

Development of a levy structure to fund the expanded role of the Office of Groundwater Impact Assessment in the mining sector

Decision Regulatory Impact Statement

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Summary

This Decision Regulatory Impact Statement (RIS) presents the findings on options to fund the mining-related functions of the Office of Groundwater Impact Assessment (OGIA).

The Decision RIS follows public consultation on a Consultation RIS: *Development of a levy structure to fund the expanded role of the Office of Groundwater Impact Assessment*¹ (the Consultation RIS) that was released for comment from 17 June 2019 to 15 July 2019. The Decision RIS presents the stakeholder comments on the options, publishes the Queensland Government's responses to these views, and provides recommendations about which options should be adopted.

OGIA is an independent entity established under Chapter 3A of the *Water Act 2000* (Water Act) to:

- assess the cumulative impacts on underground water caused by the exercise of underground water rights by resource tenure holders;
- advise on matters relating to groundwater impacts from resource development;
- establish and maintain a database of information about underground water; and
- prepare underground water impact reports (UWIRs) for cumulative management areas (CMAs).

A CMA may be declared by the Department of Environment and Science (DES) where an area containing two or more resource tenures may be affected by the exercise of underground water rights by tenure holders. The Surat CMA is the only CMA in Queensland. It was declared in 2011 primarily in response to coal seam gas (CSG) development and applies to petroleum tenures only.

The Department of Environment and Science is considering amendments to the Surat CMA, which would include coal mining tenures within the CMA. Including coal mining in the Surat CMA would mean OGIA is required to undertake additional data collection, analysis and groundwater impact modelling for assessing cumulative impacts from coal development and setting management arrangements at an estimated annual cost of between \$250,000 and \$400,000. If the status quo is retained and action is not taken to allow for the recovery of these costs, OGIA would be required to cross-subsidise these activities by raising additional funds from P&G tenures, or from consolidated revenue.

OGIA also has a statutory advisory function relating to groundwater impacts from mining outside a CMA and maintenance of relevant data and information across the state. The costs of these functions is expected to be in the range of \$150,000 to \$250,000 annually which should also be recovered from relevant mining tenure holders.

The Consultation RIS at Appendix 1 presented five options to fund OGIA's mining-related functions: the status quo, an area-based levy or a volumetric levy for mining tenures inside a CMA, and an area-based or flat rate levy for mining tenures outside a CMA.

Table 1 on page 3 of the Decision RIS provides a high level summary of the benefits and costs of these options.

The Consultation RIS included five policy objectives to evaluate the options for the development of an annual levy structure to recover OGIA's mining-related functions: efficient cost recovery, efficient administration, transparency, equitability, and consistency.

Based on these objectives, the Consultation RIS recommended the adoption of an area based levy for tenures inside a CMA (Option 2B), because this option efficiently recovers OGIA's costs from the relevant tenure holders for its mining-related functions, and offers the most efficient administration

¹ The Consultation RIS is reproduced at [Appendix 1](#).

and transparency of the analysed options. The other options also did not meet some or all of the policy objectives for the regulation and were therefore not recommended.

For areas outside a CMA, the Consultation RIS recommended a flat-rate levy for mining projects that use a certain amount of water. This option effectively captures the tenures that drive OGIA's costs, promotes transparency and administrative efficiency, and is consistent with the structure of the P&G levy which also incorporates a levy for recovery of costs associated with activities outside of a CMA.

Feedback received

As a result of the feedback received on the Consultation RIS, the recommended options to fund OGIA's mining-related functions have not changed in the Decision RIS.

DNRME received four submissions in response to the Consultation RIS, and these submitters were all supportive of OGIA recovering its costs via an appropriately structured levy on mining tenure holders both for OGIA's functions related to work inside and outside CMAs.

Option 2B was supported by the majority of stakeholders for the recovery of costs associated with activities inside a CMA. The Darling Downs Environment Council preferred a volume-based levy rather than an area based levy, however their submission did not address the four challenges to such an approach which were presented in pages 12-14 of the consultation RIS.

Option 5 was supported by all submitters for the recovery of costs associated with activities outside of a CMA.

As a result, the Decision RIS adopts the recommendations and analysis of the Consultation RIS without major change.

DNRME will progress amendments to the Water Regulation 2016 that are required to implement the recommended options, and OGIA will be responsible for ensuring compliance with the structure of the levy.

Post-implementation, OGIA will monitor and report on the efficacy of the levy to their Expenditure Advisory Committee (EAC) on an annual basis. A Post Implementation Review of the mining levy structure will also be undertaken at the same time as the review of the levy structure for OGIA's petroleum and gas functions. This is due to occur in 2021.

Recommendations

The Decision RIS recommends that the Queensland Government adopt the following preferred options from the Consultation RIS:

1. Inside a CMA – a levy based on tenure area, with separate classes for Mining Lease and Mineral Development Licence holders (Option 2B), and
2. Outside a CMA – a flat rate levy based on threshold of reported associated water extraction for mining tenure holders (Option 5).

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1. Purpose of the decision regulatory impact statement (RIS)

This Decision RIS has been prepared in accordance with the *Queensland Government Guide to Better Regulation* (May 2019) to recommend options to fund the mining-related operations of the Office of Groundwater Impact Assessment (OGIA).

This Decision RIS follows public consultation on a Consultation RIS: *Development of a levy structure to fund the expanded role of the Office of Groundwater Impact Assessment*. The Consultation RIS presented five options to develop a structure for the annual levy to recover costs of OGIA's mining-related functions, as required under section 479 of the *Water Act 2000* (Water Act).

The Consultation RIS requested comment on the analysis of the options and recommendations, and it was released for public comment from 17 June 2019 to 15 July 2019.

The purpose of this Decision RIS is to:

- present the stakeholder comments on the options presented by the Consultation RIS,
- set out the government's responses to stakeholder comments,
- identify and discuss any change to the analysis or recommendations as a result of the stakeholder comments and
- detail the options which are recommended to be adopted.

As was the case with the Consultation RIS, the purpose of this Decision RIS is not to:

- analyse the apportionment of the annual levy among petroleum and gas (P&G) tenure holders,
- apply additional costs to OGIA's P&G-related functions, or
- analyse the broader framework which establishes OGIA and prescribes its functions.

2. Summary of the consultation RIS

The purpose of the Consultation RIS was to develop a structure for the annual levy to fund OGIA's mining-related functions as required under section 479 of the Water Act.

OGIA is an independent entity established under Chapter 3A of the Water Act. It has a number of statutory duties it is required to perform, and section 479 provides that OGIA must be funded through an annual levy on a cost recovery basis. Section 479 also provides that the structure of the levy must be established under the *Water Regulation 2016* (the Water Regulation).

Under the Water Act, a cumulative management area (CMA) may be declared by DES where an area containing two or more resource tenures may be affected by the exercise of underground water rights by tenure holders. A CMA is an area where groundwater impacts must be managed cumulatively because there is a potential for the impacts of several tenures to overlap. Within CMAs, OGIA is responsible for preparing a single UWIR for the whole CMA. This provides for an independent regional impact assessment and clarity on responsibilities of individual tenure holders for management actions within the CMA.

Outside of a CMA, relevant tenure holders are responsible for preparing their own individual UWIRs. Currently, there is only one CMA—the Surat CMA. The Surat CMA applies to P&G tenures only. Although there are currently no mining CMA tenures, DES is considering amending the Surat CMA to include coal mining tenures that draw from the Surat and Clarence Moreton basins and may also consider declaring CMAs that include mining tenures in other regions in the future.

2.1 Problem statement

OGIA's costs are primarily driven by developing UWIRs for CMAs, although they also incur costs in fulfilling their statutory advisory function relating to groundwater impacts from mining outside a CMA and maintenance of relevant data and information across Queensland.

OGIA is currently required to recover the costs incurred to fulfil its petroleum and gas related functions from relevant petroleum and gas companies and a levy structure for the P&G functions has been in place since 2010.

OGIA is also required to recover the costs incurred to fulfil its mining-related functions, however, there is currently no levy structure in place to do this. These functions came into effect from 6 December 2016 through amendments to the Water Act.

If the Department of Environment and Science includes coal mining in the Surat CMA, OGIA's additional activities are estimated to cost between \$250,000 and \$400,000 annually. OGIA's mining related-activities outside a CMA are estimated to cost between \$150,000 to \$250,000 annually.

Further context is available at section 1 of the Consultation RIS at Appendix 1.

2.2 Policy objectives

The Consultation RIS included five policy objectives to evaluate options for the development of an annual levy structure to recover OGIA's mining-related functions. These five policy objectives are:

1. Efficient cost recovery – Costs should be recovered at the level of efficient costs for undertaking OGIA's groundwater assessment and management activities for mining developments.
2. Efficient administration – The recovery arrangement and administration must be efficient and practical, such that the cost of implementing the levy should not exceed the benefit of doing so.
3. Transparency – The basis for the levy structure should be clear and readily accessible to industry stakeholders. Additionally, there must be a clear link between the cost of the activities and the charges imposed for those activities.
4. Equitability – The cost of activities should be recovered directly from beneficiaries of (or the users causing the need for) the activity.
5. Consistency – The design of the mining levy structure is intended to be consistent with the broad structure of the levy used for OGIA's P&G-related functions.

2.3 Levy structure options

The Consultation RIS presented five options for an annual levy structure for consultation with stakeholders, along with a recommendation about which option should be adopted for the annual levy on tenure holders inside a CMA, and which option should be adopted for tenure holders outside a CMA.

These options were considered separately to ensure that the levy structure adopted would not provide cross-subsidisation between the costs incurred by tenure holders within a CMA and the costs incurred by those tenure holders outside of a CMA.

A summary of the options is presented in Table 1.

Table 1 – Options for possible levy structures for OGIA’s mining-related activities²

Option	Description
Option 1 – no mining levy	No levy is applied.
<i>Inside a CMA</i>	The levy is applicable to those tenures to which the CMA applies – for example, a CMA may only apply to coal mining tenures.
Option 2A– levy based on tenure area inside a CMA	Levy rates calculated based on tenure areas for ML holders.
Option 2B– levy based on tenure area inside a CMA	Levy rates calculated based on tenure areas for two classes of tenures in each CMA – ML holders (Rate 1) and MDL holders with active environmental approval processes for EISs or EAs for a mining lease (Rate 2).
Option 3A – levy based on volume of associated water extraction inside a CMA	Levy rates calculated based on volume of associated water for MLs.
Option 3B – levy based on volume of associated water extraction inside a CMA	Levy rates calculated based on volume of associated water for the same two classes of tenures as in Option 2.
<i>Outside CMA</i>	The levy is applicable to ML holders only
Option 4 – single rate levy based on ML area outside a CMA	Levy rates calculated based on tenure areas for ML holders outside a CMA excluding the small-scale mines (Rate 1).
Option 5 – Flat rate levy based on threshold of reported associated water extraction	A flat rate based on a threshold of 500 megalitres/year of reported associated water take by a mining project.

² Full impact assessment for each of the options is included in the [Consultation RIS available at Appendix 1](#).

2.4 Status quo

Option one presented the status quo, where OGIA would not recover the costs for carrying out its statutory functions from mining tenure holders, whether they were inside or outside a CMA. This option was not recommended in the consultation RIS.

2.5 Options for tenures inside a CMA

Options two and three presented options for levying costs on mining tenure holders who were within a CMA.

Option two presented an annual levy based upon land tenure area for relevant classes of tenures within a CMA. Classes were to be a group of tenures for which a specific level of effort is required by OGIA in undertaking its assessment, and for which a single levy rate is applied.

Option two presented two sub-options, 2A and 2B. These options were separated by the way they defined the classes referenced above. Option 2A set up a single class of tenure – Mining lease holders – while option 2B proposed establishing two classes – Mining Lease holders and Mineral Development License holders. Option 2B was considered to be preferable to 2A because it allows OGIA to recover different levels of cost from holders who have different levels of impact on the work it has to do.

Option three presented an annual levy based upon the volume of associated water extracted or projected to be extracted rather than on the area of land. It is in all other ways the same as option 2. It also presented two sub-options, with 3A and 3B defining the classes in the same way as options 2A and 2B. The consultation RIS noted the significant practical barriers to using proposed or actual extracted associated water volumes as the basis for applying a levy due to uncertainties in water extraction volume projections, seasonal variabilities in extraction, lack of transparency and administrative complexities.

The Consultation RIS recommended that option 2B be adopted as the structure for the annual levy to recover OGIA's mining-related costs inside CMAs. Option 2B is expected to efficiently recover OGIA's costs from the relevant tenure holders for its mining-related functions, with minimal complexity, efficient administration and transparency. There is a high degree of alignment between this option and the government's policy objectives that the levy should fairly apportion OGIA's costs to tenure holders and that these tenure holders should meet the costs associated with the management of their rights to take groundwater.

The Consultation RIS found that other options did not meet some or all of the policy objectives for the regulation and were therefore not recommended. Table 2 below details the impacts assessment for option 2B. There is no change to the costs and benefits of the other, non-recommended options, and the cost benefit assessments for these options are available in the Consultation RIS at appendix 1.

Table 2 – Impact assessment for Recommended Option 2B – differential levy for ML holders and MDL holders with active environmental approval processes.

Economic impact

With the proposed inclusion of coal mining tenures in the Surat CMA, tenure holders would receive the benefit of OGIA's assessment. \$0.25m to \$0.40m would be recovered from eligible ML holders and MDL holders in the Surat CMA. It is anticipated that there will be relatively lower rates for existing ML holders and higher rates for MDL holders with active environmental approval processes for mining.

If a CMA is declared in another region, tenure holders would accrue long-term benefits of having an independent region-wide assessment of cumulative groundwater impacts. An estimated \$1.2m to \$1.7m would be recovered from ML holders and MDL holders within a CMA each year.

Industry will also receive direct benefit from OGIA's independent cumulative and regional assessment which may be referenced by the industry in meeting its various state and federal environmental approval and water licence conditions. Such has been the experience for the CSG industry in the Surat CMA.

In each scenario, the total levy, when divided across all eligible tenure holders, will be small in proportion to overall expenditure typical of the large mining projects in the areas that are being considered by DES for a CMA.

It is considered that the proposed levy will not have significant impact on the profitability of tenure holders, nor the viability of the mining projects.

Competition impact

This regulation is not expected to restrict competition in the mining or P&G sectors, consistent with clause 5 of the Competition Principles Agreement. The reasons for this are as follows:

The scale of the annual levy for individual mining tenure holders within a declared CMA is negligible in comparison to the annual operating expenditure of a typical mine.

As noted in the *Post Implementation Review of the Industry Levy to fund the petroleum and gas water functions of the Office of Groundwater Impact Assessment*, stakeholders commented that "the work of OGIA in some instances had allowed them to significantly reduce the resourcing/activities they previously applied to groundwater activities."

All identified mining activities and operators within a given CMA will be subject to the levy. Mining operations or mineral types not identified in the CMA declaration will not be subject to the levy.

Compliance costs

Compliance costs under this option relate to the costs which are incurred by OGIA in administering the levy, and the costs to mining tenure holders in administering payments to OGIA.

Compliance costs for OGIA are likely to be slightly higher than Option 1. Staff and processes relevant to P&G levy compliance may be utilised for raising the mining levy. This will involve an extension to the role of current positions, administration of the financial model for calculating charges under the levy and amounts payable by mining tenure holders, preparation of invoices to mining tenure holders, and additional administration of the Expenditure Advisory Committee (EAC). These additional costs specific to the administration of the levy will be absorbed.

Compliance costs for ML holders and MDL holders are not likely to change significantly relative to a situation with no mining levy. This is because the collation and analysis of tenure data will be carried out by OGIA and invoicing for the levy will be received annually for processing by the accounts payable function.

Social impacts

There are no direct social or community impacts associated with this option.

Environmental impacts

There are no direct environmental impacts associated with this option.

2.6 Options for tenures outside a CMA

OGIA's role outside CMAs is limited compared to its role inside CMAs. As a result, the costs associated with mining functions outside the CMAs are expected to be relatively small.

Option four proposed that for tenures outside a CMA (excluding small-scale mining), the annual levy would be based on the area of the tenure. The consultation RIS noted that option four was not an

efficient way to recover the small value of the expected costs given the large number of MLs across Queensland.

Option five proposed a flat rate to be levied on all mining lease projects that reported an associated water take above a threshold of 500 megalitres per year. A flat amount per year was proposed because of the overall small amount that is anticipated to be recovered, and for the simplicity of the application of levy.

The Consultation RIS recommended that option 5 be adopted as the structure for the annual levy to recover OGIA's mining-related costs outside CMAs. Option 5 efficiently captures the tenures outside CMAs that are most likely to drive OGIA's costs, promotes transparency and administrative efficiency, and is consistent with the structure of the P&G levy which also incorporates a levy for recovery of costs associated with activities outside of a CMA.

The costs and benefits of the other, non-recommended, options are available in the consultation RIS at appendix 1.

Table 3 – Impact assessment for recommended Option 5 – Levy on ML holders outside of a CMA

Economic impact

Between \$0.15m and \$0.25m would be recovered from ML holders.

The total levy, when divided across all eligible tenure holders, will be small in proportion to overall expenditure typical of the large mining projects that will attract the levy.

It is considered that the proposed levy will not have significant impact on the profitability of tenure holders, nor the viability of the mining projects.

Competition impact

This regulation is not expected to restrict competition in the mining or P&G sectors, consistent with clause 5 of the Competition Principles Agreement. The reason for this is that the scale of the annual levy for individual mining tenure holders outside of a declared CMA is negligible in comparison to the annual operating expenditure of a typical mine.

Compliance costs

Compliance costs under this option relate to the costs which are incurred by OGIA in administering the levy, and the costs to mining tenure holders in administering payments to OGIA.

Compliance costs for OGIA are likely to be minimal, given the administrative simplicity of the levy and the number of tenure holders to which it will apply. Staff and processes relevant to P&G levy compliance may be utilised for raising the mining levy. This will involve an extension to the role of current positions, administration of the financial model for calculating charges under the levy and amounts payable by mining tenure holders, preparation of invoices to mining tenure holders, and additional administration of the EAC.

Compliance costs for ML holders and MDL holders are not likely to change significantly relative to a situation with no mining levy. This is because the collation and analysis of tenure data will be carried out by OGIA and invoicing for the levy will be received annually for processing by the accounts payable function.

Social impacts

There are no direct social or community impacts associated with this option.

Environmental impacts

There are no direct environmental impacts associated with this option.

2.7 Consultation process

The Consultation RIS was developed based on preliminary consultation with a wide range of stakeholders between July and August 2017.

The options discussed above were developed from this preliminary consultation, and were published in the Consultation RIS on the DNRME website and the Queensland Government's 'Get Involved' consultation portal for a four week period from 17 June 2019 to 15 July 2019.

DNRME received four submissions. These submissions were received from the Queensland Resources Council (QRC), the Environmental Defenders Office (EDO), the World Wildlife Fund (WWF), and the Darling Downs Environmental Council (DDEC) (collectively 'the submitters').

3. Public consultation summary

The submitters were unanimously supportive of OGIA recovering its costs via an appropriately structured levy on mining tenure holders both for OGIA's functions related to work inside and outside CMAs.

Table 4 outlines the views of submitters on the Consultation RIS's recommendation that option 2B be adopted .

Table 4 – consultation feedback

Option 2B	Comment
Environmental Defender's Office	Support
World Wildlife Fund	Support
Queensland Resources Council	Support
Darling Downs Environmental Council	Preferred a volume-based levy rather than an area based levy.

On the selection of Option 2B for the levy on mining tenure holders inside a CMA, the QRC offered qualified support for the preferred option:

(the) focus on area of tenure is probably a better proxy for impacts on groundwater in CSG than it is in mining. For example, a small but very deep mine could intersect multiple aquifers and have groundwater impacts that propagated over a much larger area than a shallow but large mine. While these different impacts would not be reflected in the area-based OGIA levy; it is likely that the CMA would be more likely to apportion more make-good responsibilities to the mine with the greater impact on groundwater. On balance, we support the recommendation in the RIS that opts for an area-based approach.

The DDEC was more strongly in favour of rejecting an area-based model and adopting a volumetric model. The DDES submission stated:

"having regard to principles of cost recovery according to use, and bearing in mind the ultimate objective of water management, DDEC would support a levy based on water use within the CMA rather than land tenure. We understand that administrative difficulties may arise from volume calculation, but submit these will become less problematic by virtue of the data collected."

DDEC's argument for charging tenure holders is that OGIA's costs should be recovered based on the *impacts* companies have on the groundwater within a given CMA rather than on the physical size of the project. However, using a volumetric measure to target the levy has four challenges, as presented in pages 12-14 of the consultation RIS. These are:

1. It is limited to operational mines;
2. The mine water volume of associated water extracted varies significantly over time. Mine pit dewatering may also include surface water and flood inflows;
3. If extracted volumes for a given project are nil in a given year, no levy would be charged to tenure holders, resulting in budget uncertainty for OGIA and volatility in the amount of levy faced by other tenure holders (who may face a higher levy to make up for the shortfall); and
4. Operational costs for OGIA under a volumetric measure are likely to be substantially higher than an area-based levy due to the additional administration required in keeping track of extracted associated water volumes—particularly where projected water volumes are used—and to maintain a level of transparency. These additional costs would also need to be recovered

Given these challenges and the support of the majority of submitters, the Decision RIS concludes that option 2B is still the preferred option for apportioning OGIA's costs related to mining tenements within a CMA.

There was unanimous support for option five as the structure for the annual levy to recover OGIA's mining-related costs outside CMAs. The Decision RIS concludes that option five should also be adopted.

The QRC also supported the commitment in the Consultation RIS that a post-implementation review of the proposed mining levy would be undertaken, and recognised the benefits of conducting this review at the same time as the review of the P&G levy. The Decision RIS recommends that a post implementation review be undertaken at the same time as the review of the P&G levy structure. This is due to occur in 2021.

4. Conclusion and recommendations

The Consultation RIS presented analysis on five options for a levy to recover OGIA's mining-related costs, and made recommendations about which option should be adopted.

The Consultation RIS was released for public analysis for a four week period from 17 June 2019 until 15 July 2019. Four organisations made submissions in response to the Consultation RIS which were broadly supportive of the original analysis and recommendations. As such, this Decision RIS retains the analysis from the Consultation RIS.

In the Consultation RIS, Option 2B and Option 5 were preferred because they were the most efficient and effective at recovering OGIA's mining-related costs from the relevant tenure holders, they are the most efficient administratively, and they offer the greatest level of transparency about how the levy is to be calculated and allocated. They best meet the objectives for government action outlined in section 1.10 of the Consultation RIS, and the impact assessments show that these options have the lowest impact on industry of all the options that apply the levy.

The four submissions to the Consultation RIS did not outline sufficient grounds to amend or overturn the preferred options. The Decision RIS therefore recommends that the following preferred options from the Consultation RIS be adopted:

1. Option 2B – within a CMA, a levy based on tenure area, with separate classes for Mining Lease and Mineral Development License holders, and

2. Option 5 – outside a CMA, a flat rate levy based on threshold of reported associated water extraction for mining tenure holders.

Post-implementation review

Consistent with the establishment of the P&G levy, a Post Implementation Review of the mining functions levy structure will be undertaken. For administrative efficiency, the Post Implementation Review will occur at the same time as the review of the P&G levy structure. This is due to occur in 2021.

OGIA will also monitor and report on the efficacy of the levy to the EAC on an annual basis. The EAC is an advisory body established by OGIA and comprised of community and industry stakeholders. The EAC reviews and endorses the details of OGIA's budget, and meets to review OGIA's expenditure. The aim of the EAC is to provide financial transparency to levy payers and community stakeholders.