MAURITANIA ITIE REPORT 2019

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Final Report, 24 October 2021

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ACRONYMS AND ABBREVIATIONS

ANSADE	National Agency for Statistics and Demographic and Economic Analysis
ARMP	Public Procurement Regulatory Authority
BCM	Central Bank of Mauritania
BIC	Tax on Industrial and Commercial Profits
BNC	Tax on Non-Commercial Profits
CAC	Statutory Auditors
CGI	General Tax Code
CEP	Exploration Production
CERFIP	Public Finance Studies and Reform Unit
CMT	Standard Mining Convention
CNCMP	Commission Nationale de Contrôle des Marchés Publics
CN-ITIE	National Committee of the Extractive Industries Transparency Initiative
PPC	Production Sharing
DAO	Tender documents
DCMG	Mining Cadastre and Geology Department
DCSO	Operator Control and Monitoring Department
DFI	Import Tax Law
DGB	Directorate-General for the Budget
DGD	Directorate General of Customs
DGH	Directorate General of Hydrocarbons
DGI	General Tax Directorate
DGM	Directorate-General of Mines
DGTCP	Directorate General of the Treasury and Public Accounting
ECD	State Property Department
FNRH	National Oil Revenues Fund
FOB	Free On Board
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH(Cooperation German)
IDA	International Development Association
IFAC	International Federation of Accountants
IGF	General Inspectorate of Finance
INTOSAI	International Organisation of Supreme Audit Institutions public
MFI	Flat-rate minimum tax
IRCM	Tax on Income from Transferable Securities
IRF	Property Income Tax
IRVM	Tax on Income from Transferable Securities
EITI	Extractive Industries Transparency Initiative
ITS	Tax on Wages and Salaries
Kg	Kilogram
Km	Kilometre
MAEPSP	Ministry of Economic Affairs and Promotion of Productive Sectors

MEF	Ministry of the Economy and Finance
MCM	Mauritania Copper Mines SA
MEDD	Ministry for the Environment and Sustainable Development
MPEM	Ministry of Petroleum, Energy and Mines
MRU	Ouguiya
NA	Not applicable
NC	No press release
NGO	Non-governmental organisation
ONS	Office National de la Statistique
OMRG	Mauritanian Geological Research Office
Ozt	Once Troy
GDP	Gross Domestic Product
PGSP	Public Sector Governance Project
SENI SA	Société d'Extraction du Nord d'Inchiri SA
SCM	Mining Registry System
SIGM	Geological and Mining Information
SMHPM	Société Mauritanienne des Hydrocarbures et du Patrimoine Minier (Mauritanian Hydrocarbons and Mining Heritage Company)
SNIM	Société Nationale Industrielle et Minière
T	Tonne
TCF	Trillion Cubic Feet
TML SA	Tasiast Mauritania Limited SA
GST	Tax on the provision of services
VAT	Value added tax
USD	United States dollar

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EXECUTIVE SUMMARY

1) Background and objectives

1. In line with the EITI Board's decision of 25 May 2020 relax requirements in light of the challenges brought about by the Covid-19[1] pandemic, this 2019 EITI Report adopts a degree of flexibility in terms of content.

2. This relaxation of EITI reporting requirements is intended to ensure continuity in the dissemination of information and to stimulate debate on the outlook, particularly with regard to the measures to be taken to meet the challenges of the Covid-19 pandemic, its impact on the extractive industries and the slowdown in global growth.

3. As a result, this 2019 Report deviates somewhat from standard EITI reporting procedure, particularly in terms of reconciling information (Requirement 4.9.b), but disclosing "information that proves relevant to inform ongoing discussions on the impact of this multidimensional crisis".

2) Methodology

4. The methodology adopted is based on the objectives and scope as defined by the CN-ITIE in its work plan. The consultant carried out the work of collecting and analysing the data available on the Data Warehouse database and collating/completing them at the level of the reporting entities, in particular the government agencies.

5. Most of the information gathered comes from primary sources. All data collected has fed into the content of the report and has been used to fill gaps in publicly available information, while trying as far as possible to address stakeholders' concerns about the quality of the data.

a) The approach adopted

[1] Board decision 2020-31/BC-290, *https://eiti.org/fr/decision-conseil/2020-31*

6. Admittedly, in the context of COVID-19, it was difficult to collect data from all companies in the scope, which is why the most accessible information is that published by government bodies, by revenue stream.

7. For Mauritania, the approach adopted in this 2019 report is based on that of a conventional report whenever the information is available. In reality, the CN/ITIE has preferred to go a little further than the simple unilateral declaration by the Government to present the data available company level, without carrying out any reconciliation work. It is therefore between the flexible reporting approach that allows a unilateral Declaration and by company, for those who have declared the data through the Data Warehouse. It is therefore a rather hybrid approach.

b) Reporting Parties for the 2019 EITI Report

8. The data reported comes mainly from government entities receiving significant revenues from extractive companies (DGTCP, FNRH, DGD, SMHPM). In addition, the major companies making significant payments responded to CN-ITIE's requests provided contextual information on the extractive sector (see Chapter 4).

9. The scoping meeting for the report (on 27 May 2021) provided an opportunity to gather the views of the various parties, including representatives of civil society, so that their concerns could be taken into account.

10. The consultant's mission was supported by the Mauritania EITI National Committee.
and under the supervision of the EITI International Secretariat.

c) Constraints and limitations of the 2019 EITI Report

11. At the start of the mission, the declarations made by government entities were incomplete or sometimes non-existent. The Chairman of the CN-ITIE and his colleagues took the situation in hand so that meetings could be organised to gather information, in particular with the (DGTCP), the Court of Auditors, the BCM, Customs (DGD), the DGM and the DGH of the Ministry of Oil, Energy and Mines.

12. The findings and conclusions set out in this report mainly concern financial data for 2019, but more recent information may have been reported.

3) Key findings of the 2019 EITI Report

13. The figures below summarise recent developments in the extractive sector and its role in the national economy.

a) Income for 2019

▪ Extractive sector revenues in 2019

14. Government agencies have reported that revenues generated by the extractive sector totalled MRU 11.474 billion for 2019, compared with MRU 13.88 billion in 2018, a drop of MRU 2.043 billion. This decline is due to the slowdown in activities in the hydrocarbons sector[2].

Table 1: Extractive sector revenues

Revenues from the extractive sector (billion MRU)			
Payment flows	***2019***	***2018***	***Variation***
Treasury Single Account	9,711	7,897	23%
Payments to the FNRH	2,133	5,779	-67%
Other payments		0,211	-100%
Total	**11,474**	**13,887**	**-17%**

▪ Revenue collected on the Treasury account in 2019

15. Revenues received from the extractive sector on the Treasury's single account amounted to MRU 9,711 billion (USD 273,549 million)[3].

Table 2: Revus collected by the Treasury

In billion MRU	2019	2018	Variation
Mining sector	9.219	7.872	28.57%
Oil and gas sector	0	0.025	1828%
Total	9.219	7.897	16.74%

▪ Revenue collected on the FNRH account in 2019

16. Revenues received from the hydrocarbon sector on the FNRH account fell as a result of the shutdown, totalling MRU **2.133** billion (USD 60 million) compared with MRU 5.779 billion (USD 161.967 million)[4].

[2] In 2018bonuses of MRU 2.672 billion (USD 75 million) and MRU 2.497 billion (USD 70 million) were received in connection with signing of oil and gas PSCs with Shell and ExxonMobil respectively.

[3] Annual average rate 2018, BCM (USD/MRU = 35.5)

[4] Annual average price 2018, BCM

17. The FNRH account records other receipts such as the ITS and payments made by subcontractors in the hydrocarbons sector, but the most significant item in terms of flows is the signature bonus (details in point 5.6).

Table 3: FNRH revenues

In billions MRU	*2019*	2018	Variation
Signing bonus (*)	1,59	5,17	-3,58
Withholding tax (excluding payroll deductions)	0	0,164	-0,164
Contributions to the Training Fund (Administrative contribution)	0,165	0,143	0,022
Profit Oil State - Public Power	0	0,132	-0,132
BIC	0,177		0,177
Other income	0,138	0,17	-0,032
Environmental Commission	0,063		-5,716
Total	**2,133**	**5,779**	**-3,646**

- **Payments received by SMHPM in 2019**

18. Under Article 21.1 of the PSCs signed with Exxon Mobil, TOTAL E&P and BP, SMHPM received MRU 0.221 billion compared with MRU 0.103 billion (USD 2.900 million) in 2018 for capacity building. These operator contributions are recorded in BCM's books and are potentially repayable in the event of a commercial discovery in each block concerned.

b) Production/Exports 2019

19. The level of mining production achieved in 2019 by company and by substance is summarised below.

Table 4: Mine production in 2019

Substance	Iron (T)	Gold (Kg)	Copper (T)	Silver (Kg)
SNIM	12 196 000	0	0	0
TLMSA/TASIAST	0	12026,66	0	1474,33
MCM	498 893	1389	29 619,0	0
ORPAILLAGE[5]	0	1048	0	0
Total	**12 694 893**	**14463.66**	**29 619**	**1474.33**

Sources: Data collected from producers

c) Contributions to the national economy in 2019

- **Contribution of the extractive sector to GDP**

Table 5: Contribution of the extractive sector to GDP

Contribution to nominal GDP (in million MRU)	**Sources**	**2018**	**2019**	**2020**
Mining and quarrying	2018 : ANSADE, 2019 and 2020: Framework MAEPSP/IMF	24 532	54 784	74 208
Nominal gdp	2018 : ANSADE, 2019 and 2020: Framework MAEPSP/IMF	251 497	290 978	307 075
Contribution of the extractive sector		**9,8%**	**18,8%**	**24,2%**

- **Contribution of the extractive sector to total exports**

20. The contribution of the extractive sector to total exports in 2019 is estimated at 59.7%, compared with 59.34% in 2018 (EITI report), but the calculations give a figure of 56.24%.

Table 6: Contribution of the extractive sector to national exports

Contribution to exports at current prices (USD million)	**2018**	**2019**	**2020**
Iron	494,39	831	879
Copper	140,31	145	131
Gold	441,68	596	772
Total extractive industries	1076,37	1 572	1 782
Total B&S exports	1813,95	2 632	2 666
Contribution of the extractive sector	**56,24%**	**59,7%**	**66,8%**

Source: BCM and ITE Report 2018

- **Contribution to government revenue**

21. Overall government revenue in 2019 reached MRU 57.6 billion (Ministry of Finance and BCM). The ratio of budget revenue from the extractive sector in 2019 (MRU 11.474 billion) is 16.9% (revised), compared with 10.39% (revised).
in 2018.

Table 7: Contribution of the extractive sector to government revenue

Revenue (MRU billion)[5]	2017	2018 EITI Report	2018 answers	2019
Mining and quarrying	4,344	5,451	7,761	9,711
Of which petroleum products	*1,885*	*3,160*		
Of which mining products	*2,459*	*2,291*		
Total revenue	47,618	52,481	52,481	57,6
Contribution of the extractive sector	**9,1%**	**10,4%**	**14,8%**	**16,9%**

- **Contribution to employment**

22. Depending on whether employment in gold mining and related activities is taken into account or not, the table below gives an estimate of the extractive sector in both (2019). Details of the sources and calculations are given in section 3.5.4.

Table 8: Estimated employment in the extractive sector

Number of jobs	Workforce (including non-permanent staff of companies) mining)	Labour force 2017 (ANSADE)
Mining companies	12936	1,47%
Gold panning activities	52000	5,92%
Total	**64936**	**7,39%**

23. The contribution of the extractive sector in 2018 was estimated at 1.27% but only company headcounts were taken into consideration (EITI Report 2018).

4) Main findings/conclusions

a) Exhaustiveness

24. The reconciliation work was not carried out because of the flexibility allowed but also because of insufficient data provided by some reporting parties other than the State. Nevertheless, the declarations by government entities have enabled the report to cover extractive companies' payments for 2019 satisfactorily. Out of a total amount of MRU 11,474 billion, the 13 companies selected account for 87% (MRU 10,027 billion), as shown in the table below.

5 Sources: BCM and ANSADE (ONS)

Table 9: Payments made by companies

The total amount payments	Total company payments included in the scope	Total company payments not included in the scope
MRU 11.474 billion	MRU 10,027 billion (13 companies)	MRU 1,447 billion (278 companies)

b) Other findings

25. The current legal framework is not fully adequate for the Real Property Disclosure requirement. There is a legal vacuum in current ownership transfer legislation. In addition, auditing practices are weak, unsystematic and followed up with little effect (FNRH in particular). There are shortcomings/gaps in data entry at the level of the public customs, tax and treasury services.

5) Main recommendations

26. Other recommendations (Chapter 6) include:
    - Implementing transfer pricing legislation ;
    - The creation of a legal framework for the disclosure of data on real property ;
    - The introduction into the Commercial Code (Act) of provisions in harmony with requirement 2.5 relating to beneficial ownership ;
    - Adoption of a more precise definition of beneficial owners and politically exposed persons (PEPs);
    - Intensify training for data entry agents and revise the forms used to make them more suitable for EITI reporting;
    - Completion of the FNRH's institutional arrangements (investment advisory committee, supervisory board) and monitoring and control tools.

I. INTRODUCTION

27. This 2019 EITI Report has been prepared, in accordance with the EITI Board's decision of 25 May 2020, on relaxation of requirements in light of the constraints associated with the Covid-19[6] pandemic. This relaxation is intended to ensure continuity of disclosure and to contribute to discussions on the measures to be taken to address the combined factors of the Covid-19 pandemic, such as the impact on commodity prices or that of the global economic slowdown and its implications for the extractive industries.

28. The 2019 report deviates somewhat from the standard EITI reporting procedure, including in terms of reconciling information (Requirement 4.9.b). Although the unilateral declaration by the State is the norm, it has only been applied in the case of payment flows that are not available.

29. Prior to producing this report, information from primary sources was analysed to ensure data quality. The report is based mainly on declarations by government institutions and, wherever possible, on information provided by mining, oil and gas companies.

30. The health crisis (COVID-19) disrupted the organisational system of all those involved. This has had repercussions on internal data collection, compliance with company procedures and the process for approving their accounts. The delays in the production of data by the players have delayed the preparation of the 2019 report, which nevertheless benefits from the flexibility mentioned above.

31. In relation to the five requirements for flexible reporting, the following has been achieved:
    - Information on developments in the extractive industries sector was analysed in the light of economic trends and longer-term prospects. This data mainly concerned licensing conditions and contract negotiations; tax policies and regimes; production, exports and employment; participation and relations with state-owned enterprises; and public resources.
    - Government unilateral declarations in accordance with EITI Requirements 2, 3, 4, 5 and 6, with the exception of the provisions relating to data quality and quality assurance (Requirement 4.9.b) have been sought and obtained.

[6] Annual average rate 2018, BCM (USD/MRU = 35.5)

- Data production, exports and revenues for 2019 and 2020 have been collected and analysed in the report.
    - They were used to populate the summarised EITI data model,

with the support of the International Secretariat.

- The Multi-Stakeholder Group examined the completeness and reliability of the data disclosed.

1.1 The global context

32. Global economic activity has slowed in 2019. This slowdown can be explained by i) rising trade tensions between the United States and China, ii) falling demand in some emerging countries, iii) attacks on oil installations in Saudi Arabia, iv) social unrest in several countries and unfavourable weather conditions in some African and Caribbean countries. As a result, the world economy is expected to grow by 2.9% in 2019, compared with 3.6% in 2018 (source: BCM). In 2020, mainly as a result of the COVID-19 pandemic, global GDP contracted by 3.3%.

33. International commodity prices were on a downward trend 2019, as shown by the trend in the IMF's commodity price index. It fell from 128.2 in 2018 to 117.6 in 2019, a decline of 8.3%. The FAO food price index rose by 1.8% in 2019 compared with 2018.

1.2 Context national

34. Despite Mauritania's considerable natural resources, particularly mining (iron, gold, copper and gypsum, among others) and fishing, the country's economy continues to face a complex external environment, marked by low and volatile metal prices. A fall in iron ore prices is reducing exports, widening the budget deficit, putting pressure on reserves and highlighting the vulnerability of banks. Macroeconomic stability has nevertheless been maintained over the recent period, but the current account deficit has risen to 10.9% in 2019[7] and inflation has been contained at 2.3% in 2019 compared with 3.2% in 2018.

35. In 2020, the COVID-19 pandemic had a major impact on all the country's economic, social and cultural activities. Strict containment measures between March and July, including restrictions on inter-urban and intra-urban road traffic, have had a major impact on all economic, social and cultural activities in the country.

[7] According to BCM data

the closure of land and air borders. As a result, real GDP contracted by 2.2%. The secondary sector was less affected than the primary and tertiary sectors.

36. The secondary sector contracted slightly in 2020 due to iron ore production and construction activities, which remained buoyant despite the presence of the pandemic. The maintenance of iron ore mining activity can be explained by the low circulation of the COVID-19 virus in the northern regions and strong external demand (China in particular).

37. However, real GDP in the secondary sector fell slightly by 0.1%, mainly due the decline in manufacturing activity and the reduction in activity in the gold and copper sub-group following the slowdown at MCM in the run-up to its forthcoming closure.

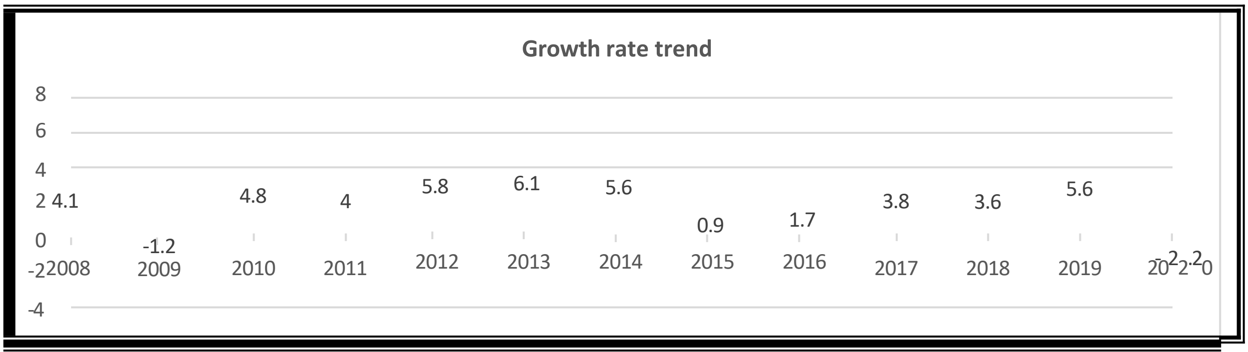
38. Overall, GDP in the secondary sector reached MRU 110.4 billion in 2020. This represents 35.9% of overall nominal GDP, compared with 31.5% in 2019.

Economic growth trends

39. The average growth rate is comparable to that observed in the sub-Saharan countries of the sub-region and the Maghreb countries. Agriculture, livestock farming and fishing, which employ most of the workforce, make only a small contribution to gross domestic product (GDP) (23.9% in 2017) and are vulnerable to the effects of climate change. The growth rate was 1.7% in 2016; 3.8% in 2017; 3.6% in 2018; 5.6 in 2019 and -2.2 in 2020.

40. The table below shows the growth rate over the last twelve years:

Figure 1: Evolution of the economic growth rate



41. Beyond the exploitation of the offshore gas field, the medium-term prospects for economic growth in Mauritania are linked to the continued expansion of the primary sector, the strengthening of the services sector and the increase in mining production, but also and above all to the quality of governance.

Budget transactions :

42. In 2019, the State's financial operations recorded an overall surplus of 5.9 billion Ouguiya (MRU), or 2.1% of GDP. Excluding grants, the surplus stood at MRU 4.7 billion in 2018, representing 2.5% of GDP, compared with a deficit of MRU 1.8 billion in 2017, or 1% of GDP (source: BCM).

43. In 2020, overall budget revenues rose by 10.6% compared with 2019, even though tax revenues fell by 1.4% due to the decline in economic activity and the measures taken to ease taxation during the covid-19 crisis. Budget expenditure rose by 10% due to the increase in current expenditure (wages and salaries) and current transfers. However, a budget surplus of MRU 6.9 billion, or 2.2%, was recorded when grants are taken into account.

Financial system and inflation :

44. In 2019, Mauritania's financial system comprises 18 primary banks in operation (272 bank branches), the financial services of the post office, the Caisse des Dépôts et de Développement (CDD), 17 insurance companies and two social welfare schemes. BCM estimates that the number of people with access to banking services is 30%, if members of microfinance institutions are included.

45. The National Consumer Price Index (NCPI) rose by 2.3% year-on-year in 2019, compared with 3.1% in 2018 and 1.2% in 2017. The rise in the general level of prices mainly concerned food products, particularly the items "bread and cereals", "fish and seafood", "fruit and vegetables" and "oil and fats" (ONS). Imported products saw prices rise by an annual average of 2.9% and by 4.2% year-on-year. In 2020, according to official indices, inflation remained moderate at 2.4%.

Balance of payments

46. External imbalances (balance of payments) are high and external reserves are estimated at 5.3 months of imports at 31/12/2019 (BCM)[8]. In 2018,

[8] Official foreign exchange reserves are estimated at USD 1,136 million in 2019, compared with USD 919 million in 2018 and USD 849 million in 2017.

the external accounts showed a sharp deterioration in the current account balance and a consolidation of positive flows in the financial transactions account.

47. The current account deficit reached 10.9% of GDP in 2019 compared with 34.8% in 2018, but it was reduced in 2020 thanks to a marked improvement in the terms of trade (the rise in iron ore and gold prices offset the fall in fishing exports). The result has been an improvement in the import-export cover rate: 90% in 2020 compared with 80.3% in 2019.

48. The BCM estimates that the overall balance showed a surplus of MRU 4.7 billion in 2020, compared with MRU 3.2 billion in 2019, and that foreign exchange reserves at 31/12/2020 were equivalent to almost 6 months' imports of goods and services, excluding imports from the extractive industries.

External debt :

49. At the end of 2019, outstanding external debt reached USD 4,101.1 million (excluding Kuwaiti debt[9]). The structure of outstanding external debt by creditor category is dominated by 'multilaterals' with 62.6% against 37.4% for 'bilaterals'. The debt-to-GDP ratio in 2019 is estimated at 54%, compared with 57% in 2018, which is lower than in previous years, mainly due to an **upward revaluation of GDP** (taking into account certain informal activities, i.e. a "mechanical" increase in GDP of 25% which automatically lowered the debt ratio)[10].

50. Public external debt servicing in 2019 totalled USD 368.5 million. Principal payments accounted for 76.3% of the total and interest payments for 23.7%. As a proportion of exports of goods and , debt servicing was 16% in 2019, compared with 19% in 2018 (source: BCM).

51. The year 2020 benefited from the implementation of the G20 initiative for a moratorium on the payment of bilateral debt servicing for low-income countries affected by the Covid-19 pandemic (May to December) to enable them to release resources to deal with the immediate effects of the pandemic. This measure had an impact of around USD 200 million on debt servicing payments in 2020 and 2021.

[9] This is assessed differently depending on the point of view of the lessor, the creditor or expert. It varies between approximately USD 1 and 4 billion depending on the rates applied, for an initial amount of USD 85 million, more than half a century ago.

[10] The revaluation of the level of gross domestic product (GDP) was 25.05% compared with that calculated according to the System of Accounts. 1993 national survey (SCN 93). This was due improvements in coverage and methodology (ONS).

52. BCM's external debt outstanding is estimated at USD at the end of 2020, i.e. 53.1% of revalued GDP compared with 52.1% of GDP in 2019.

Macroeconomic stability :

53. Four sectors play a key role in economic activity because of their dynamism, their contribution employment, exports and the State budget. These agriculture, livestock farming, fishing and the extractive industries (iron and gold). The table below shows changes in the main macroeconomic indicators over the period 2008-20.

Table 10: Macroeconomic indicators (Sources: BCM; MEF; IMF)

Indicator/Year	**2008**	**2015**	**2016**	**2017**	**2018** [11]	**2019**	**2020**
Nominal GDP in billions of MRU			164,7 3	176,0 7	251, 5	278,9	
Economic growth rate	4,1	0,9	1,7	3,6	2,1	5,6	-2,2
GDP per capita in current USD	532	1284	1243	1223	1290	1889	
Incidence of poverty	42%	31%	,,,	,,,	,,,	...	...
Overall budget revenue (excluding grants, billion MRU)	20,27	46,02 0	46,49	49,33	56,7	57,6	63,8
Total budget expenditure (MRU billion)	26,18	51,37	46,59	49,41	50,8	51,7	56,9
Non-oil budget balance (MRU billion)	-4,2	-5,35	-0,09	-0,08	0,06	5,9	6,9
Non-oil budget balance (as % of GDP)	-15,2	-5,6	-0,1	-0,05	3,2	2,1	2,2
Current account balance (as a % of GDP)	- 15,7 %	- 15,8 %		- 14,5%	-34,8	-10,6	-7
Gross official reserves in months of imports	2,2	5,1	5,4	5,0	5	5,3	6
External debt in millions of dollars (outstanding)			3 889,8	4 061,6	4059	4101, 1	4342
Public sector debt (% of GDP excluding debt) Kuwaiti)	80,7	82,9 %	83,4%	82,2%	57%	52,1 %	53,1 %
Consumer price index, Inflation (end of period) period)	10,4	5	1,5	2,3	3,1	2,3	2,4
Average MU/USD exchange rate	24,15		35,0	36,0	36,2		

[11] Mauritania has reformed its monetary system with the introduction of a new currency unit in 2018 (1 MRU is equivalent to 10 MRO).

54. Mauritania's growth profile is marked by irregularity and inadequacy in relation to demographic growth and employment, with constraints on productivity and output from factors of production. To realise the potential economic growth and meet the priority objectives of the SCAPP in the light of the constraints described above, the government has adopted the "Produce in Mauritania" initiative with the aim of converting the country's rich potential to improve people's standard of living.

55. The outlook for the Mauritanian economy depends trends in commodity prices and foreign investment in the extractive industries. The economic situation is expected to improve with the exploitation from 2023[12] of the offshore gas field discovered on the border with Senegal (Tortue/Ahmeyim).

Box 1: ATM and the economic outlook

The economic outlook and exploitation of the Tortue/Ahmeyim deposit (GTA)

The GTA is an offshore gas field straddling the maritime borders of Mauritania and Senegal. It is estimated to produce 15,000 tonnes of cubic feet (TCF) of gas over a 25-year period. The investment decision for phase 1 was taken on 21 December 2018. Production will start in 2023, with an annual capacity of 2.3 million tonnes.

Between 2019 and 2021, FDI is expected to increase, but the direct effects, particularly those linked to fiscal gains, are not expected to materialise until 2022. From that onwards, the fiscal and budgetary situation will have to improve. According to preliminary estimates quoted by the World Bank, the total gross revenue expected from the GTA (phases 1 to 3) could amount to 80 billion dollars (US) over 30 years. Mauritania's share of this amount would be USD 14.4 billion in net revenues. However, this calculation is sensitive to fluctuations in the price of oil and liquefied natural gas (LNG). It is estimated that Mauritania's share could vary between 4.2 and 25.5 billion dollars depending on the price scenario adopted (30 and 90 dollars per barrel).

However, these resources are only available if an effective management strategy is adopted.

(i) the level intergenerational access to resources;

(ii) the share to be allocated to growth-generating public investment; (iii) macroeconomic and budgetary choices compatible with the volatile nature of revenues; and (iv) the imperatives of economic diversification and job . In any event, the introduction of an optimal fiscal rule, combined with structural reforms aimed at strengthening competitiveness, could boost the GDP growth rate. Conversely, a strategy of high current expenditure in the absence of structural reforms could have negative effects on growth and ultimately threaten the country's macroeconomic stability (FTAA strategy for Mauritania).

56. The World Bank acknowledges that "macroeconomic stability, which improved markedly in 2015-2018 thanks to the policies adopted by the authorities and the recovery in world prices, should remain robust in 2019-2021"[13] but the

[12] Operations scheduled to begin in 2022, but have been postponed by a year due to the COVID 19 crisis.

[13] Report on the economic situation in Mauritania, May 2019

The implications of the 2020 health crisis (COVID 19) call this optimism into question (see box below).

Box 2: Economic impact of COVID-19

The Government has devised a plan to respond to Covid-19 that can be adapted as the global scourge evolves. This has led to the drafting of an amending finance law for 2020. This rectification provides for a decline in the growth rate to 2%, compared with an initial forecast of 6.3%, a budget deficit of 5% of GDP and the maintenance of official foreign currency reserves at a comfortable level (5.7 months of imports of goods and services). There is no doubt that the Covid-19 pandemic is affecting the volume of imports and exports, FDI and tourism receipts, but it is too early to assess the real impact. In any case, the Mauritanian economy is poorly connected to the global economy, and the sectors most affected (personal services) account for a small proportion of GDP.

1.3 The EITI at Mauritania

57. Mauritania was declared an EITI Candidate country in November 2007 and a Compliant country in January 2012. However, Mauritania was suspended in April 2013 for not publishing the 2010 report (as of 31/12/2012), but regained compliance in September 2013. In 2018, the country was validated against the 2016 EITI Standard and in February 2019, the EITI Board noted that Mauritania had made "significant progress" and recommended 3 corrective measures[14]. Mauritania's fourth Validation is scheduled to begin on 15 April 2022 (EITI Board decision of 15 October 2022).

58. Until August 2018, the institutional structure of EITI in Mauritania (EITI-Mauritania) was governed by Decree no. 2009-231 of 24 November 2009 on the creation, organisation and operation of the CN-ITIE. Since September 2018, the governance structure EITI Mauritania has been governed by Decree n°2018-135 of 27 September 2018[15]. It defines the CN-ITIE as the body that "ensures the implementation and monitoring, following a participatory approach, of EITI principles, criteria and standards, a view to contributing to improving transparency in the management of mining, oil and gas resources".

59. The Committee is chaired by an advisor to the Prime Minister and has a multi-stakeholder composition in that it includes representatives of state entities, extractive companies and representatives of civil society. A secretariat

[14] *https://eiti.org/fr/scorecard-pdf?filter%5Bcountry%5D=36&filter%5Byear%5D=2018*
15 *http://www.cnitie.mr/itie-fr/images/decret2018-135fr.pdf*

supports the CN-ITIE in its activities. The EITI-Mauritania has a website web : *http ://www.cnitie.gov.mr*

60. The National Committee held a number of meetings in 2019, implementing projects and flagship activities (RAA 2019) :
    - ✓ Systematic disclosure ;
    - ✓ Real Property ;
    - ✓ Validation work ;
    - ✓ Caravans to raise awareness and disseminate reports;
    - ✓ Capacity building for the Technical Secretariat (training abroad) ;
    - ✓ The National Committee's participation in the EITI international conference in Paris in June 2019.

61. Reference can be made to the Annual Progress Report 2019 (on the Website : *http ://*www.cnitie.gov.mr) for further information.

1.4 Mission objectives

62. The mission's objectives to: i) provide support in compiling, reviewing and analysing the information gathered reporting entities (government and companies); ii) prepare the preliminary draft report and its final version; iii) support the preparation of thematic reports or summaries.

II. OBJECTIVE, APPROACH AND METHODOLOGY

2.1 Objective of the report

63. The objectives of this report are: i) to define the scope of the EITI reporting process; ii) the reporting forms; iii) data collection procedures, in accordance with the EITI Standard (2020 version) and the objectives agreed by the multi-stakeholder group and its expectations.

64. The EITI scope approved by the National Committee was the basis for the design of the reporting forms used by reporting parties to report revenues and payments relating to the extractive industries sector for 2019.

65. Most of the declarations were entered directly into the Data Warehouse and the rest were collected from the declaring parties.

2.2 Collection of data

66. The framework for the report was designed on the basis of quantitative data and qualitative data collected from the following entities:
    - ✓ Direction Générale du Trésor et de la Comptabilité Publique and FNRH ;
    - ✓ Direction Générale des Hydrocarbures ;
    - ✓ Directorate General of Mines ;
    - ✓ Court of Auditors ;
    - ✓ Budget Programming Department ;
    - ✓ MCM ;
    - ✓ SMHPM ;
    - ✓ SNIM ;
    - ✓ TMLSA ;
    - ✓ GIZ.

The percentage of companies that filed their declarations via the Data Warehouse (DW) or submitted the declaration form directly (Tasiast) represents 77.85% of the total amount shown on the Treasury's single account.

- The declarations of the collecting authorities are drawn 100% from the DW.
- 48% of company declarations are drawn from the DW (SNIM, MCM and SMHPM).

2.4 Compilation and analysis information collected

67. The payment flows of public and private sector entities in the extractive sector were captured by compiling the data as follows:
    - ✓ Reconciliation of the list of companies in the Mining and Oil Cadastre (see appendix) with the list companies provided by other sources.
    - ✓ A comparison between the list of companies included in the scope of the reconciliation in previous years and the new list in relation to the recommendations made in previous reports on determining the scope of the EITI;
    - ✓ Consolidation of State revenues by type of flow and by company whenever possible;
    - ✓ Determining the total income of the extractive sector and the relative weight of each payment stream.
68. In addition, all the legislative and regulatory texts relating to the extractive industries sector were reviewed to assess the key points below.
    - ✓ Mining titles in force and their holders ;
    - ✓ Companies in the government portfolio ;

- ✓ Taxes payable by extractive companies ;
- ✓ External payments and transfers ;
- ✓ The nature and basis taxation of taxes and duties payable by extractive companies ;
- ✓ Entities that have collected taxes payable by extractive companies;
- ✓ Audits and insurance applicable to companies and entities under state control and subject to the declaration process.

III. CONTEXT OF THE EXTRACTIVE INDUSTRIES

67. The mining register as at 31/12/2021 includes six companies: 4 in operation and 2 in exploration (BUMI, SNIM, SENI-SA, MCM, Mauritanian Minerals Company and Tasiast). There are 9 hydrocarbon companies (SMPM, KOSMOS ENERGY, BP, SHELL, TULLOW OIL, EXXON MOBIL and TOTAL).

68. In 2019, according to BCM data, export earnings rose sharply by 25.7% to MRU 85.2 billion compared with MRU 67.8 billion in 2018. Imports of capital goods from the extractive sector reached MRU 27.9 billion compared with MRU 24 billion in 2018, increase of 16.3%. This increase is the result of higher imports by oil industry[16], while imports by SNIM fell by 5.5% in 2019 and those by Tasiast and MCM fell by 35.5% and 37.8% respectively (source: BCM).

69. In 2020, real GDP in the extractive industries virtually stagnated, rising by 0.9% compared with 27.2% in 2019, due to the decline in gold and copper activities, whose real value added contracted by 2.2% in 2020.

[16] 9.1 billion in 2018 compared with 14 billion in 2019.

Box 3: Environmental obligations

Environmental obligations

The Environmental Code and its implementing decrees on Environmental Impact Assessments (EIA) (Decrees 094-2004 and 105-2007) require all petroleum activities to undergo an EIA. Article 4 (Title 9 in Appendix 1 of Decree 2007-105) stipulates that activities involving "oil and natural gas exploration using seismic and/or drilling methods" are subject to the obligation to carry out an EIA.

The French Ministry for the Environment and Sustainable Development (MEDD) oversees the management and validation of

of all the projects concerned.

Article 6-4 of the Exploration and Production Contract (CEP) relating to the contractor's obligations in the conduct of petroleum operations stipulates that: "the contractor shall, in the course of petroleum operations, take all necessary measures to protect the environment. In particular, for any petroleum operation subject to prior authorisation under current environmental regulations, it must submit to the Minister, as appropriate, the environmental impact studies or notices required for this type of operation. Carry out the necessary measures and observe the restrictions set out in the Environmental Management Plan, provide the declarations and submit to the checks required by the environmental regulations in force".

Article 8-1: states that "petroleum operations shall be subject to supervision by the Ministry in accordance with the provisions of Title VIII of the Hydrocarbons Code. Duly authorised representatives of the Ministry will be responsible for monitoring oil operations and inspecting installations, equipment, materials, etc.".

In addition, there are the obligations laid down by the 2017 decree on the organisation and management of the Group's activities.

operation of the Environmental Commission (EC).

The Commission is made up of representatives from the various departments concerned: the Ministry of Petroleum, Energy and Mines, the Ministry in charge of Fisheries and the Ministry in charge of the Environment, as well as representatives of the Operators.

3.1 The mining sector

3.1.1 General context of the mining sector

70. The specific context of each mining product will be reviewed: iron, copper and gold.

a) Iron ore

71. During 2019, the average price of iron ore was USD 93.1 per tonne, compared with USD 69 in 2018, an increase of 35%. This was partly due to lower global supply following the mining disaster in Brazil and problems at major production sites in Australia. The first seven months of 2019 saw favourable price trends, with a peak of USD 126.9 at the beginning of July before a downward trend to USD 91.2 at the end of December 2019, concomitant with the slowdown in Chinese economic growth. Spot prices for Chinese imports (CFR port of Tianjin) per dry metric tonne rose sharply from USD 76.16 per tonne in July to USD 76.16 per tonne in December.

from January 2019 to USD 92.65 per tonne in December, with a peak of USD 120.24 per tonne in July.

72. In 2020, revenues from iron exports increased by 25% to MRU 38 billion, mainly due to the increase in the average reference price from USD 91.3 in January 2020 to USD 158 in December 2020, with a peak of USD 175.3 on 21 December 2020.

73. At national level, this price trend explains the growth in iron ore exports. The value of iron exports rose from MRU 18.2 billion in 2018 to MRU 30.5 billion in 2019, an increase of 67.9%. SNIM exported 12 million tonnes of iron ore in 2019, compared with 11.3 million tonnes in 2018.

74. The share of iron ore in total exports improved from 26.8% in 2018 to 35.8% in 2019, and from 7.2% of GDP in 2018 to 10.9% in 2019. The geographical breakdown of SNIM's exports shows the preponderance of China with 54% of exports in 2019, followed by Italy with 10%, Germany with 8%; Italy with 10% and France with 8% (BCM).

75. In 2020, SNIM's annual iron ore production reached 12.5 million tonnes, but the increase in the real added value of iron ore slowed to 2.5%, compared with a recovery to 13.9% in 2019.

b) Copper ore

76. The average price of copper has varied from USD 6,545 in 2018 to USD 6,020.3 per tonne in 2019, a fall of 8%, following the slowdown in global demand. Over the course of 2019, the price has fluctuated widely: USD 6449.9 per tonne in April, USD 5815 at the beginning of December, and USD 6174 per tonne at the end of the same month.

77. Exports grew moderately in 2019, with export revenues amounting to MRU 5.3 billion. Sales fell sharply from 64.3 thousand tonnes in 2018 to 26.3 thousand tonnes.

78. In 2020, exports rose by 7.4% from MRU 5.3 billion in 2019 to MRU 5.7 billion, even though copper ore production fell to 28 thousand tonnes, down 5.4% on 2019.

c) Gold

79. The average price of gold rose between 2018 and 2019, from USD 1,269 to 1,393.4, an increase of 9.8%. The most frequent explanations are linked to concerns about international stability, in particular the trade tensions between China and the United States, as well as economic and social uncertainties in Europe. The end of 2019 nevertheless saw a sharp rise in prices, which reached USD 1,517.2 in December 2019.

80. As a result, gold exports rose by 45.7% in 2019 to MRU 21.9 billion, compared with MRU 15 billion in 2018, under the combined effect of a rise in the price per ounce and a 22.7% increase in the volume exported (BCM data). In 2020, gold production stood at 454.1 thousand ounces.

3.1.2 Regulatory framework and management system for the mining sector

Context and legal framework

81. The main legislation is Law 2008-011 of 27 April 2008 on the mining code. This law was amended in 2009, 2012 and 2014[17]. In addition to this code and its implementing decrees, there is a standard mining agreement governed by Law no. 2012-012, which serves as a reference for relations between the state and operators in the mining sector. This agreement, which repealed Law no. 2002-02 of 20 January 2002 on the standard mining agreement, is unique in that Article 55 takes into account transparency requirements in the management of mining resources.

82. The Mining Code provides the legal framework for action in the mining sector. It provides for various types of mining and quarrying permits. It defines the conditions for granting them, the rights they confer and the characteristics of each type.

83. In addition to the Mining Code and the Standard Mining Convention, other texts are also part of the legal arsenal: the framework law 2000-045 on the environment[18] , as well as other texts applicable to any industrial sector such as the General Tax Code, the Customs Code, the Commercial , the Fishing Code, the Water Code and the Investment Code.

84. Mauritania has signed the main conventions and adopted international initiatives directly or indirectly related to the mining sector, such as legal instruments on human rights, labour law, social security, the environment and governance of the extractive industries.

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[17] An overhaul of all mining sector regulations is underway

[18] Law of 26 July 2000

Mauritania has signed up to the Extractive Industries Transparency Initiative, the African Mining Vision (AMV) and the Minamata Convention on mercury.

85. A consultancy firm has recently been appointed to review the texts in force with a view to consolidating them into a single text to which the implementing regulations will be appended.

86. The institutional framework of the mining sector is pyramidal, with the Council of Ministers at the top, followed by the Ministry of Petroleum, Mines and Energy, whose general mission is to design and implement State policy in the extractive sector (hydrocarbons and mining), and the Directorate General of Mines, which is at the base of this hierarchy.

87. Until 2020, two other public bodies, the Société Mauritanienne des Hydrocarbures et du Patrimoine Minier (SMHPM)[(19)])[20], and the Office Mauritanien de Recherche Géologique (OMRG) were part of the institutional framework of the mining sector. The latter was responsible for promoting mining potential, while SMHPM managed the State's mining assets and the State's shares in mining and oil production.

3.1.3 Tax system

88. Mining taxation in Mauritania is governed by the following texts:

- ✓ Act No. 2008-011 on the Mining Code, which repealed and replaced Act No. 99.013 of 23 June 1999 on the Mining Code, under which the State guarantees the stability of the legal, fiscal, customs and environmental conditions attached to exploration and exploitation permits and industrial quarry authorisations;
- ✓ Law No. 2002.02 of 20 January 2002 on the Standard Mining Convention ;
- ✓ Le décret n° 2003-002 /PM/MMI modifiant et complétant certaines dispositions du décret n° 96. 067 en date du 9 octobre 1996 modifiant certaines dispositions du décret 80.121 of 9 June 1980 mining taxes and royalties.

89. It should be noted that the signatory a mining agreement will be able to benefit from any more favourable legal rule that would apply after this stabilisation.

90. In 2012, innovations were introduced with the aim of: "revising the royalty rate imposed on substantial mining products (gold, copper, iron) by

[19] See Decree no. 2005-106 of 07 November 2005 creating a public establishment called Société Mauritanienne des Hydrocarbures (SMH) and setting out its organisational and operational rules.

[20] See Decree no. 2005-106 of 07 November 2005 creating a public establishment called Société Mauritanienne des Hydrocarbures (SMH) and setting out its organisational and operational rules.

replacing it with a dynamic rate more in line with the selling prices mining products on the international market".

3.2 The hydrocarbons sector

91. Oil prices generally followed an upward trend during the first four months of 2019: USD 74.35 per barrel in April. The price subsequently fell to USD 66 at the end of December 2019. The average price of a barrel of Brent averaged USD 64.2, compared with USD 71.7 in 2018, a fall of 10.5%.

3.2.1 Overview of the hydrocarbons sector

92. There has been no hydrocarbon since the Chinguetti field was shut down, but exploration has continued and major deposits have been discovered. These are described below.

Table 11: Discovered deposits 2005-2015

Name of Deposit	Year of discovery	Description
Grand Tortue Ahmeyim (GTA) gas field	2015	Reserves estimated at 450 billion m^3. Located between Mauritania and Senegal, 125 kilometres off the coast of Nouakchott at a water depth of 2,700 metres. In 2018, an inter-state cooperation agreement on the development and operation of the GTA reservoirs between Senegal and Mauritania was signed. Production estimated at an average of 2.5 million tonnes of liquefied natural gas per year at start-up, rising to 10 million tonnes per year in phases 2 and 3, for an estimated investment of 10 billion. Total gas resources in the field are estimated at 15 trillion cubic feet[21].
Gas field Bir Allah		Discovered in 2018 by KOSMOS Energy Reserves estimated at around 2.5 TCF.
Banda gas field	2002	The deposit is located 50 km east of Nouakchott, with a water depth of from 200 m to 350 m and contains natural gas reserves estimated at 1.2 TCF.
Deposit Walata oil tanker (Tiof)	2003	The deposit is located 27 km north of the Chinguetti well, with water depths ranging from 993 m to 1,200 m. This deposit, which can contain up to 280 million barrels of oil reserves.
Gas field Pelican	2003	A natural gas field located at a water depth of 1676 m, its potential is 1 to 1.5 TCF.
Deposit Oil tanker Faucon	2004	Deposit located at a water depth of 1161 m.

[21] Source: BP website *(https://www.bp.com/en/global/corporate/news-and-insights/press-releases/bp-announces- final-investment-decision-for-phase-1-of-the-greater-tortue-ahmeyim-lng-development.html*)

Deposit Tevet Oil	2004	Deposit discovered in the vicinity of the Chinguetti shaft, depth is 480 m to 504 m.
Oil deposits Labeidna	2005	Deposit located at a water depth of 1266 m

93. **The year 2019 was marked by award of blocks C 15 and C 31 to Total and the approval of the Inter-State Cooperation Agreement (ICA) and the Tax Convention by the Senegalese and Mauritanian parliaments.**

3.2.2 Legal and regulatory framework for the hydrocarbons sector

94. The crude oil and gas sector is governed by :

- ✓ Law n°2010-033 of 20 July 2010 on the Crude Oil Code, as amended by Law 2011-044 of 25 October 2011 and Law n°2015-016;
- ✓ The Petroleum Titles Decree (N°2011-230) ;
- ✓ The standard Exploration-Production (approved by decree) ;
- ✓ The Training/Promotion/Operations Monitoring Decree (N°2011-240) ;
- ✓ The Order setting up the Petroleum Contracts Negotiation Commission; and
- ✓ Law n° 2000-045 on Environment Code.

95. The texts can be consulted on the websites of CN-ITIE[22], the Ministry of Oil and SMHPM[23].

3.2.3 Tax system

96. Taxation of the upstream oil and gas sector in Mauritania is governed by Law 2010-033 on the crude oil and gas code, which incorporates the provisions of Law 2004-29 on the simplified tax regime for oil operators. In addition, certain provisions of the General Tax Code of 1982, regularly amended by the provisions of the initial and amending Finance Acts, are applicable to the sector. The tax provisions of the production sharing contracts (CPP) also apply. All the texts can be consulted on the websites of the Ministry of Petroleum, Mines and Energy[24].

97. **The tax regime applicable to contractors and subcontractors and to companies transporting hydrocarbons is set out in Annex 7. It has not changed from what was reported in the 2018 EITI Report.**

[22] Source: http://www.cnitie.gov.mr
[23] Source : http://w3.smhpm.mr/fr2/index.php/cadre-juridique/cadre-legal-amont
[24] Source: http://www.petrole.gov.mr/spip.php?article174

3.2.3 The sector

98. According to a study commissioned by MAADEN, artisanal gold production tripled between 2019 and 2021, from around 5 tonnes per year to 15 tonnes. Gold panning accounts for 41% of the added value of mineral extraction activities in Mauritania, and 24% of the added value of the secondary sector (extractive and manufacturing activities). However, the VA generated artisanal gold panning is not yet taken into account when calculating national GDP, even though it is estimated to contribute around 9%.

99. The artisanal sector generates around MRU 32.8 billion (MRO 328 billion) in turnover, 67% of which is generated in Chami and 33% in Zouerate, and creates MRU 24.4 billion in value added (VA), (70% in Chami and 30% in Zouerate). The sector's added value represents around 1.5 times the added value generated by the two mining companies (TLMSA and MCM)[25] and 1.3 times SNIM's added value (MRU 19.1 billion in 2019). Compared with other economic sectors, the VA of gold panning activities is twice that of fisheries (MRU 11.6 billion in 2019); 1.7 times the added value of agriculture (MRU 14.7 billion in 2019) and 0.9 times the added value of livestock farming (MRU 27.9 billion in 2019).

100. Despite a legal framework giving BCM exclusive marketing rights, it has to be admitted that almost all of this production is sold through informal channels. According to the study, these channels control "70% of production and only 30% sold to the BCM, a slight improvement on 2019 when the share sold to the BCM represented 14% of total production".

101. terms of employment, artisanal gold panning has created 46,705 direct jobs, to which can be added some 5,300 gold panners in other parts of the country, for a total of 5,200. Other jobs are to be found in the processing of tailings and in small-scale mining, which is in the process of starting up.

102. The other side of the coin is that gold panning activities use large quantities of mercury (around 248 tonnes per year), i.e. around 18% of the total quantity of mercury used in industry worldwide! This represents a very high risk to public health and the environment in the medium and long term.

[25] These two companies together generated total added value of MRU 15.3 billion in 2019 according to the latest BCM report (BCM annual report for 2019)

103. The major constraints on gold panning activities include: i) the fact that extraction are scattered over long distances and do not offer optimum health and safety conditions; ii) the fact that digging techniques are inappropriate and entail many risks in absence of miners trained in the safety measures required gold mining; iii) the mercury-based processing techniques have a negative impact on unprotected employees when handling toxic products and on the environment in general.

104. In addition, the current system for marketing gold seems ineffective for a number of reasons, including the inadequacy of the equipment used for weighing and balancing gold and the lack of an effective system for monitoring production.

105. In legal terms, there are shortcomings in the regulation of the various activities. Indeed, the joint MPME-MEF Order No. 002/2018 does not take into account all the complexity of the activity and includes certain provisions that are no longer current.

106. The data communicated by the BCM relates only to actual authorised artisanal gold exports (stopped since 2018) addition to acquisitions and seizures. The table below shows the changes.

Table 12: Gold production through BCM

Year (Kg)	**2018**	**2019**	**2020**
Actual exports authorised by the BCM	732,60	N/A	N/A
BCM buys gold from CHAMI	17,29	276	2911
BCM buys gold in ZOUERATE	0	774	1 640
Foreclosures	9,23	0	0
Total	**759,12**	**1050**	**4550**

107. In terms of value, BCM's purchases increased from MRU 1,480,181,384 in 2019 to MRU 8,860,181,384 in 2010.
728,713,165 MRU in 2020.

108. In October 2020, the national company MAADEN published data on activities, the main points of which are summarised below.

Table 13: Summary of craft activities in 2019-2020

Estimated craft activity							
Authorisations	Category A	Category ie B	Category ie C	Category D		Category E	Category F
	Profession al Card	Detects ur	Well	Grand e Machi do	Petite Machi ne	Unit T. Chemical	Residue treatment
Centre de Chami	370	42		516	14	1	
Centre de Zouerate	10168						
Other zones		40					
Total for 2019	10538	82	0	516	14	1	

3.4 Revenue management in the extractive sector

109. The budget cycle comprises four main phases: i) macroeconomic framework; ii) budget framework; iii) budget conferences and iv) budget review.
iv) adoption of the budget by the government and parliament. The budget describes the State's revenue and expenditure authorised by the Finance Act within the framework of a financial year that covers one calendar year from 1 January to 31 December.

110. The budgetary process remains highly centralised, in the sense that almost all (on average, over 90%) of Government expenditure relates to the ministries, departments and decentralised entities of the Central Administration. The Ministry of Finance plays a central role. The other ministerial departments and similar bodies are involved only at the time of budget conferences and arbitration.

111. There has been an improvement in the production budget data via the Treasury's website. Budget implementation reports are produced regularly throughout the year. In addition, the (incomplete) annual financial statements are available, whereas the budget implementation reports[26] are available late.

112. These two documents do not contain information on the degree of reliability of the data. In addition, although the Court of Audit has made good the backlog in the publication of the Settlement Acts, they have two major problems.

[26] Since 2007, a monthly TOFE (Tableau des Opérations Financières de l'Etat) of budget execution and a quarterly report have been produced. are available on the Treasury's website

major shortcomings: i) the reports do not include financial assets/liabilities and bank balances; ii) the accounting standards used are generally not mentioned.

113. The Fonds National des Revenus des Hydrocarbures (FNRH) was created by Ordinance No. 2006-008 of 4 April 2006. It is intended to collect all State revenues from the exploitation of national oil resources. It is opened in the name of Mauritanian State in a foreign bank and its resources are either saved or used to finance the State budget.

114. The FNRH is managed by the Minister of Finance, assisted by an Investment Advisory Committee. It is subject to two annual controls: the Cour des Comptes is required to check the accounts and management of the FNRH and an independent firm carries out an audit.

115. The table below gives an overview of the interactions between the phases of the process and the stakeholders.

Table 14: Stakeholders in the budget process

Entities	**Preparation of the Finance Bill**	**Adoption of the draft Finance Act**	**Execution of the Law of Finance**	**Internal Control**	**External Control**
1. Prime Minister's Office	X		X		
2. Parliament	X	X			
3. Council of Ministers		X			
4. Ministry of Finance	X		X	X	
5. Ministries sectors	X		X	X	
6. Cour des Accounts					X

116. There were no changes in the budget preparation process in 2019 compared with 2018, but according to several sources[27], there is still inertia in the drafting of the Finance Acts, both in terms of the process itself and the tools and techniques used. In addition, new LOLF, which replaces the 1978 LOLF, was adopted late (2018).

[27] Expenditure Review, CFAA, RONC, PEFA, AFRITAC and IMF technical assistance reports

117. The General State Budget (BGE) in Mauritania is made up of the operating budget (BF) and the investment budget (BI), but the latter does not take into account investment expenditure financed from external resources. However, all investment expenditure (from all sources) is listed in the Consolidated Investment Budget[28] (BCI), which is the annual tranche included in the Public Investment Programme (PIP).

118. The FB and the BCI are drawn up separately by the Ministry of Finance and the Ministry of the Economy respectively. It is annexed to the general budget, but this separation is detrimental to the programming and execution of the budget as a whole, thus perpetuating the fragmentation of the Finance Act. This situation is detrimental to the proper coordination of current and capital expenditure and reduces the clarity of public spending.

119. The National Assembly's Finance Committee only receives the documents, which are often incomplete, at a late stage. This limits the scope of the analyses, especially as the process is disconnected from the objectives of the Strategy for Accelerated Growth and Shared Prosperity (SCAPP).

3.5 Contribution to the national economy

3.5.1 Contribution of the extractive sector to GDP

120. The table below shows the evolution of the contribution of the extractive sector to GDP over 2018-2020.

Table 15: Contribution of the extractive sector to GDP

Contribution to nominal GDP (in million MRU)	Sources	2018	2019	2020
Mining and quarrying	2018 : ANSADE, 2019 and 2020: MAEPSP/IMF framework	24 532	54 784	74 208
Nominal gdp	2018 : ANSADE, 2019 and 2020: MAEPSP/IMF framework	251 497	290 978	307 075
Contribution of the extractive sector		9,8%	18,8 %	24,2 %

121. According to BCM data (Annual Report), the share of exports from the The share of the extractive sector in GDP rose to 20.7% in 2019 from 15.3% in 2018.

[28] Created by Decree No. 86 178 of 29 October 1986

In 2020, the extractive industries accounted for 67.2% of GDP in the secondary sector and 24.2% of overall nominal GDP.

122. The table below is based on data collected from the National Agency for Statistics and Demographic and Economic Analysis (ANSADE).

Table 16: Ratio of mining exports to GDP

Year	Sources	2018	2019	2020
GDP billion MRU (1)	2018 : ANSADE, 2019 and 2020: MAEPSP/IMF framework	251,5	291,0	307,1
Mining exports (2) (billion MRU)	Balance of payments : BCM	38,4	57,7	66,5
(2) / (1) in % of sales		15,3%	19,8%	21,6%

3.5.2 Contribution of extractive sector exports to national exports

123. The table below shows the evolution of the share of extractive sector exports national exports. This share has risen from 59.3% in 2018 to 59.7% in 2019 and 66.8% in 2020.

Table 17: Contribution of the extractive sector to total exports

Contribution to exports at current prices (USD million)	2017	2018	2019	2020
Iron	495,6	494,39	831	879
Copper	139,45	140,31	145	131
Gold	369,83	441,68	596	772
Total extractive industries	1 070,36	1 076,37	1 572	1 782
Total B&S exports	1 722,38	1 813,95	2 632	2 666
Contribution of the extractive sector	62,1%	59,3%	59,7%	66,8%

Sources: ANSADE/BCM and EITI Report 2018

3.5.3 Contribution to government revenue

124. Overall state revenue in 2019 reached MRU 57.6 billion (Ministry of Finance and BCM). Compared with budget revenue from the

extractive sector in 2019 (MRU 9.711 billion), we obtain a ratio of **16.9%.** The 2018 EITI report gives a ratio of 10.4%. According to the EITI data, budget revenues collected from the extractive sector totalled MRU 7.761 billion in 2018, representing a contribution of **14.8%** of total government revenue for 2018.

3.5.4 Contribution to employment

125. There are two approaches, depending on whether employment in gold panning and related activities is taken into account or not. The table below gives an estimate in both cases (2019). In both cases, the contribution to employment falls short of expectations, partly because of the low level of local content.

Table 18: Contribution of the extractive sector employment

Number of jobs	Workforce (including non permanent employees of mining companies)	Labour force 2017 (ANSADE)
Mining companies	12936	1,47%
Gold panning activities	52000	5,92%
Total	64936	7,39%

3.6 Audit practices in Mauritania

126. The assessment audit practices, broken down by company, is based on the following criteria compliance or non-compliance national and international accounting standards.

3.6.1 Overall assessment of audit practices

127. What views can be offered on the existing control and audit framework, particularly in relation to the companies and public entities mentioned above? These opinions are based on the accounting standards applied, audit requirements, the standards applied when entities are audited and the publication of reports. The table below summarises the assessment.

Table 19: Evaluation audit practices

Actor	Published accounts	Reports audit published	External auditor	Accounting standards applied	Audit of the accounts (frequency)	Auditing standards applied
Companies Mining	No	No	Yes (1)		Annual	
Companies oil companies	No	No	Yes (2)		Annual	
SNIM (3)	No	No	Yes for exercises previous	IFRS for previous financial statements	Annual	International Standards on Auditing (ISA)
SMHPM	No	No	Yes for exercises previous		Annual	
Regies financières	Yes	No	No	Order No. 89.012 of 23 January amended by N°2006- 049 of 28 December 2006	Annual	In principle, the INTOSAI International Standards

(1) Article 383 of the Commercial Companies Code stipulates that "at least those limited liability companies whose turnover at the end of a financial year exceeds MRO forty million, excluding tax[29] are required to appoint an auditor".

(2) The auditing standards applicable in Mauritania are defined by Order R 819/MEF/DTEP of 06 November 2000 of the Minister of Finance. It describes the organisation of the work, the scope of the assignment, the responsibilities and the working standards of the auditors. It retains the principle of compliance with international auditing standards issued by IFAC and sets out a number of minimum requirements, non-compliance with which renders the auditor liable. It should be noted that the standards drawn up in 2006, which were in line with international standards at the time, have not been the subject of regulatory text. Statutory auditors, most of whom are appointed by the Minister of Finance, refer to the vague terms "standards of the profession" or "customary rules for auditing" without mentioning the aforementioned Order or referring to IFAC auditing standards.

[29],400,000 MRU

(3) The reporting system, judging by the publications on the SNIM website, is limited and tended to deteriorate over the period 2012-2017. Annual activity reports have not been published regularly since 2009, if not very late and with a reduced content compared with MIFERMA newsletters[30]. The financial statements for 2019 have not yet been published on the SNIM website[31], unlike the 2020 CSR report.

3.6.2 Companies extractives

128. The Commercial Code[32] requires companies to appoint one or more statutory auditors. In addition, limited liability companies (SARLs) with a in excess of MRO 40 excluding tax are required to appoint an auditor.

129. **Law 2012-12 requires licence holders to send their annual financial statements, audited in accordance with international practice, to the inter-ministerial committee responsible for monitoring state mining revenue and to the CN-ITIE. Unfortunately, this provision has not been complied with.**

130. On the other hand, oil companies in the exploration phase are not required to operate as companies. During this phase, they are authorised to have a branch office and are therefore exempt from the obligation to have their financial statements certified. However, they must file a tax return with the authorities.

131. The financial statements refer to the Mauritanian Chart of Accounts. Order R N°819/MEF/DTEP of 06 November 2000 of the Minister of Finance defines the organisation of the work, the scope of the mission, the responsibilities and the definition of the work standards of the statutory auditors. **However, this order does not require the application of the standards established in 2006, which comply with international standards.**

132. It should also be noted that most statutory auditors refer vaguely to the "standards of the profession" or "the customary rules auditing accounts" without mentioning the aforementioned decree or the IFAC auditing standards of which it is the emanation.

133. Access to the profession is poorly regulated and some of the members would not have the required credentials, especially the older ones. In addition

[30] Mines de Fer de Mauritanie, which was nationalised on 28 November 1978

[31] At 9 October 2021

[32] Law No. 2000-05

Auditors' reports are not evaluated by an independent institution, especially as there is little mobility of auditors and statutory auditors between public and private companies. In this , the Ordre National des Experts Comptables will have to make efforts to organise and moralise the profession. To achieve this, it will need the support of the public authorities (Ministries of Finance and the Economy).

3.6.3 Public authorities

134. Three bodies play a predominant role in the control of public administrations: the Cour des Comptes, the Inspection Générale de l'Etat and the IGF (Inspection Générale des Finances). There is a lack of coordination between these institutions, despite the efforts made by the Cour des Comptes to achieve this.

The Court of Auditors (CC)

135. This institution is provided for in the Constitution. It is responsible for judging the accounts of public accountants and, where appropriate, sanctioning . Article 68 the Constitution provides for an organic law to govern its establishment and operation. It is independent in matters of public finance control.

136. The CC is required to assess public accounts, assist parliament and the government in overseeing the implementation of finance laws, verify the regularity and accuracy of revenue and expenditure described in public accounts, and audit the accounts and management of public companies. Other powers are optional. These include auditing the accounts and management of any body in which the State or entities subject to audit by the Cour des Comptes, hold directly or indirectly, separately or together, a stake in the share capital that enables them to exercise a preponderant power.

137. The CC may also audit any body receiving financial assistance or economic aid from the State or any other entity subject to audit by the Cour des Comptes. The Court draws up a report on each settlement bill. It transmits this report to Parliament, together with the general declaration of conformity between the individual accounts of the accounting officers and the general account of the financial administration. The latest report published relates to the Settlement Act for 2019. 2018 Organic Law introduced improvements that were set out in the 2018 EITI report.

138. The Cour des Comptes is a member of the International Organisation of Supreme Audit Institutions[33] (INTOSAI) but the application of INTOSAI standards remains partial, due among other things a lack of human resources and a hostile environment linked to inadequate governance.

General Inspectorate of Finance (IGF):

139. The IGF carries out its general mission of control, audit, study, advice and evaluation in administrative, economic and financial matters. It is placed under authority of the Minister of Finance and its interventions cover all sectors of the public domain. The IGF exercises the powers of control vested in the Minister of Finance over central government, local authorities, public establishments, publicly-owned companies and any body receiving financial assistance from the State or carrying out a mission of public interest. The IGF may also be tasked with carrying investigations into matters economic and financial interest or providing advice/feedback on legislation and regulations.

General State Inspectorate (IGE):

140. The IGE was created by decree no. 122/2005, which sets out its organisation and operating procedures. It is headed by an Inspector General, reports to the Prime Minister. The Inspector General is assisted by a variable number of Deputy Inspectors General who are appointed by order of the Prime Minister.

141. The decree establishing the IGE defines its objectives as follows: i) to promote good management of public affairs, the fight against corruption and economic offences; ii) to promote good governance and improve the performance of public administrations; iii) to evaluate public policies and programmes in order improve their performance and results; iv) to promote accountability in the management of public affairs, in particular through the investigation and detection of management offences and their effective punishment.

3.6.4 Public establishments and publicly-owned companies

142. For each public establishment or publicly-owned company, an order of the Minister of Finance appoints one or more Statutory Auditors.

[33] http://www.intosai.org/fr/sur-lintosai.html

Their mandate is to audit the books, cash, portfolio and securities of the establishment or company and to check the accuracy of the inventories, balance sheets and accounts[34]. **According to the proposed reporting instructions, state-owned enterprises were asked to submit their audited financial statements for 2019. No action was taken on this request.**

143. It should be noted that Ordinance 2006-08 on the creation of a National Hydrocarbon Revenue Fund (FNRH) stipulates that withdrawals from this account may only be made on the basis of a written order from the Governor of the Central Bank of Mauritania (BCM) and a written request from the Minister of Finance. Its operation is "subject to control by the BCM's internal audit and by an external auditor of international repute", but no audit has been carried out in the last five years[35].

Conclusion:

144. The context described above shows that there are shortcomings in the rigour of audit practices in Mauritania, which have undoubtedly had an impact on the reliability and quality of the data in this 2019 Report. The technical and financial supervisory bodies and the EITI National Committee will have to contribute to improving compliance with the profile of auditors in accordance with the profession, the transparency of their choice, the publication of reports and their evaluation, and thus promote the emergence of a culture of accountability.

3.7 Real estate

145. Article 4 of Decree No. 2021-033/PM/MJ/MCIT on the Trade and Personal Property Securities Register (see box below) contains legal obligations**, but these are not consistent with the content of the Declaration form, which will have to be adapted once the decree has been rectified or supplemented by implementing orders. These will have to specify the list of documents and supporting documents that must accompany the forms.**

146. **Out of a total of 13 companies selected in the scope, 6 mining companies were recorded. Of these 6 companies, 5 did not provide data on actual ownership and none provided partial information. As regards oil companies, 7 are listed on the stock exchange, 2 which provided declaration forms containing a link to their stock exchange filings. SMHPM and SNIM are state-owned companies and are not concerned by this declaration.**

[34] Ordinance No. 90-09 of 4 April 1990 on the status of public establishments and companies with public capital, and governing the relations of these entities with the State.

[35] Procedures are underway to appoint an auditor (interview with the DGA of the DGTCP).

3.7.1 Legal framework

147. **One of the shortcomings already highlighted in previous reports is that Mauritania does not yet have a specific legal framework for the disclosure beneficial ownership (BE) data. As a result, there is no public register of Beneficial Owners of companies bidding, operating or investing in extractive activities.**

148. The CN-ITIE nevertheless carried out a study on the disclosure of beneficial ownership in December 2019[36]. Its objectives were: i) to propose to the EITI NC *a definition and identification of the Beneficial Owners of companies in the extractive sector*; ii) to identify all the means likely to make these Beneficial Owners known to the widest possible public by the deadline of 01/01/2020;
iii) make recommendations for inclusion in the CN-ITIE roadmap.

149. Ultimately, the study should make it possible to: i) establish a diagnosis of the legal, institutional and organisational framework; ii) identify all the Companies and persons subject to the Beneficial Ownership disclosure requirement; iii) gather the data needed identify Beneficial Owners; iv) establish the threshold to be used for declaring Beneficial Ownership; v) identify the various structures responsible for registering Companies and monitoring Beneficial Ownership, as well as the obstacles that may hinder the disclosure Beneficial Owners; vi) define the framework and mechanisms for collecting data on Beneficial Ownership; vii) ensure the reliability of the data disclosed and; viii) allow access to data on Beneficial Owners.

150. Circulars were sent by the DGM and DGH to the managing directors and representatives of mining and oil companies in February 2019 to require disclosure of Effective Ownership[37]. **So far, they have not produced the expected results.**

36 *http://www.cnitie.mr/itie-fr/images/etudes/DV-NLK-ITIE-ETUDE.pdf*

37 *http://www.cnitie.gov.mr/itie-fr/images/textes/L-DGH-du-18-02-2020-n147-Circulaire-Lattention-des-Oprateurs- Oil-Producers-Declaration-of-workforce-beneficiaries-and-legal-beneficiaries-within-the-framework-of-right.pdf*

Box 4: Extract from Decree No. 2021-033

Article 4 - The application forms for initial registration, amendment or deletion or the local trade register, the declaration of beneficial owner and the forms for the Central Trade Register are computerised and kept in the form of an electronic file. application for initial registration, amendment, deletion or search or the Register of Transferable Securities are defined by order of the Minister of Justice. The list of documents and supporting evidence that must accompany these forms is set by the same order. Article 5 - The Trade and Personal Property Security Register is public. All the information contained therein is public and accessible to the public with the exception of those relating to the register of owners. Article 6 - Local Trade Registers and beneficial owner registers may be kept in the form of books or electronic files. The files are kept and updated in the local registries or central registry.

3.7.2 Declaration of Beneficial Owners through the 2019 EITI reporting process

The Roadmap for the disclosure of Effective Property

151. It was published in December 2016 with a view to the disclosure of Effective Ownership data from 1st January 2020. To this end, the CN-ITIE set up a Working Group supported by members of the Technical Secretariat. However, the results have been insufficient and the group needs to be revitalised.

152. The objectives of the roadmap are to: i) adapt the legal and regulatory framework to the requirements of the beneficial ownership standard (PRP); ii) establish a register of beneficial owners of extractive companies operating in Mauritania; iii) facilitate access to beneficial ownership data; and iv) counter any form of conflict of interest.

153. The roadmap was last updated in December 2019. It has been published on the EITI International website at the following link: http://www.cnitie.gov.mr

Box 5: Definition of Beneficial Ownership and Politically Exposed Persons (PEPs)

The definition adopted by the CN-ITIE is as follows: *"the Beneficial Owner is any person who ultimately owns or controls the customer and/or the natural person for whom a transaction is executed or an activity is carried out. Beneficial owners include at least: (a) in the case companies: (i) the natural person(s) who ultimately own(s) or control(s) a legal entity, through direct or indirect ownership or control a sufficient percentage of the shares or voting rights in that legal entity, including through bearer shares, other than a company listed on a regulated market which is subject to disclosure requirements in accordance with applicable law or equivalent international standards. A percentage of 25% of the shares plus proof of ownership or control by participation, and it applies to any level of direct or indirect participation; (ii) if it is not certain that the persons referred to in point (i) are the beneficial owners, the natural person or persons who exercise control over the management of the legal entity by other means".*

All listed companies, including their wholly-owned subsidiaries, must specify the stock exchange on which they are listed and provide a link to the documentation filed that stock exchange. In the case of joint ventures, each entity must disclose the identity of its beneficial owner(s), unless it is listed on a stock exchange or is a wholly-owned subsidiary of a company. Each entity within the partnership is responsible for the accuracy of the information provided.

154. Mauritania does not yet have a specific legal framework for the disclosure data on beneficial ownership. However, beneficial ownership data has been disclosed through the publication of EITI reports since 2012. However, there is no clear definition of the concept of control and beneficial ownership in the Mining Code, the Hydrocarbons Code and the texts governing commercial companies in Mauritania. This shortcoming had not yet been remedied at the time of writing, but a study is underway to fill this legal void. The 2019 declaration form nevertheless includes the collection of information on Beneficial Ownership.

155. As part of satisfying compliance with Requirement 2.5 of the 2019 EITI Standard, CN-ITIE has decided to disclose the Beneficial Ownership data of the companies selected in the 2019 scope. A declaration form including the identification of Beneficial Owners, politically exposed persons and level of control was used to collect the data.

Box 6: Politically exposed persons

A politically exposed person (PEP) is someone who holds or has held an important public position (including close family members and close associates). This includes heads of state or government, senior politicians, senior civil servants, judges, members of the military, directors of state-owned companies, senior officials of political parties or former officials, if they still hold influential roles. Family members by blood, marriage or civil partnership may include individuals beyond the immediate family. Associates may people with personal, social and professional relationships. The identity of Politically Exposed Persons (PEPs) with a shareholding of more than 5% in the company must be declared.

3.7.3 Data on Effective Ownership collected from companies included in the 2019 scope of consolidation

156. **Out of a total of 45 companies selected in the scope, 35 mining companies were recorded. We note 5 companies are listed companies or wholly-owned subsidiaries of listed companies and are therefore not concerned by the declaration on beneficial ownership, 28 companies did not provide data on beneficial ownership and no company provided partial information. SMHPM and SNIM are state-owned enterprises and are not concerned by this declaration.**

157. The result of the data collection on the actual property is as follows:

Table 20: Real estate data

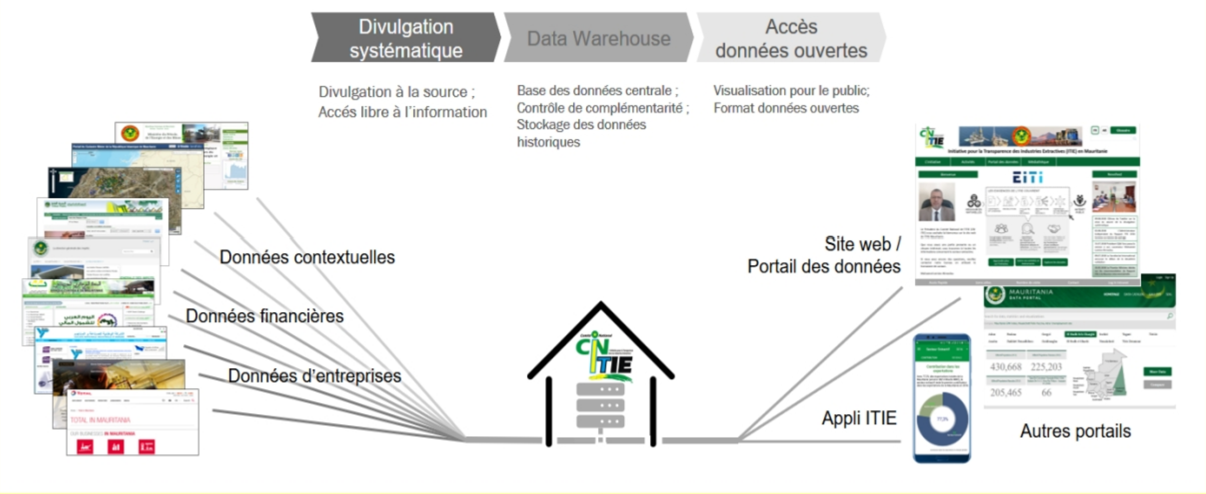
		Hydrocarbons sector	**Mining sector**	**Total**	**%**
Companies required to disclose	Companies reporting				
Information on real property	Comprehensive information on		TASIAST	1/5	20%
	Real property				
	Companies reporting				
	Partial information on			0	0%
	Real property				
	Companies that did not report		MCM	4/5	80%
	Data on real property				
Companies not required to	State-owned enterprises	SMHPM	SNIM	2/2	100%
Communicate information on the					
	Listed companies or subsidiaries				
Real property					
	Exclusive to listed companies and which they have declared	TOTAL			
		BP			
			2/6 40%		

3.8 Systematic disclosure of data

158. The Mauritanian Government, through Decree No. 2019-141 of 01/07/2019 on the systematic disclosure of data relating to the extractive industries, has endorsed the requirement for the systematic disclosure of data from the extractive sector by administrations and by operators in the extractive sector. This systematic disclosure means that the various stakeholders (government departments and operators) must publish the data from which they are the source on their respective publication platforms (website or other).

159. **The impact of systematic disclosure on the current approach:** Unlike the preparation/publication of the EITI annual report, which takes time with a minimum time lag of one or two years, systematic disclosure would make it possible to provide more recent, reliable and permanently accessible information.

160. **Systematic disclosure/reconciliation:** this requires the creation of a central . This will be based on the Data created with the support of GIZ. The system is accessible to stakeholders in the extractive sector (administrations and operators) who supply data, as well as to the public. A central Web services application will enable stakeholders in the extractive sector to load their data automatically into the Data Warehouse.



161. The database is now accessible via a web portal. It should enable comparisons to be made between the data declared by the State and that of operators, with a view to reconciliation. Statistical analyses, particularly of financial flows, production and exports, can be carried out, along with graphic illustrations and the possibility of

Excel extractions for more detailed analyses. On the other hand, information and awareness-raising campaigns aimed at the public and civil society organisations will have to be undertaken by the CN-ITIE.

162. More needs to be done to information on employment and on the nature of the reporting companies.

Progress to date and steps planned :

163. The Data Warehouse system was developed and installed in 2020. Deployment was carried out on a dedicated server (acquired by GIZ), hosted at the DGTIC Datacenter. The players have been canvassed to invite them to begin systematic disclosure, which is now a regulatory requirement. The CN-ITIE proposes to support them in the systematic publication process. Stakeholders were invited to upload data for the current year using the tools made available to them. To this end, the administrations have been made aware of the need to support the process through their activities and with operators.

164. **It was noted that the public entities or assimilated entities as well as MCM have complied with the Systematic Disclosure, unlike all the oil operators. It should be noted, however, that TMLSA disclosed data for the 2015-2016-2017 and 2018 financial years, but the existence of "duplicate data" for certain financial years caused delays in the continuity of this systematic disclosure for 2019.**

3.9 Impact of EITI implementation in Mauritania

165. An impact assessment of the implementation of the EITI in Mauritania was published[38] by the CN-ITIE in March 2020. It assesses the results and impact EITI implementation in Mauritania on the governance of extractive industries. The study established a methodology for assessing the impact of EITI implementation in Mauritania.

166. In this context, the following activities are recommended: i) Analysing the external environment of the EITI in Mauritania; ii) Consulting all the stakeholders in the process to gather their perceptions of the implementation of the EITI (civil society, socio-professional organisations, extractive operators, the administration, TFPs); iii) Making international evaluation experience widely available in order to develop an evaluation and external analysis methodology (surveys, questionnaires, results analysis grid, interpretation, report structure).

[38] http://www.cnitie.gov.mr

(iv) Develop a questionnaire for public opinion on the implementation of the EITI in Mauritania and create a database for this purpose; v) Carry out a survey of a representative sample of the population in the target areas and evaluate the results with a view to forming an opinion on the impact of the implementation of the EITI in Mauritania; vii) Analyse the effects of communication, awareness-raising and dissemination around the EITI process; viii) Identify the obstacles encountered in the of the EITI in Mauritania;
ix) Assess the impact of previous reports.

167. The study suggests that the implementation of the EITI in Mauritania has been successful overall, as evidenced by the favourable opinions of stakeholders. This opinion also applies to the implementation of the three flagship projects: Transparency in Trading, Real Ownership and Open Data.

168. GMP Mauritania has begun implementing three projects that are essential for transparency and good governance in the extractive sector. These are Real Property (PPR), Open Data (DO) and Commodity Trade Transparency (TCMP).

169. The year 2019 saw the start of implementation of systematic disclosure and reporting Real Ownership. In addition, awareness-raising and report dissemination caravans were conducted, as well as capacity building for the Technical Secretariat (training abroad). The achievements in 2019 are summarised in the table below.

Table 21: Progress in 2019

Requirement/Standard	Progress as declared by the CN-ITIE	Comments
Government commitment	Establishment of an inter-ministerial committee to monitor EITI implementation; Substantial improvement in the operating budget of the National EITI Committee (Fixed costs, support staff salaries).	Satisfactory according to the CN-ITIE
Commitment of Extractive companies	Regular information-sharing meetings with companies that are not members of the Committee.	
Involvement civil society	Improving representativeness on the Committee ; Discussions on improving the inclusive participation of civil society through the GIP; Drawing up an action and strategic documents to serve as working guidelines civil society.	
Governance of the Multistakeholder Group	Drafting of a decree on the governance of the CN-ITIE revising the composition of the Committee and the possibility of extractive companies financing the activities of the CN-ITIE in line with the guidance note of the EITI international secretariat. Expansion of the CNITIE to include new members (DGI and DGD).	
Disclosure of data	Integration of systematic disclosure/mainstreaming into the action plan and development a strategic note on the action plan and identification of links national priorities (SCAPP); Declaration of the implementation of disclosure at source as the main objective of the CN-ITIE.	Results still insufficient
Legal framework	Establishment of a legal framework governing the organisation and operation of GMP.	
Licensing	Publication of the processes for granting and transferring mining and petroleum licences on the website Website of the Ministry of Petroleum, Mines and Energy (MPME).	
Register of licences	The new Flexi-cadastre has been online since 2019. http://portals.landfolio.com/Mauritania/fr/	

Policy on the disclosure of contracts	The policy for disclosing contracts between the State and operators has been published. For the mining sector, the standard mining agreement is available to the public via the website of the Ministry of Petroleum, Mines and Energy (www.pterole.gov.mr). The SNIM/State agreement has been published. It is available on the National Committee website (www.cnitie.gov.mr/itie-fr). The standard CEP model has made it possible to reinforce the advantages of this type of contract, with the impact of building the capacity of the staff of the national companies and of the Ministry in charge of oil, on the one , and the creation of an abandonment fund, repayable at the operator in the event of production.	
Real property	Update on the roadmap for the disclosure of Real Property Preparation a scoping study on the disclosure of Real Property	There is still progress to be made in terms of regulation and implementation
Participation of The State	SMHPM published an exhaustive memorandum on its relations with the State. SNIM also published a note on its financial relations. The issue dividend by state-owned companies was explained in a memo from the French Ministry of the Economy, Finance and Industry. Financial Supervision Department (DTE).	Updated in 2019 not found
Income in kind	A section on the sale of raw materials was included in the previous year's EITI report (sustainability).	
Barter agreements	Not applicable in Mauritania	
Income from transport	Not applicable in Mauritania	
Data quality	The State's EITI data has been recertified by the Cour des Comptes. To this end, a methodological note on the certification procedure has been drawn up.	

Breakdown of revenues	The Central Bank of Mauritania has published a technical note on the policy for managing assets of the FNRH.	Not updated in 2019 ?
Transfers sub-national	N/A	
Social expenditure mandatory	Not applicable in Mauritania	
Quasi-tax expenditure by state-owned enterprises	A definition would have been provided in a PV.	PV not found
Public debate	Broadening and enriching public debate.	Sporadic actions were in 2019
Data accessibility	The data are more accessible to the public on the CNITIE website *(www.cnitie.gov.mr)*, the website of the Ministry of Petroleum, Mines and Energy (www.petrole.gov.mr) and the BCM website (www.bcm.mr). and the Treasury (www.tresor.mr)	
Monitoring Recommendations	Interministerial meeting on the recommendations of the independent director and the corrective measures from the validation held on 08 November 2019.	

IV. DETERMINATION OF THE PERIMETER ITIE

170. It should be noted that the criteria set out in the CN-ITIE Decision of 27 May 2021. Namely: making payments equal to or greater than USD 100,000/year.

171. The EITI Repository for 2019 concerns the sectors to be covered, the payment flows to be reported, the extractive companies and the State entities subject to the reporting obligation. The definition of the EITI Repository includes the following points: i) the proposed materiality threshold for the reconciliation work; ii) proposed companies and flows to be retained based the provisions of EITI Requirement 4.1 and on the materiality threshold; iii) the list of public entities subject to reporting, based on the proposed scope of extractive companies and payment flows.

172. Based on the above and the Terms of Reference approved by the CN-ITIE at its meeting on 27 May 2021, the scope of the 2019 EITI Report is as follows.

4.1 Period covered

173. The 2019 EITI Report covers payment flows and revenues between 1 January 2019 and 31 December 2019.

4.2 Sectors covered

174. The 2019 EITI Report covers the mining and oil and gas sectors. The quarries sector is excluded from the scope of this report.

175. Of the 69 mining companies subject to the reporting obligation (outside and included), only TASIAST submitted a report. In addition, of the 5 oil companies listed on the stock exchange2 submitted declarations which were published on the Committee's website (BP and TOTAL).

4.3 Perimeter

4.3.1 Company scope

176. The box below gives an overview of the situation in 2019.

Box 7:About the perimeter

At the meeting between the independent director and the GMP on 27 May 2021, a proposal was made to set a threshold of US$100,000 to define the reporting scope for extractive companies. This threshold was accepted by the entire GMP. On this basis, 48 extractive companies were identified as having made payments in excess of US$100,$on behalf of the State for the 2019 financial year. However, after an initial analysis, this figure of 48 was reduced to 45 after eliminating duplicates. The list of 45 companies obtained on the basis of the Threshold was then compared with the list of companies in the mining and oil cadastres. This operation identified 13 extractive companies. These 13 companies account for 90% of the flow in the extractive sector.

177. The companies included in the scope of consolidation break down as follows:

a) Oil and gas sector

Table 22: List of companies in the hydrocarbons sector

1	SMHPM
2	TOTAL
3	KOSMOS ENERGY
4	BP
5	SHELL
6	EXXON MOBIL
7	TULLOW OIL

b) Mining sector

The majority of SNIM's capital is held by the Mauritanian state (78.35%). Foreign shareholders, most of whom are public, hold 21.51%, while the Mauritanian private sector holds 0.14%. The table below lists the companies that have made payments above the threshold and those that are also included in the 2019 mining cadastre (in bold).

Table 23: List of mining companies making payments above the threshold

1	ABB SUISSE MAURITANIA BRANCH -SA
2	AIR SWIFT - MAURITANIA - SURL
3	ALS MAURITANIA
4	ATLANTIC CATERING SERVICES - SARL
5	OTHER
6	BERGE HELENE LIMITED
7	BME - SARL
8	**BUMI MAURITANIA**
9	CAPITAL DRILLING MAURITANIA - SARL
10	CATERING NORTH AFRICA MAURITANIA
11	CGG SERVICES SAS
12	CPI MAURITANIA - SA
13	EPSA-INT. MAURITANIA - SARL
14	SMBTD/APRESCOGE AKJOUJT CONSORTIUM
15	HALLIBURTON WORLD WIDE LTD
16	KENZ MINING SA
17	MAN - DIESEL
18	MAURITANIA LOGISTICS- SA
19	**MAURITANIEN MINERALS COMPANY - SA**
20	MAXAM MAURITANIA - SARL
21	**MCM**
22	MCTP-SA
23	QUANTUM - SARL
24	SEAWELD ENGINEERING - LTD
25	**SENI-SA**
26	SEPCO INDUSTRIES - SA
27	**SNIM**
28	GOLDER ASSOCIATES (UK) - LTD BRANCH
29	BRANCH -JAN DE NUL DREDGING LTD - SARL
30	SUEZ INTERNATIONAL - SAS
31	**TASIAST MAURITANIA LIMITED SA**
32	TIJIRIT RESEARCH AND EXPLORATION-SA
33	WARTSILA ENERGY MAURITANIA SAU- - SA
34	WARTSILA WEST AFRICA - MAURITANIA BRANCH

Table 24: List of companies in the perimeter

1	SNIM
2	TASIAST
3	MCM
4	SENI-SA
5	BUMI
6	MAURITANIAN MINRALS COMPANY

162. The table below has been drawn up on the basis of the materiality criteria adopted by the CN-ITIE[37].

Table 25: Materiality criteria used

Materiality criteria for the declaration unilateral by the State	Selection of all companies except included in the scope of combination without application of a materiality threshold	
Number of companies selected for the unilateral declaration of the State	**NA**	**13**

4.3.2 Scope of collecting bodies

178. Based on the scope agreed by the CN-ITIE for extractive companies and payment flows for 2019, six (6) collecting bodies have been selected to declare, on behalf of the State (payments received from extractive companies).

Table 26: List of collecting bodies included in the conciliation perimeter

Collection bodies
Financial Services
1. Direction du Trésor et de la Comptabilité Publique (DGTCP) and FNRH
2. Directorate General of Customs (DGD)
3 Direction Générale des Mines (DGM)
4. Central Bank of Mauritania (BCM)
State public entities
5. Société Mauritanienne des Hydrocarbures et du Patrimoine Minier (SMHPM)
6. Société Nationale Industrielle et Minière (SNIM)

4.3.3 Flow perimeter

Materiality criteria used by the CN-ITIE[39]

179. The CN-ITIE has decided to include in the 2019 EITI Report all the flows provided for in the mining and petroleum legislation in force in 2019, as well as the main ordinary taxes, including corporation tax. No materiality threshold is set for the declaration of identified flows (those that appear on the declaration).

180. In addition, to ensure that all significant payments from the extractive sector are covered by the 2019 EITI Report, the CN-ITIE has adopted the principle of additional reporting of any "other significant flows" above the threshold of USD 100,000 (MRU 3,568,000).

Flow perimeter

181. The materiality criteria used led to the recognition of the following 38 flows:

Table 27: List of payment flows included in the scope of consolidation

[39] CN-ITIE decision of 08 October 2019

N°	Payment flow	Collecting body
Flows in kind: None		
Cash flows		
1	Tax on industrial and commercial profits (BIC)	FNRH
2	Profit Oil State - Public Power	FNRH
3	Signing bonus	FNRH
4	Production bonus	FNRH
5	Contributions to the Training Fund (Administrative contribution)	FNRH
6	Dividends from State holdings	FNRH
7	Withholding tax (excluding salaries)	FNRH
8	Royalties Superficiaries	FNRH
9	Penalties for non-performance of programmes exploration and development	FNRH
10	Environmental Commission	FNRH
11	Other significant payment flows (Oil business)	FNRH
12	Superficiary Royalty	DGTCP
13	Operating fee	DGTCP
14	BIC (including) (Mining)	DGTCP
15	Single annual fee (gross amount)	DGTCP
16	VAT credit applied to the Single Charge (in sign-)	DGTCP
17	Remuneration Tax	DGTCP
18	VAT-INT	DGTCP
19	Tax on Income from Transferable Securities (IRCM)	DGTCP
20	Tax on exported dividends	DGTCP
21	Signing bonus / Acquisition	DGTCP
22	Tax on Property Income (IRF)	DGTCP
23	GST-Service tax	DGTCP
24	Flat-rate minimum tax (IMF)	DGTCP
25	Import duties (DFI)	DGTCP
26	VAT-EXT	DGTCP
27	Other customs taxes	DGTCP
28	Penalties	DGTCP
29	DGI profit-sharing bonus	DGTCP
30	Advances/Financement	DGTCP
31	Repayments (minus sign)	DGTCP
32	Dividends from State holdings	DGTCP
33	Tax on the proceeds from sale of operating licences	DGTCP
34	Contributions to the State budget	DGTCP
35	Special tax regime	DGTCP
36	Remuneration tax artisanal gold mining)	DGTCP
37	Royaltie (artisanal gold mining)	DGTCP
38	Other significant cash flows (Mining activities)	DGTCP

4.3.4 Level of data disaggregation

182. The principles adopted are as follows:

a) The parties responsible for data collection and the companies included in the scope were asked to declare income and payments on a disaggregated basis, in accordance with the declaration model (payments according to chronological date).

b) The CN-ITIE agrees to present disaggregated data by collecting body and by flow in the 2019 EITI Report.

c) The CN-ITIE agrees introduce a presentation of data by project whenever possible.

183. These principles have been partially retained as part of the flexibility authorised for the 2019 Report following the COVID context, which had an impact on the entire data production and collection process**.**

V. DATA FROM THE ITIE REPORT 2019

Data relating to production, exports and social expenditure are taken from mining company documents. These are the same data that appear in the reports of the Ministry (MPEM) and the BCM. With a few exceptions, they can considered exhaustive. There are in fact slight discrepancies in rare cases. Data on gold panning comes from the BCM but cannot claim to be exhaustive. The other data comes from the unilateral declaration of the state. When compared with other sources (BCM, operators, supervisory ministry), the findings do not call into question their reliability.

184. The data collected relates mainly to Production, Exports, Income, Unilateral State Declaration and Payments.

5.1 Production

185. The table below summarises the level of mining production achieved in 2019 by company and by substance.

Table 28: Summary of production volume by company and substance produced in 2019

Substance	Iron (T)	Gold (Kg)	Copper (T)	Silver (Kg)
SNIM	12 196 000	0	0	0
TLMSA	0	12026.66	0	1474,33
MCM	498 893	1389	29 619,0	0
ORPAILLAGE[39]	0	1048	0	0
Total	**12 694 893**	**14463.66**	**29 619**	**1474.33**

186. The volume and value of mining production by substance, company and project is summarised in the table below.

Table 29: Production by substance, company and project, by volume and value

Substance	Company	Project	Unit	Volume	Value (USD)	Value (billion MRU)
Iron	SNIM	Kedia	Tonne	4 209	174,54	11,305
				000		
Iron	SNIM	M'haoudat	Tonne	2 419	70,61	6,497
				000		
Iron	SNIM	Guelb	Tonne	5 568	250,69	14,955
				000		
Gold	MCM	2 C2	Once troy	44 673	55,655	1,9
Gold	TASIAST	229 C2	Kg	7 806	317,78	11,34
Gold	Goldpanners	Artisanal gold production	Once troy	44673	55	1,11
Copper	MCM	2 C2	Tonne	29 619	149,972	5,36
Silver	TASIAST	229 C2	Kg	773	0,39	0,01
Iron	MCM	2 C2	Tonne	498 893	28,781	0,68
Total					**1 103,42**	**53,157**

187. The value of each substance is summarised in the table below.

Table 30: Share of each substance in production by value

Substance	Value (MRU billion)	Percentage
Ore iron	33,437	62,90%
Gold	14,35	27,00%
Copper	5,36	10,08%
Silver	0,01	0,02%

5.2 Exports

188. The table below summarises export volumes by company and by substance. With exception of gold from TASIAST (TLMSA) and copper (MCM), the quantities exported are close to those produced.

Table 31: Summary of 2019 exports by volume

Export volume summary 2019				
Companies	**Iron (T)**	**Gold (Kg)**	**Copper (T)**	**Silver (Kg)**
SNIM	11 815 285	0	0	0
TLMSA	0	13 954	0	1 474,33
MCM	535 687	1 342	128 426	0
ORPAILLAGE	0	733	0	0
Total	**12 350 972**	**16 029**	**128 426**	**764**

189. Details of mining exports by operator, project, volume and value are shown in the table below.

Table 32: Mining exports by operator and project

Substance	Company	Project	Unit (Volume)	Export		
				Volume	Value (in millions of USD)	Value (In billions MRU)
Iron	SNIM	M'haoudatt	Tonne	11 815 285	701	30,48
Gold	MCM	2 C2	Kg	1 342	53,384	1,94
Gold	TASIAST	229 C2	Kg	12 159,54	462,6	20,116
Gold	Goldpanners	Gold production artisanal	Kg	733	29,94	1,09
Copper	MCM	2 C2	Tonne	128 426	157	6,83
Silver	TASIAST	229 C2	Kg	1 477,98	0,39	0,01
Magnetite	MCM	2 C2	Tonne	535 687	27,55	1,198
Total					**1 079,29**	**38,64**

190. Exports broken down by company, dentine country, substance, volume and value are detailed below.

Table 33: Exports by destination

Companies	Country	Substances	Sales (in tonnes)	Value (in millions of euros) USD)	Value (In billions MRU)
SNIM	Germany	Iron	842 731	57,5	2,52
	China	Iron	7 533 889	427,524	18,588
	France	Iron	564 797	31,372	1,364
	Hollande	Iron	43 999	0,147	0,064
	Italy	Iron	992 753	60,927	2,649
	Japan	Iron	750 051	55,016	2,392
TASIAST	Switzerland	Gold in kg	13 352	443,532	19,284
	Swaziland	Gold in kg	601	1,913	0,832
SNIM	Australia	Iron	567 534	35,535	1,545
	Belgium	Iron	234 986	1,495	0,65
	Spain	Iron	132 132	0,748	0,326
	Poland	Iron	152 413	0,864	0,376
MCM	Mexico	Magnetite	404 687	2,067	0,899
	China	Magnetite	131 000	0,685	0,298
	China	Copper	128 426	157,205	6,835
Total			12493351	1276,53	58,622

191. The table below changes in the share of each mining substance in total mining exports (by value).

Table 34: Share of each substance in exports in 2018/2019

2018			**2019**		
Substance	**Millions USD**	**%**	**Substance**	**Millions USD**	**%**
Ore Iron	533,06	49,39%	Iron	728,55	50,88%
Gold	398,21	36,90%	Gold	545,924	38,13%
Copper	147,63	13,68%	Copper	157	10,96%
Silver	0,39	0,04%	Silver	0,39	0,03%
Total	**1079,29**	**100,00%**	**Total**	**1431,864**	**100,00%**

192. The relative importance of each destination country for Mauritania's mining exports is summarised in the table below (by value).

Table 35: Share of export destination countries for all substances combined

Country	**Value in millions USD**	**%**
Germany	57,5	4,50%
China	585,414	45,86%
France	31,372	2,46%
Hollande	0,147	0,01%
Italy	60,927	4,77%
Japan	55,016	4,31%
Switzerland	443,532	34,75%
Swaziland	1,913	0,15%
Australia	35,535	2,78%
Belgium	1,495	0,12%
Spain	0,748	0,06%
Poland	0,864	0,07%
Mexico	2,067	0,16%
Total	**1276,53**	**100,00%**

193. For each substance and company, the table below summarises the destination and sales value (USD and MRU).

Table 36: Share of export destination countries by substance

Companies	Country	Substances	Sales (in tonne)	Value (In million USD)	Value (In billions MRU)	
TASIAST	Switzerland	Gold in kg	13 352	443,532	19,284	99,57%
	Swaziland	Gold in kg	601	1,913	0,832	0,43%
				445,445		
SNIM	Germany	Iron	842 731	57,5	2,52	8,53%
	China	Iron	7 533 889	428,209	18,588	63,54%
	France	Iron	564 797	31,372	1,364	4,66%
	Hollande	Iron	43 999	0,147	0,064	0,02%
	Italy	Iron	992 753	60,927	2,649	9,04%
	Japan	Iron	750 051	55,016	2,392	8,16%
	Australia	Iron	567 534	35,535	1,545	5,27%
	Belgium	Iron	234 986	1,495	0,65	0,22%
	Spain	Iron	132 132	0,748	0,326	0,11%
	Poland	Iron	152 413	0,864	0,376	0,13%
MCM	Mexico	Iron (Magnetite)	404 687	2,067	0,899	0,31%
				673,88		**100,00%**
MCM	China	Copper	128 426	**157,205**	6,835	100,00%

5.3 Unilateral declaration by State

194. Revenues declared by the DGTCP as received from extractive companies and payment flows not included in the scope amount to MRU 1,219,146,092.91 and represent 12% of the total amount found on the Treasury's single account (298 companies) and are presented, by administration and by payment flow, as follows (source: DGTCP).

Table 37: Unilateral government declarations by payment flow

Taxes	Total in MRU
BIC	242 327 624.87
DFI	60 502 315.96
MFI	157 621 109.41
IRCM	47 704 286.70
IRF	3 732 745
ITS	244 244 307.35
R. OPERATIONS	6 311 129
RSI	62 299 859.94
VAT	241 033 929.29
REDEVENCES SUPERFICIATES	14 843 800
OTHER	138 524 985.59
TOTAL	**1 219 146 092.91**

5.4 Transfers from FNRH revenues

195. The balance of the FNRH at 1st January 2019 as shown on the bank statement is USD 168,287,333.41. The total revenue collected from the FNRH from the hydrocarbons sector for 2019 is USD 229,305,424.73.

196. Payments made from the FNRH to the Treasury totalled USD 146,000,000 million. This amount was paid into the general budget and was therefore not allocated to any specific expenditure. The statement of changes in the balance of the FNRH between 1 January and 31 December 2019 is as follows[40] :

Table 38: Movements on the FNRH account from 1January to 31 December 2019

Wording	Amount	
	USD	MRU
Starting balance at 1st January 2019	168 287 333, 41	5 974 200 321
Revenues from the hydrocarbon sector recovered on the FNRH account	57 534 915.09	
Interest income the FNRH account	3 167 897.78	
Transfers of oil revenues from the FNRH to the State budget (according to FNRH account)	146 000 000	
FNRH account balance at 31 December 2019	82 990 145	

[40] FNRH account statement

5.5 Extractive sector revenues

197. Overall revenues from the extractive sector fell in 2019 compared with 2018 (MRU 11.474 billion compared with MRU 13.887 billion) due to a significant drop in revenues from the FNRH (signature bonus).

Table 39: Payment flows

Revenue from the extractive sector			
Payment flows	2019	2018	Variation
Treasury single account	9.219	**7,897**	16.74%
VAT-EXT	2.109	3,15	-33.05%
Operating fee	0.818	0,547	49.54%
Single annual fee SNIM	1.195	0,415	187%
BIC	0.293		-
RSI	0.366	0,401	-8.73%
VAT INT	0.172		-
IRCM	0.220		-
ITS	2.010		-
MFI	0.736		-
DFI	0591		-
Other tax revenue	0.673		-
FNRH payment	2,044		-67%
Signing bonus	1.59	5,17	-69.25%
Other income	0.392	0,609	-35.63%
Environmental Commission	0.07	0,111	-35.94%
Other payments		0,211	-
Social payments		0,095	-
Quasi-tax payments		0,006	-
Total	11,474	**13,887**	-17.38%

198. The table below only concerns revenue collected on the Treasury account, which varied by 22.97% between 2018 and 2019.

Table 36: Revenues from the extractive sector recovered from treasury accounts

In billion MRU	**2019**	**2018**	**Variation**
Mining sector	9.219	7,872	16.74%
Oil and gas sector	0	0,025	
Total	**9.219**	**7,897**	

199. The table below summarises extractive sector revenues by sub-sector

Table 40: Extractive sector revenues 2019

Sector	Revenue	%
Sub-sector Hydrocarbons	2,255	20,86%
Sub-sector Mining	9,219	79,14%
Total	11.474	100%

200. The table below summarises revenue by stream.

Table 41: Revenue by flow

Payment flow	2019	2018	Variation
VAT-EXT	2.109	3,15	
Operating fee	0.818	0,547	
Single annual fee SNIM	1.195	0,415	
BIC	0.293		
RSI	0.366	0,401	
VAT INT	0.172		
IRCM	0.220		
ITS	2.010		
MFI	0.736		
DFI	0591		
Other tax revenue	0.673		
Total	9.219	**7,897**	

201. The table below shows the contribution of each mining company to extractive sector revenues.

Table 42: Mining revenues by company 2019

Mining companies	Amount in billion MRU	%
SNIM	3.534	38.53%
TASIAST TMLSA	3.445	37.56%
MCM	0.982	10.71%
Other companies	1.211	13.2%
Total	9.172	100%

202. **With regard to income from hydrocarbon companies:** the amounts paid to
The breakdown of the State's share of these commitments by block and by company is as follows.

Table 43: Oil and gas revenues in 2019

Companies	Block	Amount in billion MRU
Tullow	C-3	0.033
Shell	C-10	0,026
Shell	C-19	0,026
BP	C-6	0,020
BP	C-12	0,010
BP	C-8	0,0019
BP	C-13	0,188
Total	C-9	0,006
Total	C-7	0,032
Total	C-18	0,038
Total	C-15	0,369
Total	C-31	1,079
Exxon Mobil	C-14	0,032
ExxonMobil	C-17	0,032
Exxon Mobil	C-22	0,032
BP	GTA	0,029
Total		**1.95**

203. The flows recorded by the FNRH during 2019 are as follows.

Table 44: FRNH by flow

(In billion MRU)	2019	2018	Variation
Signing bonus (*)	1,59	5,17	-3,58
Withholding tax (excluding withholding tax) on salaries)	0	0,164	
Contributions to the Training Fund (Administrative contribution)	0,149	0,143	
Profit Oil State - Public Power	0	0,132	
Other income	0,12	0,17	
Environmental Commission	0,07	5,779	-5,709
Total	**1,929**	**11,558**	**-9,629**

5.6 Social expenditure

204. The CN-ITIE defined compulsory and voluntary social expenditure. Compulsory social expenditure is expenditure in cash or in kind defined as such in the mining or petroleum contract. Voluntary expenditures are those made in application of the company's corporate social responsibility (CSR) policies.

205. The CN-ITIE also noted that the reconciliation of social expenditure is not feasible in the Mauritanian context. Consequently, the CN-ITIE decided that social expenditure should be reported on the basis of unilateral declarations by companies, with no materiality threshold for the disclosure of mandatory and voluntary expenditure by companies included in the reconciliation scope. For the purposes of this simplified report, social expenditure by extractive company has not been reported. In fact, only TMLSA (TASIST) has provided data on its social spending in 2019.

5.7 Quasi-tax expenditure

206. SNIM did not report any quasi-tax expenditure in 2019.

5.8 Payments by project

207. Due to the specific nature of the report (flexible reporting) and the context, it has not been possible to go into detail on this section, but to provide benchmarks to help better understand the situation. The EITI 2020 report provides opportunity to correct this shortcoming.

gap.

5.10.1 Definition of "Project

208. The 2008 Mining Code refers to the notion of "project" (article 115) in the context of the exemption from the minimum flat-rate tax (IMF) granted to the research and installation phases, in the event that exports or sampling of shipped ores are required advance the project.

209. The Crude Hydrocarbons Code refers to the notion of "project" in two cases: for the presentation of a development plan for an oil deposit and for the installation of a hydrocarbon transport pipeline.

210. At its meeting on 08 October 2019, the CN-ITIE decided that extractive companies and financial regulators should detail their EITI declarations by project as follows:

a) For the oil and gas sector: payments will be broken down by oil block;
b) For the mining sector: payments will be disaggregated by mining licence.

5.10.2 Flow mapping by sector

211. **Payments per project were not declared by the extractive companies in the mining sector.**

Table 45: Flow mapping by player

No	Company	Declaration payments by Project
Oil companies		
1	KOSMOS ENERGY	N/A
2	TOTAL	N/A
3	BP	N/A
4	EXXON MOBILE	N/A
5	PC MAURITANIA LTD(Exclusive)	N/A
6	SHELL	N/A
7	TULLOW	N/A
8	DANA PETROLEUM (excluded)	N/A
Mining companies		
10	SNIM	N/C
11	MCM	N/C
12	TASIAST	N/A

N/C: companies that have not declared their project payments
N/A: companies that have not submitted their 2019 EITI declaration forms

5.10.3 EITI data by project

a) Oil companies :

212. The oil companies have not made any declarations by project in 2019.

Table 46: Payments per project declared by government agencies

N°	Description of payment	Payments declared by government agencies s in 2019 (MRU)	Payments disclosed by project (MRU)	%
	FNRH			
1	Tax on industrial and commercial profits (BIC)	177 432 536.38		
2	Profit Oil State - Public Power			
3	Signing bonus	1.59		
4	Contributions to the Training Fund (Contribution administrative)	165 550 806,5		
	Capacity building	124 250 000		
5	Withholding tax (excluding payroll deductions)			
6	Royalties Superficiaries	14 155 767		
7	Environment Committee (new)	63 900 000		
8	Other flows from payments payments (Activity oil)			
Total		**2 135 289 109,5**		

b) **Mining companies :**

213. The table below shows the payments made by the companies that provided details by project in 2019. The amounts relate to MRU 3.617 billion and represent 44.94% of the payments declared by the mining companies in 2019. It should be noted that SNIM and MCM did not disclose their payments by project.

Table 47: Payments by project declared by mining companies

N°	Payment description	Disclosure obligation by project	Payments declared by agencies in 2019 (MRU)	Payments disclosed by project (MRU)	%
1	Superficiary Royalty	v	22 469 800	1 560 000	6.**4%**
2	Operating fee	v	805 389 618.50	541 285 305	**67%**
3	BIC (including Mines instalments)	v	50 000 000	388 142 977,7	0%
4	Single annual fee (gross amount)	v	1 195 854 529.65	0	**0%**
5	VAT - Taxes	v	0	932 207 266	0
6	Tax on Income from Transferable Capital (IRCM)	v	172 454 480.08	172 100 286	**99%**
7	Property Income Tax	v	3 919 764.70	383 988	9.**8%**
	(IRF)				
8	Tax Minimum lump sum Flat-rate (IMF)	v	579 050 230.33	791 569,75	**67%**
9	Import duties (DFI)	v	591 565 338.05	500 109 569,86	69.71%
10	VAT Customs	v	2 039 553 025.24	483 945 289.52	**23%**
11	Other customs taxes	v	481 241 386.70	438 458 162,5	**91%**
12	Penalties	v			
13	Special tax regime	v	304 659 508.71	144 300 609	**47.37%**
14	Other Flow of Payments	v	24 256 730.15	13 781 055,96	54.17%
15	Remuneration tax	v	60 150 000	0	**0%**
	Total		**6 330 564 412,11**	**3 617 066 080.78**	**55.75%**

214. Other payments not broken down by project total MRU 4.397 billion, or 55.06% of payments reported by mining companies in 2019. These payments made by all mining companies in 2019. Payments by project as declared by mining companies in 2019 are shown in the table below.

215. As in 2018, all payments made by companies with a single mining or exploration licence (as listed in the register of mining licences active in 2019) are considered to be allocated to the single project/licence of those companies.

Table 48: Payments made by company and by block/project

Compan y	Flow nomenclature	MRU amount	Block
			Projec t
TASIAST	Superficiary Royalty	1 560 000	229C2
Ltd SA			
TASIAST	Operating fee	541 285 305	229C2
Ltd SA			
TASIAST	BIC (including instalments)	388 142 977,7	229C2
Ltd SA	(Mines)		
TASIAST	Tax on Income from Transferable Securities	172 100 286	229C2
Ltd SA	(IRCM)		
TASIAST	Tax on Property Income (IRF)	383 988	229C2
Ltd SA			
TASIAST	Flat-rate minimum tax (IMF)	388 934 547	229C2
Ltd SA			
TASIAST	Import duties (DFI)	500 109 569,86	229C2
Ltd SA			
TASIAST	VAT -Customs	483 945 289.5	229C2
Ltd SA		2	
TASIAST	VAT - Taxes	932 207 266	229C2
Ltd SA			
TASIAST	Other customs taxes	438 458 162,5	229C2
Ltd SA			
TASIAST	Penalties		
Ltd SA			
TASIAST	Special tax regime	144 300 609	229C2
Ltd SA			
TASIAST	Other significant payment flows (Activities	13 781 055,96	229C2
Ltd SA	Mining)		
Total		**3 617 066 080.78**	

VI. FINDINGS/RECOMMENDATIONS

216. The recommendations set out below are responses to the findings made during the data collection and analysis work required to prepare the 2019 report.

217. To avoid redundancy, it has been useful to review the recommendations made prior to 2019.

6.1 Follow-up of recommendations prior to 2019

218. *The assessment of the implementation of the recommendations made prior to 2019 is presented in the form of a table (below) showing the wording of the recommendations, the assessment of the degree of implementation and any additional explanations/suggestions.*

Table 49: Assessment of the implementation of previous recommendations

N°	Recommendation	Implementation	Comments
Recommendations for financial authorities			
1	Improving the efficiency of the DGTCP's information system	**Ongoing, but progress is slow**	• The quality of the information declared by the DGTCP has improved. but it is still insufficient: • It is sometimes difficult to identify the nature of the payments declared. unknown. Several payments are included in t "Others". The search for these operators is carried out using company names, which leads to a number of errors data extraction. This has led to the need develop and apply a codification to identify operators in the extractive sector. It was necessary to revise the declaration received from the DGCTP to introduce certain significant payments.
2	Periodic reconciliation of flows between the Treasury and reporting companies	**In progress**	• Periodic publications on the Treasury website (tresor.gov.mr) are a source of data to be exploited by the CN-ITIE. • A project to set up a systematic data disclosure system is currently . It is partially applied.
3	Discrepancies between customs and extractive companies' export declarations	**Not satisfied**	• Differences not analysed (flexible report)
4	Issuing receipts for the FNRH	**Not satisfied**	• Payments to the FNRH are evidenced by (internal) treasury receipts that are not forwarded to the parties concerned
5	Carrying out FNRH audits	**Not satisfied** **DAO in publication**	• The FNRH audit was carried out only for the following financial years 2012 à 2014. The financial years 2015, 2016, 2017, 2018, 2019 and 2020 have not been audited.

6	Eliminate errors in data entry and extraction of EITI data by financial authorities	**Significant improvement**	• Errors persist in DGTCP extractions, particularly because of incorrectly formulated and/or grouped wordings. Efforts are underway to remedy this (verifications, etc.). systematic).
7	Ensuring declarations are certified and submitted on time	**Partially completed**	• A number of companies did not submit a declaration certified by an external auditor (see Appendix). • Most reporting entities did not meet the deadlines set by the National Committee for submitting EITI declarations. It was necessary to make reminders during the preparatory mission for the report.
Recommendation to the Ministry of Oil, Energy and Mines			
8	Harmonisation of the legal framework for the mining sector	**Not satisfied, but reform of the mining code is under way**	The consultants are working hard to meet this recommendation. The draft texts include the following points: • Revision of the texts applicable to the mining sector as a whole ; • Incorporation of all revisions to the Mining Code in the a single piece of legislation ; • Introduction of all the activities likely be carried out in Mauritania, in order to cover the entire mining chain, including the mining sub-sector. artisanal ; • Removal of inconsistencies between different texts; and • Adoption of implementing legislation for mining laws harmonised.

9	Clarify the criteria for assessing technical and financial capacity when granting mining permits	**The criteria have been identified and will be incorporated into the new mining code**	• The current review should make it possible to introduce clear and measurable criteria for the appraisal of mining permits for both phases (exploration and exploitation); • In addition, the DGM is to be given the resources to necessary to be able to take part in the assessment process and give an opinion, as part of the process examining the application for mining rights, from the phase of research.
10	Drawing up a strategic vision for the development of the hydrocarbons sector	**Underway with funding from the World Bank (at the negotiation stage)**	• The aim is to draw up a sectoral policy statement for crude oil and gas, with the dual objective of consolidating the gains already made and ensuring that the development of the oil and gas sector is consistent with the concerns of a more competitive economy. better governance of the sector.
11	Ensuring the completeness of the data disclosed on the Mining Cadastre portal	**System in place (online)**	• In accordance with the requirements of the EITI Standard, the online database is populated with the date of the application for all active permits, the tax number of the permit holder and the date of the application. and renewal dates, where applicable.
12	Updating the Mining Policy	**The validated documents are available** (support from the German Cooperation)	• The mining policy has already been drafted and validated, and will shortly be adopted by the Government and published. The validation meeting for the updated version was held in May 2021
13	Improving the state of the land register	**Significant improvement**	• Missing data were provided for the mining and petroleum sector, but the date of the application is not known. not systematically disclosed for the oil sector because

			the process can be initiated without a request formal.
14	Set up a database on the extractive sector (geo-portal), including a list of operators active in the sector	**Recommendation partially met**	• The texts relating to the legal, fiscal and institutional framework and a signed note on the policy for publishing contracts have been published on the Ministry's website and that of the CN-ITIE. • A presentation of the sector in terms of blocks and potential is available on the Ministry's website • A note describing petroleum licensing process is available on the Ministry's website. • An updated database is at an advanced stage at at the level of the EITI Secretariat. It includes most of the information relating to companies operating in the extractive sector. • Updated list of mining title holders yet to be published
15	Publish oil and mining contracts	**Directed**	• Requirement effective from January 2021 • A signed note on the Government's policy the publication of contracts is available on the Ministry[41].
16	Disclose a complete list current contracts indicating those who are	**Partial realisation**	• Partial application (Total, KOSMOS, BP), but Exxon and Shell are in the process of publication.

41http://www.petrole.gov.mr/IMG/pdf/note_sur_la_politique_du_gouvernement_en_matiere_de_divulgation_des_contrats_petroliers.pdf

	accessible to the public and those are not.		
17	Publish payments by project	**Unilateral satisfaction by State**	• The oil companies did not report data by project ; • All the mining companies concerned and all the régies financial institutions did not report data disaggregated by project.
Other recommendations			
18	Ensuring completeness of declarations by state-owned enterprises	**Not satisfied**	• In order to ensure the completeness of EITI declarations for future reports, the CN-ITIE may plan capacity-building actions aimed at public company focal points and focusing in particular on the following requirements 2.6 and 6.2 of the 2019 EITI Standard.
19	Assessing breaches of licensing procedures	**Not carried out**	• The CN-ITIE could consider increasing the level of assurance and aligning with best practice in other EITI countries by considering in future reports a review a sample licence awards and transfers to check for breaches. important in practice.
20	Catching up with the implementation of the real estate roadmap	**Progress has been made but is still insufficient**	• A study on Real Property has been carried out. An ad-hoc committee is monitoring the issue. • Adoption a form in consultation with the Secretariat which was communicated to the companies at through their supervisory authorities. The following companies have already responded: Tasiast; Total; BP.

21	Improving the quality and availability of employment information	**No progress since the last ENESI survey (2017)**	• The data published on ANSADE (formerly ONS) website dates from 2017 (National Survey of Employment and the Informal Sector).
22	Regularly publish detailed statistics on the number of people employed in the extractive industries in Mauritania	**Not carried out**	• There are also differences in the figures depending on the data source (BCM, ANSADE (ONS), World Bank, IMF). It is desirable to unify estimates or to refer to the same source except when it is deficient.

6.2 Recommendations in this report 2019

219. The table below sets out the recommendations of the 2019 EITI Report. Each recommendation is the logical consequence of previous findings. It is aimed more specifically at one or more stakeholders.

Table 50: Recommendations from the 2019 report

N°	Findings/conclusions	Recommendations/measures to be taken	Recipient
1	A number of recommendations have been made in the reports over the years. Some progress has been made, there is still some slowness and inertia.	• The CN-ITIE will have to closely examine the progress made in implementing the recommendations. • In accordance Requirement 2.5 and the framework of progress approved by the Board of Directors, it is necessary to persevere in monitoring.	CN-ITIE MPEM
2	There is a legal vacuum in current legislation regarding the transfer of ownership.	• Implementing transfer pricing legislation • Create a more precise legal framework for the disclosure of data on real property.	MPEM
3	The current legal framework is not entirely adequate for requirement to Disclose Data on Beneficial Ownership.	• Need introduce into the Commercial Code (law) provisions in harmony with the requirements the standard relating to real property.	MJ/MPEM
4	Relations between companies in the extractive sector and the tax authorities have been fraught with conflict.	• Modernising tax administration • Create neutral, independent and technically competent appeal procedures (arbitration).	MF/MJ
5	Most tax administration managers still have some way to go in terms of capacity building.	• Improve the working skills of tax inspectors in languages (English), international law, international taxation and on the Complex financial instruments.	MF
6	Audit are weak, not followed by little effect (FNRH in particular)	• Organising the professions of statutory auditor and auditors with criteria clear and transparent; • The supervisory authorities must periodically evaluate the current audit in companies in the extractive sector and beyond.	MF

		• Ensuring that sanctions are applied in the event of failure (complacent certification, lack of certification or other).	
8	Data Warehouse : No difference between the nature of the companies No data on employment	Gaps to be filled, see report in appendix 8	CN-ITIE/ANSADE
9	The management tools of the FNRH have not been implemented. place.	The institutional structure of the FNRH (Advisory Committee investment committee, supervisory board) and monitoring and control need to be finalised.	MF
10	FNRH audits are six years overdue Investment policy not defined	Accelerate the completion of the 2015-2016-2017-2018- 2019 and 2020 audits and define the policy for the placement of FNRH funds	
11	There are shortcomings in the way data entered by the public customs, tax and treasury departments	Intensify the training of data entry agents and review the forms used to better adapt them to EITI reporting, avoiding grouping several operations under the same heading. the same wording.	MF (DGTCP)/BCM
12	Civil society involvement and commitment citizens are weak	Capacity Building, Incentives and Advocacy	CDHSC
13	The commitment of the declaring parties is insufficient	Awareness-raising and advocacy, or even other more specific actions binding	MPEM/MF/CN/ITIE
14	Declarations relating to gold mining do not appear not included in the scope of the EITI report	Future reports will have to take this into account	MPEM/CN-ITIE
15	The legal documents are not compiled in a book to make them easier to read. operation	Drawing up a compendium of legal texts and regulatory	CN/ITIE

16	The two definitions of PPE in the information gathering lacks precision	Adopt a more precise definition of beneficial owners and politically exposed persons (PPE)	CN/ITIE

CONCLUSIONS

220. Despite a context marked by the effects of COVID-19 and its repercussions on the dynamism of the players, this report has benefited greatly from the introduction of the Data Warehouse (DW) as an instant data collection tool. Its performance has made it possible to considerably reduce the time available and devote the gain to other activities.

221. The economic context in 2019 was marked by a drop in overall revenues from the extractive sector (from MRU 13.8 billion in 2018 to MRU 11.4 billion in 2019), but its contribution to the national economy improved overall (almost a quarter of GDP; 59.3% of export revenues; 16.9% of government revenues).

222. Gold mining activities have grown at an unprecedented rate over the last three years. MAADENE should be integrated into the EITI collection and reporting system.

223. Compared with previous years, there has been some progress. In addition to using the performance of the DW tool, the main sources (DGTCP, DGM, DGH, SMHPM) have improved the input of data useful for drawing up the report. This progress is still insufficient and should be continued (see recommendations). With one exception, mining companies have not provided declarations that meet EITI requirements and standards (declarations by project).

224. Time constraints and the lack of declarations meant that it was not possible to meet the requirements for proper reporting on project payments, but this needs to be taken into account and incorporated into the EITI 2020 report.

225. Other shortcomings have been identified in audit practices in Mauritania. Most of these shortcomings relate to the governance system in the broader sense, but they may also affect the quality and reliability of the basic data on which the report bases its opinions (see recommendations).

226. The publication of financial statements and performance indicators for the extractive sector is still timid (considerable delays in the publication of statements, etc.).

[42]), particularly in the mining sector (see section 3.6).

227. For the future, it is highly desirable that the CN-ITIE actively advocate for the strengthening of legal and institutional mechanisms, follow up on previous recommendations and those it considers relevant among the recommendations made in this report.

228. The DW tool has proved its usefulness and effectiveness in reducing data collection times and improving data consistency, but it needs to be made more widely available to all stakeholders, particularly those with reporting obligations.

229. The Transparency Mapping Model for EITI disclosures is currently being populated from the data collected. It should give a complete overview of the data disclosed and form the basic tool for the next assessment (2020).

[42] As at 10 October 2021, neither SNIM nor SMHPM had published their 2019 financial statements on their websites.

APPENDICES

Appendix 1 - List of companies selected for the State's unilateral declaration in 2019

Oil and gas sector

LIST OF OIL OPERATORS IN MAURITANIA		
COMPANY	Blocks	LOCAL REPRESENTATION
TOTAL E&P	C7, C9, C15, C18, and C31	Alexandre MAILLARD
		Chief Executive Officer Total E&P
		Tel:+222 33 19 98 21
		Fax: 4 524 42 94
		Ilot M n° 058 BP : 5111 Tavragh-zeina Nouakchott- Mauritania
		Email: alexandre-marie.maillard@total.com
Tullow Oil	C3	Mr Kemal Mohamedou
		Chairman Tullow Petrolem Mauritania Ltd
		Tel : 45 25 61 43/ 36 30 98 56
		Fax: 45 25 61 82
		E-mail : kemal.mohamedou@tullowoil.com
BP Mauritania	C6, C12, C8, and C13	Mr Mohamed Limam
		Managing Director BP Mauritania
		Tel 45 25 15 35 / 42 68 11 15
		Immeuble El Emel ZRA n°433 Nouakchott- Mauritania
		e-mailmohamed.limam@bp.com
Shell	C-10, C-19	Turker Sengonul
		Managing Director Shell EP Mauritania
		Tel:+222 4419 0020
		Email : t.sengonul@shell.com
		Mohamed Ethmane 46582229
ExxonMobil	C14, C17 and C22	Bernard Piales
		Managing Director
		Tel:222 44 01 33 00
		Email : bernard.s.piales@exxonmobil.com
		Ilot B, Lot 43, Tevragh Zeina, BP :5423

Appendix 2: Mining permits in force at 31/12/2019

Research permits							
N°	Code	Company	Grant	1. Ren	2. Ren	Wilaya	Super
1	548 B1	BUMI MAURITANIA SA	27/03/2008	29/05/2012	30/01/2017	Inchiri	1160
2	555 B1	BUMI MAURITANIA SA	27/03/2008	29/05/2012	15/06/2017	Adrar-Inchiri	1440
3	934 B2	International Mining Group Sarl	15/03/2010	18/08/2013	31/05/2017	Dahklet Nouadhibou_Trarza	99
4	1016B1	Mauritanie Ressources Limited Sarl	25/04/2011	19/09/2019		Tiris Zemmour	728
5	1024B1	TAYSSIR RESOURCES SAS	02/12/2010	06/07/2014	25/09/2019	Tiris Zemmour	791
6	1025B2	WAFA MINING S.a	31/08/2010	21/11/2013	11/12/2017	Adrar - Inchiri	669
7	1063B1	International Trading	01/12/2010	14/12/2017		Tiris Zemmour	313
8	1077B2	Mauritanian Exploration Company (SME)	23/11/2010	12/01/2014	03/07/2017	Dakhlet Nouadhibou - Inchiri	830
9	1117B2	TIREX SA	24/01/2011	07/09/2014	07/08/2018	Inchiri	460
10	1154B4	AGRINEQ S.a	05/06/2017			Tiris Zemmour	495
11	1155B4	AGRINEQ S.a	20/03/2018			Tiris Zemmour	495
12	1174B2	Mauritanides Mining Sa	08/06/2011	03/10/2018		Dakhlet Nouadhibou - Inchiri	925
13	1217B1	Elite Earth Minerals and Metals (E.E.M.M.)	26/01/2011	06/10/2016		Adrar	502
14	1291B2	Mineralis	30/03/2011	22/04/2015	01/10/2018	Inchiri	360
15	1323B4	Karfahane Co.Ltd	30/11/2011	20/08/2015	04/12/2018	Dakhlet Nouadhibou and Inchiri	258
16	1352B2	Société Mauritanienne de l'Industrie Minière (SMIM)	15/08/2017			Tiris Zemmour	492
17	1353B2	Société Mauritanienne de l'Industrie Minière (SMIM)	27/10/2017			Tiris Zemmour	499
18	1415B2	Orecorp Mauritania Sarl	21/07/2011	30/07/2015	21/03/2019	Adrar	228
19	1416B2	Orecorp Mauritania Sarl	21/07/2011	30/07/2015	21/03/2019	Adrar	232
20	1482B4	AURA ENERGY LTD	18/01/2017			Tiris Zemmour	476
21	1841 B1	El Hajera Sarl	21/07/2013	25/06/2018		Gorgol	220
22	2002B4	Aura Energy Limited	18/01/2017			Tiris Zemmour	100
23	2043B2	TAFOLI MINERALS	01/08/2013	07/06/2016	29/07/2019	Trarza - Adrar	561

24	2104B2	BIG-Consulting Group Sarl	18/01/2017			Tiris Zemmour	495
25	2128B2	Minerals Resources Development	22/07/2019			Assaba-Gorgol	500
26	2143B4	TAFOLI MINERALS	09/01/2020			Trarza-Adrar	456
27	2155B2	Soho Properties Natural Resources	15/11/2016			Gorgol	495
28	2156B2	Soho Properties Natural Resources	15/11/2016			Assaba - Gorgol	483
29	2170B2	Taoudeni Resources	29/06/2017			Adrar	500
30	2189B1	Sahara Investments Ltd	03/07/2017			Tiris Zemmour	319
31	2208B2	AYA Sarl	09/07/2019			Assaba - Gorgol	500
32	2220B1	SURICATE - Sarl	29/01/2018			Tiris Zemmour	386
33	2242B4	NEJAH TP Sarl	07/03/2018			Tiris Zemmour	497
34	2254B1	Société de Négociation et de Prestations-Sarl (SONEP-SARL)	08/03/2018			Tiris Zemmour	88
35	2259B2	Orecorp Mauritania Sarl	19/08/2019			Adrar	136
36	2300B2	Wafa Mining & Petroleum (WMP - S.A)	02/12/2016			Inchiri	220
37	2365B4	Aura Energy Ltd	21/02/2018			Tiris Zemmour	224
38	2366B4	Aura Energy Ltd	21/02/2018			Tiris Zemmour	34
39	2413B5	SIMCO LTD	05/04/2018			Dakhlet Nouadhibou	496
40	2457B2	Tiris International Mining Company (TIMCO)	09/07/2019			Inchiri	41
41	2458B2	Tiris International Mining Company (TIMCO)	09/07/2019			Dakhlet Nouadhibou and Inchiri	134
42	2477B1	Groupe d'Industrie Minière et d'Acier de Mauritanie (GIMAM-Sarl)	16/11/2018			Tiris Zemmour	377
43	2478B5	Alcommege - Sarl	07/06/2017			Dakhlet Nouadhibou	238
44	2481B1	Wafa Mining & Petroleum (WMP - S.A)	11/12/2017			Adrar	496
45	2482B1	Wafa Mining & Petroleum (WMP - S.A)	21/02/2018			Adrar	464
46	2483B2	National for Industry and Prospecting (NIP)	23/06/2017			Tiris Zemmour	266
47	2484B2	National for Industry and Prospecting (NIP)	23/06/2017			Dakhlet Nouadhibou	238
48	2499B2	SET MINING-SARL	30/01/2018			Trarza	150

49	2500B2	DIRCOMA Sarl	30/01/2018			Trarza	150
50	2503B2	QUARK 74	23/07/2018			Dakhlet Nouadhibou and Inchiri	498
51	2504B2	Wafa Mining & Petroleum (WMP - S.A)	22/01/2018			Trarza	158
52	2505B2	Wafa Mining & Petroleum (WMP - S.A)	22/01/2018			Trarza	150
53	2508B2	QUARK 74	19/01/2018			Trarza	147
54	2513B2	RECA-Sarl	23/01/2018			Dakhlet Nouadhibou	326
55	2517B2	RECA-Sarl	23/01/2018			Dakhlet Nouadhibou-Inchiri	152
56	2518B2	INOS CORPORATION SA	13/02/2018			Trarza	127
57	2525B2	SMEPO-SARL	05/06/2018			Inchiri	216
58	2688B2	Nomadis Mining Company Sarl	13/11/2018			Inchiri	260
59	2746B2	Mauritanian Mining Petrleum & services (MMPS)	07/08/2019			Inchiri	150
60	2748B2	Wafa Mining & Petroleum (WMP - S.a)	09/07/2019			Trarza	154
61	2749B2	BEST WAY METALIC AND OIL SERVICES-LLC-SARL	06/08/2019			Tiris Zemmour	500
62	2754B2	Mauritanienne Miniére de Recherche et d'Explotation de l'Or	03/07/2019			Trarza	150
63	2769B2	Mauritanian Mining Petrleum & services (MMPS)	07/08/2019			Inchiri	84
64	2770B2	EXHYM	31/07/2019			Inchiri	76
65	2788B2	Wafa Mining & Petroleum (WMP - S.a)	09/07/2019			Dakhlet Nouadhibou	361
66	2789B2	Wafa Mining & Petroleum (WMP - S.a)	09/07/2019			Dakhlet Nouadhibou	314
67	2818B2	EXHYM	31/07/2019			Inchiri	128

Operating licence						
N°	**Code**	**Company**	**Grant**	**1.Ren**	**Wilaya**	**Super**
1	1 C1	SNIM	20/10/1958		Tiris Zemmour	345
2	3 C1 (PEB 27)	SNIM	24/09/1979	01/11/2009	Tiris Zemmour	5743
3	2 C2	MCM	01/01/1968		Inchiri	81
4	8 C5	SOMISEL	13/04/1992		Inchiri-Trarza	1890
5	229 C2	TASIAST MAURITANIA	19/01/2004		Inchiri	312
6	609 C1	EL Aouj Mining Company SA	27/04/2008		Tiris Zemmour	520
7	1372C1	TAZADIT UNDERGROUND MINE	07/06/2011		Tiris Zemmour	1
8	1620C1	Sphere Mauritania SA	26/09/2012		Tiris Zemmour	194
9	1788C5	Quartz Inc Mauritania	31/08/2012		Inchiri	40
10	2018C2	SENI SA	01/12/2014		Dakhlet Nouadhibou-Inchiri	539
11	2019C2	SENI SA	01/12/2014		Dakhlet Nouadhibou	746
12	2119C2	SGS - Société Générale de Service	28/12/2016		Trarza	128
13	2138C1	Legleitat Iron Mauritanie sa	07/07/2014		Inchiri	995
14	2405C5	Ferroquartz Mauritania	02/08/2016		Dakhlet Nouadhibou	240
15	2406C5	Ferroquartz Mauritania	02/08/2016		Dakhlet Nouadhibou	195
16	2480C2	TIREX SA	07/12/2017		Inchiri	306
17	2493C5	Mauritano-Saoudeinne for phosphate	17/07/2017		Brakna - Gorgol	995
18	2491C4	Tiris Ressources Sa	08/02/2019		Tiris Zemmour	207
19	2492C4	Tiris Ressources Sa	08/02/2019		Tiris Zemmour	190
20	2727C5	Mine Du Nord (MDN)	13/02/2019		Dakhlet Nouadhibou	286

Small-scale mining licences in force			
N°	Code	Company	Grant
1	2526D2	Star Mine Ltd	21/05/2018
2	2527D2	Ridha Li Taadin Sarl	16/05/2018
3	2528D2	ELMA	28/05/2018
4	2529D2	ENERMINE SA	14/05/2018
5	2530D2	Lighthouse Mine	12/04/2018
6	2531D2	Etablissement Tawfik	27/04/2018
7	2532D2	TAMKINE-Sarl	02/05/2018
8	2533D2	SOMC - TP	17/05/2018
9	2535D2	Blue Sky Minerals	17/04/2018
10	2536D2	Top Lux Holding	30/04/2018
11	2537D2	Société Services Or (S.S.O - Sarl)	11/04/2018
12	2538D2	MMC-Sarl	04/05/2018
13	2539D2	EPCG	14/05/2018
14	2540D2	Mauritanienne Minière de Recherche et de l'Exploitation de l'Or	28/05/2018
15	2543D2	Diawara Lakhamy et Frères	30/10/2018
16	2544D2	Sandstone Mining Sarl	25/06/2018
17	2545D2	RIM MINING	09/10/2019
18	2549D2	SMEPO-SARL	30/04/2018
19	2551D2	CACI Sarl	17/10/2019
20	2552D2	Société Sahel pour les Mines Sarl	30/04/2018
21	2555D2	Lehbib d'Or Sarl	26/09/2018
22	2557D2	Ennich Mining	30/04/2018
23	2558D2	RIM - GOLD	23/12/2019
24	2559D2	El Bessmela (EBEM-Sarl)	15/11/2018
25	2560D2	MINOR Sarl	24/05/2018
26	2562D2	Ets Limam et Fréres (ELIF)	30/07/2019
27	2563D2	L'Espoir TP Sarl Unip	08/10/2018
28	2565D2	Luxaurum-Sa	17/05/2018
29	2566D2	SEMEGA MINES AND LOGISTICS	30/04/2018
30	2567D2	ABC (African Business Center)	24/05/2018
31	2568D2	Mauri-Sis	30/04/2018
32	2569D2	TANKIB-SARL	05/06/2018
33	2570D2	S.M.A.B.C.T SARL	21/05/2018
34	2572D2	Kenz Mining Sa	17/05/2018
35	2573D2	North Mining Company Sarl	25/07/2018
36	2576D2	MLS EL MAADEN	05/08/2019
37	2577D2	Chami Gold Services Sarl	19/06/2018
38	2578D2	Servico-Sarl	19/06/2018
39	2579D2	Al Teissir Sarl	04/06/2018

40	2580D2	Mauritania Trading Company Sarl	19/06/2018
41	2581D2	MMVC SARL	11/09/2019
42	2582D2	Sidina Mining	18/07/2018
43	2588D2	Ets Moulaye El Hacen Seyid Ggarraby	01/06/2018
44	2589D2	MPM-SA	08/11/2018
45	2590D2	NSMM	01/06/2018
46	2591D2	Chamilor Sarl	27/06/2018
47	2593D2	Leader in precious metals	30/07/2019
48	2616D2	Aftout Mining Sarl	13/07/2018
49	2617D2	Etiber Mining Sarl	01/06/2018
50	2618D2	West Atlantic Mining Sarl	16/07/2018
51	2619D2	Sea Invest Mauritania	04/06/2018
52	2620D2	Secot Mining & Services Sarl	16/07/2018
53	2624D2	Mauri-Net	04/06/2018
54	2625D2	El Wady des Carrières et Mines	19/06/2018
55	2628D2	Mauratienne des Mines	01/08/2018
56	2649D2	SMIS-Sarl	21/06/2018
57	2656D2	Sahara Mining Ltd	16/07/2018
58	2657D2	Generale Mine et Energie	15/11/2018
59	2659D5	Alcommege Mauritania Sarl	16/07/2018
60	2660D2	NEJAH CH Sarl	20/07/2018
61	2662D2	Ets Watanya	06/11/2018
62	2663D2	SOGECOR-Sarl	06/11/2018
63	2664D2	Ets C.C.T	06/11/2018
64	2665D2	SGTC-Group	26/10/2018
65	2667D2	SOCAP-Sarl	30/07/2019
66	2668D2	Ets Sid'Ahmed Sid El Bechir	24/10/2018
67	2672D2	Mining Mauritania Compagny Sarl	06/07/2018
68	2675D2	ALTD-SARL	08/11/2018
69	2678D2	Ets Tilimsi Services	09/07/2019
70	2681D2	AMATRAS Sarl	12/11/2018
71	2682D2	EL KARAME Sarl	01/07/2019
72	2683D2	El Maaden Gold Sarl	17/10/2018
73	2686D2	Ets REPRESCO	24/10/2018
74	2687D2	Ets El Hedy	08/11/2018
75	2690D2	Egan Mines Sarl	27/09/2018
76	2705D2	Ets Saleck O. Salem for Building and Services	30/01/2019
77	2706D2	Société pour l'Exploitation Miniere	31/01/2019
78	2710D2	DJP Stones Sarl	30/01/2019
79	2711D2	Ekassila Mining Sarl	30/01/2019
80	2712D2	TRITON Mining Sarl	30/01/2019

81	2729D2	Mauritanienne pour la Distribution et le Commerce Sarl (MDC)	25/07/2019
82	2744D2	El Hilal for the Mines	05/03/2019
83	2745D2	EL Bessmella pour l'Exploitation Minière (EBEM) Sarl	05/03/2019
84	2747D2	Société de Recherche Spéciales (SRS) Sarl	08/07/2019
85	2758D2	DELTA EMAAR	01/07/2019
86	2761D2	EL Bessmella pour l'Exploitation Minière (EBEM) Sarl	14/03/2019
87	2762D2	El Hilal for the Mines	14/03/2019
88	2771D1	EL HAJERA SARL	18/06/2019
89	2776D2	ARBAH-SARL	23/07/2019
90	2842D2	Karfahane.Co Ltd	27/06/2019
91	2862D5	GIE-Les Sels du Baten	07/08/2019

STATUS OF INDUSTRIAL QUARRIES IN FORCE					
N°	Code	Substance	Owner	Grant	Super
1	914 E8	Gravel	SNIM	01/08/2010	25
2	915 E8	Gravel	SNIM	06/09/2010	18
3	916 E10	Granite	SNIM	01/08/2010	40
4	917 E10	Granite	SNIM	01/08/2010	45
5	918 E10	Granite	SNIM	01/08/2010	36
6	919 E10	Granite	SNIM	01/08/2010	36
7	920 E10	Granite	SNIM	01/08/2010	43
8	921 E10	Granite	GMM	01/08/2010	47
9	922 E10	Granite	GMM	01/08/2010	9
10	923 E10	Granite	GMM	01/08/2010	9
11	925 E10	Granite	GMM	01/08/2010	25
12	926 E10	Granite	GMM	01/08/2010	23
13	927 E10	Granite	GMM	01/08/2010	37
14	928 E10	Granite	GMM	01/08/2010	2
15	1056 E9	Gypsum	SAMIA	09/11/2011	44
16	1494 E9	Gypsum	SAMIA	09/11/2011	45
17	1739 E9	Gypsum	SAMIA	04/04/2012	20
18	2583 E8	Blocks	MAURIPE	30/07/2018	2
19	2584 E8	Blocks	MAURIPE	30/07/2018	2
20	2585 E8	Blocks	National for Industry and Prospecting (NIP)	10/07/2018	2
21	2586 E8	Blocks	MTC-Sa	20/07/2018	2
22	2587 E8	Blocks	SEM	09/10/2018	2
23	2626 E8	Blocks	SMIMEX-Sarl	09/10/2018	2
24	2627 E8	Blocks	SMIMEX-Sarl	09/10/2018	2
25	2636 E8	Gravel	PIN	26/08/2019	2
26	2637 E9	Gypsum	SSTP Sarl	07/08/2019	15
27	2638 E9	Gypsum	SSTP Sarl	07/08/2019	15
28	2639 E9	Gypsum	SSTP Sarl	07/08/2019	15
29	2640 E9	Gypsum	SSTP Sarl	07/08/2019	15
30	2641 E9	Gypsum	SSTP Sarl	07/08/2019	15
31	2642 E9	Gypsum	BEMP	06/03/2019	15
32	2643 E9	Gypsum	Lorpex Gypsum and Mine Sarl	06/08/2019	24
33	2644 E9	Gypsum	Lorpex Gypsum and Mine Sarl	06/08/2019	24
34	2646 E9	Gypsum	Lorpex Gypsum and Mine Sarl	06/08/2019	25
35	2671 E8	Shell	Ets Moul Batiment	04/07/2019	10
36	2679 E9	Gypsum	Bureau d'Etude Miniers et Pétroliers (BEMP)	03/03/2019	15
37	2680 E9	Gypsum	Mauritania Mining Company (MAMICO)	26/06/2018	15
38	2684 E8	Gypsum	Topluxe Holding	23/10/2018	23
39	2685 E8	Blocks	Mauritanienne pour les Travaux et services	02/09/2019	2

40	2689 E9	Gypsum	SOMIP	26/12/2018	7
41	2691 E9	Gypsum	SOMIP	26/12/2018	13
42	2692 E9	Limestone	Sahel Cement	26/12/2018	21
43	2693 E9	Limestone	Sahel Cement	26/12/2018	24
44	2694 E9	Limestone	Sahel Cement	26/12/2018	22
45	2695 E9	Gypsum	SMEG	30/10/2018	25
46	2696 E9	Gypsum	SMEG	30/10/2018	25
47	2697 E9	Gypsum	SMEG	30/10/2018	25
48	2698 E9	Gypsum	SMEG	30/10/2018	25
49	2699 E9	Gypsum	SMEG	30/10/2018	25
50	2700 E9	Gypsum	SMEG	30/10/2018	20
51	2701 E9	Gypsum	SMEG	30/10/2018	25
52	2702 E9	Gypsum	SMEG	30/10/2018	25
53	2716 E8	Gravel	MEDIAK-SARL	12/07/2019	2
54	2717 E8	Blocks	Ets Med Nouh pour le Commerce Général (EMHAN)	26/08/2019	2
55	2718 E8	Blocks	Mauritano-Chinoise-Logistique (MCL) Sarl	07/08/2019	2
56	2719 E8	Blocks	MAURIPE-TP	16/09/2019	2
57	2720 E8	Blocks	MAURIPE-TP	16/09/2019	2
58	2725 E8	Blocks	Temkine-Sarl (Ste de Construction, d'Aménagement et de Travaux Publics)	22/07/2019	2
59	2726 E8	Blocks	Sté Mohamed Ahmed pour les Mines et Metaux Sarl (SOMAMINE)	22/07/2019	2
60	2728 E8	Gravel	Mauritanienne pour la Distribution et le Commerce Sarl (MDC)	20/08/2019	2
61	2730 E8	Blocks	MAGREL SA	01/08/2019	2
62	2750 E8	Blocks	Mauritanienne pour la Distribution et le Commerce Sarl (MDC)	20/08/2019	2
63	2751 E8	Blocks	DESERTICA-SARL	19/11/2019	2
64	2755 E8	Blocks	Société de Services Petroliers et Miniers	25/02/2019	2
65	2759 E8	Blocks	El Watania for Mine	05/07/2019	2
66	2760 E8	Gravel	El Watania for Mine	05/07/2019	2
67	2763 E8	Blocks	EL MOUNA SARL	28/08/2019	2
68	2764 E8	Gravel	Al MAGHLAA-SARL	04/07/2019	2
69	2765 E8	Blocks	Ets.S.S.B.PLUS	26/08/2019	2
70	2766 E8	Gravel	Terrax Sarl	30/10/2019	2
71	2767 E8	Blocks	Terrax Sarl	30/10/2019	2
72	2768 E8	Blocks	PERSOIL SA	20/08/2019	2
73	2773 E8	Blocks	ABTP-SARL	29/08/2019	2
74	2777 E8	Blocks	ARBAH-SARL	20/08/2019	2
75	2778 E9	Gypsum	SOGETRAP BTR	03/09/2019	15
76	2779 E9	Gypsum	SOGETRAP BTR	03/09/2019	15
77	2780 E8	Gravel	SAMAHA for General Trade	03/09/2019	2
78	2781 E8	Gravel	SAMAHA for General Trade	03/09/2019	2
79	2782 E8	Gravel	SAMAHA for General Trade	03/09/2019	2
80	2783 E8	Gravel	ENNICH MINIGUE Sarl	03/09/2019	2

81	2784 E8	Gravel	ENNICH MINIGUE Sarl	03/09/2019	2
82	2786 E8	Blocks	Société Al Hijara (SHM) Sarl	28/08/2019	2
83	2791 E10	Granite	IRADA SARL	20/07/2019	4
84	2796 E8	Blocks	El KOWTHAR-SARL	27/08/2019	2
85	2797 E8	Gravel	ETS BETTAR FRERES-SARL	20/08/2019	2
86	2798 E9	Gypsum	Temkine-Sarl (Ste de Construction, d'Aménagement et de Travaux Publics)	31/07/2019	25
87	2799 E8	Gravel	SOMAMINE-SARL	21/08/2019	2
88	2800 E8	Blocks	K.M.Mining Sarl	01/04/2019	2
89	2801 E8	Gravel	K.M.Mining Sarl	01/04/2019	2
90	2802 E8	Gravel	K.M.Mining Sarl	01/04/2019	2
91	2803 E8	Blocks	Global Gold Resources Sarl	01/04/2019	2
92	2804 E8	Blocks	Global Gold Resources Sarl	01/04/2019	2
93	2805 E8	Gravel	Global Gold Resources Sarl	01/04/2019	2
94	2806 E8	Gravel	ARBAH-SARL	20/08/2019	2
95	2807 E9	Gypsum	ARBAH-SARL	01/08/2019	25
96	2808 E8	Gravel	El KOWTHAR-SARL	27/08/2019	2
97	2809 E8	Blocks	Ets Cheikh Ahmed Bamba Babe	05/07/2019	2
98	2810 E8	Blocks	Ets Cheikh Ahmed Bamba Babe	05/07/2019	2
99	2819 E8	Gravel	Emelle for Transit	24/04/2019	2
100	2820 E8	Blocks	G.E.S Travaux Publics	04/09/2019	2
101	2823 E8	Gravel	R.D.S Consulting Sarl	22/07/2019	2
104	2846 E8	Gravel	MAWALAT Alkhair-sarl	26/08/2019	2

Appendix 3 - Directory of petroleum titles valid at 31/12/2019

Operators	***Nomenclature***	***Amount***	***Blocks***	***Percentage***
TULLOW	Area royalties	22 107	C-3	Tullow 90% / SMHPM 10% / Tullow 90% / SMHPM 10%.
	Training	350 000		
	Environmental Commission			
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)	561 673		
SHELL	Area royalties	46 000	C-10	SHELL 90% /SMH 10%
	Training	350 000		
	Environmental Commission	350 000		
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
SHELL	Area royalties	48 700	C-19	SHELL 90% / SMH 10% / SMH
	Training	350 000		
	Environmental Commission	350 000		
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
BP	Area royalties	8 600	C-6	BP 62%, KOSMOS 28% SMH 10%
	Training	255 321		
	Environmental Commission	100 000		

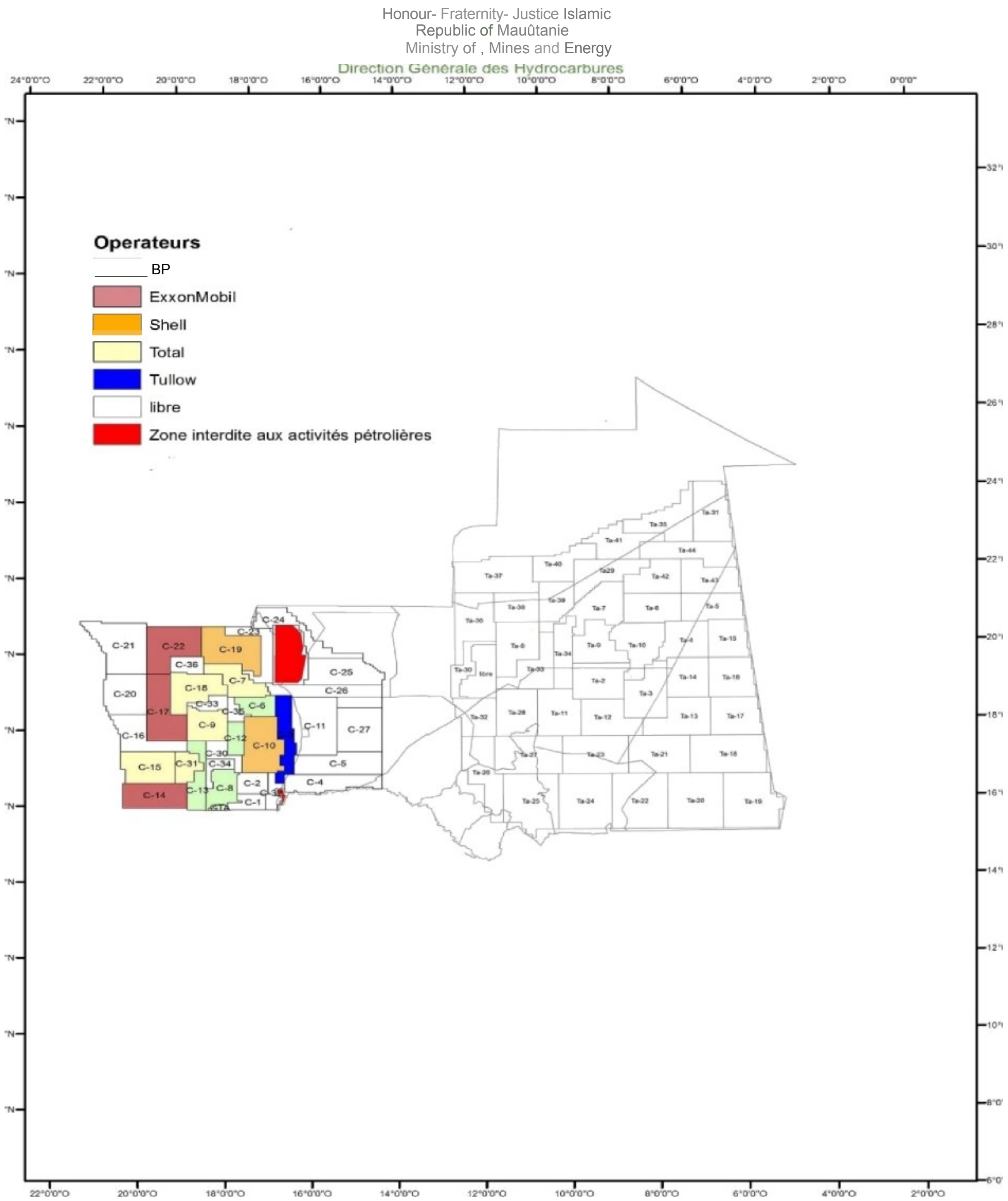
	Capacity Building	200 000		
	Penalties			
	Sale of speculative seismic data (TGS)			
BP	Area royalties	7 027	C-12	BP 62%, KOSMOS 28% SMH 10%
	Training	300 000		
	Environmental Commission			
	Capacity Building			
	Penalties			
	Sale of seismic speculative data (TGS)			
BP	Area royalties	11 765	C-8	BP 62%, KOSMOS 28% SMH 10%
	Training	41 918		
	Environmental Commission			
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
BP	Area royalties	8 018	C-13	BP 62%, KOSMOS 28% SMH 10%
	Training	300 000		
	Environmental Commission			
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus	5 000 000		
TOTAL E&P	Area royalties	29 700	C-9	TOTAL 90% SMH 10%
	Training	150 000		

	Environmental Commission			
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus			
TOTAL E&P	Area royalties	14 600	C-7	TOTAL 90% SMH 10%
	Training	300 000		
	Environmental Commission	300 000		
	Capacity Building	300 000		
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus			
TOTAL E&P	Area royalties	29 700	C-18	TOTAL 45% TULLOW 15% KOSMOS 15 SMH 10% OF SALES
	Training	150 000		
	Environmental Commission	300 000		
	Capacity Building	600 000		
	Penalties			
	sale of seismic speculative data (TGS)			
	Signing bonus			
TOTAL E&P	Area royalties	19 900	C-15	TOTAL 90% SMH 10%
	Training	200 000		
	Environmental Commission	200 000		
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus	10 000 000		

TOTAL E&P	Area royalties	8 450	C-31	TOTAL 90% SMH 10%
	Training	200 000		
	Environmental Commission	200 000		
	Capacity Building			
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus	30 000 000		
EXXONMOBIL	Area royalties	18 900	C-14	EXXON 90% SMH 10%
	Training	300 000		
	Environmental Commission			
	Capacity Building	600 000		
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus			
EXXONMOBIL	Area royalties	24 250	C-17	EXXON 90% SMH 10%
	Training	300 000		
	Environmental Commission			
	Capacity Building	600 000		
	Penalties			
	Sale of speculative seismic data (TGS)			
	Signing bonus			
EXXONMOBIL	Area royalties	24 250	C-22	
	Training	300 000		
	Environmental Commission			
	Capacity Building	600 000		
	Penalties			

	Sale of speculative seismic data (TGS)			
	Signing bonus			
BP	Area royalties	76 487	GTA	BP 59.24% KOSMOS 26.76 SMH 14%
	Training	516 164		
	Environmental Commission			
	Capacity Building	600 000		
	Penalties			
	sale of speculative seismic data (TGS)			
	Signing bonus			
		55 623 530		

Appendix 4 - Map of oil blocks in 2019



Appendix 5 - Jobs reported by extractive companies

Year 2019	SNIM	MCM	TMLSA	TOTAL
Jobs	8547	852	3 537	12936

Source : MPEM

Appendix 6 - Capital structure of licence holders and data on blocks

Blocks	**C-3**	**C-10**	**C-19**	**C-6**	**C-12**	**C-8**	**C-13**	**C-9**	**C7**	**C-18**	**C-15**	**C-31**	**C-14**	**C-17**	**C-22**	**GTA**
Percentage	Tullow Oil 90% SMHPM10 (Exploratoin)	Shell 90% SMHPM10 (Exploratoin)	Shell 90% SMHPM10 (Exploratoin)	BP 62%; Kosmo's Energy 28% SMHPM 10% France (Exploratoin)	BP 62%; Kosmo's Energy 28% SMHPM 10% France (Exploratoin)	BP 62%; Kosmos Energy 28% SMHPM 10% France (Exploratoin)	BP 62%; Kosmos Energy 28% SMHPM 10% France (Exploratoin)	Total EP 90% SMHPM 10% (Exploratoin)	Total 90%; SMHPM10 (Exploratoin)	Total45 %; Tullow Oil 15% BP 15%; kosmos 15%; SMHPM10%; SMHPM10%. (Exploratoin)	Total EP 90% SMHPM 10% Total EP 90% SMHPM 10% Total EP 90% SMHPM 10% Total EP 90% SMHPM 10 (Exploratoin)	Total EP 90% SMHPM 10% (Exploratoin)	Exxon Mobil 90%; SMHPM10%. (Exploratoin)	Exxon Mobil 90%; SMHPM10%. (Exploratoin)	Exxon Mobil 90%; SMHPM10%. (Exploratoin)	BP 59.24 ; Kosmos Energy 26.76% SMHPM 14% (Exploratoin)
Type of licence	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration	Operation
Company name	Tullow	Shell	Shell	BP	BP	BP	BP	Total	Total	Total	Total	Total	Exxon Mobil	Exxon Mobil	Exxon Mobil	BP

Tax number	NIF: 20300059	NIF: 619429	NIF: 619437	NIF: 00409136	NIF: 00409136	NIF: 00409136	NIF: 00409136	NIF: 90300075	NIF: 00455386	NIF: 90300075	NIF: 00455386	NIF: 00455386	NIF: 00510669	NIF: 00510651	NIF: 00510677	

Physical address	Fax: 4 525 6182 e-mail: kemal.mohamedou@tullowoil.com	PLOT C ZRC318	PLOT C ZRC318	Immeuble El Emel ZRA n°433	Immeuble El Emel ZRA n°433	Immeuble El Emel ZRA n°433	Immeuble El Emel ZRA n°433	Block M n° 058 BP: 5111 Tavragh-zeina	Block M n° 058 BP: 5111 Tavragh-zeina	Block M n° 058 BP: 5111 Tavragh-zeina	Block M n° 058 PO BOX: 5111 Tavragh - zeina	Block M n° 058 BP: 5111 Tavragh-zeina	ilot B, Lot 43, Tevragh Zeina, BP:5423	ilot B, Lot 43, Tevragh Zeina, BP:5423	ilot B, Lot 43, Tevragh Zeina, BP:5423	Immeuble El Emel ZRA n°433
Date of attribution	28/06/2013	30/08/2018	30/08/2018	28/10/2016	15/06/2012	15/06/2012	15/06/2012	30/01/2012	15/06/2017	15/06/2012	30/01/2019	30/01/2019	30/12/2017	30/12/2017	30/12/2017	15/03/2019
Expiry	Scheduled to expire on 27/06/2022	Expiry date 29/08/2027	Expiry date 29/08/2027	Expiry date 27/10/2026	Expiry date 14/06/2022	Expiry date 14/06/2022	Expiry date 14/06/2022	Expiry date 29/01/2022	Expiry date 14/06/2027	Expiry date 14/06/2022	Expiry date 29/01/2029	Expiry date 29/01/2029	Expiry date 29/12/2027	Expiry date 29/12/2027	Expiry date 29/12/2026	14/03/2049
Area	7650 square kilometres	12500Km²	12175Km²	4300 Km²	5150 Km²	8984,88 Km² of land	5876,84 Km² of land	10150 Km²	7300Km²	9900Km²	9950 Km²	4225 Km²	10162,5Km²	12125Km²	12275Km²	523Km²
Reference /order granting	dec. N°2013-091 from 23/05/2013	Dec. N°2018-133 from 29/08/2018	Dec. N°2018-134 from 29/08/2018	Dec. N°2016-187 of 28/10/2016	dec. N°2012-094 of 24/04/2012	dec. N°2012-095 of 24/04/2012	dec. N°2012-093 of 24/04/2012	dec. N°2012-001 of 03/01/2012	Dec. N° 2017-084 of 13/06/2017	dec. N°2012-141 from 04/06/2012	dec. N°2019-014 from22/01/2019	Dec. N°2019-013 of 22/01/2018	Dec. N°2017-154 of 28/12/2017	Dec. N°2017-157 of 28/12/2017	Dec. N°2017-156 of 28/12/2017	Dec. N°2019-033 of 15/03/2019

Appendix7: Tax system applied to companies and subcontractors

Tax instruments	Rates and basis of assessment
Production Sharing	In accordance with the provisions Article 38 of the Hydrocarbons Code, production shall be apportioned during the term of the exploration and production contract in accordance with the following principles: A fraction of the annual production, the maximum of which is fixed in the contract, and which in any case may not exceed 60% for crude oil fields and 65% for dry gas fields, is reserved for the reimbursement of oil costs. The cost stop is negotiable within these limits and is specified the PSC. Exploration and Production Contracts (CEP) specify the recoverable oil costs. The same to the terms and conditions for their recovery, as well as the terms and conditions for collection or payment in cash by the State, as the latter may receive its share of production either in kind or in cash; The balance is shared between the State and the contractor in accordance with the rules set out in the contract, which are based a profitability factor "R" agreed in the PRC; the State may receive its share of production either in kind or in cash; Each exploration and production contains a clause giving the State an option to participate in the rights and obligations of the contractor in any exploitation perimeter; The exploration and production contract sets out the terms and conditions for exercising this option and specifies the maximum percentage of the interest that the State may acquire in this way, provided that this percentage is at least equal to ten per cent (10%); and For each operating perimeter where the option is exercised, the State shall bear, pro rata to its participation, all oil costs incurred from the date on which its participation takes effect and shall reimburse the contractor, pro rata to its participation, for oil costs previously incurred but not yet reimbursed. recovered under the terms and conditions specified in the exploration and production .
Tax on industrial and commercial profits (BIC)	The contractors are subject industrial and commercial income tax on the net profits they make in connection with their petroleum operations in accordance with the actual system provided for in the General Tax Code, subject to the specific terms and conditions provided for in the Hydrocarbons Code. Tax is assessed separately each year for each entity included in the contract and for the results of each exploration and production contract. The exploration and production contract specifies the rules and basis for charging profits and expenses to the income statement. The tax rate applicable for the entire duration of the exploration-production contract is specified in the contract. It is at least equal to the standard rate in force on the date the is signed. It may be be contractually stipulated that the share of hydrocarbon production that accrues to the State under the production sharing arrangement includes the portion corresponding to the amount of tax on industrial and commercial profits due by the contractor.
Area royalties	Contractors must pay annual area fees, calculated on the basis of the surface area of the contractual perimeter on the due date of each payment. Surface royalties are not a deductible expense when calculating BIC, nor are they a recoverable petroleum cost. rate and basis of royalties are specified for each phase of exploration and for the operating period in the exploration-production contract.
Signing bonus/Production bonus	Contractors are liable for a signature bonus on the date the exploration contract comes into force, as well as a production bonus when the quantity of hydrocarbons produced reaches certain fixed thresholds. in the exploration and production .

	Signing and production bonuses are not deductible for tax purposes. on profits, nor recoverable oil costs. Bonuses are negotiable and their amounts are stated in the contracts.
Annual administrative contribution	It is intended for the training and development of the Ministry's staff, the monitoring of oil operations and the promotion of the oil sector. It is a deductible expense but not a recoverable oil cost. The contribution is negotiable and its amount is mentioned in the contracts.
VAT	VAT is charged on local purchases of goods and services. Exports of hydrocarbons are subject to zero rate VAT. However, imports are subject to VAT either at the standard rate or under temporary admission with suspension of VAT for goods admitted under this customs regime in accordance with Article 91 of the Hydrocarbons Code. Any VAT credit repayable in accordance with the regulations in force and which has been charged on local purchases and imports is, after verification, repaid within ninety (90) days of the request for repayment.
Withholding tax of ITS	The contractors are required to deduct at source and pay to the public treasury the tax on salaries and wages (ITS) provided for in the General Tax Code at the rates and according to the rules in force. However, for expatriate staff working in Mauritania, the rate is capped at thirty-five per cent (35%).

Tax regime applicable to subcontractors and other oil operators

This regime was amended in 2010 by Law 2010-033 on the Hydrocarbons Code. Notwithstanding the provisions of the General Tax Code, foreign companies providing services on behalf of contractors are eligible for a simplified tax regime under the following terms and conditions:

The simplified regime is reserved for foreign companies with a temporary presence whose services are specific to oil operations and which have signed a contract with a contractor, a service provider or a direct subcontractor of a
contracting a service contract for petroleum operations in Mauritania for a period of less than 12 months; and

The simplified scheme is subject to approval of tax authorities at the request of the taxpayer before the services begin.

The simplified system consists of :

Benefits Industrial and Commercial (BIC)	The applicable rate is the standard rate. The BIC base has been simplified to make it easier to collect. BIC is calculated on the basis of a profit estimated at a flat rate of 16% of turnover. Turnover (CA) is equal to the amount invoiced by the taxpayer to the contractor in respect of services rendered to the latter in Mauritania, with the exception of sums received in respect of transfers outside Mauritania and reimbursements.	Withholding tax is levied at source made by the oil company on each service invoice received, regardless of the duration of operation invoiced and regardless of the method of payment (split or single). The oil company is responsible for calculating tax (base and calculation), withholding the tax (deduction from the amount) and paying it to the Treasury. The BIC tax and the ITS are deducted monthly by the contractor from each invoice and the sums deducted must be paid to the Treasury before the 15th of the month, accompanied by a statement of the deductions made in the previous month and copies of the invoices. corresponding invoices
Withholding tax source of ITS	The applicable rate is the standard rate. The basis of assessment, while preserving the rights of the Treasury, has been simplified to make collection easier. ITS is calculated on	

on the basis a wage bill valued at a flat rate of 10% of .

The AC is equal to the amount invoiced by the taxpayer to the contractor in respect of services rendered to the latter in Mauritania, with the exception of sums received way of transfer outside Mauritania and reimbursements.

Appendix 8: Progress report the implementation of the EITI Mauritania

By Mohamad Said Ahmed Abdi, GIZ Mauritania and Tim Bittiger, International Consultant, *11 March 2021*

Introduction

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH Mauritania preparing this report to provide an update on the progress made in setting up the EITI Data Warehouse in Mauritania, the culmination of a process it has been supporting since 2018. This report comes at a time when EITI Mauritania is preparing its first EITI Report based on data extracted almost entirely from the Data Warehouse, an important step in efforts to introduce systematic disclosure as required by the 2019 EITI Standard.

We therefore provide an overview of the purpose and functioning of the Data Warehouse, as well an assessment of its installation and use to date. Our aim is to guide the current work of the Mauritania EITI and to enable the expert to delimit the scope of the 2019 EITI Report and to reconcile and analyse the related data drawn exclusively from this new digital device. We developed the orientation and structure of this report in close collaboration with the EITI International Secretariat.

We propose to provide an updated version of this report once the 2019 EITI Report is published, in order to draw lessons for even more appropriate packaging and use of the Data Warehouse for the next 2020 reporting exercise, as well as to inspire peer EITI processes in the sub-region and around the world in their efforts to comply with the 2019 EITI Standard.

The objectives of the Data Warehouse

Since joining the EITI in 2005, Mauritania has consistently committed to strengthening the management of its extractive resources. However, producing annual reports, which is a necessary condition for maintaining compliant status, is costly and time-consuming - and not just in Mauritania. Information is often spread across a multitude government agencies and disaggregated at different levels.

To overcome the limitations of these annual reports, notably the lack of timeliness of the data and its availability to the general public, International EITI Board took the decision to

February 2018, that over the next three to five yearsEITI implementation in all countries is to be converted to automated, digital publication of EITI data via government and company reporting systems. With the adoption of a revised EITI Standard in June 2019, systematic EITI disclosure (mainstreaming) has become mandatory for all countries. Current data on financial flows and contextual information from the extractive sector must then be disclosed and made available to the public via digital portals that already exist or are to be created/adapted for this purpose.

Mauritania began preparing for systematic disclosure from April 2018, positioning itself as a regional and international pioneer. It has undertaken several accompanying to provide a good framework for this important reform. In August 2018, EITI Mauritania drew up a strategy for implementing systematic disclosure and adapted its work plan accordingly. It also launched an appropriate communication strategy and awareness-raising among decision-makers to ensure ownership of systematic disclosure. A key step was to anchor the process in law through a decree on systematic disclosure adopted in October 2019. This makes the integration of the EITI a digitisation reform clearly led by the country within the meaning of the National Strategy for Accelerated Growth and Shared Prosperity (SCAPP), which targets greater transparency and accountability in the raw materials sector.

Since April 2018 EITI Mauritania has begun to convert the implementation of the EITI to the automated and digital publication of EITI data via its state and company reporting systems. The aim is to make the data more up-to-date and ensure that it is disseminated in a way that allows the general public to access it, in particular through the digital portals that already exist or that are to be created or adapted for this purpose. In the first quarter of 2021, EITI Mauritania began preparing its 2019 EITI Report with data taken entirely from its data warehouse. Mauritania would thus be the first country in Africa to embark on the path of systematic disclosure and integrated declarations in the government's regular reporting and publication systems.

Since 2011, the GIZ, mandated by the Federal Ministry for Economic Cooperation and Development (BMZ), has been supporting the EITI National Committee in Mauritania through technical support in implementing the transparency initiative and maintaining Mauritania's status as an EITI country. As part of the programme strengthen decentralisation and public finance (2018-2021), GIZ is supporting the Mauritanian government in its efforts to establish a transparent, accountable administration that is geared to the needs of the population. On 25 April 2018, GIZ launched its support through the "Open Data" project of the National Committee of the Extractive Industries Transparency Initiative (CN-ITIE) with aim of making EITI reporting more efficient, faster and more transparent.

GIZ has since dedicated a team to provide local support to EITI Mauritania as it moves towards systematic disclosure. It has also financed an international consultant for the period June 2018 to December 2021 to provide long-term strategic guidance and support for the design, implementation and effective and efficient roll-out of a technical solution for the integration of the EITI in Mauritania, as well as accompanying measures such the strategic, legal and management framework.

Overview of Data Warehouse

Mauritania is in the phase adapting IT systems from traditional reporting to disclosure at source. EITI Mauritania has developed since April 2019 with the support of GIZ's ProDeF, the implementation of an extractive sector data warehouse or Data Warehouse (DW) whose objectives are:

To have all the data published in a single place so that it can be better exploited and freely accessible to the general public (open data), as well as to decision-makers, civil society, the mediaresearchers and investors;

Enable players in the extractive sector who do not have their own publication platform to comply with main streaming requirements by publishing on this centralised platform.

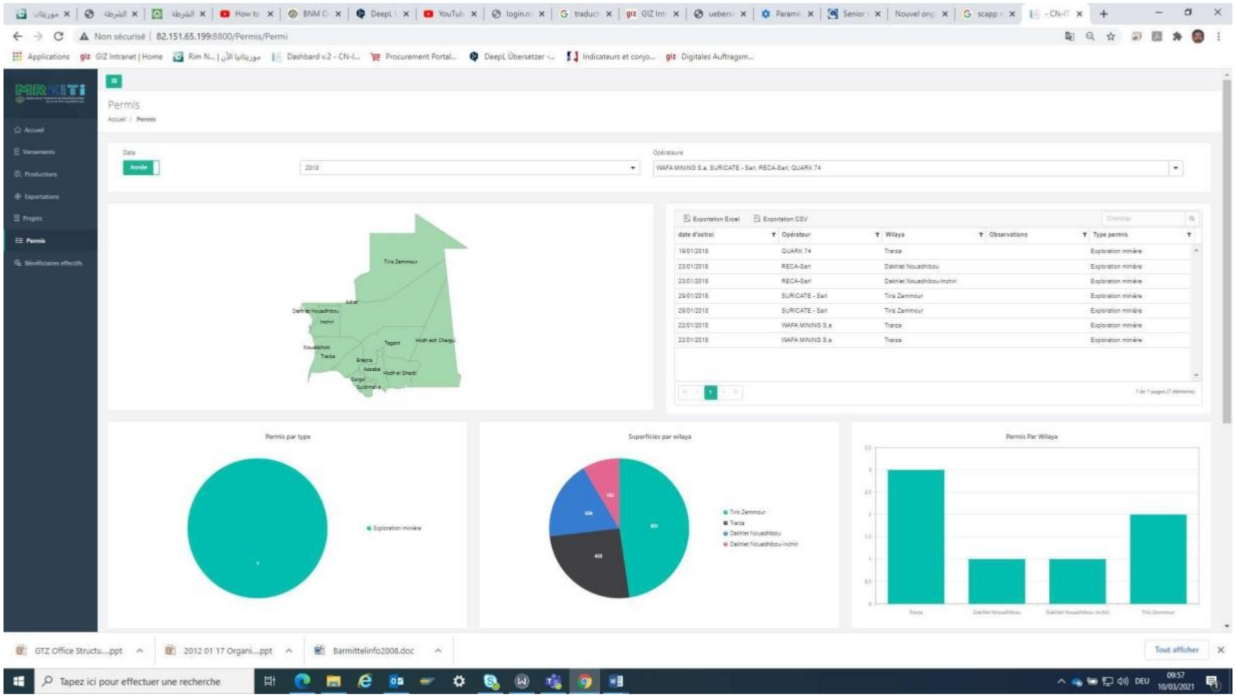
To make the EITI more effective and less costly by reducing the costs involved in preparing EITI Reports and making extractive sector data and information available.

This central platform is operational and can be accessed via the following link: http://82.151.65.199/DW1. It consists of a central database that can be accessed by stakeholders in the extractive sector (government departments, operators), who feed it with data, and by the general public, who can consult or extract the data. The DW database can be accessed via a web portal, which displays the data in a way that compares the data declared by the government with that declared by the operators, with a view to reconciliation.

The dashboard

The Data Warehouse portal offers a number of statistical analyses and provides a graphic illustration of the behaviours visible in the data. These analyses concern financial flows, production and exports, and can all be extracted in Excel, both in aggregate form and in the detail of their publication by the players involved. To complement its digital mechanisms for systematic disclosure, EITI Mauritania has created a digital platform to visualise in an accessible, innovative, interactive and responsive way the EITI data held in the Data Warehouse, specifically transactional data such as revenues, production and exports.

This platform, developed using the most modern Business Intelligence tools, consists a dashboard integrated into the corporate design, allowing all the analyses to be defined with the Mauritania EITI through filters incorporated into the dashboard.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Data transmission methods

We then look at the methods the Data Warehouse offers for transmitting data relevant to EITI disclosures, including payments and receipts, as well as production and export figures.

Available transmission channels

The Data Warehouse has three methods of transmitting information: the web service channel, the Excel data file channel and the data entry channel, which is mainly intended for small operators. Three channels are provided to take account of the needs of each of the reporting entities that have to transmit their information. These parties are diverse: administrations on the one hand and large operators on the other who process a lot of data, but also small operators and companies in the exploration phase who only have a few operations and little data to process.

As a first step, we have chosen a web service as the most appropriate method to meet the needs of large reporting entities that produce information almost daily and transmit a lot of information over the course of the year. On the business side, this includes SNIM, for example, and on the tax administration or Treasury side. The web service is a tool that enables reporting entities integrate transmission of information into their own systems, the main objective of systematic EITI disclosure. A Java application is made available to reporting entities, along with its source code, enabling them to understand the system's security guarantees, which is often a concern for administrations and companies. This Java application retrieves information from the reporting entities' databases, sometimes even from within their production database or an intermediate database, and systematically transmits it to the Data Warehouse without human intervention.

The advantage of this loading process is it can be automated if the stakeholders adopt it. Ideally, the entity concerned integrates this system into its system and launches the application regularly to update the web service automatically. This mechanism has already been integrated at the level of the Treasury, Tax and Customs, and can be used as soon as they decide to do so. Thanks to this automated tool, these state entities have already transmitted historical information up to 2019.

For large operators, who are reluctant to install the web service for security reasons, the preferred option is to integrate the information using Excel. This second option is also included in the approach: the entities can fill in an Excel table template can be downloaded automatically from the platform to the entities. All they have to do is fill in the information via links, for example with another Excel sheet or other media. The entity can link them automatically and when the Excel template is completed, load and validate it.

The third path is based on data entry and is aimed primarily at small operators without sophisticated IT or accounting systems. This method is managed in the same module as Excel. The data entry and Excel channels come together at the point where the information is validated: the information is uploaded to the Data Warehouse when a receipt is generated, which must be signed and sent to the national EITI committee to validate the information.

The channels used for the 2019 data

The EITI Mauritania Report 2019 was compiled in a variety of ways. It should be noted that companies, especially large ones, preferred to use Excel because the information was already available. Once systematic disclosure becomes more established and the Data Warehouse more widely used, companies could consider switching to regular or even automatic uploading via the web service, bearing in mind that most government departments have already opted for this option.

Completeness, accuracy and data assurance

Automatic comparison of payments in the data warehouse :

The Data Warehouse portal and its Dashboard are designed in principle to display government declarations of income side by side with company declarations of payments. They are therefore designed ensure ongoing reconciliation of the figures, or even self-reconciliation.

Nature du flux	Declaration Etat	Declaration Opérateur	Ecart
TVA - Taxe sur la valeur ajoutée	2 067 132 961,54	1 324 238 308,88	742 894 652,66
RSI - Régime Spécial d'Imposition	1 404 017 524,11	923 077 484,49	480 940 039,62
ITS - Impôts sur les traitements et salaires	2 272 424 482,19	0,00	2 272 424 482,19
DFI - Droit Fiscal à l'importation (DFI)	508 315 941,07	445 279 297,37	63 036 643,70
AutreT.DGD - Autre taxes douaniéres	465 890 879,95	390 097 891,47	75 792 988,48
TU SNIM - Redevance annuelle unique (Montant brut)	408 114 751,12	408 114 751,15	-0,03
BIC - Impôt sur les bénéfices Industriels et commerciaux (y compris les acomptes)	511 861 204,46	245 541 428,79	266 319 775,67
IMF - Impôt minimum forfaitaire (IMF)	580 471 243,67	37 133 826,73	543 337 416,94
TVA EXT - TVA - EXT (+)	0.00	456 112 997.28	-456 112 997.28

If, for example, you are looking for a discount by type, the two tools will show one column with the administration's declaration and the other column with the company's corresponding declaration. If there are differences that need to be reconciled, it is possible to load the detailed data into Excel and analyse and reconcile the differences.

Replacing the manual work of the independent director?

The Data Warehouse replaces and complements the manual work of the independent administrator, in part but not entirely. An essential part of his work can now be covered by the Data , in particular the collection of data and information. As the Data Warehouse becomes established and becomes the real platform for spontaneous publication, less manual collection work will be necessary. Data and information will converge systematically.

It goes without saying that this mechanism depends on regular, reliable and exhaustive reporting by the reporting entities, and an authorised body will have to ensure that all parties adhere to the reporting obligation, in accordance with the required procedure. Disclosure is a difficult obligation and takes time to perfect. Moreover, analysing and reconciling discrepancies requires proven expertise. Regular observation of disclosure by reporting entities enables constraints, obstacles and differences to be identified in good time and resolved together with the entity concerned, outside the tight deadlines of an EITI report.

The administrator's work will become less and less important, but given the need for support, there will always be a need for an expert, although his work will be much less onerous than before. The terms of reference will have to be adapted and refined from one exercise to the next to take account of the gradual development towards systematic disclosure and the lessons learned from this process in practice.

Examination of significance of deviations

The Data Warehouse portal and Dashboard allow you to examine discrepancies at any time. The data is available at all times, in the detail required and displayed in an accessible way, with the option of grouping and viewing the information as desired. Both tools always show the differences between payments and receipts.

The Data Warehouse is a tool available to everyone, and data and information it contains are open. The platform offers a comparison, which it does automatically. Experts, researchers and independent administrators can then use this information to produce their own analyses and publications.

Each discrepancy will have explanations, sometimes problems of imputation, sometimes problems of interpretation, sometimes problems of cut-off, when an amount recorded as paid in December by a company and declared as received in January by the administration, in two different years. But as the systematic disclosure process progresses, the recurring challenges can be discussed and resolved, with fewer and fewer notable differences over time. The existence of such a platform, on which parties can spontaneously upload recent information, is in itself the best guarantee of transparency.

Identify missing declarations

For the moment, there is no simple function in the Data Warehouse system to easily identify if and which entity has not made its declaration.

This depends first of all on the scope chosen by EITI Mauritania, in particular which companies have been asked to report their data. In principle, on the Data Warehouse, all extractive companies operating in Mauritania have been included in the database and can activate their accounts for transmission.

At present, to identify the entities that have not declared, the list of declaring entities retained in the perimeter will have to be manually compared with entities that have declared in the Data Warehouse. There is not yet a report that can make this comparison systematically, but it could be designed if EITI Mauritania considers it necessary.

Assessment data accuracy and quality

The information and media that the system requires from reporting entities when they upload their data provide a considerable guarantee of the accuracy of this data.

As far as financial flows are concerned, at the time of transmission the entity must declare the recipient of the payment, the references of the receipts, the amount, the currency, the nature of the transaction and the type of revenue, for example.

For production and export data, the situation is more complex: the Data Warehouse is designed so that reporting entities upload information on a regular basis, or even as they go along. The mandatory data on production includes the ore, the quantity, the unit corresponding to the ore and the estimated value of production. Mandatory data on exports includes the value of the export and the currency (often in dollars), and if known (and therefore optional) the destination country. The concept is that in the case of daily production, the relevant data is loaded day, and the export data every there is an outflow from the country. This leads to highly disaggregated disclosure. As far as government declarations of export quantities are concerned, Customs is the entity in charge, and it is necessary to ensure that their declarations are loaded in the same detail.

At the moment, we work with historical data that is downloaded retrospectively. Entities mainly have integrated and aggregated data for past financial years, which is less traceable and reliable than detailed and disaggregated data. It is with the systematic and regular use of the Data Warehouse that the information will be increasingly prepared and loaded in compliance with the necessary requirements.

Assessment of data reliability

The issue of attestation or certification of the data transmitted has been widely discussed and taken into account in the development of the Data Warehouse, but there is still for improvement. Attestation is not yet a routine procedure.

As regards company submissions via the web service, the person in charge within the reporting entity who uploads the information must be able to make the attestation EITI Mauritania, which manages the Warehouse. Using Excel, the system issues a form at the time of data transmission that asks companies to register audit body that audited their information. The form must be signed by a company executive. However, this procedure needs to be improved to ensure optimum reliability, especially when the data is published in real time.

With regard to the certification of public administration data, the Cour des Comptes does this automatically. In principle, this settles the issue of certification on the government side. However, the deadlines for certification by the Court of Auditors are long. The data in the 2019 Report may not yet have been certified. Under a regime of systematic and regular disclosure, government data could remain uncertified for a considerable time.

It is therefore necessary to give further thought to more appropriate methods of attestation systematic disclosure and through the Data Warehouse. In a context of publication in real time and at source, we might even need to think about a completely different form of attestation or declaration.

Completeness, accuracy and quality of data already collected

At the end of February 2021, the independent administrator hired to prepare the 2019 EITI Report informed us that almost all the declarations for the 2019 financial year were available after the materiality threshold was raised to USD 100,000. The rate of receipt state counterparty declarations was 100%. All declarations were received via the Data Warehouse. This state of affairs is the result of a long period of awareness-raising, training and support to get reporting entities to transmit their data according to the new procedure. The COVID-19 pandemic greatly hampered this collaboration, given unavailability of contacts and the impossibility of direct meetings and training. With or without the pandemic, cooperation with reporting entities still needs to be perfected in order to achieve optimum involvement and ownership.

We would like to stress that the use of the Data Warehouse for the 2019ITIE Report is only one step towards full systematic disclosure in Mauritania. Since mid-2020, and more recently for the 2019 Report, reporting entities have been transmitting their data online and directly to the Warehouse, represents a considerable achievement compared to traditional data collection for the sole purpose of drafting an EITI Report. They have yet to take the next step of publishing this data at source on their own websites, a key prerequisite for systematic disclosure.

Data processing

How is confidential data safeguarded?

By definition, the information that reporting entities transmit to the Data Warehouse is not confidential. On the contrary, in a system of systematic disclosure it becomes open data.

The only issue to be resolved is the disclosure of the value of the export. Companies are not always prepared to publish the price at which they have sold their product. In fact, selling prices are important information for the competition. Consequently, some companies consider them to be data that is not in the public domain. In a situation of traditional reporting, this question must be discussed when the framework is drawn up. In a situation of ongoing systematic disclosure, the issue needs to be resolved fundamentally by the stakeholders in the EITI process.

Tracking changes

The Data Warehouse is designed on the principle that data is not modified or cleaned. On the contrary, its design is a guarantee for reporting entities that the data they have transmitted to it is published as it , and that it cannot be modified. It therefore has no intermediate stages hidden from view.

Reporting entities access the Data Warehouse using passwords, so access is protected for the entire system.

However, the Data Warehouse is flexible enough to allow changes to be made at the request of reporting entities. It is possible an entity has made an error and requests that its information is modified. In this case, it write to EITI Mauritania or delete and allow it to reload the correct data.

A function for monitoring these other changes is not currently integrated into the system. This may be one of the future actions to adapt and improve the Data Warehouse, according to needs and lessons learned.

Archiving, storing and backing up data

The Data Warehouse is a conventional database that is loaded regularly. It is necessary for the manager of this system, the Mauritania EITI National Secretariat, to make weekly backups, or even introduce an automatic backup. This point remains to be clarified.

Next stage: Report on lessons learned

Once the 2019 EITI Report is finalised and published, GIZ offers to share reflections on lessons learned from this exercise as an update to our report presented here. We intend to do this in May or June to inform the development of the 2020 EITI Report which is due in 2021. We hope that our analysis will also be useful to peer EITI processes in the sub-region and beyond that are considering use of such a platform.

We intend to share analyses on the following questions:

The advantages of using a Data Warehouse instead of traditional data collection or publication only at source (websites of reporting entities)

The type and number of reporting entities that have adopted the different reporting channels (webservice, Excel import, manual entry) and why.

Gaps in the 2019 EITI Report, in terms completeness and quality of data, their level of disaggregation, including at project level.

The cost of its development.

GIZ's recommendations to ensure the sustainability and longevity of the Data Warehouse, including after GIZ funding.

Conclusions on usefulness of the platform as an alternative method collecting and publishing data, taking into account the requirements in terms of guarantees of completeness and quality of the EITI standard.

Prospects: what other information could be gathered. Expand the scope of information and analysis new information needs are identified.

Appendix 9: Main bibliographical references

- ✓ Action plan for 2018, 2019 and 2020 updated in August 2018 and February 2020 ;
- ✓ Minutes of meetings, reports and summaries of the work of the
  2019 ;
- ✓ Mauritania EITI reports ;
- ✓ The 2016 EITI Standard;
- ✓ The new 2019 Standard, (specifically Requirements 7.4 and 8.4) ;
- ✓ Guidance Note 5, EITI International Secretariat, April 2016;
- ✓ Mauritania Second Validation Report, Final Evaluation by the International Secretariat, 08 January 2018 ;
- ✓ EITI Board Decision 2019-19/BM-42 of 27 February 2019
- ✓ Decisions on Mauritania's third validation.