

EITI FUNDING AGREEMENT

This Funding Agreement is entered into between

the Kingdom of Belgium as represented by Minister of Development Cooperation and of Major Cities Caroline Gennez, acting through the Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation, Directorate General for Development Cooperation ("the Funder")

and

The Association of the Extractive Industries Transparency Initiative (EITI) ("EITI")

WHEREAS:

- A. EITI is a non-profit association representing the global standard to promote the open and accountable management of oil, gas, and mineral resources. Its funds consist of contributions from EITI Members and grants from bilateral and multilateral donors, international financial institutions and other agencies, organisations, and entities.
- B. EITI's Articles of Association regulate the funding of EITI, EITI's use of its funds, reporting and audit. The funds can be used for any activity falling within the objectives of the EITI Association and the work plans approved by the EITI Board. The funds may be applied to administration and governance costs, country-specific activities, and multi-country activities. Relevant provisions of the Articles of Association are enclosed in Annex 1.
- C. As EITI's activities are based on funding by many contributors in accordance with this general funding regulation, the terms and conditions in this agreement are in line with previous practice and the standard Funding Agreement applicable to all EITI supporting countries.
- D. The Funder and EITI had previously entered into a funding agreement which was completed in March 2023.
- E. The Funder is willing to contribute to the funding of EITI in order to finance its activities in accordance with the objectives as set out in the EITI Project proposal: Contributing to domestic resource mobilisation in the Democratic Republic of the Congo, available in Annex 2 of this document.

THE PARTIES HAVE AGREED AS FOLLOWS:

1. THE PURPOSE OF THE FUNDING

The purpose of the funding is to contribute to the financing of projects in EITI implementation in the Democratic Republic of the Congo (DRC), as agreed in consultation with the DRC EITI Multi-stakeholder

Groups (MSGs). The activities are expected to contribute towards domestic resource mobilisation and sustainable local development.

2. THE FUNDING CONTRIBUTION

The Funder hereby agrees to provide a total funding contribution of EUR 580 000 (five hundred eighty thousand EURO) to EITI International Secretariat.

EITI/IS Management costs for the project can amount to maximum ten per cent (10%) of the Funding Contribution.

3. DURATION AND STARTING DATE

The project has a duration of twelve (12) months as of the date of notification of the funding. EITI/IS shall notify the Funder when the project implementation has started on a later date.

4. PAYMENT

Upon receipt of the official notification to the EITI International Secretariat, EITI shall issue a Statement of Money Owed, with reference to this agreement and stating the amount, the name of the project and the bank details mentioned below, which can be formulated as follows:

"STATEMENT of MONEY OWNED":

The undersigned (XXX), who represents (name organization), declares that the Belgian State owes the aforementioned association the amount of (XXX) EUR, as the subsidy granted for the implementation of the project "(name project)". This amount can be paid into account (XXX), (IBAN XXX, Swift code XXX) of the bank (XXX).

The funding contribution shall be paid to EITI's following bank account:

Account holder: The Association of the Extractive Industries Transparency Initiative (EITI)
Name of the account: EITI Secretariat
Account no.: 1251.05.30770
IBAN no.: NO5612510530770
Swift code: DNBANOKKXXX
Bank name and address: DnB Bank ASA, 0021 Oslo

5. USE OF FUNDING CONTRIBUTION

- i. The contribution shall only be used for the activities as agreed in the grant proposal in Annex 2.
- ii. Administration of the procurement of goods and services shall be governed by EITI/IS Financial Rules and Regulations.
- iii. Ownership of equipment, materials or other property financed from the contribution may be transferred to the local partner based on a written agreement with and acknowledgement of receipt by the local partner.
- iv. The clauses of this Specific Agreement can be modified by common agreement among the Parties by an exchange of letters. This procedure shall also apply for a request of no-cost

extension, provided that a reasonable motivation is given and that the overall objective is maintained.

- v. EITI/IS commits to inform the Funder in case of (suspected) active or passive fraud or corruption. EITI/IS will also inform the Funder on the measures taken by the organisation to mitigate and resolve the identified problem(s).
- vi. Any change in excess of 15 percent of the total amount of this agreement should be approved by the Director General of DGD following a written request from EITI/IS for a budget change justifying, in detail, the reasons for this change.
- vii. This contribution shall be spent within the one-year period in which it is allocated. In case the subsidy is not fully used, EITI is required to communicate to the DGD, no later than 30 (thirty) days after the date of the end of the operation, the amount actually used. With regard to the part of the subsidy which has not been used or which has not been sufficiently substantiated, an established duty will then be established for the recovery by the Belgian State of the unspent balance.
- viii. For financial control purposes, the accounts, receipts and invoices will be kept available for at least seven years after the end of this project. During the period of this agreement, EITI will allow representatives of the Funder to verify and assess the implementation of the project including the accounts, receipts and invoices upon preliminary announced mission.
- ix. After the approval by the department Budget and Management control of the Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation, the project will be definitely closed.

EITI shall in the use of the funding contribution exercise the necessary diligence, efficiency, and transparency in line with sound financial management and best practice principles.

6. REPORTING

- i. The EITI/IS shall justify the use of the funds using the reporting templates for the final narrative and financial report, as provided by the Funder. The reporting is due at the end of the grant (60 days) unless communicated otherwise.
- ii. The contribution shall be subject to the internal and external auditing procedures provided for in EITI/IS's Financial Regulations and Rules, and other applicable directives of EITI/IS.
- iii. The staff of the EITI/IS are responsible for, and in charge of, the implementation of the programme and projects of the organisation, shall provide the representatives of DGD, on request, with every information concerning the use of the funds as well as the progress of implementation of the programmes and projects.
- iv. Maximum 3 months after the launch of the project, EITI will submit a Baseline that meets the quality criteria allowing a final measurable evaluation.

7. VISIBILITY

When appropriate and possible, EITI/IS undertakes to ensure the visibility of the contribution of the Funder, which shall be given proper publicity. In its reports, and whenever possible towards the beneficiaries, EITI/IS shall indicate that a one-year contribution of EUR 580,000 has been made by the 'Belgian government'.

8. TRANSPARENCY OF FUNDING CONTRIBUTIONS

The financial contributions of all funding contributors are published on the EITI website.

9. RISK MANAGEMENT

EITI will continuously identify, assess, and mitigate any relevant risks associated with the implementation of its activities and the use of fund. The risk of potential negative effects of the activities will be included in the risk management, including anti-corruption, gender equality and human rights.

10. SIGNATURE

The present agreement will be effective as from the date of its official notification by the Funder

Place, date

Place, date

For the Funder:

For EITI:



Caroline Gennez
Minister of Development Cooperation and
of Major Cities Policy

Mark Robinson
Executive Director

Annexes

EITI's Articles of Association – Relevant Provisions

Project proposal

List of Eligible Costs

ANNEX 1: EITI'S ARTICLES OF ASSOCIATION – RELEVANT PROVISIONS

Available on <https://eiti.org/documents/eiti-articles-association>

ARTICLE 2 BACKGROUND AND OBJECTIVE

- 1) The EITI Association is an international multi-stakeholder initiative with participation of representatives from governments and their agencies; companies and financial institutions engaged in the energy and extractives sectors; and local civil society groups, international non-governmental organisations, global action networks and coalitions.
- 2) The objective of the EITI Association is to uphold the EITI Principles and the EITI Requirements as the internationally accepted standard for transparency in the oil, gas and mining sectors. This objective is pursued recognising that strengthened transparency along the extractive industry value chain can reduce corruption; improve natural resource management; contribute to responsible energy transition; and enable the revenue from extractive industries to transform economies, reduce poverty and raise the living standards of citizens in resource-rich countries.

ARTICLE 17 FUNDING

- 1) The EITI Association is a non-profit association. Its funds consist of contributions from supporting countries, implementing countries, companies, financial institutions and foundations; grants from bilateral and multilateral donors; and contributions from other agencies, organisations and entities as determined by the EITI Board. Funding may be core or project specific.
- 2) The EITI Association may also operate through voluntary contributions in kind.

ARTICLE 18 EITI ACCOUNTS, FUND MANAGEMENT AND PAYMENTS

- 1) The EITI Association through the Secretariat holds multiple bank accounts in the name of the EITI. These accounts can be used for any activity falling within the objectives of the EITI Association and the work plans approved by the EITI Board. The funds may be applied to administration and governance costs, country-specific activities and multi-country activities.
- 2) The EITI Board shall appoint an external, independent auditor to annually audit the EITI accounts, and to present a written audit report to the EITI Board.

The EITI Board shall develop reporting and auditing arrangements with respect to the EITI accounts which shall be set forth in the supplementary operating rules and procedures of the EITI Association.

ANNEX 2: EITI PROJECT PROPOSAL

Contributing to domestic resource mobilisation (DRM) in the Democratic Republic of the Congo

As of 2 November 2023

1. Summary

The International Secretariat of the Extractive Industries Transparency Initiative (EITI) is requesting additional funding from the Kingdom of Belgium as represented by its Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation, Directorate General for Development Cooperation (Funder) to support EITI implementation in the Democratic Republic of the Congo (DRC). Based on work plan objectives agreed by the DRC EITI Multi-stakeholder Groups (MSGs), the activities are expected to contribute towards domestic resource mobilisation and sustainable local development. In line with preliminary discussions between the International Secretariat and the Funder, the project will focus on strengthening DRM by:

- 1) Furthering transparency and accountability in the DRC on artisanal and small-scale mining (ASM) in the copper-cobalt-zinc value chain
- 2) Furthering transparency and accountability in the DRC around extractive companies' social and environmental obligations
- 3) Furthering transparency and accountability in the DRC around the fiscal contribution of a selection of major mining projects with a view to ensure revenue integrity and improve DRM

The International Secretariat will manage the grant and supervise the implementation of activities in close coordination with the DRC EITI's MSGs and national secretariats. The International Secretariat will also provide technical assistance to each of those projects through reviewing the Terms of Reference and draft reports, participating in briefings, capacity building and dissemination activities. The Secretariat's technical assistance is specified in the project overview and listed as part of the project budget.

The total budgeted amount for the project is **EUR 580 000** for twelve (12) months from the start date of the project, with the following breakdown:

- EUR 527,273 for direct costs;
- EUR 52,727 (10% of direct costs) for project management by the EITI International Secretariat

The timelines in this proposal were chosen with signature of the agreement anticipated by December 2023. The start date is expected to be 1 January 2024.

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2. Background

Guided by the belief that a country's natural resources belong to its citizens, [the Extractive Industries Transparency Initiative](#) (EITI) is the global standard to promote the open and accountable management of oil, gas, and mineral resources. The [EITI Principles](#) acknowledge that natural resource endowment can be an important contributor to sustainable economic growth. They underline the importance of transparency in informing public debate and decision-making on natural resource governance and in framing policy options for sustainable development.

The EITI is currently implemented in [57 countries](#) across Africa, Asia, Europe and Latin America. The EITI Standard requires the disclosure of information along the extractive industry value chain, from the point of extraction, to how revenues make their way through the government, and how they benefit the public. Through national multi-stakeholder groups (MSGs), the EITI process brings together representatives from government, industry, and civil society. Disclosures are leveraged by stakeholders and wider society to promote public debate, curb corruption, strengthen governance and support inclusive development.

The Democratic Republic of the Congo's economy is highly dependent on the extractive sector. The country is [fragile](#), with high poverty rates and ongoing insurgencies. In such contexts, the responsible management of the extractive sector can help mobilise revenues to meet the Sustainable Development Goals. The EITI can help assess whether citizen's expectations that their countries' resources are managed in a transparent and accountable way are met by government and industry and inform reforms where needed.

3. DRC – proposed activities

The DRC has been implementing the EITI Standard for over a decade. EITI implementation seeks to ensure that the exploitation of natural resources contributes significantly to increase the well-being of the Congolese population, in the present and the future.

The set of activities outlined below are based on the draft 2024 DRC EITI work plan and corresponds to support to EITI implementation in DRC.

In particular, the activities related to Artisanal and Small-Scale Mining and to Social and Environmental Expenditures are a continuation and follow-up of the work executed in the previous funding agreement.

The activities go beyond the minimum requirements of the new 2023 EITI Standard, and speak directly to local stakeholders' priorities.

Local stakeholders have been pushing for improved disclosures around the contribution the artisanal and small-scale mining sector in the copper-cobalt supply chain to the economy and livelihoods. While there have been numerous efforts at the regional and international level to strengthen reporting and better document governance challenges in this supply chain, the DRC EITI can draw from its expertise to disclose reliable and comprehensive data, particularly on financial flows and production data. While the first report published in 2023 established data collection forms for ASM, the disclosures in the next report would cover ASM production data from cooperatives and/or processing entities. The database that would be set up would support the government's efforts to formalise the sector by assessing the legislation and its enforcement measures, as well as its initiative regarding the SOE that is expected to buy the artisanal production of cobalt, the Entreprise Générale du Cobalt (EGC).

Private and public extractive companies often provide in-kind and/or cash social and environmental expenditures to the communities where they operate, either based on their own voluntary policies or based on legal and contractual obligations. Another social and environmental obligation for mining companies in DRC is the endowment of 0.3% of the mining companies' turnover for community projects. While the EITI Standard requires comprehensive disclosures on such expenditures, local stakeholders have argued that the EITI should contribute to assessing whether companies comply with the legislation, are effectively paying what they are disclosing, are adhering to their obligations and are addressing local needs and priorities. The report published in 2023 assessed the level of execution of the community development projects implemented by mining companies as part of their obligations. It also revealed the extent to which a large number of extractive companies are failing to meet their social and environmental obligations. Following enforcement measures taken by the DRC government in 2023, it is relevant to follow-up on the situation in 2024.

Conducting a comprehensive analysis of fiscal contribution of major mining projects is also critical in DRC to ensure revenue integrity and improve domestic resource mobilization from these projects. The exercise would include the analysis of the contract as well as production and revenue data. It would benefit not only the decision-makers by informing data-based policies and

measures, but also the public debate on the governance of the extractives in DRC in the context of the energy transition. The projects to be included in the study would be agreed with the EITI DRC, based on different factors including their size and potential.

The proposed activities would complement efforts to support the responsible management of mining revenues at the local level, as well as preparations for the upcoming Validation of the DRC under the new 2023 Standard. In addition to government funding, which covers the majority of implementation and funding costs, several donors usually support DRC EITI activities.

Furthering transparency and accountability in the DRC on artisanal and small-scale mining (ASM) in the copper-cobalt-zinc value chain

Objective 1: Contribute to enhancing transparency and governance of ASM in cobalt, copper, and zinc				
Total budget: 173 912 EUR				
Activities	Leads	Expected outcomes	Budget in EUR	Timeline
1.a) Organize awareness-raising workshops and trainings on data forms in Lubumbashi, Likasi and Kolwezi for key stakeholders (mining cooperatives, trading centers, traders, SAEMAPE, ETDs, provinces and CSOs) in the ASM Cu, Co and Zn value chain	DRC EITI: lead on capacity building and workshops in selected provinces International Secretariat technical assistance: input to capacity building plan and facilitation contacts with international partners	Previous recommendations are followed up, relevant actors along the supply chain have a clear understanding of the applicable regulatory framework, data forms and the EITI's role and approach in strengthening transparency on the ASM sector.	95 016	Apr-Dec 2024
1.b) Disclose and analyse data on ASM in the copper-cobalt-zinc supply chain for 2022 and 2023 and support creation of database and digitalization, including financial flows and contribution to government	Consultants: data collection and reporting DRC EITI: TORS, review of disclosures and feedback on draft report	Comprehensive data and database on the ASM sector's contribution to government revenues and local livelihoods is publicly available and	78 896	Apr-Dec 2024

revenues, and recommendations for formalization, traceability and DRM	International Secretariat technical assistance: provide feedback on TORS and feedback on draft report	accessible and can inform sound decision-making around the formalisation of the sector.		
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Furthering transparency and accountability in the DRC around extractive companies' social and environmental obligations

	Objective 2: Support the assessment of corporate compliance with social and environmental obligations and evaluate their impact on local communities.			
	Total budget: 209 595 EUR			
Activities	Leads and support	Expected outcomes	Budget in EUR	Estimated timeline
2.a) Organize awareness workshops in 2 regions (Lualaba and Haut Katanga) for key stakeholders on the social and environmental obligations of companies and on the application of legal and regulatory provisions relating to the management of the allocation of 0.3% of their turnover	DRC EITI: lead on capacity building and workshops in selected provinces International Secretariat technical assistance: input to capacity building plan and facilitation contacts with international partners	There is improved understanding on types of social and environmental obligations and their regulations, enabling stakeholders to follow-up on companies' obligations and contributions, and previous recommendations are followed up	84 751	Apr-Dec 2024
2.b) Conduct study in 2 regions (Lualaba and Haut Katanga) affected by extractive activities to assess the implementation of companies' legal and contractual obligations on social	Consultants: data collection and reporting DRC EITI: TORS, review of disclosures and feedback on draft report	The study highlight whether companies are delivering on their legal and contractual obligations, including the 0.3% allocation of turnover, and recommendations	97 870	Apr-Dec 2024

and environmental payments	International Secretariat technical assistance: provide feedback on TORS and feedback on draft report	for improvement of governance are issued		
2.c) Dissemination activities: Share recommendations with oversight institutions, extractive companies and civil society drawing from the studies	DRC EITI: documentation of recommendations and outreach to relevant stakeholders International Secretariat technical assistance: input to materials and facilitation contact with international partners	The project supports informed decision making around companies social and environment contributions	26 974	Sept-Dec 2024

Furthering transparency and accountability in the DRC around fiscal contribution of a selection of major mining projects with a view to ensure revenue integrity and improve DRM

	Objective 3: Conduct a comprehensive analysis of fiscal contribution of a selection of major mining projects with a view to ensure revenue integrity and improve domestic resource mobilization from these projects			
	Total budget: 143 767 EUR			
Activities	Leads and support	Expected outcomes	Budget in EUR	Estimated timeline
3.a) Conduct a comprehensive analysis of contract, production and revenue data for a selection of major mining projects with a view to ensure revenue integrity and improve domestic resource mobilization from these projects	Consultants: data collection and reporting DRC EITI: TORS, review of disclosures and feedback on draft report International Secretariat technical assistance: provide feedback on TORS	Key parameters driving revenue contributions from major projects are better understood using a factual data driven approach	123 118	Apr-Dec 2024

	and feedback on draft report			
3.b.) Organize a workshop with key stakeholders explaining the findings	DRC EITI: lead on workshop International Secretariat technical assistance: input to workshop plan and facilitation contacts with international partners	Findings of the study are better understood enabling better follow up on recommendations	20 649	Dec 2024

4. Procurement, project management & reporting

To administer the grant the International Secretariat is budgeting 10% of the total grant to ensure the sound and effective execution of the grant.

The total budget earmarked for procurement, project management and reporting is 58'000 EUR (10% of the total grant)

The activities for project management by the EITI International Secretariat include planning of activities in consultation with relevant stakeholders to ensure country ownership, coordination and procurement of consultants, mitigation of fiduciary risks and reporting to the donor.

5. Budget overview

Description	Total Cost in EUR
Objective 1: Contribute to enhancing transparency and governance of ASM in cobalt, copper, and zinc	173 912
Activity 1.a) Organize awareness-raising workshops	95 016
Workshops	68 000
Travel	9 000
International Secretariat technical assistance	18 016
Activity 1.b) Disclose and analyse data	78 896
Consultant	60 000
Translation (Eng/French)	3 000
International Secretariat technical assistance	15 896
Objective 2: Support the assessment of corporate compliance with social and environmental obligations and evaluate their impact on local communities	209 595
Activity 2.a) Organize awareness workshops in minimum 2 regions (Haut Katanga & Lualaba)	84 751
Workshops	67 000
International Secretariat technical assistance	17 751

Activity 2.b) Conduct studies in minimum 2 regions (Haut Katanga & Lualaba)	97 870
Consultant	75 000
Translation (Eng/French)	3 000
International Secretariat technical assistance	19 870
Activity 2.c) Dissemination	26 974
Workshops	15 000
Travel	8 000
International Secretariat technical assistance	3 974
Objective 3: Conduct a comprehensive analysis of fiscal contribution of a selection of major mining projects with a view to ensure revenue integrity and improve domestic resource mobilization from these projects	143 767
Activity 3.a) Conduct comprehensive analysis on projects	123 118
Consultant	94 169
Translation (Eng/French)	4 000
International Secretariat technical assistance	24 949
Activity 3.b) Organize a workshop	20 649
Workshops	10 000
Travel	8 000
International Secretariat technical assistance	2 649
Subtotal - direct costs	527 273
7. Procurement/Project Management & Reporting	52 727
Administration costs	52 727
Grand Total	580 000

ANNEX 3 : LIST OF ELIGIBLE COSTS

Management costs are defined as: “the stand-alone costs related to the management, supervision, coordination, monitoring, control, evaluation, or financial audit that are specifically generated by the implementation of the development cooperation intervention or accountability of the grant. Management costs are not fixed and must be justified. The subsidy for management costs is a maximum of 10% of the total direct costs. Direct costs are operational and management costs, both related to the specific objective of the financed project.

Structural costs are costs associated with achieving the social objective of the subsidized organization which, although influenced by the implementation of the development cooperation intervention, are not separable and cannot be charged to the budget for this intervention. The budget for structural costs represents a fixed percentage of 7%. The subsidy for structural costs is not adjusted to the direct costs incurred, provided that at least 75% of the project operational costs is spent.

An expense may be charged to the grant as **a direct cost** if and only if it meets all the following cumulative conditions:

- ✓ It is documented by a voucher, is identifiable, and verifiable.
- ✓ It is necessary to achieve the outcomes or management of the program and is incurred in accordance with the approved budget and program during the period of program implementation;
- ✓ It complies with applicable tax, social and procurement regulations, and the internal rules of the grantee organization;
- ✓ It is not subject to any other funding;
- ✓ it is undertaken in accordance with a partnership agreement, a memorandum of understanding or a collaboration agreement when it is not carried out by the organization to which the grant has been awarded
- ✓ It is not a non-subsidisable cost from the following list of non-subsidisable costs, unless all three of the following conditions are met:
 - The expenditure or cost is necessary to achieve the outcomes or to manage the program;
 - It is demonstrated that there is no intent to defraud;
 - the expenditure or the nature of the costs has been explicitly agreed upon in the grant decree or has been the subject of a prior favorable decision by the Director General of the Directorate General for Development Cooperation, for which a favorable opinion has been obtained from the Inspection des Finances.

List of non-subsidisable costs:

The eligible costs listed below are not eligible for subsidy:

1. accounting entries that do not result in a disbursement unless they result from a legal obligation due to the project;
2. provisions for liabilities and charges, losses, debts or possible future debts;
3. debit debts and interest, unless such interest is the direct consequence of a delay in the payment of a statement of claim;
4. doubtful debts, including actual or estimated losses resulting from irrecoverable amounts receivable and other claims, and legal costs associated with their recovery;
5. foreign exchange losses;
6. credits to third parties;
7. guarantees and sureties;
8. costs already covered by another grant;
9. invoices issued by other organizations for products and services already funded;
10. subcontracting or consultancy contracts for essential project tasks that are part of the grantee's core business;
11. subcontracting through service or consultancy contracts to staff members, board members or general assembly members of the subsidized organization;
12. subletting of any kind to oneself;
13. purchases of land and buildings;
14. Costs related to compensation for losses arising from the organization's civil liability;

15. termination payments for the period of notice not given, unless required by law;
16. expatriation-related expenses (moving expenses, installation allowance, airfare for spouse and dependents) for contracts of less than 12 months;
17. the purchase of alcoholic beverages, tobacco and their derivatives;
18. directors' fees;
19. depreciation;
20. Housing allowances for the owners of their homes.