

# REVENUE WATCH INDEX QUESTIONNAIRE

*December 2011*

**Country:**

**Researcher Name and  
Contact Information:**

**Peer Reviewer Name and  
Contact Information:**

## I. DEMOGRAPHICS<sup>1</sup>

Item	Response	Year	Citation/Comment
Name of country			
Population			
GDP			
GDP per capita			
Literacy rate			
No. of Internet users			

## II. CONTEXT

Item	Response	Year	Citation/Comment
Primary resource: <sup>2</sup>	Choose one		
Economic data on extractive industries			
Resource reserves			
Resource production			
Resource revenue			
Fiscal revenue			

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<sup>1</sup> For the first implementation of this research, RWI will provide the information for Demographics and Context. Researchers are not expected to complete this section.

<sup>2</sup> For the first implementation of this project, researchers should fill in the questionnaire for one resource only (oil, natural gas, or minerals). In the case where a country produces multiple resources, RWI will identify the primary resource for this research.

Resource exports			
Total exports			
Fiscal regime	Choose one		
Legal definition of ownership of underground resources	Choose one		

### III. KEY DOCUMENTS

**Table 1. Key Documents Identified by this Research**

Document	Full title <sup>3</sup>	Agency in charge of publishing <sup>4</sup>	Date of latest publication <sup>5</sup>	Internet links
Contracts <sup>6</sup>				
Environmental and social impact reports				
Statistical reports/databases <sup>7</sup>				

<sup>3</sup> In some cases multiple versions of each document may be published by different agencies. Researchers should list all available documents on separate lines within each category of key document.

<sup>4</sup> Indicate which agency publishes the document in question – the Ministry of Finance, Ministry of extractive sector, regulatory agency, Central Bank, state-owned company, or other (please specify).

<sup>5</sup> Given the timing of this research, we expect that annual reports would be available for 2008 and in-year reports for 2009. Researchers should pay attention to a reporting period going from January 2006 to December 2009. Documents published outside this reporting period should not be considered to answer this questionnaire.

<sup>6</sup> We use term Contracts to signify agreements between State and resource companies to regulate access to resources, including Production Sharing Agreements, Concessions, Service agreements, licensing agreements. Given that each project may have an individual contract, indicate here only the most recent example of a published contract or, if a repository of electronic versions of contracts exists, indicate the link to that website.

<sup>7</sup> Refers to reports published by the Ministry of the sector, Central Bank, Ministry of Finance or another agency that contain data on reserves, production, and/or revenue.

Annual reports				
In-year reports				
EITI reports				
Auditor reports				

**Table 2. Distribution of Key Documents**

Document	Agency in charge of publishing	For each of the documents listed in the table, check the box if the document is:			
		Not produced, even for internal purposes	Produced for internal purposes, but not available to the public	Produced and available to the public, but only on request	Produced and distributed to the public (e.g. in libraries, newspapers, online, etc.)
Contracts	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Environmental and social impact reports	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statistical reports/databases	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual reports	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Document	Agency in charge of publishing	For each of the documents listed in the table, check the box if the document is:			
		Not produced, even for internal purposes	Produced for internal purposes, but not available to the public	Produced and available to the public, but only on request	Produced and distributed to the public (e.g. in libraries, newspapers, online, etc.)
In-year reports	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EITI reports	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Auditor reports	Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ministry of extractive sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Regulatory agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Central Bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	State-owned company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify: )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Comments on Tables 1 and 2**

*Please use this space to for any additional information about the key documents listed above.*

#### IV. INDICATORS FOR RESOURCE REVENUE TRANSPARENCY – COUNTRY INDEX

<b>Category 1. Access to Resources</b>	
<b>1.1. Context</b>	
<b>1. Does the country have a clear legal definition of ownership of mineral resources?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The constitution and national laws grants ownership of all mineral resources in the ground to the sovereign state. The legislation does not recognize or guarantee private property rights over resources in the ground.</li> <li>b. The constitution and national laws recognize or guarantee private property rights over mineral resources in the ground, with the exception of state-owned land.</li> <li>c. The constitution and national laws gives ownership of mineral resources in the ground to subnational governments, agencies or to indigenous groups.</li> <li>d. The constitution and national laws recognizes a mix of ownership rights.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>2. Who has authority to grant hydrocarbon and mineral rights or licenses?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The ministry of the extractive sector.</li> <li>b. A technical agency or regulator.</li> <li>c. A state-owned company.</li> <li>d. The office of the executive.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>3. What licensing practices does the government commonly follow?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The government conducts open bidding rounds with sealed bid process and decision is made against established criteria (e.g. open bidding rounds can be either with fixed royalty rates and taxes but on the basis of work programs and expenditures, or on variable parameters such as bonuses, royalty rates, profit oil splits and cost recovery limits).</li> <li>b. The government grants mineral rights following direct negotiations.</li> <li>c. The government follows the rule of “first-come first-served” to grant mineral licenses, while royalties and taxes are set by legislation.</li> <li>d. This country does not license mineral rights to private companies.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	

<b>Citation</b>	
<b>Comment</b>	
<b>4. What is the fiscal system for mineral resources?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Companies receive licenses or concessions to explore, exploit and sell minerals in exchange for royalties and taxes.</li> <li>b. Companies sign production sharing agreements that determine payments and sharing of costs and profits with the government.</li> <li>c. Companies sign service contracts that determine a fee for services delivered to government agencies.</li> <li>d. There is a mixed system which allows different agreements, contracts or regimes to take place, depending on the government's objectives.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>5. What agency has authority to regulate the hydrocarbon and mineral sector? (Regulation meaning authority to monitor compliance with the operational aspects of laws and contracts, including the approval of development plans, and review of company reports)?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The ministry of the extractive sector.</li> <li>b. A technical agency or regulator.</li> <li>c. A state-owned company.</li> <li>d. The office of the executive.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	

### **1.2. Disclosure**

#### **6. Does the government publish information on the licensing process?**

##### **6.a What information does the government publish on the licensing process before negotiations?**

**Choose one**

- a. Licensing process is specified by legislation or by the government in advance of bid for licenses or contracts. Information on licensing process includes the contract terms for licenses (duration, royalties, tax obligations), the geographic scope of the blocks and a complete description of the procedure for awarding a license is provided (including bidder qualification procedures and auction rules in case of auction rounds or rules for contacting the licensing authority in case of negotiated process).
- b. Licensing process is specified by legislation or by the government but some essential information (described in full in answer a.) is missing (please explain) and/or information is not available in advance of bid for licenses or contracts.
- c. Licensing process is specified by legislation or by the government but scant information is

<p>actually available.</p> <p>d. There is no information about the licensing process before bid for licenses or contracts.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>6.b What information does the government publish on the licensing process after negotiations?</b>	<b>Choose one</b>
<p>a. The government publishes extensive information after negotiations, including results from auction rounds such as bids received, winning bids and information on final contract awards and blocks licensed, as well as the actual terms after auction or negotiations (duration, royalties and tax obligations), or the main negotiated terms, winning bidding variables and/or production sharing rules. The licensing authority publishes reports with information about its activities to the public.</p> <p>b. The government and/or the licensing authority publishes information about the licensing process after negotiations but some essential information (described in full in answer a.) is missing (please explain).</p> <p>c. The government publishes scant information on the licensing process after negotiations.</p> <p>d. There is no information about the licensing process after negotiations.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>7. Are all contracts, agreements or negotiated terms for exploration and production, regardless of the way they are granted, disclosed to the public?</b>	<b>Choose one</b>
<p>a. Yes, all valid or approved contracts are published in full.</p> <p>b. Yes. The majority of contracts are published in full but there are some projects, contracts or licenses that have not been published.</p> <p>c. Some contracts are published but there are no clear rules for publishing and this remains rare.</p> <p>d. No. Contracts are not published.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>8. Environmental and social impact assessments</b>	
<b>8.a Does legislation require that mining, gas and oil development projects prepare an environmental impact assessment prior to the award of any mineral rights or project implementation?</b>	<b>Choose one</b>

<ul style="list-style-type: none"> <li>a. Yes. Legislation requires elaboration of an environmental impact assessment prior to the award of any mineral rights or project implementation.</li> <li>b. No. Legislation does not require preparation of an environmental impact assessment for mining, gas and oil projects.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<p><b>8.b Are environmental impact assessments for oil, gas and mining projects published by the authority in charge of regulating the sector and is there a consultation process?</b></p>	
<b>Choose one</b>	
<ul style="list-style-type: none"> <li>a. Yes. Environmental impact assessments for oil, gas and mining projects are made available for stakeholder review and consultation prior to the award of any mineral rights or project implementation and are published by the relevant authority.</li> <li>b. Yes. Environmental impact assessments for oil, gas and mining projects are public and made available for stakeholder review but there is no consultation process prior to awarding of mineral rights or project implementation.</li> <li>c. Yes. Environmental impact assessments for oil, gas and mining projects are published by the authority in charge of regulating the sector (or by other stakeholders such as companies), but only after approval by the relevant authority and not prior to award of mineral rights or project implementation.</li> <li>d. No. Environmental impact assessments for oil, gas and mining projects are not published by the authority in charge of regulating the sector.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<p><b>8.c Does legislation require that mining, gas and oil development projects prepare a social impact assessment?</b></p>	
<b>Choose one</b>	
<ul style="list-style-type: none"> <li>a. Yes. Legislation requires elaboration of a social impact assessment, prior to the award of any mineral rights or project implementation.</li> <li>b. No. Legislation does not require preparation of a social impact assessment for new mining, gas and oil projects.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	

<b>8.d Are social impact assessments for oil, gas and mining projects published and is there a consultation process?</b>		<b>Choose one</b>
<p>a. Yes. Social impact assessments for oil, gas and mining projects are made available for stakeholder review and a consultation process required prior to the award of any mineral right or project implementation.</p> <p>b. Social impact assessments for oil, gas and mining projects are public and made available for stakeholder review but there is no consultation process prior to awarding of mineral rights or project implementation.</p> <p>c. Yes. Social impact assessments for oil, gas and mining projects are published by the authority in charge of regulating the sector (or by other stakeholders such as companies), but only after approval by the relevant authority and not prior to award of mineral rights or project implementation.</p> <p>d. No. Social impact assessments for oil, gas and mining projects are not published by the authority in charge of regulating the sector.</p> <p>e. Not applicable/Other. (Please explain.)</p>		
<b>Citation</b>		
<b>Comment</b>		
<b>9. Does the government publish detailed mineral/hydrocarbon resource legislation?</b>		<b>Choose one</b>
<p>a. The mineral/hydrocarbon resource legislation is published and it details key principles or fiscal terms and provisions for assessing revenue.</p> <p>b. The mineral/hydrocarbon resource legislation is published but it only provides a general indication of key principles for extractive industries.</p> <p>c. The mineral/hydrocarbon resource legislation is published, but it does not contain indication of key principles or fiscal terms.</p> <p>d. No. The mineral/hydrocarbon resource legislation has not been published.</p> <p>e. Not applicable/Other. (Please explain.)</p>		
<b>Citation</b>		
<b>Comment</b>		
<b>10. This country has adopted a rule or legislation that provides for disclosure of information in the oil, gas and mineral sectors.</b>		<b>Choose one</b>
<p>a. There is a Freedom of Information Law, securities and exchange laws, executive decrees or statutes that require comprehensive disclosure from all public agencies and companies involved in the extractive sector.</p> <p>b. There is a Freedom of Information Law, securities and exchange laws, executive decrees or statutes that require disclosure from some but not all public agencies and companies involved in the extractive sector.</p> <p>c. There are laws, executive decrees or statutes that require disclosure from public agencies and companies involved in the extractive sector but these instruments exclude major companies or public agencies from disclosure, or require limited disclosure.</p> <p>d. There are no known or publicly available rules requiring disclosure of information.</p> <p>e. Not applicable/other. (Please explain.)</p>		
<b>Citation</b>		

<b>Comment</b>	
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### 1.3. Legal Framework and Practices

<b>11. The authority in charge of awarding licenses or contracts for mineral or hydrocarbon production is independent of the state-owned company (SOC) or other operating companies.</b>	<b>Choose one</b>
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- a. Yes. The authority to award licenses or contracts is placed in the Ministry of the extractive sector or a technical agency which is independent from the SOC or other operating companies.
- b. No. The authority to award licenses or contracts is placed in a state-owned company (or private company) that acts as operator, regulator and holder of government interests.
- c. Not applicable/Other. (Please explain.)

<b>Citation</b>	
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<b>Comment</b>	
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<b>12. Is the licensing process intended to be open and competitive to all qualified companies?</b>	<b>Choose one</b>
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- a. Yes. The licensing process is open to all qualified companies, and provides for competition based on technical, financial and environmental criteria.
- b. Yes. The licensing process expresses preference for certain companies (e.g. based on legitimate national policy objectives) but does not exclude qualified companies.
- c. Yes. The licensing process imposes requirements on qualified companies that can lead to opaque or uncompetitive results (e.g. shell companies winning bids).
- d. No. The licensing process limits participation of qualified companies based on discretionary rules or allows authorities to award licenses without following a formal process.
- e. Not applicable/Other. (Please explain.)

<b>Citation</b>	
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<b>Comment</b>	
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<b>13. Does the licensing process or legislation impose limits to discretionary powers of the authority in charge of awarding licenses or contracts? (Examples of discretionary powers include negotiating new terms after licensing or auction rounds, agreeing to stabilization clauses or offering compensation in case of changes in the regulatory framework without approval from another independent authority).</b>	<b>Choose one</b>
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- a. The authority in charge of awarding licenses cannot deviate from key principles established by legislation.
- b. The authority in charge of awarding licenses follows key principles established by legislation, standard agreements or auction rounds but it can negotiate departures from these principles within reasonable margins.
- c. The authority in charge of awarding licenses follows key principles established by legislation, standard agreements or auction rounds but it is widely considered that this is the beginning of negotiations with resource companies and final agreements depend on further negotiations.
- d. The authority in charge of awarding licenses has no limits to what it can offer in negotiations of licenses or contracts.

e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>14. Does the legislative branch have any oversight role regarding contracts and licenses in the oil, gas and mining sector?</b>	<b>Choose one</b>
a. The legislative branch receives regular reports on the award of contracts and licenses in the extractive sector and parliamentarians actively oversee compliance with relevant legislation and regulation. b. The legislative branch receives regular reports on the award of contracts and licenses in the extractive sector but there is no evidence that parliamentarians actively oversee compliance with relevant legislation and regulation. c. The legislative branch receives irregular and/or incomplete reports on award of contracts and licenses, which limits the oversight role of the legislative. d. The legislative branch does not receive information on the award of contracts and licenses in the extractive sector, which excludes the legislative of having an oversight role. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>15. Is there a due process to appeal licensing decisions?</b>	<b>Choose one</b>
a. Yes. In case there is an option to appeal licensing decisions, the process is intended to follow due process and to protect third party rights. b. No. In the past there have been examples of political influence or economic interest leading to changes in licensing decisions and modifications to terms can occur without following due process or to benefit political interests. c. Not applicable/other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>16. Is there a legal or regulatory requirement to disclose all beneficial ownership in oil, gas and mining companies or projects?</b>	<b>Choose one</b>
a. Yes. The government requires disclosure of beneficial ownership in oil, gas and mining companies or projects. b. No. The government does not require disclosure of beneficial ownership in oil, gas and mining companies or projects. c. Not applicable/other. (Please explain.)	

<b>Citation</b>	
<b>Comment</b>	
<b>Category 2. Revenue Generation and Collection</b>	
<b>2.1. Context</b>	
<b>17. Does the government receive in-kind payments (i.e. hydrocarbons or minerals for example through equity ownership, production sharing agreements or fiscal obligations) instead of financial payments from resource companies?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. The government receives in-kind (hydrocarbon or minerals instead of financial payments) in exchange for fiscal obligations.</li> <li>b. No. The government does not receive in-kind payments for fiscal obligations.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>18. If the government or state owned companies sell physical commodities (oil, gas or minerals) from in-kind payments or own production, is there information about how these commodities are marketed?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The government markets these commodities through export sales, the majority of which are through contracts with end users.</li> <li>b. The government markets these commodities through export sales, the majority of which are through contracts with commodity traders.</li> <li>c. The government markets these commodities through export sales, the majority of which are through auctions or spot sales.</li> <li>d. The government markets these commodities through sales to domestic refineries.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>19. What authority actually collects payments from resource companies?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The Ministry of Finance (or tax agency) receives all payments or all material payments from resource companies.</li> <li>b. The ministries of the extractive sector or a technical regulatory agency collect material payments such as royalties, taxes or profit shares from resource companies.</li> <li>c. The state-owned company collects payments such as royalties, taxes or profit shares from resource companies.</li> <li>d. All payments or the most important payments from resource companies are deposited in special resource funds or accounts, which are managed by the ministry of finance, the central bank or a special authority.</li> </ul>	

e. Not applicable/Other. (Please explain.)

**Citation**

**Comment**

**2.2. Disclosure**

**20. Does the Ministry of Finance publish periodical information on some or all of the information on revenue generation presented in the table below ( in reports or statistical databases)?**

Type of information	For each of the categories listed in the table, mark the box if information is published				
	A. Reporting year and at least one prior year	B. Reporting year only	C. Historical data only	D. Information not published	E. Not applicable
a. Reserves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Production volumes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Information on prices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Value of resource exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Estimates of investment in exploration and development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Production costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Names of companies operating in country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Production data by company and/or block	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Cost of subsidies or social investments paid by mineral revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j2. Government's share in PSC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j3. Royalties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j4. Special taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

j5. Dividends	<input type="checkbox"/>				
j6. Bonuses	<input type="checkbox"/>				
j7. License fees	<input type="checkbox"/>				
j8. Acreage fees	<input type="checkbox"/>				
j9. Other (Describe below)	<input type="checkbox"/>				
<b>Citation</b>					
<b>Comment</b>					

<b>21. Are periodical reports containing information on revenue generation published by the Ministry of Finance understandable?</b>	<b>Choose one</b>
a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques. b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive. c. No. The report is a list of items without explanation, references or comparisons. d. No. Reports are inexistent or not published. e. Not applicable/Other. (Please explain.)	

<b>Citation</b>	
<b>Comment</b>	

<b>22. How often are the periodical reports containing information on revenue generation published by the Ministry of Finance?</b>	<b>Choose one</b>
a. Such reports are published at least every quarter. b. Such reports are published at least semi-annually.. c. Such reports are published at least annually. d. Such reports are not published. e. Not applicable/Other. (Please explain.)	

<b>Citation</b>	
<b>Comment</b>	

<b>20. Does the Ministry of the extractive sector publish some or all of the information on revenue generation presented in the table below (in reports or statistical databases)?</b>					
<b>Type of information</b>	For each of the categories listed in the table, mark the box if information is published:				
	A. Reporting year and at least	B. Reporting	C. Historical data only	D. Information not published	E. Not applicable

	one prior year	year only			
a. Reserves	<input type="checkbox"/>				
b. Production volumes	<input type="checkbox"/>				
c. Information on prices	<input type="checkbox"/>				
d. Value of resource exports	<input type="checkbox"/>				
e. Estimates of investment in exploration and development	<input type="checkbox"/>				
f. Production costs	<input type="checkbox"/>				
g. Names of companies operating in country	<input type="checkbox"/>				
h. Production data by company and/or block	<input type="checkbox"/>				
i. Cost of subsidies or social investments paid by mineral revenue	<input type="checkbox"/>				
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>				
j2. Government's share in PSC	<input type="checkbox"/>				
j3. Royalties	<input type="checkbox"/>				
j4. Special taxes	<input type="checkbox"/>				
j5. Dividends	<input type="checkbox"/>				
j6. Bonuses	<input type="checkbox"/>				
j7. License fees	<input type="checkbox"/>				
j8. Acreage fees	<input type="checkbox"/>				
j9. Other (Describe below)	<input type="checkbox"/>				
<b>Citation</b>					
<b>Comment</b>					

<b>21. Are periodical reports containing information on revenue generation published by the Ministry of the extractive sector understandable?</b>	<b>Choose one</b>
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- a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques.
- b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive.
- c. No. The report is a list of items without explanation, references or comparisons.
- d. No. Reports are inexistent or not published.
- e. Not applicable/Other. (Please explain.)

<b>Citation</b>	
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<b>Comment</b>	
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<b>22. How often are the periodical reports containing information on revenue generation published by the Ministry of the extractive sector?</b>	<b>Choose one</b>
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- a. Such reports are published at least every quarter.
- b. Such reports are published at least semi-annually..
- c. Such reports are published at least annually.
- d. Such reports are not published.
- e. Not applicable/Other. (Please explain.)

<b>Citation</b>	
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<b>Comment</b>	
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**20. Does the Regulatory Agency publish some or all of the information on revenue generation presented in the table below (in reports or statistical databases)?**

Type of information	For each of the categories listed in the table, mark the box if information is published:				
	A. Reporting year and at least one prior year	B. Reporting year only	C. Historical data only	D. Information not published	E. Not applicable
a. Reserves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Production volumes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Information on prices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Value of resource exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Estimates of investment in exploration and development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Production costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Names of companies operating in country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Production data by company and/or block	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Cost of subsidies or social investments paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

by mineral revenue					
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>				
j2. Government's share in PSC	<input type="checkbox"/>				
j3. Royalties	<input type="checkbox"/>				
j4. Special taxes	<input type="checkbox"/>				
j5. Dividends	<input type="checkbox"/>				
j6. Bonuses	<input type="checkbox"/>				
j7. License fees	<input type="checkbox"/>				
j8. Acreage fees	<input type="checkbox"/>				
j9. Other (Describe below)	<input type="checkbox"/>				
<b>Citation</b>					
<b>Comment</b>					

<b>21. Are periodical reports containing information on revenue generation published by the Regulatory Agency understandable?</b>	<b>Choose one</b>
a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques. b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive. c. No. The report is a list of items without explanation, references or comparisons. d. No. Reports are inexistent or not published. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>22. How often are the periodical reports containing information on revenue generation published by the Regulatory Agency?</b>	<b>Choose one</b>
a. Such reports are published at least every quarter. b. Such reports are published at least semi-annually.. c. Such reports are published at least annually. d. Such reports are not published. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	

Comment					
<b>20. Does the Central Bank publish some or all of the information on revenue generation presented in the table below (in reports or statistical databases)?</b>					
Type of information	For each of the categories listed in the table, mark the box if information is published:				
	A. Reporting year and at least one prior year	B. Reporting year only	C. Historical data only	D. Information not published	E. Not applicable
a. Reserves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Production volumes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Information on prices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Value of resource exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Estimates of investment in exploration and development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Production costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Names of companies operating in country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Production data by company and/or block	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Cost of subsidies or social investments paid by mineral revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j2. Government's share in PSC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j3. Royalties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j4. Special taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j5. Dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j6. Bonuses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j7. License fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j8. Acreage fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j9. Other (Describe below)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Citation</b>	
<b>Comment</b>	

<b>21. Are periodical reports containing information on revenue generation published by the Central Bank understandable?</b>	<b>Choose one</b>
a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques. b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive. c. No. The report is a list of items without explanation, references or comparisons. d. No. Reports are inexistent or not published. e. Not applicable/Other. (Please explain.)	

<b>Citation</b>	
<b>Comment</b>	

<b>22. How often are the periodical reports containing information on revenue generation published by the Central Bank?</b>	<b>Choose one</b>
a. Such reports are published at least every quarter. b. Such reports are published at least semi-annually.. c. Such reports are published at least annually. d. Such reports are not published. e. Not applicable/Other. (Please explain.)	

<b>Citation</b>	
<b>Comment</b>	

<b>20. Does any other government agency or entity publish some or all of the information on revenue generation presented in the table below (in reports or statistical databases)?</b>					
Type of information	For each of the categories listed in the table, mark the box if information is published:				
	A. Reporting year and at least one prior year	B. Reporting year only	C. Historical data only	D. Information not published	E. Not applicable
a. Reserves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Production volumes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Information on prices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Value of resource exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

e. Estimates of investment in exploration and development	<input type="checkbox"/>				
f. Production costs	<input type="checkbox"/>				
g. Names of companies operating in country	<input type="checkbox"/>				
h. Production data by company and/or block	<input type="checkbox"/>				
i. Cost of subsidies or social investments paid by mineral revenue	<input type="checkbox"/>				
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>				
j2. Government's share in PSC	<input type="checkbox"/>				
j3. Royalties	<input type="checkbox"/>				
j4. Special taxes	<input type="checkbox"/>				
j5. Dividends	<input type="checkbox"/>				
j6. Bonuses	<input type="checkbox"/>				
j7. License fees	<input type="checkbox"/>				
j8. Acreage fees	<input type="checkbox"/>				
j9. Other (Describe below)	<input type="checkbox"/>				
<b>Citation</b>					
<b>Comment</b>					

<b>21. Are periodical reports containing information on revenue generation published by any other government agency or entity understandable?</b>	<b>Choose one</b>
a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques. b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive. c. No. The report is a list of items without explanation, references or comparisons. d. No. Reports are inexistent or not published. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	

<b>22. How often are the periodical reports containing information on revenue generation published by any other government agency or entity?</b>		<b>Choose one</b>
a. Such reports are published at least every quarter. b. Such reports are published at least semi-annually.. c. Such reports are published at least annually. d. Such reports are not published. e. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		

<b>23. Does the government include the SOC financial balance (its assets and liabilities) within the public sector balance or overall balance of general government in reports to the legislature?</b>		<b>Choose one</b>
a. Yes. The government publishes the public sector balance including the SOC financial balance. b. Yes. The government publishes the public sector balance, including only an indicator that consolidates public corporations presenting fiscal risks without details for the SOC. c. Yes. The government publishes the public sector balance and the SOC publishes its financial balance but there is no consolidation even if SOC present fiscal risks. d. No. The government does not publish information on how the SOC financial balance affects the public sector balance. e. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		

<b>24. Does the government include projections of transactions, accounts of actual spending by the natural resource funds, and their assets and liabilities, within the public sector balance or overall balance of general government in reports to the legislature?</b>		<b>Choose one</b>
a. Yes. The government includes the fund's financial balance with detailed information about projections of transactions, accounts of actual spending by the fund and assets and liabilities, in the overall balance in reports to the legislature. b. Yes. The government includes the fund's financial balance as part of the overall balance in reports to the legislature but without providing detailed information about projections of transactions or actual spending. c. The government provides information about the fund's financial balance and publishes the public sector balance, but there is no consolidation as part of the budget process. d. No. The government does not publish information on how the fund's financial balance affects the public sector balance or budget. e. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		

<b>25. Does the government provide information on the non-resource fiscal balance in its budget proposal?</b>		<b>Choose one</b>
a. Yes. The government includes information of the non-resource fiscal balance in its budget proposal. b. No. The government does not include information of the non-resource fiscal balance in its budget proposal. c. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		
<b>2.3. Legal framework and practices</b>		
<b>26. In the legal framework, what government agencies have authority to collect taxes and payments from resource companies?</b>		<b>Choose one</b>
a. The ministry of finance (or tax agency) has authority to collect all taxes and payments (e.g. royalties, taxes, special taxes, profit shares) from resource companies. b. Collection of payments from resource companies is divided by type of income (taxes and non-taxes (e.g. royalties, profit share, in-kind payment, other special payments), with taxes collected by MOF, while Ministry of extractives, a technical regulatory agency or state-owned company receives non-tax revenue from extractives. c. The state-owned company has authority to collect all payments such as royalties, taxes or profit shares from resource companies. d. Authority to collect resource revenue is vested into a special financial vehicle such as a special resource fund. e. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		
<b>27. Are all resource-related revenues, including those collected by state-owned companies, regulatory agencies, ministries, special funds or by the tax authority placed in the national treasury?</b>		<b>Choose one</b>
a. All resource revenues, even if collected by agencies different from the ministry of finance or tax agency, are identified and deposited to the national treasury as reflected in reports to the legislature. b. Some resource revenues bypass the treasury (e.g. are kept in escrow accounts or in special funds) but all are identified and reported to the legislature. c. Some revenues bypass the treasury (e.g. are kept in escrow accounts or in special funds), but not all identified or reported to the legislature. d. Revenues bypass the treasury and there is no information identifying them or reports to the legislature to allow analysis of their amount or use. e. Not applicable/Other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		

<b>28. Are government officials with a role in the oversight of the oil, gas or mining sector required to disclose information about their financial interest in any extractive activity or projects?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. Government officials with a role in the oversight of oil, gas or mining sectors are required to disclose information about their participation in extractive activities or projects.</li> <li>b. No. Government officials are not required to disclose this kind of information.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>29. Is there independent external validation of internal controls of agencies in charge of receiving payments from resource companies with the objective of providing assurances of integrity of public funds and sound financial management?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. A national audit office (or supreme audit institution) has authority and resources to review and conduct audits on use and disbursement of resource revenue to establish that internal controls are adequate and provide assurances of integrity of public funds and sound financial management.</li> <li>b. A national audit office has authority to review and conduct audits on use and disbursement of resource revenue to establish that internal controls are adequate and provide assurances of integrity of public funds and sound financial management, but often lacks the resources to do so adequately.</li> <li>c. There is no national audit office, but an independent external auditor, or a Parliamentary committee, has authority to review or conduct audits over use and disbursement of resource revenue to establish that internal controls are adequate.</li> <li>d. No. There is no procedure to review internal controls.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>30. Does the national audit office (or similar independent organization) report regularly to the legislature on its findings, including an objective analysis of agencies in charge of managing resource revenues, and are these reports published?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. A national audit office (or similar independent organization) reports regularly to the legislature, providing objective analysis of the agencies in charge of managing resource revenue and these reports are published in a timely manner (i.e. within one year after the reporting date).</li> <li>b. A national audit office (or similar independent organization) reports regularly to the legislature, providing objective analysis of the agencies in charge of managing resource revenue, but these reports are not published in a timely manner (more than a year after reporting date).</li> <li>c. A national audit office (or similar independent organization) reports regularly to the legislature, including analysis of the agencies in charge of managing resource revenue, but these reports are not published.</li> <li>d. The national audit office (or similar independent organization) does not report regularly to the legislature nor publishes reports.</li> </ul>	

e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>31. Does a Parliamentary committee scrutinize reports on resource-related revenues and, if so, when does this occur?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes, reports on resource-related revenues are scrutinized by Parliamentary committees within the following year after the audit report date.</li> <li>b. Yes, reports on resource-related revenues are scrutinized by Parliamentary committees more than one year after the audit report date.</li> <li>c. Yes, reports on resource-related revenues are scrutinized by Parliamentary committees at more than two years after the audit report date.</li> <li>d. No, reports on resource-related revenues are not scrutinized.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>32. Is this country an EITI candidate or compliant country?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The country is a validated (compliant) country.</li> <li>b. The country has published an EITI report.</li> <li>c. The country is a candidate country or expressed public commitment to implement EITI.</li> <li>d. The country is not implementing the EITI or expressed interest to implement this initiative.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	

<b>Category 3. Revenue Management (alternative mechanisms)</b>	
<b>3.A. State-owned companies</b>	
<b>3.A.1. Context</b>	
<b>33. Is there a state-owned company? If so, what is its role in the extractive sector?</b>	<b>Choose one</b>

<p>a. Yes. For oil, gas and mining activities, this country has a legally sanctioned state monopoly. The SOC conducts exploration, production and selling of minerals and mineral products, but it may contract services or procure goods through private companies.</p> <p>b. Yes. This country has a state-owned company, but this company does not have legal monopoly over oil, gas and mining activities. (Explain extent of private company operations or whether SOC is the dominant company).</p> <p>c. No. There is free access for international and national resource companies, no legal preference for or dominance by state-owned companies.</p> <p>d. No. The state manages the extractive sector with concessions or production sharing agreements, but there are no state owned companies in charge of exploration or production.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>34. How is government ownership of resource companies structured in this country?</b>	<b>Choose one</b>
<p>a. There is a resource company controlled and owned entirely by the government.</p> <p>b. There is a resource company in which the government owns a controlling share and in practice appoints managers and orients activities.</p> <p>c. The government owns equity or minority shares at one or more resource companies, which may include joint ventures in which the state has an interest either through a state-owned company, a commercial entity or directly.</p> <p>d. The government has no ownership of resource companies in this country.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>35. Is there more than one state-owned company (SOC) operating in the extractive sector?</b>	<b>Choose one</b>
<p>a. Yes. There is more than one state-owned company.</p> <p>b. No. There is only one state-owned company.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>36. Do the roles and responsibilities of the SOC include provision of subsidies or social expenditures (quasi-fiscal activities)?</b>	<b>Choose one</b>
<p>a. No. The SOC is not involved in quasi-fiscal activities.</p> <p>b. Yes. The SOC includes among its roles quasi-fiscal activities.</p> <p>c. Not applicable/Other. (Please explain.)</p>	

<b>Citation</b>	
<b>Comment</b>	
<b>37. Does the SOC publish reports with information about its operations and subsidiaries?</b>	<b>Choose one</b>
a. Yes. The SOC publishes reports of its operations and subsidiaries, including cash flow statements (i.e. balance sheet and profit and loss statements). b. Yes. The SOC publishes reports of its operations and subsidiaries, which includes data on revenue, taxes paid and net income. c. Yes. The SOC publishes information on operations and subsidiaries, which includes financial standing but without data on revenue, taxes paid and net income. d. No. The SOC does not publish information about its operations or subsidiaries. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	

<b>38. Does the SOC publish some or all of the information on revenue generation presented in the table below (in reports or statistical databases)?</b>					
<b>Type of information</b>	<b>For each of the categories listed in the table, mark the box if information is published</b>				
	<b>A. Reporting year and at least one prior year</b>	<b>B. Reporting year only</b>	<b>C. Historical data only</b>	<b>D. Information not published</b>	<b>E. Not applicable</b>
a. Reserves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Production volumes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Information on prices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Value of resource exports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Estimates of investment in exploration and development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Production costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Names of companies operating in country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Production data by company and/or block	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Quasi-fiscal activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Disaggregated revenue streams:					
j1. Production streams value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j2. Government's share in PSC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

j3. Royalties	<input type="checkbox"/>				
j4. Special taxes	<input type="checkbox"/>				
j5. Dividends	<input type="checkbox"/>				
j6. Bonuses	<input type="checkbox"/>				
j7. License fees	<input type="checkbox"/>				
j8. Acreage fees	<input type="checkbox"/>				
j9. Other (Describe below)	<input type="checkbox"/>				
<b>Citation</b>					
<b>Comment</b>					

<b>39. Are periodical reports containing information on revenue generation published by the SOC understandable?</b>	<b>Choose one</b>
a. Yes. Reports include definitions of the main concepts and explain information to the broader public, with notes including information on methodology, sources or statistical techniques. b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, available on hard copy or online, but are generally comprehensive. c. No. The report is a list of items without explanation, references or comparisons. d. No. Reports are inexistent or not published. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>40. How often are the periodical reports containing information on revenue generation published by the SOC?</b>	<b>Choose one</b>
a. Such reports are published at least every quarter. b. Such reports are published at least semi-annually.. c. Such reports are published at least annually. d. Such reports are not published. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>41. If the SOC is involved with quasi-fiscal activities, does it publish information about them?</b>	<b>Choose one</b>

<p>a. Yes. The SOC engages in quasi-fiscal activities and publishes comprehensive information about them, including both a narrative description and quantitative estimates.</p> <p>b. No. The SOC does not publish information on quasi-fiscal activities even though it is known to carry out these activities.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>42. If there are joint ventures, does the SOC (or government) publish information on its share of costs and revenues deriving from its equity participation in joint ventures?</b>	<b>Choose one</b>
<p>a. Yes. The government publishes information on the SOC's share of costs and revenues deriving from its equity participation.</p> <p>b. No. The government does not publish information on the SOC's share of costs and revenues deriving from its equity participation.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>43. Publicly available audited reports</b>	
<b>43.a Is the SOC subject to annual audits conducted by an independent external auditor to ensure that the financial statements represent the financial position and performance of the company?</b>	<b>Choose one</b>
<p>a. Annual audits are conducted by an independent external auditor that reviews the SOC financial statements.</p> <p>b. Audits are conducted by an independent external auditor that reviews the SOC financial statements. However, audits are not annual.</p> <p>c. Audits are conducted to review the SOC financial statements. However, there is not enough information about the auditor or about its independence, and audits are not annual or timely.</p> <p>d. There is no information about audits to review the SOC financial statements, about the auditor or about their periodicity.</p> <p>e. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>43.b Are SOC audited reports published?</b>	<b>Choose one</b>

<ul style="list-style-type: none"> <li>a. Yes. SOC audited reports are published annually.</li> <li>b. Yes. SOC audited reports are published with less than two years of delay.</li> <li>c. Yes. SOC audited reports are published with more than two years of delay.</li> <li>d. No. SOC audited reports are not published.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>3.1.3. Legal framework and practice</b>	
<b>44. Does the SOC have a legal obligation to publish financial reports?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. The SOC has a legal obligation to publish reports. (Legal obligation can be based on a transparency law that applies to state corporations, legislation that requires reporting to legislature or regulators, or on the SOC's financial operations in financial markets that put it under the obligation to follow stock and exchange laws. Explain in comments section).</li> <li>b. No. the SOC has no known legal obligation to publish reports.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>45. Does the SOC follow internationally recognized accounting standards?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes, SOC follows IASB or GAAP accounting standards.</li> <li>b. No, SOC does not follow IASB or GAAP accounting standards.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>46. Do SOC audits include consolidated accounts that cover all of the SOC subsidiaries?</b>	<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. SOC audits include consolidated accounts that cover all of the SOC subsidiaries.</li> <li>b. No. SOC audits do not include consolidated accounts that cover all of the SOC subsidiaries.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>	
<b>Citation</b>	
<b>Comment</b>	
<b>47. Are officials of the SOC required to disclose information about their financial interest in any oil, gas or mining projects?</b>	<b>Choose one</b>

<p>a. Yes. Officials of the SOC are required to disclose information about their financial interest in any extractive activities or projects.</p> <p>b. No. Officials of the SOC are not required to disclose information about their financial interest in any extractive activities or projects.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>48. Does the SOC publish information on the composition of its Board of Directors?</b>	<b>Choose one</b>
<p>a. Yes. The SOC publishes information on the composition of its Board of Directors.</p> <p>b. No. The SOC does not publish information on its Board of Directors.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>49. Does the SOC publish information about the rules governing decision-making by the Board of Directors?</b>	<b>Choose one</b>
<p>a. Yes. The SOC publishes information about the rules governing decision-making by the Board of Directors.</p> <p>b. No. The SOC does not publish information about the rules governing decision-making by the Board of Directors.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>3.2. Revenue Management: Natural Resource Fund</b>	
<b>3.2.1 Context</b>	
<b>50. Has the government created a special fund or natural resource fund that concentrates revenue directly from oil, gas or mineral extraction?</b>	<b>Choose one</b>
<p>a. Yes. The government has created a special fund (which can be for the objective of savings, stabilization, development or hybrid purposes) that concentrates revenue directly from oil, gas or mineral extraction.</p> <p>b. No. The government has not created a special fund to concentrate revenue from oil, gas and mineral extraction.</p> <p>c. Not applicable/Other. (Please explain.)</p>	
<b>Citation</b>	

<b>Comment</b>	
<b>51. What authority is responsible for the natural resource fund?</b>	<b>Choose one</b>
a. The natural resource fund is responsibility of the ministry of finance or treasury. b. The natural resource fund is responsibility of the ministry of the sector or regulator. c. The natural resource fund is responsibility of the head of the executive. d. The natural resource fund is the responsibility of an independent agency. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>3.2.2. Disclosure</b>	
<b>52. Are the rules for the fund’s deposits and withdrawals published, including the formula(s) for deposits and withdrawals? (E.g. rules may stipulate the percentage of resource revenue that is deposited into the fund, or require that resource revenue be deposited into NRF/SWF first and then to annual budget, or ask treasury or congress to appropriate funds for this objective.)</b>	<b>Choose one</b>
a. Yes. The rules for the fund’s deposits and withdrawals are published, including the formula(s) for deposits and withdrawals. b. No. The rules for the fund’s deposits and withdrawals are not published, nor is/are the formula(s) for deposits and withdrawals. c. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>53. Does the fund management or authority in charge of the fund publish comprehensive information on its assets, transactions and investments?</b>	<b>Choose one</b>
a. Yes. The fund management or authority in charge publishes information on its assets, transactions and investments, including information on the size of the fund, principal and returns, and disaggregated data on specific b. Yes. The fund management or authority in charge publishes information on its assets, transactions and investments, including information on the size of the fund, principal and returns but without disaggregating specific investment data. c. Yes. The fund management or authority in charge publishes information on its assets, transactions and investments but only at an aggregated level. d. No, there is no publication of information on the fund’s assets, transactions and investments. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	

<b>54. Are the reports containing information on the fund's assets and transactions understandable?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. Reports include definitions of the main concepts and explain information to a broader public, with notes including information on methodology, sources or statistical techniques.</li> <li>b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, are available as hard copies or online, but are generally comprehensive.</li> <li>c. No. The report is a list of items without explanation, references or comparisons.</li> <li>d. No. Reports are inexistent or not published.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>55. Does the fund management or authority in charge publish this information in financial reports, and if so, how often?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Such information is published at least every quarter.</li> <li>b. Such information is published at least semi-annually.</li> <li>c. Such information is published at least annually.</li> <li>d. Such information is not published.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>56. Publicly available audited reports</b>		
<b>56.a Are the fund's financial reports audited?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. The fund financial reports are audited by an independent auditor.</li> <li>b. Yes. The fund financial reports are audited by an internal auditor.</li> <li>c. Yes. The fund financial reports are audited, but there is not available information about the auditor.</li> <li>d. No. The fund financial reports are not audited.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>56.b Are the audited financial reports published?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes, audited reports are published.</li> <li>b. No, audited reports are not published.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>		

<b>Citation</b>	
<b>Comment</b>	
<b>3.2.3. Legal framework and practice</b>	
<b>57. Are the rules governing deposits into the fund defined by legislation?</b>	<b>Choose one</b>
a. Yes, the rules governing deposits into the fund are defined by legislation. b. No, the rules governing deposits into the fund are not defined by legislation (e.g. only by executive decrees). c. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>58. In practice, does the government follow the rules governing deposits to the natural resource fund?</b>	<b>Choose one</b>
a. The government follows the rules governing deposits into the fund or in exceptional circumstances it has modified the rules following established procedures. b. The government follows the rules governing deposits into the fund but there is evidence that the government has exceptionally used discretion to cancel deposits to the fund without justification or approval by the legislative or the relevant oversight bodies in the past. c. The government changes the rules continuously and there is evidence that rules for deposits have often changed without justification or approval by the legislative or the relevant oversight bodies in the past. d. The government has not approved clear rules for deposits or the decision on these matters is left to the discretion of the executive. e. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	
<b>59. Are the rules governing withdrawal or disbursement from the fund defined by legislation? (E.g. rules may include earmarks for specific expenditures such as health, education and infrastructure; or withdrawals may be explicitly linked to domestic investments or development-related expenditures).</b>	<b>Choose one</b>
a. Yes. The rules governing withdrawal or disbursement from the fund are defined by legislation. b. No. The rules governing withdrawal or disbursement from the fund are not defined by legislation (e.g. only by executive decrees). c. Not applicable/Other. (Please explain.)	
<b>Citation</b>	
<b>Comment</b>	

<b>60. In practice, does the government follow the rules governing withdrawal or spending from natural resource fund?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. The government follows the rules governing withdrawals or spending from the fund or in exceptional circumstances it has modified the rules following established procedures.</li> <li>b. The government follows the rules governing withdrawals or spending from the fund but there is evidence that the government has exceptionally used discretion to cancel deposits to the fund without justification or approval by the legislative or the relevant oversight bodies in the past.</li> <li>c. The government changes the rules continuously and there is evidence that rules for withdrawals or spending from the fund have often changed without justification or approval by the legislative or the relevant oversight bodies in the past.</li> <li>d. The government has not approved clear rules for withdrawals or spending from the fund or the decision on these matters is left to the discretion of the executive.</li> <li>e. Not applicable/Other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>61. Are withdrawals or spending from the fund reserves approved by the legislature as part of the budget process?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. Spending or withdrawal from the special fund is approved by the legislature as part of the budget process or is determined by legislation and rules approved by parliament to govern the fund's mandate.</li> <li>b. No. The government uses the fund outside the budget process and spending is determined by changing or discretionary objectives.</li> <li>c. Not applicable/Other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>62. Are officials of the natural resource fund required to disclose information about their financial interest in any oil, gas or mining projects?</b>		<b>Choose one</b>
<ul style="list-style-type: none"> <li>a. Yes. Officials of the natural resource fund are required to disclose information about their financial interest in any extractive activities or projects.</li> <li>b. No. Officials of the natural resource fund are required to disclose information about their financial interest in any extractive activities or projects.</li> <li>c. Not applicable/other. (Please explain.)</li> </ul>		
<b>Citation</b>		
<b>Comment</b>		
<b>3.3. Revenue Management: Sub-national Revenue Transfers</b>		
<b>3.3.1. Context</b>		

<b>63. Do central governments transfer resources to subnational authorities based on extraction of mineral resources?</b>		<b>Choose one</b>
a. Yes. The central government transfers resource revenue to subnational authorities directly as a percentage of production volumes, royalties, taxes or prices as part of compensation mechanisms. b. Yes. The central government transfers resource revenue to subnational authorities as part of compensation mechanisms but only after merging resource revenue with other fiscal income. c. Yes. There is a mixed system with transfers of resource revenue from the central budget and via direct distribution to regions where minerals are extracted. d. No. The central government does not transfer resource revenue to subnational governments. e. Not applicable/other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		
<b>64. Are conditions imposed on subnational government as part of revenue sharing regime?</b>		<b>Choose one</b>
a. Revenue sharing is conditional or earmarked for investment in infrastructure or payment of specific services. b. Revenue sharing is not conditional or earmarked and subnational governments use these resources as part of their regular income. c. Not applicable/other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		
<b>3.3.2. Disclosure</b>		
<b>65. Are the rules for revenue transfers from central to sub-national governments published, including the formula(s) for revenue sharing?</b>		<b>Choose one</b>
a. Yes. The rules for revenue transfers from central to sub-national governments are published, including the formula(s) for revenue sharing. b. No. The rules for revenue transfers from central to sub-national governments are not published, nor is/are the formula(s) for revenue sharing. c. Not applicable/other. (Please explain.)		
<b>Citation</b>		
<b>Comment</b>		
<b>66. Does the central government publish comprehensive information on transfers of resource related revenues to subnational governments?</b>		<b>Choose one</b>

<p>a. Yes. The central government publishes a detailed breakdown of the transfers of resource related revenues to sub-national governments (including various taxes, royalties, etc.) and no additional discretionary funds are transferred outside this system.</p> <p>b. No. The central government publishes only the aggregate transfer of resource related revenues to sub-national governments.</p> <p>c. No. The central government publishes only the aggregate transfer of general revenues to sub-national governments (with no distinction for resource-related revenues).</p> <p>d. No. The central government does not publish information on transfers of resource related revenues.</p> <p>e. Not applicable/other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>67. Are the reports containing information on transfers of resource related revenues to sub-national governments understandable?</b>	<b>Choose one</b>
<p>a. Yes. Reports include definitions of the main concepts and explain information to a broader public, with notes including information on methodology, sources or statistical techniques.</p> <p>b. Yes. Reports are mainly technical and lack narrative sections or notes on methodology, are available as hard copies or online, but are generally comprehensive.</p> <p>c. No. The report is a list of items without explanation, references or comparisons.</p> <p>d. No. Reports are inexistent or not published.</p> <p>e. Not applicable/other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>68. How often does the central government publish information on transfers of resource related revenues to sub-national governments?</b>	<b>Choose one</b>
<p>a. Such information is published at least every month.</p> <p>b. Such information is published at least every quarter.</p> <p>c. Such information is published at least semi-annually.</p> <p>d. Such information is not published.</p> <p>e. Not applicable/other. (Please explain.)</p>	
<b>Citation</b>	
<b>Comment</b>	
<b>69. Do sub-national governments publish information on transfers received from central governments?</b>	<b>Choose one</b>

- a. Yes, sub-national governments publish information on transfers received from central governments.
- b. No, sub-national governments do not publish information on transfers received from central governments.
- c. Not applicable/other. (Please explain.)

<b>Citation</b>	
<b>Comment</b>	

**3.3.3. Legal framework and practice**

<b>70. Are arrangements (including formulas and responsible institutions) for resource revenue sharing between central and sub-national governments defined by legislation?</b>	<b>Choose one</b>
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- a. Yes, the arrangements for resource revenue sharing between central and sub-national governments are defined by legislation.
- b. No, the arrangements for resource revenue sharing between central and sub-national governments are not defined by legislation.
- c. Not applicable/other. (Please explain.)

<b>Citation</b>	
<b>Comment</b>	

<b>71. In practice, does the government follow the rules established by resource revenue sharing legislation?</b>	<b>Choose one</b>
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- a. The government follows the rules established by resource revenue sharing legislation or in exceptional circumstances it has modified the rules following established procedures.
- b. The government follows the rules established by resource revenue sharing legislation but there is evidence that the government has exceptionally used discretion to change the amounts transferred without justification or approval by the legislative or the relevant oversight bodies in the past.
- c. The government changes the rules continuously and there is evidence that rules for transfers have often changed without justification or approval by the legislative or the relevant oversight bodies in the past.
- d. The government has not approved clear rules for resource revenue sharing or the decision on these matters is left to the discretion of the executive.
- e. Not applicable/other. (Please explain.)

<b>Citation</b>	
<b>Comment</b>	