



Confronting impossibilities with technology!

with Strategic Mobilisation Ghana Limited

Strategic Mobilisation Ghana Limited (SML) pioneers petroleum audit and assurance in Ghana's downstream industry with its cutting-edge Electronic Metering Management System (EMMS) technology. This innovative system combines hardware and our state-of-the-art software solutions, revolutionizing audit practices. Supported by a diverse workforce, SML aims to enhance monitoring and measurement audits, ensuring improved tax revenue assurance and driving transformative change in the petroleum sector's digital landscape.

1 Business History

Our agenda is to empower government agencies with robust and scalable technology solutions that drive success. Since 2017 we have been significant partners providing audit and assurance for the Ghana Revenue Authority (GRA) to achieve its revenue mobilisation targets. Our two main divisions specialise in the audit of downstream petroleum products value chain and trade transaction pricing and business process audits at our Tema and Osu offices respectively.

2 Mission & Vision

To offer durable and efficient solutions that power businesses and drive trade, enhancing national revenue through the deployment of state-of-the-art technology and skilled human resources across multiple channels.

3 What we do

a. Petroleum Sector – We offer

- Real-time monitoring and audit of petroleum products with our cutting-edge software platforms and hardware technologies to enhance security and curtail irregularities in product flow nationwide.
- Digitisation of physical documents used to capture petroleum data lifted at the various depots.
- Data management services in real-time through our secure database.
- Uninterrupted 24-hour remote surveillance via our A.I. risk management system.

b. Port Services – We offer

- External price verification service to the Customs Technical Services Bureau (CTSB) by providing them with a reliable and current pricing database of products in our TVAS system.
- Reassessment services for trade transactions that are classified and valued by Customs to identify discrepancies or errors that may lead to revenue losses.
- All reassessment data is made available to Customs Post Clearance Audit (PCA) department for further action.
- Comprehensive report and recommendations to relevant stakeholders in the industry to enhance transactional accuracy and mitigate financial risks.

4 Benefits from our effort

a. Petroleum Sector:

- Recurring petroleum liabilities have been reduced to the barest minimum due to the introduction of SML Real-time monitoring. Consequently, OMCs liftings are all now reflected in ICUMS for tax purposes.

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Benefits from our effort cont'd

a. Petroleum Sector:

- SML's intervention has ensured consistent average taxable volumes of petroleum products since its commissioning in June 2020. This has yielded significant additional tax revenue in the downstream petroleum for the government.
- Before SML, data transfer delays for product liftings from ERDMS to ICUMS allowed many OMCs to lift products beyond their limit. This accounted for previously accumulated indebtedness by OMCs. By providing real-time audits SML offers up-to-date insight into the activities of all OMCs making it difficult for recalcitrant OMCs to continue product liftings.
- Digitisation of customs release orders and waybills provide GRA comprehensive database for reference and reconciliation.
- 24-hour uninterrupted surveillance to detect any flow of petroleum products has secured depots and curtailed any leakages in the petroleum sector at all depots across the country.

b. Port Services:

As part of its internal processes to determine duties payable at the ports, the Customs Technical Services Bureau (CTSB) conducts Valuation and Classification on all Bills of Entry (BOE) line items. The Tariff and subsequent duties are largely dependent on these activities. Errors, application of the wrong values or misclassification will eventually result in financial loss to the State.

- SML's BOEs reassessment brings to the attention of Customs all observed misclassifications, and application of lower item values and the resulting differences in Free on Board (FOB) values.
- The Post Clearance Audit (PCA) Department of Customs, is also provided with our audit observations to facilitate investigation into BOEs already cleared at ports.
- SML's external pricing database supports Customs to determine the accurate item price during valuation.

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What Sets Us Apart

- a. Real-time monitoring solutions.
- b. Dedication to world-class technological solutions.
- c. Sole sponsorship of high-risk investment venture.
- d. Tailored solution approach to work.
- e. Proven track record of success.
- f. Cutting-edge audit methodologies and best practices.

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SML's Commitment to Ghana's Growth

- a. SML has single-handedly undertaken the financial risks and invested in cutting-edge technology for the benefit of the downstream petroleum sector in Ghana. This commitment is beyond mere contractual obligations, as SML positions itself as a partner committed to the overall development and prosperity of the nation.
- b. By shouldering the financial burden, SML's patriotic approach, prioritizes the success of the project and offers it as its contribution to the economic advancement and stability of Ghana. This underscores a sense of corporate responsibility and commitment to the national interest.

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Where We're Going:

- Expansion to replicate our Real-time audit and assurance in the Upstream Petroleum, and Minerals and Metals Resource operations.
- We are integrating our “SML UPSTREAM SYSTEM” and “SML NOVA GOLD” to replicate the precision of real-time monitoring, verification and comprehensive reporting for hydrocarbon production, storage and sales.
- Deployment of SML NOVA Gold will track gold ore from extraction at mines to its refining processes and sales outside Ghana to ensure that gold buyers pay correct taxes on gold sale outside Ghana.

Accurate accounting for Ghana’s oil and minerals resources will not only give insight into full revenue potential, it will also help efficient management of our resources.

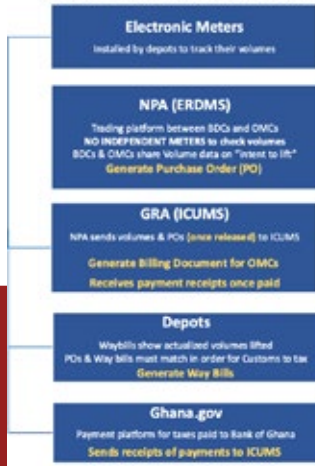
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Conclusion

At SML, our commitment to providing solutions to Ghana’s most pressing challenges goes beyond mere words; it is exemplified through our actions. We not only take on the financial burden of these transformative projects but also make the necessary investments to ensure their success. By shouldering this responsibility, we demonstrate our unwavering dedication to driving positive change and development in Ghana.



Petroleum Sector (Systems & Stakeholders)



Electronic Meters
Installed by depots to track their volumes

NPA (ERDMS)
Trading platform between SDGs and OMCs
NO INDEPENDENT METERS to check volumes
SDGs & OMCs share volume data on "Invent to In"
Generate Purchase Order (PO)

GRA (ICUMS)
NPA sends volumes & POs (since released) to ICUMS
Generate Billing Document for OMCs
Receives payment receipts once paid

Depots
Waybills show actualized volumes (Inflad)
POs & Waybills must match in order for Customs to tax
Generate Way Bills

Ghana.gov
Payment platform for taxes paid to Bank of Ghana
Sends receipts of payments to ICUMS

SMLs end-to-end solutions role for Audit Assurance



- SML has installed **independent** ultrasonic flow meters, calibrated by Ghana Standard Authority at all depots in Ghana for the GRA.
- SML **monitors and audits volumes 24/7** from depots in **real time**.



- SML is **not** integrated with the ERDMS. SML's mandate is only with Customs for Tax purposes.



- SML integrates with ICUMS to reconcile and audit data pushed from NPA to ICUMS to eliminate any gaps or lag in the data shared.
- SML also **validates tax payment receipts** in ICUMS at each OMC level.



- SML **digitizes and stores Way Bills with Optical Character Recognition (OCR)**.
- SML **audits & reconciles POs and Way Bills** at each OMC level with volumes tracked in real time.



- SML integrates with Ghana.gov to validate tax payments.
- SML **reconciles volumes recorded by ultrasonic meters with POs & Waybills and validates the actual tax billed in ICUMS** has actually been paid in Ghana.gov.



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