

PUBLISH WHAT YOU PAY

SYNTHESIS REPORT

INCREASING WOMEN'S VOICE AND
PARTICIPATION IN EXTRACTIVE
GOVERNANCE:

THE CASE OF
MOZAMBIQUE, TANZANIA
AND UGANDA



PUBLISH WHAT
YOU PAY

ACKNOWLEDGMENTS

Synthesis report author: David Bledsoe, Resource Equity

The following PWYP coalitions led the national level research which is synthesized in this report:

PWYP Tanzania: HakiRasilimali Tanzania

Coalition Coordinator: Racheal Chagonja

Research Team: Mwajuma Kadilu (PhD) , Salvius Mbanu (PhD) and Hanifa Massawe (PhD)

PWYP Uganda: Pro-biodiversity Conservationists in Uganda

Coalition Coordinator: Robert Tumwesigye Baganda

Research Team: Mushime Moses, Paul Twebaze, Robert Baganda and Gard Benda

PWYP Mozambique: Coligação Cívica sobre a Indústria Extractiva/KUWUKA JDA

Coalition Coordinator: Camilo Correia Nhancale

Research Team: Camilo Correia Nhancale, Palmira Velasco, Fátima Mimbire, Tomás Vieira Mário, Issufo Tankar e Zelda Cossa

We would like to thank the Finnish Ministry of foreign affairs Unit for Civil Society Department for Development Policy for providing the funding for the research.

We would also like to acknowledge the contribution of our colleague Camilo Correia Nhancale to the development of this report. Camilo who was the Coordinator of PWYP Mozambique passed away on 31st July 2021.

Publish What You Pay (2021) Increasing Women's Voice and Participation in Extractive Governance: The case of Mozambique, Tanzania and Uganda. Kampala, Uganda.

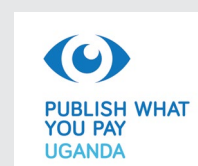


Table of Contents

0.0 Executive summary	4
1.0 Introduction	7
2.0 Best practices	9
2.1. Effective national governance frameworks and the capacity to implement them	10
2.2. Transparency	10
2.3. Effective participation	11
3.0 Country summary	12
3.1. Mozambique	13
3.2. Tanzania	16
3.3. Uganda	19
4.0 Lessons learned and next steps for stakeholders	23
4.1. Women's social status restricts their participation in decision-making on the use of extractive revenues	23
4.2. Formal governance frameworks fail to ensure women's voice or participation	24
4.3. Government capacity and will to implement governance frameworks is lacking	26
4.4. Transparency and accountability are lacking	27
5.0 References	29

00

Executive Summary

Too often the voices of those living in the shadows of resource extraction are not heard. Extractives projects are presented as pathways to sustainable development but in reality they deliver little tangible benefit for those affected by them. Meanwhile the communities close to extraction are in an increasingly precarious position facing a lack of basic services, like water, sanitation and health, and threats from the climate crisis and growing inequality.

Research also indicates that women and girls are disproportionately harmed by extraction and the large-infrastructure projects associated with it. Women and girls more often than not face increased unpaid care work, loss of productive land, livelihoods and are exposed to sexually transmitted diseases as well as gender-based violence. The extractive industries have historically been male-dominated, with women only recently gaining access. As such, the sector remains deeply masculine and patriarchal and women, despite carrying increased burden, share little to none of any benefits such as economic opportunity.

We know that citizen participation in the governance of their natural resources is a precursor to addressing the needs of the communities impacted by extraction. We also know women leaders often produce better outcomes. But women's participation in extractive governance remains worryingly low; women are largely excluded from decision-making and policy formulation in a system of natural resource governance that is riddled with structural gender inequality.

With support from the Finnish Ministry of Foreign Affairs, the Publish What You Pay (PWYP) national coalitions in Mozambique, Tanzania and Uganda undertook research to unearth what data/information and reforms are needed to improve women's participation and power in decision-making around the



Research also indicates that women and girls are disproportionately harmed by extraction and the large-infrastructure projects



Women's social status restricts their participation in decision-making on the use of extractive revenues at the local level

allocation and use of extractive revenues, for the benefit of women, men and communities at the local level. The research: examined national and local governance frameworks; assessed national and local government capacity to comply with these frameworks; characterised the allocation and use of extractive revenue at a local level, including the projects and initiatives funded by that revenue; assessed women's participation in extractive revenue distribution and use; synthesised research findings to identify how women's participation is hindered; and recommended improvements and reforms.

International best practices served as benchmarks for the research. Best practices include: effective national governance frameworks and state capacity to implement them; information transparency; women's engagement, sensitisation/education and consultation; design of local, women-focused initiatives funded by extractive revenues; effective local implementation; women's participation in the initiatives; women benefiting from the initiatives; and monitoring and evaluation.

The country research identified causes of past failures in women's participation and made recommendations to improve: the governance frameworks; the state's capacity to implement those frameworks; the local processes that shape the use of locally-allocated revenues; and women's meaningful participation in decisions on the allocation and use of revenues. Important common lessons emerged from the country research:

1. Women's social status restricts their participation in decision-making on the use of extractive revenues at the local level. The patriarchal customary/social rules and patterns in all three countries create a situation where women lack the permission to engage, time and capacity to be heard or otherwise participate in decision making or access benefits at the

local level. These social barriers are long-standing, deeply ingrained and difficult to shift. While these constraints certainly affect women in relation to local extractive revenue use and benefits, they also restrict women's voices on the use and enjoyment of land, natural resources and household earnings.

2. Formal governance frameworks fail to ensure women's voice or participation.

While national constitutions may provide for women's equality, empowerment and rights, the remainder of national governance frameworks often fail to realise these constitutional guarantees. Whether they are mining laws and regulations - or land, inheritance or marriage laws - national governance frameworks fall short in providing the explicit detail and directives necessary for implementing and ensuring equal rights for women. Laws and regulations for extractive industries and revenues do not expressly provide for women's participation and inclusion.

3. Government capacity and will to implement governance frameworks is lacking.

Without the commitment and means to effect change, little changes. The case studies underscore this lesson. For example, Tanzanian law calls for local districts to earmark 10% of their revenues for interest-free loans to registered groups of women, youth and persons with disabilities. Yet there is no reliable verification that these revenues are indeed directed toward the loan funding, and significant amounts of this funding may go unplaced and unspent.

4. Transparency and accountability are lacking.

Neither women nor men can effectively voice opinions or needs when they lack the information needed to formulate them. Because women tend

to be even more disenfranchised than men – lacking access to information-sharing and decision-making fora - easy to access and complete information is vital to improving their agency and voice. None of the three countries tracks extractive revenue distribution or spending at the local level. Because much of the revenue is simply poured into general national funds, it loses its identity, making it harder to both influence and evaluate the use of extractive revenues. For local projects funded with national resources, the rationale for selection and design of local community development projects funding is seldom made available. Moreover, performance and beneficiary data for these projects is not routinely collected or shared with women and men at the local level.

The lessons learned suggest next steps that could be taken by stakeholders – government, private sector, civil society, and women, men, and communities. All of these stakeholders can make contributions to making extractive revenues more transparent and more likely to benefit women at the local level.

Acknowledge and improve women's social status. Social change should be an important part of every action taken to advance women's rights. For example, changes to laws to make them more favourable to women must be accompanied by sensitisation, education and conversations with women and men. Actions to improve how local governments interact with women must include similar measures aimed at shifting social perspectives. Improved reporting on extractive revenues should include methods that drive changes in how women are perceived and included. Implementers must recognise and consider all the parts of socio-economic, political and cultural systems that impact women differently.

Improve legal and regulatory frameworks.

Laws and regulations should be amended and supplemented to address the lack of explicit requirements around women's participation and inclusion in extractive revenue decision-making. New legal and regulatory reviews should show where governance frameworks lack gender-focused detail. Comparative frameworks can provide stronger examples. Recommendations can describe how national laws and regulations should be improved. Model regulations can be drafted and offered to governments. With support from international donors and experts, CSOs could lead these efforts.

Improve national capacity and will to implement existing laws.

The will of national governments to implement existing laws can be strengthened/encouraged through education and advocacy of public servants. CSOs and private sector actors can lobby national governments to direct more funds to implementation, to ensure governance frameworks are complied with at multiple levels. CSOs can support local government and key government actors through education and collaborative implementation of model programmes.

Improve transparency and accountability.

Availability of accessible and digestible information is key to the active and empowering participation of women, men and communities in shaping the uses of extractive revenues. Governments should be lobbied at all levels to improve disclosure. CSOs could educate governments on exactly what is needed, illustrating standards with model disclosure reports for example or suggesting reporting frequencies. Women and men should be sensitised on how to parse and use available data. With support, CSOs could lead the way on these activities.

01

Introduction

In 2019, with support from the Finnish Ministry of Foreign Affairs, PWYP began its Promoting Extractives Tax and Transparency (PETT) Project. PETT:



Promotes information disclosure and analysis about the fiscal framework and tax revenues generated by oil, gas and minerals extraction Mozambique, Tanzania and Uganda.



Supports the effective use of that information by civil society to influence decision-makers to implement extractive sector fiscal reforms at national and regional levels.



Increases women's participation and voice in decision-making processes about whether and how extractive revenues are allocated in sub-national budgets.



Strengthens regional and global coordination and information sharing on the extractives tax justice agenda among civil society.

Publish What You Pay (PWYP) is a global movement of civil society organisations committed to making oil, gas and mineral governance open, accountable, sustainable, equitable and responsive to all people. With more than 1000 member organisations and 51 national coalitions, PWYP's strength lies in its ability to coordinate action nationally and globally, maximising the collective impact of its members and coalitions.

In support of the third objective, the PWYP national coalitions in Mozambique, Tanzania and Uganda undertook research to identify what information and reforms are needed to improve women's participation and power in decision-making around the use of extractive revenues for the benefit of women, men, and communities at the local level. The research objectives were to:

- Examine national and local governance frameworks (laws, regulations, procedures) that control allocation of extractive revenues to the local level and that shape how those revenues are used.
- Assess national and local government capacity to implement these laws, regulations and procedures.
- Characterise past extractive revenue allocation and the projects and initiatives funded by that revenue.
- Assess the extent of women's participation in decisions around extractive revenue distribution and use, including through examining:

- the staffing of pertinent national and local government entities;
 - participation in community decision-making processes that inform revenue distribution and use;
 - implementation of the funded projects or initiatives themselves; and
 - beneficiary pools that benefit from the revenue expenditures and implemented projects.
- Synthesise the research findings to identify how women's participation is hindered.
- Make recommendations for improvements to: the governance frameworks; the state's capacity to implement those frameworks; the local processes that shape the use of locally-allocated revenues; and women's meaningful participation in decisions about allocation and use of revenues.
- This synthesis report: (1) outlines best practices for women's participation and power in influencing the use and allocation of extractive revenues; (2) summarises the country research, findings and recommendations; (3) synthesises lessons learned; (4) and suggests next steps and possible advocacy strategies.



HakiRasilimali officer inquiring a Maasai boy who was searching for ruby mining remains form around the small scale mining site

02

Best Practices

Research and international standards set out best practices for extractive industry transparency and the path to women's inclusion and participation in making decisions on – and benefiting from – in the distribution and use of extractive revenues (See generally, TAI, 2010; OECD, 2017; World Bank, 2009). While there is some overlap across the practices, they include:



Creation of effective extractive revenue national governance frameworks (laws, regulations, procedures) and the capacity and will to implement them at the national and local level.



Transparency.



Women's influential participation – including via engagement, sensitisation/education, and consultation.



Design of funded, women-focused projects and initiatives for local implementation.



Women's participation in the creation of local projects funded by extractive revenues.



Women benefiting from the initiatives.



Monitoring and evaluation of extractive revenue funded local projects.



Ongoing improvements to the extractive revenue distribution process.

Some of the key best practices are discussed in more detail below.

1. Effective national governance frameworks and the capacity to implement them

While extractive revenue governance frameworks represent a broad and complex topic reflecting each national landscape, a number of international organisations and donors have outlined best practices. For example:

- **The African Union**, in its Africa Mining Vision, calls for a comprehensive, harmonised suite of national laws that cover fiscal regimes, oversight, mining operations, gender incorporation, social impact assessment and public participation (AU, 2009).
- **The World Bank** suggests that a body of understandable, appropriate and adequate laws and rules should provide for extractives industry fiscal accounting and reporting, as well as for how extractive revenues should be used to benefit citizens and stakeholders. The government must also have the capabilities, resources and information needed to effectively implement, monitor and enforce said laws and regulations. (World Bank, 2017).
- **The Finnish Ministry for Foreign Affairs**, through its Taxation for Development and other related programmes, calls for national governance frameworks that provide for equitable, representative and verifiable collection and distribution of extractive revenues across the public and private sector (FMFA, 2020).
- **The UK Foreign, Commonwealth and Development Office (FCDO)** echoes this perspective, saying the governance framework should provide for the overall context for extractives industry

investment, labour and environmental and social protection, along with procedures for extractive revenue fiscal management and benefit-sharing. Importantly, the framework should aim to optimise extractives development, but not at the expense of people or the environment. Some extractive revenue should be held nationally, but local government should also receive extractive revenues because they are sometimes better informed about local needs and ways to spend revenue effectively. However, local governments must be able to administer extractive revenue and they must have good systems for auditing and control (FCDO, 2021).

2. Transparency

Transparency is realised when potential consumers have the capacity to access, view, and understand the disclosed or published information. From the legal, financial and institutional perspectives, transparency must be comprehensive, relevant, timely, reliable, comparable, material and accessible. Comprehensive means that all the necessary information is made available. In the case of extractive revenues and its use, this would include national fiscal data, sub-national revenue transfer information, local process and procedure information, and basic information on how to participate in decision-making and access social and economic benefits. Relevant information responds to the needs and priorities of stakeholders; local community women, for example, will benefit more from project-level data than from national-level data. Timely information is available within a timeframe that allows for the information to be acted upon and reliable information is correct information. Comparable information would allow local women, for example, to compare the amount of extractive revenue their village receives with what other villages get, to see whether they are receiving an equitable share. It would also

allow local governments to understand the extent to which resources are being distributed across districts. Information is material when it is what is needed to make smart decisions – whether the decision-maker is a district, village, women's group or an individual woman (See Ball, 2009; TAI, 2010). Crucially, information also needs to be accessible. Information needs to be presented and disseminated in a way that takes into account the barriers different groups of people – including women – can face when trying to access information, for example lower literacy or education levels, time poverty, lack of access to mobile data, etc. With the advent of a digital world, information technology and a stronger focus on serving those (like women) that face significant obstacles in accessing information, more attention is being paid to accessibility (McVilly, 2017). One best practice with regards to transparency and accessibility is the publication of information as open data: “data that can be freely used, re-used and redistributed by anyone”. Open data is both technically and electronically free, meaning that it is accessible in machine-readable format and can legally be reformatted and shared. This increases accessibility, usability, and facilitates the creation of tools and datasets that can be used in advocacy or presented to non-experts.

3. Effective participation

Participation of women begins with women's inclusion – in information sharing, in sensitisation/education, in decision-making, in governance, in design of projects, in benefits and in monitoring. Importantly, women must have the capacity to be included. Capacity means having the permission to engage, safety, time, understanding, interest and means to view and use information. Creating the capacity for women to participate is a task in and of itself that takes time and must be sustained during the life of the intervention or activity (See Hicks, 2010).

Given that a goal of women's participation in extractive revenue distribution and local use is in large part about local and community governance, the adaptation below from Agarwal's (2010) participation typology is useful. It suggests the difference between nominal and influential participation.

FORM/LEVEL OF PARTICIPATION	CHARACTERISTIC FEATURES OF THE PARTICIPATION
Nominal participation	Members of the governing group, often by virtue of arbitrary quotas
Passive participation	Informed of decisions ex post facto, or attend meetings and listen to decision-making, without contributing to discussions
Consultative participation	Opinions are solicited in specific matters without guarantee of influencing decisions
Activity-specific participation	Asked to (or volunteer to) undertake specific governance tasks (treasurer or secretary, or provide facilities and refreshments)
Active participation	Express opinions, whether or not solicited, or other inputs or information
Empowering Participation	Have voice and influence in agendas and in decisions; assumes formal or informal positions as officers, knowledge sources, or influencers

03

Country Summaries

As well as focusing on women's power and participation in decision-making around the use of extractive revenues, some of the country research also explored other issues linked to women's participation in large-scale, and artisanal and small-scale mining (ASM). These included: gender-based violence, labour and employment, local content, and the governance and licensing of mining operations. This synthesis report limits its focus to women's rights, extractive revenue transparency, and women's participation in national and local budgeting, and local projects.





1. MOZAMBIQUE



In Mozambique, the Civic Coalition on the Extractive Industry served as the lead PWYP coalition entity, commissioning the research and analysis conducted by PWYP national coalition member KUUWUKA *Juventude Desenvolvimento e Advocacia Ambiental* (KUUWUKA JDA). KUUWUKA JDA is a youth and environmental advocacy organisation that works to empower rural communities and CSOs to become active participants in natural resource governance.

Scope of research

Research focused on women's participation in decision-making around the use of extractive revenues at the local level. The report specifically examined the use and allocation of the 2.75% of total extractives industries production tax earmarked for communities affected by extractive activities, focusing on the Larde and Momo Districts in Nampula Province. Nampula is in Mozambique's northeast coast region and hosts a large mineral sands mining operation. The research consisted of: a literature and legal/regulatory review; fieldwork including informant interviews and focus group discussions with men, women and youth; and meetings with members of Local Consultation Councils, community leaders and community organisations.



The report examined the use and allocation of the

2.75%

of total extractives industries production tax earmarked for communities affected by extractive activities.



In

2020 the Center for Public Integrity called the

2.75% allocation insignificant and ineffective in its impacts.

Key findings

Mining laws require that 2.75% of extractive industries production tax be transferred to communities affected by the extractive industries. Yet criteria for determining the extent to which a community may be “affected” are nebulous and inconsistently applied. Additionally, there is a lack of clarity around the fiscal calculations and distribution processes of the revenue. Disparities are seen between communities that receive benefits and those that do not. Some host districts have not received the correct amount of revenues, while others that are only peripherally affected (or unaffected) by mining have benefited more from the revenue distribution. Civil society and research organisations have questioned the use of the revenues, concluding that the benefits have not spurred social and economic change transforming local lives and livelihoods. Indeed, in 2020 the Center for Public Integrity called the 2.75% allocation insignificant and ineffective in its impacts.

The Local Consultative Councils, tasked with recommending which local projects should be funded with the local production tax revenue, fail to meet the mandated participation quotas of 30% and 20% for women and youth, respectively. Instead, councils are largely populated by older male community leaders that tend to be aligned with the ruling national party. When women and youth are successful in representing themselves and expressing opinions on suitable projects for local funding, their suggestions are generally not included in the final list, which tends to reflect the ideas put forth by the men or by the district governments. Women have indicated a preference for water sources and projects that improve the lives of the children and the household, while youth are eager to see improvements in soccer fields and the like.

Added to this is the reality that women generally are constrained in their access to decision-

making processes by their suppressed social status, low literacy levels and general hesitancy to transgress strict social norms by providing a public face. Under the polygamous, multi-household family structure seen in the research area, women often prefer to remain near or within their homes in an effort to preserve them and their personal and household sanctity. Women reported that this desire was a reason for not participating in the Local Consultative Councils. Therefore, men tend to be the voices of the families and to make decisions. Despite the matrilineal inheritance patterns in the Nampula study area, men remain the decision-makers (often through the auspices of maternal uncles). All of this is despite a real, customary role of women as the conservators of culture and social values within the local communities.

There is a potential conflict of interest that arises by virtue of competing roles within local power structures. Community leaders are seen as and tasked with being representatives of the community, while also having central state administrative allegiances and responsibilities (for which representatives receive a monthly subsidy). The latter carries responsibilities to hierarchical state superiors, while the former requires a local information-gathering and advocacy function. Constituency allegiances may conflict and divert attention from one or the other – with community leaders potentially prioritising the needs of their state administrative superiors rather than defending the best interests of their community. This dichotomy is in part an attempt to push central state power into the local level, rather than being an effort to devolve power to local communities.

A tension is also seen between local and district power structures. The recommendations made by Local Consultative Councils on which projects should be funded by the 2.75% revenue allocation are submitted to the district councils

for review, prioritisation and discussion; it is at this district level that final projects are approved for implementation. A district lens is thus applied, and final project selection can reflect district (and centre-state) priorities rather than local desires.

Finally, while Mozambique's Constitution provides that women and men are equal before the law (art. 36), and that the state "promotes, supports and values the development of women and encourages their growing role in society, in all spheres of the country's political, economic, social and cultural activity" (art. 122), the state also recognises "legal pluralism" and customary systems and rules, to the extent that they are not contrary to the fundamental principles and values of the Constitution (art. 4) (RoM, 2004, 2018). Overall, most laws are "neither applicable nor favourable to women," and also "sexual discrimination, gender violence, traditions and perceptions, ignorance of the laws, and the culture...perpetuates the inferiorization of women" (KUWUKAJDA, 2021).



Partial View of the participantes during the validation of the study results with communities in the district of Larde, Nampula province.

Key recommendations and conclusions



- Women and communities should be trained in the content of: citizens' constitutional rights; mining and petroleum laws and regulations; gender-focused laws (e.g. regarding violence against women); and other relevant policies. Training should be in local languages and observe regional cultural and religious values and practices. In order to address social and customary beliefs that oppress women, there should be awareness-raising and training programmes for men, women and youth that change perspectives on women's voices and their participation in decision-making.
- There should be efforts to review and improve the role and functioning of the Local Consultative Councils in terms of membership and composition (despite political affiliations), and the regularity and content of meetings related to mining revenue and local funding.
- The relationship between councils and local neighbourhood secretaries should be improved to better permit local citizen perspectives to be taken into consideration.
- There should be greater participation of CSOs in the monitoring of councils, including training of council members, to improve council functioning and the participation of women and youth, with a focus on ensuring civil society has an active decision-making role in the management of the extractive revenues.



2. TANZANIA



A team of individual consultants undertook the research, analysis and report writing on behalf of HakiRasilimali-PWYP Tanzania, a platform of CSOs working on strategic issues around minerals, oil and gas extraction in Tanzania.

Scope of research

The research focused somewhat more broadly on women in the mining sector, whilst still addressing the question of extractive revenues, the use and distribution of local funds, and the inclusion of women in informing and benefiting from local funding. The research consisted of a desk review and telephone interviews with representatives from the government, industry associations, civil society and the private sector, with a view to understanding their perspectives from a national level.



The research focused more broadly on **WOMEN** in the mining sector



102 women's groups in the Geita region received 466 million shillings from the Local Government Finance Act

Key findings

Women hold significant constitutional rights in Tanzania, with the 1977 Constitution providing that state authority will ensure that “all forms of injustice, intimidation, discrimination, corruption, oppression, or favouritism are eradicated,” and that “human dignity and other human rights are respected” (art. 9). Accordingly, the Constitution further pledges that the state will “accord equal opportunities to all citizens, men and women alike without regard to their colour, tribe, religion, or station in life” (art. 9) (RoT, 1977, 2005; HakiRasilimali, 2021).

To the extent that they mention women, mining- and extractives-related policies and laws tend to focus on including women within the mining industry as employees, labourers or providers of supporting local content. There are limited or absent quota requirements for women members on administrative/regulatory bodies. The Extractive Industry Transparency and Accountability Act, born in conjunction with Tanzania's adoption of the EITI standard, provides that the attendant Tanzania Extractive Industries Transparency and Accountability Committee should be composed with some “regard to gender balance” (art. 5) (RoT, 2015; HakiRasilimali, 2021). However, the act does not provide that a certain number or quota of women be included on the (up to) 16-member committee. The Mining Commission enabling regulations call for only a single woman member on the 10-member body. Currently, there is only one woman on the commission – the Permanent Secretary from the Ministry of Lands, Housing and Human Settlements Development. The Local Content Committees, called for by the Local Content Regulations, do not have requirements for women members. Interviews with stakeholders indicated a very low level of legal literacy among both women and men concerning the contents of Tanzanian mining laws or regulations.

The Mining Act calls for mining licensees to create programmes aimed at recruiting and training Tanzanians for extractive industry employment and local content provision; these programmes are required to take into account gender, equity, persons with disabilities and host communities (art. 103). Local content regulations (issued pursuant to the Mining Act) call for a certain level of local-level procurement and hiring by mining companies, but do not mention women or gender. Beyond required reporting on local content, the Extractive Industry Transparency and Accountability Act also requires extractives industry companies to submit information on their corporate social responsibility programmes to the committee annual reports containing (art. 15). However, there are no requirements regarding the level or type of corporate social responsibility (CSR) funding or activities companies should engage in, nor whether any projects need to be orientated towards women's needs or wants

No policies or laws appear to pledge that benefits or revenues from extractives industries should be directed towards the betterment of women's livelihoods, or otherwise under-served or typically-excluded populations. Accordingly, there is no Tanzanian law or regulation that expressly requires for portions of national extractive industry revenues, royalties or taxes to be used to benefit local jurisdictions affected by mining or to benefit women within affected communities. Revenues raised from the mining sector (through receipt of royalties, fees and other charges) are paid into the national Consolidated Fund, at which point they can no longer be segregated as extractive revenues. This noted, there is a service levy charged to all corporations paid directly to the district council where the corporation holds its business license. The funds are to be used in funding district budgets and activities.

Districts are required to earmark 10% of all revenues they collect directly for interest-free loans to registered groups of women, youth and persons with disabilities. The loans are to be dispersed in the proportions of 40% for women, 40% for youth and 20% for persons with disabilities. This funding mechanism is provided for by the Local Government Finance Act. However, there is little reliable verification that these revenues are monitored, accounted for or systematically directed towards the loans, and significant amounts of this funding may go unplaced and unspent on the loan programme. This noted, 102 women's groups in the Geita region received 466 million shillings (~ USD 200,000)¹ from the loan programme. However, there is no follow-up evaluation to assess how beneficial these programmes are to women.

The annual budgeting process for villages/wards/districts requires participation from community members at each level. Villagers, with support from district and ward facilitators, suggest and prioritise community development projects. This at least provides a precedent for budgeting and project input from local community members, including women. However, the Local Government District Authorities Act fails to require women's membership on Village Councils, District Councils, or Township Authorities.



HakiRasilimali field visit to communities living around ruby mining sector to learn on how the community participate in the mining value chain

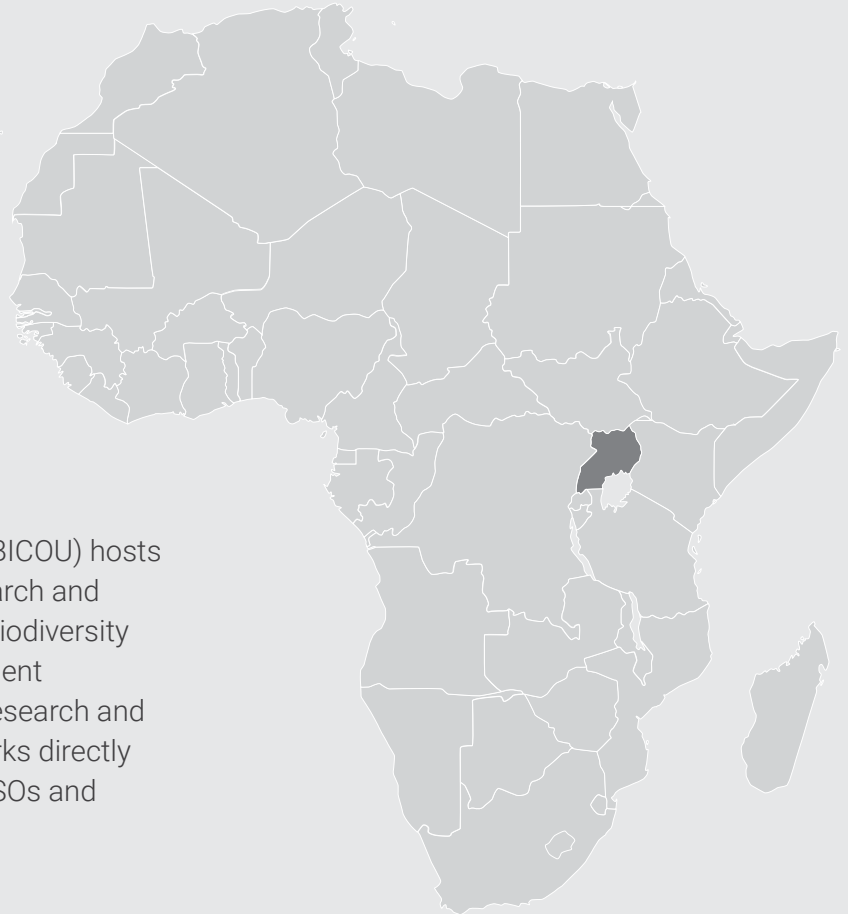
Key recommendations and conclusion



- Increase levels of legal literacy on extractive industry and mining laws and regulations for all women and men in extractive-affected communities by providing local education opportunities and sensitisation programmes that explain the content and effects of laws and regulations. These programmes should be executed in ways that relate to women and contextualises information such that it is pertinent to their lives and livelihoods.
- Improve women's participation in the mining sector (as miners and as local content providers), so that they can benefit from opportunities created by extraction, and also generally improve their understanding of and input to extractives sector policies, laws and regulations.
- Local governance and extractive industry and mining laws and regulations should better address issues of gender and women's participation in their requirements and objectives.
- Improve women's representation on the National Mining Commission and its Local Content Committee by mandating more aggressive quotas. With any increase in women's representation, take steps to ensure that the levels of participation are active and that women have a voice and influence in agendas and decisions.
- Improve the administration of the district-level interest-free loans programme, targeted to registered groups of women, youth and persons with disabilities. While these funds are not borne of extractive revenue, improved award, accounting and monitoring practices can better institutionalise women beneficiaries at the local level.



3. UGANDA



Pro-Biodiversity Conservationists (PROBICO) hosts PWYP Uganda and conducted the research and analysis. The organisation focuses on biodiversity conservation and sustainable development through awareness raising, advocacy, research and demonstration projects. PROBICO works directly with local communities, government, CSOs and NGOs.

Scope of research

The Uganda research also focused more broadly on women in the mining sector, addressing women in artisanal and small-scale gold mining (ASGM) and artisanal and small-scale mining (ASM); women as employees in large-scale mining; gender-based violence (GBV) in the context of mining; women's voice and control of income derived from mining; expropriation of surface rights and a lack of FPIC, and other topics. The question of extractive revenues, local funds' distribution and use, and the inclusion of women in informing and benefiting from local funding was also addressed by the research. This synthesis report limits its treatment of the Uganda research to this narrower topic. The research consisted of a desk review and both quantitative and qualitative fieldwork. Fieldwork was conducted in the Moroto and Nakapiripirit Districts within the Karamoja region. In Moroto, the focus was on ASM, ASGM and small-scale limestone mining, while the focus in Nakapiripirit was on ASGM. Quantitative data was collected through surveys of male and female artisanal miners or mining workers, and qualitative data through focus group discussions and key informant interviews.



The research focused more broadly on **WOMEN** in artisanal and small-scale gold mining (ASGM) and artisanal and small-scale mining (ASM)



A small amount of extractive revenue is collected locally, primarily through taxes collected by sub-county revenue officers on trucks carrying minerals.

Key findings

With regards to the transfer of extractive revenues, mining royalties are distributed to the national consolidated fund (80%) and to the local governments (districts) where mining occurs (20%). The majority (85%) of these locally-derived royalties are used by the district for its operating budget, with the remainder (15%) being directed as payments to landowners and lawful occupants displaced from surface rights uses by mining operations. However, these payments generally remain undistributed – being paid only irregularly or not at all - because they are payable by law only to those holding (or that held) formalised land rights. Most smallholders of land in Karamoja hold only informal/customary rights, with women holding fewer formalised rights than men and thus being more likely to be excluded from compensation. There are also transparency and accountability issues with the reporting of royalty accumulations at both the national and local levels, and mining companies may be less than fully accurate in declaring full quantity of materials declared for purposes of valuation and royalty calculation.

A small amount of extractive revenue is collected locally, primarily through taxes collected by sub-county revenue officers on trucks carrying minerals. This local collection is subject to inadequate controls on the part of District Revenue Officers and District Auditors. As a result, there may be revenue leakages as it is difficult to confirm either the number of trucks passing through, or how much they are carrying.

Uganda foregoes billions of shillings in potential revenue because of mining company tax avoidance schemes that rely upon non-disclosure of accurate cash flows, the use of tax havens, transfer pricing, false declarations, and the nondisclosure of the beneficial ownership of mining corporations (Oxfam, 2015). In support of this contention, the Auditor

General's 2018 analysis highlighted a significant disparity between gold exports recorded by the Directorate of Geological Survey and Mines (DGSM) and gold exports declared at customs. In the financial year 2016/2017, the DGSM issued gold export permits for just over 16kg, while Revenue Authority records indicated that over 8,691 kg of gold had been exported from Uganda. The larger amount represented a value of USD 339 million which translates into a loss of between USD 3.4 million and USD 17 million in royalty revenue (depending upon the applicable tax rate used).

The revenue shortfalls are linked to a combination of: non- or inadequate disclosure on the part of mining companies; government system inefficiencies that lead to failures to collect revenues; a lack of independent verification; understaffing and consequent poor inspection of mining operations; poor weighbridge infrastructure; difficulties in identifying price points for calculating commodity values; and poor coordination between state ministries, departments and agencies. The government also fails to collect taxes, fees and royalties from the largely informal ASM sector, with more than 90% of all national mineral production reportedly being generated by ASM miners.

Once mining revenues enter the national consolidated fund, they cease to be regarded as mining revenue and are used to generally fund national and local government budgets. Because of a lack of political participation and representation, a disadvantaged and unequal social status, and a general lack of voice and agency, women generally, women within impacted communities, and women's groups have little or no input into decisions made by the national government on the allocation and use of these centrally-collected mining revenue.

However, women at the local level may have some input on the use of nationally-collected extractive revenues to the extent that they can inform the use of those funds that are directed to local budgets. This input would come from the few women that attend and speak up at district meetings focused on budgeting: in the Moroto district, for example, women chair both the district's gender and finance committees. Interviewees at the district level reported that local women can or could influence district expenditures by virtue of these women that are active in district administration. In any event, prioritisation of women's assumed needs (if not preferences) may occur to a limited extent because each district's community development department is tasked with taking gender into consideration when proposing inputs to annual district budgets. There was no information available on the extent to which these departments are successful in making gender a part of adopted budgets. However, district budgets contain many items that are unrelated to community development or to impacts or costs suffered by men and women as a result of large-scale mining or ASM. According to the research surveys, 53% of women said they had no chance to participate in the allocation of extractive revenues; about 65% of men said that women have no chance of participating in the allocation of extractive revenues.

Three major areas of disadvantage and deficiency contribute to women's lack of entry and ability to voice opinions on how extractive revenues might be spent locally in ways that meet their needs and benefit their households. First, women are disadvantaged by their status and situation. They frequently tend to have lower levels of literacy and education which can cut them off from accessing a general understanding of the extractive industries, associated revenues and how the fruits accruing from national natural resources should benefit them and their communities. Second, women lack information on extractive revenue

specifically and on governance generally. This deficit (also suffered by most men), combined with the lack of literacy and education, leaves women in an isolated place. Third, most rural women in Uganda live within a social and customary situation where they are not expected to be heard or to express opinions or preferences on many matters. Generally, when it comes to control of resources (land, natural resources, livelihoods proceeds), women are often excluded from the discussion. When a community is able to voice an opinion on resource uses, women are often absent, with men typically being the voice of that community.

There is a lack of transparency and accountability surrounding mining revenues, along with a failure to meaningfully engage women at the national or local government levels on the uses of these revenues. While Uganda has begun the process of implementing EITI, its candidacy application having been accepted in August 2020, it is still several years away from regular disclosure of extractives data through the initiative. Uganda's validation against the EITI standard will begin in April 2023, and it is now engaged in implementing a preparatory work plan for 2021 and 2022 (EITI, 2020).

The gender requirements of the EITI Standard provide an opportunity for the disclosure of gender-relevant or sex-disaggregated data, as well as for explicitly targeting women as a user group of extractives data, including in relation to the allocation or use of extractive revenues.² However, Uganda has done little to seize this opportunity in its stated EITI implementation plans. The EITI Uganda work plan for July 2020 through June 2022 includes a single generic gender scoping study aimed at "raising public awareness of gender issues raised in order to ensure that they are mainstreamed into extractives governance." Activities directly related to EITI Standards 5 and 6.1 contain no reference to gender (EITI, 2020). A single

² For more on the EITI gender requirements please see here <https://eiti.org/document/guidance-note-30-towards-gender-responsive-eiti-implementation>

scoping study on raising public awareness of gender issues will not ensure that they are mainstreamed into extractives governance, which would require government and extractive industry company awareness and related specifically-designed activities. Toward this end, discrete gender components should be included within the many scoping studies listed in the work plan.



Karamoja women miners resting after crushing stone



Karamoja women miners resting after crushing stone

Key recommendations and conclusions



- There should be improvement of the capacity, coordination, formalisation of procedures and accountability of the government at all levels. Additionally, verification and auditing of company disclosures and reporting on earnings and volumes of minerals should be more frequent and comprehensive.
- The government and companies should improve their reporting on extractive revenue payments, receipts and distribution at the sub-national levels. There should be local monitoring to confirm that extractive revenue disbursements to local governments are earmarked for community development improvements decided on by local women and men.
- Companies should take advantage of legal tax deductions by increasing social expenditures through company-established trusts and charities to improve company local impacts and benefits. Similarly, urge companies to maximise community impacts and to better reach women and youth with funded projects.
- CSOs should expand their roles in: demanding increased levels of transparency and accountability; tracking extractive revenue expenditures and funding outcomes; advocating for transformational change in social and customary gender norms; and sensitising local governments in extractive industry and extractive revenue laws and regulations, as well as on how local governments could better solicit input from women on the use of extractive revenues.

04

Lessons learned and next steps for stakeholders

The lessons below can also apply to many other countries across Africa and elsewhere because women face similar barriers in much of the rest of the world.

LESSON 1 **Women's social status restricts their participation in decision-making on the use of extractive revenues**

Women in all three of the research countries (and across Africa) face patriarchal customary/ social barriers that limit their ability to articulate and voice opinions, exercise control over land and natural resources, enjoy economic opportunities, and shape and participate in national and local government activities and programmes. These social barriers are long-standing, deeply engrained, and difficult to shift. As a result, women lack the permission to engage, time and capacity to be heard and to otherwise participate in decision making or access benefits at the local level. While these constraints certainly affect women at the level of local extractive revenue use and benefits, they also restrict women's voices on the use and enjoyment of land, natural resources and household earnings. The country research made this clear. In Mozambique, even under the prevailing matrilineal land regime in the extractives region, women are subordinate and lack decision-making power. They are submissive within the household and resigned to polygamous unions. In Tanzania, men are the heads of households and hold most of the land rights, which is the path to community participation in discussions on land and resource use. Patriarchal social perspectives in Uganda discriminate against women when it comes to ownership of land, with land rights being key to community voice and to the right to compensation for the loss of land resources to extractives companies.

In short, women's voice and participation in many matters is restricted by social status. This means that, even if they were invited to join a meeting, to give an opinion, or to express a preference on a matter outside of their usual permissible ambit, they are limited by social and customary realities that make it difficult or impossible.

Almost all of the lessons learned and possible next steps for reform link to and are driven by social perspectives and beliefs held by men, communities and women themselves. Similarly, successful efforts to address the research findings that centre on government, the private sector, laws, regulations, voice, agency, participation and economic empowerment should almost always also be directed to changing the widespread social beliefs that constrain and disadvantage women.

Proposed next steps

All countries and stakeholders:

- In order to change these social and customary patterns, the ingrained social behaviours of women, men, and youth need to change (see World Bank, 2014), as does women's capacity as they define it – their own take on what is safe and possible. Promising evidence from the land, agricultural and natural resources sector on working locally to change the perspectives and behaviour of community members on women's agency and status is beginning to accrue. Practitioners stress that political change and collective action are also key to changing social behaviour around women's status (World Bank, 2014; Resource Equity, 2020).
- Steady, informative and non-confrontational steps to change social viewpoints and behaviour are important. The perspectives of men and communities as a whole can perhaps be

most effectively shifted through socially contextualised sensitisation and efforts to show why improvements to women's status can also benefit those men and their families and communities. When women's lives are improved, the lives of all are almost always bettered as well.

- Efforts to change social perspectives should be an important part of every action taken to improve the situation for women. For example, changes to laws to make them more favourable to women must be accompanied by efforts to change linked social perspectives. Actions to improve the way local government interacts with women must include measures aimed at shifting the social perspectives of local officials and community members. Improved reporting on extractive revenues should include features that drive changes in how women are perceived and included. An example would be reporting on whether revenues benefit women, displaying to all that women are regarded as important constituents. Women's social status should be a part of the thinking that goes into all efforts to advance women's rights.

LESSON 2

Formal governance frameworks fail to ensure women's voice or participation

While constitutional mandates in Mozambique, Tanzania and Uganda are generally favourable to women, many other pieces of the governance framework do not expressly address the reality that women are often excluded and treated unfairly. While some extractives sector policies mention the need to consider and include women, we have seen that the laws on extractive industries and revenues do not explicitly require women's participation

and inclusion. Furthermore, implementing regulations and bylaws, which are often where governance approaches are more carefully articulated, do not consistently address women and tend to omit needed, tailored detail.

While some of the mining and local governance laws in Mozambique provide paths to women's participation in local governance and voice on use of extractive revenues, other laws need to do a better job of specifically setting out how women can benefit from their regulatory intent. In Tanzania, some of the framework has regressed: the country's Mining Commission requires only that one of its 10 members be a woman, while the body it replaced, the Ministerial Advisory Board, had required one-third female representation. The Extractive Industry (Transparency and Accountability) Act establishes an oversight committee that is to consider gender balance in its composition, but provides no specific quota. The Ugandan law governing compensation for landholders limits payments to formal land rights holders, while relatively few women hold formal rights to land in Karamoja and Uganda as a whole and are thus in practice excluded from receiving compensation. Finally, while local governance laws broadly call for women to be included in community decisions around budgeting and project selection, specific provisions on how to make that happen are lacking. However, anticipated revisions to the Mining Act and enactment of an EITI enabling law are ideal places for serious, granular requirements aimed at increasing voice and participation of all community members.

Governance frameworks are the place to get specific on how to realise constitutional rights to equality, access and empowerment. Implementing bylaws and regulations, usually called for by enabling laws, are where granular requirements can be included. These can set out not just aspirational statements on mainstreaming gender but are also the vehicles for establishing specific expectations and outcomes on women's inclusion and

participation, towards a culture of women's meaningful input and voice.

Proposed next steps

There are many areas across all three countries that are ripe for a focus on women. Civil society, with support from local & regional networks international donors and experts, could lead on efforts to:

Mozambique, Tanzania and Uganda

- Conduct legal and regulatory reviews that point out where the governance framework lacks gender-focused detail. The reviews could look to comparative legal/regulatory frameworks for examples of where it has been done more effectively.
- Develop recommendations within the national context for reforms to laws and development of implementing regulations, potentially invoking the Africa Mining Vision as a longstanding impetus for change. Where parliamentary sluggishness makes reform of existing laws unlikely, the focus could be on implementing regulations. Implementing regulations could include the specific detail needed to prompt government actors to act.

Mozambique

- Draft and present to local governments model regulations that make Local Consultative Councils more inclusive and representative of women.
- Offer assistance in local implementation of these model regulations and seek private sector actor support for local improvements.

Tanzania

- Draft and present to the Mining Commission a proposal on how it could better include and represent women, as well as on how it could provide for better voice and representation of women in its oversight committee.

Uganda

- Develop recommendations on the legislative content of the EITI enabling law. Input could include: ideas on local revenue distribution; paths to empowering women in informing local revenue use; and reporting at the local level on how extractive revenues are used. If the national legislative arena is impenetrable, model implementing regulations could be drafted and offered to ministry implementers.

LESSON 3

Government capacity and will to implement governance frameworks is lacking

National and local capacity and political will to implement laws and regulations are prerequisites to change. Without the commitment and means to effect change, little changes. Existing laws in all three countries could be better implemented to improve women's voice, inclusion and participation at the local level.

In Mozambique implementation of otherwise worthy laws and regulations is lacking. Implementing local governance decrees call for 30% women and 20% youth representation on the Local Consultative Councils that make recommendations on local expenditures and projects, yet the councils are made up of mostly older men – many with ruling party affiliations. In Tanzania the law calls for districts to earmark 10% of directly-collected revenues for funding interest-free loans to registered groups of women, youth and persons with disabilities. Yet local accounting is flawed and some of this funding may not reach women or the other targeted beneficiaries. The national mining laws contain mandatory requirements for extractive companies to prepare gender-sensitive plans indicating how they will employ and train Tanzanians, yet the government reportedly does not follow up on these requirements. In Uganda,

national laws provide for local participation of women in revenue allocation at national, district and sub-county levels through quotas for women representatives.

Proposed next steps

The following outline potential next steps governments – at local and national levels – could take to meet these challenges. At all stages, their efforts could be supported and guided by civil society.

Mozambique, Uganda and Tanzania

- National governments could improve their ability to capture and earmark extractive revenues and hold local governments accountable for improving women's meaningful participation in decision-making fora. Civil society could play a role at this level as well by making sure that national governments are encouraged to make good on their legal responsibilities and by providing guidance and reporting on implementation shortfalls to responsible ministries.

Mozambique: to improve women's representation on the Local Consultative Councils

- Local government could sensitise community members – with a focus on women – about the quotas, seeking both to improve women's capacity to participate as council members and increase their number. Efforts could be focused in areas where mining revenues are directed toward local budgets and simple reporting would show progress.

Tanzania: to ensure that local-level interest-free loans reach women, youth and persons with disabilities:

- Local government efforts to increase loans to women could target areas where extractive activities are underway, creating a link between the funding and the livelihoods costs women experience

in these areas. Efforts aimed at education and capacity building by local government for women loan applicants would be necessary.

Uganda: to improve legally mandated women's participation in informing local government budgeting and project implementation:

- Improvements to local government's ability to inform, educate and include women would increase women's voices and allow them to shape local budgets and projects.

LESSON 4
Transparency and accountability are lacking

Availability of digestible information is key to the participation of women, men and communities in shaping the uses of extractive revenues. Active and empowering participation, borne of having and expressing informed opinions, rests upon having the information needed to reflect, decide and voice. Women, given their limited access to information and limited opportunities to digest and act upon it, need even greater levels of transparency and ease of acquiring useful data.

All of the research countries show need for improvement around information. Mozambique's EITI validation report in 2019 states that, although some details about sub-national transfers are disclosed, it remained unclear whether actual transfers represented the full amount collected or how the portion transferred to each community is calculated. Although EITI encourages reporting on revenue management and expenditures by sub-national (local) entities, it is not a requirement of the Standard. While revenues are to be directed to local governments that host mining operations, it is unclear how the recipients are selected. There is no explanation as to why some hosting areas receive no funding. Finally, we learned

that the process for design and prioritisation of projects to be funded with locally distributed extractive revenues is opaque – it is not clear how or why the final project selection is made.

In Tanzania, extractive revenues are placed in the national consolidated fund, where they lose their source attribution and cannot be segregated. This makes it difficult or impossible for local government or communities to shape the uses of extractive revenues or to determine how revenue expenditures at the local level may benefit women. The 2020 EITI validation report simply notes that subnational transfers are not part of the extractive revenue tracking system in Tanzania and that transparency and accountability requirements are not applicable. Because reporting on subnational revenue management and expenditures is encouraged but not required by the EITI Standard, there is less incentive for that data to be published.

In Uganda, efforts to improve extractive revenue transparency are largely occurring at the national level. The national EITI work plan for enabling the country's first validation simply notes that the anticipated output – expected in mid-2022 – is a sub-national extractive revenue allocation report. The work plan's parallel outcome for the report is "informed engagements on benefits accruing to citizens from extractives." There is no explanation of how the report could conceivably lead to or result from informed engagements. Recommendations coming out of the country research included the suggestion that the national government should soon enact the anticipated EITI bill so that the needed framework for improved transparency and accountability is in place and understandable by all. The research underlined the importance of these improvements when it noted that the Ministry of Energy and Mineral Development, despite reports that it publishes the royalties payable annually to every district, provides no evidence or reporting on when the payments are made or that the payments have in fact been made.

Proposed next steps

Civil society, with support from international donors and experts, could lead on efforts to:

Mozambique, Tanzania and Uganda

- Watch for opportunities to point out where a lack of good information restricts national and local governments from delivering on their own stated policy goals for empowering women and communities.
- Provide training and sensitisation of women and men community members on how to parse and use available data.
- Advocate for the governments of Mozambique, Tanzania and Uganda to meet the gender requirements of the EITI Standard, and for the MSGs and National EITI Secretariats to explore ways to implement a more gender-sensitive EITI.

Mozambique

- Lobby private sector actors and the government at all levels to improve disclosure of extractives data, by providing briefing materials on exactly what is needed – e.g. locally attributed data on amounts and uses of local revenue transfers, and information on how local government recipients are selected and prioritised. Model disclosure reports showing hypothetical examples and amounts could exemplify a standard for completeness and presentation.

Approaches to information distribution and community explanation could be detailed. Reporting frequencies could be suggested, with simple annual statements serving as a starting point.

Tanzania

- Make the case for more localised accounting and reporting,

explaining why the information is needed at the local level to better shape its use and benefits.

- Provide national and local government actors with examples of sensible and useful presentation of revenue distribution and use data. This could include targeting the Mining Commission, which has direct responsibility under the Mining Act for the audit of revenue and expenditures and investment in local economies.

Uganda

- Advocate for the new EITI law to call for the publication of how sub-national entities use extractive revenues, highlighting why it would be useful and empowering for local communities to do so. If it is not included in a new law, perhaps implementing regulations could contain useful provisions.
- Develop briefings on the importance of local reporting and examples of what might be sensibly required could be useful. The EITI implementing enabling regulations would also benefit from specific directives on how women are to be “mainstreamed into extractives governance.” The 2020-2022 Uganda EITI work plan’s scoping study might yield information that could permit needed detail on mainstreaming to be directly included within the implementing regulations.



Partial view of participants during data collection in the community of Kachembe, in the district of Marara, province of Tete.

04

References

- African Union (AU). (2009). African Mining Vision.
- Agarwal, B. (2010). Does women's proportional strength affect their participation? Governing local forests in South Asia. *World development*, 38(1), 98-112.
- Ball, C. (2009). What is Transparency? *Public Integrity*, Fall 2009, vol. 11, no. 4, pp. 293–307.
- Extractives Industry Transparency Initiative (EITI). (2021). EITI Validation Guide.
- Extractives Industry Transparency Initiative (EITI). (2020). Uganda EITI Work Plan (July 2020 - June 2022).
- Extractives Industry Transparency Initiative (EITI). (2019a). The EITI Standard.
- Extractives Industry Transparency Initiative (EITI). (2019b). Guidance Note 30: Towards Gender-Responsive EITI Implementation.
- Extractives Industry Transparency Initiative (EITI). (2016). The EITI Standard.
- Finland Ministry for Foreign Affairs. (2020). Taxation for Development: Finland's Action Programme 2020–2023. ISBN 978-952-281-671-9 (PDF).
- HakiRasilimali. (2021). Engendering the Mining Sector in Tanzania: To what extent are women benefiting or Losing Out in Revenue Management? Mwajuma Kadilu, Salvius Mbano, & Hanifa Massawe.
- Hicks, J. (2010). Strengthening Women's Participation in Local Governance: Lessons and Strategies. *Community Development Journal* Vol 46 No S1 January 2011 pp. i36–i50
- KUWUKA Juventude Desenvolvimento e Advocacia Ambiental (KUWUKA JDA). (2021). Women and Youth Participation in Decision-Making Processes for the Use of Shared Revenues for the Development of Local Communities Affected by the Exploitation of Mineral Resources. Palmira Valasco & Camilo Correia Nhancale.
- McVilly, K. (2017). Accessibility and the Right to Know. University of Melbourne (Australia). Retrieved from <https://pursuit.unimelb.edu.au/articles/information-accessibility-and-the-right-to-know>

- OECD. (2017). OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector. OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264252462-en>
- Oxfam International. (2015). Achieving Natural Resource Justice Oxfam International Extractive Industries Global Program Strategic Plan: 2016 – 2019. Melbourne.
- Pro-Biodiversity Conservationists in Uganda (PROBICOU). (2021). An Assessment of the Role and Level of Women’s Participation in Allocation of Extractive Revenue in the Karamoja Region. Moses Mushime, Ezra Mucunguzi, & Florence Kyalimpa.
- Republic of Mozambique (RoM). (2004, 2018). Constitution of the Republic of Mozambique 2004 (rev. 2007, 2018).
- Republic of Tanzania (RoT). (2019a). Mining Act.
- Republic of Tanzania (RoT). (2019b). Local Government Finance Act, Chapter 290. 30 November 2019.
- Republic of Tanzania (RoT). (2018). Mining (Local Content) Regulations.
- Republic of Tanzania (RoT). (2015). Tanzania Extractive Industries (Transparency and Accountability) Act.
- Republic of Tanzania (RoT). (2002). Local Government (District Authorities) Act.
- Republic of Tanzania (RoT). (1977, 2005). Constitution of the United Republic of Tanzania.
- Resource Equity. (2020). What Works for Women’s Land and Property Rights? What we know and what we need to know. Elisa Scalise & Renee Giovarelli.
- Transparency and Accountability Initiative (TAI). (2010). Opening Government: A guide to best practice in transparency, accountability and civic engagement across the public sector.
- U.K. Foreign, Commonwealth & Development Office (FCDO). (2021). Fiscal Regimes. Gender and Extractives. Mining Legislation and Regulations. Revenue Distribution and Local Impact. Extractives Hub. University of Dundee. Centre for Energy, Petroleum and Mineral Law & Policy.
- World Bank. (2017). Oil, Gas, and Mining: A Sourcebook for Understanding the Extractive Industries. Peter D. Cameron & Michael C. Stanley.
- World Bank. (2014). Voice and Agency: Empowering women and girls for shared prosperity.
- World Bank. (2009). Gender Dimensions of the Extractive Industries: Mining for Equity. Extractive Industries and Development Series #8. Adriana Eftimie, Katherine Heller, & John Strongman.



PUBLISH WHAT
YOU PAY

Email: info@pwyp.org

 [@PWYPtweets](https://twitter.com/PWYPtweets)

 www.facebook.com/PublishWhatYouPay

www.pwyp.org

Publish What You Pay is a registered charity (Registered Charity Number 1170959)
and a registered company in England and Wales (No. 9533183).