

*This note has been issued by the EITI International Secretariat to provide guidance to implementing countries on meeting the requirements in the EITI Standard. Readers are advised to refer to the EITI Standard directly, and to contact the International Secretariat to seek further clarification. Contact details can be found at [www.eiti.org](http://www.eiti.org)*

# Template Terms of Reference for Independent Administrator

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## Terms of Reference

### **Independent Administrator for the 2014 EITI Report, Mongolia**

Approved by the head of Mongolia EITI Working Group Mrs.B.Delgermaa, on March 11, 2015

#### **Summary**

This document provides a template Terms of Reference for Independent Administrator services in accordance with the EITI Standard, endorsed by the EITI Board on <date TBA>.

The Terms of Reference sets out the work to be undertaken by the Independent Administrator. It is typically attached to the contract between the Independent Administrator and the government. It is a requirement the multi-stakeholder group (MSG) approves the Terms of Reference (Requirement 5.2).

The template is addressed to the Independent Administrator. A guidance note on MSG oversight of the EITI reporting cycle is also available to guide MSGs and national secretariats on the issues that need to be addressed in advance of completing this template, and key issues to consider in overseeing the reporting process to ensure compliance with the EITI Standard. Utilisation of the template does not guarantee compliance. The multi-stakeholder group needs to ensure that the reporting process is rigorous, comprehensive and reliable.

Section 4 of this template includes “agreed upon procedures” for EITI reporting (requirement 5.2). “Agreed upon procedures” refers to Board-endorsed standardised procedures for key steps in the reporting process, including: agreeing the scope of EITI reporting, the development of reporting templates/forms, the assurance of data, data collection, and the investigation of discrepancies in accordance with the EITI requirements. The Board has developed these procedures to promote greater consistency and reliability in EITI reporting.

The Board recommends that the process relies as much as possible on existing procedures and institutions. The EITI process can be used to complement, assess, and improve existing data collection,

reporting and auditing systems. In this way, the EITI process has the potential to generate important recommendations to strengthen other oversight systems.

The template enables MSG to list additional objectives and activities to be undertaken by the Independent Administrator in accordance with the MSG's workplan.

The template includes sections [bracketed and highlighted in blue] that should be completed by the implementing country. It also includes comment boxes to guide implementing countries in completing each section. This cover page should be deleted in the final Terms of Reference approved by the MSG.

The Board will review the procedures and the template on a regular basis. Comments on the template should be directed to the EITI International Secretariat (contact: [sbartlett@eiti.org](mailto:sbartlett@eiti.org)).

## 1. Background

[The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes transparency and accountability in the oil, gas and mining sectors. It has a robust yet flexible methodology for disclosing and reconciling company payments and government revenues in implementing countries. .

EITI implementation has two core components:

- **Transparency:** oil, gas and mining companies disclose their payments to the government, and the government discloses its receipts. The figures are reconciled by an Independent Administrator, and published in annual EITI Reports alongside contextual and other information about the extractive sector.
- **Accountability:** a multi-stakeholder group with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI Report, and promote the integration of EITI into broader transparency efforts in that country.

The EITI Standard encourages multi-stakeholder groups to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues and encourage high standards of transparency and accountability in public life, government operations and in business. It is a requirement that the MSG approves the terms of reference for the Independent Administrator (requirement 5.2), drawing on the objectives and agreed scope of the EITI as set out in the workplan. The MSG's deliberations on these matters should be in accordance with the MSG's internal governance rules and procedures (see requirement 1.3g). The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner."

It is a requirement that the Independent Administrator is perceived by the multi-stakeholder group to be credible, trustworthy and technically competent (Requirement 5.1). The multi-stakeholder group and Independent Administrator should address any concerns regarding conflicts of interest. The Independent Administrator's report will be submitted to the [MSG] for approval and made publically available.

The requirements for implementing countries are set out in the EITI Standard<sup>1</sup>. Additional information is available via [www.eiti.org](http://www.eiti.org).

These terms of reference include "agreed upon procedures" for EITI reporting (see section 4) in accordance with EITI Requirement 5.2. The Board has developed these procedures to promote greater consistency and reliability in EITI reporting. The EITI process can be used to complement, assess, and

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<sup>1</sup> <http://eiti.org/document/standard>

improve existing reporting and auditing systems. The Board recommends that the process relies as much as possible on existing procedures and institutions, i.e., so that the EITI process draws on, complements and critically evaluates existing data collection and auditing systems. In this way, the EITI process has the potential to generate important recommendations to strengthen other oversight systems.

### **EITI Implementation in Mongolia**

The Government of Mongolia announced the country's adoption of EITI in 2006. In follow-up actions, a National EITI Council and a stakeholders working group, comprised of representatives of the government, mining companies, and civil society, were established to implement EITI. Mongolia EITI Reconciliation Reports for 2006-2009 were supported by a grant from the EITI multi-donor trust fund, and starting from 2010 EITI Reconciliation Report, the Government of Mongolia provided the funds for Reconciliation expenses from national budget.

The working group, which is supported by a small secretariat, has published an EITI work program and developed templates for reporting at all levels (i.e., national, provincial, and local) of all payments by mining, petroleum and exploring license holding companies to government and receipts by government from mining, petroleum and exploring license holding companies. The templates of reporting initially were approved in 2007, and updated in 2008, 2011 and late 2012, and the last versions are in application. Mongolia has worked to make transparent contract concluded between companies and local authorities since 2012 and Reconciliation report for 2012 and 2013 indicates what of contract is existing and have some evaluation.

The Mongolia EITI reconciliation report for 2006 has been produced by Australian audit firm Crane White and Associates, 2007 - by Consortium of Mongolia and Malaysia Ernst & Young audit firms, and 2008, 2009, 2010, 2011 and 2013 by- consortium of Hart Nurse Ltd., UK and Ulaanbaatar audit consortium corporation, Mongolia. The Report for 2012 is produced by consortium of Moore Stephens Ltd., UK and Dalaivan audit LLC, Mongolia.

Mongolia EITI reporting is expanding from the year to year and quality of reporting is improving and discrepancies are decreasing. The next table shows the number of companies reported, number of companies covered by Government report and number of companies report selected for annual Reconciliations.

Year	Companies reported	Companies in Government report	Companies or Reconciled	Reconciled amount MNT	Concurrent revenue of National Budget %	Explained discrepancies MNT
2006	64	137	25	492 billion	36	4 billion
2007	102	184	38	745 billion	40	775 million
2008	115	184	46	686 billion	32	420 million
2009	129	363	101	737 billion	37	58 million
2010	274	477	150	1275 billion	48	356 thousand
2011	301	518	200	2150 billion	54	75 million
2012	1531	1829	200	1594 billion	33	360 million
2013	1617	1198	250	1576 billion	27	37 million
2014						

Note: 1. In addition to 2006 Reconciliation Report, the reconciliation of reports produced by another 28 companies, which were not included into the First EITI report has been made by the Institute of Mongolian Certified accountants and conclusions have been submitted for consideration of the Mongolia EITI Multi-stakeholder working group and approved.

The International EITI Board reviewed findings and conclusions of validation of Mongolia EITI for the period of 2006-2009 has been produced and the recognized Mongolia as “EITI compliant country” in October 2010 and awarded Mongolia with EITI Chairman award in 2011 for achievements

## 2. Objectives of the assignment

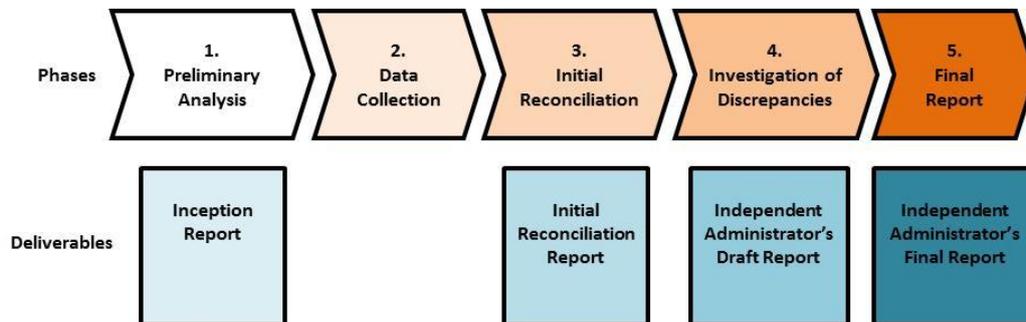
On behalf of the Government of Mongolia and [Mongolia EITI Working Group](#), the Secretariat seeks a competent and credible firm, free from conflicts of interest, to provide Independent Administrator services in accordance with the EITI Standard. The objective of the assignment is to:

### [Mongolia EITI 2014 Report](#)

## 3. Scope of services, tasks and expected deliverables

The work of the Independent Administrator has five phases (see figure 1). The Independent Administrator’s responsibilities in each phase are elaborated below.

Figure 1 – Overview of the EITI Reporting process and deliverables



Based on [\[scoping reports/previous EITI Reports/other investigations\]](#) the MSG’s expectation is that the Mongolia EITI 2014 Report will cover [\[XX types of payments, made by YY companies and ZZ government agencies\]](#). The MSG proposal for the scope of the EITI Report, to be revised and confirmed with the Independent Administrator during the inception period, is set out in data sheet in annex 1 of the template Terms of Reference.

### Phase 1 – preliminary analysis and inception report

Background: The objective of the first phase of work is to ensure that the scope of the EITI reporting process has been clearly defined, including the reporting templates, data collection procedures, and the schedule for publishing the EITI Report. It is imperative that the scope of EITI reporting is clearly defined, in line with the EITI Standard and with the MSG’s agreed objectives and expectations for the EITI process. The findings from the first phase should be documented in an inception report (see 1.11 below). The Independent Administrator is expected to undertake the following tasks:

- 1.1 The Independent Administrator should **review the relevant background information**, including the governance arrangements and tax policies in the extractive industries, the findings from any preliminary scoping work, and the conclusions and recommendations from previous EITI Reports and Validations. (A list of relevant documentation is provided as Annex 2).
- 1.2 The Independent Administrator should work with the MSG to **agree on the procedures for incorporating and analysing contextual and other non-revenue information in the EITI Report**. The procedures should ensure that information is clearly sourced and attributed. Additional information on the MSG’s proposed approach to collating contextual information is

attached in annex 1 of the template Terms of Reference, including any specific tasks that the Independent Administrator is expected to undertake in this regard.

- 1.3 The Independent Administrator should review **the payments and revenues to be covered in the EITI Report as proposed by the MSG in Annex 1 and in accordance with EITI Requirement 4.** [The MSG may wish to mandate the Independent Administrator to conduct a detailed scoping study, to investigate specific issues in detail, or to suggest refinements to the scope]. The inception report should clearly indicate the MSG's decisions on:

- The definition of materiality and thresholds, and the resulting revenue streams to be included in accordance with Requirement 4.1(b).
- The sale of the state's share of production or other revenues collected in-kind in accordance with Requirement 4.1(c).
- The coverage of infrastructure provisions and barter arrangements in accordance with Requirement 4.1(d).
- The coverage of social expenditure in accordance with Requirement 4.1(e).
- The coverage of transportation revenues in accordance with Requirement 4.1(f). [any other aspects as agreed by the MSG].
- The level and type of disaggregation of the EITI Report in accordance with Requirement 5.2(e).

[Where the MSG wishes that the Independent Administrator undertakes scoping work related to defining materiality and the revenue streams to be covered, specific tasks should be indicated here. A template Terms of Reference for scoping is available from the International Secretariat.]

- 1.4 The Independent Administrator should review **the companies and government entities that are required to report as defined by the MSG in Annex 1 and in accordance with EITI Requirement 4.2.** [As above, the MSG may mandate the Independent Administrator to conduct a detailed scoping study, to investigate specific issues in detail, or to suggest refinements to the scope]. The inception report should :

- Identify and list the companies that make material payments to the state and will be required to report in accordance with Requirement 4.2(a).
- Identify and list the government entities that receive material payments and will be required to report in accordance with Requirement 4.2(a).
- Identify any barriers to full government disclosure of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below agreed materiality thresholds (Requirement 4.2(b)).
- Confirm the MSG's position on disclosure and reconciliation of payments to and from state owned enterprises in accordance with Requirement 4.2(c).
- Confirm the MSG's position of the materiality and inclusion of sub-national payments in accordance with Requirement 4.2(d).
- Confirm the MSG's position on the materiality and inclusion of sub-national transfers in accordance with Requirement 4.2(e).
- [Any other aspects as agreed by the MSG].

[Where the MSG wishes that the Independent Administrator undertakes scoping work related to defining reporting entities, specific tasks should be indicated here. A template Terms of

Reference for scoping is available from the International Secretariat.]

- 1.5 The Independent Administrator should provide advice to the MSG on **the reporting templates based on the agreed benefit streams to be reported and the reporting entities (1.3 – 1.4 above)**. Sample templates are available from the International Secretariat. It is recommended that the templates include a provision requiring companies to report “any other material payments to government entities” above an agreed threshold.

[Where the MSG wishes to task the Independent Administrator to draft reporting templates for consideration and approval by the MSG, this should be indicated here.]

- 1.6 The Independent Administrator should provide advice to the MSG in examining **the audit and assurance procedures in companies and government entities participating in the EITI reporting process** in accordance with Requirement 5.2(b). This includes examining the relevant laws and regulations, any reforms that are planned or underway, and whether these procedures are in line with international standards.
- 1.7 The Independent Administrator should provide advice to the MSG **on what information the MSG should require to be provided to the Independent Administrator by the participating companies and government entities to assure the credibility of the data** in accordance with Requirement 5.2(c). The Independent Administrator should then employ his /her professional judgement to determine the extent to which reliance can be placed on the existing controls and audit frameworks of the companies and governments. The Independent Administrator should document the options considered and the rationale for the assurances to be provided. Where deemed necessary by the Independent Administrator and the multi-stakeholder group, assurances may include:
- Requesting sign-off from a senior company or government official from each reporting entity attesting that the completed reporting form is a complete and accurate record.
  - Requesting a confirmation letter from the companies’ external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. The MSG may wish to phase in any such procedure so that the confirmation letter may be integrated into the usual work programme of the company’s auditor. Where some companies are not required by law to have an external auditor and therefore cannot provide such assurance, this should be clearly identified, and any reforms that are planned or underway should be noted.
  - Where relevant and practicable, requesting that government reporting entities obtain a certification of the accuracy of the government’s disclosures from their external auditor or equivalent.

The Independent Administrator should exercise judgement and apply appropriate international professional standards<sup>2</sup> in developing a procedure that provide a sufficient basis for a comprehensive and reliable EITI Report.

- 1.8 The Independent Administrator should provide advice to the MSG on **agreeing appropriate provisions relating to safeguarding confidential information**.

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<sup>2</sup> For example, ISA 505 relative to external confirmations; ISA 530 relative to audit sampling; ISA 500 relative to audit evidence; ISRS 4400 relative to the engagement to perform agreed-upon procedures regarding financial information and 4410 relative to compilation engagements.

- 1.9 The Independent Administrator should document the results from the inception phase in an **inception report** for consideration by the MSG addressing points 1.1 – 1.9 above. Where necessary the inception report should highlight any unresolved issues or potential barriers to effective implementation, and possible remedies for consideration by the MSG.

#### Phase 2 – data collection

- 2.1 The most common procedure is that the Independent Administrator is mandated by the MSG to distribute the reporting templates and collect the completed forms and associated supporting documentation, as well as any other contextual or other information requested to be collected by the MSG, directly from the participating reporting entities. The government typically provides contact details for the reporting entities and assists the Independent Administrator in ensuring that all reporting entities participate fully. [Where an alternative approach is proposed - e.g. where the national EITI secretariat assists with data collection, or where the data is collected through an existing reporting mechanism, there should be consultations with the Independent Administrator to ensure the integrity of the information transmitted to the Independent Administrator].
- 2.2 At the direction of the MSG, the Independent Administrator may be tasked to provide advice on ensuring that the request for data includes appropriate guidance to the reporting entities, and on where to seek additional information and support.
- 2.3 The Independent Administrator is mandated to contact the reporting entities directly to clarify any information gaps or discrepancies.

#### Phase 3 – initial reconciliation and initial reconciliation report

- 3.1 The Independent Administrator should compile a database with the data provided by the reporting entities.
- 3.2 The Independent Administrator should comprehensively reconcile the information disclosed by the reporting entities, identifying any discrepancies (including offsetting discrepancies) in accordance with the agreed scope.
- 3.3 The Independent Administrator should prepare an initial reconciliation report based on the reported (unadjusted) data for consideration by the MSG in accordance with the agreed scope.
- 3.4 [The Independent Administrator should identify any discrepancies above the agreed margin of error established at X% of total revenues]
- 3.5 [With respect to contextual information and other data collected by the Independent Administrator or provided to the Independent Administrator by the government or MSG: the Independent Administrator will compile the data collected by the government, MSG, or reporting entities and prepare an initial report based on the reported contextual and other information in the format agreed by the MSG for reporting this information.]

#### Phase 4 – investigation of discrepancies and draft Independent Administrator's Report

- 4.1 The Independent Administrator is mandated to contact the reporting entities in seeking to clarify any discrepancies in the reported data.
- 4.2 The Independent Administrator should prepare a draft Independent Administrator's Report that comprehensively reconciles the information disclosed by the reporting entities, identifying any discrepancies, and reports on contextual and other information requested by the MSG.
- 4.3 The draft Independent Administrator's report should:
- describe the methodology adopted for the reconciliation of company payments and government

- b) include a description of each revenue stream, related materiality definitions and thresholds (Requirement 4.1).
  - c) include an assessment from the Independent Administrator on the comprehensiveness and reliability of the data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided.
  - d) Based on the government's disclosure of total revenues as per Requirement 4.2(b), indicate the coverage of the reconciliation exercise.
  - e) include an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness of the report (Requirement 5.3(d)).
  - f) document whether the participating companies and government entities had their financial statements audited in the financial year(s) covered by the EITI Report. Any gaps or weaknesses must be disclosed. Where audited financial statements are publicly available, it is recommended that the EITI Report advises readers on how to access this information (Requirement 5.3(e)).
- 4.4 Where previous EITI Reports have recommended corrective actions and reforms, the Independent Administrator should comment on the progress in implementing those measures (Requirement 5.3(e)). [\[The Independent Administrator should make recommendations for strengthening the reporting process in the future, including any recommendations regarding audit practices and reforms needed to bring them in line with international standards.\]](#)
- 4.5 The Independent Administrator is encouraged to make recommendations on strengthening the template Terms of Reference for Independent Administrator services in accordance with the EITI Standard for the attention of the EITI Board.

#### Phase 5 – final Independent Administrator's report

- 5.1 The Independent Administrator should produce electronic data files that can be published together with the final Report.
- 5.2 [\[The Independent Administrator should provide machine readable files and/or code or tag EITI Reports and data files\].](#)
- 5.3 Following approval by the MSG, the Independent Administrator is mandated to submit summary data from the EITI Report electronically to the International Secretariat according to the standardised reporting format available from the International Secretariat (Requirement 5.3(b)).

The Independent Administrator will publish/make public their final report only upon the instruction of the MSG. The MSG will endorse the report prior to its publication. Where stakeholders other than the Independent Administrator wish to include additional comments in, or opinions on, the EITI Report, the authorship should be clearly indicated.

#### **4. Qualification requirements for Independent Administrators**

The reconciliation of company payments and government revenues must be undertaken by an Independent Administrator applying international professional standards (requirement 5.1). It is a requirement that the Independent Administrator is perceived by the MSG to be credible, trustworthy and technically competent (ib id). Bidders must follow (and show how they will apply) the appropriate professional standards for the reconciliation / agreed-upon-procedures work in preparing their report.

The Independent Administrator will need to demonstrate:

- Expertise and experience in the oil, gas and mining sectors in [\[country\]](#).

- Expertise in accounting, auditing and financial analysis.
- A track record in similar work. Previous experience in EITI reporting is not required, but would be advantageous.
- The Independent Administrator shall be a consortium of international and domestic audit firms that (a) offers a lead consultant with internationally recognized professional accounting qualifications (e.g., certified public accountant, chartered accountant, or equivalent professional accounting qualification); and (b) is a member in good standing of a body of accountants affiliated to the International Federation of Accountants (IFAC). The firm shall have adequate staff and resources to devote to the task. (c) Familiarity with EITI and previous EITI reconciliation experience is desirable. (d) the mentioned domestic audit firm, party to consortium should hold a valid audit license granted by the Ministry of Finance of Mongolia, a copy of which shall be attached to expression of interest.(e) Evidence of establishment of consortium, relevant copy must be attached to expression of interest. If the work is planned to implemented jointly with subsidiary or daughter company, the authorization must be also attached.

In order to ensure the quality and independence of the exercise, Independent Administrators are required, in their proposal, to disclose any actual or potential conflicts of interest, together with commentary on how any such conflict can be avoided.

**5. Reporting requirements and time schedule for deliverables**

The assignment is expected to commence on March 11, 2015, culminating in the finalisation of the EITI Report by October 31, 2015. The proposed schedule is set out below:

Signing of contract	May 15, 2015
Inception period	May 15- June 15, 2015
Inception report	June 30, 2015
Data collection & initial reconciliation	June 30- August 30, 2015
Initial reconciliation report	September 30, 2015
Draft report	October 15, 2015
Final report	October 31, 2015

The schedule of payments shall be as follows:

- [10%> following contract signing
- 10%> following delivery of the inception report
- 30%> following delivery of the draft EITI report
- 50%> following MSG approval and publication of the EITI report]

**6. Client’s input and counterpart personnel**

[Add information about reporting lines, support to the Independent Administrator during the assignment, other logistical and administrative arrangements.]

## SELECTION AND CONTRACTING

The Independent administrator will be selected according to Combined selection evaluation method of Consultancy under Law of Mongolia on Procurement, December 1, 2005 article No. 39. The contracting authority shall be the Mongolia EITI Secretariat.

## TIMELINE

Please submit your expression of interest with all necessary documents by April 10<sup>th</sup>, 2015, before 15.00 pm, Ulaanbaatar time, to the Mongolia EITI Secretariat at:

EITI Secretariat of Mongolia  
Tuushin Building room 306  
Prime Minister Amar's street  
Ulaanbaatar, 210620A, Mongolia

Tel: + 976 70110525

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Website: [www.eitimongolia.mn](http://www.eitimongolia.mn)

### [Other comments]

[The MSG may wish to included additional commentary on the assignment not addressed above]

## Annex 1 – Data Sheet on scope of services

Based on [scoping reports / previous EITI Reports / other investigations] the MSG proposes the following scope for the EITI.

### 1. Contextual Information

The Independent Administrator is tasked with collating the following contextual information in accordance EITI Requirement 3.

Contextual information to be provide in the EITI Report	Commentary on work to be undertaken by the Independent Administrator
A description of the legal framework and fiscal regime governing the extractive industries (Requirement 3.2), in particular laws relevant to the information disclosed in the EITI report.	...
An overview of the extractive industries, including any significant exploration activities (Requirement 3.3)	...
Where available, information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report (Requirement 3.4)	...
Production data for the fiscal year covered by the EITI Report (Requirement 3.5)	...
Information regarding state participation in the extractive industries (Requirement 3.6) <sup>3</sup>	...
Distribution of revenues from the extractive industries (Requirement 3.7);	...
Any further information further information requested by the MSG on revenue management and expenditures (Requirement 3.8)	...
Information on the licencing process and register (Requirement 3.9) <sup>4</sup> and the allocation of licenses (Requirement 3.10) <sup>5</sup>	...
Any information requested by the MSG on	...

<sup>3</sup> Guidance Note 18: SOE participation in EITI Reporting, [https://eiti.org/files/GN/Guidance\\_note\\_18\\_SOEs\\_EN.pdf](https://eiti.org/files/GN/Guidance_note_18_SOEs_EN.pdf)

<sup>4</sup> Guidance Note 3: Licence Registers, <https://eiti.org/files/GN/Guidance-note-3-License-Registers.pdf>

<sup>5</sup> Guidance Note 4: Licence Allocations, [https://eiti.org/files/Guidance%20note%204%20-%20License%20Allocations\\_FINAL\\_20131113.pdf](https://eiti.org/files/Guidance%20note%204%20-%20License%20Allocations_FINAL_20131113.pdf)

beneficial ownership (Requirement 3.11) <sup>6</sup>	
Any information requested by the MSG on contracts (Requirement 3.12) <sup>7</sup>	...
[Add any other contextual information that the MSG has agreed to provide]	...

2. The taxes and revenues to be covered in the EITI Report (Requirement 4.1)<sup>8</sup>

Benefit stream	Commentary on work to be undertaken by the Independent Administrator
...	...

3. List of reporting entities (companies and government agencies) (Requirement 4.2)

4. Additional commentary on scope

<sup>6</sup> Terms of Reference for beneficial ownership pilot, <https://eiti.org/files/TOR%20Beneficial%20ownership%20pilot.pdf>, and Template beneficial ownership declaration, <https://eiti.org/files/Template-beneficial-ownership-declaration-form.doc>

<sup>7</sup> Guidance Note 7: Contract Transparency, <https://eiti.org/files/Guidance-note-7-Contract-transparency.pdf>

<sup>8</sup> Guidance Note 13: on defining materiality, reporting thresholds and reporting entities, [https://eiti.org/files/Guidance%20note%20on%20defining%20materiality\\_o.pdf](https://eiti.org/files/Guidance%20note%20on%20defining%20materiality_o.pdf)

The materiality and inclusion of sub-national payments (Requirement 4.2(d)) <sup>9</sup>	
The disclosure and reconciliation of payments to and from state-owned enterprises (Requirement 4.2(c)) <sup>10</sup>	
The materiality and inclusion of sub-national transfers in accordance with Requirement 4.2(e) <sup>11</sup>	

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<sup>9</sup> Guidance Note 10: Sub-national reporting, <https://eiti.org/files/Guidance-note-10-Subnationalreporting.pdf>

<sup>10</sup> Guidance Note 18: SOE participation in EITI Reporting, [https://eiti.org/files/GN/Guidance\\_note\\_18\\_SOEs\\_EN.pdf](https://eiti.org/files/GN/Guidance_note_18_SOEs_EN.pdf)

<sup>11</sup> Guidance Note 10: Sub-national reporting, <https://eiti.org/files/Guidance-note-10-Subnationalreporting.pdf>

## Annex 2 – Supporting documentation

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

- [...]
- [...]
- [...]

EITI workplans & other documents

- [...]
- [...]
- [...]

Findings from preliminary scoping work

- [...]

Previous EITI Reports

- [...]
- [...]

Commentary on previous EITI Reports

- [...]
- [...]

Validation Reports

- [...]
- [...]

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

- [...]
- [...]