

# EITI Validation Guide

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*Approved by the EITI Board in December 2019.*

The following document provides guidance to the EITI Board on assessing the EITI provisions. The onus is on implementing countries to demonstrate compliance and provide evidence. In some cases, there is specific evidence that the EITI Board must see to ensure that a provision has been satisfied. In other cases, there are different approaches that a country might take to address an EITI provision, and this guidance provides examples of the types of evidence that the EITI Board might consider. Where documentation supporting the EITI Board's conclusion is available, a reference to the source should be provided. Supporting documentation should be clearly sourced.

For the purpose of the guidance below, the requirements in the EITI Standard are referred to as 'provisions' in order to avoid ambiguity about which disclosures are 'required', 'expected' and 'recommended/encouraged'. Where disclosures are 'recommended/encouraged', the guidance below clearly states that the findings from Validation should not be considered in the overall assessment of compliance with the EITI Standard. Where disclosures are 'expected', the guidance below clearly states that the EITI Board should evaluate the evidence provided by the MSG, but that the findings should not be considered in assessing overall compliance with the EITI Standard.

The assessment of the EITI provisions should be structured in four parts as per the illustration below. Part I provides an overview of the implementation objectives linked to the national priorities for the extractive industries, stakeholder commentary whether these objectives have been realised, and the opportunities for making EITI implementation more effective. Part II is the assessment of the MSG oversight of the EITI process (provisions 1.1–1.5); Part III is the assessment of the EITI disclosure provisions including the timeliness, comprehensiveness and reliability of the information (provisions 2-6); and Part IV provides a more detailed assessment of the outcomes and impact of EITI implementation (provision 7). The Validation may, where appropriate, make recommendations on strengthening implementation including encouraging systematic disclosures. The Validation findings should be presented in accordance with the standard template in annex A.

## General guidance

Assessments of adherence to individual provisions of the EITI Standard is guided by a twofold approach in accordance with Article 4 of Section 4 of the 2019 EITI Standard, 'EITI Board oversight of EITI implementation'. This twofold approach consists of a technical assessment of progress in implementing all aspects of the requirement and fulfillment of the broader objective of the requirement. A set of general principles therefore guide Validation:

- The 2019 EITI Standard refers to the public disclosure of information from official sources, rather than a narrow focus on information disclosed in standalone EITI Reports. Validation thus should review all information from official sources that is publicly-accessible at the commencement of Validation.
- The EITI Board has the discretion to weigh minor gaps against progress in achieving the broader objective, and may conclude that progress is satisfactory. These determinations are made by the Board, not the Secretariat or the Validator. Procedural breaches should be considered alongside the broader objective of the requirement. The Secretariat and the Validator should, however, highlight areas where the Board may wish to exercise its discretion.

## Part I: Effectiveness of EITI implementation

The Validation should include an analysis of the effectiveness and impact of EITI implementation. The analysis will not be used in assessing the country's compliance with the EITI provisions. Rather it provides stakeholders with additional information about the impact of EITI implementation and recommendations for strengthening the EITI process to be considered by the MSG.

The analysis should address the following:

- Overview of the **implementation objectives linked to the national priorities** for the extractive industries, including opportunities to strengthen the EITI's impact, and increase its relevance in the country. Based on stakeholder consultations undertaken by the MSG and the respective constituencies in relation to provision 1.5.a, 4.1, and 7.4, do the objectives for implementation and the EITI process reflect national priorities for the extractive sector? What are the innovative aspects in the objectives and activities? What are the links to national reform efforts, in particular regarding transparency and accountability? Where are opportunities to increase impact?
- Stakeholder commentary on whether implementation objectives have been realised and **the impact of the EITI**, including progress against the national priorities for the extractive industries as identified in the multi-stakeholder group's work plan. Any obstacles to the impact of the EITI should also be noted. Specifically, the Validation should provide a review and an assessment of the impact of the EITI process in-country to date. Have the objectives agreed to by the MSG been achieved and led to the desired outcomes? Where objectives have not been achieved, is there a specific impediment that can be identified and can this be removed? Are specific actions needed on the part of government, civil society or companies to make progress against MSG objectives? What are the outcomes of dissemination of EITI data? Has the EITI led to public debate, and strengthened accountability mechanisms at the national and subnational levels? Is there visible proof of structural improvements in government and company systems, procedures, policies and reputation, in addition to anecdotal evidence? Has EITI implementation had an effect on communities in regions with extractive activities? Has the EITI contributed to changes in civic space related to extractives governance? Can possible changes in, for example, (extractive industry) governance indices, civil society related indicators, or investment ratings be directly or indirectly attributed to EITI implementation?
- Propose ways in which the EITI can make a greater impact, and increase its relevance in the country. Based on stakeholder consultations undertaken by the MSG and the respective constituencies in relation to provision 1.5.a, 4.1, and 7.4, do the objectives for implementation and the EITI process reflect national priorities for the extractive sector? What are the innovative aspects in the objectives and activities? What are the links to national reform efforts, in particular regarding transparency and accountability? Where are opportunities to increase impact?
- The **sustainability of the process**. Specifically, the Validation should describe the outlook for the EITI in-country. How do stakeholders see the EITI developing? What are the aims and ambitions of the MSG, and has this been captured in a strategy or outlook document? Is there evidence that any technical and financial capacity constraints are preventing stakeholders from engaging in the EITI in the longer term? Have financial or legal processes been established to provide a regulatory basis and funding for the EITI? Are there longer-term plans for integrating the EITI in government systems?

- Any **innovations and actions being undertaken by the multi-stakeholder group that are complementary to and exceed the EITI Provisions**, e.g. good practice as well as efforts to deepen and widen the scope of the EITI. Specifically, the Validation should assess to what extent the EITI report and the EITI process are effective instruments in improving transparency and strengthening accountability. Do reports provide the right data and information to serve stakeholders' needs? Which innovative approaches to disclosure have been developed and is there further potential for use of EITI reports?
- **Conclusions, lessons learnt and recommendations** for increasing the wider impact of the EITI process, including any opportunities and recommendations for embedding the EITI in government systems. Are there parts of the EITI reporting process that can be integrated with existing government systems, for example with regards to licensing databases, national statistical data, audit procedures, company filings of production data and tax payments, open budget data, etc.? Are there reforms underway in the areas covered by the EITI Standard where there are opportunities for mainstreaming EITI disclosures? Are there opportunities for strengthening EITI implementation by addressing the encouraged aspects of the 2019 EITI Standard, for example on gender equality and the environment?
- [To be completed by the MSG: Where the MSG wishes that Validation pays particular attention to assessing certain objectives or activities in accordance with the MSG workplan, these should be outlined here upon the request of the MSG.]

## Part II: MSG oversight

| MSG oversight   |   |
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| EITI provisions   | Guidance to Validation assessments  |
| <p><b>Government oversight of the EITI process</b></p> <p>EITI provision 1.1.</p> | <p>The Validator is expected to document<sup>1</sup> whether:</p> <ul style="list-style-type: none"> <li>• the government has issued a public statement of its intention to implement the EITI (1.1.a);</li> <li>• the government has appointed a senior individual to lead on the implementation of the EITI (1.1.b);</li> <li>• The government is fully, actively and effectively engaged in the EITI process (1.1.c). Evidence could include input to and attendance at MSG meetings, submission of data required for</li> </ul> |

<sup>1</sup> The term 'document' is used interchangeably with terms such as 'assess', 'review', and 'comment'. Where written evidence is available, the validator should provide a reference to the source.

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|   | <p>the EITI reporting process, commitment to resolving bottlenecks such as legal barriers to disclosure or procurement issues, provision of funding for the EITI process, outreach to stakeholders that are not members of the MSG, use of EITI data and other information to promote public debate, etc.</p> <ul style="list-style-type: none"> <li>senior government officials are represented on the MSG (1.1.d).</li> </ul>   |
| <p><b>Company engagement</b></p> <p>EITI provision 1.2.</p>       | <p>The Validator is expected to document whether:</p> <ul style="list-style-type: none"> <li>companies are fully, actively and effectively engaged in the EITI process (1.2.a). Evidence could include input to and attendance at MSG meetings, submission of data required for the EITI reporting process, commitment to resolving bottlenecks such as legal barriers to disclosure or procurement issues, provision of funding for the EITI process, outreach to stakeholders that are not members of the MSG, use of EITI data and other information to promote public debate, etc.</li> <li>there is an enabling environment for company participation in the EITI by analysing how relevant laws, regulations, and administrative rules as well as actual practice in implementation of the EITI have affected company participation in the EITI process. Where laws, regulation or administrative rules have constituted an obstacle to implementation, or where there is an enabling legal environment but actual practice differs, the Validator should document the circumstances of the case and any efforts to address the issue be it proactive removal of potential obstacles or reactive action to address any obstacles that have arisen. The Validator should cite stakeholders' views on whether any obstacles to company participation have been removed. (1.2.b-c).</li> </ul> |
| <p><b>Civil society engagement</b></p> <p>EITI provision 1.3.</p> | <p>In assessing civil society engagement and the environment for civil society participation, the Validator is expected to apply the guidance set out in the civil society protocol. In assessing the civil society provisions, the Validator will apply the following tests (summarised from the civil society protocol):</p> <p><b>2.1 Expression: Civil society representatives are able to engage in public debate related to the EITI process and express opinions about the EITI process without restraint, coercion or reprisal.</b></p> <p>The Validator will consider the extent to which:</p> <ul style="list-style-type: none"> <li>Civil society representatives are able to speak freely in public about the EITI process including for example during</li> </ul>  |

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|  | <p>MSG meetings, EITI events including for the promulgation of EITI reports, public events, in the media etc.</p> <ul style="list-style-type: none"> <li>Actual practice, including diverse stakeholder views or substantive evidence provided by independent third parties, indicates that self-censorship or self-imposed restriction by civil society representatives has taken place related to the EITI process due to fear of reprisal and whether such barriers have impacted civil society representatives' dissemination of information and public comment on the EITI process.</li> </ul> <p><b>2.2 Operation: Civil society representatives are able to operate freely in relation to the EITI process.</b></p> <p>The Validator will consider the extent to which the legal, regulatory, administrative and actual environment has affected civil society representative's ability to participate in the EITI process. This could for example include:</p> <ul style="list-style-type: none"> <li>The extent to which legal, regulatory or administrative obstacles affecting the ability of civil society representatives to participate in the EITI process.</li> <li>Any evidence suggesting that the fundamental rights of civil society representatives have been restricted in relation to the implementation of the EITI process, such as restrictions on freedom of expression or freedom of movement.</li> </ul> <p><b>2.3 Association: Civil society representatives are able to communicate and cooperate with each other regarding the EITI process.</b></p> <p>The Validator will consider the extent to which:</p> <ul style="list-style-type: none"> <li>Civil society MSG representatives may seek and are not restricted from engaging other CSOs that are not part of the MSG, including capturing their input for MSG discussions and communicating outcomes of MSG deliberations.</li> <li>Formal or informal communication channels between civil society MSG members and the wider civil society constituency have not been restricted.</li> <li>Civil society MSG representatives have not been restricted from engaging in outreach to broader civil society, including related to discussions about MSG representation and the EITI process.</li> </ul> |
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|   | <p><b>2.4 Engagement: Civil society representatives are able to be fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process</b></p> <p>The Validator will consider the extent to which:</p> <ul style="list-style-type: none"> <li>• Civil society representatives are able to fully contribute and provide input to the EITI process.</li> <li>• Civil society representatives consider that they have adequate capacity to participate in the EITI.</li> </ul> <p><b>2.5 Access to public decision-making: Civil society representatives are able to speak freely on transparency and natural resource governance issues, and ensure that the EITI contributes to public debate.</b></p> <p>The Validator will consider the extent to which:</p> <ul style="list-style-type: none"> <li>• Civil society representatives are able to use the EITI process to promote public debate for example through public events, workshops and conferences organised by or with participation of civil society to inform the public about the EITI process and outcomes.</li> <li>• Civil society representatives are able to engage in activities and debates about natural resource governance, including for example conducting analysis and advocacy on natural resource issues, use of EITI data, engagement with media outlets, development of tools to communicate the findings of the EITI reports, etc.</li> </ul> <p><b>2.6 Available documentation from the MSG and CSOs engaged in the EITI process as well as outcomes from direct consultation with relevant stakeholders, including but not limited to members of the MSG, should be taken into account when gathering the above evidence. For contextual purposes, the EITI Board will review the broader environment in which the EITI operates for example by reference to indicators or other types of assessments relevant to the issues addressed in 2.1-2.5 above.</b></p> |
| <p><b>MSG governance and functioning</b></p> <p>EITI provision 1.4.</p> | <p>The Validator is expected to confirm that a multi-stakeholder group has been formed and that it comprises the appropriate stakeholders. The evidence should include:</p>  |

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|  | <ul style="list-style-type: none"> <li>• Information about outreach to stakeholders prior to the establishment of the MSG (1.4.a.i), including whether the invitation to participate in the group was open and transparent;</li> <li>• Information on the membership of the multi-stakeholder group, and the process by which each stakeholder group nominated their representatives (1.4.a.ii). With regards to representation on the MSG, the Validator should provide evidence that civil society and companies have appointed their own representatives. This could for example include: <ul style="list-style-type: none"> <li>- evidence of civil society and company outreach efforts to engage a diverse range of stakeholders in the EITI process prior to nomination of MSG representatives, including outreach activities, stakeholder mapping etc.;</li> <li>- details about the civil society and company MSG representation nomination process, including information about election processes, any criteria for diverse representation agreed by civil society (regional, ethnic, indigenous, gender, issues, community groups etc.) and companies (sectors, international, domestic, industry bodies etc.) where applicable; and</li> <li>- where MSG members have changed, details about the reasons for the change and the process for re-nominating members.</li> </ul> </li> <li>• Where multi-stakeholder group membership has changed, documentation of whether there has been any suggestion of coercion or attempts to include members that will not challenge the status quo and whether internal rules for changing MSG representatives have been followed (1.4.a.ii; 1.4.b.vi).</li> <li>• Stakeholder views on whether they are adequately represented, including any evidence that stakeholders have provided input to and agreed with the MSG's policy regarding the number of MSG representatives from each stakeholder group, alternates and rotation (1.4.a.ii) as well as stakeholder views on whether their representation sufficiently reflects the diversity of their constituency. (Note: There is no requirement that stakeholders are equally represented numerically.) Stakeholder views should be sought on how the MSG has considered gender balance on the MSG, including documentation of the MSGs discussions and actions to improve gender balance in each constituency's representation on the MSG.</li> </ul> |
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|  | <p>The Validator is expected assess whether:</p> <ul style="list-style-type: none"> <li>• civil society MSG members are operationally and in policy terms independent of government and companies (1.4.a.ii). In making this assessment, the Validator may wish to consider: <ul style="list-style-type: none"> <li>- Evidence of any civil society constituency discussions or agreed consistency policies related to ensuring policy and operational independence from members of parliament from the ruling party, other political parties aligned with the government, or extractive companies.</li> <li>- Evidence that any potential conflict of interests or issues affecting civil society MSG members' independence have been transparently disclosed.</li> <li>- Details about the articles of association, objectives, work programmes and funding sources of civil society organisations represented on the MSG.</li> </ul> </li> <li>• the MSG includes appropriate stakeholders and whether MSG members appear to have sufficient capacity to carry out their duties (1.4.b.i).</li> <li>• there is any indication of MSG members not abiding by the EITI Code of Conduct (1.4.b.iv).</li> <li>• decision-making is conducted in an inclusive way which treats each constituency as a partner (1.4.b.vii) (for guidance on the interpretation of this provision please see Guidance Note 14). The Validator is expected to assess whether the decision-making rules agreed by the MSG are being followed including by consulting documentation and stakeholder views on how MSG decisions have been taken and whether all stakeholders are involved in decision-making.</li> </ul> <p>The Validator is expected to confirm that the MSG has agreed Terms of Reference (TORs) that give the MSG a say over implementation. The Validator is expected to document whether the TORs:</p> <ul style="list-style-type: none"> <li>• outline the role and responsibilities of MSG members and whether MSG members are effectively carrying out their tasks, including evidence of outreach activities and liaison with constituency groups (1.4.b.i-iii);</li> </ul> |
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|   | <ul style="list-style-type: none"> <li>• give the MSG a mandate to approve work plans, the appointment of the Independent Administrator including the Terms of Reference for the Independent Administrator’s work, EITI Reports and annual activity reports (1.4.b.v-vi); and</li> <li>• include internal governance rules and procedures (1.4.b.vii-ix), and assess whether these are followed, including whether per diem practices have been published.</li> </ul> <p>The Validator is also expected to note any concerns with regards to adherence to the TOR.</p>  |
| <p><b>Work plan</b></p> <p>EITI provision 1.5</p> | <p>The Validator is expected to document that a publicly accessible EITI workplan has been agreed by the MSG, and assess whether it includes:</p> <ul style="list-style-type: none"> <li>• Objectives for implementation that are linked to the EITI principles and reflect national priorities for the extractive industries and steps to mainstream EITI implementation in government and company systems (1.5.a). The Validator should document any efforts to consult key stakeholders on the objectives for implementation (1.5.b);</li> <li>• Measurable and time-bound activities to achieve the agreed objectives (1.5.c);</li> <li>• Activities aimed at addressing any capacity constraints identified (1.5.c.i);</li> <li>• Activities related to the scope of EITI implementation, including plans for strengthening systematic disclosures (1.5.c.ii);</li> <li>• Activities aimed at addressing any legal or regulatory obstacles identified (1.5.c.iii);</li> <li>• Plans for implementing the recommendations from Validation and EITI implementation (1.5.c.iv);</li> <li>• Costings and funding sources, including domestic and external sources of funding and technical assistance (1.5.d);</li> <li>• A timetable for implementation (1.5.g). If the timetable is not being met, the Validator – based on evidence from key stakeholders and others – should give an opinion on whether the delays in meeting the timetable are reasonable. The</li> </ul> |

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|  | <p>Validator is invited to comment on the overall progress in implementing the workplan.</p> <p>The Validator is expected to document whether the workplan has been made widely available to the public (1.5.e) and has been reviewed and updated annually. The Validator is expected to note whether or not the MSG has considered extending the detail and scope of EITI reporting to address issues such as revenue management and expenditure, transportation payments, discretionary social expenditures, ad-hoc sub-national transfers, beneficial ownership and contracts when reviewing the workplan (1.5.f).</p> |
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## Part III: EITI disclosures

In assessing the EITI disclosure provisions (Provisions 2-6 below), the Validator is expected to state a clear view based on available evidence on three overarching issues in addition to applying the detailed guidance set forth below:

- (1) The **timeliness** of the data disclosed. In accordance with provision 4.8, data disclosed should be no older than the second to last complete accounting period.
- (2) The **comprehensiveness** of the data disclosed. It should be noted that the EITI Requirements related to comprehensiveness refers to the financial data disclosed in accordance with Provision 4. However, the Validator is expected to comment on any MSG discussions related to ensuring that the information disclosed in accordance with Provision 2, 3, 5 and 6 is comprehensive, and whether there are any gaps in the information provided, including whether all entities complied with the agreed procedures for disclosure and provided the requested information.
- (3) The **reliability** of the data disclosed. It should be noted that the EITI Requirements related to data assurance refers to the financial data disclosed in accordance with Provision 4. However, the Validator should also comment on any MSG discussions related to ensuring that the information disclosed in accordance with Provision 2,3,5 and 6 is reliable, and whether there are any reliability gaps in the information provided.

| Award of contracts and licenses |  |
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| EITI provisions                 | Guidance to Validators   |
| Legal framework                 | <ul style="list-style-type: none"> <li>• The validator is expected to document whether a summary description of the fiscal regime has been disclosed, including</li> </ul> |

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| EITI provision 2.1.   | <p>the level of fiscal devolution, an overview of the relevant laws and regulations, a description of the different types of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals, and information on the roles and responsibilities of the relevant government agencies (2.1.a).</p> <ul style="list-style-type: none"> <li>• The Validator is expected to document whether EITI reporting includes any information about reforms that are underway (2.1.b). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard. The Validator may also document whether information about any significant fiscal incentives is disclosed.</li> </ul>  |
| <p><b>Contract and license allocations</b></p> <p>EITI provision 2.2.</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document whether the information about the process for awarding or transferring the license(s) set out in provision 2.2.a has been comprehensively disclosed for all contract and license awards and transfers taking place during the accounting period covered by the most recent EITI disclosures. In cases where governments can select different methods for awarding a contract or license (e.g. competitive bidding or direct negotiations), the Validator should document whether the description of the process for awarding or transferring a license includes an explanation of the rules that determine which procedure should be used and why a particular procedure was selected. The Validator should also comment on any legal and practical barriers to disclosures of information regarding license awards and transfers in the accounting period under review (2.2.a). Where no clear technical and criteria financial criteria for awarding or transferring licenses exists, this should be documented by the Validator.</li> <li>• Where companies covered by the EITI reporting hold licenses that were not awarded or transferred during the financial year covered by EITI reporting, the Validator may wish to comment on the disclosure of information related to the allocation of these licenses. The Validator’s findings will not have implications for compliance with the EITI Standard (2.2.b).</li> <li>• The Validator is expected to document whether the government has disclosed the list of applicants and the bid criteria related to any bidding processes that took place in the accounting period covered by EITI reporting (2.2.c).</li> <li>• The Validator is expected to document whether the EITI Report includes any additional information about the allocation of licenses, including whether the EITI Report includes</li> </ul> |

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|  | <p>commentary on the efficiency and effectiveness of these systems, a description of procedures, actual practices and grounds for renewing, suspending or revoking a contract or license (2.2.d). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</p>   |
| <p><b>License registers</b></p> <p>EITI provision 2.3.</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document whether the information set out in provision 2.3.a-b has been disclosed for all the licenses held by companies covered in the EITI reporting process.</li> <li>• The Validator is expected to document whether the information set out in provision 2.3.b is also available for the licenses held by entities not covered by the EITI reporting process, and if not, document the reasons for any gaps (2.3.b-c). Comprehensive disclosure is expected, but not required for compliance with the EITI Standard. Where information about licenses held by entities not covered by the EITI reporting process is missing, the Validator is expected to evaluate whether the MSG has documented and explained the barriers to provision of this information and any government plans to overcome these barriers.</li> </ul>  |
| <p><b>Contracts</b></p> <p>EITI provision 2.4.</p>         | <ul style="list-style-type: none"> <li>• The Validator is expected to document whether the government's policy on contract transparency has been disclosed. This should include a description of whether legislation or government policy addresses the issue of disclosure of contracts and licenses, including whether it requires or prohibits disclosure of contracts and licenses. If there is no existing legislation, an explanation of where the government policy is embodied should be included, and the multi-stakeholder group should document its discussion on what constitutes government policy on contract disclosures and any government reforms that are planned or underway (2.4.b).</li> <li>• Where contracts are not disclosed, the Validator is expected to document whether the MSG has agreed and published a plan for disclosing contracts with a clear timeframe for implementation and addressing any barriers to comprehensive disclosure, integrated in the annual EITI work plan from 2020 onwards.</li> <li>• The Validator is expected to document whether EITI reporting documents disclosures of contracts and licenses in practice. Such disclosures are encouraged but not required until 1</li> </ul> |

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|  | <p>January 2021 and should not be considered in assessing compliance with the EITI provisions (2.4.a). Where contracts and licenses are disclosed, the Validator is expected to document whether EITI reporting provides an overview of the contracts and information on how these can be accessed (2.4.c.ii). Where contracts and licenses are not disclosed, the Validator is expected to document whether the EITI reporting explains the legal and practical barriers to their disclosure (2.4.c.ii). Where disclosure practice deviates from legislative or government policy requirements concerning the disclosure of contracts and licenses, the Validator should document whether the MSG has provided an explanation for the deviation (2.4.c.iii).</p>  |
| <p><b>Beneficial ownership</b></p> <p>EITI provision 2.5</p> | <ul style="list-style-type: none"> <li>• Effective as of 1 January 2020, the Validator is expected to document whether: <ul style="list-style-type: none"> <li>○ the MSG has agreed an appropriate, publicly available definition of the term beneficial owner that is aligned with Requirement 2.5.f.i, takes international norms and relevant national laws into account, includes ownership threshold(s) and specifies reporting obligations for politically exposed persons (2.5.f)</li> <li>○ there are laws, regulations or policies in place to back establishing and maintaining a public register of beneficial owners, including those of corporate entity(ies) that apply for, operate or hold a participating interest in an exploration or production oil, gas or mining license or contract (2.5.a, recommended only and should not be considered in assessing compliance with the EITI Standard);</li> <li>○ the government’s policy and multi-stakeholder group’s discussion on disclosure of beneficial ownership is documented, including details of the relevant legal provisions, actual disclosure practices and any reforms that are planned or underway (2.5.b);</li> <li>○ the implementing country has requested beneficial ownership information to be publicly disclosed by corporate entity(ies) that apply for, or hold a participating interest in an exploration or production oil, gas or mining license or contract and whether the legal framework backs the request (2.5.c);</li> </ul> </li> </ul> |

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|  | <ul style="list-style-type: none"> <li>○ the requested information includes the identity(ies) of their beneficial owner(s), including nationality, country of residence, and identification of politically exposed persons, the level of ownership and details about how ownership or control is exerted; (2.5.c-d)</li> <li>○ any corporate entity(ies) that apply for, or hold a participating interest in an exploration or production oil, gas or mining license or contract have disclosed the information;</li> <li>○ whether the MSG had assessed and documented gaps or weaknesses in disclosure of beneficial ownership information, including an assessment of the materiality of omissions and the reliability of beneficial information, and whether the government or MSG agreed and documented plans to overcome the identified challenges (2.5.c);</li> <li>○ the relevant government entity or the MSG has established an approach for participating companies to assure the accuracy of the beneficial ownership information they provide (2.5.e);</li> <li>○ for publicly listed companies, including wholly-owned subsidiaries, the name of the stock exchange has been disclosed and a link included to the stock exchange filings where they are listed, either in the public register on in the EITI Report (2.5.f);</li> <li>○ Whether information about legal owners and share of ownership of applicable companies is publicly available? (2.5.g)</li> </ul> <ul style="list-style-type: none"> <li>● Effective as of 1 January 2022, the Validator is additionally expected to document whether: <ul style="list-style-type: none"> <li>○ a public register of beneficial owners of the corporate entity(ies) that apply for, operate or hold a participating interest in an exploration or production oil, gas or mining license or contract exists and includes the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted, and whether the information incorporated in existing filings? (2.5.a, recommended only and should not be considered in assessing compliance with the EITI Standard);</li> </ul> </li> </ul> |
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|  | <ul style="list-style-type: none"> <li>○ all corporate entity(ies) that apply for, or hold a participating interest in an exploration or production oil, gas or mining license or contract have disclosed the information, including the identity(ies) of their beneficial owner(s), including the name of the beneficial owner, the nationality, and the country of residence, the level of ownership and details about how ownership or control is exerted;</li> <li>○ the national identity number, date of birth, residential or service address, and means of contact of beneficial owners are disclosed (recommended only and should not be considered in assessing compliance with the EITI Standard);</li> <li>○ politically exposed persons are identified;</li> <li>○ entities that failed to disclose all or parts of the beneficial ownership information have been named;</li> <li>○ the government or MSG have documented efforts to address gaps and weaknesses in data and to strengthen the reporting and disclosure systems;</li> <li>○ companies, including entities within joint ventures, have complied with the assurances established by the relevant government entity or the MSG;</li> <li>○ the MSG has considered how rigorous are requirements in the stock exchanges referred to and what ownership information is available from the stock exchange filings of the companies within the scope of the disclosures (recommended only and should not be considered in assessing compliance with the EITI Standard);</li> <li>○ in the case of joint ventures, the beneficial owner(s) of each entity within the venture is disclosed, unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company.</li> </ul> |
| <p><b>State-ownership</b></p> <p>EITI provisions 2.6</p> | <ul style="list-style-type: none"> <li>● The Validator is expected to document whether there are any state-owned enterprises (SOEs) engaged in the extractive sector, and if so, whether an explanation of the role of SOEs in the sector and the prevailing rules and practices regarding the financial relationship between the government and state-owned enterprises have been disclosed (2.6.a.i). This should include rules and practices governing transfers of funds between the</li> </ul>  |



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|  | <p>SOE(s) and the state, retained earnings, reinvestment and third-party financing, including those related to SOE joint ventures and subsidiaries.</p> <ul style="list-style-type: none"> <li>• The Validator is expected to document whether the government and SOE(s) have disclosed their level of ownership in mining, oil and gas companies operating within the country's oil, gas and mining sector, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period in accordance with provision 2.6.a.ii. Where changes to ownership have occurred, the Validator is expected to confirm whether the terms of the transactions have been disclosed and the reasons for any gaps in disclosure. Reporting on changes to ownership is expected, but not required and should not be considered in assessing for compliance with the EITI Standard. Where information about changes to ownership is not disclosed, the Validator is expected to evaluate whether the MSG has documented and explained the barriers to provision of this information and any government plans to overcome these barriers.</li> <li>• The Validator is expected to document whether details about any loans or loan guarantees to mining, oil and gas companies operating within the country have been disclosed, including loan tenor and terms (i.e. repayment schedule and interest rate) (2.6.a.ii). The Validator is expected to document whether the MSG has compared loan terms with commercial lending terms, although such disclosures are recommended, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is expected to document whether SOEs have publicly disclosed their audited financial statements, or the main financial items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available (2.6.b). Such disclosures are recommended, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is expected to document whether implementing countries have publicly described the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting and corporate governance, e.g. composition and appointment of the Board of Directors, Board's mandate, code of conduct (2.6.c). Such disclosures are recommended, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul> |
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| Exploration and production                           |  |
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| EITI provisions                                      | Guidance to Validators   |
| <b>Exploration activities</b><br>EITI provision 3.1. | The Validator is expected to document whether an overview of the extractive industries, including any significant exploration activities, has been disclosed (3.1).  |
| <b>Production data</b><br>EITI provision 3.2.        | The Validator is expected to document whether total production volumes and the value of production by commodity have been disclosed, including whether this information is further disaggregated by state/region, company or project (3.2). Reporting on the reliability of production information is encouraged, but not required and should not be considered in assessing for compliance with the EITI Standard. Where the MSG has disclosed the sources of production data and information on how production data has been calculated, the Validator should take note of this. Reporting on such information is encouraged, but not required and should not be considered in assessing for compliance with the EITI Standard. The Validator should take note of any MSG efforts to disclose estimates of production data from artisanal and small-scale mining, although reporting on such information is encouraged, but not required and should not be considered in assessing for compliance with the EITI Standard. Where the MSG has included artisanal and small-scale mining in the scope of EITI reporting, the Validator should assess whether production data from ASM has been disclosed to the extent available. |
| <b>Export data</b><br>EITI provision 3.3.            | The Validator is expected to document whether total export volumes and the value of exports by commodity have been disclosed, including whether this information is further disaggregated by state/region of origin, company or project (3.3). Reporting on the reliability of export information is encouraged, but not required and should not be considered in assessing for compliance with the EITI Standard. Where the MSG has disclosed the sources of export data and information on how export data has been calculated, the Validator should take note of this. Reporting on such information is encouraged, but not required and should not be considered in assessing for compliance with the EITI Standard. The Validator should take note of any MSG efforts to disclose estimates of export data from artisanal and small-scale mining, although reporting on such information is encouraged, but not required and should not be considered in assessing for compliance   |

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|  | with the EITI Standard. Where the MSG has included artisanal and small-scale mining in the scope of EITI reporting, the Validator should assess whether export data from ASM has been disclosed to the extent available. |
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| Revenue collection   |  |
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| EITI provisions  | Guidance to Validators   |
| <p><b>Comprehensive disclosure of taxes and revenues</b></p> <p>EITI provisions 4.1.</p> | <p>The Validator is expected to document whether:</p> <ul style="list-style-type: none"> <li>• The MSG has agreed on a materiality definition, including any reporting thresholds, as well as the options considered and the rationale for the materiality definition (4.1.b).</li> <li>• The revenue streams considered material are publicly listed and described (4.1.b).</li> <li>• The Validator is expected to document whether the revenue streams listed in provision 4.1.c have been considered. Where the MSG has agreed to exclude certain revenue streams from the scope of EITI disclosures, the Validator is expected to document and evaluate the rationale for their exclusion (4.1.c).</li> <li>• The MSG has identified the companies making material payments and whether these companies fully reported all payments in accordance with the materiality definition (4.1.d; and the IA TOR).</li> <li>• The MSG has identified the government entities receiving material revenues and whether these government entities fully reported all receipts in accordance with the materiality definition (4.1.d and the IA TOR).</li> <li>• The government fully reported all revenues, including any revenues below the materiality thresholds. (Note: this information can be provided in aggregate.) Where the government has not fully disclosed all revenues, the Validator is expected to document the justification provided by the MSG (4.1.d).</li> <li>• Where companies or government entities paying or receiving material revenues have not submitted reporting templates, or have not fully disclosed all the payments and revenues, the</li> </ul> |

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|   | <p>Validator is expected to document whether EITI reporting documents these issues and includes an assessment of the impact on the comprehensiveness of the report.</p> <ul style="list-style-type: none"> <li>• In accordance with the IA TOR, the Validator is expected to provide a summary of the key findings from the Independent Administrator’s assessment with regards to the comprehensiveness of the EITI disclosures and coverage of the reconciliation.</li> <li>• The companies making material payments to government have publicly disclosed their audited financial statements, or the main items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available (4.1.e). The Validator should consider and document the discussions by the MSG, although such disclosures are expected, but not required and should not be considered in assessing for compliance with the EITI Standard.</li> </ul>  |
| <p><b>In-kind revenues</b><br/>EITI provision 4.2</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document and evaluate the MSG’s definition of materiality with regards to in-kind revenues. The Validator should make reference to the MSG’s definition of in-kind revenues, in line with <a href="#">EITI Guidance Note 26</a>. Where in-kind revenues exist and are considered material, the Validator is expected to document whether these have been fully disclosed in accordance with provision 4.2.a. The Validator should document whether disclosures include payments related to swap agreements and resource-backed loans, where applicable. The Validator is expected to document whether the MSG has considered whether disclosures should be broken down by individual sale, type of product and price.</li> <li>• The Validator is expected to comment on whether the EITI disclosures include information such as the type of product, price, market and sale volume, ownership of the product sold and nature of contract. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is expected to comment on whether the EITI disclosures include description of the process for selecting the buying companies, the technical and financial criteria used to make the selection, the list of selected buying companies, any material deviations from the applicable legal and regulatory framework governing the selection of buying companies, and the related sales agreements (4.2.b). Such disclosures are</li> </ul> |

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|   | <p>encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</p> <ul style="list-style-type: none"> <li>• The Validator is expected to comment on whether companies buying oil, gas and minerals from the state, including state-owned enterprises (or appointed third parties), have disclosed volumes received from the state or state-owned enterprise and payments made for the purchase of oil, gas and solid minerals (4.2.c). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is expected to document whether the MSG has considered the reliability of data on in-kind revenues and considered further efforts to address any gaps, inconsistencies and irregularities in the information disclosed in accordance with Requirement 4.9 (4.2.d). Such efforts are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul> |
| <p><b>Infrastructure provisions and barter arrangements</b></p> <p>EITI provision 4.3</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document and evaluate the MSG's definition of materiality with regards to infrastructure provisions and barter arrangements. Where infrastructure provisions and barter arrangements exist and are considered material, the Validator is expected to document whether these revenue flows or value transfers have been fully disclosed in accordance with provision 4.3. Infrastructure provisions of contracts that are not in partial or full exchange for resources or other incentives are excluded from the definition of infrastructure provisions in provision 4.3.</li> </ul>   |
| <p><b>Transportation revenues</b></p> <p>EITI provision 4.4</p>                           | <ul style="list-style-type: none"> <li>• The Validator is expected to document and evaluate the MSG's definition of materiality with regards to transportation revenues. Where transportation revenues exist and are considered material, the Validator is expected to document whether these revenue flows have been fully disclosed in accordance with provision 4.4, to levels of disaggregation commensurate with other payments and revenues streams (4.7), with appropriate attention to data quality (4.9).</li> <li>• Disclosure of material transportation revenues is expected, but not required for compliance with the EITI provisions. Where transportation revenues are material but not disclosed, the Validator is expected to evaluate whether the MSG has documented and explained the barriers to provision of this</li> </ul>   |

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|   | <p>information and any government plans to overcome these barriers.</p> <ul style="list-style-type: none"> <li>The Validator is also expected to comment on whether EITI implementation includes additional disclosures in accordance with provision 4.4.i-v. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul>   |
| <p><b>Transactions between SOEs and government entities</b></p> <p>EITI provision 4.5</p> | <ul style="list-style-type: none"> <li>The Validator is expected to verify that EITI disclosures describe the role of any SOEs operating in the country. Where SOEs make payments to the government, collect material revenues on behalf of the state, or both, and where financial transfers between government entities and SOEs exist and are material, the Validator is expected to document whether they have been fully disclosed in accordance with provision 4.5. This should include comprehensive and reliable disclosures of material company payments to SOEs, SOE transfers to government agencies, and government transfers to SOEs. The Validator is expected to clearly distinguish between transactions specific to SOEs and payment streams common to all companies covered under Requirement 4.1.</li> </ul> |
| <p><b>Subnational direct payments</b></p> <p>EITI provision 4.6</p>                       | <ul style="list-style-type: none"> <li>The Validator is expected to document and evaluate the MSG's definition of materiality with regards to direct subnational payments. Where direct subnational payments exist and are considered material, the Validator is expected to document whether these revenue flows have been fully disclosed with appropriate attention to data quality (4.9) in accordance with provision 4.6.</li> </ul>   |
| <p><b>Level of disaggregation</b></p> <p>EITI provision 4.7</p>                           | <ul style="list-style-type: none"> <li>The financial data disclosed is disaggregated by individual company, government entity and revenue stream. For EITI data relating to fiscal years ending on or after 31 December 2018, the Validator is expected to document whether the financial data is disaggregated by individual project, in accordance with the definition of project provided in the EITI Standard (4.7).</li> </ul>   |
| <p><b>Data timeliness</b></p> <p>EITI provision 4.8</p>                                   | <ul style="list-style-type: none"> <li>The Validator is expected to document whether the implementing country has publish regular and timely information in accordance with the EITI Standard, the agreed work plan (1.5) and provision 4.8. Where reporting extensions have been granted by the Board, the Validator is expected to document whether EITI Reports have been published according to the revised deadlines. The Validator should document</li> </ul>   |

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|   | whether the MSG has agreed the accounting period covered by EITI disclosures.  |
| <p><b>Data quality</b></p> <p>EITI provision 4.9 and the standard procedures for data quality and assurance</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document if and when the MSG agreed a procedure to address data quality and assurance based on a standard procedure endorsed by the EITI Board (4.9.b).</li> <li>• The Validator is expected to review the standard procedures agreed by the MSG and document whether the standard procedures are in accordance with the standard procedures endorsed by the EITI Board and ensure that the payments and revenues disclosed are subject to credible, independent audit, applying international auditing standards (4.9.a-b). The Validator is expected to highlight any major deviations (4.9.b).</li> <li>• In accordance with the standard procedures endorsed by the EITI Board, the Validator is expected to document if and when the MSG have: <ul style="list-style-type: none"> <li>- Agreed on reporting templates;</li> <li>- Undertaken a review of the audit and assurance procedures in companies and government entities participating in EITI reporting;</li> <li>- Agreed on the assurances to be provided by the participating companies and government entities to assure the credibility of the data, including the types of assurances to be provided, the options considered and the rationale for the agreed assurances;</li> <li>- Agreed on appropriate provisions for safeguarding confidential information.</li> </ul> </li> <li>• In accordance with the standard procedures endorsed by the EITI Board, the Validator is expected to: <ul style="list-style-type: none"> <li>- verify that there is documentation of whether reporting companies and government entities had their financial statements audited in the financial year(s) covered by EITI reporting, and whether any gaps have been identified (4.9.a);</li> <li>- provide a summary of the key findings from the assessment of the reliability of the data disclosed by companies and government entities;</li> </ul> </li> </ul> |

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|  | <ul style="list-style-type: none"> <li>- verify that any non-financial (contextual) information is clearly sourced;</li> <li>• Where the Validator has identified non-material deviations from the Board-approved standard procedures for data quality and assurance, it is expected to evaluate whether such deviations have hindered the broader objective of reliable disclosure of taxes and revenues.</li> </ul> |
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| Revenue management and distribution                    |   |
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| EITI provisions  | Guidance to Validators  |
| <b>Distribution of revenues</b><br>EITI provision 5.1. | <ul style="list-style-type: none"> <li>• The Validator is expected to document whether EITI disclosures indicate which extractive industry revenues are recorded in the national budget. Where revenues are not recorded in the budget, the Validator is expected to document that the allocation of these revenues has been explained, with links provided to relevant financial reports as applicable (5.1.a).</li> <li>• The Validator is expected to comment on whether the MSG has referenced any national revenue classification systems or international data standards (5.1.b). Such references are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul>  |
| <b>Sub-national transfers</b><br>EITI provision 5.2.   | <ul style="list-style-type: none"> <li>• The Validator is expected to document constitutional, statutory and other mandatory revenue sharing requirements and the MSG's definition of materiality regarding mandatory subnational transfers. Where mandatory subnational transfers exist and are material, the Validator is expected to document whether these have been disclosed in accordance with provision 5.2.a together with any revenue sharing formula.</li> <li>• The Validator is also expected to document if the MSG has considered the data reliability (4.9) of disclosures of mandatory subnational transfers (5.2.a).</li> <li>• The Validator is expected to document whether the MSG has included ad-hoc subnational transfers in the EITI reporting process, with appropriate attention to data quality (4.9). Disclosures of ad-hoc subnational transfers are encouraged,</li> </ul> |



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|   | <p>but not required and should not be considered in assessing compliance with the EITI Standard (5.2.b).</p> <ul style="list-style-type: none"> <li>The Validator is expected to document whether the MSG has reported on how extractive revenues earmarked for specific programmes or investments at the subnational level are managed, and actual disbursements. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard (5.2.c).</li> </ul>   |
| <p><b>Additional information on revenue management and expenditures</b></p> <p>EITI provision 5.3</p> | <ul style="list-style-type: none"> <li>The Validator is expected to comment on whether EITI implementation addresses a description of any extractive revenues earmarked for specific programmes or geographic regions, including a description of the methods for ensuring efficiency and accountability in their use, in accordance with provision 5.3.a. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>The Validator is expected to comment on whether EITI implementation addresses a description of the country's budget and audit processes and links to publicly available information about budgeting and expenditure (5.3.b). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>The Validator is expected to comment on whether the MSG has disclosed any further information related to the budget cycle, production and commodity price assumptionis and revenue sustainability, resource dependence, and revenue forecasting (5.3.c). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul> |

| Social and economic spending  |  |
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| EITI provisions   | Guidance to Validators   |
| <p><b>Social and environmental expenditures</b></p> <p>EITI provision 6.1</p> | <ul style="list-style-type: none"> <li>The Validator is expected to document the MSG's definition of materiality with regards to mandatory social expenditures. Where mandatory social expenditures exist and are material, the Validator is expected to verify whether these have been</li> </ul> |

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|   | <p>disclosed, with appropriate attention to data quality (4.9), in accordance with provision 6.1.a, including any gaps.</p> <ul style="list-style-type: none"> <li>• The Validator is expected to document the MSG's definition of materiality with regards to mandatory environmental expenditures. Where mandatory environmental payments exist and are material, the Validator is expected to verify whether these have been disclosed, with appropriate attention to data quality (4.9), in accordance with provision 6.1.b, including any gaps.</li> <li>• The Validator is expected to document whether the MSG has disclosed discretionary social and environmental expenditures, with appropriate attention to data quality (4.9), in accordance with provision 6.1.c. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul> |
| <p><b>SOE quasi fiscal expenditures</b><br/>EITI provision 6.2</p>                        | <ul style="list-style-type: none"> <li>• The Validator is expected to document the MSG's definition of materiality with regards to quasi-fiscal expenditures by SOEs, including SOE subsidiaries and joint ventures, with reference to the IMF's definition of quasi-fiscal expenditures. Where these exist and are material, the Validator is expected to document the reporting process developed by the MSG for disclosure of quasi-fiscal expenditures and verify that these expenditures have been disclosed accordingly (6.2).</li> </ul>  |
| <p><b>Contribution of the extractive sector to the economy</b><br/>EITI provision 6.3</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document whether available information about the contribution of the extractive industries to the economy for the fiscal year covered by EITI disclosures has been disclosed to sufficiently disaggregated to levels in accordance with provision 6.3, including by gender. Where such information is not available from official sources, the Validator is expected to document stakeholder attempts to provide other methodologically-sound estimates.</li> </ul>  |
| <p><b>Environmental impact</b><br/>EITI provision 6.4</p>                                 | <ul style="list-style-type: none"> <li>• The Validator is expected to comment on whether EITI implementation addresses the management and monitoring of the environmental impact of the extractive industries, in accordance with provision 6.4. Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is expected to comment on whether EITI implementation addresses relevant legal provisions, administrative rules as well as actual practice related to</li> </ul>  |

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|  | <p>environmental management and monitoring of extractive investments in the country (6.4.a). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</p> <ul style="list-style-type: none"><li>• The Validator is expected to comment on whether EITI implementation addresses regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programs (6.4.b). Such disclosures are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li></ul> |
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## Part IV: Outcomes and impact of EITI implementation

| Outcomes and impact  |   |
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| EITI provisions  | Guidance to Validators  |
| <p><b>Public debate</b></p> <p>EITI provision 7.1</p>      | <ul style="list-style-type: none"> <li>• The Validator is expected to document and evaluate whether the EITI disclosures, including government and company disclosures, are comprehensible, have been actively promoted, are publicly accessible and have contributed to public debate (7.1.a). This should include ensuring that EITI disclosures are widely accessible and distributed and available in appropriate languages; consideration for access challenges and information needs of different genders and subgroups of citizens at the national and subnational levels; and the accessibility and social inclusivity of dissemination and outreach activities.</li> <li>• The Validator is expected to comment on whether the MSG has produced brief summary reports, summarised and compared the shares of each revenue streams and undertaken capacity-building efforts to improve the understanding of EITI disclosures (7.1.b). The Validator is expected to document the MSG's use of various dissemination channels for EITI findings, such as forums, workshops and broadcasts. The Validator is expected to comment on evidence of public debate related to EITI or use of EITI information by all stakeholders (including the legislature, subnational governments and other policy arenas). Such efforts are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul> |
| <p><b>Data accessibility</b></p> <p>EITI provision 7.2</p> | <ul style="list-style-type: none"> <li>• The Validator should document whether the MSG has agreed a policy on the access, release and reuse of EITI data and whether government agencies and companies have published data under an open license (7.2.a).</li> <li>• The Validator should document whether the MSG has made all EITI disclosures available in machine readable, open data format (7.2.b).</li> <li>• The Validator should document whether the MSG has completed summary data files for each fiscal year covered by the EITI in accordance with the template approved by the EITI Board (7.2.c).</li> </ul>   |

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| <p><b>Recommendations from EITI implementation</b></p> <p>EITI provision 7.3</p>                                   | <ul style="list-style-type: none"> <li>• The Validator is expected to document the government and MSG's progress in taking steps to act upon lessons learned, identifying, investigating and addressing the causes of any information gaps or discrepancies in EITI implementation, and progress in responding to the recommendations made by the Independent Administrator (7.3). The Validator is expected to comment on mechanisms established by the MSG for following up on recommendations and discrepancies.</li> <li>• The Validator is expected to comment on whether the MSG has considered recommendations for strengthening government systems and natural resource governance, and followed up on such recommendations where appropriate (7.3). Such efforts are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> </ul>  |
| <p><b>Outcomes and impact of EITI implementation on natural resource governance</b></p> <p>EITI provision 7.4.</p> | <ul style="list-style-type: none"> <li>• The Validator is expected to document the MSG's efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain the information set out in provision 7.4.a. The annual review of outcomes and impact should include a summary of EITI activities, an assessment of progress in meeting EITI Requirements, an overview of the MSG's responses to EITI recommendations, an assessment of progress in meeting work plan objectives, a narrative account of efforts to strengthen the EITI's impact.</li> <li>• The Validator is expected to comment on the MSG's documentation of its efforts to take gender considerations and inclusiveness into account (7.4.a.v), although such efforts are encouraged, but not required and should not be considered in assessing compliance with the EITI Standard.</li> <li>• The Validator is also expected to comment on any consultations undertaken by the MSG toward giving all stakeholders an opportunity to provide feedback on the EITI process and the impact of the EITI, and have their view reflected in the annual review of outcomes and impact (7.4.b).</li> </ul> |

## Annex A Draft model template for the International Secretariat's initial evaluation of progress against requirements

In accordance with the EITI Standard, the International Secretariat will prepare a report [hereinafter 'Initial Evaluation Report'] making an initial evaluation of progress against requirements in accordance with the Validation Guide. The Initial Evaluation Report should be presented in accordance with the template table of contents below.

### 1. Standard table of contents for Initial Evaluation Reports

#### Executive Summary








1. Overall conclusions
2. Recommendations
3. Assessment card

Figure 1 – Assessment card

| EITI Requirements      |   | Level of progress |            |            |              |        | Direction of Progress |
|------------------------|---|-------------------|------------|------------|--------------|--------|-----------------------|
| Categories             | Requirements                            | No progress       | Inadequate | Meaningful | Satisfactory | Beyond |                       |
| Validation scorecard   |   |                   |            |            |              |        |                       |
| MSG oversight          | Government engagement (#1.1)            |                   |            |            |              |        |                       |
|                        | Industry engagement (#1.2)              |                   |            |            |              |        |                       |
|                        | Civil society engagement (#1.3)         |                   |            |            |              |        |                       |
|                        | MSG governance (#1.4)                   |                   |            |            |              |        |                       |
|                        | Work plan (#1.5)                        |                   |            |            |              |        |                       |
| Licenses and contracts | Legal framework (#2.1)                  |                   |            |            |              |        |                       |
|                        | Contract and license allocations (#2.2) |                   |            |            |              |        |                       |
|                        | License register (#2.3)                 |                   |            |            |              |        |                       |
|                        | Policy on contract disclosure (#2.4)    |                   |            |            |              |        |                       |
|                        | Beneficial ownership (#2.5)             |                   |            |            |              |        |                       |
|                        | State participation (#2.6)              |                   |            |            |              |        |                       |
| Monitoring production  | Exploration data (#3.1)                 |                   |            |            |              |        |                       |
|                        | Production data (#3.2)                  |                   |            |            |              |        |                       |
|                        | Export data (#3.3)                      |                   |            |            |              |        |                       |
| Revenue collection     | Comprehensiveness (#4.1)                |                   |            |            |              |        |                       |
|                        | In-kind revenues (#4.2)                 |                   |            |            |              |        |                       |
|                        | Barter agreements (#4.3)                |                   |            |            |              |        |                       |
|                        | Transportation revenues (#4.4)          |                   |            |            |              |        |                       |
|                        | SOE transactions (#4.5)                 |                   |            |            |              |        |                       |
|                        | Direct subnational payments (#4.6)      |                   |            |            |              |        |                       |
|                        | Disaggregation (#4.7)                   |                   |            |            |              |        |                       |
|                        | Data timeliness (#4.8)                  |                   |            |            |              |        |                       |

|                             |  |  |  |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|--|--|--|
|                             | Data quality (#4.9)                          |  |  |  |  |  |  |  |
| Revenue allocation          | Distribution of revenues (#5.1)              |  |  |  |  |  |  |  |
|                             | Subnational transfers (#5.2)                 |  |  |  |  |  |  |  |
|                             | Revenue management & expenditures (#5.3)     |  |  |  |  |  |  |  |
| Socio-economic contribution | Social and environmental expenditures (#6.1) |  |  |  |  |  |  |  |
|                             | SOE quasi-fiscal expenditures (#6.2)         |  |  |  |  |  |  |  |
|                             | Economic contribution (#6.3)                 |  |  |  |  |  |  |  |
|                             | Environmental impact (#6.4)                  |  |  |  |  |  |  |  |
| Outcomes and impact         | Public debate (#7.1)                         |  |  |  |  |  |  |  |
|                             | Data accessibility and open data (#7.2)      |  |  |  |  |  |  |  |
|                             | Recommendations from EITI (#7.3)             |  |  |  |  |  |  |  |
|                             | Outcomes & impact (#7.4)                     |  |  |  |  |  |  |  |
| Overall Progress            |  |  |  |  |  |  |  |  |

#### Legend to the assessment card

|   |  |
|---|--|
|  | <b>No progress.</b> All or nearly all aspects of the requirement remain outstanding and the broader objective of the requirement is not fulfilled.               |
|  | <b>Inadequate progress.</b> Significant aspects of the requirement have not been implemented and the broader objective of the requirement is far from fulfilled. |
|  | <b>Meaningful progress.</b> Significant aspects of the requirement have been implemented and the broader objective of the requirement is being fulfilled.        |
|  | <b>Satisfactory progress.</b> All aspects of the requirement have been implemented and the broader objective of the requirement has been fulfilled.              |
|  | <b>Outstanding progress.</b> The country has gone beyond the requirement.  |
|  | This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.   |
|  | The MSG has demonstrated that this requirement is not applicable in the country.   |

## Introduction

Overview and background of EITI implementation, including brief recap of EITI implementation in the country.

Key features of the extractive industry

Explanation of the Validation process (objectives, timeline, ToR, etc.)

### **Part I: Effectiveness of implementation**

- Impact of implementation
- Sustainability

### **Part II: MSG oversight**

Overview

Assessment of EITI provisions on:

- Government oversight of the EITI process (#1.1)
- Company engagement (#1.2)
- Civil society engagement (#1.3)
- MSG governance and functioning (#1.4)
- Workplan (#1.5)

<Summary assessment table>

| <b>Summary assessment table: MSG oversight</b>  |                                 |  |
|---|---------------------------------|--|
| <b>EITI provisions</b>                          | <b>Summary of main findings</b> | <b>Recommendation on compliance with the EITI provisions</b>   |
| Government oversight of the EITI process (#1.1) |                                 | <Provision met><br><Provision unmet, with meaningful progress><br><Provision unmet with inadequate progress><br><Provision unmet with no progress> |



|   |  |  |
|---|--|--|
| Company engagement (#1.2)                               |  |  |
| Civil society engagement (#1.3)                         |  |  |
| MSG governance and functioning (#1.4)                   |  |  |
| Work plan (#1.5)  |  |  |
| <b>Overall assessment:</b>                              |  |  |
| <b>Proposed corrective actions and recommendations:</b> |  |  |
| 1....   |  |  |
| 2...  |  |  |

## **Part II: EITI disclosures**

### Award of contracts and licenses

#### Overview

Assessment of EITI provisions on:

- legal framework (#2.1)
- contract and license allocations (#2.2)
- license registers (#2.3)
- contract disclosures (#2.4)
- beneficial ownership disclosure (#2.5)
- state-participation (#2.6)

Assessment of timeliness, comprehensiveness and reliability of the information disclosed

<Summary assessment table >

| Summary assessment table: Award of contracts and licenses |                          |   |
|---|--------------------------|---|
| EITI provisions   | Summary of main findings | Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)   |
| Legal framework (#2.1)                                    |                          | <Provision met, satisfactory progress><br><Provision unmet, with meaningful progress><br><Provision unmet with inadequate progress><br><Provision unmet with no progress> |
| Contract and license allocations (#2.2)                   |                          |   |
| License registers (#2.3)                                  |                          |   |
| Contract disclosures (#2.4)                               |                          |   |
| Beneficial ownership disclosure (#2.5)                    |                          |   |
| State-participation (#2.6)                                |                          |   |
| <b>Overall assessment:</b>                                |                          |   |
| <b>Conclusions and recommendations:</b>                   |                          |   |
| 1....   |                          |   |

2...

## Exploration and production

### Overview

Assessment of EITI provisions on:

- the overview of the extractive sector, including exploration activities (#3.1)
- production data (#3.2)
- export data (#3.3)

Assessment of timeliness, comprehensiveness and reliability of the information disclosed

<Summary assessment table >

| <b>Summary assessment table: Monitoring and production</b>                 |                                 |  |
|--|---------------------------------|--|
| <b>EITI provisions</b>   | <b>Summary of main findings</b> | <b>Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)</b>   |
| Overview of the extractive sector, including exploration activities (#3.1) |                                 | <p>&lt;Provision met, satisfactory progress&gt;</p> <p>&lt;Provision unmet, with meaningful progress&gt;</p> <p>&lt;Provision unmet with inadequate progress&gt;</p> <p>&lt;Provision unmet with no progress&gt;</p> |

|   |  |  |
|---|--|--|
| Production data (#3.2)                  |  |  |
| Export data (#3.3)                      |  |  |
| <b>Overall assessment:</b>              |  |  |
| <b>Conclusions and recommendations:</b> |  |  |
| 1....                                   |  |  |
| 2...                                    |  |  |

## Revenue collection

### Overview

Assessment of EITI provision on:

- comprehensive disclosure of taxes and revenues (#4.1 and IA TOR)
- in-kind revenues (#4.2)
- barter and infrastructure transactions (#4.3)
- transport revenues (#4.4)
- subnational direct payments (#4.5)
- transactions between SOEs and government (#4.6)
- level of disaggregation (#4.7)
- data timeliness (#4.8)
- data quality (#4.9 and IA TOR)

<Summary assessment table >

| Summary assessment table: Revenue collection |                          |                                   |
|--|--------------------------|-----------------------------------|
| EITI provisions                              | Summary of main findings | Recommendation on compliance with |
|  |                          |                                   |

|  |  | the EITI provisions<br>(to be completed<br>for 'required'<br>provisions)  |
|--|--|---|
| Comprehensive disclosure of taxes and revenues (#4.1.a and IA TOR) |  | <Provision met, satisfactory progress><br><br><Provision unmet, with meaningful progress><br><br><Provision unmet with inadequate progress><br><br><Provision unmet with no progress> |
| In-kind revenues (#4.2)  |  |   |
| Barter and infrastructure transactions (#4.3)                      |  |   |
| Transport revenues (#4.4)  |  |   |
| Subnational direct payments (#4.5)                                 |  |   |
| Transactions between SOEs and government (#4.6)                    |  |   |
| Level of disaggregation (#4.7)                                     |  |   |
| Data timeliness (#4.8)   |  |   |
| Data quality (#4.9 and IA TOR)                                     |  |   |
| <b>Overall assessment:</b>   |  |   |

**Conclusions and recommendations:**

1....

2...

Revenue allocations

## Overview

Assessment of EITI provisions on:

- distribution of revenues (#5.1)
- sub-national transfers (#5.2)
- information on revenue management and expenditures (#5.3)

Assessment of timeliness, comprehensiveness and reliability of the information disclosed

&lt;Summary assessment table &gt;

| Summary assessment table: Revenue management and distribution |                          |   |
|---|--------------------------|---|
| EITI provisions   | Summary of main findings | Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)   |
| Distribution of revenues (#5.1)                               |                          | <Provision met, satisfactory progress><br><br><Provision unmet, with meaningful progress><br><br><Provision unmet with inadequate progress> |

|   |  |                                    |
|---|--|------------------------------------|
|   |  | <Provision unmet with no progress> |
| Sub-national transfers (#5.2)                             |  |                                    |
| Information on revenue management and expenditures (#5.3) |  |                                    |
| <b>Overall assessment:</b>                                |  |                                    |
| <b>Conclusions and recommendations:</b>                   |  |                                    |
| 1....   |  |                                    |
| 2...  |  |                                    |

### Social and economic spending

#### Overview

Assessment of EITI provisions on:

- Social expenditures (#6.1)
- SOE quasi fiscal expenditures (#6.2)
- Contribution of the extractive sector to the economy (#6.3)

Assessment of timeliness, comprehensiveness and reliability of the information disclosed

<Summary assessment table >

| Summary assessment table: Social and economic spending |                          |   |
|--|--------------------------|---|
| EITI provisions  | Summary of main findings | Recommendation on compliance with the EITI provisions (to be completed) |
|  |                          |   |

|   |  | for 'required' provisions)   |
|---|--|--|
| Social and environmental expenditures (#6.1)                |  | <p>&lt;Provision met, satisfactory progress&gt;</p> <p>&lt;Provision unmet, with meaningful progress&gt;</p> <p>&lt;Provision unmet with inadequate progress&gt;</p> <p>&lt;Provision unmet with no progress&gt;</p> |
| SOE quasi fiscal expenditures (#6.2)                        |  |  |
| Contribution of the extractive sector to the economy (#6.3) |  |  |
| Environmental impact (#6.4)                                 |  |  |
| <b>Overall assessment:</b>                                  |  |  |
| <b>Conclusions and recommendations:</b>                     |  |  |
| 1....   |  |  |
| 2...  |  |  |

### **Part III: Outcomes and Impact**

#### Overview

Assessment of EITI provisions on:



- Public debate (#7.1)
- Data accessibility (#7.2)
- Recommendations from EITI implementation (#7.3)
- Outcomes and impact of implementation (#7.4)

<Summary assessment table >

| <b>Summary assessment table: Outcomes and impact</b> |                                 |  |
|--|---------------------------------|--|
| <b>EITI provisions</b>                               | <b>Summary of main findings</b> | <b>Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)</b>   |
| Public debate (#7.1)                                 |                                 | <p>&lt;Provision met, satisfactory progress&gt;</p> <p>&lt;Provision unmet, with meaningful progress&gt;</p> <p>&lt;Provision unmet with inadequate progress&gt;</p> <p>&lt;Provision unmet with no progress&gt;</p> |
| Data accessibility (#7.2)                            |                                 |  |
| Recommendations from EITI implementation (#7.3)      |                                 |  |
| Outcomes and impact of implementation (#7.4)         |                                 |  |
| <b>Overall assessment:</b>                           |                                 |  |

|   |  |
|---|--|
|   |  |
| <b>Conclusions and recommendations:</b> |  |
| 1....                                   |  |
| 2...                                    |  |

## Annexes

Thematic annexes (e.g. BO assessment of effectiveness)

List of stakeholders consulted.

List of MSG members and contact details.

List of reference documents, including summary data

## **Annex: EITI disclosures Requirements**

### **Requirement 1:**

Overview of the implementation of Requirement 1

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

*[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]*

| Assessment table:                               |   |                          |                          |                              |   |   |
|---|---|--------------------------|--------------------------|------------------------------|---|---|
| EITI Requirement                                | EITI sub-Requirement  | Summary of main findings | Source(s) of information | Summary of stakeholder views | Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions) | Proposed corrective actions and recommendations |
| Government oversight of the EITI process (#1.1) | The government has issued a public statement of its intention to implement the EITI (#1.1.a)        |                          | E.g. Decree xx, url xx   |                              | < outstanding progress><br><br>< satisfactory progress><br><br>< meaningful progress>             |   |
|   | The government has appointed a senior individual to lead on the implementation of the EITI (#1.1.b) |                          |                          |                              | < inadequate progress><br><br>< no progress><br><br><not applicable>                              |   |

|                           |  |  |  |  |  |  |
|---------------------------|--|--|--|--|--|--|
|                           | The government is fully, actively and effectively engaged in the EITI process (#1.1.c) |  |  |  |  |  |
|                           | Senior government officials are represented on the MSG (#1.1.d)                        |  |  |  |  |  |
| Company engagement (#1.2) | Companies are fully, actively and effectively engaged in the EITI process (#1.2.a)     |  |  |  |  |  |
|                           | There is an enabling environment for company participation in the EITI (#1.2.b-c)      |  |  |  |  |  |

|                                 |   |  |  |  |   |  |
|---------------------------------|---|--|--|--|---|--|
| Civil society engagement (#1.3) | There is an enabling environment for freedom of expression and civil society is actively engaged in expression on EITI (#1.3.a,b,e.i and CSP 2.1)               |  |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress> |  |
|                                 | There is an enabling environment for freedom of operation and civil society is freely and proactively operating in relation to EITI (#1.3.a,b,e.ii and CSP 2.2) |  |  |  | < no progress><br><not applicable>  |  |
|                                 | There is an enabling environment for freedom of   |  |  |  | < outstanding progress>   |  |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | association and civil society is freely and proactively associating in relation to EITI (#1.3.a,b,e.iii and CSP 2.3)  |  |  |  | < satisfactory progress><br>< meaningful progress><br>< inadequate progress> |  |
|  | There is an enabling environment for freedom of engagement and civil society is freely and proactively engaging in relation to EITI (#1.3.a,b,e.iv and CSP 2.4) |  |  |  | < no progress><br><not applicable>   |  |
|  | There is an enabling environment for access to public decision-making and civil society is freely and   |  |  |  |  |  |

|                      |   |  |  |  |   |  |
|----------------------|---|--|--|--|---|--|
|                      | proactively accessing public decision-making in relation to EITI (#1.3.a,b,e.v and CSP 2.5)             |  |  |  |   |  |
| MSG oversight (#1.4) | Outreach to stakeholders prior to the establishment of the MSG (#1.4.a.i)                               |  |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable> |  |
|                      | Codification of the process by which each stakeholder group nominated their representatives (#1.4.a.ii) |  |  |  |   |  |
|                      | Civil society and companies have appointed their own  |  |  |  |   |  |



|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  | representatives<br>(#1.4.a.ii)   |  |  |  |  |  |
|  | Internal rules for<br>changing MSG<br>representatives<br>have been<br>followed<br>(#1.4.a.ii;<br>#1.4.b.vi)                                  |  |  |  |  |  |
|  | Gender balance<br>in each<br>constituency's<br>representation on<br>the MSG<br>(#1.4.a.ii)   |  |  |  |  |  |
|  | The MSG includes<br>appropriate<br>stakeholders and<br>MSG members<br>have sufficient<br>capacity to carry<br>out their duties<br>(#1.4.b.i) |  |  |  |  |  |

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  | Indications of MSG members not abiding by the EITI Code of Conduct (#1.4.b.iv)   |  |  |  |  |  |
|  | Decision-making is conducted in an inclusive way, treating each constituency as a partner (#1.4.b.vii)   |  |  |  |  |  |
|  | The MSG's ToR outline the role and responsibilities of MSG members and MSG members are effectively carrying out their tasks, including outreach with constituency (#1.4.b.i-iii) |  |  |  |  |  |

|                  |  |  |  |  |                         |  |
|------------------|--|--|--|--|-------------------------|--|
|                  | The MSG's ToR give the MSG a mandate to approve work plans, the appointment of the Independent Administrator, EITI Reports and annual activity reports (#1.4.b.v-vi) |  |  |  |                         |  |
|                  | The MSG's ToR include internal governance rules and procedures, the per diem policy is public and these are followed in practice (#1.4.b.vii-ix)                     |  |  |  |                         |  |
| Work plan (#1.5) | The work plan includes objectives for implementation   |  |  |  | < outstanding progress> |  |

|  |  |  |  |  |                          |  |
|--|--|--|--|--|--------------------------|--|
|  | linked to the EITI principles and national priorities and steps to mainstream EITI implementation (#1.5.a) |  |  |  | < satisfactory progress> |  |
|  | The work plan reflects consultations with key stakeholders on objectives for implementation (#1.5.b)       |  |  |  | < meaningful progress>   |  |
|  | The work plan includes measurable and time-bound activities to achieve the agreed objectives (#1.5.c)      |  |  |  | < inadequate progress>   |  |
|  | The work plan includes activities aimed at addressing any  |  |  |  | < no progress>           |  |
|  |  |  |  |  | <not applicable>         |  |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | capacity constraints identified (#1.5.c.i)  |  |  |  |  |  |
|  | The work plan includes activities related to the scope of EITI implementation, including plans for strengthening systematic disclosures (#1.5.c.ii) |  |  |  |  |  |
|  | The work plan includes activities aimed at addressing any legal or regulatory obstacles identified (#1.5.c.iii)                                     |  |  |  |  |  |
|  | The work plan includes plans for implementing the recommendations   |  |  |  |  |  |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | from Validation and EITI implementation (#1.5.c.iv)   |  |  |  |  |  |
|  | The work plan includes costings and funding sources, including domestic and external sources of funding and technical assistance (#1.5.d) |  |  |  |  |  |
|  | The work plan includes a timetable for implementation (#1.5.g)  |  |  |  |  |  |
|  | The workplan has been made widely available to the public (#1.5.e)  |  |  |  |  |  |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | The work plan reflects the MSG's consideration of extending the detail and scope of EITI reporting (#1.5.f) |  |  |  |  |  |
|--|---|--|--|--|--|--|

Requirement 2: Legal and institutional framework, including allocation of contracts and licenses.

Overview of the implementation of Requirement 2

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

*[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]*

| <b>Assessment table: Legal and institutional framework, including allocation of contracts and licenses</b> |                                 |                                 |                                     |   |  |
|--|---------------------------------|---------------------------------|-------------------------------------|---|--|
| <b>EITI provisions</b>   | <b>Summary of main findings</b> | <b>Source(s) of information</b> | <b>Summary of stakeholder views</b> | <b>Recommendation on compliance with the EITI provisions (to be completed for</b> | <b>Proposed corrective actions and recommendations</b> |
|  |                                 |                                 |                                     |   |  |

|                        |   |   |  | 'required' provisions)  |  |
|------------------------|---|---|--|---|--|
| Legal framework (#2.1) | An overview of the relevant laws and regulations has been disclosed (#2.1.a)                                  | E.g. 2017 EITI Report, section 7.1. or<br><br>Ministry of Mines website, section "Legislation": www.... (accessed 9 August 2018). |  | < outstanding progress><br><br>< satisfactory progress><br><br>< meaningful progress><br><br>< inadequate progress><br><br>< no progress><br><br><not applicable> |  |
|                        | Information on the roles and responsibilities of the relevant government agencies has been disclosed (#2.1.a) |   |  |   |  |
|                        | A description of the fiscal regime has been disclosed (#2.1.a)  |   |  |   |  |



|   |  |  |  |   |  |
|---|--|--|--|---|--|
|   | A description of the level of fiscal devolution has been disclosed (#2.1.a)  |  |  |   |  |
|   | A description of the different types of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals has been disclosed (#2.1.a) |  |  |   |  |
|   | EITI reporting includes any information about reforms that are underway (#2.1.b)   |  |  |   |  |
| Contract and license allocations (#2.2) | A comprehensive list of mining, oil and gas license awards and transfers has been disclosed, including information on the identity of recipients (#2.2.a)        |  |  | < outstanding progress><br><br>< satisfactory progress> |  |

|  |   |  |  |                        |  |
|--|---|--|--|------------------------|--|
|  | The process for awarding and transferring mining, oil and gas licenses has been comprehensively disclosed (#2.2.a)  |  |  | < meaningful progress> |  |
|  | The technical and financial criteria assessed in the process for awarding and transferring mining, oil and gas licenses have been comprehensively disclosed (#2.2.a)            |  |  | < inadequate progress> |  |
|  | Information on any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards has been comprehensively disclosed (#2.2.a) |  |  | < no progress>         |  |
|  | The list of applicants and the bid criteria related to any bidding processes that took place in the   |  |  | <not applicable>       |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | accounting period covered by EITI reporting have been comprehensively disclosed (#2.2.c)  |  |  |  |  |
|  | <i>Information on the award of licenses held by material companies not awarded or transferred in the year under review has been disclosed (#2.2.b)</i>  |  |  |  |  |
|  | <i>Additional information about the allocation of licenses has been disclosed, including commentary on the efficiency and effectiveness of these systems, a description of procedures, actual practices and grounds for renewing, suspending or revoking a contract or license (#2.2.d)</i> |  |  |  |  |

|                          |   |  |  |                          |  |
|--------------------------|---|--|--|--------------------------|--|
| License registers (#2.3) | The country maintains a publicly-accessible cadastre/register of licenses in mining, oil and gas (#2.3.b)   |  |  | < outstanding progress>  |  |
|                          | Information on the identity of license-holders has been comprehensively disclosed for all licenses held by material companies (#2.3.b.i)          |  |  | < satisfactory progress> |  |
|                          | License coordinates have been comprehensively disclosed for all licenses held by material companies (#2.3.b.ii)                                   |  |  | < meaningful progress>   |  |
|                          | Dates of application, award and expiry (or duration) have been comprehensively disclosed for all licenses held by material companies (#2.3.b.iii) |  |  | < inadequate progress>   |  |
|                          |   |  |  | < no progress>           |  |
|                          |   |  |  | <not applicable>         |  |

|                             |   |  |  |   |  |
|-----------------------------|---|--|--|---|--|
|                             | Information on commodity(ies) covered by production licenses have been comprehensively disclosed for all production licenses held by material companies (#2.3.b.ii) |  |  |   |  |
|                             | The information set out in provision 2.3.b is also available for the licenses held by entities not covered by the EITI reporting process (#2.3.b-c)                 |  |  |   |  |
| Contract disclosures (#2.4) | <i>The country has publicly disclosed any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals (#2.4.a)</i>          |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress> |  |
|                             | The MSG has agreed and published a plan for disclosing contracts with   |  |  |   |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | a clear time frame for implementation and addressing any barriers to comprehensive disclosure, integrated in the annual EITI work plan from 2020 onwards (#2.4.b) |  |  | < inadequate progress><br>< no progress><br><not applicable> |  |
|  | The government's policy on contract transparency has been disclosed (#2.4.c)  |  |  |  |  |
|  | An overview of disclosures of contracts and licenses in practice has been disclosed, including information on how these can be accessed (#2.4.c.ii)               |  |  |  |  |
|  | Where contracts and licenses are not disclosed, an explanation of the legal and practical barriers to their   |  |  |  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | disclosure has been disclosed (#2.4.c.ii)  |  |  |  |  |
|  | An explanation for any deviation between disclosure practice and legislative or government policy requirements concerning the disclosure of contracts and licenses has been disclosed (#2.4.c.iii) |  |  |  |  |
| Beneficial ownership disclosure (#2.5) | The MSG has agreed an appropriate, publicly available definition of the term beneficial owner (#2.5.f)   |  |  | < outstanding progress><br>< satisfactory progress>                |  |
|  | <i>There are laws, regulations or policies in place to back establishing and maintaining a public register of beneficial owners (#2.5.a)</i>   |  |  | < meaningful progress><br>< inadequate progress><br>< no progress> |  |

|  |  |  |  |                  |  |
|--|--|--|--|------------------|--|
|  | The government's policy and multi-stakeholder group's discussion on disclosure of beneficial ownership is documented (#2.5.b)  |  |  | <not applicable> |  |
|  | The implementing country has requested beneficial ownership information to be publicly disclosed (#2.5.c)  |  |  |                  |  |
|  | The requested information includes the identity(ies) of their beneficial owner(s), including nationality, country of residence, and identification of politically exposed persons, the level of ownership and details about how ownership or control is exerted (#2.5.c-d) |  |  |                  |  |
|  | Any corporate entity(ies) that apply for, or hold a  |  |  |                  |  |



|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | participating interest in an exploration or production oil, gas or mining license or contract have disclosed the information  |  |  |  |  |
|  | The MSG had assessed and documented gaps or weaknesses in disclosure of beneficial ownership information (#2.5.c)   |  |  |  |  |
|  | The relevant government entity or the MSG has established an approach for participating companies to assure the accuracy of the beneficial ownership information (#2.5.e) |  |  |  |  |
|  | For publicly listed companies, including wholly-owned subsidiaries, the name of the stock exchange has been disclosed and a link included to the stock                    |  |  |  |  |

|                            |   |  |  |                          |  |
|----------------------------|---|--|--|--------------------------|--|
|                            | exchange filings where they are listed (#2.5.f)   |  |  |                          |  |
|                            | Information about legal owners and share of ownership of applicable companies is publicly available (#2.5.g)  |  |  |                          |  |
| State-participation (#2.6) | The existence of any material state-owned enterprises (SOEs) engaged in the extractive sector has been publicly documented (#2.6.a)   |  |  | < outstanding progress>  |  |
|                            | An explanation of the role of material SOEs in the sector and prevailing rules regarding the financial relationship between the government and SOEs has been disclosed (#2.6.a.i) |  |  | < satisfactory progress> |  |
|                            | An explanation of the prevailing practices regarding the financial  |  |  | < meaningful progress>   |  |
|                            |   |  |  | < inadequate progress>   |  |
|                            |   |  |  | < no progress>           |  |
|                            |   |  |  | <not applicable>         |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | relationship between the government and SOEs has been disclosed for the year under review (#2.6.a.i)   |  |  |  |  |
|  | The government and SOE(s) have disclosed their level of ownership in mining, oil and gas companies operating within the country's oil, gas and mining sector, including those held by SOE subsidiaries and joint ventures. The terms associated with these ownership interests have been disclosed (#2.6.a.ii) |  |  |  |  |
|  | Any changes in the level of SOE or state ownership during the reporting period have been disclosed, including the terms of the transactions (#2.6.a.ii)  |  |  |  |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | <p>Details about any loans or loan guarantees to mining, oil and gas companies operating within the country have been disclosed, including loan tenor and terms (i.e. repayment schedule and interest rate) (#2.6.a.ii)</p> |  |  |  |  |
|  | <p><i>SOEs have publicly disclosed their audited financial statements, or the main financial items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available (#2.6.b)</i></p>    |  |  |  |  |
|  | <p><i>The country has publicly described the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting and corporate governance,</i></p>   |  |  |  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | <i>e.g. composition and appointment of the Board of Directors, Board's mandate, code of conduct (#2.6.c)</i> |  |  |  |  |
|--|--|--|--|--|--|

**Requirement 3:**

Overview of the implementation of Requirement 3

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

*[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]*

| <b>Assessment table: Exploration and production</b> |                                 |                                 |                                     |  |  |
|---|---------------------------------|---------------------------------|-------------------------------------|--|--|
| <b>EITI provisions</b>                              | <b>Summary of main findings</b> | <b>Source(s) of information</b> | <b>Summary of stakeholder views</b> | <b>Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)</b> | <b>Proposed corrective actions and recommendations</b> |
|   |                                 |                                 |                                     |  |  |

|                               |   |            |  |   |  |
|-------------------------------|---|------------|--|---|--|
| Exploration activities (#3.1) | An overview of the extractive industries, including any significant exploration activities, has been disclosed (#3.1) | E.g.<br>or |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable> |  |
| Production data (#3.2)        | Total production volumes by commodity have been disclosed (#3.2)  |            |  | < outstanding progress><br>< satisfactory progress>   |  |
|                               | Total production values by commodity have been disclosed (#3.2)   |            |  | < meaningful progress>  |  |
|                               | The sources of production data and information on how production data has   |            |  | < inadequate progress><br>< no progress>  |  |

|                    |  |  |  |                          |  |
|--------------------|--|--|--|--------------------------|--|
|                    | been calculated have been disclosed (#3.2)   |  |  | <not applicable>         |  |
| Export data (#3.3) | Total export volumes by commodity have been disclosed (#3.3)   |  |  | < outstanding progress>  |  |
|                    | Total export values by commodity have been disclosed (#3.3)  |  |  | < satisfactory progress> |  |
|                    | The sources of export data and information on how export data has been calculated have been disclosed (#3.3) |  |  | < meaningful progress>   |  |
|                    |  |  |  | < inadequate progress>   |  |
|                    |  |  |  | < no progress>           |  |
|                    |  |  |  | <not applicable>         |  |

**Requirement 4:**

Overview of the implementation of Requirement 4

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]

| Assessment table: Revenue collection                  |   |                          |                              |   |   |
|---|---|--------------------------|------------------------------|---|---|
| EITI provisions                                       | Summary of main findings  | Source(s) of information | Summary of stakeholder views | Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)                   | Proposed corrective actions and recommendations |
| Comprehensive disclosure of taxes and revenues (#4.1) | The MSG has agreed on a materiality definition for revenue streams, including any reporting thresholds, as well as the options considered and the rationale for the materiality definition (#4.1.b) | E.g.<br>or               |                              | < outstanding progress><br><br>< satisfactory progress><br><br>< meaningful progress><br><br>< inadequate progress> |   |
|   | The MSG has agreed on a materiality definition for companies, including any reporting thresholds,   |                          |                              | < no progress>  |   |



|  |   |  |  |                  |  |
|--|---|--|--|------------------|--|
|  | as well as the options considered and the rationale for the materiality definition (#4.1.b)   |  |  | <not applicable> |  |
|  | The revenue streams considered material are publicly listed and described (#4.1.b)  |  |  |                  |  |
|  | The revenue streams listed in provision 4.1.c have been considered. Where the MSG has agreed to exclude certain revenue streams from the scope of EITI disclosures, the rationale for their exclusion is clearly documented (#4.1.c). |  |  |                  |  |
|  | The MSG has identified the companies making material payments and whether these companies fully reported all payments in  |  |  |                  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | accordance with the materiality definition (#4.1.d and the IA ToR)   |  |  |  |  |
|  | The MSG has identified the government entities receiving material revenues and whether these government entities fully reported all receipts in accordance with the materiality definition (#4.1.d and the IA ToR) |  |  |  |  |
|  | The government fully reported all revenues, including any revenues below the materiality thresholds (#4.1.d)   |  |  |  |  |
|  | Where companies or government entities paying or receiving material revenues have not submitted reporting templates, or have not fully disclosed all the payments and revenues,                                    |  |  |  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | EITI reporting documents these issues and includes an assessment of the impact on the comprehensiveness of the report.   |  |  |  |  |
|  | In accordance with the IA ToR, a summary of the key findings from the Independent Administrator's assessment with regards to the comprehensiveness of the EITI disclosures and coverage of the reconciliation has been provided. |  |  |  |  |
|  | <i>The companies making material payments to government have publicly disclosed their audited financial statements, or the main items (i.e. balance sheet, profit/loss statement, cash flows) where</i>                          |  |  |  |  |

|                         |  |  |  |                          |  |
|-------------------------|--|--|--|--------------------------|--|
|                         | <i>financial statements are not available (4.1.e).</i>   |  |  |                          |  |
| In-kind revenues (#4.2) | The MSG has set a definition of materiality with regards to in-kind revenues (#4.2.a)  |  |  | < outstanding progress>  |  |
|                         | Where in-kind revenues exist and are considered material, the Validator is expected to document whether these have been fully disclosed (#4.2.a) |  |  | < satisfactory progress> |  |
|                         | Disclosures include payments related to swap agreements and resource-backed loans, where applicable.   |  |  | < meaningful progress>   |  |
|                         | The MSG has considered whether disclosures should be broken down by individual sale, type of product and price.                                  |  |  | < inadequate progress>   |  |
|                         |  |  |  | < no progress>           |  |
|                         |  |  |  | <not applicable>         |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | <p><i>The EITI disclosures include information such as the type of product, price, market and sale volume, ownership of the product sold and nature of contract.</i></p>  |  |  |  |  |
|  | <p>The EITI disclosures include description of the process for selecting the buying companies, the technical and financial criteria used to make the selection, the list of selected buying companies, any material deviations from the applicable legal and regulatory framework governing the selection of buying companies, and the related sales agreements (#4.2.b).</p> |  |  |  |  |
|  | <p><i>Companies buying oil, gas and minerals from the state, including</i></p>  |  |  |  |  |

|   |  |  |  |  |  |
|---|--|--|--|--|--|
|   | <p><i>state-owned enterprises (or appointed third parties), have disclosed volumes received from the state or state-owned enterprise and payments made for the purchase of oil, gas and solid minerals (#4.2.c).</i></p>                         |  |  |  |  |
|   | <p><i>The MSG has considered the reliability of data on in-kind revenues and considered further efforts to address any gaps, inconsistencies and irregularities in the information disclosed in accordance with Requirement 4.9 (#4.2.d)</i></p> |  |  |  |  |
| <p>Infrastructure provisions and barter arrangements (#4.3)</p> | <p>The MSG has set a definition of materiality with regards to infrastructure provisions and barter arrangements.</p>  |  |  | <p>&lt; outstanding progress&gt;</p> <p>&lt; satisfactory progress&gt;</p> |  |

|                                |   |  |  |  |  |
|--------------------------------|---|--|--|--|--|
|                                | Where infrastructure provisions and barter arrangements exist and are considered material, these revenue flows or value transfers have been fully disclosed (#4.3)  |  |  | < meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable> |  |
| Transportation revenues (#4.4) | <i>The MSG has agreed a definition of materiality with regards to transportation revenues (#4.4)</i>  |  |  | < outstanding progress><br>< satisfactory progress>                                    |  |
|                                | <i>Where transportation revenues exist and are considered material, these revenue flows have been fully disclosed to levels of disaggregation commensurate with other payments and revenues streams (4.7), with appropriate</i> |  |  | < meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable> |  |

|  |   |  |  |   |  |
|--|---|--|--|---|--|
|  | <i>attention to data quality (4.9).</i>   |  |  |   |  |
|  | Where transportation revenues are material but not disclosed, the MSG has documented and explained the barriers to provision of this information and any government plans to overcome these barriers. |  |  |   |  |
|  | <i>EITI implementation includes additional disclosures (4.4.i-v)</i>  |  |  |   |  |
| Transactions between SOEs and government entities (#4.5) | The MSG have established whether SOEs make payments to the government, collect material revenues on behalf of the state, or both (#4.5)   |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress> |  |
|  | The MSG has established whether financial transfers   |  |  | < inadequate progress>  |  |



|                                    |  |  |  |   |  |
|------------------------------------|--|--|--|---|--|
|                                    | between government entities and SOEs exist and are material (#4.5)                               |  |  | < no progress><br><not applicable>                  |  |
|                                    | Material payments from companies to SOEs have been comprehensively and reliably disclosed (#4.5) |  |  |   |  |
|                                    | Material SOE transfers to government have been comprehensively and reliably disclosed (#4.5)     |  |  |   |  |
|                                    | Material government transfers to SOEs have been comprehensively and reliably disclosed (#4.5)    |  |  |   |  |
| Subnational direct payments (#4.6) | The MSG has set a definition of materiality with regards to direct subnational payments (#4.6)   |  |  | < outstanding progress><br>< satisfactory progress> |  |

|                       |   |  |  |   |  |
|-----------------------|---|--|--|---|--|
|                       | Where direct subnational payments exist and are considered material, these revenue flows have been fully disclosed with appropriate attention to data quality (#4.6)                          |  |  | < meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable>                  |  |
| Disaggregation (#4.7) | The financial data disclosed is disaggregated by individual company, government entity and revenue stream, in accordance with the definition of project provided in the EITI Standard (#4.7). |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress> |  |
|                       | For reports covering fiscal years ending on or after 31 December 2018, the financial data disclosed is disaggregated by individual project (#4.7)   |  |  | < no progress><br><not applicable>  |  |

|                        |  |  |  |   |  |
|------------------------|--|--|--|---|--|
| Timeliness<br>(#4.8)   | The country has publish regular and timely information in accordance with the EITI Standard, the agreed work plan (1.5) and provision 4.8. |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress> |  |
|                        | The MSG has approved the reporting period.   |  |  | < inadequate progress><br>< no progress><br><not applicable>                  |  |
| Data quality<br>(#4.9) | The MSG agreed a procedure to address data quality and assurance based on a standard procedure endorsed by the EITI Board (4.9.b)          |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress> |  |
|                        | The MSG agreed standard procedures in accordance with the standard procedures endorsed by the EITI   |  |  | < inadequate progress><br>< no progress>                                      |  |

|  |  |  |  |                  |  |
|--|--|--|--|------------------|--|
|  | Board, which ensure that the payments and revenues disclosed are subject to credible, independent audit, applying international auditing standards (4.9.a-b).                          |  |  | <not applicable> |  |
|  | The MSG has agreed on reporting templates (IA ToR)   |  |  |                  |  |
|  | The MSG has undertaken a review of the audit and assurance procedures in companies and government entities participating in EITI reporting (IA ToR)                                    |  |  |                  |  |
|  | The MSG has agreed on the assurances to be provided by the participating companies and government entities to assure the credibility of the data, including the types of assurances to |  |  |                  |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | be provided, the options considered and the rationale for the agreed assurances (IA ToR)  |  |  |  |  |
|  | The MSG has agreed on appropriate provisions for safeguarding confidential information (IA ToR)   |  |  |  |  |
|  | Reporting companies and government entities had their financial statements audited in the financial year(s) covered by EITI reporting, and any gaps have been identified (#4.9.a) |  |  |  |  |
|  | A summary of the key findings from the assessment of the reliability of the data disclosed by companies and government entities has been disclosed (IA ToR)                       |  |  |  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | Any non-financial (contextual) information is clearly sourced (IA ToR) |  |  |  |  |
|--|--|--|--|--|--|

**Requirement 5:**

Overview of the implementation of Requirement 5

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

*[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]*

| Assessment table: Revenue management and distribution |                          |                          |                              |  |   |
|---|--------------------------|--------------------------|------------------------------|--|---|
| EITI provisions                                       | Summary of main findings | Source(s) of information | Summary of stakeholder views | Recommendation on compliance with the EITI provisions (to be completed for | Proposed corrective actions and recommendations |

|                                 |   |            |  | 'required' provisions)   |  |
|---------------------------------|---|------------|--|--|--|
| Distribution of revenues (#5.1) | EITI disclosures indicate which extractive industry revenues are recorded in the national budget (#5.1.a)   | E.g.<br>or |  | < outstanding progress><br>< satisfactory progress>                                    |  |
|                                 | Where revenues are not recorded in the budget, the allocation of these revenues has been explained, with links provided to relevant financial reports as applicable (5.1.a) |            |  | < meaningful progress><br>< inadequate progress><br>< no progress><br><not applicable> |  |
|                                 | <i>The MSG has referenced any national revenue classification systems or international data standards (5.1.b)</i>   |            |  |  |  |
| Subnational transfers (#5.2)    | Constitutional, statutory and other mandatory revenue sharing requirements and the  |            |  | < outstanding progress>  |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | MSG's definition of materiality regarding mandatory subnational transfers have been documented (#5.2.a)   |  |  | < satisfactory progress><br>< meaningful progress>           |  |
|  | The MSG has considered the data reliability (4.9) of disclosures of mandatory subnational transfers (5.2.a)   |  |  | < inadequate progress><br>< no progress><br><not applicable> |  |
|  | <i>The MSG has included ad-hoc subnational transfers in the EITI reporting process, with appropriate attention to data quality (#5.2.b).</i>                                    |  |  |  |  |
|  | <i>The MSG has reported on how extractive revenues earmarked for specific programmes or investments at the subnational level are managed, and actual disbursements (#5.2.c)</i> |  |  |  |  |



|  |  |  |  |   |  |
|--|--|--|--|---|--|
| Additional information on revenue management and expenditures (#5.3) | <i>EITI implementation addresses a description of any extractive revenues earmarked for specific programmes or geographic regions, including a description of the methods for ensuring efficiency and accountability in their use (#5.3.a)</i> |  |  | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress> |  |
|  | <i>EITI implementation addresses a description of the country's budget and audit processes and links to publicly available information about budgeting and expenditure (#5.3.b)</i>  |  |  | < no progress><br><not applicable>  |  |
|  | <i>The MSG has disclosed any further information related to the budget cycle, production and commodity price assumptionis and revenue sustainability,</i>  |  |  |   |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | <i>resource dependence, and revenue forecasting (#5.3.c)</i> |  |  |  |  |
|--|--|--|--|--|--|

**Requirement 6:**

Overview of the implementation of Requirement 6

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

| <b>Assessment table: Social and economic spending</b> |   |                                 |                                     |  |  |
|---|---|---------------------------------|-------------------------------------|--|--|
| <b>EITI provisions</b>                                | <b>Summary of main findings</b>   | <b>Source(s) of information</b> | <b>Summary of stakeholder views</b> | <b>Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)</b> | <b>Proposed corrective actions and recommendations</b> |
| Social and environmental expenditures (#6.1)          | The MSG has agreed a definition of materiality with regards to mandatory social expenditures (#6.1.a) | E.g.<br>or                      |                                     | < outstanding progress><br><br>< satisfactory progress>  |  |

|  |   |  |  |   |  |
|--|---|--|--|---|--|
|  | Where mandatory social expenditures exist and are material, these have been disclosed, with appropriate attention to data quality (4.9), including any gaps (#6.1.a)  |  |  | < meaningful progress><br>< inadequate progress><br>< no progress><br>< not applicable> |  |
|  | Disclosures of mandatory social expenditures have been disaggregated by payment type, company, between cash and in-kind and include information on the nature of in-kind expenditures and the identity of any non-government beneficiaries (#6.1.a) |  |  |   |  |
|  | The MSG has agreed a definition of materiality with regards to mandatory  |  |  |   |  |

|                                      |   |  |  |   |  |
|--------------------------------------|---|--|--|---|--|
|                                      | environmental expenditures (#6.1.b)   |  |  |   |  |
|                                      | Where mandatory environmental expenditures exist and are material, these have been disclosed, with appropriate attention to data quality (4.9), including any gaps (#6.1.b) |  |  |   |  |
|                                      | The MSG has disclosed discretionary social and environmental expenditures, with appropriate attention to data quality (#6.1.c)  |  |  |   |  |
| SOE quasi fiscal expenditures (#6.2) | The MSG has agreed a definition of materiality with regards to quasi-fiscal expenditures by SOEs, including SOE subsidiaries and joint ventures (#6.2)                      |  |  | < outstanding progress><br><br>< satisfactory progress> |  |

|   |  |  |  |  |  |
|---|--|--|--|--|--|
|   | Where quasi-fiscal expenditures exist and are material, the MSG has developed a reporting process for disclosure of quasi-fiscal expenditures and these expenditures have been disclosed accordingly (6.2) |  |  | <p>&lt; meaningful progress&gt;</p> <p>&lt; inadequate progress&gt;</p> <p>&lt; no progress&gt;</p> <p>&lt;not applicable&gt;</p>  |  |
| Contribution of the extractive sector to the economy (#6.3) | Information about the contribution of the extractive industries to GDP for the fiscal year covered by EITI disclosures has been disclosed in absolute and relative terms (#6.3.a)                          |  |  | <p>&lt; outstanding progress&gt;</p> <p>&lt; satisfactory progress&gt;</p> <p>&lt; meaningful progress&gt;</p> <p>&lt; inadequate progress&gt;</p> <p>&lt; no progress&gt;</p> <p>&lt;not applicable&gt;</p> |  |
|   | Information about the contribution of the extractive industries to government revenues for the fiscal year covered by EITI disclosures has been disclosed in   |  |  | <p>&lt; no progress&gt;</p> <p>&lt;not applicable&gt;</p>  |  |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  | absolute and relative terms (#6.3.b)   |  |  |  |  |
|  | Information about the contribution of the extractive industries to exports for the fiscal year covered by EITI disclosures has been disclosed in absolute and relative terms (#6.3.c)    |  |  |  |  |
|  | Information about the contribution of the extractive industries to employment for the fiscal year covered by EITI disclosures has been disclosed in absolute and relative terms (#6.3.d) |  |  |  |  |
|  | Information about the location of extractive activities in the fiscal year covered by EITI   |  |  |  |  |

|                                    |   |  |  |                          |  |
|------------------------------------|---|--|--|--------------------------|--|
|                                    | disclosures has been disclosed (#6.3.e)   |  |  |                          |  |
| <i>Environmental impact (#6.4)</i> | <i>EITI implementation addresses the management and monitoring of the environmental impact of the extractive industries (#6.4)</i>  |  |  | < outstanding progress>  |  |
|                                    | <i>EITI implementation addresses relevant legal provisions, administrative rules as well as actual practice related to environmental management and monitoring of extractive investments in the country (6.4.a)</i> |  |  | < satisfactory progress> |  |
|                                    | <i>EITI implementation addresses regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as</i>   |  |  | < meaningful progress>   |  |
|                                    |   |  |  | < inadequate progress>   |  |
|                                    |   |  |  | < no progress>           |  |
|                                    |   |  |  | <not applicable>         |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | <i>environmental liabilities,<br/>environmental<br/>rehabilitation and<br/>remediation programs<br/>(6.4.b)</i> |  |  |  |  |
|--|---|--|--|--|--|

### Requirement 7:

Overview of the implementation of Requirement 7

Summary of stakeholder consultations, focusing on areas of contention or of greatest interest.

*[This section would provide an overview of progress and highlight both positive developments/impact and particular challenges. The section would also flag sub-requirements that were challenging to assess or where stakeholder views were strong. The section would provide background for recommendations.]*



| Assessment table: Outcomes and impact |   |                          |                              |   |   |
|---------------------------------------|---|--------------------------|------------------------------|---|---|
| EITI provisions                       | Summary of main findings  | Source(s) of information | Summary of stakeholder views | Recommendation on compliance with the EITI provisions (to be completed for 'required' provisions)       | Proposed corrective actions and recommendations |
| Public debate (#7.1)                  | EITI disclosures, including government and company disclosures, are comprehensible, have been actively promoted, are publicly accessible and have contributed to public debate (#7.1.a) | E.g.<br>or               |                              | < outstanding progress><br>< satisfactory progress><br>< meaningful progress><br>< inadequate progress> |   |
|                                       | <i>The MSG has produced brief summary reports, summarised and compared the shares of each revenue streams and undertaken</i>  |                          |                              | < no progress><br><not applicable>  |   |

|                           |   |  |  |                          |  |
|---------------------------|---|--|--|--------------------------|--|
|                           | <i>capacity-building efforts to improve the understanding of EITI disclosures (#7.1.b)</i>  |  |  |                          |  |
| Data accessibility (#7.2) | The MSG has agreed a policy on the access, release and reuse of EITI data (#7.2.a)  |  |  | < outstanding progress>  |  |
|                           | Government agencies and companies have published data under an open license (#7.2.a)  |  |  | < satisfactory progress> |  |
|                           | The MSG has made all EITI disclosures available in machine readable, open data format (#7.2.b)  |  |  | < meaningful progress>   |  |
|                           | The MSG has completed summary data files for each fiscal year covered by the EITI in accordance with the template approved by the EITI Board (#7.2.c) |  |  | < inadequate progress>   |  |
|                           |   |  |  | < no progress>           |  |
|                           |   |  |  | < not applicable>        |  |

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|--|--|--|--|--|--|
| <p>Recommendations from EITI implementation (#7.3)</p> | <p>The government and MSG's progress in taking steps to act upon lessons learned, identifying, investigating and addressing the causes of any information gaps or discrepancies in EITI implementation, and progress in responding to the recommendations made by the Independent Administrator (#7.3)</p> |  |  | <p>&lt; outstanding progress&gt;</p> <p>&lt; satisfactory progress&gt;</p> <p>&lt; meaningful progress&gt;</p> <p>&lt; inadequate progress&gt;</p> <p>&lt; no progress&gt;</p> <p>&lt;not applicable&gt;</p> |  |
|  | <p><i>The MSG has considered recommendations for strengthening government systems and natural resource governance, and followed up on such recommendations where appropriate (#7.3)</i></p>  |  |  |  |  |

|  |  |  |  |                          |  |
|--|--|--|--|--------------------------|--|
| Outcomes and impact of EITI implementation on natural resource governance (#7.4) | The MSG has made efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain a summary of EITI activities (7.4.a.i)                            |  |  | < outstanding progress>  |  |
|  | The MSG has made efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain an assessment of progress in meeting EITI Requirements (7.4.a.ii) |  |  | < satisfactory progress> |  |
|  |  |  |  | < meaningful progress>   |  |
|  |  |  |  | < inadequate progress>   |  |
|  |  |  |  | < no progress>           |  |
|  |  |  |  | <not applicable>         |  |

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|--|--|--|--|--|--|
|  | <p>The MSG has made efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain an overview of the MSG's responses to EITI recommendations (7.4.a.iii)</p> |  |  |  |  |
|  | <p>The MSG has made efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain an assessment of</p>   |  |  |  |  |

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|  | progress in meeting work plan objectives (7.4.a.iv)   |  |  |  |  |
|  | The MSG has made efforts to review outcomes and impact of EITI implementation on natural resource governance, including whether annual activity reports or forms of documentation agreed by the MSG have been produced and contain a narrative account of efforts to strengthen the EITI's impact (7.4.a.v) |  |  |  |  |
|  | <i>The MSG has made efforts to take gender considerations and inclusiveness into account (7.4.a.v)</i>  |  |  |  |  |
|  | The MSG has undertaken consultations to give all stakeholders an  |  |  |  |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | opportunity to provide feedback on the EITI process and the impact of the EITI, and have their view reflected in the annual review of outcomes and impact (7.4.b) |  |  |  |  |
|--|---|--|--|--|--|