneficial owner should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. (2.5(d))
 - ✓ Implementing countries are recommended to maintain a publicly available register of the beneficial owners of the corporate entity(ies). (2.5(a))
- **Who are politically exposed person (PEP)?**
 - ✓ A PEP is an individual who is or has been entrusted with prominent public function, that could include close family members and associates.
 - **Identifying and defining PEPs: Why is it important?**
 - ✓ Many PEPs are in positions that potentially can be abused for the purpose of offense and related to corruption and bribery.
 - ✓ Lack of transparency with regards to politically exposed persons and their assets held in the extractive sector poses corruption risks.
 - ✓ This does not mean that PEPs should not be refused to conduct business within the extractive industry, but that such business relationships should be made transparent to prevent misuse.



Beneficial Ownership Information in PNGEITI 2019 Report

- The PNG 2019 EITI report includes information on beneficial owners of material entities, as far as possible through direct enquiry, voluntary reporting, reference to corporate websites and annual reports, and the PNG Mining Cadastre Portal database hosted by the MRA website.
- Most interests are held by listed companies and/or state-owned enterprises.



Legal Framework and Fiscal Regime for extractive industry

- The extractive industries in Papua New Guinea are governed primarily by three Acts of Parliament. There are a number of executive regulations and supplementary Acts of Parliament which deal with issues such as operational safety and reporting. These three items of legislation are the:
 - Mining Act 1992
 - Oil & Gas Act 1998
 - Unconventional Hydrocarbons Act 2015
- The PNG Government does not require companies to disclose the beneficial owners of companies producing oil and gas or minerals and does not have a publicly available register of the beneficial owners of the corporate entities in the sector.

Beneficial Ownership Report

- PNGEITI published its first BO report in 2020.
- PNGEITI Beneficial Ownership Report is available on the PNGEITI website. <http://www.pngeiti.org/wp-content/uploads/2021/06/PNGEITI-BO-Report.pdf>
- According to the BO report, BO data was collected from the extractive companies as follows:



Sector	Total number of license holders	BO declaration submitted	% of declaration submitted companies
Mining	108	3	2.8 %
Oil and Gas	32	18	56.3 %
SOE	5	-	- %
Total	145	21	14.5 %

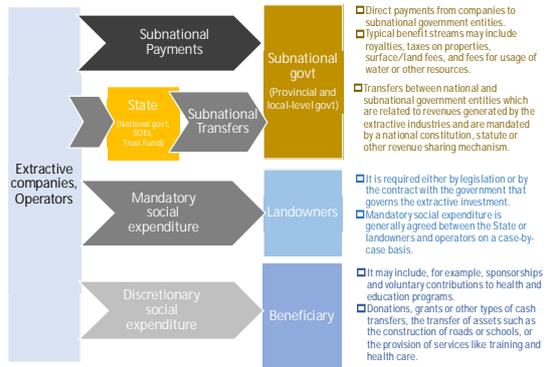
(Source: 3.1. Analysis of BO data submission, Beneficial Ownership Final Report 2020)

- The reporting entities that have submitted a BO declaration (reporting template) represent more than 29% of the extractive revenues collected by PNG Government.
- Of the 21 companies that submitted their declaration, 20 companies are more than 95% owned subsidiaries of publicly listed companies and only 2 companies have declared the existence of Beneficial Owners according to the definition agreed by the MSG.

Highlights of PNG 2019 EITI Report data

(7) Social expenditures and the subnational payments/transfers

Classification of the social expenditures and the subnational payments/transfers



Subnational Payments

- Subnational payments include royalties, dividends, compensation payments, development levies, Special Support Grants, and other benefits as agreed through memoranda of agreement.

Reporting entity	Subnational Payment (PGK)
Mining	
Barick (Nugini) Ltd (Porgera mine)	57,154,155 Royalties
K92 Mining Ltd (Kainantu)	436,600 Royalties
Lihir Gold Ltd (Lihir/Luise Caldera mine)	83,894,476 Royalties
MCC Ramu NiCo Ltd (Kurumbukari mine, Ramu)	2,619,935
Morobe Consolidated Goldfields Ltd (Hidden Valley mine)	11,629,791
Simberi Gold Company Ltd (Simberi Mine)	1,135,359 Royalties
Total	156,870,316

(Source: Table 29, 32, 35, 38, 41, 43: PNG EITI 2019 Report)

Subnational Transfers



Subnational transfers by MRDC

Subsidiary/trust entity	Recipient (inferred by IA based on ownership) (Dividends)	Amount (PGK)
Mineral Resource Enga Ltd (MRE)	Enga Provincial Government	8,000,000
Mineral Resource Ok Tedi No. 2 Ltd (MRDT)	Fly River Provincial Government	5,675,102
Total		13,675,102

(Source: Table 55, PNG EITI 2019 Report)

Subnational transfer by Ok Tedi Mining Ltd

Recipient	Type	Amount (PGK)
Mine Villages Royalty	Cash	30,660,301
CMCA Villages Compo	Cash	43,983,510
Western Provincial Government	Cash Royalty	24,570,347
Total		99,214,158

(Source: Table 57, PNG EITI 2019 Report)

Social Expenditures - Mandatory / discretionary social expenditures



Reporting entity	Mandatory social expenditure (PGK)	Discretionary social expenditure (PGK)
Mining		
Barick (Nugini) Ltd (Porgera mine)	21,869,701	12,031,556
K92 Mining Ltd (Kainantu)	23,815,221	628,653
Lihir Gold Ltd (Lihir/Luise Caldera mine)	44,583,997	50,998,306
MCC Ramu NiCo Ltd (Kurumbukari mine, Ramu)	11,216,334	14,107,259
Morobe Consolidated Goldfields Ltd (Hidden Valley mine)	577,996	11,594,001
Simberi Gold Company Ltd (Simberi Mine)	-	2,672,726
Oil and gas		
ExxonMobil (operator PNG LNG - total PNG LNG figure)	2,215,001	61,487,349
Santos Ltd and Subsidiaries (PNG LNG Contribution)	-	42,000
Total E&P PNG Ltd	907,312	1,313,774
Oil Search (operator oil projects - total oil project figure)	3,404,000	68,315,000
State-owned enterprises		
Kumul Petroleum Holdings Ltd (KPH)	-	30,904,166
Mineral Resources Development Company Ltd (MRDC)	-	31,352,088
Ok Tedi Mining Ltd (Mt Fubilan mine)	-	49,882,538
Total	108,589,562	335,329,415

(Source: Table 24, PNG EITI 2019 Report)

Highlights of PNG 2019 EITI Report data

(8) State-Owned Enterprises (SOEs) - Significance of SOEs in EITI reporting

- What is State-Owned Enterprise (SOE)?
- What is required to be disclosed for EITI?

The EITI Standard 2019 (Requirement 2.6.a.i) defines a state-owned enterprise (SOE) as: "For the purpose of EITI implementation, a state-owned enterprise (SOE) is a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government."

- Information on the financial relationship between the government and the state-owned enterprise (Requirement 2.6)
- Material company payments to SOEs, SOE transfers to government agencies and government transfers to SOEs (Requirement 4.5).
- OFEs by SOEs (Requirement 6.2).

Why SOEs are important for implementing EITI?

- SOEs play important roles in exploiting natural resources and managing the extractive sector.
- SOEs undertake Quasi-fiscal expenditures (OFEs) or off-budget expenditures on behalf of the state such as payments for social services, public infrastructure, fuel subsidies and national debt servicing. These OFEs are not recorded on the national budget, but can have a significant impact on the local and national economy.

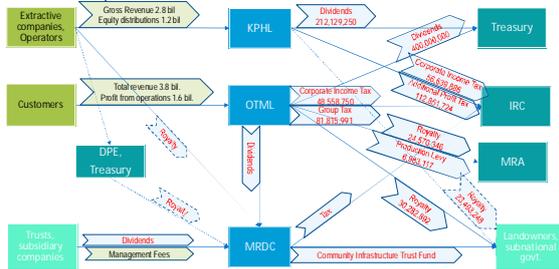
EITI Reporting entities

PNG EITI Report covers the following organisations as SOEs or as trustees:

Name of SOE	Profile of SOE	Revenue SOE will receive	Payment SOE will make
SOEs			
Kumul Petroleum Holdings Ltd (KPHL)	A 100% state-owned company. The state nominee for all commercial matters relating to oil and gas projects.	Equity Distribution from PNG LNG Global Company LDC (GloCo)	Dividends, Return of capital (Treasury), Taxes (IRC), State support
Ok Tedi Mining Ltd (OTML)	A 100% PNG owned entity with 67% direct shareholding by the State and the people of Western Province holding a 33% interest.	Sales revenue from Ok Tedi mine	Dividends (Treasury), Taxes (IRC), Production levy (MRA)
Kumul Minerals Holdings Limited (KMHL)	A 100% state-owned company, mandated as the exclusive nominee to hold and manage investment in mining assets on behalf of PNG.	-	Taxes (IRC)
Trustees			
Mineral Resources Development Company Ltd (MRDC)	A 100% state-owned company, mandated by the Oil and Gas Act to manage project benefits which are held in trusts by corporate trustees which are subsidiaries of MRDC.	Management fees from trusts managed on behalf of subsidiary landowner companies.	Taxes (IRC)
Ok Tedi Development Foundation	A non-profit subsidiary of Ok Tedi Mining Limited that aims to improve self-sustainability & the quality of life of Western Province communities.	Funding from OTML, CMCA Trusts and Western Province Peoples Dividend Trust Fund, various trusts and partnerships with donors and aid agencies.	Local and regional economic development projects to communities.

Revenue streams through SOEs

Following diagram illustrates the main revenue flows through SOEs excerpted from the Report.



PNG EITI SOE Scoping Study

- PNG EITI SOE Scoping study has been conducted.
 - PNG EITI commissioned a consultant to conduct the Scoping Study on the Operations of State-Owned Entities (SOEs) and Trustees in the Extractive Sector in 2020.
 - The main objective of the study was to provide a comprehensive explanation of how the requirements of 2019 EITI Standard apply to the PNG context with regard to SOEs and Quasi-Fiscal Expenditures (QFEs).
 - The study report provides the recommendations on:
 - Definition of SOE
 - Definition of QFE
 - Reporting template for SOEs
 - The extractive sector SOEs are expected to take a proactive approach to Information disclosure and enhancing transparency of their activities in collaboration with PNG EITI towards mainstreaming EITI reporting.
- In this connection, the Independent Administrator (IA) recommends "Timely audits of SOEs (#1.4)" in the Report.
- According to the EITI Standard, SOEs are also expected to publicly disclose their audited financial statements (#2.6).

SOE Scoping Study Report is available on the PNG EITI website. <https://www.pngeiti.org.pa/soe-scoping-study/>

Highlights of PNG 2019 EITI Report data

(9) Results of Reconciliation

What is Reconciliation? – Accuracy and reliability

- The Independent Administrator (IA) compares the amounts reported as paid by the extractive industries to government entities against the receipts reported by government.
- The IA, with the assistance of the PNG EITI National Secretariat and the MSG, subsequently engaged with both paying and receiving entities to ensure reported data is accurate and properly reconciled.

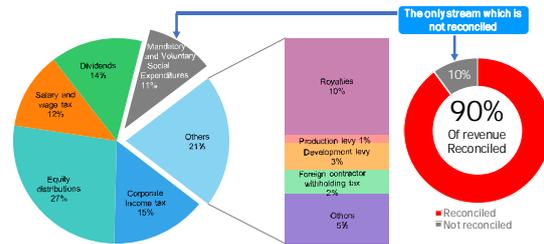


Why is it important? – Transparency and accountability

- The EITI has its agreed principles to increase transparency over payments and revenues in the extractive sector.
- It highlights the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability (Principle 5)
- Therefore, reconciliation is important to increase transparency and accountability.

Reconciled Revenue Streams

The following graph shows the size of each of the revenue streams received by the State in 2019 and the amount of reconciled and not reconciled revenue.



(Source: Figure 65, PNG EITI 2019 Report)

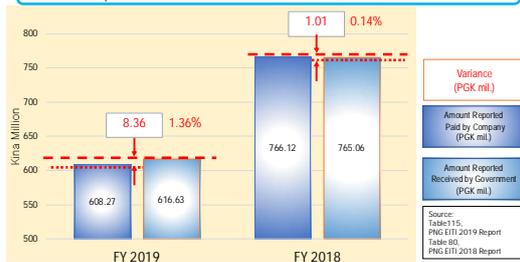
	Total amount reported paid (PGK)	Total amount reported received (PGK)	Sum of variance (PGK)	Sum of variance (absolute value) (PGK)	Proportion of Sum of absolute variance to Total amount reported received
Reconciled	4,452,694,306	4,458,599,462	5,904,754	67,008,930	1.50%
Unilateral	443,918,977	122,019,661			

(Source: Table 114, PNG EITI 2019 Report) (* Total amount reported received are the revised amounts from initially reported amount during the reconciliation)

Variance of amounts reported in EITI Reports 2018 and 2019

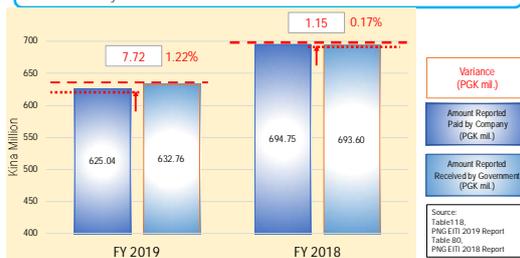
Corporate income tax

- Overall corporate income taxes were substantially reconciled.
- Some amount of variance was due to the foreign currency translation.
- Other variances were a result of classification of corporate income tax to additional profits taxes.



Salary and Wages tax (Group tax)

- Overall Salary and Wages Taxes (SWT) were substantially reconciled.
- The significant variances initially recognized were decreased with reconciliation by considering Goods & Services Tax (GST) offsets lodged by the company and approved by IRC, and GST refunds applied on SWT liability by the company and confirmed by IRC.



What is EITI (Extractive Industries Transparency Initiative)?

- What is EITI (Extractive Industries Transparency Initiative)?
 - EITI is a global coalition of governments, companies and civil society working together to improve openness and accountable management of revenue from natural resources.
 - EITI implements the **global standard** to promote the open and accountable management of oil, gas and mineral resources.

What is EITI Standard?

- The EITI Standard requires the disclosure of information along the extractive industry value chain



Why is EITI important?

- EITI seeks to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector.

What is EITI implementing country?

- Every EITI implementing country must have a Multi-Stakeholder Group (MSG), composed of the government, companies and civil society that will support implementation of the EITI Standard.
- EITI implementing countries are required to disclose information along the extractive industry value chain – from how extraction rights are awarded, to how revenues make their way through the government and how they benefit the public.

What is PNG EITI?

What is PNG EITI?

- The PNG EITI was approved by the Government of PNG (GoPNG) through NEC Decision No.90/2013, "promoting revenue transparency and accountability in the country's mining and petroleum sectors".
- GoPNG in collaboration with Civil Society and Industry members established with the PNG EITI MSG in 2013.



Who is promoting PNG EITI in the country?

- PNG EITI MSG, chaired by the Minister for Treasury, is the primary body responsible to oversee and coordinate the successful and effective implementation of the global EITI standards in PNG.
- The body will provide and establish a framework to promote collaboration and consensus for enhanced dialogue and building trust between the State, Industry and Citizens.



How PNG EITI is progressing?

- PNG EITI has published the PNG EITI Reports for every financial year since 2013.
- PNG EITI underwent the validation process by the EITI International Secretariat in 2018, which assessed whether the implementation was consistent with the requirements of the EITI Standard.
- The validation result demonstrated "Meaningful progress" with recommendations for further improvement to be fully compliant with the EITI Standard.

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-13 Extractive Industry Value Chain
(Flip chart style)**

EITI
Extractive Industries
Transparency Initiative

PNGEITI

Extractive Industry Value Chain

EITI

Extractive Industry Value Chain

(instruction / keyword)
● Share the topic and objectives.
● Extractive Industry Value Chain

(narrative)
• The topic of this session is "Extractive Industry Value Chain".
• In this session, we will guide you to the Extractive Industry Value Chain and show you the Requirements of EITI along the EI Value Chain.
• After the session, you will understand the nature of the EI Value Chain and improve your understanding on the advantage of the implementation of EITI in PNG.

(narrative 2)

What is EITI?

Extractive Industries Transparency Initiative
It is a global initiative to promote the open and accountable management of oil, gas and mineral resources.

Objective of PNGEITI

Promoting transparency and accountability of revenue from the mining and petroleum value chain.

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It is a global initiative to promote the open and accountable management of oil, gas and mineral resources.

Objective of PNGEITI
Promoting transparency and accountability of revenue from the mining and petroleum value chain.

(instruction / keyword)
● Meaning of EITI
● Extractive Industry Value Chain
● Transparency and accountability

(narrative)
• What is EITI?
• EITI is an abbreviation.
• E stands for Extractive Industries Transparency Initiative.
• It is a global initiative to promote the open and accountable management of oil, gas and mineral resources.
• The objective of EITI is to promote transparency and accountability of revenue from the mining and petroleum value chain.

(narrative 2)
• The objective of EITI is to promote transparency and accountability of revenue from the mining and petroleum value chain.

How EITI works?

- EITI sets the global Standard for good governance of oil, gas and mineral resources.
- PNG is required to disclose the information along the extractive industry value chain in compliance with the EITI Standard.
- EITI is implemented by a coalition of government, companies, and civil society, by formulating Multi-Stakeholder Group (MSG) of PNGEITI.
- By implementing EITI, PNG can achieve:
 - Strengthen public and corporate governance
 - Promote understanding of natural resource management
 - Provide the data to inform reforms for greater transparency and accountability in the extractives sector.

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(instruction / keyword)
● Nature of EITI
● Goal of PNGEITI
● EITI Standard
● Global standard
● Multi-Stakeholder Group

(narrative)
• How EITI works?
• EITI sets the global Standard for good governance of oil, gas and mineral resources.
• The Standard is set along the EI Value Chain.
• An EITI implementing country is required to disclose the information in compliance with EITI Standard along the EI VC.
• Another nature of EITI is the implementation structure.
• EITI is implemented by a coalition of government, companies, and civil society, by formulating Multi-Stakeholder Group (MSG) of PNGEITI.

(narrative 2)
• The GoPNG, EI and CSO equally represent each constituency at MSG.
• By implementing EITI, we would like to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector.
• So that the country will achieve the inclusive social and economic development through the sustainable resource management.

What is Extractive Industry Value Chain?

A value chain is a way of describing the stages by which the full value of a product is managed and ultimately realised.

When applied to the extractive industries (EI), the value chain describes the steps from the extraction of natural resources to their processing and sale, all the way through to the ultimate use of the revenues.

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(instruction / keyword)
● Meaning of Value Chain
● Value chain

(narrative)
• We learned that the requirements of information disclosure of EITI Standard are set along the EI VC.
• What is Extractive Industry Value Chain?
• A value chain describes the stages or steps by which the full value of a product is managed and ultimately realised.

(narrative 2)
• When applied to the extractive industries (EI), the value chain is the process to realize the value of the natural resources.
• It starts from the natural resources and it end with the public benefit.

How is EI Value Chain outlined?



It captures how the natural resources are developed and how the revenue generated ultimately is spent for the public benefit.

- EITI believes that a country's natural resources belong to its citizens.
- That's why the **EI Value Chain** starts with "Natural Resources" and ends with "Public Benefit".

How is EI Value Chain outlined?



- (narrative 1)
- An extractive industry value chain describes the stages by which the full value of natural resources are managed and ultimately realized.
 - Let's look at the steps in the EI Value Chain.
 - The natural resources are under the processes of exploration, extraction, production.
 - In addition, we go through the processes of license and contract before exploration and production, revenue collection and allocation after the sales of the natural resources.

- (instruction / keyword)
- Outline of EI Value Chain
 - Sequence of stages of EI Value Chain

- From natural resources
- To the public benefit

- (narrative 2)
- Various stakeholders are involved in the EI value chain.
 - Each stakeholder has certain roles and responsibilities at each step.
 - It is not only for the government or the company.

EI Value Chain and EITI

Let's take a look at each step in the Value Chain.



EI Value Chain and EITI

Let's take a look at each step in the Value Chain.



- (narrative 1)
- These are the steps of Extractive Industry Value Chain.
 - We will take a look at each step in detail.

- (instruction / keyword)
- Introduce the steps of EI Value Chain

(narrative 2)

EI Value Chain and EITI



EI Value Chain and EITI



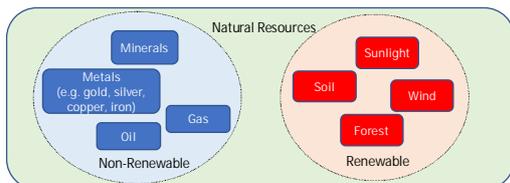
- (narrative 1)
- The first step is the Natural Resources
 - The EI VC start with Natural resources

- (instruction / keyword)
- 1st step: Natural Resources

(narrative 2)

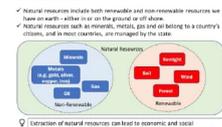
1. Natural Resources

- Natural resources include both renewable and non-renewable resources we have on earth - either in or on the ground or off shore.
- Natural resources such as minerals, metals, gas and oil belong to a country's citizens, and in most countries, are managed by the state.



Extraction of natural resources can lead to economic and social development. However, its mismanagement can lead to corruption and even conflict.

1. Natural Resources



- (narrative 1)
- Natural resources include both renewable and non-renewable resources
 - Renewable resources include sunlight (solar energy), wind (wind energy), soil, or forest (plant)
 - They do not practically run out
 - Non-renewable resources include minerals (gold, silver, copper, etc.), oil and gas.
 - They are limited in supply and cannot be used sustainably.
 - The natural resources belong to a country's citizens, and in most countries, are managed by the State.

(instruction / keyword)

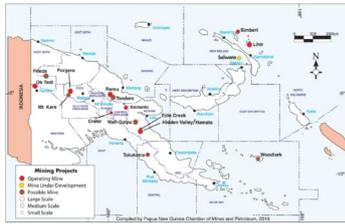
- Natural resources:
 - general explanation
 - Non-renewable resources
 - Limited in supply
 - Belong to citizen

(narrative 2)

- Extraction of natural resources can lead to economic and social development.
- However, its mismanagement can lead to corruption and even conflict.
- Therefore, good governance of extractive industry is important to us.

1. Natural Resources

- ✓ PNG's major export commodities are gold and LNG, together comprising, over 80% of total oil and gas and mineral export value (70% of total export value including non-mineral).
- ✓ Copper, Oil, Nickel, Refined Petroleum, and Cobalt are also produced, though their contribution to export value is much smaller than that of gold and LNG.



The Mining Act 1992 (MA), Section 5: 'All minerals existing on, in or below the surface of any land in PNG, including any minerals contained in any water lying on any land in PNG, are the property of the State.'

The Oil and Gas Act 1998 (OGA), Section 6: 'Subject to this Act, but notwithstanding anything contained in any other law or in any grant, instrument of title or other document, all petroleum and helium at or below the surface of any land is, and shall be deemed at all times to have been, the property of the State.'

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(instruction / keyword)

- Natural resources:
- In PNG

- Gold
- LNG
- Mining Act
- Oil and Gas Act
- Property of the State

(narrative)

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(narrative 2)

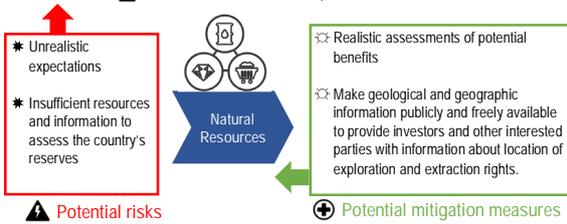
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1. Natural Resources

- ✓ Advantages of EITI implementation

☆ Disclosure of information of an overview of EI is required (EITI Standard, Requirement #3.1 Exploration) to enable the stakeholders to understand the potential of the sector.

EITI Standard and its implementation



1. Natural Resources

- ✓ Advantages of EITI implementation
- ☆ Disclosure of information of an overview of EI is required (EITI Standard, Requirement #3.1 Exploration) to enable the stakeholders to understand the potential of the sector.

EITI Standard and its implementation

- Unrealistic expectations
- Insufficient resources and information to assess the country's reserves
- Realistic assessments of potential benefits
- Make geological and geographic information publicly and freely available to provide investors and other interested parties with information about location of exploration and extraction rights.

▲ Potential risks ⊕ Potential mitigation measures

(instruction / keyword)

- Natural resources:
- EITI requirements and its advantages

- Disclosure of information
- Overview of EI

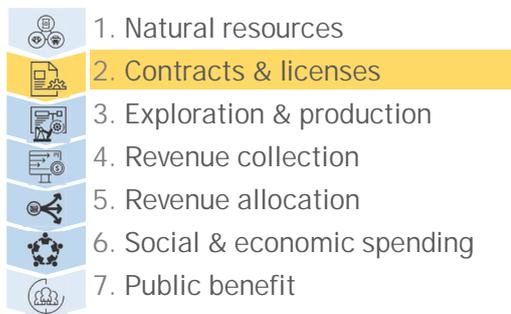
(narrative)

- There are some potential risks such as:
 - Unrealistic expectations
 - Insufficient resources and information to assess the country's reserves
- There risks may cause the conflicts among the company, government and citizens.
- EITI requires "Disclosure of information of an overview of Extractive industry" to enable the stakeholders to understand the potential of the sector.

(narrative 2)

- By implementing EITI requirement, sufficient information disclosure will be secured
- So that we expect the government to be more open and responsive to citizens' needs and demands for improved wealth-sharing and social services
- And the country can attract more investors and other interested parties from the world.

Extractive Industry Value Chain



Extractive Industry Value Chain

1. Natural resources
2. Contracts & licenses
3. Exploration & production
4. Revenue collection
5. Revenue allocation
6. Social & economic spending
7. Public benefit

(instruction / keyword)

- 2nd step: Contract & Licenses
- Contract and licenses

(narrative)

- The second step is the contracts and licenses.

(narrative 2)

2. Contracts and Licenses

- ✓ Contracts, licenses and associated agreements are important parts of legal framework. They explain the rights and obligations of all parties involved in the exploration and production of oil, gas and minerals.
- ✓ Specific legislation and regulations set out how and on what conditions companies are granted rights.

Mineral resource licenses are allocated by the Mineral Resources Authority (MRA), governed by the Mining Act (MA).

Main leases granted by the Mining Minister	License/Lease Period (extension)
Exploration License (EL)	2 years (2 years)
Mining Lease (ML)	10 years (10 years)
Special Mining Lease (SML)	40 years (20 years)
Alluvial Mining Lease (AML)	5 years (5 years)

Oil and gas licenses are allocated by Department of Petroleum and Energy (DPE), governed by Oil & Gas Act (OGA).

Main leases granted by the Minister for Petroleum	License/Lease Period (extension)
Petroleum Processing License (PPL)	6 years (5 years)
Petroleum Development License (PDL)	25 years (20 years)
Petroleum Retention License (PRL)	5 years (5 years x 2)
Pipeline License (PL)	25 years (20 years)
Petroleum Processing Facility License (PPFL)	Till cancelled by the Minister

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(instruction / keyword)

- Contracts and Licenses:
- general explanation of PNG
 - Mineral Resources Authority (MRA)
 - Department of Petroleum and Energy (DPE)
 - Several types of license

(narrative)

- Contracts, licenses and associated agreements are important parts of legal framework.
- They explain the rights and obligations of all parties involved in the exploration and production of oil, gas and minerals.

(narrative 2)

- Mineral resource licenses are allocated by the Mineral Resources Authority (MRA), governed by the Mining Act.
- Oil and gas licenses are allocated by Department of Petroleum and Energy (DPE), governed by Oil & Gas Act.
- There are several types of licenses for the mining, and oil & gas respectively.

2. Contracts and Licenses

✓ Advantages of EITI implementation

☆ The EITI requires to disclose a description of the legal framework and fiscal regime governing the EI and the information related to all contract and license awards and transfers taking place. (#2 Legal and institutional framework, including allocation of contracts and licenses)

EITI Standard and its implementation

⚠ **Potential risks**

- Lack of agreement to the extractive industry project by community
- Perception of or real corruption in awards process

⊕ **Potential mitigation measures**

- Inclusion of traditionally marginalized social groups (such as women)
- Increased and improved notification
- Set and disclose pre-determined and objective criteria to be explicitly and transparently considered in the decision-making process

Contracts & Licenses

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(instruction / keyword)

- Contracts and licenses:
- EITI requirements and its advantages
- Information disclosure
- Legal framework
- Fiscal regime
- Awards and transfers

(narrative 2)

- By implementing EITI requirement, information disclosure will be secured.
- So that the transparency in the process of contracting and licensing, and the negotiation process will be secured.

Extractive Industry Value Chain

1. Natural resources
2. Contracts & licenses
3. Exploration & production
4. Revenue collection
5. Revenue allocation
6. Social & economic spending
7. Public benefit

Extractive Industry Value Chain

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(instruction / keyword)

- 3rd step: Exploration & production
- Exploration and production

(narrative)

- The third step is the Exploration & production.

(narrative 2)

3. Exploration & Production

✓ Mineral and petroleum production is the process of extracting these resources from the ground.

✓ This Stage involves some discrete activities as explained below.

1. Exploration: Companies prospect to identify potential mineral or petroleum deposits.
2. Certified Reserves: The reserves are modelled by the company and certified by an accredited agency.
3. Production License: A production license is awarded.
4. Required Studies: Required studies (e.g. environmental impact assessments, feasibility studies, etc.) are completed.
5. Production: The mine or field is developed, and commercial production commences.

💡 The project timeline of exploration & production process for oil, gas and minerals is very long, it often takes decades.

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(instruction / keyword)

- Exploration & production:
- general explanation
- A lot of complicated stages
- Long-term timeframe.

(narrative)

- Mineral and petroleum production is the process of extracting these resources from the ground.
- This Stage involves some discrete activities as explained below.
 - Exploration
 - Certified Reserves
 - Production License
 - Required Studies
 - Production

(narrative 2)

- We will be not sure what resources are there under the ground at the exploration stage.
- Even the resources are there, we will be not sure how the resources are available for use.
- Moreover, at the production stages, it requires the huge investment in advance, and takes over a decade to be commercially profitable level.
- So the project timeline of exploration & production process for oil, gas and minerals is very long, it often takes decades.

3. Exploration & Production

✓ Which mining companies are ongoing or at an advanced stage in PNG?

Material Mining Companies	Main Sites / Projects	Commodities
Barrick (Niugini) Ltd	Pongera mine	Gold, Silver
K92 Mining Ltd	Kainantu	Gold, Silver, Copper
Lihir Gold Ltd	Lihir/Luise Caldera mine	Gold, Silver
MCC Ramu NiCo Ltd	Kurumbukari mine, Ramu	Nickel, Cobalt, Chromite
Morobe Consolidated Goldfields Ltd	Hidden Valley mine	Gold, Silver
Simberi Gold Company Ltd	Simberi mine	Gold, Silver
Ok Tedi Mining Ltd	Mt Fubilan mine	Gold, Silver, Copper

✓ Which oil and gas operations are ongoing or at an advanced stage in PNG?

Operator	Main Sites / Projects	Commodities
Oil Search (PNG)	SE Gobe, Kutubu, Moran,	Gas, Oil,
Oil Search (PNG)	Hides Gas to Electricity Project	Gas, Liquids, Condensate
ExxonMobil PNG Ltd	PNG LNG	Liquified Natural Gas (LNG)

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(instruction / keyword)

- Exploration & production:
- In PNG
- Mining companies
- Operator
- Project
- Commodities

(narrative)

- Do you know which mining companies are ongoing or at an advanced stage in PNG?
- These are the examples of the mining companies, project sites, and the commodities produced in PNG
- And do you know which oil and gas operations are ongoing or at an advanced stage in PNG?
- These are the examples of the operators, project, and the commodities of oil and gas industries.

(narrative 2)

- EITI Reports provide more detailed information on the material projects or companies for you to understand the EI.

3. Exploration & Production

✓ Advantages of EITI implementation

- ☆ Information disclosure about exploration activities, production data, and export data (#3 Exploration and production)
- ☆ Information disclosure on the management and monitoring of the environmental impact of EI is **encouraged**. (#6.4 Environmental impact of extractive activities)

EITI Standard and its implementation

✱ Environmental risks / contamination, other damages to natural habitat

⚠ Potential risks

🔍 Required environmental impact assessments with public access to results.

📄 Early assessment of company environmental record with steeper liability clauses in contracts

⊕ Potential mitigation measures

Exploration & Production

3. Exploration & Production

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⊕ Potential mitigation measures

Exploration & Production

(instruction / keyword)

- Exploration & production:
- EITI requirements and its advantages
- Information disclosure
- Production data
- Environment impact

(narrative 2)

- By implementing EITI requirement, information disclosure will be secured.
- So that the public access to the required environmental impact assessments will be improved.
- Also, it is expected to lead to the early assessment of company environmental record with steeper liability clauses in contracts, and to the monitoring of the compliance with the environmental regulations and clauses.

Extractive Industry Value Chain

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Extractive Industry Value Chain

1. Natural resources
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(instruction / keyword)

- 4th step: Revenue collection
- Revenue collection

(narrative)

- The 4th step is the Revenue collection.

(narrative 2)

4. Revenue Collection

✓ What are the main revenue streams from the EI to the state of PNG?

Mining:

Mine closure bond	Conservation and Environment Protection Agency (CEPA)
Production levy	Mineral Resources Authority (MRA)
Royalties	All levels of PNG government

Petroleum:

Decommissioning bond	Conservation and Environment Protection Agency (CEPA)
Development levy	Department of Petroleum and Energy (DPE)
Royalties	Department of Petroleum and Energy (DPE)
Additional Profits Tax	Internal Revenue Commission (IRC)
Equity Distributions / Share of Sales	MRDC, KPHL

4. Revenue Collection

✓ What are the main revenue streams from the EI to the state of PNG?

Stream	Responsible Agency
Mining: Mine closure bond	Conservation and Environment Protection Agency (CEPA)
Mining: Production levy	Mineral Resources Authority (MRA)
Mining: Royalties	All levels of PNG government
Petroleum: Decommissioning bond	Conservation and Environment Protection Agency (CEPA)
Petroleum: Development levy	Department of Petroleum and Energy (DPE)
Petroleum: Royalties	Department of Petroleum and Energy (DPE)
Petroleum: Additional Profits Tax	Internal Revenue Commission (IRC)
Petroleum: Equity Distributions / Share of Sales	MRDC, KPHL

(instruction / keyword)

- Revenue collection:
- In PNG
- Production levy
- Royalty

(narrative)

- The revenues represent the revenues received by the governments from the oil, gas and mining companies.
- They are the same as the payments by oil, gas and mining companies to the governments.
- In PNG, these are the main revenue streams from the EI to the state of PNG.
- These revenues are specific for EI.

(narrative 2)

4. Revenue Collection

✓ What are the main revenue streams from the EI to the state of PNG?

Mining & Petroleum:

Environmental Fees, Environmental User Charges	Conservation and Environment Protection Agency (CEPA)
Corporate Income Tax, Group Tax, Foreign Company Withholding Tax	Internal Revenue Commission (IRC)
Import Taxes, Excise duty	PNG Customs Service
Dividends	State (Treasury)

💡 Benefits of resource extraction occur as revenue streams over many years and can be highly price dependent.

4. Revenue Collection

✓ What are the main revenue streams from the EI to the state of PNG?

Stream	Responsible Agency
Mining & Petroleum: Environmental Fees, Environmental User Charges	Conservation and Environment Protection Agency (CEPA)
Mining & Petroleum: Corporate Income Tax, Group Tax, Foreign Company Withholding Tax	Internal Revenue Commission (IRC)
Mining & Petroleum: Import Taxes, Excise duty	PNG Customs Service
Mining & Petroleum: Dividends	State (Treasury)

(instruction / keyword)

- Revenue collection:
- In PNG
- Tax
- Dividends

(narrative)

- These are also the main revenue streams from the EI to the state of PNG.
- These revenues are collected from EI but not limited thereto.
- These are classified as resource related revenues if they are paid by the oil, gas or mining companies.

(narrative 2)

- Benefits of resource extraction occur as revenue streams over many years and can be highly price dependent.
- The Report will provide more detailed information on the revenue streams with the actual amounts for the year of reporting.

4. Revenue Collection

✓ Advantages of EITI implementation

☆ The EITI requires disclosure of all material company payments and government revenues from the EI and a description of each revenue stream in a publicly accessible, comprehensive, and comprehensible manner. (#4 Revenue collection)

EITI Standard and its implementation

Potential risks

- * Lack of revenue-collection-related data transparency and access

Revenue Collection

Potential mitigation measures

- ☒ Publicly disclose information about tax rules, government revenue streams, contracts, licenses, production.
- ☒ Require the public disclosure and reconciliation of disaggregated revenues collected by the government from extractive companies, taking advantage of EITI.

4. Revenue Collection

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EITI Standard and its implementation

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Revenue Collection

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- ☒ Require the public disclosure and reconciliation of disaggregated revenues collected by the government from extractive companies, taking advantage of EITI.

(instruction / keyword)

- Revenue collection:
- EITI requirements and its advantages
- Information disclosure
- Revenue stream
- Company payment
- Government revenue
- Reconciliation

(narrative 2)

- By implementing EITI, Tax rules, government revenue streams, contracts, licenses, production will be publicly disclosed.
- Moreover, EITI requires an assessment of whether the payments and revenues are subject to credible, independent, applying international auditing standards. By making these information publicly available, the transparency will be secured, and the government will get greater capacity to audit and oversee the revenue.
- The results of the reconciliation is available the Report in detail.

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Extractive Industry Value Chain

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(instruction / keyword)

- 5th step: Revenue allocation
- Revenue allocation

(narrative)

- The 5th step is the Revenue allocation

(narrative 2)

5. Revenue Allocation

✓ Revenues from extractive companies are allocated to the subnational governments either directly from companies or redistributed from central government.

Revenue Allocation

Companies → Taxes → National Budget → Subnational Government

SOEs → Internal Revenue Commission → National Budget → Subnational Government

Royalties, Government fees, Equity distributions → MRA, DPE, CEPA, Treasury → Out of Statement of Operations for General Government → Delivery of Services

5. Revenue Allocation

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(instruction / keyword)

- Revenue allocation:
- In PNG
- National budget
- Out of the budget
- Subnational government

(narrative)

- Revenues received by the government from extractive companies are allocated to the subnational governments either directly from companies or redistributed from central government.
- Revenues received by the government as taxes are collected by IRC.
- Most of the tax revenues go to the national budget, and distributed through the budget framework.
- Namely, they are reflected to the Statement of Operations for General Government.

(narrative 2)

- Some revenues are go through out of the Statement of Operations for General Government.
- These include Royalties, Government fees, and Equity distributions.
- The government entities collecting those fees and SOEs are playing important role in the allocation of these out of budget revenues.

5. Revenue Allocation

✓ Advantages of EITI implementation

☆ The EITI requires to disclose a description of the distribution of revenues from EI (#5 Revenue allocations)

☆ MSG is required to ensure that EI related material transfers between national and subnational government entities are disclosed.

EITI Standard and its implementation

Potential risks

- * Insufficient tracking and transparency
- * Mismanagement of extrabudgetary allocations
- * Lack of co-ordination and asymmetries of information between national and sub-national governments

Revenue Allocation

Potential mitigation measures

- ☒ Ensure reporting and oversight of financial flows between SOEs and the state.
- ☒ Introduce periodical reconciliation of transfers between national and subnational levels.

5. Revenue Allocation

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EITI Standard and its implementation

Potential risks

- * Insufficient tracking and transparency
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Revenue Allocation

Potential mitigation measures

- ☒ Ensure reporting and oversight of financial flows between SOEs and the state.
- ☒ Introduce periodical reconciliation of transfers between national and subnational levels.

(instruction / keyword)

- Revenue allocation:
- EITI requirements and its advantages
- Information disclosure
- Transfers among the national government, Subnational government, and SOEs

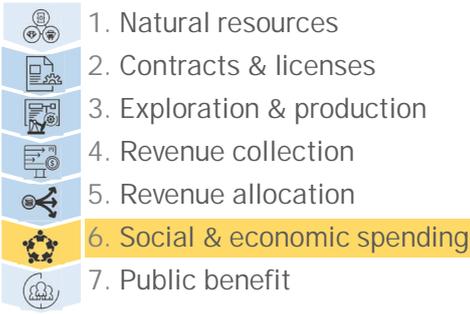
(narrative)

- There are some potential risks at this step, such as:
 - Insufficient tracking and transparency
 - Mismanagement of extrabudgetary allocations
 - Lack of co-ordination and asymmetries of information between national and sub-national governments
- EITI requires to disclose a description of the distribution of revenues from EI, and requires MSG to ensure that EI related material transfers between national and subnational government entities are disclosed.

(narrative 2)

- By implementing EITI, we can understand how the reporting and oversight of financial flows between SOEs and the state are managed.
- So that we expect the transparency and governance on EI will be enhanced.
- We also expect that it will improve periodical reconciliation of transfers between national and subnational levels, which will bring further transparency and accountability.
- So that we will understand more about the revenue uses and rationales

Extractive Industry Value Chain



Extractive Industry Value Chain



(instruction / keyword)

- 6th step: Social & economic spending
- Social and economic spending

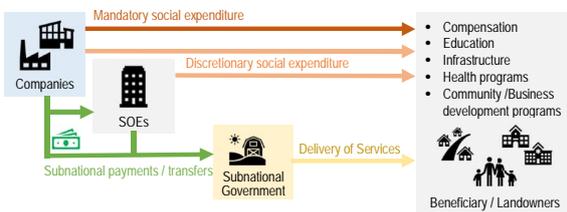
(narrative)

- The 6th step is the Social & economic spending.

(narrative 2)

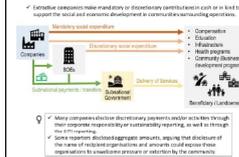
6. Social & Economic Spending

- ✓ Extractive companies make mandatory or discretionary contributions in cash or in kind to support the social and economic development in communities surrounding operations.



- ✓ Many companies disclose discretionary payments and/or activities through their corporate responsibility or sustainability reporting, as well as through the EITI reporting.
- ✓ Some reporters disclosed aggregate amounts, arguing that disclosure of the name of recipient organisations and amounts could expose those organisations to unwelcome pressure or extortion by the community.

6. Social & Economic Spending



(instruction / keyword)

- Social & economic spending:
- In PNG
- Mandatory social expenditure
- Discretionary social expenditure
- Beneficiary

- (narrative)
- Extractive companies make mandatory or discretionary contributions in cash or in kind to support the social and economic development in communities surrounding operations.
 - These positive contributions to the community or society may include the areas of:
 - Compensation
 - Education
 - Infrastructure
 - Health programs
 - Community /Business development programs

- (narrative 2)
- Many companies disclose discretionary payments and/or activities through their corporate responsibility or sustainability reporting, as well as through the EITI reporting.
 - Some reporters disclosed aggregate amounts, arguing that disclosure of the name of recipient organisations and amounts could expose those organisations to unwelcome pressure or extortion by the community.

6. Social & Economic Spending

- ✓ Advantages of EITI implementation

- ☆ The EITI requires to disclose material social expenditures by companies. It encourages to disclose material discretionary social and environmental expenditures and transfers. (#6 Social and economic spending)
- ☆ Disclosure of timely information from the government that will further public understanding and debate is encouraged. (#5.3 revenue management and expenditures)

EITI Standard and its implementation

- ✱ Lack of transparency and asymmetry of information about social expenditures made by companies
- ✱ Mismanagement and misallocation of social expenditures

⚠ Potential risks



- ☆ Publicly disclose actual mandatory and voluntary social expenditures, including loans, grants and infrastructure works, as well as details on beneficiaries.

⊕ Potential mitigation measures

6. Social & Economic Spending



(instruction / keyword)

- Social & economic spending:
- EITI requirements and its advantages
- Information disclosure
- Social expenditures
- Beneficiary

- (narrative)
- There are some potential risks at this step, such as:
 - Lack of transparency and asymmetry of information about social expenditures made by companies
 - Mismanagement and misallocation of social expenditures
 - EITI requires to disclose material social expenditures by companies. It encourages to disclose material discretionary social and environmental expenditures and transfers.

- (narrative 2)
- By implementing EITI, actual mandatory and voluntary social expenditures, including loans, grants and infrastructure works, as well as details on beneficiaries will be publicly disclosed.
 - So that we can ensure the improved transparent distribution process which may reduce the risk of mismanagement of funds.
 - By maintaining that transparency, we can eliminate the room for high discretionary power, political interference or discretion of influential local elite.

Extractive Industry Value Chain



Extractive Industry Value Chain



(instruction / keyword)

- Last step: Public Benefit
- Public benefit

(narrative)

- The last step is the Public Benefit.

(narrative 2)

7. Public Benefit

- ✓ Through revenue redistribution and other payments/expenditures, the citizens should ultimately benefit from natural resources projects.
- ✓ EITI process emphasises on a transparent and accurate information collection and disclosure system.
 - We can understand well about the benefits from EI
 - We can better hold the government and companies to account
 - We can ensure that the benefits are truly utilised for sustainable social and economic development.



The prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.

7. Public Benefit

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The prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.

- (instruction / keyword)
- Public Benefit:
 - In PNG
 - Benefit from natural resources
 - Transparent
 - Information disclosure
 - Sustainable development

(narrative)

- Through revenue redistribution and other payments/expenditures, the citizens should ultimately benefit from natural resources projects.
- EITI process emphasises on a transparent and accurate information collection and disclosure system.
- Through the implementation of EITI: (1) we can understand well about the benefits from EI, (2) we can better hold the government and companies to account, and (3) we can ensure that the benefits are truly utilised for sustainable social and economic development.

(narrative 2)

- The prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.
- By managing the natural resources with implementing EITI, we can achieve the public benefit.

7. Public Benefit

- ✓ Advantages of EITI implementation
 - ☆ MSG must ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate. (#7.1 Public debate)
 - ☆ MSG is required to review the outcomes and impact of EITI implementation on natural resource governance. (#7.4 Review the outcomes and impact of EITI implementation)

EITI Standard and its implementation

- ✱ Over dependency on EI.
- ✱ Suffering from an oil or mining boom and bust cycles driven by volatile commodity prices.



- ✱ Investments to reflect the priorities expressed in the national development strategy.
- ✱ Evaluation of EI project including an estimate of environmental and social impacts, and expected socioeconomic benefits and the long-term sustainability.

⚠ Potential risks

⊕ Potential mitigation measures

7. Public Benefit

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 - ☆ MSG must ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate. (#7.1 Public debate)
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- Investments to reflect the priorities expressed in the national development strategy
- Evaluation of EI project including an estimate of environmental and social impacts and expected socioeconomic benefits and the long-term sustainability

⚠ Potential risks ⊕ Potential mitigation measures

- (instruction / keyword)
- Public Benefit:
 - EITI requirements and its advantages
 - Information disclosure
 - Publicly accessible
 - Public debate
 - Outcomes and impact

(narrative)

- There are some potential risks at this step, such as:
 - Over dependency on EI.
 - Suffering from an oil or mining boom and bust cycles driven by volatile commodity prices.
- EITI requires MSG to ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate. It also requires MSG to review the outcomes and impact of EITI implementation on natural resource governance.

(narrative 2)

- By implementing EITI, the public debate will be promoted with greater transparency.
- So that we can discuss to see whether the priorities expressed in the national development strategy are reflected to the investments.
- We can also discuss to evaluate the EI project including an estimate of environmental and social impacts, and to see whether expected socioeconomic benefits and the long-term sustainability are achieved.

Summary of EI Value Chain



How does PNGEITI benefit citizens?

- By implementing EITI, PNG can improve governance and transparency in the oil, gas and mining sectors along the EI Value Chain
 - To address conflict and corruption risks
 - To achieve sustainable development.
- PNGEITI Report is an important source of information on how the State's natural resources are managed along the EI Value Chain.

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- (instruction / keyword)
- Summary of EI Value Chain
 - Implementation of EITI
 - Along EI Value Chain
 - Benefit
 - Transparency
 - EITI Report

(narrative)

- We learned about the EI value chain and the EITI requirements and advantages of EITI implementation along the EI value chain.
- How does PNGEITI benefit citizens?
 - We now understand that by implementing EITI, PNG can improve governance and transparency in the oil, gas and mining sectors along the EI Value Chain.
- With the improved governance and transparency, PNG can mitigate the conflict and corruption risks.

(narrative 2)

- With the improved governance and transparency and the mitigation of the risks of conflicts and corruption, PNG can achieve sustainable development.
- PNGEITI Report is an important source of information on how the State's natural resources are managed along the EI Value Chain in compliance EITI requirements.
- We would like to you to read the Report and provide the feedback for the improvement.

Summary of EI Value Chain

- ✓ PNGEITI Report has been published for every fiscal year since 2013, informing PNG citizens on data and information on extractive operations.
 - PNGEITI Report covers each stage of EI Value Chain (see figure below for what's contained in PNGEITI 2019)



Summary of EI Value Chain

PNGEITI Report has been published for every fiscal year since 2013, informing PNG citizens on data and information on extractive operations. PNGEITI Report covers each stage of EI Value Chain (see figure below for what's contained in PNGEITI 2019)

- (instruction / keyword)
- Summary of EI Value Chain
 - PNG EITI Reports
 - Every fiscal year since 2013
 - Cover EI Value Chain
 - Help public debate

(narrative)

- PNGEITI Report has been published since 2013, informing PNG citizens on data and information on extractive operations. PNGEITI Report covers each stage of EI Value Chain .
- (2) contracts & licenses step is covered with:
 - Ch 4 (Legal framework and fiscal regime)
 - Ch 7 (Mining), and Ch 8 (Oil and gas)
- (3) Exploration and Production: Ch 7 and Ch 8
- (4) Revenue collection: Ch 5 (Revenue allocation), Ch 6 (Social and subnational payments), and Ch 10 (Reconciliation of revenue streams)

(narrative 2)

- (5) revenue allocation: Ch 2 (Reporting entities and revenue streams), Ch 9 (State-owned enterprises), and Ch 10
- (6) social and economic spending: Ch 5, Ch 6, and Ch 9
- (7) public benefit: Ch 3 (Contribution of extractive industries to the economy) and Ch 11 (Findings and recommendations)
- We can understand the government revenues and expenditure over time by the Reports. That will help public debate about the sustainable development.

We keep communicating EITI with you.

For further information,
check the PNGEITI website;



<https://www.pngeiti.org.pg/>

follow PNGEITI's accounts !



Tenkyu tru!

We keep communicating EITI with you.

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 <https://www.pngeiti.org.pg/>

follow PNGEITI's accounts !



Tenkyu tru!

(instruction / keyword)

- Remind that PNGEITI continuously communicate with them
- Inform and update them through the various media.
- Ask whether they have social media account and let them follow us.

(narrative)

- PNGEITI will keep communicating EITI with you.
- There are various types of communication.
- For more information on EITI Reports, you can access to PNGEITI's website and download the reports.
- You can also collect information from the website.
- We can update you through the social media as well.

(narrative 2)

- Do you have any social media account?
 - Facebook
 - Twitter
 - Instagram
 - LinkedIn
- Please follow PNGEITI.
- And please "Like" it
- Thank you very much for your participation.

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-14 Extractive Industry Value Chain
(Tok Pisin version)**

EITI
Extractive Industries
Transparency Initiative

PNGEITI

Extractive Industry Value Chain

EITI

Extractive Industry Value Chain

(instruction / keyword)

- Share the topic and objectives.
- Extractive Industry Value Chain

(narrative)

- The topic of this session is "Extractive Industry Value Chain".
- In this session, we will guide you to the Extractive Industry Value Chain and show you the Requirements of EITI along the EI Value Chain.
- After the session, you will understand the nature of the EI Value Chain and improve your understanding on the advantage of the implementation of EITI in PNG.

(narrative 2)

EITI em wanem?

Extractive Industries Transparency Initiative

Em i wanpela wok insait long wol bilong kamapim luksave long lukautim na ronim gut ol wok bilong wel, ges na ol arapela mineral risos.

Astingting bilong PNGEITI

Long promotim pasin bilong mekim wok i kamaq ples kila na holim na yusim gut ol mani kam insait bihainim velu sen rot bilong maining na petroleum.

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(instruction / keyword)

- Meaning of EITI
- Extractive Industry Value Chain
- Transparency and accountability

(narrative)

- What is EITI?
- EITI is an abbreviation.
- It stands for Extractive Industries Transparency Initiative.
- It is a global initiative to promote the open and accountable management of oil, gas and mineral resources.
- The objective of EITI is to promote transparency and accountability of revenue from the mining and petroleum value chain.

(narrative 2)

- The objective of EITI is to promote transparency and accountability of revenue from the mining and petroleum value chain.

EITI wok olsem wanem?

- EITI gat gutpela mak insait long wol long sait bilong kamapim gutpela wok gavenens na lukaut long wel, ges na ol mineral risos.
- Aninit long dispela mak, PNG mas tokaut na soim olgeta infomesen na save em i gat wantaim ol arapela insait long dispela velu sen rot bilong Extractive Industry.

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(instruction / keyword)

- Nature of EITI
- Goal of PNGEITI
- EITI Standard
- Global standard

(narrative)

- How EITI works?
- EITI sets the global Standard for good governance of oil, gas and mineral resources.
- The Standard is set along the EI Value Chain.
- An EITI implementing country is required to disclose the information in compliance with EITI Standard along the EI VC.
- Another nature of EITI is the implementation structure.
- EITI is implemented by a coalition of government, companies, and civil society, by formulating Multi-Stakeholder Group (MSG) of PNGEITI.

(narrative 2)

- The GoPNG, EI and CSO equally represent each constituency at MSG.
- By implementing EITI, we would like to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector.
- So that the country will achieve the inclusive social and economic development through the sustainable resource management.

EITI wok olsem wanem?

- Ol gavman, ol kampani na ol sivil sosaiti bung wantaim long long kamapim EITI. Ol i mekim wanpela grup bilong ol planti kain stekholda o multi-Stakeholder Group (MSG) bilong PNGEITI
- PNG can kisim dispela ol samting sapos em i ronim gut wok bilong EITI:
 - Strongim pablik na kopret wok gavenens,
 - Promotim tingting na save bilong lukautim ol risos long ol bus na graun,
 - Kamapim na soim ol ripot na namba long strongim wok bilong mekim ol samting i stap ples kila na tu ronim na lukautim gut ol samting insait long ekstrekiv sekta.

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(instruction / keyword)

- Nature of EITI
- Goal of PNGEITI
- Implementation of EITI
- Multi-Stakeholder Group
- Governance
- Natural resource management
- Transparency and accountability

(narrative)

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Velu Sen (Value Chain) bilong Ekstrektiv Industri em wanem?

Velu sen em we bilong tok klia long ol rot bilong wok redi we ol prodak i save bihainim long kamapim gutpela bilong ol bai gutpela wok menesmen na luksave i ken kamap long lukautim ol.

Insait long ekstrektiv industri (EI), velu sen em rot bilong luksave long ewok bilong rausim ol risos long graun i go long wok biong wasim na stretim ol, i go olgeta long taim bilong salim na yusim ol, na tu long mani kam long salim ol.

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(narrative)
 • We learned that the requirements of information disclosure of EITI Standard are set along the EI VC.
 • What is Extractive Industry Value Chain?
 • A value chain describes the stages or steps by which the full value of a product is managed and ultimately realized.

(instruction/ keyword)
 • Meaning of Value Chain

- Value chain

(narrative 2)
 • When applied to the extractive industries (EI), the value chain is the process to realize the value of the natural resources.
 • It starts from the natural resources and it end with the public benefit.

Luluk bilong EI velu sen (EI Value Chain) em i olsem wanem?



Em i tok klia long ol wok bilong kisim na yusim ol neserel risos na mani kam long dispela wok i save go olsem wanem long helpim ol pablik.

- EITI bilip olsem ol risos bilong ol kantri em samting bilong ol manmeri bilong this kantri.
- Long dispela as EI velu sen i stat wantaim ol neserel risos na i pinis wantaim ol gutpela samting i go long ol pablik.

Luluk bilong EI velu sen (EI Value Chain) em i olsem wanem?

Em i tok klia long ol wok bilong kisim na yusim ol neserel risos na mani kam long dispela wok i save go olsem wanem long helpim ol pablik.

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 Long dispela as EI velu sen i stat wantaim ol neserel risos na i pinis wantaim ol gutpela samting i go long ol pablik.

(narrative)
 • An extractive industry value chain describes the stages by which the full value of natural resources are managed and ultimately realized.
 • Let's look at the steps in the EI Value Chain.
 • The natural resources are undergo the processes of exploration, extraction, production.
 • In addition, we go through the processes of license and contract before exploration and production, revenue collection and allocation after the sales of the natural resources.

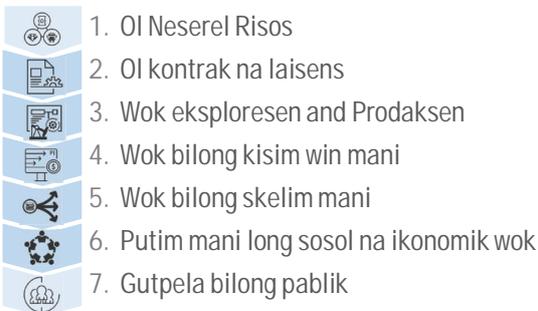
(instruction/ keyword)
 • Outline of EI Value Chain
 • Sequence of stages of EI Value Chain

- From natural resources
- To the public benefit

(narrative 2)
 • Various stakeholders are involved in the EI value chain.
 • Each stakeholder has certain roles and responsibilities at each step.
 • It is not only for the government or the company.

EI velu sen na EITI

Nau bai yumi lukluk long wamwan step insait long velu sen.



EI velu sen na EITI

Nau bai yumi lukluk long wamwan step insait long velu sen.

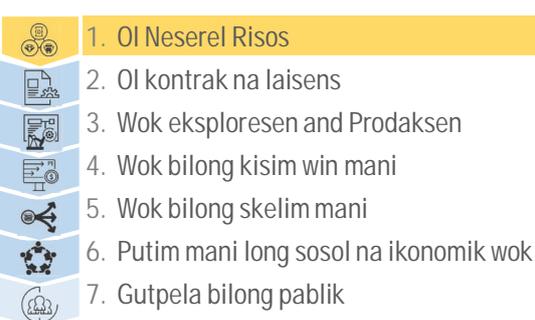
1. Ol Neserel Risos
2. Ol kontrak na laisens
3. Wok eksploresen and Prodaksen
4. Wok bilong kisim win mani
5. Wok bilong skelim mani
6. Putim mani long sosol na iekonomik wok
7. Gutpela bilong pablik

(narrative)
 • These are the steps of Extractive Industry Value Chain.
 • We will take a look at each step in detail

(instruction/ keyword)
 • Introduce the steps of EI Value Chain

(narrative 2)

EI velu sen na EITI



EI velu sen na EITI

1. Ol Neserel Risos
2. Ol kontrak na laisens
3. Wok eksploresen and Prodaksen
4. Wok bilong kisim win mani
5. Wok bilong skelim mani
6. Putim mani long sosol na iekonomik wok
7. Gutpela bilong pablik

(narrative)
 • The first step is the Natural Resources
 • The EI VC start with Natural resources

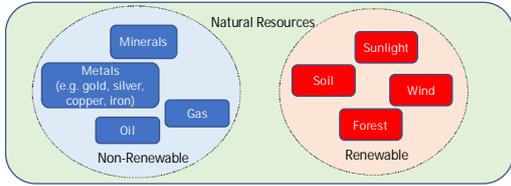
(instruction/ keyword)
 • 1st step: Natural Resources

- Natural resources

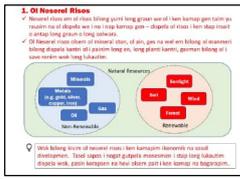
(narrative 2)

1. Oi Neserel Risos

- Neserel risos em ol risos bilong yumi long graun we ol i ken kamap gen taim yu rausim na ol dispela we i no i nap kamap gen – dispela ol risos i ken stap insait o antap long graun o long solwara.
- Oi Neserel risos olsem ol mineral ston, ol ain, ges na wel em bilong ol manmeri bilong dispela kantri ol i painim long en, long planti kantri, gavman bilong ol i save ronim wok long lukautim.



Wok bilong kism ol neserel risos i ken kamapim iekonomik na sosol developmen. Tasol sapos i nogat gutpela menesmen i stap long lukautim dispela wok, pasin korapsen na hevi olsem pait i ken kamap na bagarapim..



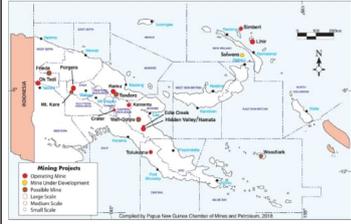
- (narrative)
- Natural resources include both renewable and non-renewable resources
 - Renewable resources include sunlight (solar energy), wind (wind energy), soil, or forest (plant)
 - They do not practically run out
 - Non-renewable resources include minerals (gold, silver, copper, etc.), oil and gas.
 - They are limited in supply and cannot be used sustainably.
 - The natural resources belong to a country's citizens, and in most countries, are managed by the State.

- (instruction/ keyword)
- Natural resources:
 - general explanation
 - Non-renewable resources
 - Limited in supply
 - Belong to citizen

- (narrative 2)
- Extraction of natural resources can lead to economic and social development.
 - However, its mismanagement can lead to corruption and even conflict.
 - Therefore, good governance of extractive industry is important to us.

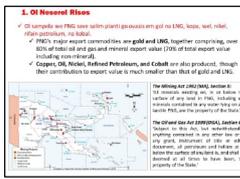
1. Oi Neserel Risos

- Oi sampela we PNG save salim planti go ovasis em gol na LNG, kopa, wel, nikel, rifaun petroleum, na kobal.
- PNG's major export commodities are gold and LNG, together comprising, over 80% of total oil and gas and mineral export value (70% of total export value including non-mineral).
- Copper, Oil, Nickel, Refined Petroleum, and Cobalt are also produced, though their contribution to export value is much smaller than that of gold and LNG.



The Mining Act 1992 (MA), Section 5: 'All minerals existing on, in or below the surface of any land in PNG, including any minerals contained in any water lying on any land in PNG, are the property of the State.'

The Oil and Gas Act 1998 (OGA), Section 6: 'Subject to this Act, but notwithstanding anything contained in any other law or in any grant, instrument of title or other document, all petroleum and helium at or below the surface of any land is, and shall be deemed at all times to have been, the property of the State.'

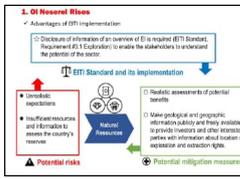
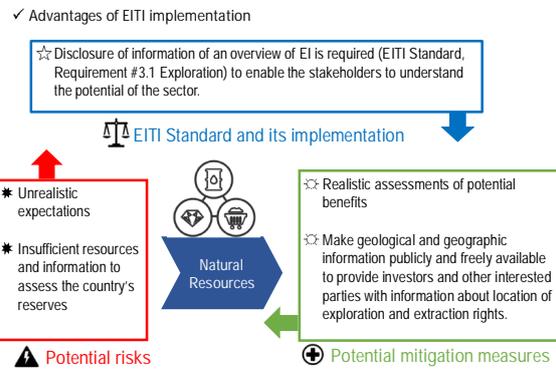


- (narrative)
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 - Copper, Oil, Nickel, Refined Petroleum, and Cobalt are also produced, though their contribution to export value is much smaller than that of gold and LNG.

- (instruction/ keyword)
- Natural resources:
 - In PNG
 - Gold
 - LNG
 - Mining Act
 - Oil and Gas Act
 - Property of the State

- (narrative 2)
- According to the Mining Act: 'All minerals existing on, in or below the surface of any land in PNG, including any minerals contained in any water lying on any land in PNG, are the property of the State.'
 - According to the Oil and Gas Act: 'Subject to this Act, but notwithstanding anything contained in any other law or in any grant, instrument of title or other document, all petroleum and helium at or below the surface of any land is, and shall be deemed at all times to have been, the property of the State.'

1. Oi Neserel Risos



- (narrative)
- There are some potential risks such as:
 - Unrealistic expectations
 - Insufficient resources and information to assess the country's reserves
 - These risks may cause the conflicts among the company, government and citizens.
 - EITI requires "Disclosure of information of an overview of Extractive industry" to enable the stakeholders to understand the potential of the sector.

- (instruction/ keyword)
- Natural resources:
 - EITI requirements and its advantages
 - Disclosure of information
 - Overview of EI

- (narrative 2)
- By implementing EITI requirement, sufficient information disclosure will be secured
 - So that we expect the government to be more open and responsive to citizens' needs and demands for improved wealth-sharing and social services
 - And the country can attract more investors and other interested parties from the world.

EI velu sen na EITI

- Oi Neserel Risos
- Oi kontrak na laisens
- Wok eksploresen and Prodaksen
- Wok bilong kism win mani
- Wok bilong skelim mani
- Putim mani long sosol na iekonomik wok
- Gutpela bilong pablik



- (narrative)
- The second step is the contracts and licenses.

- (instruction/ keyword)
- 2nd step: Contract & Licenses
 - Contract and licenses

- (narrative 2)

2. OI kontrak na laisens

- Contracts, licenses and associated agreements are important parts of legal framework. They explain the rights and obligations of all parties involved in the exploration and production of oil, gas and minerals.
- Specific legislation and regulations set out how and on what conditions companies are granted rights.

OI laisens bilong ol mineral risos i save kam long i Mineral Resource Authority (MRA), aninit long maining ekt (MA).

Main leases granted by the Mining Minister	License/Lease Period (extension)
Exploration License (EL)	2 years (2 years)
Mining Lease (ML)	10 years (10 years)
Special Mining Lease (SML)	40 years (20 years)
Alluvial Mining Lease (AML)	5 years (5 years)

OI laisens bilong wel na ges i save kam long Dipatment bilong Petrolim na Eneji (Department of Petroleum and Energy), aninit long wel na ges ekt (OGA).

Main leases granted by the Minister for Petroleum	License/Lease Period (extension)
Petroleum Processing License (PPL)	6 years (5 years)
Petroleum Development License (PDL)	25 years (20 years)
Petroleum Retention License (PRL)	5 years (5 years x 2)
Pipeline License (PL)	25 years (20 years)
Petroleum Processing Facility License (PPFL)	TII cancelled by the Minister

Oil lease categories	License/Lease Period (extension)
Oil lease category 1 (Exploration)	2 years (2 years)
Oil lease category 2 (Mined)	10 years (10 years)
Oil lease category 3 (Special Mining)	40 years (20 years)
Oil lease category 4 (Alluvial Mining)	5 years (5 years)

- Contracts, licenses and associated agreements are important parts of legal framework.
- They explain the rights and obligations of all parties involved in the exploration and production of oil, gas and minerals.

- (instruction/ keyword)
- Contracts and Licenses:
 - General explanation of PNG
 - Mineral Resources Authority (MRA)
 - Department of Petroleum and Energy (DPE)
 - Several types of license

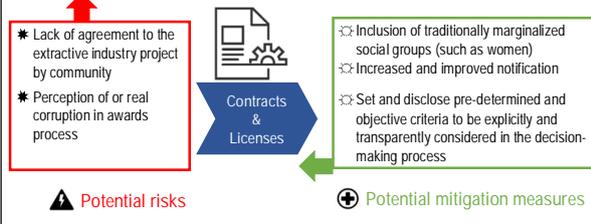
- (narrative 2)
- Mineral resource licenses are allocated by the Mineral Resources Authority (MRA), governed by the Mining Act.
 - Oil and gas licenses are allocated by Department of Petroleum and Energy (DPE), governed by Oil & Gas Act.
 - There are several types of licenses for the mining, and oil & gas respectively.

2. OI kontrak na laisens

- Advantages of EITI implementation

The EITI requires to disclose a description of the legal framework and fiscal regime governing the EI and the information related to all contract and license awards and transfers taking place. (#2 Legal and institutional framework, including allocation of contracts and licenses)

EITI Standard and its implementation



Advantages of EITI implementation
The EITI requires to disclose a description of the legal framework and fiscal regime governing the EI and the information related to all contract and license awards and transfers taking place. (#2 Legal and institutional framework, including allocation of contracts and licenses)

- (narrative)
- There are some potential risks such as:
 - Lack of agreement to the extractive industry project by community
 - Perception of or real corruption in awards process
 - These risks may cause the conflicts among the company, government and citizens, and may lead to the distrust to the company or government.
 - EITI requires to disclose a description of the legal framework and fiscal regime governing the EI and the information related to all contract and license awards and transfers taking place.

- (instruction/ keyword)
- Contracts and licenses:
 - EITI requirements and its advantages
 - Information disclosure
 - Legal framework
 - Fiscal regime
 - Awards and transfers

- (narrative 2)
- By implementing EITI requirement, information disclosure will be secured.
 - So that the transparency in the process of contracting and licensing, and the negotiation process will be secured.

EI velu sen na EITI

- OI Neserel Risos
- OI kontrak na laisens
- Wok eksploresen and Prodaksen
- Wok bilong kisim win mani
- Wok bilong skelim mani
- Putim mani long sosol na iekonomik wok
- Gutpela bilong pablik

- EI velu sen na EITI**
- OI Neserel Risos
 - OI kontrak na laisens
 - Wok eksploresen and Prodaksen
 - Wok bilong kisim win mani
 - Wok bilong skelim mani
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 - Gutpela bilong pablik

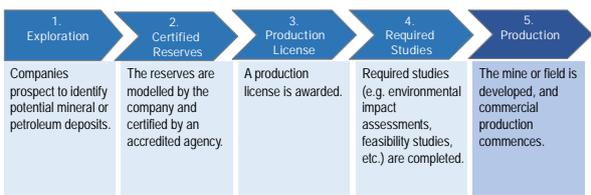
- (narrative)
- The third step is the Exploration & production.

- (instruction/ keyword)
- 3rd step: Exploration & production
 - Exploration and production

- (narrative 2)

3. Wok eksploresen and Prodaksen

- Mineral na Petrolium Prodaksen em wok bilong rausim ol dispela mineral risos long graun
- This Stage involves some discrete activities as explained below.



Wok bilong rausim na kisim wel, ges na ol mineral long graun i ken ron longpela taim tru na save winim planti ya.

Exploration	Certified Reserves	Production License	Required Studies	Production
Companies prospect to identify potential mineral or petroleum deposits.	The reserves are modelled by the company and certified by an accredited agency.	A production license is awarded.	Required studies (e.g. environmental impact assessments, feasibility studies, etc.) are completed.	The mine or field is developed, and commercial production commences.

- (narrative)
- Mineral and petroleum production is the process of extracting these resources from the ground.
 - This Stage involves some discrete activities as explained below.
 - Exploration
 - Certified Reserves
 - Production License
 - Required Studies
 - Production

- (instruction/ keyword)
- Exploration & production:
 - general explanation
 - A lot of complicated stages
 - Long-term timeframe.

- (narrative 2)
- We will be not sure what resources are there under the ground at the exploration stage.
 - Even the resources are there, we will be not sure how the resources are available for use.
 - Moreover, at the production stages, it requires the huge investment in advance, and takes over a decade to be commercially profitable level.
 - So the project timeline of exploration & production process for oil, gas and minerals is very long, it often takes decades.

3. Wok eksploresen and Prodaksen

✓ Which mining companies are ongoing or at an advanced stage in PNG?

Material Mining Companies	Main Sites / Projects	Commodities
Barrick (Niugini) Ltd	Porgera mine	Gold, Silver
K92 Mining Ltd	Kainantu	Gold, Silver, Copper
Lihir Gold Ltd	Lihir/Luise Caldera mine	Gold, Silver
MCC Ramu NiCo Ltd	Kurumbukari mine, Ramu	Nickel, Cobalt, Chromite
Morobe Consolidated Goldfields Ltd	Hidden Valley mine	Gold, Silver
Simberi Gold Company Ltd	Simberi mine	Gold, Silver
Ok Tedi Mining Ltd	Mt Fubilan mine	Gold, Silver, Copper

✓ Which oil and gas operations are ongoing or at an advanced stage in PNG?

Operator	Main Sites / Projects	Commodities
Oil Search (PNG)	SE Gobe, Kutubu, Moran,	Gas, Oil,
Oil Search (PNG)	Hides Gas to Electricity Project	Gas, Liquids, Condensate
ExxonMobil PNG Ltd	PNG LNG	Liquified Natural Gas (LNG)

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ExxonMobil PNG Ltd	PNG LNG	Liquified Natural Gas (LNG)

(instruction/ keyword)

- Exploration & production:
- In PNG

- Mining companies
- Operator
- Project
- Commodities

(narrative)

- Do you know which mining companies are ongoing or at an advanced stage in PNG?
- These are the examples of the mining companies, project sites, and the commodities produced in PNG.

(narrative 2)

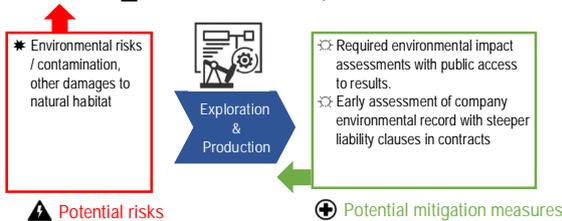
- EITI Reports provide more detailed information on the material projects or companies for you to understand the EIT.

3. Wok eksploresen and Prodaksen

✓ Advantages of EITI implementation

- ☆ Information disclosure about exploration activities, production data, and export data (#3 Exploration and production)
- ☆ Information disclosure on the management and monitoring of the environmental impact of EI is **encouraged**. (#6.4 Environmental impact of extractive activities)

EITI Standard and its implementation



3. Wok eksploresen and Prodaksen

✓ Advantages of EITI implementation

- ☆ Information disclosure about exploration activities, production data, and export data (#3 Exploration and production)
- ☆ Information disclosure on the management and monitoring of the environmental impact of EI is **encouraged**. (#6.4 Environmental impact of extractive activities)

↑ EITI Standard and its implementation

Environmental risks / contamination, other damages to natural habitat	Required environmental impact assessments with public access to results
<ul style="list-style-type: none"> ☆ Environmental risks / contamination, other damages to natural habitat 	<ul style="list-style-type: none"> ☆ Required environmental impact assessments with public access to results ☆ Early assessment of company environmental record with steeper liability clauses in contracts

▲ Potential risks ⊕ Potential mitigation measures

(instruction/ keyword)

- Exploration & production:
- EITI requirements and its advantages

- Information disclosure
- Production data
- Environment impact

(narrative)

- There are some potential risks at this step, for example:
 - Environmental risks / contamination, other damages to natural habitat
- EITI requires to disclose information about the exploration and production activities include information about exploration activities, production data and export data.
- EITI encourages the country to disclose the information on the management and monitoring of the environmental impact of EI.

(narrative 2)

- By implementing EITI requirement, information disclosure will be secured.
- So that the public access to the required environmental impact assessments will be improved.
- Also, it is expected to lead to the early assessment of company environmental record with steeper liability clauses in contracts, and to the monitoring of the compliance with the environmental regulations and clauses.

EI velu sen na EITI

1. Oi Neserel Risos
2. Oi kontrak na laisens
3. Wok eksploresen and Prodaksen
4. Wok bilong kisim win mani
5. Wok bilong skelim mani
6. Putim mani long sosol na iekonomik wok
7. Gutpela bilong pablik

- EI velu sen na EITI**
1. Oi Neserel Risos
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(instruction/ keyword)

- 4th step: Revenue collection
- Revenue collection

(narrative)

- The 4th step is the Revenue collection.

(narrative 2)

4. Wok bilong kisim win mani

✓ What are the main revenue streams from the EI to the state of PNG?

Mining:

Mine closure bond	Conservation and Environment Protection Agency (CEPA)
Production levy	Mineral Resources Authority (MRA)
Royalties	All levels of PNG government

Petroleum:

Decommissioning bond	Conservation and Environment Protection Agency (CEPA)
Development levy	Department of Petroleum and Energy (DPE)
Royalties	Department of Petroleum and Energy (DPE)
Additional Profits Tax	Internal Revenue Commission (IRC)
Equity Distributions, Share of Sales	MRDC, KPHL

4. Wok bilong kisim win mani

✓ What are the main revenue streams from the EI to the state of PNG?

Mining	Revenue Stream	Responsible Agency
Mine closure bond	Production Levy	Mineral Resources Authority (MRA)
Production Levy	Royalties	All levels of PNG government
Decommissioning bond	Production Levy	Mineral Resources Authority (MRA)
Royalties	Production Levy	Mineral Resources Authority (MRA)
Additional Profits Tax	Production Levy	Mineral Resources Authority (MRA)
Equity Distributions, Share of Sales	Production Levy	Mineral Resources Authority (MRA)

(instruction/ keyword)

- Revenue collection:
- In PNG
- Production levy
- Royalty

(narrative)

- The revenues represent the revenues received by the governments from the oil, gas and mining companies.
- They are the same as the payments by oil, gas and mining companies to the governments.

(narrative 2)

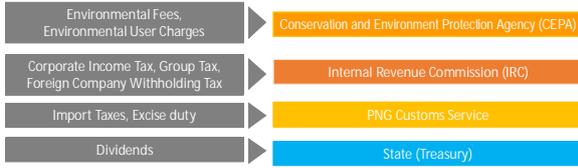
• In PNG, these are the main revenue streams from the EI to the state of PNG.

- These revenues are specific for EI.

4. Wok bilong kisim win mani

✓ What are the main revenue streams from the EI to the state of PNG?

Mining & Petroleum:



💡 Wok bilong kisim ol risos i save helpim long bringim bikpela mani kam insait long kantri nap planti ya.

✓ What are the main revenue streams from the EI to the state of PNG?



- (instruction/ keyword)
- Revenue collection:
 - In PNG
 - Tax
 - Dividends

(narrative)

- These are also the main revenue streams from the EI to the state of PNG.
- These revenues are collected from EI but not limited thereto.
- These are classified as resource related revenues if they are paid by the oil, gas or mining companies.

(narrative 2)

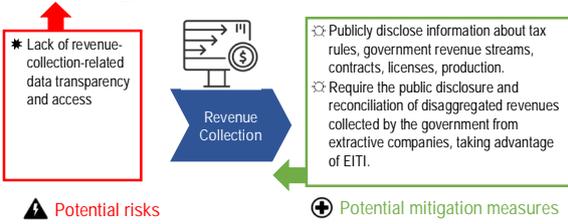
- Benefits of resource extraction occur as revenue streams over many years and can be highly price dependent.
- The Report will provide more detailed information on the revenue streams with the actual amounts for the year of reporting.

4. Wok bilong kisim win mani

✓ Advantages of EITI implementation

☆ The EITI requires disclosure of all material company payments and government revenues from the EI and a description of each revenue stream in a publicly accessible, comprehensive, and comprehensible manner. (#4 Revenue collection)

EITI Standard and its implementation



✓ Advantages of EITI implementation



- (instruction/ keyword)
- Revenue collection:
 - EITI requirements and its advantages
 - Information disclosure
 - Revenue stream
 - Company payment
 - Government revenue
 - Reconciliation

(narrative)

- There are some potential risks at this step, for example:
 - Lack of revenue-collection-related data transparency and access
- This risk may undermine the government credibility and perception of integrity.
- EITI requires the disclosure of all material company payments and government revenues from the EI and a description of each revenue stream in a publicly accessible, comprehensive, and comprehensible manner.

(narrative 2)

- By implementing EITI, Tax rules, government revenue streams, contracts, licenses, production will be publicly disclosed.
- Moreover, EITI requires an assessment of whether the payments and revenues are subject to credible, independent, applying international auditing standards. By making this information publicly available, the transparency will be secured, and the government will get greater capacity to audit and oversee the revenue.
- The results of the reconciliation is available the Report in detail.

EI velu sen na EITI

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2. Ol kontrak na laisens
3. Wok eksploresen and Prodaksen
4. Wok bilong kisim win mani
5. Wok bilong skelim mani
6. Putim mani long sosol na iekonomik wok
7. Gutpela bilong pablik

EI velu sen na EITI

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- (instruction/ keyword)
- 5th step: Revenue allocation
 - Revenue allocation

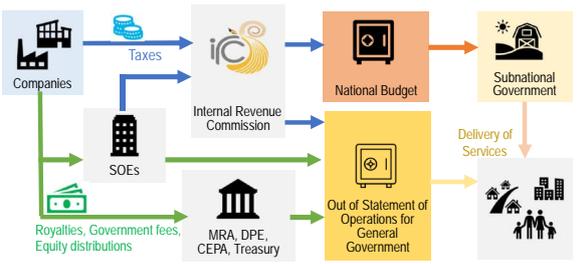
(narrative)

- The 5th step is the Revenue allocation

(narrative 2)

5. Wok bilong skelim mani

✓ Ol mani kam long ol kampani mekim dispela wok i save kam stret long ol kampani na i go long ol liklik han bilong nesenel gavman o i save go long sentrol gavman pastaim bipo ol i skelim.



✓ Ol mani kam long ol kampani mekim dispela wok i save kam stret long ol kampani na i go long ol liklik han bilong nesenel gavman o i save go long sentrol gavman pastaim bipo ol i skelim.



- (instruction/ keyword)
- Revenue allocation:
 - In PNG
 - National budget
 - Out of the budget
 - Subnational government

(narrative)

- Revenues received by the government from extractive companies are allocated to the subnational governments either directly from companies or redistributed from central government.
- Revenues received by the government as taxes are collected by IRC.
- Most of the tax revenues go to the national budget, and distributed through the budget framework.
- Namely, they are reflected to the Statement of Operations for General Government.

(narrative 2)

- Some revenues are go through out of the Statement of Operations for General Government.
- These include Royalties, Government fees, and Equity distributions.
- The government entities collecting those fees and SOEs are playing important role in the allocation of these out of budget revenues.

5. Wok bilong skelim mani

✓ Advantages of EITI implementation

- ☆ The EITI requires to disclose a description of the distribution of revenues from EI (#5 Revenue allocations)
- ☆ MSG is required to ensure that EI related material transfers between national and subnational government entities are disclosed.

EITI Standard and its implementation

- ✱ Insufficient tracking and transparency
- ✱ Mismanagement of extrabudgetary allocations
- ✱ Lack of co-ordination and asymmetries of information between national and sub-national governments

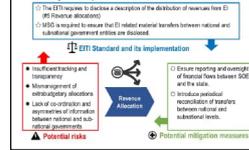
⚠ Potential risks



- ⊗ Ensure reporting and oversight of financial flows between SOEs and the state.
- ⊗ Introduce periodical reconciliation of transfers between national and subnational levels.

⊕ Potential mitigation measures

5. Wok bilong skelim mani



- (narrative)
- There are some potential risks at this step, such as:
 - Insufficient tracking and transparency
 - Mismanagement of extrabudgetary allocations
 - Lack of co-ordination and asymmetries of information between national and sub-national governments
 - EITI requires to disclose a description of the distribution of revenues from EI, and requires MSG to ensure that EI related material transfers between national and subnational government entities are disclosed.

- (instruction / keyword)
- Revenue allocation:
 - EITI requirements and its advantages
 - Information disclosure
 - Transfers among the national government, Subnational government, and SOEs

- (narrative 2)
- By implementing EITI, we can understand how the reporting and oversight of financial flows between SOEs and the state are managed.
 - So that we expect the transparency and governance on EI will be enhanced.
 - We also expect that it will improve periodical reconciliation of transfers between national and subnational levels, which will bring further transparency and accountability.
 - So that we will understand more about the revenue uses and rationales

EI velu sen na EITI

- 01 Neserel Risos
- 01 kontrak na laisen
- Wok eksploresen and Prodaksen
- Wok bilong kisim win mani
- Wok bilong skelim mani
- Putim mani long sosol na ikonomik wok
- Gutpela bilong publik

EI velu sen na EITI

- 01 Neserel Risos
- 01 kontrak na laisen
- Wok eksploresen and Prodaksen
- Wok bilong kisim win mani
- Wok bilong skelim mani
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- Gutpela bilong publik

- (narrative)
- The 6th step is the Social & economic spending.

- (instruction / keyword)
- 6th step: Social & economic spending
 - Social and economic spending

- (narrative 2)

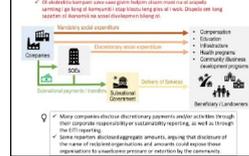
6. Putim mani long sosol na ikonomik wok

- ✓ Ol ekstraktiv kampani save save givim helpim olsem mani na ol arapela samting i go long ol komyniti i stap klostu long ples ol wok. Dispela em long sapotim ol ikonomik na sosol developmen bilong ol.



- ✓ Many companies disclose discretionary payments and/or activities through their corporate responsibility or sustainability reporting, as well as through the EITI reporting.
- ✓ Some reporters disclosed aggregate amounts, arguing that disclosure of the name of recipient organisations and amounts could expose those organisations to unwelcome pressure or extortion by the community.

6. Putim mani long sosol na ikonomik wok



- (narrative)
- Extractive companies make mandatory or discretionary contributions in cash or in kind to support the social and economic development in communities surrounding operations.
 - These positive contributions to the community or society may include the areas of:
 - Compensation
 - Education
 - Infrastructure
 - Health programs
 - Community /Business development programs

- (instruction / keyword)
- Social & economic spending:
 - In PNG
 - Mandatory social expenditure
 - Discretionary social expenditure
 - Beneficiary

- (narrative 2)
- Many companies disclose discretionary payments and/or activities through their corporate responsibility or sustainability reporting, as well as through the EITI reporting.
 - Some reporters disclosed aggregate amounts, arguing that disclosure of the name of recipient organisations and amounts could expose those organisations to unwelcome pressure or extortion by the community.

6. Putim mani long sosol na ikonomik wok

✓ Advantages of EITI implementation

- ☆ The EITI requires to disclose material social expenditures by companies. It encourages to disclose material discretionary social and environmental expenditures and transfers. (#6 Social and economic spending)
- ☆ Disclosure of timely information from the government that will further public understanding and debate is encouraged. (#5.3 revenue management and expenditures)

EITI Standard and its implementation

- ✱ Lack of transparency and asymmetry of information about social expenditures made by companies
- ✱ Mismanagement and misallocation of social expenditures

⚠ Potential risks



- ⊗ Publicly disclose actual mandatory and voluntary social expenditures, including loans, grants and infrastructure works, as well as details on beneficiaries.

⊕ Potential mitigation measures

6. Putim mani long sosol na ikonomik wok



- (narrative)
- There are some potential risks at this step, such as:
 - Lack of transparency and asymmetry of information about social expenditures made by companies
 - Mismanagement and misallocation of social expenditures
 - EITI requires to disclose material social expenditures by companies. It encourages to disclose material discretionary social and environmental expenditures and transfers.

- (instruction / keyword)
- Social & economic spending:
 - EITI requirements and its advantages
 - Information disclosure
 - Social expenditures
 - Beneficiary

- (narrative 2)
- By implementing EITI, actual mandatory and voluntary social expenditures, including loans, grants and infrastructure works, as well as details on beneficiaries will be publicly disclosed.
 - So that we can ensure the improved transparent distribution process which may reduce the risk of mismanagement of funds.
 - By maintaining that transparency, we can eliminate the room for high discretionary power, political interference or discretion of influential local elite.

EI velu sen na EITI

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7. Gutpela bilong publik

(narrative)
• The last step is the Public Benefit.

(instruction / keyword)
• Last step: Public Benefit

- Public benefit

(narrative 2)

7. Gutpela bilong publik

- ✓ Ol dispela mani na helpim ol manmeri kisim long ol kampani na gavman, em i mas helpim long kamapim gutpela sidaun bilong ol.
- ✓ EITI save bilip long mekim wok na tok tok i kila wantaim ol stretpela infomesen na toksave i go long ol manmeri
 - Mipela i save gut long ol gutpela samting i kam long EI
 - Mipela i ken holim gavman na ol kampani long tok kila na stret
 - Mipela i ken tok stret olsem ol samting i kamap long dispela wok em long gutpela bilong sosol na ikonomik divelopmen we bai stap longpela taim.



The prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.

7. Gutpela bilong publik

- ✓ Ol dispela mani na helpim ol manmeri kisim long ol kampani na gavman, em i mas helpim long kamapim gutpela sidaun bilong ol.
- ✓ EITI save bilip long mekim wok na tok tok i kila wantaim ol stretpela infomesen na toksave i go long ol manmeri
 - Mipela i save gut long ol gutpela samting i kam long EI
 - Mipela i ken holim gavman na ol kampani long tok kila na stret
 - Mipela i ken tok stret olsem ol samting i kamap long dispela wok em long gutpela bilong sosol na ikonomik divelopmen we bai stap longpela taim.

(narrative)
• Through revenue redistribution and other payments/expenditures, the citizens should ultimately benefit from natural resources projects.
• EITI process emphasises on a transparent and accurate information collection and disclosure system.
• Through the implementation of EITI, (1) we can understand well about the benefits from EI, (2) we can better hold the government and companies to account, and (3) we can ensure that the benefits are truly utilised for sustainable social and economic development.

(instruction / keyword)
• Public Benefit:

- In PNG
 - Benefit from natural resources
 - Transparent
 - Information disclosure
 - Sustainable development

(narrative 2)

• The prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.
• By managing the natural resources with implementing EITI, we can achieve the public benefit.

7. Gutpela bilong publik

Advantages of EITI implementation

- ☆ MSG must ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate. (#7.1 Public debate)
- ☆ MSG is required to review the outcomes and impact of EITI implementation on natural resource governance. (#7.4 Review the outcomes and impact of EITI implementation)

EITI Standard and its implementation

- Over dependency on EI.
- Suffering from an oil or mining boom and bust cycles driven by volatile commodity prices.

Potential risks



- Investments to reflect the priorities expressed in the national development strategy.
- Evaluation of EI project including an estimate of environmental and social impacts, and expected socioeconomic benefits and the long-term sustainability.

Potential mitigation measures

7. Gutpela bilong publik

- ☆ Advantages of EITI implementation
- ☆ MSG must ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate. (#7.1 Public debate)
- ☆ MSG is required to review the outcomes and impact of EITI implementation on natural resource governance. (#7.4 Review the outcomes and impact of EITI implementation)

(narrative)
• There are some potential risks at this step, such as:
• Over dependency on EI.
• Suffering from an oil or mining boom and bust cycles driven by volatile commodity prices.
• EITI requires MSG to ensure that government and company disclosures comprehensible, actively promoted, publicly accessible and contributes to public debate.
It also requires MSG to review the outcomes and impact of EITI implementation on natural resource governance.

(instruction / keyword)
• Public Benefit:

- EITI requirements and its advantages
 - Information disclosure
 - Publicly accessible
 - Public debate
 - Outcomes and impact

(narrative 2)

• By implementing EITI, the public debate will be promoted with greater transparency.
• So that we can discuss to see whether the priorities expressed in the national development strategy are reflected to the investments.
• We can also discuss to evaluate the EI project including an estimate of environmental and social impacts, and to see whether expected socioeconomic benefits and the long-term sustainability are achieved.

Liklik lukluk gen long EI Velu Sen



PNGEITI bai bringim wanem ol gutpela samting bilong ol manmeri?

- Taim EITI kamap na ron, PNG ken kamapim gut na stretim wok gavenens na transperensi insait long wel, ges na maining sekta bihainim EI velu sen.
 - Long stretim ol hevi bilong paol na korapsen
 - Long kamapim sastenabol divelopmen
- PNGEITI ripot em i wanpela gutpela hap long tokaut long ol wok stet i mekim long lukautim na yusim ol neserel risos bihainim EI Velu Sen.

Liklik lukluk gen long EI Velu Sen

- Summary of EI Value Chain
- Implementation of EITI
- Benefit
- Transparency
- EITI Report

(narrative)
• We learned about the EI value chain and the EITI requirements and advantages of EITI implementation along the EI value chain.
• How does PNGEITI benefit citizens?
• We now understand that by implementing EITI, PNG can improve governance and transparency in the oil, gas and mining sectors along the EI Value Chain.
• With the improved governance and transparency, PNG can mitigate the conflict and corruption risks.

(instruction / keyword)
• Summary of EI Value Chain

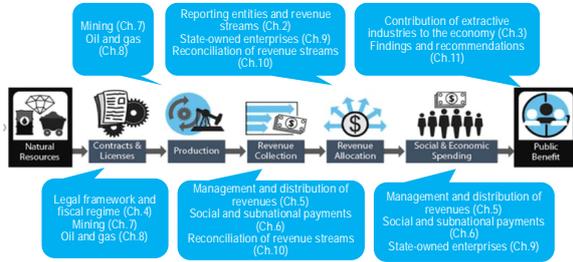
- Implementation of EITI
- Along EI Value Chain
- Benefit
- Transparency
- EITI Report

(narrative 2)

• With the improved governance and transparency and the mitigation of the risks of conflicts and corruption, PNG can achieve sustainable development.
• PNGEITI Report is an important source of information on how the State's natural resources are managed along the EI Value Chain in compliance EITI requirements.
• We would like to you to read the Report and provide the feedback for the improvement.

Liklik lukluk gen long EI Velu Sen

- ✓ PNGEITI ripot i karamapim wanwan stes bilong EI Velu Sen.
- ✓ PNGEITI Report has been published for every fiscal year since 2013, informing PNG citizens on data and information on extractive operations.
 - PNGEITI Report covers each stage of EI Value Chain (see figure below for what's contained in PNGEITI 2019)



Liklik lukluk gen long EI Velu Sen

- ✓ PNGEITI ripot i karamapim wanwan stes bilong EI Velu Sen.
- ✓ PNGEITI Report has been published for every fiscal year since 2013, informing PNG citizens on data and information on extractive operations.
- PNGEITI Report covers each stage of EI Value Chain (see figure below for what's contained in PNGEITI 2019)



(instruction / keyword)

- Summary of EI Value Chain

- PNG EITI Reports
- Every fiscal year since 2013
- Cover EI Value Chain
- Help public debate

(narrative)

- PNGEITI Report has been published since 2013, informing PNG citizens on data and information on extractive operations. PNGEITI Report covers each stage of EI Value Chain .
- (2) contracts & licenses step is covered with:
 - Ch 4 (Legal framework and fiscal regime)
 - Ch 7 (Mining), and Ch 8 (Oil and gas)
- (3) Exploration and Production: Ch 7 and Ch 8
- (4) Revenue collection: Ch 5 (Revenue allocation), Ch 6 (Social and subnational payments), and Ch 10 (Reconciliation of revenue streams)

(narrative 2)

- (5) revenue allocation: Ch 2 (Reporting entities and revenue streams), Ch 9 (State-owned enterprises), and Ch 10
- (6) social and economic spending: Ch 5, Ch 6, and Ch 9
- (7) public benefit: Ch 3 (Contribution of extractive industries to the economy) and Ch 11 (Findings and recommendations)
- We can understand the government revenues and expenditure over time by the Reports. That will help public debate about the sustainable development.

Mipela bai toktok moa long yu yet long EITI.

Long save moa, sekim PNGEITI websait;



<https://www.pngeiti.org.pg/>

Bihanim ol PNGEITI !



Tenkyu tru!

Mipela bai toktok moa long yu yet long EITI.

Long save moa, sekim PNGEITI websait;

<https://www.pngeiti.org.pg/>

Bihanim ol PNGEITI !



Tenkyu tru!

(instruction / keyword)

- Remind that PNGEITI continuously communicate with them
- Inform and update them through the various media.
- Ask whether they have social media account and let them follow us.

(narrative)

- PNGEITI will keep communicating EITI with you.
- There are various types of communication.
- For more information on EITI Reports, you can access to PNGEITI's website and download the reports.
- You can also collect information from the website.
- We can update you through the social media as well.

(narrative 2)

- Do you have any social media account?
 - Facebook
 - Twitter
 - Instagram
 - LinkedIn
- Please follow PNGEITI.
- And please "Like" it
- Thank you very much for your participation.

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-15 Understanding Gender Based
Violence (Flip chart style)**

Preventing and responding to GBV in extractive community



Contents & Aim

Contents

- Gender and Sex: What's the difference?
- GBV Tree
- What is GBV?
- What is Domestic Violence?
- Some Stats and Facts about GBV in PNG
- Impact of COVID-19 on GBV in PNG
- GBV and extractive community in PNG
- Suggested actions - how to prevent/minimise GBV in communities
- Women's Empowerment and GBV Prevention in the Extractive Sector
- PNG Government's Commitments to Combatting GBV

Aim

This material is to understand the nature and types of GBV and its impact on extractives communities and also to identify some of the key activities to help prevent or deal with GBV in the extractive community

Gender and Sex: What's the difference?

Sex

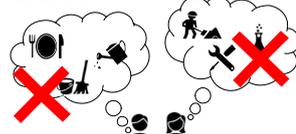
It refers to physiological attributes that identify a person as male or female: e.g....

- Genital organs;
- Type of predominant hormones;
- Ability to produce sperm or ovaries;
- Ability to give birth and breastfeed (women)

Women can get pregnant and breastfeed but men cannot

Gender

It refers to the characteristics of women and men that are socially: includes ideas about "typically" feminine/female and masculine/male characteristics, abilities and behaviors.

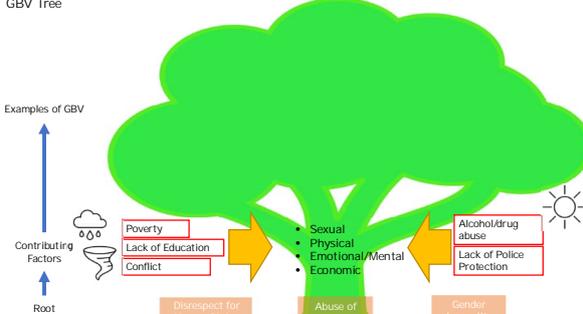


Facilitator's Guide

- Explain the difference between sex and gender**
Sex is primarily refers to physical attributes-body characteristics notably sex organ which are distinct in majority of individuals.
Gender is the composite of attitudes and behaviour of men and women (masculinity and femininity)
- Give some examples...**
Ask audience if this is about gender or sex.
Question: Women can breastfeed baby but men cannot.
Answer: it is biologically determined therefore it is about sex.

Question: Men should study science but women should learn languages
Answer: It is gender biased. Both men and women should be able to learn whatever they want to.

GBV Tree



Facilitator's Guide

GBV tree is a way of demonstrating and understanding gender-based violence. This picture explains the causes and how GBV occurs.

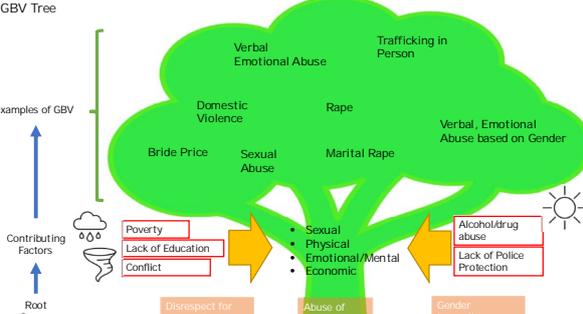
Root

The roots are the root causes. Through acts of gender-based violence, perpetrators seek to maintain privileges, power, and control over others. This disregard for or lack of awareness about human rights, gender equality, democracy and non-violent means of resolving problems help continue the inequality that leads to GBV.

Weather and temperature

Weather and temperature are the contributing factors - they make the tree grow bigger and the roots grow stronger. While gender inequality and discrimination are the root causes of all forms of gender-based violence, various other factors will influence the type and extent of GBV in each setting. During crises, there are many such factors that can increase risk and vulnerability to GBV. This includes poverty, lack of education, conflict, drug/alcohol abuse and lack of police protection etc.

GBV Tree



Facilitator's Guide

Branches

The branches stand for the different categories of GBV that can occur. Such as sexual abuse, Domestic Violence, rape, marital rape, trafficking in person, verbal and emotional abuse based on gender and bride price abuse.

****Explain what it is if necessary**

Trafficking in person: is the process of trapping people through the use of violence, deception or coercion and exploiting them for financial or personal gain. Women and girls are targeted to trafficking for sexual exploitation purpose.

Bride price: is money or property given to the family of the wife by either the groom or his family on his behalf. bride-price can be seen both as a symptom of male dominance and power in families. Consequently, the subservient position of the wife is made worse and greater inequality is frequently caused by the payment of bride-price. This results in harassment of the bride before, during or after the wedding.

What is Gender-Based Violence (GBV)?

GBV is physical, emotional, psychological and sexual abuse directed against a person because of his or her gender in a society or culture including, but not limited to, acts committed with force, manipulation or coercion and without the informed consent of the person, to gain control and power over them.

Types of GBV

- o Rape/penetration
- o Sexual assault
- o Physical assault
- o Trafficking in Person / abduction
- o Sorcery-related violence
- o Forced and/or early marriage
- o Denial of resources, opportunities and services
- o Psychological/emotional abuse
- o Removal or damage of property.



(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)

Facilitator's Guide

1. Explain what GBV is

GBV is physical, emotional, psychological and sexual abuse directed against a person because of his or her gender in a society or culture including, but not limited to, acts committed with force, manipulation or coercion and without the informed consent of the person, to gain control and power over them.

2. Types of GBV

Common forms of GBV include domestic violence, rape/penetration, sexual assault, physical assault, trafficking/ abduction, sorcery-related violence, forced and/or early marriage, denial of resources, opportunities and services, psychological/emotional abuse, and removal or damage of property.

What is Domestic Violence (DV) ?



Domestic violence (DV) is the most common types of GBV. It is also called Intimate Partner Violence (IPV). DV is a pattern of behaviour in any relationship that is used to gain or maintain power and control over an intimate partner. Abuse is physical, sexual, emotional, economic or psychological actions or threats of actions that influence another person.

Types of DV

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)

Facilitator's Guide

1. Explain what DV is

Domestic Violence is the most common types of GBV and it is also called Intimate Partner Violence (IPV). It is defined as a pattern of behavior in any relationship that is used to gain or maintain power and control over an intimate partner. Abuse is physical, sexual, emotional, economic or psychological actions or threats of actions that influence another person.

2. Forms of DV

There are many forms of DV.

Physical violence : kicking and punching

Sexual assault : rape, unwanted touching

Sexual harassment : harassment at workplace, public transport etc

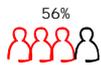
Emotional and psychological abuse: blaming the victim for all problems in the relationship etc.

Financial violence : forbid partner from working or from spending his/her wages

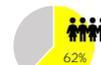
Social abuse : isolation from family and friends, restricting use of the car or telephone etc

Ask participants for examples.

Some Stats and Facts about GBV in PNG



56% of women aged between 15 and 49 in PNG have experienced physical violence since age 15 and 28% have experienced sexual violence.



62% of sexual abuse cases in Port Moresby are targeted at children.



90% of women in prison are serving time for murder. They acted in self-defence to family violence and during marital problems and confrontations.

(Source: The Demographic and Health Survey in PNG 2016-2018, OER Gender violence in Papua New Guinea)

Facilitator's Guide

Let's be aware of circumstances in PNG!

Do you know that 2 in 3 women in PNG have experienced domestic violence?

56% of women aged between 15 and 49 in PNG have experienced physical violence since age 15 and 28% have experienced sexual violence.

In addition, 62% of sexual abuse cases in Port Moresby involved children.

According to the health survey, 90% of women in prison are serving time for murder. They acted in self-defence to family violence and during marital problems and confrontations.

Ask participants why GBV situation is so severe and have a discussion

You can have a look at the GBV tree again and think about root cause and contributing factors.

Some Stats and Facts about GBV in PNG



80% of men reported committing physical violence (including sexual violence) against their partners.



41% of men in PNG admit to having raped someone and 7.7% of men perpetrated male rape.

Both men and women can be the victims of GBV !



15% of girls between the ages of 15 and 19 are already married or engaged. In some cases, young girls are often given in marriage to pay familial debts, and they thereby find themselves exploited.

(Source: The Demographic and Health Survey in PNG 2016-2018, OER Gender violence in Papua New Guinea)

Facilitator's Guide

1. 80% of men reported committing physical violence (including sexual violence) against their partners.

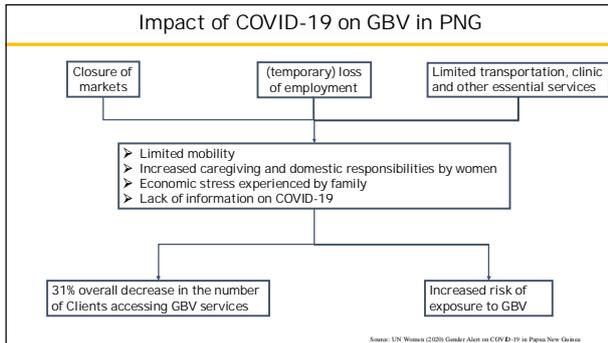
2. In addition, men can also be the victim!

41% of men in PNG admit to having raped someone and 7.7% of men perpetrated male rape.

3. In PNG, 15% of girls between the ages of 15 and 19 are already married or engaged. In some cases, young girls are often given in marriage to pay familial debts, and they thereby find themselves exploited.

Have a discussion with participants why this happens in PNG and what can be done to prevent.

Look back to GBV tree again and think about root cause and contributing factors.



Facilitator's Guide

The Global Pandemic and the resultant lockdown and mobility restrictions had a disproportionate burden on women worldwide. Due to the declaration of a National State of Emergency in PNG in March 2020, schools and markets were closed. As a result, women's domestic duty has increased, as well as the need to care for sick relatives, putting them at greater risk of GBV exposure at home. Economic stress was also a cause of violence. In addition, the number of clients using GBV services decreased by 31% overall due to the national lockdown and limited mobility.

In addition, emergencies such as armed conflict, natural disasters can weaken a society's ability to protect women and girls from gender-based violence. Rates of intimate partner violence often increase and many armed groups also use sexual violence as a tool of warfare to advance military or political aims. Girls and women may be forced to trade sex for food, money and other resources they need to survive. And in some places, they are married off early or forcefully, to protect or care for their families.

GBV and Extractive Community in PNG

Despite local development, extractive community can be particularly vulnerable to GBV risks because:



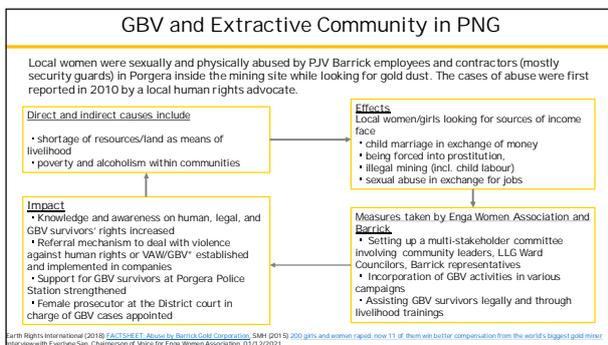
- Extractive activity could trigger local tribal fights over land dispute, in which women are sadly often targeted for revenge murders.
- Influx of male workers, with ready access to cash could result in an increase in violence such as rape and sexual harassment.
- Criminal behaviors such as drug abuse and prostitution, which is often accompanied by the spread of HIV/AIDS and other Sexually Transmitted Diseases (STD), are at risk of increase.

Source: MDF (2011) Gender Based Violence in the Highlands of Papua New Guinea: A Literature Review
 Earth Rights International (2018) FACTSHEET: Abuse by Barrick Gold Corporation
 UNHCR (2019) 200 girls and women raped, now 11 of them with better compensation from the world's biggest gold miner

Facilitator's Guide

Despite local development, communities impacted by the extractive industry are particularly vulnerable to GBV risks because:

1. Extractive activity could trigger local tribal fights over land dispute, in which women are often targeted for revenge murders.
2. Influx of male workers, with ready access to cash results in an increase in violence such as rape and sexual harassment.
3. Criminal behaviors such as drug use and prostitution, which is often accompanied by the spread of HIV/AIDS and other Sexually Transmitted Diseases (STD), are at risk of increase.



Facilitator's Guide

Local women were sexually and physically abused by PJV Barrick employees and contractors (mostly security guards) in Porgera inside the mining site while looking for gold dust. The cases of abuse were first reported in 2010 by a local human rights advocate.

Causes and influence on community

The land that used to be used for livelihood was taken away by mining activity and this led to the shortage of land. Along with poverty and alcoholism within communities, local women and girls were looking for sources of income. As result, women and girls faced negative impact including child marriage in exchange of money, being forced into prostitution, illegal mining (incl. child labour) and sexual abuse in exchange for jobs.

Measures taken and impacts

Considering these situation, Enga Women Association and Barrick have set up a multi-stakeholder committee involving community leaders, LLG Ward Councilors, Barrick representatives and cooperated GBV activities in various campaigns and assisted GBV survivors legally and through livelihood trainings. Therefore, knowledge and awareness on human, legal, and GBV survivors' rights increased and referral mechanism to deal with violence against human rights or VAW/GBV was established and implemented in companies. In addition, support for GBV survivors at Porgera Police Station was strengthened and female prosecutor at the District court in charge of GBV cases was appointed.

Suggested actions - how to prevent/minimise GBV in communities

1. Learn about GBV

Be familiar with GBV issues in PNG and in your community. (Utilise this GBV training material)

2. Obtain relevant information

Find out from Sub National Government's Department about its policy and mechanism to prevent and deal with GBV in the community.
(eg. The 2013 Family Protection Act & the Village Courts Act, Family and Sexual Violence Units (FSVUs) by RPNGC, Family Support Centre by NDOH.)

3. Create and promote referral system

Establish well functioning GBV support referral system:

Formal: health facilities, police, social welfare resources, shelters

Informal: social network, community group, trustable community leaders, churches

Facilitator Guide

What can you do as a community organisation?

1. Learn about GBV
Utilise this GBV training material and get familiar with GBV issues in PNG and in your community.
2. Obtain relevant information
Find out from Sub National Government's Department about its policy and mechanism to prevent and deal with GBV in the community. For example, The 2013 Family Protection Act & the Village Courts Act, Family and Sexual Violence Units (FSVUs) by RPNGC, Family Support Centre by NDOH.)
3. Create and promote referral system
Establish well functioning GBV support referral system.
Formal: health facilities, police, social welfare resources, shelters.
Informal: social network, community group, trustable community leaders, churches

Suggested actions - how to prevent/minimise GBV in communities

4. Engage and sensitise community and conduct GBV prevention and response activities

- Raise the awareness among women, girls, men and boys about GBV. (Engaging with men and boys to promote a culture of non-violence is critical)
- Conduct special training for community/CSO members on GBV so they are well equipped to deal with GBV.
- Initiate and promote community-based services to prevent and respond to GBV cases and protect the victims of GBV appropriately (hotline and shelter services, initiatives to promote women leadership, economic empowerment of women etc)

Facilitator's Guide

After you go through basic foundation, you can engage with community to sensitise and conduct GBV prevention and response activities.

What you can do is

1. Raise the awareness among women, girls, men and boys about GBV. (Engaging with men and boys to promote a culture of non-violence is critical)
2. Conduct special training for community/CSO members on GBV so they are well equipped to deal with GBV.
3. Initiate and promote community-based services to prevent and respond to GBV cases and protect the victims of GBV appropriately (hotline and shelter services, initiatives to promote women leadership, economic empowerment of women etc)

Women's Empowerment and GBV Prevention in the Extractive Sector



1 Engage in the Development Forum process to ensure that Memorandum of Agreement has gender issues and GBV risks addressed. Nominate community representatives who can participate in decision making and voice women's concerns to DF.

2 Engage with Landowner Association/ Landowner Business and raise the awareness of GBV risks and impact. Ensure women's voices are represented at the decision making platform.

3 Engage with the extractive project company to confirm they have robust policy and practice to prevent GBV, and in the event of GBV incidence perpetrated by its employee, deal with GBV cases appropriately.

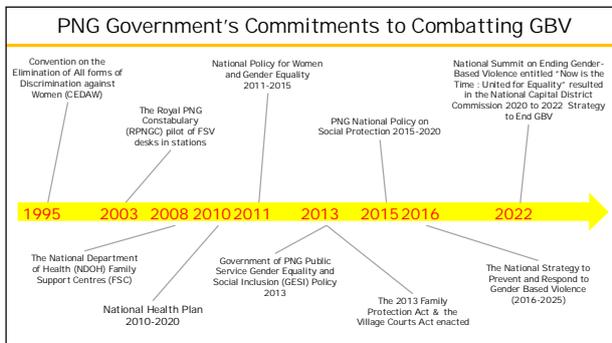
4 Advocate for social payments and expenditures from extractive projects to be utilised for GBV prevention and response activities. (e.g. Women's leadership training, Infrastructure to promote well-lit and safe community environment, increased community policing etc)

Facilitator's Guide

If you work in extractive industry, here is the steps you can take.

1. Engage in the Development Forum process to ensure that Memorandum of Agreement has gender issues and GBV risks addressed. Nominate community representatives who can participate in decision making and voice women's concerns to Development Forum.
2. Engage with Landowner Association/ Landowner Business and raise the awareness of GBV risks and impact. Ensure women's voices are represented at the decision making platform.
3. Engage with the extractive project company to confirm they have robust policy and practice to prevent GBV, and in the event of GBV incidence perpetrated by its employee, deal with GBV cases appropriately.
4. Advocate for social payments and expenditures from extractive projects to be utilised for GBV prevention and response activities. (e.g. Women's leadership training, Infrastructure to promote well-lit and safe community environment, increased community policing etc)

PNG Government's Commitments to Combatting GBV



1995: Convention on the Elimination of All forms of Discrimination against Women (CEDAW)

2003: The National Department of Health (NDOH) Family Support Centres (FSC)

2008: The National Health Plan 2010-2020

2008: The Royal PNG Constabulary (RPNGC) pilot of FSV desks in stations

2010: National Health Plan 2010-2020

2011: National Policy for Women and Gender Equality 2011-2015

2011: Government of PNG Public Service Gender Equality and Social Inclusion (GESI) Policy 2013

2013: PNG National Policy on Social Protection 2015-2020

2013: The 2013 Family Protection Act & the Village Courts Act enacted

2015: PNG National Policy on Social Protection 2015-2020

2015: The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025)

2016: The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025)

2020: National Summit on Ending Gender-Based Violence entitled "Now is the Time: United for Equality" resulted in the National Capital District Commission 2020 to 2022 Strategy to End GBV

2022: The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025)

Facilitator's Guide – read below to explain

- Convention on the Elimination of All forms of Discrimination against Women (CEDAW) - CEDAW was ratified by Papua New Guinea on 12 January 1995.
- The Royal PNG Constabulary (RPNGC) pilot of FSV desks in stations - 15 Family and Sexual Violence Units (FSVUs) were established throughout the country.
- The National Department of Health (NDOH) Family Support Centres (FSC) - the rollout of FSCs commenced in 2008.
- National Health Plan 2010-2020 - the Plan recognises the need to improve the health sector response to prevention of injuries, trauma and violence that impact families and community.
- National Policy for Women and Gender Equality 2011-2015 - the policy identifies eight strategies for implementation aiming to create an enabling environment within which GBV issues are addressed.
- Government of PNG Public Service Gender Equality and Social Inclusion (GESI) Policy 2013 - the Policy sets up GESI Desk in each Government Department.
- The 2013 Family Protection Act & the Village Courts Act enacted - the Act criminalises domestic violence and so allows victims to receive proper legal protection through an Interim Protection Order.
- PNG National Policy on Social Protection 2015-2020 - women and girls, including victims of GBV, must be recognised as vulnerable and disadvantaged groups, requiring full protection and adequate assistance from government and society at large to improve their health, livelihood and wellbeing.
- The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025) - a roadmap to an inclusive government-led approach in implementing all legislation, policies and programme to address GBV and Family and Sexual Violence (FSV).
- National Summit on Ending Gender-Based Violence entitled "Now is the Time: United for Equality" resulted in the National Capital District Commission 2020 to 2022 Strategy to End GBV - recommendations were compiled and synthesised into an Outcome Statement.

Annex 2: Products Produced by the Project

6. Education / Awareness Promotion
Materials

**2-6-16 Understanding Gender Based
Violence (Tok Pisin version)**

Wok bilong stopim GBV long go bikipela insait long ol ekstrekktiv komiyuniti



Insait & Astingting

Contents

- Jenda na Seks: Tupela i no wankain?
- Han diwai bilong GBV
- GBV em wanem?
- Domestic Violence em wanem samting?
- Sampela ol namba na mak bilong GBV insait long PNG
- Hevi bilong COVID-19 long GBV insait long PNG
- GBV na ekstrekktiv komiyuniti insait long PNG
- Sampela samting long wokim – Ol wok bilong daunim GBV insait long ol komiyuniti
- Strongim ol meri na stopim GBV insait long Ekstrekktiv Sekta
- Ol wok bilong PNG Gavman long stopim GBV

Astingting

Astingting bilong dispela presentesen em long lukluk long ol pasin na wanem kain ol samting i save kamapim GBV, na wanem kain hevi dispela i save kamapim long ol ekstrekktiv komiyuniti, na tu long luksave long sampela wok we i ken helpim long stopim na daunim GBV insait long ol ekstrekktiv komiyuniti.

Gender and Sex: What's the difference?

Seks

Seks (sex) em ol samting long skin na bodi bilong ol manmeri we mama i karim ol wantaim, we i soim olsem ol i man o meri. Kain olsem: e.g....

- Samting bilong ol man na meri;
- Ol marasin bilong bodi insait long blut;
- Ol i nap long kamapim pikinini olsem wanem;
- Ol i nap lona karim pikinini na susu bilo

Ol meri ken i gat bel na givim susu long ol bebi tasol ol mani no i nap.

Jenda

Jenda (gender) i toktok long ol pasin, bilas na strong we ol manmeri save soim we i ken mekim ol i luk insait long komiyuniti olsem man o meri bihainim laik na tingting bilong ol.



Gaid bilong Fesiliteta

- Tok kila long Seks na Jenda**
Seks em ol samting long skin na bodi bilong ol manmeri we mama i karim ol wantaim, we i soim olsem ol i man o meri.
Jenda i toktok long ol pasin, bilas na strong we ol manmeri save soim we i ken mekim ol i luk insait long komiyuniti olsem man o meri bihainim laik na tingting bilong ol (masculinity na femininity).
- Sampela piksa na tok kila...**
Askim ol manmeri sapos ol i ken luksave long dispela olsem em i Seks o Jenda.
Askim: Ol meri ken givim susu long bebi tasol ol mani no i nap.
Bekim: Dispela em i kam aninit long Seks bilong wanem em i pas long skin na bodi. Em i no wankain long ol man na meri.
Askim: Ol man tasol i mas stadi long saiens na ol meri tasol i mas lainim ol kainkain tok ples.
Bekim: Dispela em i Jenda, bilong wanem, man na meri wantaim i nap long mekim dispela tupela samting. Em i no pas long wanpela tasol.

GBV Diwai



Tok kila bilong GBV

- Hevi bilong pasin marit
- Pasin kros na pait
- Tingting bagarap na pilim ngut
- Nogat mani na pasin lukautim

Ol samting i saposim

- Nogat mani
- Nogat skol
- Kros na hevi

Ol as bilong hevi

- Nogat respek bilong humen rait
- Yusim pawa krangkri
- Manmeri no sidsan out
- Dring spak na drak
- Nogat helpim bilong polis

Gaid bilong Fesiliteta

GBV Diwai em i wanpela rot bilong soim na save long ol hevi bilong jenda o "gender-based violence". Dispela piksa i soim ol as we i save kamapim GBV.

As rop bilong diwai

Ol as bilong ol samting na pasin we i save kamapim GBV. Ol lain husat i save mekim pasin bilong kros pait na bagarapim narapela man o meri bilong ol, i save laik soim strong na pretim ol. Ol i laik soim ol i gat pawa long kontrolim narapela. Planti long ol i nogat save o luksave long pasin bilong kros pait na birua namel long ol yet, tasol i gat ol arapela samting tu i save helpim long kamapim dispela hevi bilong GBV. Long taim bilong bikipela hevi, i save gat planti long ol kain samting we i save helpim long kamapim GBV. Sampela long ol dispela em nogat mani, nogat i nap save long skol, kros pait na birua, dring spak na drak, na i nogat lukaut bilong polis.

Hot bilong klaut win na ren

Hot bilong klaut win na ren o 'weather' i save helpim tu long hevi na gro bilong GBV. Em i save helpim long mekim diwai gro bikipela na ol rop bilong em i save sanap strong insait long graun. Pasin bilong ol man long luk daun long ol meri o ol meri daunim ol man, em ol as bilong ol pasin bilong kros pait na birua namel long ol yet, tasol i gat ol arapela samting tu i save helpim long kamapim dispela hevi bilong GBV. Long taim bilong bikipela hevi, i save gat planti long ol kain samting we i save helpim long kamapim GBV. Sampela long ol dispela em nogat mani, nogat i nap save long skol, kros pait na birua, dring spak na drak, na i nogat lukaut bilong polis.

GBV Diwai



Tok kila bilong GBV

- Tok nogut na bagarapim narapela
- Kros pait insait long femili haus
- Braid prais
- Hevi bilong marit pasin
- Rep
- Rep insait long marit
- Salim ol arapela man o meri
- Bagarapim narapela man o meri wantaim ol toktok na pasin nogut

Ol samting i saposim

- Nogat mani
- Nogat skol
- Kros na hevi

Ol as bilong hevi

- Nogat respek bilong humen rait
- Yusim pawa krangkri
- Manmeri no sidsan out
- Dring spak na drak
- Nogat helpim bilong polis

Gaid bilong Fesiliteta

Ol han bilong Diwai

Ol han bilong diwai makim ol wanwan hevi aninit long GBV we i save kamap. Dispela em pasin bilong hevi insait long pasin marit (sexual abuse), kros pait insait long femili haus (domestic violence), rep (rape), rep insait long marit (marital rape), wok bilong salim narapela man o meri (trafficking in person), ol toktok na pasin nogut long ol man o meri bihainim lukluk na bilas bilong ol, na yusim hevi bilong braid prais long kamapim hevi na birua.

****Tok kila moa long ol dispela sapos yu ting yu mas**

Trafficking in person: Dispela em pasin yusim pait, kros na giaman long pasin na pretim ol man o meri long mekim wok o salim bodi bilong ol long kism mani na ol arapela samting long guppela bilong ol dispela lain husat i salim ol.

Braid Prais (Bride price): Dispela em taim ol lain bilong mani givim mani o arapela samting long ol femili bilong meri em i maritim. Sampela i save ting braid prais i man olsem ol i soim pawa na strong bilong ol long narapela femili. Long dispela as, ol i save ting olsem ol i ken mekim kainkain pasin long meri bilong ol.

Gender-Based Violence (GBV) em wanem?

GBV em hevi we i save kamap long pasin pait na kros, tok nogut na bagarapim narapela, na hevi bilong pasin marit we i save kamap long bagarapim narapela olsem man o meri insait long sosaiti na komyuniti o kalsa bilong ol. Em i karamapim moa long pasin bilong pretim na pusim narapela man o meri long mekim pasin nogut o pasin em yet i no laik mekim.

Ol kainkain GBV

- o Rep na pasin marit
- o Tasim skin o bagarapim narapela
- o Paitim na bagarapim skin bilong narapela
- o Stilim na salim narapela man o meri
- o Paitim na bagarapim narapela long pasin sanguma
- o Pusim ol yangpela long marit liklik yet
- o Pasim ol risos, wok na arapela helpim long narapela
- o Bagarapim narapela wantaim tingting na pasin nogut
- o Rausim o bagarapim ol samting bilong narapela.

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)



Gaid bilong Fesiliteta

- Tok klia long GBV em i wanem**
Hevi bilong GBV i ken kamap long bagarap bilong paitim, bagarapim pasin, tingting o pasin marit na rep i kamap long ol arapela agensim bilas, lukluk na pasin bilong em olsem man o meri insait long sosaiti, komyuniti na kalsa bilong em. Moa long dispela em pasin bilong ol pretim na pusim narapela man o meri long mekim ol samting we i no laik long mekim o i no givim tok orait bilong ol.
- Ol kainkain GBV**
Sampela ol pasin bilong GBV wei save kamap planti taim em rep na pasin marit, tasim skin o bagarapim narapela, paitim na bagarapim skin bilong narapela, stilim na salim narapela man o meri, paitim na bagarapim narapela long pasin sanguma, pusim ol yangpela long marit liklik yet, pasim ol risos, wok na arapela helpim long narapela, bagarapim narapela wantaim tingting na pasin nogut, rausim o bagarapim ol samting bilong narapela.

Domestic Violence (DV) em wanem?

Kros pait insait long femili haus (Domestic violence o DV) em wanpela GBV hevi we i bikpela tru. Narapela nem bilong en em Intimate Partner Violence (IPV) o hevi bilong tupela marit.

DV em i pasin we i save kamap taim wanpela i soim strong na pawa bilong em long narapela insait long marit bilong tupela long pretim em na kontrolim em. Pasin bilong bagarapim narapela i ken kamap long pait na bagarapim skin, long pasin marit, bagarapim bel na tingting, nogat sapot long mani na ol arapela helpim na tu long pretim narapela wantaim ol sain o mak na ol toktok.

Ol kainkain DV

- Pitim nogut
- Tingting nogut
- Pait na kros
- Bagarapim pasin marit
- Insait long komyuniti
- Hevi bilong mani na risos

(Source: Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025)



Gaid bilong Fesiliteta

- Tok klia long DV em i wanem**
Em i pasin we i save kamap taim wanpela i soim strong na pawa bilong em long narapela insait long marit bilong tupela long pretim em na kontrolim em. Pasin bilong bagarapim narapela i ken kamap long pait na bagarapim skin, long pasin marit, bagarapim bel na tingting, nogat sapot long mani na ol arapela helpim na tu long pretim narapela wantaim ol sain o mak na ol toktok.
- Ol kainkain DV**
I gat planti kain DV.
Kros na pait (Physical violence): Kikim na paitim wantaim han na lek.
Bagarapim yusim pasin marit (Sexual assault): rep, holim skin long hap em i no laikim.
Holim o tok nogut bagarapim skin (Sexual harassment): Tok nogut na bikhet long wok ples, insait long ol pabik bas na kar na arapela pabik ples, etc.
Bagarapim bel na tingting (Emotional and psychological abuse): Sutim tok long narapela long olgeta hevi we i wok long kamap insait long marit o femili.
Nogat mani na risos (Financial violence): Pasim o stopim narapela long noken wok na kisim na kisim mani bilong em yet.
Hevi long komyuniti (Social abuse): Stopim o pasim narapela long lukim femili bilong ol, pasim o stopim ol long yusim kar o telefon long raun o toktok wantaim ol arapela.

Askim ol manmeri long givim sampela tingting long dispela.

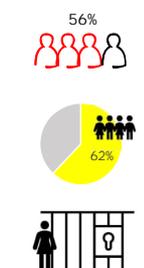
Sampela ol namba na mak bilong GBV insait long PNG

56% long ol meri wantaim krismas namel long 15 na 49 long PNG i bungim hevi bilong kros na pait (physical violence) taim ol i bin gat 15 krismas yet i kam. 28% i bungim hevi bilong kisim bagarap long pasin marit (sexual violence).

62% bilong ol lain husat i bungim hevi bilong pasin marit (sexual abuse) insait long Mosbi em ol pikinini.

90% bilong ol meri insait long kalabus i kisim sas long long ol i kilim narapela man o meri. Ol i mekim dispela tam ol i stap insait long pait o hevi insait long femili na i traun long pasim ol yet long kisim bagarap.

(Source: The Demographic and Health Survey in PNG 2014-2018, OER Gender violence in Papua New Guinea)



Gaid bilong Fesiliteta

Yumi luksave pastaim long dispela hevi insait long PNG!
Yu save tu olsem namel long tripela meri insait long PNG, tupela bilong ol i bungim pinis hevi bilong kros pasin insait long femili (domestic violence)?
56% long ol meri wantaim krismas namel long 15 na 49 long PNG i bungim hevi bilong kros na pait (physical violence) taim ol i bin gat 15 krismas yet i kam. 28% i bungim hevi bilong kisim bagarap long pasin marit (sexual violence).

Antap long dispela, 62% bilong ol lain husat i bungim hevi bilong pasin marit (sexual abuse) em ol pikinini.

Wanpela wokpalaunim aut bilong helt i tok, 90% bilong ol meri insait long kalabus i kisim sas long long ol i kilim narapela man o meri. Ol i mekim dispela taim ol i stap insait long pait o hevi insait long femili na i traun long pasim ol yet long kisim bagarap.

Askim ol manmeri long wanem as na pasin bilong GBV i save kamap strong tumas na yupela i toktok long dispela.
Yu ken lukluk gen long GBV diwai na tingting long ol as bilong bilong em na ol han we i helpim long kamapim dispela hevi.

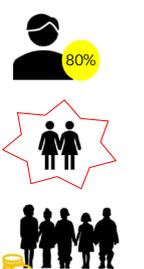
Sampela namba na mak bilong GBV insait long PNG

80% bilong ol mani gat ripot long ol i kros na pait (physical violence) na mekim pasin marit (sexual violence) agensim poro bilong ol insait long marit.

41% bilong ol man long PNG i tokaut olsem ol i bin mekim rep na 7.7% bilong ol mani tokaut long ol i mekim rep long narapela man.
_____ Ol man na meri wantaim i ken kisim hevi bilong GBV

15% bilong ol meri wantaim krismas namel long 15 na 19 i marit pinis o i stap wantaim wanpela poro. Sampela taim, ol i save kisim ol dispela meri long bekim ol dinau. Ol meri ken bungim planti hevi long dispela taim long wanem ol i yangpela tumas.

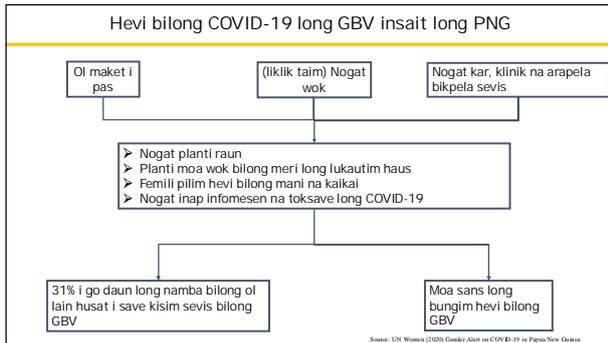
(Source: The Demographic and Health Survey in PNG 2014-2018, OER Gender violence in Papua New Guinea)



Gaid bilong Fesiliteta

- 80% bilong ol man i ripot olsem ol i kros na paitim meri bilong ol na tu mekim nogut long ol.
- Antap long dispela, ol man tu i ken bungim hevi olsem ol meri!
41% bilong ol man insait long PNG i tokaut olsem ol i bin mekim pasin rep na 7.7% bilong ol man i tok ol i repim narapela man.
- Long PNG, 15% bilong ol meri wantaim krismas namel long 15 na 19 i marit pinis o i stap wantaim wanpela poro. Sampela taim, ol femili bilong ol dispela meri save givim ol i go long bekim ol dinau bilong ol, dispela i ken mekim ol i stap ples klia long ol man i bagarapim ol.

Toktok wantaim ol manmeri long wanem as na dispela i save kamap long PNG, n wanem samting i ken kamap long long stopim.
Lukluk i go bek gen long GBV diwai na tingting long ol as bilong wanem na dispela ol samting i save kamap.



Gaid bilong Fesiliteta

Hevi bilong bikipela sik long wol nau we i kamapim dispela lokdaun we i stopim raun na wokabaut bilong ol manmeri, i kamapim hevi tu long ol meri olgeta hap long wol. Ol skul na maket long PNG tu i pas long Mas, 2020 taim wanpela nesenen stet ov imejensi kamap long hia. Dispela i lukim wok bilong ol meri insait long haus bilong ol i go antap, wantaim tu ol i lukautim ol wan femili bilong ol husat i sik long dispela taim. Dispela ol samting i mekim sans bilong ol long bungim GBV long haus, i go antap. Hevi bilong mani na kaikai save kamapim tu kros na pait. Antap long dispela, namba bilong ol lain husat i yusim ol GBV helpim sevis long dispela taim, i go daun 31% long wanem i bin i gat lokdaun na nogat man o meri raun.

Long ol bikipela imejensi olsem bikipela pait, hevi na bagarap bilong graun, i ken daunim strong bilong ol ol sosaieti long long lukautim ol meri bilong ol long hevi bilong GBV. Namba bilong hevi namel long ol marit, i save go antap, na long wankain taim planti ol grup bilong pait i save bagarapim ol meri long soim strong bilong ol long pretim birua bilong ol. Long kain samting olsem, ol meri ken tingting long mekim paol pasin o marit pasin wantaim ol man long kisim kaikai, mani na ol arapela samting sapos ol i laik stap laip. Long sampela ples, ol i save givim ol i go long marit bai birua na hevi noken kam bek long ol femili bilong ol.

GBV na ol Ekstrektiv Komyuniti insait long PNG

Ol lokal wok developmen i ken kamap tasol ol ekstrektiv komyuniti bai gat sans yet long hevi bilong GBV i kamap long wanem:

- Ol wok long Ekstrektiv Industri ken mekim ol pait bilong graun i kamap namel long ol aspies, we ol meri ken kamap olsem mak bilong ol birua long kamapim hevi na bagarap long ol long bekim.
- Planti wokman bai kam n ol bai gat mani. Dispela i ken mekim tu namba bilong ol hevi bilong kros pait, rep na bagarapim ol meri tu i go bikipela.
- Ol raskol na bikhet pasin olsem kisim drak na pamuk pasin, i save kamap wantaim ol sik olsem HIV/AIDS na ol arapela sik olsem.

Source: MDF (2011) Gender Based Violence in the Highlands of Papua New Guinea. A Literature Review
Earth Rights International (2018) FACTSHEET: Abuse by Barrick Gold Corporation
SME (2019) 200 girls and women raped, now 11 of them with better compensation from the world's biggest gold miner

Gaid bilong Fesiliteta

Maski ol wok developmen i kamap, ol komyuniti we wok bilong ol ekstrektiv industri (extractive industry) kamap, i gat sans yet long lukim hevi bilong GBV i kamap. Dispela em long wanem:

- Dispela kain wok i ken kamapim ol pait bilong graun namel long ol ples. Dispela i ken lukim ol meri kamap olsem mak bilong ol birua long kisim na bagarapim ol kilim ol.
- Planti ol man bilong kainkain ples bai go long hap long wok. Ol bai gat mani long yusim na dispela i ken lukim ol hevi bilong rep na bikhet pasin long ol meri ken kamap.
- Ol raskol pasin olsem kisim drak na pamuk i ken kamap we bai lukim ol sik nogut olsem HIV/AIDS na ol arapela kain sik olsem i ken go bikipela na planti hariap tru.

GBV na ol Ekstrektiv Komyuniti insait long PNG

Ol wokman bilong PJV Barrick i mekim pasin nogut na i bagarapim ol lokal meri long Porgera taim ol meri wok long painim gol das i stap. Dispela ol wokman em ol sekuriti gad bilong main. Wanpela wokman bilong ol humen rait grup long hap i bin mekim dispela ripot long 2010.

Ol dairak na indaiek as long dispela kamap

- Ol risos na graun bilong stap na wokol sot.
- Nogot mani na pasin bilong spaki go bikipela insait long ol komyuniti.

Wok kamap

- Tingting na save long ol humen rait, lo na lukautim bilong ol lain husat i bungim GBV bipo, i go antap.
- Rot bilong helpim long stretim na daunim hevi bilong bias agensim ol meri na humen rait (violence against human rights or VAH/GBV) kamap gut na ol kamsik ken ranim.
- Sapot long Porgera Police Station bilong ol lain husat i kisim hevi long GBV bipo i kamap strong.
- Makim meri husat bai go pas insait long Distrik Kot long kotim na givim mekim save long ol lain husat i mekim pasin bilong GBV.

Ol samting kamap

- Ol lokal meri husat i laik painim risos i save bungim
- bungim hevi long go marit long kisim mani
- ol i pusim ol long wok pamuk.
- brusim ol long wok maingim (kam anisik long lo bilong putim ol pikinini long wok)
- Givim bodi bilong ol bai ol i ken kisim wok.

Ol wok Eng Women Association na Barrick kamapim

- Kamapim wanpela komiti we gat ol komyuniti lida, ol LLG wok kaunsela, ol pesman bilong Barrick.
- Putim ol wok na toktok bilong GBV insait long wanwan program bilong ol
- Helpim ol ol husat i kisim hevi bilong GBV bipo long kisim helpim bilong lo na givim training long helpim ol long laip.

Earth Rights International (2018) FACTSHEET: Abuse by Barrick Gold Corporation, SMH (2019) 200 girls and women raped, now 11 of them with better compensation from the world's biggest gold miner
inter view with Evelyn Sap, Chairperson of Voice for Eng. Women Association, 01/12/2021

Gaid bilong Fesiliteta

Ol wokman bilong PJV Barrick i mekim pasin nogut na i bagarapim ol lokal meri long Porgera taim ol meri wok long painim gol das i stap. Dispela ol wokman em ol sekuriti gad bilong main. Wanpela wokman bilong ol humen rait grup long hap i bin mekim dispela ripot long 2010.

As bilong ol samting i kamap insait long komyuniti

Graun we ol i save wok long en bipo em main i kisim nau na dispela i mekim ol ol manmeri sot long graun bilong wok. i nogat mani na hevi bilong dring spaki insait long ol komyuniti mekim na ol meri go raun painim rot bilong kisim mani. Dispela i lukim ol i bungim hevi olsem marit taim ol i laik yet long kisim mani, ol i go insait long pasin pamuk, na brukim lo long mekim main (lo i tambu long ol pikinini wok) na ol i yusim bodi bilong ol long mekim paol pasin long kisim wok.

Ol samting kamap long stretim

Bhainim dispela hevi, Enga Women Association na Barrick kamapim wanpela komiti we i gat ol komyuniti lida, ol LLG Wok kaunsela na ol pesman bilong Barrick, we ol i putim ol wok na toktok bilong GBV i go insait long ol wanwan program na wok bilong ol. Ol i helpim ol lain husat i kisim hevi bilong GBV bipo long ol i kisim helpim bilong lo, na givim training long helpim ol long laip. Dispela i luk ol i save na tingting bilong ol long humen rait, rait bilong ol lain husat i bungim wantaim GBV/pasin, i go bikipela. Dispela i helpim ol kampani long ranim ol dispela program long wokples bilong ol. Antap long dispela, sapot long Porgera polis stesen bilong ol lain husat i kisim hevi long GBV i kamap strong, na ol i makim wanpela meri long Distrik kot long lukluk long ol hevi bilong GBV.

Ol samting long wokim- hau long daunim na stopim hevi bilong GBV insait long ol komyuniti

1. Lainim na save long GBV

Lainim na save gut long ol hevi bilong GBV insait long PNG na komyuniti bilong yu. (Yusim gut tu dispela GBV training pepa)

2. Painim na kisim gutpela infomesen

Painim aut moa long ol opis bilong gavman long wanem ol lo na polisi stap long was long ol ol hevi bilong GBV insait long ol komyuniti.

(eg: 2013 Family Protection Act na the Village Courts Act, Family and Sexual Violence Units (FSVUs) bilong RPNCG, Family Support Centre bilong NDOH)

3. Kamapim rot bilong helpim

Kamapim gutpela sistem bilong ripotim na wok long sapotim ol lain husat i kisim hevi bilong GBV.

Ol fomol samting: ol helt senta na haus sik, polis stesen, sosol welfea risos na ol ples bilong go stap kisim lukaut.

Ol infomol samting: wokbung namel long femili na poro, ol komyuniti grup, ol gutpela lida bilong komyuniti, ol sios.

Gaid bilong Fesiliteta

Wanem kain ol samting bai yu ken mekim olsem komyuniti grup?

- Lainim na save long GBV
Yusim dispela GBV training pepa long save moa long hevi bilong GBV insait long PNG na long komyuniti bilong yu
- Painim na kisim gutpela infomesen
Painim aut moa long ol opis bilong gavman long wanem ol lo na polisi stap long was long ol ol hevi bilong GBV insait long ol komyuniti. Sampela long ol dispela em, 2013 Family Protection Act & the Village Courts Act, Family and Sexual Violence Units (FSVUs) bilong RPNCG, Family Support Centre bilong NDOH.
- Kamapim na promotim rot bilong helpim
Kamapim gutpela sistem bilong ripotim na wok long sapotim ol laini kisim hevi bilong GBV.
Ol fomol samting: ol helt senta na haus sik, polis stesen, sosol welfea risos na ol ples bilong go stap kisim lukaut.
Ol infomol samting: wokbung namel long femili na poro, ol komyuniti grup, ol gutpela lida bilong komyuniti, ol sios.

Sampela samting long wokim - Ol wok bilong daunim GBV insait long ol komyuniti

4. Wokbung wantaim komyuniti na kamapim
Ol wok bilong ranim ol program long lukluk long stretim na daunim GBV

- Skulim moa meri na man, liklik na bikpela wantaim long hevi bilong GBV. (Ol liklik mangi na mani mas stap insait long dispela bai ol i ken kamapim gutpela pasin na senis long bihain taim)
- Kamapim ol spesol trening wantaim ol komyuniti na CSO memba long GBV bai ol i ken save gut long wanem wok long mekim taim dispela i kamap.
- Kamapim na promotim ol sevis insait long komyuniti we i save givim helpim long ol daunim na pinisim GBV na lukautim ol lain husat i kisim hevi long dispela rot (hotlain o telefon helpim lain, ples bilong stap na lukaut, ol program bilong kamapim wok lidasip bilong ol meri, givim wok na risos long ol meri long strongim sanap bilong ol, etc).

Gaid bilong Fesiliteta

Bihain long yu save gut long ol astingting na wok, yu ken wokbung wantaim komyuniti long luksave long hevi bilong GBV na painim ol rot na program long daunim.

Ol samting yu ken mekim em

1. Skulim moa meri na man, liklik na bikpela wantaim long hevi bilong GBV. (Ol liklik mangi na bikman i mas stap insait long dispela bai ol i ken kamapim gutpela pasin na senis long bihain taim.
2. Kamapim spesol trening wantaim ol komyuniti na CSO memba long GBV bai ol i ken gat i nap save long lukaut long GBV.
3. Kamapim na promotim ol sevis insait long komyuniti we i save givim helpim long ol daunim na pinisim GBV na lukautim ol lain husat i kisim hevi long dispela rot (hotlain o telefon helpim lain, ples bilong stap na lukaut, ol program bilong kamapim wok lidasip bilong ol meri, givim wok na risos long ol meri long strongim sanap bilong ol, etc).

Strongim ol Meri na Stopim GBV insait long Esktrektiv Sekta

Stap insait long wok proses bilong Development Forum long lukim olsem i masi gat Memorandum of Agreement (MoA) i mas lukluk long ol hevi bilong jenda na daunim GBV. Makim ol pesman long komyuniti husat bai ken stap insait long ol dispela bung na givim tok i go long DF long ol hevi we i bungim ol meri.

Toktok strong long ol wok na helpim i kam long ol Esktrektiv Projek i mas helpim tu ol program na wok bilong daunim na stopim GBV. (e.g. Lidasip trening bilong ol meri, ol gutpela rot, lait na ples kila we olgeta manmeri ken raun gut, putim moa polis long raun lukautim ples etc)

Wokbung wantaim ol papagraun, ol asosiesen bilong ol na bisnis grup bilong ol. Skulim long ol hevi bilong GBV na gutpela bilong daunim, i mas i gat nek bilong ol meri insait long ol bungim bilong mekim ol bikpela tingting o pasim tok.

Wokbung wantaim ol Esktrektiv projek kampani long lukim olsem ol i gat gutpela na strongpela polisi long daunim na stopim GBV, na tu long ol rot ol i ken bihainim taim wanpela hevi bilong ol GBV i kamap.

Gaid bilong Fesiliteta

Sapos yu wok insait long Esktrektiv Industri, hia em sampela rot yu ken bihainim.

1. Stap insait long wok proses bilong Development Forum long lukim olsem i masi gat Memorandum of Agreement (MoA) i mas lukluk long ol hevi bilong jenda na daunim GBV. Makim ol pesman long komyuniti husat bai ken stap insait long ol dispela bung na givim tok i go long DF long ol hevi we i bungim ol meri.
2. Wokbung wantaim ol papagraun, ol asosiesen bilong ol na bisnis grup bilong ol. Skulim long ol hevi bilong GBV na gutpela bilong daunim, i mas i gat nek bilong ol meri insait long ol bungim bilong mekim ol bikpela tingting o pasim tok.
3. Wokbung wantaim ol Esktrektiv projek kampani long lukim olsem ol i gat gutpela na strongpela polisi long daunim na stopim GBV, na tu long ol rot ol i ken bihainim taim wanpela hevi bilong ol GBV i kamap.
4. Toktok strong long ol wok na helpim i kam long ol Esktrektiv Projek i mas helpim tu ol program na wok bilong daunim na stopim GBV. (e.g. Lidasip trening bilong ol meri, ol gutpela rot, lait na ples kila we olgeta manmeri ken raun gut, putim moa polis long raun lukautim ples etc)

Ol wok bilong PNG Gavman long stopim GBV

Convention on the Elimination of All forms of Discrimination against Women (CEDAW) 1995

The Royal PNG Constabulary (RPNCC) pilot bilong FSV insait long ol sevisen 2003

The National Department of Health (NDOH) Family Support Centres (FSC) 2008

National Health Plan 2010-2020 2010

National Policy bilong ol meri na Gender Equality 2011-2015 2011

Government of PNG Public Service Gender Equality and Social Inclusion (GESI) Policy 2013

PNG National Policy bilong Social Protection 2015-2020 2015

The 2013 Family Protection Act & the Village Courts Act enacted 2013

National Summit long Ending Gender-Based Violence: taitel "Now is the Time: United for Equality" kamapim National Capital District Commission 2020 i go 2022 Strategy long pinisim GBV 2020

The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025) 2016

The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025) 2016

The National Summit on Ending Gender-Based Violence entitled "Now is the Time: United for Equality" resulted in the National Capital District Commission 2020 to 2022 Strategy to End GBV - ol wok paninaut na toktok long dispela bung i bin kamapim wanpela riport bilong lukim na bihainim long ol wok i kam.

Gaid bilong Fesiliteta- ridim na tok kila

- Convention on the Elimination of All forms of Discrimination against Women (CEDAW) - Papua Niugini kamapim CEDAW long 12 January, 1985.
- The Royal PNG Constabulary (RPNCC) pilot bilong ol FSV opis long ol stesen - 15 Family and Sexual Violence Units (FSVUs) i kamap na i stap insait long kanti.
- The National Department of Health (NDOH) Family Support Centres (FSC) - Wok bilong surukim ol FSC i go aut, i stat long 2008.
- Nesenel Helt Plen 2010-2020 - dispela plen i luksave long wok stretim wok insait long helt sekta we i save lukluk long ol wok bilong helpim ol bagarap na hevi long bod bilong ol manmeri. Dispela kam bagarap i save kamapim plani hevina na wan long ol komyuniti na femi.
- National Policy for Women and Gender Equality 2011-2015 - Dispela polisi luksave long 8-pela rot bilong ol mekim wok we i luksave long kamapim ol spesol sevis na hevi bilong GBV i ken kisim helpim.
- Government of PNG Public Service Gender Equality and Social Inclusion (GESI) Policy 2013 - Dispela polisi em i givim luksave long kamapim ol spesol sevis insait long wanwan gavman dipartmen.
- The 2013 Family Protection Act & the Village Courts Act enacted - dispela akti tokaut olsem pasin bilong kros patit insait long femi o maif em i gisam bi, na i givim helpim long husati bungim hevi long dispela long helpim bilong ol anait long Interim Protection Order.
- PNG National Policy on Social Protection 2015-2020 - ol bikpela na liklik meri, wantaim ol lain husat i kisim hevi long GBV, i mas kisim luksave long hevi bilong ol na gutpela sapat na helpim bilong gavman na sosai mas i go long helpim o kamap orisi na sdaun gut gen.
- The National Strategy to Prevent and Respond to Gender Based Violence (2016-2025) - dispela em wanpela rot map ol i kamapim long kisim sapos bilong gavman long go pas long kamapim ol na polisi long stopim na daunim ol hevi bilong GBV na hevi insait long ol femi o Family and Sexual Violence (FSV).
- National Summit on Ending Gender-Based Violence entitled "Now is the Time: United for Equality" resulted in the National Capital District Commission 2020 to 2022 Strategy to End GBV - ol wok paninaut na toktok long dispela bung i bin kamapim wanpela riport bilong lukim na bihainim long ol wok i kam.

Annex 2: Products Produced by the Project

7. Positing Contents on Social Media

2-7-1 International / National Women's Day

2-7-2 Summary of 2019 Report

2-7-3 International Day for the Elimination of
Violence Against Women

2-7-1 International / National Women's Day

8/8/2021



Today, the 8th of March, 2021, the Papua New Guinea Extractive Industries Transparency Initiative (PNGEITI) joins the global world in celebrating the International Women's Day (IWD).

In line with the theme for this year IWD "Women in Leadership: Achieving an equal future in a COVID-19 world" PNGEITI recognises the different roles Papua New Guinea women play in the extractive mining, oil and gas sector.

By highlighting our women's contribution in the sector, PNGEITI is doing a week-long photo campaign on its various social media sites.

It is also timely as it's been two years since the EITI International Board approved the 2019 EITI Standard which includes specific requirements on 'Gender' reporting.

The soon-to-be published PNGEITI Report 2019 for the first time discloses employment data of a few reporting entities in PNG disaggregated by Gender.

The present data tells us that women are disproportionately represented in the sector. It is no secret that the extractive industries globally are male dominated, however, there is no doubt that women do contribute to the sector, and increasingly so.

In this changing world, women are now taking up roles that were once male dominated. For PNG women, there is no exception, they have portrayed this through their contribution whether it be on or off site, in the offices, field or in the communities. The roles many hold to this date include Warehouse Manager, Security Coordinator, Mine Geologist, HR Officer, Police Officer to name a few. PNGEITI will showcase some of these women in these roles in the photo campaign this week.

There is still a long way to go to achieve gender equity in the sector. But today, PNGEITI salutes these amazing women!

Happy International Women's Day.

8/8/2021



EITI PNGEITI **K92 MINING LTD**

Janet is a senior cataloging officer at K92. What interests her about her work is the ability to research, analyse the data, problem solving and learning new skills every day. Despite working in the male dominated industry Janet says "when you give respect to the men, they return it in kind. Believe in yourself is the first secret to success!"

Janet Uroga, Senior Cataloging Officer at K92 Mining Ltd.

International Women's Day
#ChooseToChallenge #IWD2021

Janet Uroga is a senior cataloging officer with K92 Mining Ltd. What interests her about her work is the ability to research, analyse the data, problem solving and learning new skills every day. Despite working in the male dominated industry Janet says "when you give respect to the men, they return it in kind. Believe in yourself is the first secret to success!"

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[#ChooseToChallenge](#)

09/03/2021



EITI PNGEITI **K92 MINING LTD**

Joylyn Yariyari is a lone female Police Officer engaged and is located on site with K92 Mining Ltd. Joylyn sees policing work as a job women can perform as well as the men can and maybe better, especially when dealing with Gender-Based Violence, which is becoming a frequent issue in today's society. Joylyn's advice to other women, "Have courage and be positive in everything you do even when your profession is seen to be male dominated and challenging!"

Constable Joylyn Yariyari, attached with Fox 1 Goroka Police—engaged by the K92 Mining Ltd.

International Women's Day
#ChooseToChallenge #IWD2021

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09/03/2021



EITI PNGEITI

WOMEN AND CHILDREN'S RIGHTS ADVOCATE: UME WAINETTI

Ume Wainetti, a tireless Advocate for women's rights, a leader against violence against women and children in Papua New Guinea. Ume led the negotiations on behalf of women and children for the 'Community Mine Continuation Agreement' for the Ok Tedi Mine in 2007, which also became the precedent for other mining projects and women's benefits.

Photo credit: FemillPNG website. Ume Wainetti spoke about Family and Sexual Violence in PNG during a presentation at the Australia National University in 2013.

International Women's Day
#ChooseToChallenge #IWD2021

"Unless you have love for your people and appreciate the difficulties faced, you cannot truly selflessly advocate for their rights." ~ Ume Wainetti

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10/03/2021



EITI PNGEITI **K92 MINING LTD**

Mary Tigil is a former Police Investigator. She is currently working as a Security Coordinator with the K92 Mining Ltd. Mary's advice to other professional women. "Plan and invest well to achieve your dreams; always have an exit plan so that in the event you lose your job tomorrow, you have somethings to fall back on."

Mary Tigil is the Security Coordinator with K92 Mining Limited.

International Women's Day
#ChooseToChallenge #IWD2021

“Plan and invest well to achieve your dreams; always have an exit plan so that in the event you lose your job tomorrow, you have something to fall back on.” Mary's advice to other professional women. Mary is a former Police Investigator and currently working as a Security Coordinator with K92 Mining Ltd.

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10/03/2021



EITI PNGEITI **Carua New Guinea**

The Government of Papua New Guinea (GoPNG) through the Mineral Resources Authority (MRA) facilitates the Women in Mining program for women in the impacted mining areas. The program provides a 'Small Grants project', an initiative that is supporting women living in mining communities with income earning opportunities.

WAFI-GOLPU PROJECT: MRA, Investment Promotion Authority & Department of Commerce and Industry—Women Land Owner Associations.

International Women's Day
#ChooseToChallenge #IWD2021

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11/03/2021



EITI PNGEITI **K92 MINING LTD**

Nadiya Kandakasi at her work site—K92 Mine site.

International Women's Day
#ChooseToChallenge #IWD2021

Meet Nadiya Kandakasi, the first female to join the Mine Technical Service (MTS) team. She felt the pressure to work extra hard and smarter to fit in, which let her learn how to adjust and to be herself. Her future ambition is to become a leader in the organisation and mentor younger female geologists.

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11/03/2021



EITI PNGEITI

Female staff of GESI Desk (Gender Equity and Social Inclusion) under the Department of Petroleum and Energy wore 'Purple' on Monday the 08th to commemorate the International Women's Day. The GESI Desk advocates on Sexual Harassment and Workplace Bullying, any forms of violence against women, men and children. Women are given managerial roles and are part of the senior management team in making decisions for the Department.

Staff of the Department of Petroleum and Energy GESI Desk.

International Women's Day

#ChooseToChallenge #IWD2021

Female staff of the GESI Desk (Gender Equity and Social Inclusion) under the Department of Petroleum and Energy wore 'Purple' on Monday the 08th to commemorate the International Women's Day. The GESI Desk advocates on Sexual Harassment and Workplace Bullying, any forms of violence against women, men and children. Women are given managerial roles and are part of the senior management team in making decisions for the Department.

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[#womeninmining](#) [#womenempowerment](#)
[#leadership](#) [#genderequality](#)
[#choosetochallenge2021](#)

15/03/2021



EITI PNGEITI

K92 MINING LTD

Rita Moses is a Mine Guard, employed by Asila Security Services and is located at the K92 mine site. Rita has been working with Asila Security for 2 years. Her advice to other women, "Choose your career carefully and once you get the opportunity, perform your job with care and respect."

Rita Moses, a mine guard employed by the Asila Security, based at the K92 mine site.

International Women's Day

#ChooseToChallenge #IWD2021

We continue to celebrate our women and the different roles they play in contributing to the extractive sector, mining, oil and gas.

Today we have Rita Moses who is a Mine Guard. She claims everyone regards security work is for men only and at times she feels inferior among men. But she has discovered that good manners and politeness creates a good working environment with the men.

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16/03/2021



EITI PNGEITI

K92 MINING LTD

Tercy Warren is an assistant Human Resource Officer with K92 Mining Ltd. She aspires to become a specialist in her field and this is her encouragement to young females interested in a career in the mining industry. Tercy says, "Never give up, face your challenges; you will be somebody! You just never know until you try and persevere."

Tercy Warren, Assistant Human Resource officer with K92 Mining Ltd.

International Women's Day

#ChooseToChallenge #IWD2021

Meet Tercy Warren, an assistant Human Resource officer with K92 Mining Ltd. She aspires to become a specialist in her field. This is her encouragement to young females interested in a career in the mining industry. "Never give up, face your challenges; you will be somebody! You just never know until you try and persevere."

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[#womeninextractives](#) [#genderequality](#)
[#ChooseToChallenge2021](#)

24/03/2021



PNGEITI joins the country in celebrating the National Women's Day today, March 24, 2021. We also take this time to thank our Stakeholders for participating in our social media posts over the last few days to recognize and celebrate the different roles our women play in the Extractives, as well as commemorating both the National and International Women's Day.



2-7-2 Summary of 2019 Report

1/07/2021

What is EITI (Extractive Industries Transparency Initiative)? 

- What is EITI (Extractive Industries Transparency Initiative)?
 - EITI is a global coalition of governments, companies and civil society working together to improve openness and accountable management of revenue from natural resources
 - EITI implements the *global standard* to promote the open and accountable management of oil, gas and mineral resources
- What is EITI Standard?
 - The EITI Standard requires the disclosure of information along the extractive industry value chain
- Why is EITI important?
 - EITI seeks to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractives sector
- What is EITI implementing country?
 - Every EITI implementing country must have a Multi-Stakeholder Group (MSG), composed of the government, companies and civil society that will support implementation of the EITI Standard
 - EITI implementing countries are required to disclose information along the extractive industry value chain - from how extraction rights are awarded, to how revenues make their way through the government and how they benefit the public



How well do you know about the work of the EITI in PNG?
The author can see how you vote. [Learn more](#)

I know very well	8%
I know a little bit	58%
I don't know- tell me more!	33%

12 votes • Poll closed

Extractive Industries Transparency Initiative (EITI) is a global coalition of governments, companies and civil society working together to improve openness and accountable management of revenue from natural resources. EITI in Papua New Guinea (PNGEITI) promotes revenue transparency and accountability in the country's mining and petroleum sectors.

Here is a poll for you - please take part!

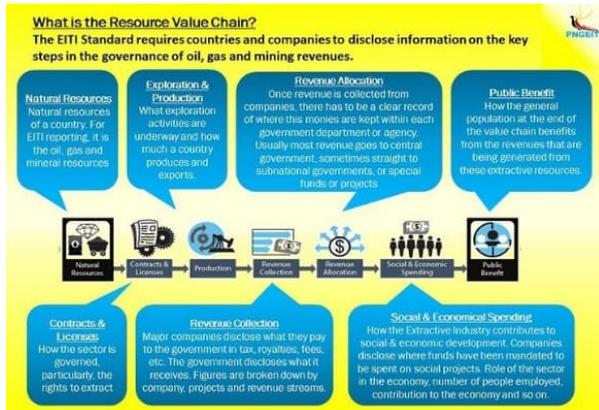
Question: How much do you know about extractive activities in PNG?

1. I know very well
2. I know a little bit
3. I do not know anything and I want to know about it!

From tomorrow we will be uploading a series of posts and share some interesting data and information about the extractive sector in PNG. We hope you enjoy it and find it informative!

Thank you for your time.

2/07/2021



PNG boasts rich natural resources such as gold, silver and natural gas. The EITI Standard requires participating countries and companies to disclose information on the key steps (the value chain) in the governance of oil, gas and mining revenues. The PNG EITI Reports, which is published each year, provide an opportunity to all stakeholders in the Government, Industry and Civil Society to come together to promote open, transparent and accountable systems in the value-chain of PNG extractive industries.

Do you know how the PNG citizens benefit from the revenues generated from these extractive resources? Do you know how the Extractive Industry contributes to social & economic development? We will explain every step in the value chain with some data from every week. Stay tuned and learn about the value chain of PNG extractive industries!!

5/08/2021

2019 PNGEITI Report contents
 The 7th Report for the financial year of 2019 contains the following chapters with contextual and financial information on the implementation of EITI in PNG.



- Executive Summary
- Ch. 1 Introduction
- Ch. 2 Reporting entities and revenue streams
- Ch. 3 Contribution of extractive industries to the economy
- Ch. 4 Legal framework and fiscal regime
- Ch. 5 Management and distribution of revenues
- Ch. 6 Social and subnational payments
- Ch. 7 Mining
- Ch. 8 Oil and gas
- Ch. 9 State-owned enterprises
- Ch. 10 Reconciliation of revenue streams
- Ch. 11 Findings and recommendation

Full contents of the report are available at PNGEITI website: <https://www.pngeiti.org.pg/>

The 7th Report for the financial year of 2019 has been launched on the 30th of July! It consists of 11 chapters from revenue streams to the result of reconciliation in accordance with the extractive industry value chain. Every week we will pick different topic and explain what it is. Find the topic you are interested in and check the calendar when it will be out on our SMS sites!

5/08/2021

Publication of PNG 2019 EITI Report
 - 7th Report on the Implementation of EITI in Papua New Guinea
 - Month for learning the PNG's extractive sector from EITI Report
August 2021



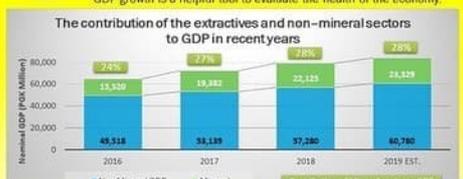
Sat	Mon	Tue	Wed	Thu	Fri	Sat
					July 30	1st
					Launch Day!	
1	2	3	4	5	6	7
						What is the PNGEITI 2019 Report about?
8	9	10	11	12	13	14
		(1) GDP	(2) Employment	(3) Licenses		
		The notched and other contributions to GDP in PNG?	Employment figures reported by the PNG extractive industry players, including women's participation.	Types of licenses and what are they?		
15	16	17	18	19	20	21
		(4) Production	(5) Revenue	(6) Beneficial Owners		
		How does the notched and other contributions to the economy and society in PNG?	Can you choose from the data reported?	Who are the profit from the activities of the oil, gas and mining companies?		
22	23	24	25	26	27	28
		(7) Sub National Transfer	(8) SOEs	(9) Reconciliation		
		How extractive SOEs contribute to PNG's economy? What are the major types and what are the payments?	How much investment are received by the Government.	The National Reconciliation Day		
29	30	31				

Every week we will pick different topic and explain what it is. Find the topic you are interested in and check the calendar when it will be out on our SMS sites!

10/08/2021

Highlights of PNG 2019 EITI Report data
(1) Gross Domestic Products (GDP)
 Extractive industry contributions to the economy and society in Papua New Guinea

What is GDP and why is it important to us?
 Gross domestic product (GDP) is used to estimate the size of economy. It is calculated as the value of all goods and services produced in the country. It is driven mainly by consumer spending on goods and services, business investments, government spending, and trade. GDP growth is a helpful tool to evaluate the health of the economy.



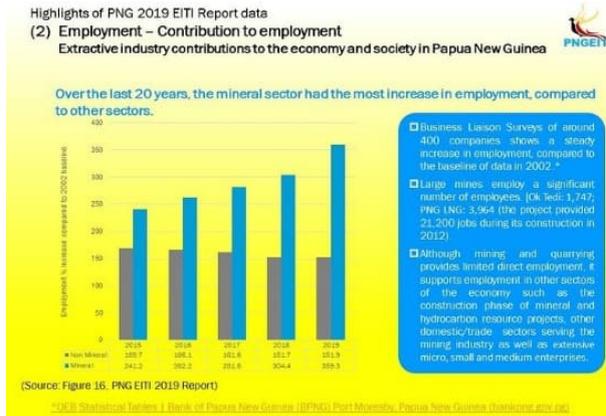
Year	Non Mineral GDP (Kor Million)	Mineral GDP (Kor Million)	Total GDP (Kor Million)	Contribution of Mineral sector to GDP (%)
2016	49,518	13,939	63,457	22%
2017	55,139	19,982	75,121	22.7%
2018	57,280	22,123	79,403	28%
2019 EST.	60,780	24,329	85,109	28.6%

Source: Figure 13, PNG EITI 2019 Report

- The contribution of the extractive sector has been increasing over years.
- The increase in growth is driven primarily by the resource sector, particularly the stronger than expected growth in gas and condensate output reported by ExxonMobil supported by an uptick in mining output.

The size of the economy can be estimated by the amount of Gross Domestic Product (GDP). GDP growth is an important feature to evaluate the health of the economy of a country. In PNG, the percentage of contribution from the extractive industry to GDP has increased over the years. Silver and nickel contribute significantly to nominal GDP growth in 2019. The extractive industries contribute about 88% to PNG's exports.

11/08/2021



The employment rate in extractive industry has increased drastically and the proportion is larger than that of non-mineral sector. However, the rate of female employment is still low given the fact that the resource sector is still male dominated globally, and PNG is no exception.

We conducted photo campaign in March to commemorate the International Women’s Day, you can refer to our postings on Facebook and other SM sites to see how women are actively engaged in the sector.

12/08/2021

Highlights of PNG 2019 EITI Report data
(3) Legal and institutional framework - Contracts and licenses
 How the extractive sector is managed and the public available register is maintained

- Contracts, licenses and associated agreements are crucial part of the legal framework which establishes many of the commitments between government and companies.
- The EITI requires disclosure on how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual frameworks.
- The EITI Standard requires that any contracts and licenses that are granted, entered into or amended after 1 January 2021 to be made public (Requirement #2.4.a)
- On the other hand, the details of contracts and licenses are protected by confidentiality provisions in Section 163 of the Mining Act, Section 52 of the MRA Act and Section 149 of the Oil and Gas Act.

Legal and institutional framework

- Regulation of the mining industry**
 - The principal laws that regulate mining activities in PNG are: "Mining Act 1992", "Mining (Safety) Act 1977", "Mining (O.A. Tech Agreement) Acts" and "Mining (Bougainville Copper Agreement) Act 1967".
 - Mineral Resources Authority (MRA) is responsible for oversight, administration and enforcement of these acts.
- Regulation of the petroleum industry**
 - The petroleum industry in PNG is governed by the Oil and Gas Act 1998 (OGA) with amendments stated in the Oil and Gas (Amendment) Act 2016 and the Oil and Gas Regulation 2002.
 - Department of Petroleum and Energy, headed by the Minister for Petroleum and Energy, is responsible for the administration and management of these acts and regulations.

Contracts, licenses and associated agreements are crucial part of the legal framework which establishes many of the commitments between government and companies. Currently, however, no contracts have been made publicly available due to Section 163 of the Mining Act, Section 52 of the Mineral Resources Authority Act and Section 149 of the Oil and Gas Act. Broader benefit-sharing agreements related to mining and oil and gas projects are also not currently publicly disclosed.

Let’s learn together how the recent legal framework works regarding contracts and licenses!

17/08/2021

Highlights of PNG 2019 EITI Report data
(4) Exploration and production – Production and exports
 The production volume and value, and the export volume and value for 2019.

Mining:

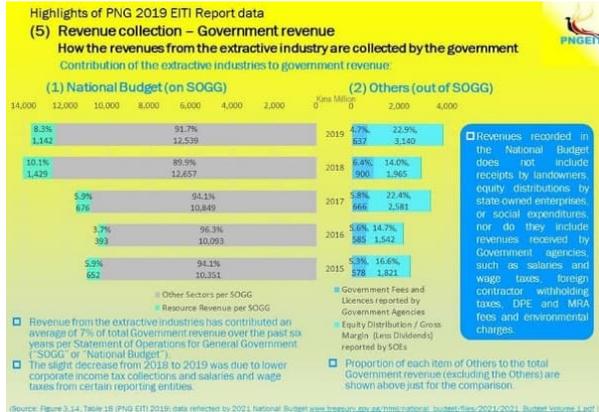
commodity	Production		Export	
	Volume	Value (PGKmil)	Volume	Value (PGKmil)
Gold	2,168,265 oz	10,265	2,214,471 oz	10,486
Silver	5,003,839 oz	268	5,295,381 oz	283
Copper	99,399 tonnes	1,938	107,859 tonnes	2,103
Nickel	32,720 tonnes	1,231	40,757 tonnes	1,533
Cobalt	2,916 tonnes	217	3,670 tonnes	274
Chromite	115,573 tonnes	41	136,736 tonnes	50
Total		13,960	Total	14,728

(Source: Table 84. PNG EITI 2019 Report)

The total value of main export commodities increase every year. It has reached 38.05 billion kina in 2019.

How much do you think the Extractive Industry produces and exports? What do you think is the second largest exported value commodity in 2019?

18/08/2021

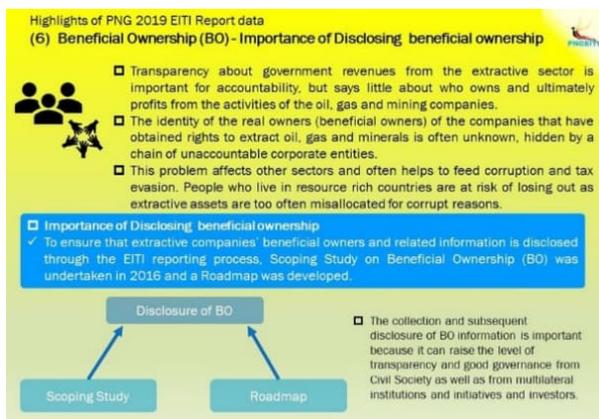


The extractive industries pay revenue to the government such as Corporate Income Tax and Environment fee. The government also receives "Equity Distributions" from the extractive sector through State Owned Enterprises (SOEs) such as KPHL and MRDC.

From the past six years, on average, what do you think is the percentage of the Government's revenue that comes from the Extractive mining, oil and gas?

- A. 10%
- B. 3%
- C. 7%

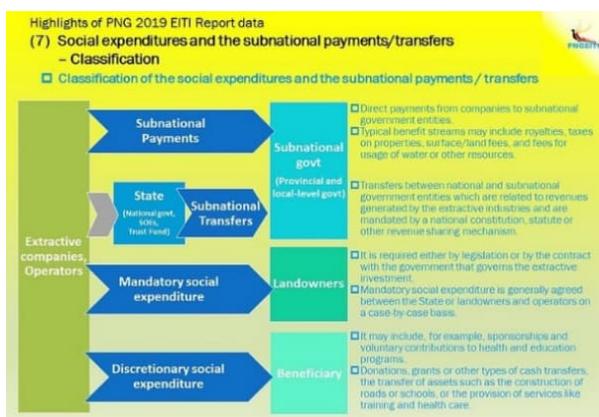
19/08/2021



Beneficial Ownership Reporting

A beneficial owner in respect of a company, means the natural person or persons who directly or indirectly, ultimately own or control the corporate entity. The collection and subsequent disclosure of Beneficial Ownership (BO) information is important because it can raise the level of transparency and good governance. In order to ensure that PNG discloses BO information regarding extractive companies through the EITI reporting process, a Scoping Study on Beneficial Ownership was undertaken followed by the publication of the first Beneficial Ownership Disclosure Report in 2020. You can download report on PNGEITI website: www.pngeiti.org.pg

23/08/2021



Do you know how the Extractive Industry contributes to social and economic development in PNG? Many extractive companies contribute to the communities in which they operate beyond the direct economic benefits and employment provided. These contributions may be mandated through legislation or through contracts with the government or may be at the company's discretion. See the classification of the social expenditures and the subnational payments / transfers below.

24/08/2021

Highlights of PNG 2019 EITI Report data
(8) State-Owned Enterprises (SOEs) – Significance of SOEs in EITI reporting



- What is State-Owned Enterprise (SOE)?
 - The EITI Standard 2019 (Requirement 2.6 a i) defines a state-owned enterprise (SOE) as: "For the purpose of EITI implementation, a state-owned enterprise (SOE) is a wholly or majority government-owned company that is engaged in extractive activities on behalf of the government."
- Why SOEs are important for implementing EITI?
 - SOEs play important roles in exploiting natural resources and managing the extractive sector.
 - SOEs undertake Quasi-fiscal expenditures (QFEs) or off-budget expenditures on behalf of the state such as payments for social services, public infrastructure, fuel subsidies and national debt servicing. These QFEs are not recorded on the national budget, but can have a significant impact on the local and national economy.
- What is required to be disclosed for EITI?
 - Information on the financial relationship between the government and the state-owned enterprise (Requirement 2.6)
 - Material company payments to SOEs, SOE transfers to government agencies and government transfers to SOEs (Requirement 4.5)
 - QFEs by SOEs (Requirement 6.2)

State-Owned Enterprise (SOE) is a wholly or majority government-owned company. SOEs engaged in extractive activities on behalf of the government play an important role in exploiting natural resources and managing the extractive sector. You can see who the SOEs/trustees are and main revenue flows through SOEs in the uploaded pictures.

25/08/2021

Highlights of PNG 2019 EITI Report data
(9) Results of Reconciliation



- What is Reconciliation? – Accuracy and reliability**
 - The Independent Administrator (IA) compares the amounts reported as paid by the extractive industries to government entities against the receipts reported by government.
 - The IA, with the assistance of the PNG EITI National Secretariat and the MSG, subsequently engaged with both paying and receiving entities to ensure reported data is accurate and properly reconciled.
- Why is it important? – Transparency and accountability**
 - The EITI has its agreed principles to increase transparency over payments and revenues in the extractive sector.
 - It highlights the importance of transparency by governments and companies in the extractive industries and the need to enhance public financial management and accountability (Principle 5)
 - Therefore, reconciliation is important to increase transparency and accountability.



An Independent Administrator (IA) is appointed by the PNGEITI each year to compare amounts of payments reported as paid by the extractive companies to government entities against the receipts reported by the government. As it is defined by EITI Principle, reconciliation is important to raise transparency by the government and companies in the extractive industries and to enhance public financial management and accountability. According to the PNGEITI Report 2019, 90% of the revenue was reconciled. Find out more on the details of reconciliation by downloading the report from our website.

We have posted 12 articles regarding the PNGEITI Report 2019 over the months July and August, which we hope you found interesting and informative. We will continue posting more information, data and analysis about the extractive industries in PNG. So watch this space!

And please do provide your feedback or should you require further information or clarification let us know by commenting and we will be happy to respond!

26/08/2021

If you have gone through the information we posted, let us know how it has enlightened you. Please select from below options.

The author can see how you vote. [Learn more](#)



7 votes • Poll closed • [Remove vote](#)

If you have gone through all the information we posted, please let us know how it has enlightened you. Click on one of the following options that describe your level of understanding regarding PNG's extractive sector:

2-7-3 International Day for the Elimination of Violence Against Women

25/11/2021

INTERNATIONAL DAY FOR THE ELIMINATION OF VIOLENCE AGAINST WOMEN
NOVEMBER 25, 2021



"Standing together to eliminate all forms of violence in the extractive communities"

As with the international community in launching the 16 Days of Activism, and specifically commemorating the International Day for the Elimination of Violence against Women, PNGETI reaffirms Papua New Guinea Extractive Industries Transparency Initiative's (PNGETI) commitment to promoting gender equality, inclusion and an equitable extractive industry, free from harm and violence.

As indicated in the PNGETI 2019 Report (published July 2021), the extractive sector remains the biggest contributor to the country's GDP (20% of GDP). Sector expenditures targeted at sectors such as education and health amount to K44 million.

The economic and social benefits of the industry received by the citizens, in addition to having the industry begin to be male dominated, increase the vulnerability of women in communities where the mines are situated. Past reports cited the prevalence of Gender Based Violence (GBV) in PNG is among the highest in the world.

GBV, in recent years, there have been several incidents and reports of women subjected to exploitation, harassment, and abuse associated with mining activities. The experiences can have lifelong psychosocial, social, survival and negative social and economic impacts.

To address these challenges, some of our stakeholders in the extractive sector, support and work directly with community organizations focusing on preventing and responding to GBV. A member of the Civil Society, CIVIC Family and Sexual Violence Action Committee (F-SVAC) has an outstanding programme dedicated to addressing GBV in PNG.

PNGETI's governing body, the Multi-Stakeholder Group (MSG) has a non-discrimination and zero tolerance on violence at the heart of its core values as captured in the 2017 MSG Code of Conduct:

"A PNGETI MSG Member will respect the dignity and private lives of others and exercise proper authority and good judgement [...]";

"A PNGETI MSG Member shall not engage in or facilitate any discriminatory or harassing behaviour directed toward anyone [...]";

To uphold its values, the PNGETI and its stakeholders must increase their efforts to eliminate all forms of violence against women in their workplace and the communities they serve.

With its efforts to combat GBV and zero tolerance among its members and its communities, the PNGETI is developing training materials about GBV and how to mitigate the risk. It plans to disseminate the material through its civil society network.

In commemorating the International Day of Elimination of Violence Against Women, let us be reminded on our commitment to continue our efforts in creating a safer community for our industry, free from violence.

LUCAS ALEXAN
HEAD OF PNGETI NATIONAL SECRETARIAT




Today we commemorate the International Day for Elimination of Violence against Women.

This is a statement by the National Secretariat and the Multi-Stakeholder Group.

The 2019 EITI Standard includes the requirement for 'Gender reporting'. As well as promoting Gender inclusion and equity. Violence and GBV issues on the other hand are also prevalent in the extractive communities, to uphold the EITI Standard, we stand together to eliminate all forms of violence in the communities we work and live in.

Annex 3:

Project Design Matrix and Plan of Operation Ref.

1.	PDM and PO (ver. 0)	3-1
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Annex 3: Project Design Matrix and Plan of Operation

3-1 PDM and PO (ver. 0)

Project Monitoring Sheet I

Project Title: Project for Improving Resource related Revenue Management
Implementing Agency: Department of Treasury, Papua New Guinea
Period of Project: 3 years (From January 2018 to December 2020)

Version 0
Dated: October 2017

Project Site: Papua New Guinea

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption	Achievement	Remarks
Overall Goal Resource related revenue management in PNG is further improved.	PNG becomes an EITI(*) compliant country.	Validation result by EITI International Secretariat			
Project Purpose Resource related revenue management and reporting in accordance with EITI International Standard is promoted.	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.)	Self-assessment result and the verification result	No major change in the commitment of GoPNG to comply with EITI.		
Outputs					
1 Management of relevant data and information in DP (*2) is improved.	1-1. Information management procedures is established.	1-1. Standard of procedure	- No significant or frequent change in personnel due to the organizational restructuring or change in regulation. - Government agencies are not severely understaffed.		
	1-2. Financial reports required by government regulation are submitted.	1-2. Reports submitted from DP			
	1-3. Data accessibility from the public is improved.	1-3. DP Website			
	1-x. Other indicators will be determined based on the baseline survey.	1-x. (To be determined)			
2. Reporting mechanism among extractive companies and government agencies (mainly EITI Secretariat) is enhanced.	2-1. Reporting templates are streamlined with EITI requirement.	2-1. Revised templates	- Legal framework does not constrain the reporting practices for EITI report		
	2-2. Understanding of participants to trainings on the revised templates is improved (more than two-third of the participants respond as they improved their understandings after the training).	2-2. Results of the questionnaire of the trainings			
3. Awareness and implementation structure for EITI is enhanced in the country.	3-1. Participants for the sensitization activities are improved the awareness on EITI (more than XX% of the participants respond as they improved their awareness after the activity).	3-1. Result of the questionnaire of the sensitization activities			
	3-2. XX times of awareness raising activities are taken place.	3-2. Activity Records			

Activities	Inputs		Important Assumption
	The Japanese Side	The PNG Side	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DP and MRA (*3).</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DP.</p> <p>1-3 Organize the files of handwritten ledgers of licenses.</p> <p>1-4 Organize the electronic registry of licenses (scanning, etc.).</p> <p>1-5 Consider how to manage the electronic registry.</p> <p>1-6 Organize database, etc. based on the result of the consideration of 1-5.</p> <p>1-7 Conduct the training how to utilize the database.</p> <p>1-8 Based on the baseline survey, review the process of reporting.</p> <p>1-9 Assist DP to submit the report to DOT regularly.</p> <p>1-10 Assist DP to establish the website of DP for disclosure.</p> <p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Assist EITI Secretariat to prepare for Validation.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Review the two types of reporting templates of (1) from extractive companies to EITI Secretariat and (2) from extractive companies to the government agencies in the light of the government and EITI requirements.</p> <p>2-5 Provide technical advice to EITI Secretariat staff on revising EITI reporting templates.</p> <p>2-6 Provide trainings on accounting and audit skills for EITI Secretariat.</p> <p>2-7 Assist to streamline the EITI reporting template from extractive companies to EITI Secretariat, as necessary.</p> <p>2-8 Assist EITI Secretariat to take place the workshop on the revised EITI reporting templates for stakeholders.</p> <p>3-1 Prepare a plan for awareness raising activity of EITI.</p> <p>3-2 Assist EITI Secretariat to conduct stakeholder workshops to promote the awareness of EITI reporting.</p> <p>3-3 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI reporting with MSG (*4) to sub-national government agencies.</p> <p>3-4 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI with MSG to the public.</p> <p>3-5 Assist EITI Secretariat to conduct a launching event for EITI Report.</p>	<p>- Japanese experts</p> <p>- Equipment (TBD)</p> <p>- Training Third country</p>	<p>-Assignment of Counterpart Management (Project Director, Project Manager)</p> <p>-Assignment of Counterpart staff</p> <p>-Equipment Office space for JICA experts</p> <p>-Local Cost (e.g.) Counterpart for implementation of project activities</p>	<p>-Budget allocation and release of funds for the project activities is secured.</p> <p>-Commitment and cooperative framework for the Project activities with stakeholders are secured.</p> <p>Pre-Conditions</p> <p>-No major change in the policy direction and structure of compliance with EITI standards.</p> <p>-Assignment of the CP staff from respective organizations for the project activities is secured.</p> <p>-No significant intervention against the promotion of EITI.</p> <p><Issues and countermeasures></p>

*1 EITI: Extractive Industry Transparency Initiative

*2 DP: Department of Petroleum

*3 MRA: Mineral Resource Authority

*4 MSG: Multi-Stakeholder Group

Project Monitoring Sheet II (Revision of Plan of Operation)

Version 0

Dated: October 2017

Project Title: Project for Improving Resource Related Revenue Management in Papua New Guinea

Inputs		Plan	2018				2019				2020				Remarks	Monitoring	
			Actual	I	II	III	IV	I	II	III	IV	I	II	III		IV	Issue
Expert																	
Short-term experts		Plan															
		Actual															
Short-term experts		Plan															
		Actual															
Short-term experts		Plan															
		Actual															
Short-term experts		Plan															
		Actual															
Short-term experts		Plan															
		Actual															
Short-term experts		Plan															
		Actual															
Equipment																	
To be determined if necessary.		Plan															
		Actual															

Annex 3: Project Design Matrix and Plan of Operation

3-2 PDM and PO (ver. 1)

Project Monitoring Sheet II (Project Design Matrix)

Project Title: Project for Improving Resource related Revenue Management

Implementing Agency: Department of Treasury, Papua New Guinea

Period of Project: 3 years (From January 2018 to December 2020)

Project Site: Papua New Guinea

Version 1.0

Dated

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption	Achievement	Remarks
Overall Goal Resource related revenue management in PNG is further improved.	Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)	Validation result by EITI International Secretariat, Self-assessment result		In progress	The activities, based on the result of the baseline survey, is in progress as planned. The planned activities and indicators are under review.
Project Purpose Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the term nation will be improved from the validation results to be conducted in 2018.) (EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)	Validation result by EITI International Secretariat, Self-assessment result	No major change in the commitment of GoPNG to comply with EITI.	In progress	The activities is in progress as planned. The taraing session for PNGEITI 2018 Reporting have been conducted to Department of Petroleum, Multi-Stakholders Group, and PNG EITI National Secretariat.
Outputs					
1. Data management at DOP (*2) is improved to comply with EITI Requirements.	1-1. Appointed focal person or unit members for implementation of EITI at DOP.	1-1. Appointment documentation	- No significant or frequent change in personnel due to the organizational restructuring or change in regulation.	In progress	PNGEITI team have formulated in order to implement EITI activities with in the Department.
	1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DOP are documented.	1-2. Standard of procedure		In progress	
	1-3. At least 10 people of DOP management and staff are provided trainings on EITI Standards	1-3. Training records	-Government agencies are not severely understaffed.	In progress	
	1-4. Updated contents relevant to EITI Standard on DOP website are increased.	1-4. DOP Website			
2. EITI reporting mechanism among extractive companies and government agencies is enhanced.	2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions	2-1. Materials of educational session, Training records	-Legal framework does not constrain the reporting practices for EITI report		
	2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities.	2-2. Activity records			

	2-3. Status of submission of templates to the Independent Administrator is improved	2-3. EITI Report (Results of reporting compliance)		
	2-4. Educational tools to be utilized by the reporting entities are developed	2-4. Education tools		
3. Awareness and implementation structure for EITI is enhanced in the country.	3-1. The communication strategy of PNG EITI is updated.	3-1. Revised Communication Strategy		
	3-2. At least 4 materials of awareness promotion is developed.	3-2. Developed materials		
	3-3. At least 4 of times of awareness raising activities are taken place.	3-3. Activity Records		
	3-4. Participants for the promotion activities are improved the awareness on EITI.	3-4. Result of the questionnaire of the promotion activities		

Activities	Inputs		Important Assumption
	The Japanese Side	The PNG Side	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DOP.</p> <p>1-3 Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.</p> <p>1-4 Provide induction training for the identified officer(s) on EITI Standard.</p> <p>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.</p> <p>1-6 Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.</p> <p>1-7 Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.</p> <p>1-8 Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.</p> <p>1-9 Assist DOP to operationalize the data management framework of the production data, if necessary.</p> <p>1-10 Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.</p> <p>1-11 Provide hands on training and consultation on the EITI reporting template submission.</p> <p>1-12 Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</p> <p>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</p> <p>1-14 Assist DOP to collect and upload the contents through the DOP website.</p> <p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</p> <p>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</p> <p>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</p> <p>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</p> <p>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</p> <p>2-9 Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.</p> <p>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</p> <p>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</p> <p>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</p> <p>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</p>	<p>- Japanese experts</p> <p>- Equipment (TBD)</p> <p>- Training Third country</p>	<p>-Assignment of Counterpart Management (Project Director, Project Manager)</p> <p>-Assignment of Counterpart staff</p> <p>-Equipment Office space for JICA experts</p> <p>-Local Cost (e.g.) Counterpart for implementation of project activities</p>	<p>-Budget allocation and release of funds for the project activities is secured.</p> <p>-Commitment and cooperative framework for the Project activities with stakeholders are secured.</p> <p>Pre-Conditions</p> <p>-No major change in the policy direction and structure of compliance with EITI standards.</p> <p>-Assignment of the CP staff from respective organizations for the project activities is secured.</p> <p>-No significant intervention against the promotion of EITI.</p>

<p>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</p> <p>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</p> <p>3-3 Revise the communication strategy.</p> <p>3-4 Identify the materials and contents of awareness promotion to be developed with the project.</p> <p>3-5 Assist the Secretariat to develop the materials and contents.</p> <p>3-6 Identify the promotion activity to be conducted with the project.</p> <p>3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.</p> <p>3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.</p>			<table border="1"> <tr> <td data-bbox="1675 264 1888 316" style="text-align: center;"> <Issues and countermeasures> </td> </tr> <tr> <td data-bbox="1675 316 1888 579"></td> </tr> </table>	<Issues and countermeasures>	
<Issues and countermeasures>					

*1 EITI: Extractive Industries Transparency Initiative

*2 DOP: Department of Petroleum

*3 MSG: Multi-stakeholder Group

Project Monitoring Sheet II (Revision of Plan of Operation)

Version 1.0

Dated

Project Title: Project for Improving Resource Related Revenue Management in Papua New Guinea

Inputs	Plan	2018				2019				2020				2021	Remarks	Monitoring	
		Actual	III	IV	I	II	III	IV	I	II	III	IV	I	Issue		Solution	
Expert																	
Short-term experts	Plan																
	Actual																
Short-term experts	Plan																
	Actual																
Short-term experts	Plan																
	Actual																
Short-term experts	Plan																
	Actual																
Short-term experts	Plan																
	Actual																
	Plan																
	Actual																
Equipment																	
(To be determined)	Plan																
	Actual																
Training in Japan																	
N/A	Plan																
	Actual																
In-country/Third country Training																	
N/A	Plan																
	Actual																

Activities	Sub-Activities	Plan	2018		2019				2020				2021	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	Japan	GoPNG		
Output 1: Data management at DOP is improved to comply with EITI Requirements.																	
1-1. Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.	Plan																
	Actual																concurrently done with (1-1), (2-2) and (3-1)
1-2. Identify the areas of improvement in the process of managing the license and revenues at DOP.	Plan																
	Actual																
1-3. Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.	Plan																
	Actual																
1-4. Provide induction training for the identified officer(s) on EITI Standard.	Plan																
	Actual																
1-5. Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.	Plan																
	Actual																
1-6. Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.	Plan																
	Actual																
1-7. Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.	Plan																
	Actual																
1-8. Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.	Plan																
	Actual																
1-9. Assist DOP to operationalize the data management framework of the production data, if necessary.	Plan																
	Actual																
1-10. Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.	Plan																
	Actual																
1-11. Provide hands on training and consultation on the EITI reporting template submission.	Plan																
	Actual																concurrently done with (1-11) and (2-8)
1-12. Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.	Plan																
	Actual																concurrently done with (1-12) and (2-4)
1-13. Elaborate the contents to be disclosed in compliance with EITI Standard.	Plan																
	Actual																
1-14. Assist DOP to collect and upload the contents through the DOP website.	Plan																
	Actual																

Activities	Sub-Activities	Plan	2018		2019				2020				2021	Responsible Organization		Achievements	Issue & Countermeasures																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
			Actual	III	IV	I	II	III	IV	I	II	III	IV	I	Japan			GoPNG																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Output 2: EITI reporting mechanism among extractive companies and government agencies is enhanced.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
2.1 Conduct a Third-Country training to learn good practice in EITI compliant country.		Plan																		Actual																2-2. Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.		Plan														concurrently done with (1-1), (2-2) and (3-1)				Actual																2-3. Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.		Plan																		Actual																2-4. Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the good practices of EITI reporting in other countries) to develop the educational materials.		Plan														concurrently done with (1-12) and (2-4)				Actual																2-5. Deliver the developed education materials to MSG members on the topics to follow up the action plan for the recommendations.		Plan																		Actual																2-6. Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.		Plan																		Actual																2-7. Select the reporting entities to be supported for submission of the EITI reporting template.		Plan																		Actual																2-8. Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.		Plan														concurrently done with (1-11) and (2-8)				Actual																2-9. Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.		Plan																		Actual																2-10. Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.		Plan																		Actual																2-11. Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.		Plan																		Actual																2-12. Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.		Plan																		Actual																2-13. Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.		Plan																		Actual															
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Activities	Sub-Activities	Plan	2018				2019				2020				2021	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	Japan	GoPNG				
Output 3: Awareness and implementation structure for EITI is enhanced in the country.																			
3-1. Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.	Plan																	concurrently done with (1-1), (2-2) and (3-1)	
	Actual																		
3-2. Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy	Plan																		
	Actual																		
3-3. Revise the communication strategy.	Plan																		
	Actual																		
3-4. Identify the materials and contents of awareness promotion to be developed with the project.	Plan																		
	Actual																		
3-5. Assist the Secretariat to develop the materials and contents.	Plan																		
	Actual																		
3-6. Identify the promotion activity to be conducted with the project.	Plan																		
	Actual																		
3-7. Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.	Plan																		
	Actual																		
3-8. Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.	Plan																		
	Actual																		
Duration / Phasing		Plan																	
		Actual																	
Monitoring Plan		Plan																	
		Actual																	
Monitoring																			
Joint Coordinating Committee meeting		Plan																	
		Actual																	
Submission of Monitoring Sheet		Plan																	
		Actual																	
Reports/Documents																			
Project Completion Report		Plan																	
		Actual																	

I : January - March, II : April - June, III : July - September, IV : October - December

Annex 3: Project Design Matrix and Plan of Operation

3-3 PDM and PO (ver. 2)

Project Monitoring Sheet I

Project Title: Project for Improving Resource related Revenue Management

Implementing Agency: Department of Treasury, Papua New Guinea

Period of Project: 4 years (From January 2018 to December 2021)

Project Site: Papua New Guinea

PDM Ver. 2.0

Dated

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption	Achievement	Remarks
Overall Goal Resource related revenue management in PNG is further improved.	Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)	Validation result by EITI International Secretariat, Self-assessment result			
Project Purpose Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.) (EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)	Validation result by EITI International Secretariat, Self-assessment result	No major change in the commitment of GoPNG to comply with EITI.		
Outputs 1. Data management at DPE (*2) is improved to comply with EITI Requirements.	1-1. Appointed focal person or unit members for implementation of EITI at DPE. 1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DPE are documented. 1-3. At least 10 people of DPE management and staff are provided trainings on EITI Standards 1-4. Updated contents relevant to EITI Standard on DPE website are increased.	1-1. Appointment documentation 1-2. Standard of procedure 1-3. Training records 1-4. DPE Website	- No significant or frequent change in personnel due to the organizational restructuring or change in regulation. - Government agencies are not severely understaffed.		

2. EITI reporting mechanism among extractive companies and government agencies is enhanced.	2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions	2-1. Materials of educational session, Training records	- Legal framework does not constrain the reporting practices for EITI report		
	2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities.	2-2. Activity records			
	2-3. Status of submission of templates to the Independent Administrator is improved	2-3. EITI Report (Results of reporting compliance)			
	2-4. Educational tools to be utilized by the reporting entities are developed	2-4. Education tools			
3. Awareness and implementation structure for EITI is enhanced in the country.	3-1. The communication strategy of PNG EITI is updated.	3-1. Revised Communication Strategy			
	3-2. At least 4 materials of awareness promotion is developed.	3-2. Developed materials			
	3-3. At least 4 of times of awareness raising activities are taken place.	3-3. Activity Records			
	3-4. Participants for the promotion activities are improved the awareness on EITI.	3-4. Result of the questionnaire of the promotion activities			

Activities	Inputs		Important Assumption
	The Japanese Side	The PNG Side	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DPE.</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DPE.</p> <p>1-3 Prepare a Terms of Reference for the focal point at DPE for implementing EITI and the project.</p> <p>1-4 Provide induction training for the identified officer(s) on EITI Standard.</p> <p>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DPE.</p> <p>1-6 Analyze the data management at DPE on the data items related to EITI reporting, such as license, revenues, and productions.</p> <p>1-7 Prepare the standard operation procedures of data management at DPE on the data items related to EITI reporting.</p> <p>1-8 Assist DPE to equip the information infrastructure for data management of EIT reporting, if necessary.</p> <p>1-9 Assist DPE to operationalize the data management framework of the production data, if necessary.</p> <p>1-10 Plan and implement induction training for DPE officers to familiarize themselves with EITI reporting.</p> <p>1-11 Provide hands on training and consultation on the EITI reporting template submission.</p> <p>1-12 Conduct educational session for DPE officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</p> <p>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</p> <p>1-14 Assist DPE to collect and upload the contents through the DPE website.</p>	<p>- Japanese experts</p> <p>- Equipment Laptop PC NAS</p> <p>- Training Third country</p>	<p>- Assignment of Counterpart Management (Project Director, Project Manager)</p> <p>- Assignment of Counterpart staff</p> <p>- Equipment Office space for JICA experts</p> <p>- Local Cost (e.g.) Counterpart for implementation of project activities</p>	<p>- Budget allocation and release of funds for the project activities is secured.</p> <p>- Commitment and cooperative framework for the Project activities with stakeholders are secured.</p>
<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</p> <p>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</p> <p>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</p> <p>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</p> <p>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</p> <p>2-9 Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.</p> <p>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</p> <p>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</p> <p>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</p> <p>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</p>			<p>Pre-Conditions</p> <p>- No major change in the policy direction and structure of compliance with EITI standards.</p> <p>- Assignment of the CP staff from respective organizations for the project activities is secured.</p> <p>- No significant intervention against the promotion of EITI.</p>

<p>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</p> <p>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</p> <p>3-3 Revise the communication strategy.</p> <p>3-4 Identify the materials and contents of awareness promotion to be developed with the project.</p> <p>3-5 Assist the Secretariat to develop the materials and contents.</p> <p>3-6 Identify the promotion activity to be conducted with the project.</p> <p>3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.</p> <p>3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.</p>			<table border="1"> <tr> <th data-bbox="1646 264 1859 319"><Issues and countermeasures></th> </tr> <tr> <td data-bbox="1646 319 1859 588"></td> </tr> </table>	<Issues and countermeasures>	
<Issues and countermeasures>					

*1 EITI: Extractive Industries Transparency Initiative
 *2 DOP: Department of Petroleum
 *3 MSG: Multi-stakeholder Group

Project Monitoring Sheet II (Revision of Plan of Operation)

PDM Ver. 2.0

Project Title: Project for Improving Resource Related Revenue Management in Papua New Guinea

Dated

Inputs	Plan	2018				2019				2020				2021				2022	Remarks	Monitoring	
		III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	Issue	Solution			
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual					
Expert	Plan																				
(Chief Advisor/Public financial management)	Actual																				
(Deputy Chief Advisor/Information management)	Plan																				
(Accounting)	Actual																				
(Accounting)	Plan																				
(Accounting)	Actual																				
(Awareness promotion)	Plan																				
(Awareness promotion/Coordination)	Actual																				
	Plan																				
	Actual																				
Equipment	Plan																				
(To be determined)	Actual																				
Training In Japan	Plan																				
NA	Actual																				
In-country/Third country Training	Plan																				
NA	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			Actual	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	II	Japan		
Output 1: Data management at DOP is improved to comply with EITI Requirements.																					
1-1. Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.	Plan																				
	Actual																				
1-2. Identify the areas of improvement in the process of managing the license and revenues at DOP.	Plan																				
	Actual																				
1-3. Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.	Plan																				
	Actual																				
1-4. Provide induction training for the identified officer(s) on EITI Standard.	Plan																				
	Actual																				
1-5. Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.	Plan																				
	Actual																				
1-6. Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.	Plan																				
	Actual																				
1-7. Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.	Plan																				
	Actual																				
1-8. Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.	Plan																				
	Actual																				
1-9. Assist DOP to operationalize the data management framework of the production data, if necessary.	Plan																				
	Actual																				
1-10. Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.	Plan																				
	Actual																				
1-11. Provide hands on training and consultation on the EITI reporting template submission.	Plan																				
	Actual																				
1-12. Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.	Plan																				
	Actual																				
1-13. Elaborate the contents to be disclosed in compliance with EITI Standard.	Plan																				
	Actual																				
1-14. Assist DOP to collect and upload the contents through the DOP website.	Plan																				
	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	II	Japan	GoPNG		
Output 2: EITI reporting mechanism among extractive companies and government agencies is enhanced.																					
2.1 Conduct a Third-Country training to learn good practice in EITI compliant country.	Plan																				
	Actual																				
2.2. Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.	Plan																				
	Actual																				
2.3. Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.	Plan																				
	Actual																				
2.4. Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the good practices of EITI reporting in other countries) to develop the educational materials.	Plan																				
	Actual																				
2.5. Deliver the developed education materials to MSG members on the topics to follow up the action plan for the recommendations.	Plan																				
	Actual																				
2.6. Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.	Plan																				
	Actual																				
2.7. Select the reporting entities to be supported for submission of the EITI reporting template.	Plan																				
	Actual																				
2.8. Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.	Plan																				
	Actual																				
2.9. Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.	Plan																				
	Actual																				
2.10. Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.	Plan																				
	Actual																				
2.11. Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.	Plan																				
	Actual																				
2.12. Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.	Plan																				
	Actual																				
2.13. Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.	Plan																				
	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	II	Japan	GoPNG		
Output 3: Awareness and implementation structure for EITI is enhanced in the country.																					
3-1. Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.	Plan																				
	Actual																				
3-2. Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy	Plan																				
	Actual																				
3-3. Revise the communication strategy.	Plan																				
	Actual																				
3-4. Identify the materials and contents of awareness promotion to be developed with the project.	Plan																				
	Actual																				
3-5. Assist the Secretariat to develop the materials and contents.	Plan																				
	Actual																				
3-6. Identify the promotion activity to be conducted with the project.	Plan																				
	Actual																				
3-7. Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.	Plan																				
	Actual																				
3-8. Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.	Plan																				
	Actual																				
Duration / Phasing		Plan																			
		Actual																			
Monitoring Plan		Plan																			
		Actual																			
Monitoring																					
Joint Coordinating Committee meeting		Plan																			
		Actual																			
Submission of Monitoring Sheet		Plan																			
		Actual																			
Reports/Documents																					
Project Completion Report		Plan																			
		Actual																			

I: January - March, II: April - June, III: July - September, IV: October - December

Annex 3: Project Design Matrix and Plan of Operation

3-4 PDM and PO (ver. 3)

Project Monitoring Sheet I

Project Title: Project for Improving Resource related Revenue Management

Implementing Agency: Department of Treasury, Papua New Guinea

Period of Project: 4 years and 2 months (From January 2018 to February 2022)

Project Site: Papua New Guinea

PDM Ver. 3.0 (Ver. Nov 2021))

Dated

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption	Achievement	Remarks
Overall Goal Resource related revenue management in PNG is further improved.	Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)	Validation result by EITI International Secretariat, Self-assessment result			
Project Purpose Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.) (EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)	Validation result by EITI International Secretariat, Self-assessment result	No major change in the commitment of GoPNG to comply with EITI.		
Outputs					
1. Data management at DPE (*2) is improved to comply with EITI Requirements.	1-1. Appointed focal person or unit members for implementation of EITI at DPE.	1-1. Appointment documentation	- No significant or frequent change in personnel due to the organizational restructuring or change in regulation. - Government agencies are not severely understaffed.		
	1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DPE are documented.	1-2. Standard of procedure			
	1-3. At least 10 people of DPE management and staff are provided trainings on EITI Standards	1-3. Training records			
	1-4. Updated contents relevant to EITI Standard on DPE website are increased.	1-4. DPE Website			

2. EITI reporting mechanism among extractive companies and government agencies is enhanced.	2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions	2-1. Materials of educational session, Training records	-Legal framework does not constrain the reporting practices for EITI report		
	2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities.	2-2. Activity records			
	2-3. Status of submission of templates to the Independent Administrator is improved	2-3. EITI Report (Results of reporting compliance)			
	2-4. Educational tools to be utilized by the reporting entities are developed	2-4. Education tools			
3. Awareness and implementation structure for EITI is enhanced in the country.	3-1. The communication strategy of PNG EITI is updated.	3-1. Revised Communication Strategy			
	3-2. At least 4 materials of awareness promotion is developed.	3-2. Developed materials			
	3-3. At least 4 of times of awareness raising activities are taken place.	3-3. Activity Records			
	3-4. Participants for the promotion activities are improved the awareness on EITI.	3-4. Result of the questionnaire of the promotion activities			

Activities	Inputs		Important Assumption
	The Japanese Side	The PNG Side	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DPE.</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DPE.</p> <p>1-3 Prepare a Terms of Reference for the focal point at DPE for implementing EITI and the project.</p> <p>1-4 Provide induction training for the identified officer(s) on EITI Standard.</p> <p>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DPE.</p> <p>1-6 Analyze the data management at DPE on the data items related to EITI reporting, such as license, revenues, and productions.</p> <p>1-7 Prepare the standard operation procedures of data management at DPE on the data items related to EITI reporting.</p> <p>1-8 Assist DPE to equip the information infrastructure for data management of EIT reporting, if necessary.</p> <p>1-9 Assist DPE to operationalize the data management framework of the production data, if necessary.</p> <p>1-10 Plan and implement induction training for DPE officers to familiarize themselves with EITI reporting.</p> <p>1-11 Provide hands on training and consultation on the EITI reporting template submission.</p> <p>1-12 Conduct educational session for DPE officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</p> <p>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</p> <p>1-14 Assist DPE to collect and upload the contents through the DPE website.</p>	<p>-Japanese experts</p> <p>-Equipment Laptop PC NAS</p> <p>-Training Third country</p>	<p>-Assignment of Counterpart Management (Project Director, Project Manager)</p> <p>-Assignment of Counterpart staff</p> <p>-Equipment Office space for JICA experts</p> <p>-Local Cost (e.g.) Counterpart for implementation of project activities</p>	<p>-Budget allocation and release of funds for the project activities is secured.</p> <p>-Commitment and cooperative framework for the Project activities with stakeholders are secured.</p>
<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</p> <p>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</p> <p>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</p> <p>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</p> <p>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</p> <p>2-9 Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.</p> <p>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</p> <p>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</p> <p>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</p> <p>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</p>			<p>Pre-Conditions</p> <p>-No major change in the policy direction and structure of compliance with EITI standards.</p> <p>-Assignment of the CP staff from respective organizations for the project activities is secured.</p> <p>-No significant intervention against the promotion of EITI.</p>

<p>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</p> <p>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</p> <p>3-3 Revise the communication strategy.</p> <p>3-4 Identify the materials and contents of awareness promotion to be developed with the project.</p> <p>3-5 Assist the Secretariat to develop the materials and contents.</p> <p>3-6 Identify the promotion activity to be conducted with the project.</p> <p>3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.</p> <p>3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.</p>			<table border="1"> <tr> <th data-bbox="1644 264 1870 319"><Issues and countermeasures></th> </tr> <tr> <td data-bbox="1644 319 1870 590"></td> </tr> </table>	<Issues and countermeasures>	
<Issues and countermeasures>					

*1 EITI: Extractive Industries Transparency Initiative
 *2 DOP: Department of Petroleum
 *3 MSG: Multi-stakeholder Group

Project Monitoring Sheet II (Revision of Plan of Operation)

PDM Ver. 3.0 (Ver. Nov 2021)

Project Title: Project for Improving Resource Related Revenue Management in Papua New Guinea

Inputs	Plan	2018				2019				2020				2021				2022	Remarks	Monitoring	
		III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	Issue			Solution	
		Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan			Actual	Plan
Expert																					
(Chief Advisor/Public financial management)	Plan																				
	Actual																				
(Deputy Chief Advisor/Information management)	Plan																				
	Actual																				
(Accounting)	Plan																				
	Actual																				
(Accounting)	Plan																				
	Actual																				
1-1. (Accounting)	Plan																				
	Actual																				
(Awareness promotion)	Plan																				
	Actual																				
(Awareness promotion/Coordination)	Plan																				
	Actual																				
(Awareness promotion/Coordination)	Plan																				
	Actual																				
Equipment																					
Laptop PC and NAS	Plan																				
	Actual																				
Training In Japan																					
NA	Plan																				
	Actual																				
In-country/Third country Training																					
NA	Plan																				
	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			Actual	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	Japan		
Output 1: Data management at DOP is improved to comply with EITI Requirements.																					
1-1. Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.	Plan																				
	Actual																				
1-2. Identify the areas of improvement in the process of managing the license and revenues at DOP.	Plan																				
	Actual																				
1-3. Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.	Plan																				
	Actual																				
1-4. Provide induction training for the identified officer(s) on EITI Standard.	Plan																				
	Actual																				
1-5. Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.	Plan																				
	Actual																				
1-6. Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.	Plan																				
	Actual																				
1-7. Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.	Plan																				
	Actual																				
1-8. Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.	Plan																				
	Actual																				
1-9. Assist DOP to operationalize the data management framework of the production data, if necessary.	Plan																				
	Actual																				
1-10. Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.	Plan																				
	Actual																				
1-11. Provide hands on training and consultation on the EITI reporting template submission.	Plan																				
	Actual																				
1-12. Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.	Plan																				
	Actual																				
1-13. Elaborate the contents to be disclosed in compliance with EITI Standard.	Plan																				
	Actual																				
1-14. Assist DOP to collect and upload the contents through the DOP website.	Plan																				
	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	Japan	GoPNG		
Output 2: EITI reporting mechanism among extractive companies and government agencies is enhanced.																					
2.1 Conduct a Third-Country training to learn good practice in EITI compliant country.	Plan																				
	Actual																				
2.2. Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.	Plan																				
	Actual																				
2.3. Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.	Plan																				
	Actual																				
2.4. Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the good practices of EITI reporting in other countries) to develop the educational materials.	Plan																				
	Actual																				
2.5. Deliver the developed education materials to MSG members on the topics to follow up the action plan for the recommendations.	Plan																				
	Actual																				
2.6. Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.	Plan																				
	Actual																				
2.7. Select the reporting entities to be supported for submission of the EITI reporting template.	Plan																				
	Actual																				
2.8. Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.	Plan																				
	Actual																				
2.9. Provide hands-on supports to the reporting entities for filling out the EITI reporting template through the Secretariat.	Plan																				
	Actual																				
2.10. Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.	Plan																				
	Actual																				
2.11. Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.	Plan																				
	Actual																				
2.12. Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.	Plan																				
	Actual																				
2.13. Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.	Plan																				
	Actual																				

Activities	Sub-Activities	Plan	2018		2019				2020				2021				2022	Responsible Organization		Achievements	Issue & Countermeasures
			III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	Japan	GoPNG		
Output 3: Awareness and implementation structure for EITI is enhanced in the country.																					
3-1. Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.	Plan																				
	Actual																				
3-2. Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy	Plan																				
	Actual																				
3-3. Revise the communication strategy.	Plan																				
	Actual																				
3-4. Identify the materials and contents of awareness promotion to be developed with the project.	Plan																				
	Actual																				
3-5. Assist the Secretariat to develop the materials and contents.	Plan																				
	Actual																				
3-6. Identify the promotion activity to be conducted with the project.	Plan																				
	Actual																				
3-7. Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting.	Plan																				
	Actual																				
3-8. Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.	Plan																				
	Actual																				
Duration / Phasing		Plan																			
		Actual																			
Monitoring Plan		Plan																			
		Actual																			
Monitoring																					
Joint Coordinating Committee meeting		Plan																			
		Actual																			
Submission of Monitoring Sheet		Plan																			
		Actual																			
Reports/Documents																					
Project Completion Report		Plan																			
		Actual																			

I: January - March, II: April - June, III: July - September, IV: October - December

Annex 3: Project Design Matrix and Plan of Operation

- 3-5 Details of Changes in PDM Revisions
 - 3-5-1 Changes in PDM (1st Revision)
 - 3-5-2 Changes in PDM (2nd Revision)
 - 3-5-3 Changes in PDM (3rd Revision)

3-5-1. Changes in PDM (1st Revision)

Before the amendment (Version 0)	Amended (Version 1)
Overall Goal: Objectively Verifiable Indicators	
PNG becomes an EITI(*1) compliant county.	Result of the assessment card is further improved. (At least 3 of requirements upgraded the status after the project.)
Overall Goal: Means of Verification	
Validation result by EITI International Secretariat	Validation result by EITI International Secretariat, Self-assessment result
Project Purpose: Narrative Summary	
Resource related revenue management and reporting in accordance with EITI International Standard is promoted.	Resource related revenue management and reporting in accordance with EITI(*1) Standard is promoted.
Project Purpose: Objectively Verifiable Indicators	
Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.)	Result of the assessment card is improved from 2018 to 2020. (Self-assessment to be conducted before 6 months of the termination will be improved from the validation results to be conducted in 2018.) (EITI Requirements #2.2 License allocations, #2.3 License register, #3.2 Production data, #4.1 Completeness, and #4.9 Data quality are improved.)
Project Purpose: Means of Verification	
Self-assessment result and the verification result	Validation result by EITI International Secretariat, Self-assessment result
Output 1: Narrative Summary	
Management of relevant data and information in DP (*2) is improved.	Data management at DOP (*2) is improved to comply with EITI Requirements.
Output 1: Objectively Verifiable Indicators	
1-1. Information management procedure is established. 1-2. Financial reports required by government regulation are submitted. 1-3. Data accessibility from the public is improved. 1-x. Other indicators will be determined based on the baseline survey.	1-1. Appointed focal person or unit members for implementation of EITI at DOP. 1-2. The procedures of data collection, storage and reporting in compliant with EITI Requirements at DOP are documented. 1-3. At least 10 people of DOP management and staff are provided trainings on EITI Standards 1-4. Updated contents relevant to EITI Standard on DOP website are increased.
Output 1: Means of Verification	
1-1. Standard of procedure 1-2. Reports submitted from DP 1-3. DP Website 1-x. (To be determined)	1-1. Appointment documentation 1-2. Standard of procedure 1-3. Training records 1-4. DOP Website

Before the amendment (Version 0)	Amended (Version 1)
Output 1: Activities	
<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DP and MRA (*3).</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DP.</p> <p>1-3 Organize the files of handwritten ledgers of licenses.</p> <p>1-4 Organize the electronic registry of licenses (scanning, etc.).</p> <p>1-5 Consider how to manage the electronic registry.</p> <p>1-6 Organize database, etc. based on the result of the consideration of 1-5.</p> <p>1-7 Conduct the training how to utilize the database.</p> <p>1-8 Based on the baseline survey, review the process of reporting.</p> <p>1-9 Assist DP to submit the report to DOT regularly.</p> <p>1-10 Assist DP to establish the website of DP for disclosure.</p>	<p>1-1 Conduct baseline survey and comprehend the current process and practices of managing the registry of licenses and contracts and the revenue collected to review the workflow at DOP.</p> <p>1-2 Identify the areas of improvement in the process of managing the license and revenues at DOP.</p> <p>1-3 Prepare a Terms of Reference for the focal point at DOP for implementing EITI and the project.</p> <p>1-4 Provide induction training for the identified officer(s) on EITI Standard.</p> <p>1-5 Provide technical advice to the officer(s) during the course of the project activity and the implementation of EITI at DOP.</p> <p>1-6 Analyze the data management at DOP on the data items related to EITI reporting, such as license, revenues, and productions.</p> <p>1-7 Prepare the standard operation procedures of data management at DOP on the data items related to EITI reporting.</p> <p>1-8 Assist DOP to equip the information infrastructure for data management of EIT reporting, if necessary.</p> <p>1-9 Assist DOP to operationalize the data management framework of the production data, if necessary.</p> <p>1-10 Plan and implement induction training for DOP officers to familiarize themselves with EITI reporting.</p> <p>1-11 Provide hands on training and consultation on the EITI reporting template submission.</p> <p>1-12 Conduct educational session for DOP officers through MSG on the topics to address the recommendations in the EITI report and to follow up the action plan.</p> <p>1-13 Elaborate the contents to be disclosed in compliance with EITI Standard.</p> <p>1-14 Assist DOP to collect and upload the contents through the DOP website.</p>
Output 2: Narrative Summary	
<p>Reporting mechanism among extractive companies and government agencies (mainly EITI Secretariat) is enhanced.</p>	<p>EITI reporting mechanism among extractive companies and government agencies is enhanced.</p>

Before the amendment (Version 0)	Amended (Version 1)
Output 2: Objectively Verifiable Indicators	
<p>2-1. Reporting templates are streamlined with EITI requirement.</p> <p>2-2. Understanding of participants to trainings on the revised templates is improved (more than two-third of the participants respond as they improved their understandings after the training).</p>	<p>2-1. At least 4 of topics (such as the best practices of EITI reporting in other countries) discussed in the sessions</p> <p>2-2. Feedback of training, consultation or follow-up on the EITI reporting template conducted through the Secretariat at least 3 reporting entities.</p> <p>2-3. Status of submission of templates to the Independent Administrator is improved</p> <p>2-4. Educational tools to be utilized by the reporting entities are developed</p>
Output 2: Means of Verification	
<p>2-1. Revised templates</p> <p>2-2. Results of the questionnaire of the trainings</p>	<p>2-1. Materials of educational session, Training records</p> <p>2-2. Activity records</p> <p>2-3. EITI Report (Results of reporting compliance)</p> <p>2-4. Education tools</p>
Output 2: Activities	
<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Assist EITI Secretariat to prepare for Validation.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Review the two types of reporting templates of (1) from extractive companies to EITI Secretariat and (2) from extractive companies to the government agencies in the light of the government and EITI requirements.</p> <p>2-5 Provide technical advice to EITI Secretariat staff on revising EITI reporting templates.</p> <p>2-6 Provide trainings on accounting and audit skills for EITI Secretariat.</p> <p>2-7 Assist to streamline the EITI reporting template from extractive companies to EITI Secretariat, as necessary.</p> <p>2-8 Assist EITI Secretariat to take place the workshop on the revised EITI reporting templates for stakeholders.</p>	<p>2-1 Conduct a Third-Country training to learn good practice in EITI compliant country.</p> <p>2-2 Conduct baseline survey and comprehend the current process and practices of managing the payments and receipts of the resource related revenues and reporting on the relevant public finances and the EITI templates, to identify the areas of improvement.</p> <p>2-3 Review the EITI report with JICA experts to consider action plan to address the recommendations for the subsequent reporting.</p> <p>2-4 Conduct research and analysis on the topics to address the recommendations in the recommendations in the EITI report (such as the best practices of EITI reporting in other countries) to develop the educational materials.</p> <p>2-5 Deliver the developed education materials to MSG(*3) members on the topics to follow up the action plan for the recommendations.</p> <p>2-6 Communicate with the Independent Administrator to learn the process for compilation of the EITI reporting templates and the reconciliation.</p> <p>2-7 Select the reporting entities to be supported for submission of the EITI reporting template.</p> <p>2-8 Review the operation of filling out the EITI reporting template in the reporting entities with the Secretariat.</p> <p>2-9 Provide hands-on supports to the reporting</p>

Before the amendment (Version 0)	Amended (Version 1)
	<p>entities for filling out the EITI reporting template through the Secretariat.</p> <p>2-10 Provide feedback and share the lessons learnt from the review and the supports with the reporting entities and MSG.</p> <p>2-11 Provide technical advice and hands-on training to the Secretariat staff in the process of the review and the supports for the reporting entities by JICA experts.</p> <p>2-12 Research and analyse the effective learning materials and the contents on the EITI basics and the EITI reporting template based on the feedback.</p> <p>2-13 Develop learning materials for MSG on the EITI basics and the EITI reporting templates to disseminate.</p>
Output 3: Narrative Summary	
Awareness and implementation structure for EITI is enhanced in the country.	Awareness and implementation structure for EITI is enhanced in the country.
Output 3: Objectively Verifiable Indicators	
<p>3-1. Participants for the sensitization activities are improved the awareness on EITI (more than XX% of the participants respond as they improved their awareness after the activity).</p> <p>3-2. XX times of awareness raising activities are taken place.</p>	<p>3-1. The communication strategy of PNG EITI is updated.</p> <p>3-2. At least 4 materials of awareness promotion is developed.</p> <p>3-3. At least 4 of times of awareness raising activities are taken place.</p> <p>3-4. Participants for the promotion activities are improved the awareness on EITI.</p>
Output 3: Means of Verification	
<p>3-1. Result of the questionnaire of the sensitization activities</p> <p>3-2. Activity Records</p>	<p>3-1. Revised Communication Strategy</p> <p>3-2. Developed materials</p> <p>3-3. Activity Records</p> <p>3-4. Result of the questionnaire of the promotion activities</p>
Output 3: Activities	
<p>3-1 Prepare a plan for awareness raising activity of EITI.</p> <p>3-2 Assist EITI Secretariat to conduct stakeholder workshops to promote the awareness of EITI reporting.</p> <p>3-3 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI reporting with MSG (*4) to sub-national government agencies.</p>	<p>3-1 Conduct baseline survey and comprehend the current practices of awareness promotion activities and materials for communicating EITI issues to identify the areas of improvement.</p> <p>3-2 Research and analyse the good practices of communicating EITI (such as other EITI implementing countries practices) to review the communication strategy</p> <p>3-3 Revise the communication strategy.</p>

Before the amendment (Version 0)	Amended (Version 1)
3-4 Assist EITI Secretariat to conduct seminars in provinces to promote the awareness of EITI with MSG to the public. 3-5 Assist EITI Secretariat to conduct a launching event for EITI Report.	3-4 Identify the materials and contents of awareness promotion to be developed with the project. 3-5 Assist the Secretariat to develop the materials and contents. 3-6 Identify the promotion activity to be conducted with the project. 3-7 Assist the Secretariat to conduct the promotion activity with MSG to enhance the awareness of EITI and EITI reporting. 3-8 Provide technical advice to the Secretariat staff in developing and delivering the materials and contents to maintain them by JICA experts.
Footnotes to the PDM	
*2 DP: Department of Petroleum *3 MRA: Mineral Resource Authority	*2 DOP: Department of Petroleum *3 MSG: Multi-stakeholder Group

3-5-2. Changes in PDM (2nd Revision)

Before the second amendment (Version 1)	Amended (Version 2)
Project Period:	
3 years (from January 2018 to December 2020)	4 years (from January 2018 to December 2021)
Inputs	
The Japanese Side - Equipment (TBD)	The Japanese Side - Equipment - Laptop PC - NAS

3-5-3. Changes in PDM (3rd Revision)

Before the third amendment (Version 2)	Amended (Version 3)
Project Period:	
4 years (from January 2018 to December 2021)	4 years and 2 months (from January 2018 to February 2022)
Inputs	
The Japanese Side - Equipment (TBD)	The Japanese Side - Equipment - Laptop PC - NAS