



Flexible EITI reporting in response to COVID-19

Recognising the ongoing challenges associated with the COVID-19 pandemic, the [EITI Board has agreed the extension of measures](#) to provide flexibility in EITI implementation and reporting. These measures allow implementing countries to retain the momentum of the EITI process while adapting to local circumstances and urgent information needs.

The COVID-19 pandemic is having significant effects on the extractive industries and EITI implementation. Core aspects of the EITI process, such as convening stakeholders and disseminating information, may be challenging under current circumstances. Alternative approaches may be required as countries undertake virtual ways of working.

Opportunities for innovation may arise during this period, that can be sustained in future. For example, the flexible measures can allow greater reliance to be placed on timelier data published by governments and companies, which can inform debate during this challenging time.

The flexible measures outlined in this document are for **EITI Reports planned for publication in 2021 and 2022**. The EITI Board will keep this approach under review and consider whether to amend or extend the measures, taking into account further developments in EITI implementing countries.

Reporting options for EITI implementing countries

Conventional reporting

Countries may continue to follow [conventional procedures for annual EITI reporting](#), including [reconciliation](#).

Flexible EITI reporting

MSGs may prepare reports based on information disclosed by government and/or companies, subject to MSG endorsement and providing that the flexible reporting requirements are met (see below).

MSGs are encouraged to use this flexibility to communicate timely data that is relevant to the situation in their country. For example, they can consider including current or forward-looking information on production, exports and revenue, or disclosing licenses or contracts recently awarded which might affect future extractive revenue.

Reporting extensions

Should MSGs be unable to pursue any of these options, they may apply for an extension to reporting, subject to MSG endorsement. The COVID-19 pandemic has been deemed to constitute an “exceptional circumstance” where it directly impacts the implementation of the [EITI Standard](#).

“These measures aim to ensure that EITI implementation is safely contributing to global and national efforts to respond to the pandemic, while continuing to uphold the EITI’s commitment to transparency, accountability and multi-stakeholder dialogue.”

RT HON. HELEN CLARK
EITI Board Chair

Communication and dissemination activities during COVID-19

The EITI Board recognises that EITI communication and dissemination activities must take into account COVID-19 restrictions.

The Board encourages MSGs to prioritise online events and capacity-building efforts where possible, and in-person events that can be undertaken safely.

Validation of Requirement 7.1 relating to public debate will take into account the constraints associated with the COVID-19 pandemic and reasonable measures agreed by the MSG.

Flexible reporting requirements

for EITI Reports published before 31 December 2022

Documentation requirements

Should MSGs wish to proceed with the flexible approach to reporting below, this should be clearly documented and shared with the International Secretariat before starting the reporting process. Validation of the EITI's disclosure requirements (2-6) will take into account the MSG's agreed approach and adherence to the provisions above. The EITI International Secretariat will record the approaches agreed by MSGs as part of its monitoring of impact of COVID-19 on implementing countries.

Disclosure requirements

Implementing countries may deviate from the standard procedure for EITI reporting, including reconciliation **for EITI Reports scheduled for publication by 31 December 2022**. In doing so, the country must disclose the following information in their reporting:

1. Information on current and forward-looking extractive sector developments and industry outlook, in light of COVID-19, commodity price shocks and the potential for longer-term reductions in demand for commodities.

This information should help facilitate evolving stakeholder efforts to undertake sound policy decisions and informed public debate. An indicative list of information that could be included is:

- Information on changes in licensing and contract negotiations or terms;
- Adjustments to fiscal regimes;
- Incentives or relief requested by, or given to, companies;
- Effects on exploration or development plans;
- Impact on production, exports and employment (including resulting from movement restrictions and cross-border quarantines);
- Changes in state participation and policies for state-owned enterprises;
- Revisions to revenue and budget projections;
- Shifts in sector-specific borrowing;
- Restrictions on civic space;
- Exceptional uses of sovereign wealth funds;
- Other issues as agreed by MSGs.

2. Unilateral disclosures by government and/or companies in accordance with EITI Requirements 2, 3, 4, 5 and 6, with the exception of provisions relating to data quality and assurance (Requirement 4.9b). This should include all the information typically included in EITI disclosures in accordance with the MSG's agreed workplan and in accordance with the 2019 EITI Standard.

3. Disclosures of the latest production, export and revenue data.

4. A complete overview of the disclosed data.

Countries are encouraged to use the [EITI summary data template](#), with support from the International Secretariat.

5. An assessment by the MSG of the comprehensiveness and reliability of the disclosed data, identifying any gaps or weaknesses in disclosures in accordance with the 2019 EITI Standard.

Where necessary, the MSG should discuss what additional work is needed to address concerns about the comprehensiveness and reliability of the disclosed data. This could include:

- Seeking additional information from reporting entities;
- Undertaking a comprehensive report in line with the EITI Standard for any reporting years that were subject to flexible reporting, if feasible.

Convening multi-stakeholder groups

Multi-stakeholder oversight is a central feature of EITI implementation. Under the current circumstances, convening MSGs may be challenging.

Where national secretariats and MSG chairs have taken reasonable steps to seek MSG comments and approval, the EITI Board will take this into account when assessing whether the MSG approved key decisions relating to the EITI process.

“Reasonable steps” by the MSG chairs could include:

- Circulating documents in sufficient time prior to meetings or conference calls;
- Reaching out to MSG members by phone or online;
- Providing sufficient time for MSG members to provide input to draft documents;
- Requesting confirmation from MSG members from each constituency to approve decisions.

For more information, visit eiti.org/open-data-resource-centre

