**Standard Terms of Reference for EITI reporting**

2023 EITI Standard

**EITI [country]**

**Terms of Reference for EITI reporting for [YYYY-YYYY]**

Approved by the [name of MSG] on [date]

# Introduction

This document provides the standard Terms of Reference (ToRs) for compiling data for EITI reporting, in line with the 2023 EITI Standard. These procedures, developed by the EITI Board, aim to ensure consistency and reliability in reporting revenue data. Whenever possible, data should be drawn from primary sources (i.e. government and company reporting systems) to make extractive sector information more accessible and understandable to the public.

**Tip:** Text in blue may be adjusted by the multi-stakeholder group (MSG) of the EITI implementing country to suit their country context and priorities when preparing the ToRs for their next reporting cycle.

**Entity responsible for EITI reporting**

Various aspects of EITI reporting may be outsourced to third parties. In the past, many countries have relied on an Independent Administrator (IA) for this work. However, during the period of flexible reporting from May 2020 to November 2024, various implementing countries have engaged other entities to carry out various aspects of EITI reporting. For example, the initial scoping phase of the EITI reporting cycle could be undertaken by the national secretariat. While MSGs may choose to procure an IA to undertake EITI reporting, this work is not limited to IAs.

As such, these updated ToRs refer more broadly to the entity(ies) responsible for EITI reporting (hereinafter “the Entity”), rather than only an IA. The Entity should be perceived by the MSG as credible, trustworthy and technically competent.

The MSG and the Entity should clearly disclose any conflicts of interest with respect to the collection and treatment of any information deemed “sensitive” during procurement.

**Role of the EITI multi-stakeholder group**

The MSG must approve the ToRs for EITI reporting based on the objectives and scope agreed in their work plan and past recommendations from Validation and reporting. The EITI process requires inclusive decision-making, treating all constituencies as partners. The MSG should also determine priorities for EITI reporting and decide which EITI requirements or other data, if any, should be prioritised.

The MSG is responsible for agreeing an approach to data quality that builds on existing audit and assurance practices by both government entities and extractive companies. These ToRs outline two standardised procedures for addressing data quality (see Section 4, Phase 3):

* Reconciliation
* A risk-based approach

The MSG can adopt tailored quality assurance mechanisms, such as a risk-based approach, engaging the Supreme Audit Institution, or including systematically disclosed data published based on international audit practices. These approaches help ensure that data is reliable, considering the prevailing audit and assurance practices in the country.

In line with Requirement 4.9.c of the 2023 EITI Standard, the MSG is encouraged to agree on an approach to data reliability for non-revenue information in accordance with EITI Requirements 2 on the legal and institutional framework, contracts and licenses; Requirement 3 on exploration and production; Requirement 5 on revenue management and distribution; and Requirement 6 on social and economic spending.

Associated data files should be submitted by the Entity for MSG approval and made publicly available, in line with EITI Requirements 7.1 and 7.2.

**Deviations from standard procedures**

If the MSG wishes to deviate from the standard procedures, it must seek advance approval from the EITI Board. The request must explain the rationale for deviation; confirm whether the required data is routinely disclosed in requisite detail; ensure financial data is independently audited to international standards; and verify sufficient retention of historical data.

For any questions on the standard ToRs for EITI reporting, please contact the EITI International Secretariat (secretariat@eiti.org).

# Purpose and scope of EITI reporting

The EITI (Extractive Industries Transparency Initiative) is the global standard for improving transparency and accountability in the oil, gas and mining sectors.

EITI implementation has two core elements:

* **Transparency:** Energy and extractive companies disclose information on their operations, including payments to the government. The government, in turn, publishes its receipts and other relevant data on the industry. The expectation is for this financial data to be published annually, alongside other sector-specific information, in accordance with the EITI Standard.
* **Accountability:** These disclosures, overseen by the MSG, cover the upstream extractive industries value chain, and should foster public debate on the management of the sector. The MSG defines and oversees the process, communicates findings, and promotes integrating the EITI recommendations into broader transparency efforts.

|  |
| --- |
| **Box 1: Disclosure requirements of the EITI Standard** EITI disclosures cover the following areas:* **Legal framework** (Requirement 2.1, 2.4 and 6.4)
* **Overview of the extractive sector** (Requirement 3.1 and 6.3)
* **Licensing and contracting** (Requirement 2.2, 2.3 and 2.4)
* **Ownership** (Requirement 2.5)
* **State participation** (Requirement 2.6, 4.2, 4.5, 6.2)
* **Revenue collection** (Requirement 4.1 to 4.8 and 4.10)
* **Revenue management** (Requirement 5.1, and 5.3)
* **Production, exports and emissions (**Requirement 3.2, 3.3 and 3.4)
* **Subnational contributions** (Requirement 4.6, 5.2 and 6.1)
* **Environmental and social impact** (Requirement 6.4)

Disclosures must meet cross-cutting requirements on data quality (Requirement 4.9) and where applicable, disaggregation (Requirement 4.7). |

**Systematic disclosure**

Systematic disclosure is the default expectation for EITI disclosures. The term “systematic disclosure” means routine, timely and publicly accessible disclosures through official channels, such as government and company websites or publications. Data should be published by the entity responsible for the data (“at source”).

EITI disclosure requirements can be met by referencing publicly available information or data collected for reporting purposes. EITI reporting should provide additional context, consolidate sources of systematic disclosures and address any gaps and concerns about data quality.

**Data timeliness**

As per EITI Requirement 4.8, revenue or financial data must not be older than the second to last complete accounting period. For example, data for the financial year 2024 must be published at the latest by 31 December 2026. However, countries are encouraged to publish more timely data where possible. MSGs are also encouraged to think about multi-year reporting, i.e. coverage of more than one financial year in an EITI Report, to reduce some of the challenges linked to the procurement of the Entity responsible for EITI reporting.

**EITI Implementation in[country]**

[In this section, the MSG should provide background information on EITI implementation in their country. This should clearly specify the EITI’s national objectives, as agreed by the MSG, and as elaborated in the EITI work plan. A link should be provided to the EITI work plan and studies that may inform EITI reporting, with additional commentary as required on the history and current status of EITI reporting and Validation. See Annexe A.]

# Objectives and expectations of the assignment

On behalf of the Government of [country], the [name of MSG] seeks a qualified and credible entity, free from conflicts of interest, to support EITI reporting in accordance with the EITI Standard. The assignment aims to assist the MSG in strengthening disclosures in line with the EITI Standard, aligned with national work plan, assessing the comprehensiveness and reliability of the data, and supporting the MSG in making recommendations to strengthen government systems and natural resource governance.

**Tip:** The MSG should set clear objectives for the assignment that align with its work plan, national priorities, thematic studies and previous recommendations from Validation and reporting.

**The Entity is expected to:**

**Tip:** The MSG should clearly define the designated entity(ies) that will produce the EITI Report or complete specific sections of it.

* Clearly understand the objective(s), based on the agreed MSG priorities, for the reporting cycle covering fiscal year(s) [YYYY-YYYY], and determine the sources of information needed to achieve the set objectives.
* Identify the data that is systematically disclosed as well as additional data required under the EITI Standard that should be disclosed by EITI reporting;
* Guide the MSG in assessing the applicability of EITI requirements within the national context, where relevant;
* Develop a clear understanding of corrective actions from the country’s previous Validation(s) and reporting and, where applicable, propose options to address the disclosure gaps identified in the corrective actions;
* Provide the MSG with options for determining the materiality of revenue streams and companies;
* Draft data collection templates, ensuring they meet the level of detail required by the EITI Standard on all requirements;
* Collect the non-revenue information not systematically disclosed and assess data quality in accordance with 4.7, 4.8 and 4.9;
* Collect revenue information that is not systematically disclosed and assess data reliability, timeliness and comprehensiveness, in accordance with EITI Requirements 4.7, 4.8 and 4.9;
* Document, evaluate and present to the MSG any deviations between regulations and actual practices on transparency in extractive industry governance;
* Develop actionable recommendations for strengthening disclosures and disclosure systems and follow-up from previous reporting recommendations;
* ****Complete summary data files for each fiscal year covered by EITI reporting in accordance with the [template](https://eiti.org/guidance-notes/eiti-summary-data-template) approved by the EITI Board, in accordance with Requirement 7.2.

**Tip:** The MSG should specify whether reporting is to provide any insight or response to recommendations from the country’s Validation.

# EITI reporting cycle

The EITI reporting cycle could be categorised in five phases:

1. Scoping
2. Data collection and initial analysis
3. Data quality assurance
4. MSG gap analysis
5. EITI reporting for impact

**Figure 1**: **The EITI reporting cycle**

*These phases may overlap, and some iteration between them may occur.*

## Phase 1: Scoping

**Objective:** In the scoping phase, the Entity should support the MSG in identifying what EITI reporting should cover in order to meet both the requirements of the EITI Standard and the MSG’s objectives. The scoping study sets the foundation for producing timely, comprehensive and reliable data for EITI reporting.

Scoping typically involves the review of both revenue and non-revenue information on government revenues, while clarifying the fiscal period to be covered. The level of detail required during scoping depends on the MSG’s understanding of the extractive sector, which should increase over time, reducing the effort needed for future scoping exercises.

The scoping phase should consider:

* Relevant developments in the extractive sector and broader sector governance issues;
* Past recommendations from EITI reporting, thematic reports and/or Validation.

**The Entity is expected to:**

* 1. **Review the relevant background information:** Examine governance arrangements, tax policies, studies on systematic disclosures, preliminary scoping work, existing disclosures by governments and companies, and conclusions and recommendations from past EITI reporting and Validations. (See Annexe A for a list of relevant documentation.)

**Tip:** The MSG may decide to include encouraged elements of the EITI Standard, such as Requirement 3.4 on greenhouse gas emissions and Requirement 4.10.c on project costs, within the scope of reporting.

* 1. **Assist the MSG on key governance questions they want to address:** Based on the review the current work plan and discussions with key stakeholders, identify the key national priorities to be addressed in the reporting process and the data and documents required to address these priorities and meet EITI disclosure requirements.
	2. **Identify responsible entities:** Determine which government agencies and companies are responsible for producing, collecting or maintaining the required information.
	3. **Assess public availability of information:** Review data already made publicly available by government agencies and companies, including the format and periodicity of disclosure, and explore options for expanding disclosure.
	4. **Evaluate data comprehensiveness and disaggregation:** Examine the data’s timeliness, comprehensiveness and level of disaggregation with respect to the EITI Standard. If multiple public sources exist for the same data, assess whether the data is consistent and comparable.
	5. **Agree on data quality assurance mechanisms:** In consultation with the MSG, agree on the types of assurances needed to ensure the disclosed data meets acceptable quality standards, including reviewing audit procedures.
	6. **For revenue data, the Entity should:**
		1. Obtain a list of payments collected by government agencies for the fiscal year under review;
		2. Obtain information on the list of active permits, licenses, rights and extractive contracts;
		3. Cross-check payments made by companies against the list of active permits;
		4. Establish the materiality of revenue in the extractive sector based on MSG-agreed thresholds and document the options considered;
		5. Review material payments from companies without active permits, licenses, rights or extractive contracts and assess the relevance of their inclusion in the reporting scope;
		6. Establish material companies and government entities based on MSG-agreed materiality thresholds;
		7. Ensure systematically disclosed data adheres to Requirement 4.7 on disaggregation and 4.9 on data quality.

**Additional steps for the Entity if the MSG agreed a risk-based approach**

* 1. **Risk assessment:** Assess the level of risk of material misstatement for different payment flows/reporting entities.
	2. **Develop a data quality strategy:** Based on the level of risk, develop a strategy for data verification by payment flow, extractive company and/or government agency (see Annexe B for an example of a verification strategy table).

The risk assessment should be conducted during the first year of implementing the risk-based approach. However, the MSG may decide that the initial risk assessment should cover reporting for a longer interval (e.g. every three years). During the interim years, the risk assessment could simply be updated based on changes to extractive sector developments that may arise.

## Phase 2: Data collection and initial analysis

**Objective:** The purpose of this phase is to analyse the comprehensiveness of EITI disclosures. Information required by the EITI Standard may not always be in a sufficiently disaggregated format, and data collection may reveal gaps in the comprehensiveness of both revenue and non-revenue data.

In this phase, the Entity collects data in line with the scope approved by the MSG. The MSG and national secretariat should ensure that the Entity has contact details for the reporting entities and should assist in ensuring full participation by these entities.

**The Entity is expected to:**

* 1. **Collate existing disclosures:** Identify and compile existing disclosures by government and company reporting entities (including systematic disclosures), aiming to avoid duplication in EITI reporting where possible.
	2. **Draft reporting templates:** Develop reporting templates for consideration and approval by the MSG.

****

**Tip:** The MSG may wish to consider if templates for reporting non-revenue data would enhance clarity and consistency in disclosures.

* 1. **Conduct capacity building sessions:** Facilitate training sessions for reporting entities on the use of reporting templates, ensuring they are familiar with the process.
	2. **Collect completed forms and supporting documentation:** Gather completed reporting forms and associated documentation from the participating reporting entities, along with any additional information agreed upon by the MSG.
	3. **Identify initial gaps:** Investigate any potential gaps or issues that may hinder comprehensive EITI disclosures, offering potential solutions and recommendations for an appropriate reporting methodology.
	4. **Analyse data comprehensiveness:** Examine the comprehensiveness of data collected to ensure it covers all disclosure requirements of the EITI Standard in sufficient detail. This may also include disclosure gaps identified during Validation.
	5. **Clarify information gaps:** Where necessary, contact the reporting entities directly to clarify any initial information gaps or discrepancies in the collected data.
	6. **Ensure integrity in alternative approaches:** If the MSG opted for an alternative approach (e.g. where the national secretariat assists with data collection, or where the data is collected through an existing reporting mechanism), the Entity should carry out consultations and/or other mechanisms to ensure the integrity of the information transmitted.

**Additional steps for the Entity if the MSG agreed a risk-based approach**

**2.9 Tailor data collection based on risk:** If MSG opted for a risk-based approach, the data collection approach will depend on the level of risk identified and the verification strategy approved by the MSG. Contact the reporting entities directly to clarify any information gaps or discrepancies.

## Phase 3: Data quality assurance

**Objective:** The objective of this phase is to ensure that disclosed data is subject to credible, independent audit, applying international auditing standards, as outlined in EITI Requirement 4.9.b. The MSG can choose one of the two standard procedures for data quality assurance, i.e. either reconciliation or a risk-based approach. Any deviation from the standard procedures must be approved by the EITI Board.

**Figure 2:** **Overview of standard procedures for data quality assurance**

|  |  |
| --- | --- |
| **Reconciliation** | * Compare payments reported by companies and government receipts;
* Investigate discrepancies and address detected errors and omissions.
 |
| **Risk-based approach** | * Determine the level of risk for every payment flow and reporting entity;
* Apply procedures in the verification strategy to reduce the level of risk to an acceptable level.
 |

**Reconciliation**

Under reconciliation, the Entity compares the financial data on all material revenues and payments disclosed by government and companies. The aim is to resolve any discrepancies and provide a statement on the comprehensiveness and reliability of the government extractive revenue data. While this approach is not an audit, it follows the [ISRS 4400](https://www.iaasb.org/publications/international-standard-related-services-isrs-4400-revised) methodology for Agreed-Upon Procedures Engagements.

If all material reporting entities have had their financial statements audited for the period under review, all material government entities and extractive companies selected in the reconciliation scope should submit a management attestation. This attestation confirms that data provided in their EITI reporting templates is consistent with, or corresponds to, their audited financial statements.

Alternatively, if material reporting entities do not have financial statements audited for the period under review, the Entity may request that all material government entities and extractive companies submit their reporting templates certified by an external auditor (for companies) or by the Supreme Audit Institution (for government entities). The MSG should agree on sign-off and attestation procedures to confirm the reliability and comprehensiveness of the submitted data.

In countries with weak internal and external statutory government oversight institutions, the MSG may consider a quality assurance procedure involving the reconciliation of payments between various government agencies. This method can offer valuable insights into the financial management systems of material government entities.

**Risk-based approach**

A risk-based approachto data quality assurance involves three steps:

* **Risk assessment:** This involves assessing the risk of material misstatements of government extractive revenues. A systematic analysis is carried out to evaluate processes and controls by revenue flow, collecting government entities and material extractive companies. The MSG is responsible for reviewing and finalising the risk assessment.
* **Verification strategy:** Based on the risk assessment, government entities, companies and revenue streams are then categorised based on their risk of material misstatement (high, medium and low). The MSG is expected to agree on quality assurance procedures to reduce the level of risk to an acceptable one. Verification procedures may include reconciling specific payments.
* **Implementation of the verification strategy:** the Entity uses the verification strategy approved by the MSG to apply the agreed procedures to the different payment flows based on their level of risks.

**The Entity is expected to:**

* 1. **Assess revenue audits:** Ensure that government and company revenues are subject to credible, independent audit, following international auditing standards as recommended by the MSG and in line with EITI Requirement 4.
	2. **Recommend actions for addressing data quality concerns:** If concerns about the data quality are identified during the assessment, propose measures to address gaps, such as strengthening attestation mechanisms during the data collection phase.
	3. **Design reporting template:** Incorporate considerations of data quality when designing reporting templates, ensuring the level of detail allows for the identification and investigation of discrepancies.
	4. **Review audit procedures:** Examine the audit and assurance procedures of both companies and government entities involved in EITI reporting. This includes reviewing relevant laws, regulations and planned reforms, and ensuring procedures align with international standards. EITI reporting should include a summary of findings, or the MSG should publish the results of the review elsewhere.
	5. **Recommend standardised procedures:** Based on the review of audit and assurance procedures, the Entity responsible for EITI reporting should apply professional judgement and international standards to ensure the procedure leads to comprehensive and reliable EITI reporting. Professional judgement should also be used to determine the extent to which existing controls and audit frameworks can be relied upon in line with international audit standards.
	6. **Assess comprehensiveness of disclosed information:** Evaluate whether the information disclosed by the reporting entities is complete, in line with the agreed scope, and identify any gaps and the impact of these gaps in the data.
	7. **Identify discrepancies:** Detect any discrepancies above the agreed margin of error or risks to financial security, in consultation with the MSG.
	8. **Advise on data reliability for non-revenue disclosures:** Provide guidance to the MSG on ensuring the reliability of non-revenue information disclosures, as outlined in Annexe B, in accordance with EITI Requirements 2, 3, 5 and 6.
	9. **Develop recommendations:** Offer actionable recommendations for strengthening governance of the extractive industries in the country, disclosures and disclosure systems.

## Phase 4: MSG gap analysis

**Objective:** The purpose of this phase is to ensure that the MSG analyses the data to address key governance questions established for the reporting cycle. The MSG plays a critical role in ensuring that EITI implementation tackles the most important governance challenges in the country’s extractive sector.

**The Entity is expected to:**

* 1. **Present initial findings on data disclosures:** Based on the EITI Standard and the MSG’s priorities, present key findings and legal or practical barriers preventing comprehensive disclosure, including government plans to address these barriers and the expected timeline for resolving them, which may include:

		1. **Material deviations:** Highlight any significant deviations from the legal and regulatory framework governing license transfers and awards, explaining the methodology used for the assessment.
		2. **Licensing procedures:** Provide commentary on the efficiency and effectiveness of licensing procedures; a description of procedures, actual practices and grounds for renewing, suspending or revoking a contract or license; and information regarding changes in majority ownership of license holding companies.
		3. **Registers and cadastres:** If license registers or cadastres are incomplete or missing, provide recommendations on disclosing gaps and document efforts to improve these systems.
		4. **Contracts and licenses:** Identify any deviations from legislative or government policy requirements for disclosing contracts and licenses.
		5. **Beneficial ownership:** Report significant gaps or weaknesses in beneficial ownership reporting, including any entities that did not submit complete information.
		6. **Revenue data quality assurance:** Explain any significant discrepancies identified during revenue reconciliation or the risk-based approach.
		7. **Sales of the state’s share of production:** Highlight material deviations from legal and regulatory frameworks governing the selection of buying companies and related sales agreements.
		8. **Revenue transfers:** Note any discrepancies between expected and transfers of revenue between the central government and subnational entities, per the applicable revenue sharing formula, and encourage the government to provide explanations for any discrepancies.
		9. **Social and environmental obligations:** Assess whether legal or contractual obligations related to social and environmental expenditures or payments are being followed in practice.
		10. **Gaps and irregularities:** Identify any gaps, inconsistencies and irregularities in the information disclosed.
	2. **Agree actionable recommendations with the MSG** for strengthening governance of the extractive industries in the country, disclosures and disclosure systems.

## Phase 5: EITI reporting for impact

**Objective:** The purpose of EITI reporting is to inform public debate and discussions on extractive sector governance issues, in line with MSG priorities and the country context. To achieve this, EITI reporting should be presented in a clear, accessible manner that takes into account key audiences, information access challenges and information needs of different groups. Considerations should be made with respect to the length and language of reports, which should include a summary of key findings.

The EITI Report could be structured as follows:

* **Introduction:** This section should state the MSG’s agreed objectives and priorities for the reporting cycle. It should outline the key governance questions that the report aims to address and provide context, including macro-economic figures, ongoing or planned reforms in extractive sector governance, public finance management and development issues related to the extractives.
* **Findings and recommendations:** This section should correspond to the key governance questions addressed in the report. It could include:
* Highlights from disclosed data (both systematically disclosed and specific to the report);
* A diagnostic of gaps or deviations from statutory norms and procedures;
* Actionable recommendations for strengthening public disclosure systems for both government and companies;
* Concrete recommendations to support ongoing or proposed reforms in laws, regulations and administrative practices for extractive sector governance;
* How the report supports policy discussion and debates on governance issues related to national priorities, including anti-corruption, domestic resource mobilisation and energy transition.
* **State of transparency in the extractive value chain:** This section should cover the required disclosures based on the EITI Standard or the scope defined by the MSG. Information can be presented along the extractive value chain or grouped thematically (e.g. all disclosures related to state participation).

EITI disclosures must be approved by the MSG before publication. The MSG will oversee the final report’s release. If stakeholders wish to include additional comments or opinions, authorship must be clearly indicated.

**The Entity is expected to:**

* 1. **Ensure translation:** The final report must be translated into the following languages: [Insert languages].

**Tip:** If the MSG requires the Entity to translate the report, specify the language(s) needed.

* 1. **Produce and submit summary data files:** Produce summary data files[[1]](#footnote-2) in line with the EITI’s summary data template and ensure these are published alongside the final report. Following MSG approval, the Entity shall submit summary data electronically to the International Secretariat using the standardised reporting format.
	2. **Ensure report accessibility:** Ensure that the report is comprehensible, clear, readable and usable. The MSG may request professional copyediting and/or design services to improve clarity and presentation.

**Tip:** Where the MSG agrees to outsource these tasks to a third party, further instructions should be provided.

* 1. **Submit gathered data to the national secretariat:** Provide the national secretariat with all data gathered during reconciliation process, including the contact information of all the entities involved in reporting.

**Tip:** Retain this instruction if the Entity is tasked with submitting the data to the national secretariat. In instances where this data is compiled by a third party such as a university of government agency, remove this text.

# 5. Qualification requirements for the entity responsible for EITI reporting

The reconciliation of company payments and government revenues, or the implementation of the risk-based approach, can be conducted by any Entity deemed credible, independent, trustworthy and technically competent by the MSG.

Bidders are expected to follow and demonstrate how they will apply appropriate professional standards for agreed-upon-procedures when preparing their report.

The Entity must demonstrate:

* **Sector expertise:** Proven experience and expertise in the oil, gas and mining sectors in [country].
* **Accounting and auditing skills:** Proficiency in accounting, auditing and financial analysis, with previous experience in assurance assignments conducted in accordance with standards issued by the International Auditing and Assurance Standards Board (ISA, ISAE, ISRS) or with the auditing standard issued by the INTOSAI for Supreme Audit Institutions (ISSAI).
* **Independence:** The entity must clearly articulate the measures in place to ensure its independence from the data-producing entities. This includes defining the structures, processes and governance mechanisms that prevent any conflicts of interest and maintaining objectivity in data analysis and reporting.
* **Relevant experience:** A successful track record in similar assignments. Prior experience in EITI reporting is advantageous but not mandatory.
* [Other skills and competencies required as defined by the MSG.]

To ensure the quality and independence of the work, bidders must disclose any actual or potential conflicts of interest in their proposal. They should also provide commentary on how they will mitigate or avoid such conflicts.

# Reporting requirements and timeline for deliverables

The assignment is expected to begin on [date], with the final EITI Report due by [date]. The proposed timeline for deliverables is outlined below:

|  |  |
| --- | --- |
| Contract signing | [date] |
| (If relevant) Phase 1: Scoping study | [date] - [date] |
| Scoping study delivered | [date] |
| Phase 2: Data collection  | [date] - [date] |
| Phase 3: Data analysis  | [date] - [date] |
| Phase 4: Data quality assurance | [date] - [date] |
| Draft report delivered | [date] |
| Phase 5: Final report preparation | [date] - [date] |
| Final report delivered | [date] |

[Add any additional deliverables requested by the MSG, such as translations, trainings or a summary report.]

Payment schedule:

<x%> upon signing the contract

<x%> upon delivery of the inception report

<x%> upon delivery of the draft EITI Report

<x%> upon MSG approval and publication of the final EITI Report

# Client’s input and counterpart personnel

[Include details on reporting lines, support provided to the Entity during the assignment, and other logistical or administrative arrangements.]

**Other comments**

[The MSG may include additional information or clarifications regarding the assignment not covered above.]

# Annexe A: Background documentation

Documentation on governance arrangements and tax policies in the extractive industries, including relevant legislation and regulations:

* […]
* […]

EITI work plans and other related documents:

* […]
* […]

Findings from preliminary scoping work

* […]

Previous EITI Reports:

* […]
* […]

Commentary on previous EITI Reports:

* […]
* […]

Validation Reports:

* […]
* […]

Other relevant documentation (e.g. annual activity reports):

* […]
* […]

# Annexe B: Data quality strategy table

The level of risk refers to the likelihood that data reported by companies and government entities may contain errors or inaccuracies, affecting the reliability of the EITI reporting. Under a risk-based approach, the verification strategy assigns risk levels—low, medium or high—to each government agency and company based on their potential for misstatements.

* **Low-risk scenarios** require minimal data checks.
* **Medium-risk scenarios** call for enhanced procedures to address possible discrepancies.
* **High-risk scenarios** demand more extensive measures, including reconciliations.

This structured approach ensures that verification efforts are proportional to the identified risks, thereby enhancing the accuracy and reliability of the reported data while aligning the intensity of the intervention with the level of risk.

| Government agency | Assessment of the level of risk | Reporting company | Assessment of the level of risk | Payment flow | Assessment of the level of risk | Verification procedures |
| --- | --- | --- | --- | --- | --- | --- |
| Government agency 1 | High/Medium/Low | Reporting company 1 | High/Medium/Low | Payment flow 1 | High/Medium/Low | Plausibility test, reconciliation, audit, direct confirmation, etc. |
|   |  |   |  | Payment flow 2 |   |   |
|   |  |   |  | Payment flow 3 |   |   |
|   |  |   |  | Payment flow 4 |   |   |
|   |  | Reporting company 2 |   | Payment flow 1 |   |   |
|   |  |   |  | Payment flow 2 |   |   |
|   |  |   |  | Payment flow 3 |   |   |
| Government agency 2 | High/Medium/Low | Reporting company 1 | High/Medium/Low | Payment flow 1 | High/Medium/Low |   |
|   |  |   |  | Payment flow 2 |   |   |
|   |  |   |  | Payment flow 3 |   |   |
|   |  | Reporting company 2 |   | Payment flow 1 |   |   |
|   |  |   |  | Payment flow 2 |   |   |

1. The summary data files can be in CSV or Excel format and should contain the tables and figures from the print report. In accordance with EITI Requirement 7.2.b, the MSG is required to make the EITI Report available in an open data format (xlsx or csv) online. The latest version of the summary data template is available at: <https://eiti.org/document/eiti-summary-data-template>. [↑](#footnote-ref-2)