



TERMS OF REFERENCE

Independent Administrator for the Twelfth TEITI Report for fiscal year 2019/2020

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ACRONYMS

EITI	Extractive industries Transparency Initiative
CSR	Corporate Social Responsibility
CPA	Certified Public Accountant
GDP	Gross Domestic Product
IA	Independent Administrator
MLs	Mining Licenses
MCPs	Mine Closure Plan
MSG	Multi Stakeholder Group
NEMC	National Environment Management Council
TEITA Act, 2015	Tanzania Extractive industries (Transparency and Accountability) Act, 2015
SMLs	Special Mining Licenses
SOE(s)	State owned Enterprises
TEITI	Tanzania Extractive Industries Transparency Initiative

1 Background

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

EITI implementation has two core components:

- **Transparency:** oil, gas and mining companies are required to disclose information about their operations, including payments made to governments, and the governments are also required to disclose their receipts and other relevant information on the industry. The reported figures by the industry and those by the Governments should be reconciled by an Independent Administrator, and published annually alongside other information about the extractive industries in accordance with the EITI Standard 2019.
- **Accountability:** a Multi Stakeholder Group (MSG) with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI reporting, and promote the integration of EITI into broader transparency efforts in that country.

The EITI Standard 2019 encourages MSGs to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues for the government from the oil, gas and minerals sectors. The Standard further aim to encouraging high standards of transparency and accountability in public life, government operations and in business dealing with the extractive sector. The requirements for implementing countries are set out in the EITI Standard¹. Additional information is available via www.eiti.org.

The MSG should approve the terms of reference for the Independent Administrator in accordance with Section 17 of the Tanzania Extractive Industries (Transparency and Accountability) (TEITI) Act, 2015, drawing on the objectives and agreed on the scope of the EITI standard as set out in the MSG's work plan. The MSG's deliberations on these matters should be in accordance with the MSG's internal governance rules and procedures (see Requirement 1.4.b). The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner.

The Independent Administrator should be perceived by the MSG to be credible, trustworthy and technically competent. The MSG and Independent Administrator should address any concerns regarding conflicts of interest. The EITI Report and associated data files prepared by the Independent Administrator will be submitted to the MSG for approval and made publicly available in accordance with Requirements 7.1 and 7.2 of the EITI Standard 2019 and Section 17(3) of the Tanzania Extractive Industries (Transparency and Accountability) (TEITI) Act, 2015.

The International EITI Board has developed these procedures to promote greater consistency and reliability in EITI reporting globally.

¹ <http://eiti.org/document/standard>

The EITI process should be used to complement, assess, and improve existing reporting and auditing systems. The EITI Board recommends that the process rely as much as possible on existing procedures and institutions 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.

The EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards. The expectation is that government and company disclosures as per Requirement 4 of the EITI Standard 2019 are subject to credible, independent audit, applying international auditing standards. The expectation is that disclosures as per this requirement will include an explanation of the underlying audit and assurance procedures that the data has been subjected to, with public access to the supporting documentation.

EITI Implementation in Tanzania

1.1 Tanzania joined the EITI in 2009 and became compliant with the EITI Rules in 2012. Tanzania's first Validation under the EITI Standard 2016 concluded on 25 October 2017. The EITI Board found that Tanzania had made 'meaningful progresses in implementing the EITI Standard. Eighteen corrective actions were identified by the EITI Board, to be assessed in a second Validation commencing on 25 April 2019. Tanzania's second Validation commenced on 1 January 2020 following an extension request approved by the EITI Board in October 2019. In June, 2020, the EITI Board agreed that Tanzania had fully addressed ten of the eighteen corrective actions from the country's first Validation. Consequently, **Tanzania was found to have made meaningful progress overall in implementing the 2016 EITI Standard**, with considerable improvements across several individual requirements. The 2020 Tanzania validation report can be accessed at: <https://eiti.org/document/tanzania-validation-2020>

1.2. The EITI implementation in Tanzania is overseen by a tripartite Multi-Stakeholders Working Group (MSG). The group is steered by sixteen-members composed of five representatives from civil society organizations, five from extractive companies, five from the Government, and the Chairperson who is appointed by the President by virtue of Section 5 of the TEITI Act, 2015. The MSG is supported by a Secretariat (TEITI) which is responsible for the implementation of the EITI process on a day to day basis.

1.3 The MSG's core objective is to influence domestic policies to improve management of extractive industry resources for sustainable socio-economic development of the country. TEITI will attain this objective by strengthening the reporting system for disclosing payments made by extractive companies and revenues received by the Government. The work of the MSG is guided by the 5-year TEITI work plan (2018-2023), which can be obtained at www.teiti.go.tz

1.4 The work of the MSG is facilitated by the Tanzania Extractive Industries (Transparency and Accountability Act, 2015 and its Regulations of 2019. The Act provides the legal mandate for MSG to carryout strategic activities that seek to promote transparency and accountability in the management of the revenues derived from the extractive industries in the country. Such activities include: public outreach for a wider dissemination of TEITI Report findings; capacity building to stakeholders on understanding

the country's mining, oil and gas fiscal regimes (tax and non-tax instruments) in order to stir up public debates; identification of challenges and opportunities of local content; and district- level payments, receipts and their utilizations and disclosure of all concessions, contracts and licences relating to the extractive industry companies including the names of individual shareholders who own interests in the extractive industry companies (Beneficial Ownership disclosure) .

1. 5. To date, Tanzania MSG has published ten EITI Reports; the last report was published on June 30, 2020 and covered the period from July 1, 2017, to June 30, 2018. The report established that the extractive companies involved in the study in the period, reported to have paid a total of TZS 732,362,376,542.46 while the government reported to have received a total of TZS 728,900,359,245.76 in the same period, resulting into a discrepancy of TZS 3,462,017,296.70. The production of the 2018/19 is in progress expected to be published and made public before 30th June 2021. The Tanzanian MSG now wishes the Independent Administrator to prepare its twelfth EITI Report for the period of 2019/20.

1.6 For Tanzania to be compliant with the EITI Standard 2019, it is required to address the unmet requirements reported in its 12th report regarding license allocation (Requirement 2.2); license register (Requirement 2.3); beneficial ownership (Requirement 2.5); state participation (Requirement 2.6); production data (Requirement 3.2); export data (Requirement 3.3); comprehensiveness (Requirement 4.1); subnational payments (Requirement 4.6); data quality (Requirement 4.9); and quasi fiscal expenditure (Requirement 6.2); In addition, the next 12th TEITI report will start to disclose the payments made by small scale miners and also disclose information on social expenditure, environmental expenditure, closure of the mines provisions and gender disaggregated data.

2 Objectives of the assignment

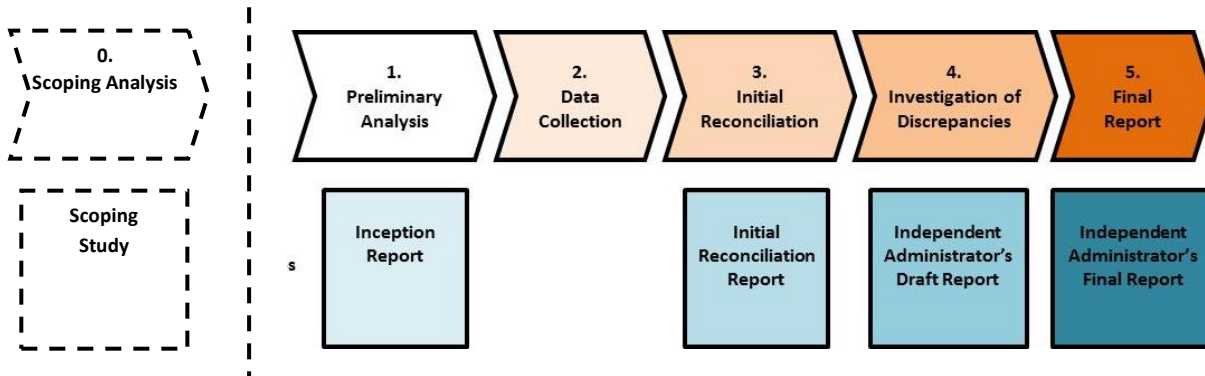
On behalf of the Government of the United Republic of Tanzania and the TEITI - MSG, the Ministry of Minerals seeks the services of a competent and credible consulting firm or institution in the country, free from conflicts of interest, to provide the Independent Administrator services in accordance with the EITI Standard 2019 and the TEITI Act, 2015 and its Regulations of 2019. The objective of the consultancy is to produce a scoping study to inform the MSG's decision on the scope of the 2019/20 EITI Report and thereafter produce 12th EITI Report for 2019/20 period in accordance with the EITI Standard 2019 and Section 17 of TEITI Act 2015 and part 3 of these Terms of Reference.

3 Scope of services, tasks and expected deliverables

The work of the Independent Administrator has five conceptual phases (see figure 1). These phases may overlap and there may also be some interaction between the phases. EITI reporting is generally preceded by a scoping work which will be undertaken by the Independent Administrator (phase 0 in Figure 1.).

The Independent Administrator's responsibilities in each phase are elaborated below.

Figure 1 – Overview of the EITI reporting process and deliverables



Phase 0 - Scoping and scoping study

Objective: The scoping work aims to identify what EITI reporting should cover in order to meet the requirements of the EITI Standard 2019. Scoping sets the basis for producing a timely, reliable and comprehensible EITI report. It commonly involves looking at issues such as the fiscal period to be reported, the contextual information that should be part of the EITI Report, reviewing the types of assurances that are needed for ensuring that the data disclosed by reporting entities is credible, determining which revenue streams from oil, gas and mining are significant, and consequently which companies and government entities should be required to report and be included in the Reconciliation Report to be prepared by the Independent Administrator on behalf of the MSG. The scoping phase aims at helping to identify existing disclosures by government and company reporting entities and helping in forming recommendations on how to improve systematic disclosures in line with the EITI Standard. It is also an opportunity for the MSG to consider the feasibility of extending the scope of EITI reporting beyond the minimum requirements in order to address the objectives outlined in the TEITI work plan. Scoping may also investigate likely gaps or issues that may be particularly challenging to include in the TEITI Report with a view to identifying options, solutions, and recommendations for an appropriate reporting methodology for consideration by the MSG.

The Independent Administrator is expected to undertake the following tasks during the scoping phase:

- Identify and list the extractive companies that made material payments to the state in the period in question which will be required to be reported on in the report in accordance with Requirement 4.1(d) of the EITI Standard and Section 17 (1) of the TEITI Act, 2015.

- Identify and list the government entities that received material payments which will be required to be reported on in the report in accordance with Requirement 4.1(d) of the EITI Standard and Section 17 (1) of TEITI Act, 2015.
- Identify any barriers to full government disclosure of total revenues received from each of the benefit revenue streams agreed in the scope of the EITI reports, including the revenues that will fall below the agreed materiality thresholds (Requirement 4.1(c) of the EITI Standard and Section 17 of the TEITA Act, 2015.
- Confirm the MSG's position on the disclosure and reconciliation of payments to and from state owned enterprises in accordance with Requirement 4.5 of the EITI Standard.
- Confirm the MSG's position of the materiality and inclusion of sub-national payments in accordance with Requirement 4.6 of the EITI Standard.
- Confirm the MSG's position on the materiality and inclusion of sub-national transfers in accordance with Requirement 4.6 of the EITI Standard.
- Confirm MSG's position on disclosure of expenditures on local content and Corporate Social Responsibility (CSR) in accordance to Section 15 of the TEITA Act, 2015.
- The reconciliation report shall include data on investment expenditure, production, export and any other matters related to the activities of the extractive industry in the reported period in accordance with requirement 3 of EITI Standards

Phase 1 – Preliminary analysis and inception report

Objective: The purpose of the inception phase is to confirm 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. The inception report ensures that there is a mutual understanding between the MSG and the Independent Administrator of the scope of the EITI Report and the work to be carried out.

The Independent Administrator is expected to undertake the following tasks during the inception phase:

1.1 Review the relevant background information, including the governance arrangements and tax policies in the extractive industry, the findings from any preliminary scoping work, existing disclosures by governments and companies, 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 review the scope proposed by the MSG in Annex 1 with a particular focus on the following:

1.2.1 Reviewing the comprehensiveness of 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 of the EITI Standard.

- 1.2.2 Reviewing the comprehensiveness of the companies and government entities that are required to report as defined by the MSG in Annex 1 and in accordance with EITI Requirement 4.1 of the EITI Standard.
- 1.2.3 Supporting the MSG with identifying existing disclosures by companies and government entities reporting, collecting and maintaining information in accordance with the EITI Standard.
- 1.2.4 Supporting the MSG with examining the audit and assurance procedures in companies and government entities participating in the EITI reporting process. 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. It is recommended that the EITI Report includes a summary of the findings, otherwise the MSG should make the results of the review of audit and assurance practices publicly available elsewhere.
- 1.2.5 Providing advice to the MSG on **the reporting templates based on the agreed benefit streams to be reported and the reporting entities (1.1.1–1.1.2 above)**. Sample templates are available from the EITI 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. The Independent Administrator will draft the reporting templates for consideration and approval by MSG.

1.3 On the basis of 1.1 and 1.2 above, produce an inception report that:

- 1.3.1 **Includes a statement of materiality (Annex 1) confirming the MSG’s decisions on the payments and revenues to be covered in the EITI Report, including:**
 - The definition of materiality and thresholds, and the resulting revenue streams to be included in accordance with Requirement 4.1(c) of the EITI Standard.
 - The sale of the state’s share of production or other revenues collected in-kind in accordance with Requirement 4.2 of the EITI Standard.
 - The coverage of infrastructure provisions and barter arrangements in accordance with Requirement 4.3 of the EITI Standard.
 - The coverage of transportation revenues in accordance with Requirement 4.4 of the EITI Standard.
 - Disclosure and reconciliation of payments to and from state owned enterprises in accordance with Requirement 4.5 of the EITI Standard.
 - The materiality and inclusion of direct sub-national payments in accordance with Requirement 4.6 of the EITI Standard.

- The materiality and inclusion of sub-national transfers in accordance with Requirement 5.2 of the EITI Standard.
- The level and type of disaggregation of the EITI Report, by individual project, company, government entity and revenue stream, in accordance with Requirement 4.7 of the EITI Standard.
- The coverage of social expenditure, environmental payments and gender disaggregated data in accordance with Requirement 6.1 of the EITI Standard.
- The overall contribution of Artisanal and Small-scale Miners in the extractive sector

1.3.2 Includes a statement of materiality (annex 1) confirming the MSG's decisions on the companies and government entities that are required to report, including:

- The companies, including State Owned Enterprises (SOEs), that make material payments to the state and will be required to report in accordance with Requirement 4.1(d) of the EITI Standard.
- The government entities, including any SOEs and subnational government entities that receive material payments which will be required to report in accordance with Requirement 4.1(d), 4.5 and 4.6 of the EITI Standard.
- 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 4.1(d)) of the EITI Standard.

1.3.3 Includes a definition of the term 'project' and an overview of the revenue streams to be reported by project, confirming the MSG's decision that the financial data should be disaggregated by project where levied by project.

Based on the examination of the audit and assurance procedures in companies and government entities participating in the EITI reporting process (1.2.4 above), **it confirms what information participating companies and government entities are required to provide to the Independent Administrator in order to assure the credibility of the data.**

The Independent Administrator should exercise judgement and apply appropriate international professional standards² in developing a procedure that provides a sufficient basis for a comprehensive and reliable EITI Report. The Independent

² 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 ISRS 4410 relative to compilation engagements.

Administrator should employ his /her professional judgement to determine the extent to which reliance can be placed on the existing controls and audit frameworks of the extractive companies and governments. The IA and MSG deem it necessary to seek assurances of the data and information sought by

- 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 confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. The MSG may decide to phase in any such procedure so that the confirmation letter may be integrated into the usual work programme of the company's auditor.
- Requesting that government reporting entities obtain a certification of the accuracy of the government's disclosures from the Controller and Auditor General or his representative.

The inception report should document the options considered and the rationale for the assurances to be provided.

1.3.3 Confirms the procedures for integrating and analysing non-revenue information in the EITI Report. The inception report should incorporate Table 1, confirming the division of labour between the Independent Administrator, the MSG or other actors in compiling, quality assuring and analysing this data, and how the information should be sourced and attributed.

Table 1 – Non-revenue information to be provided in the EITI Report

Non-revenue information to be provided in the EITI Report ³	Data collection, quality assurances and analysis to be undertaken by the MSG/others	Data collection, quality assurances and analysis to be undertaken by the Independent Administrator
Legal framework and fiscal regime in accordance with EITI Requirement 2.1.	MSG shall be required to ensure that Legal framework and fiscal regime information in accordance with requirement 2.1 of the EITI Standard are provided in the TEITI Report.	The Independent Administrator shall be required to provide all laws which guide the extractive industry sector in the country in meeting fiscal obligations, including applicable incentives provided in the government notices and/or Tanzania

³ In preparing this information, the MSG may wish to use Part 2 of the EITI Summary data template, which contains a disclosure checklist for publicly accessible non-revenue information in line with the EITI Standard.

		<p>Investment Centre (TIC).</p> <p>In addition, the Independent Administrator shall:</p> <p>a) include a summary of description of fiscal regime, level of fiscal devolution in districts hosting mining, oil and gas extraction activities, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the relevant government agencies</p> <p>b) Identify where the government is undertaking reforms by documenting such reforms in the report, for instance, the Independent Administrator should describe the main features of the new MPSAs, MDAs and the draft local content policy.</p> <p>c) Indicate whether the fiscal regime is found in the mineral/hydrocarbon legislation and regulations or negotiated in individual agreements, and describe its core elements.</p> <p>d) Describe divisions of roles amongst government entities in policy making, licensing, revenue collection and regulatory functions.</p> <p>Describe the legal provisions and actual practice of granting companies tax exemptions.</p>
<p>Information about procedures and practice of allocating licenses in accordance with EITI Requirement 2.2.⁴, and license holders in accordance with EITI Requirement 2.3.⁵</p>	<p>MSG shall be required to ensure that information about procedures and practice of allocating licenses in accordance with EITI requirement 2.2 and license holders in accordance with EITI requirement 2.3 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall:</p> <p>a) Seek to obtain the following information from a publicly available register or cadastre system regarding each of the licenses pertaining to companies covered in the EITI Report:</p> <p>(i) License holder(s)</p> <p>(ii) Coordinates of the license area</p>

⁴ Guidance Note 4: Licence Allocations, <https://eiti.org/guide/license-allocations>

⁵ Guidance Note 3: Licence Registers, <https://eiti.org/guide/license-registers>

		<p>(iii) Date of application, date of award and duration of the license</p> <p>(iv) In the case of production licenses, the commodity being produced</p> <p>(v) The operating interest in percentage</p> <p>(vi) Reserves</p> <p>(vii) Whether license areas in development or inactive</p> <p>b) Based on the findings of a), document any significant legal or practical barriers preventing such comprehensive disclosure and explain in the EITI Report, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them</p> <p>c) EITI Report has to include the information set out in (a) above. Where the information set out in (a) above is already publicly available, include a reference or link in the EITI Report. And where such registers or cadastre do not exist or are incomplete, disclose any gaps in the publicly available information and document efforts to strengthen these systems.</p> <p>Requirement 2.2 (Allocation of licenses)</p> <p>The Independent Administrator shall:</p> <p>a) Provide a description of the process for transferring or awarding the license, the technical and financial criteria used, information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable, and any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards</p>
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		<p>b) Where no licenses were allocated during the reporting period, the Independent Administrator shall gather the information set out in (a) above for previously allocated licenses.</p> <p>c) Disclose the list of applicants and the bid criteria where licenses are awarded through a bidding process during the accounting period covered by the EITI Report</p> <p>d) Where the requisite information set out in (a), (b) and (c) above is already publicly available, include a reference or link in the EITI Report</p> <p>e) Provide commentary on the efficiency and effectiveness of the register of licenses and allocation of licenses systems</p> <p>f) Provide information on the structure and composition of the technical negotiating team and any checks and balances which might be in place.</p> <p>g) Disclosures of information such as the reasons for refusal for unsuccessful awards, conflicts which emerges out of the bidding process, and the key terms of a winning bid.</p>
<p>Any information requested by the MSG on contracts in accordance with EITI Requirement 2.4 ⁶ and Section 16 of TEITA Act, 2015</p>	<p>MSG shall be required to ensure that information about contracts in accordance with EITI requirement 2.4 and the TEITA Act, 2015 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall:</p> <p>a) Establish whether there is a legal framework for contract disclosures. Describe relevant legal provisions, actual disclosure practices and any reforms that are planned or underway. Detail any disclosures and bottlenecks to contract disclosure. The Independent Administrator is required to recommend on ways of</p>

⁶ Guidance Note 7: Contract Transparency, <https://eiti.org/guide/contracts>

		<p>improving the contract disclosure requirement.</p> <p>In the absence of a legal framework for contract disclosure, the Independent Administrator is required to document government's policy on disclosure of contracts and licenses that govern exploration and exploitation of oil, gas and minerals.</p> <p>b) Outline the main elements of the model Production Sharing Contract</p> <p>c) Provide an overview of the contracts and licenses that are publicly available, and include a reference or link to the location where these are published and include a reference or link to the location where these (a-b) are published.</p> <p>d) Collect copies of any contracts and licenses, governing exploration and production of gas, oil and mining where contracts and licenses are not made public or are incomplete. Also the IA should obtain and document status of contract review process and update the discussions between industry and government on contract disclosure.</p>
<p>Any information requested by the MSG on beneficial ownership in accordance with EITI Requirement 2.5⁷ and Sect 16 of TEITA 2015</p>	<p>MSG shall be required to ensure that information about beneficial ownership in accordance with EITI requirement 2.5 and Section 16 of TEITA 2015 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall:</p> <p>a) Request corporate entities that bid for, operate, or invest in extractive assets, to disclose their beneficial owners and the level of ownership. Additionally, collect and disclose the full list of directors and senior officers in TEITI Report.</p>

⁷ Template beneficial ownership declaration, <https://eiti.org/document/tools-to-include-beneficial-ownership-information-in-eiti-reporting>

		<p>b) Detail the level of beneficial ownership which shall be reported upon, as agreed by the MSG. The report also should disclose or link to full details on legal ownership.</p> <p>c) Once (a) has been collected, validate the data reported by companies with information provided by the government.</p> <p>d) Disclose government/SOE(s) level of beneficial ownership in oil, gas and mining companies operating within the country, and any changes in the level of ownership during the accounting period covered by the EITI Report. (Requirement 2). The IA also should determine what information BRELA collects and the gas within the same. The report also should disclose any reforms concern new BO legislation.</p> <p>Should construct a reporting template to collect the following information: The company's full name; Legal form and status; Year of incorporation; A full list of directors and senior officers; All individuals or entities holding more than 5 percent of total shares in the company, including their full names, addresses, numbers and categories of shares held.</p>
<p>Information regarding state participation in the extractive industries, state-owned enterprises and any quasi-fiscal expenditures in accordance with EITI Requirement 2.6 and 6.2.⁸</p>	<p>MSG shall be required to ensure that information about state participation in the extractive industries, state-owned enterprises and any quasi-fiscal expenditures in accordance with EITI Requirement 2.6 and 6.2 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall:</p> <p>a) Provide explanation of the prevailing rules and practices regarding the financial relationship between the government and SOE(s). The IA should identify and explain the specific rules related to financial relationship between the state and SOEs, including retained earnings and reinvestments. This include clarification on the inter-governmental internal policies, regulations and procedures in</p>

⁸ Guidance Note 18: SOE participation in EITI Reporting, <https://eiti.org/GN18>

		<p>more details specific and relevant sections of the public finance Act of 2001.</p> <p>b) Report SOE(s) on their quasi-fiscal expenditures such as payments for social services, public infrastructure, fuel subsidies and national debt servicing.</p> <p>c) Report the government and SOE(s) of their level of beneficial ownership in mining, oil and gas companies, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.</p> <p>d) Include a comment from the MSG on the capacity of SOE(s) to carry out its roles in order to achieve its objectives.</p> <p>e) In addition to (a) above, explain the rules and practices related to: corporate governance including the members of the board and their appointment procedure; the identity of the company's shareholders and their rights; and oversight mechanisms (including parliament) and auditing procedures.</p> <p>f) Report on the transfers from the SOE to the government.</p> <p>g) Include a link or reference to publicly available annual reports and independent audit statements. The IA should review the financial statements of TPDC to confirm if the report together with the AFS capture transfers between the state and TPDC and between TPDC and other EI companies (eg. Payments to the oil and gas fund and any debt obligation)</p> <p>h) Disclose companies where the government has full or partial ownership in line with requirement</p> <p>i) Disclose information on the activities of such companies, shares held by the government,</p>
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		<p>earnings of such companies, identity of other shareholders and the shares they hold as well as their ownership. The report should explain the sharing of revenue formula between the government and other shareholders such as the retention of revenue, payments of dividends, payment of investment and operating costs, etc.</p> <p>J) Disclose payments on the sale of SOEs equity, if any, their prices, the process of selecting the buyer and the use of the revenue generated</p>
<p>An overview of the extractive industries, including any significant exploration activities in accordance with EITI Requirement 3.1.</p>	<p>MSG shall be required to ensure that information about an overview of the extractive industries, including any significant exploration activities in accordance with EITI Requirement 3.1 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall provide overview of extractive industries as well as prepare a list of extractive companies (operator), each with country of origin, owner, location, nature of operation (exploration or production), product type (mineral, oil or gas), type of mine (for mining companies), offshore or onshore (for oil and gas companies), contract sign date, production start year, production in the reporting period, proved & probable reserves (as of end of reporting period), and mine/extraction life.</p>
<p>Production and export data in accordance with EITI Requirement 3.2 and 3.3.</p>	<p>MSG shall be required to ensure that information about Production and export data in accordance with EITI Requirement 3.2 and 3.3 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall include:</p> <p>a) Information on the contribution of the extractive industries to the economy for the reporting period and broken down by region/area where relevant.</p> <p>b) A table of exports per company, total production volumes and the value of production by commodity, value of total exports, and commodity market destination (e.g, London, Tokyo, Toronto, etc)</p> <p>c) Total export volumes and the value of exports by commodity.</p>

		<p>Where a company is producing but not exporting, this should be clarified in a footnote.</p> <p>d) The above (b and c) should be reconciled with figures collected from the Government.</p> <p>e) From b), compare total government receipts as percentage of value of total exports and production</p> <p>f) From b), calculate (estimate) contribution of commodity export to total export (from all sectors)</p> <p>g) Include Production data for gas and mining by the areas/regions where production is concentrated</p> <p>h) Estimate (and show methodology) contribution of extractive sector to GDP</p> <p>i) Include the methodology and market price used to compute value of volumes of the commodities being exported over the period of the report</p>
<p>Information about the distribution of revenues from the extractive industries in accordance with EITI Requirement 5.1.</p>	<p>MSG shall be required to ensure that information about the distribution of revenues from the extractive industries in accordance with EITI Requirement 5.1 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall:</p> <p>a) Describe the main features of legislation and institutional frameworks related to extractive revenue allocation and expenditure. A link or reference can also be provided.</p> <p>b) Indicate whether EI revenues, cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, provide links to relevant financial reports/information, eg. sovereign wealth fund, etc</p> <p>c) Prepare a table of summary financial flows and apply IMF's Government Financial Statistics (GFS) code, a revenue classification system</p> <p>d) Provide a detailed explanation on any off-budget expenditures.</p>
<p>Any further information requested by the MSG on</p>	<p>MSG shall be required to ensure that any further information</p>	<p>The Independent Administrator</p>

<p>revenue management and expenditures in accordance with EITI Requirement 5.3.</p>	<p>requested by them about revenue management and expenditures in accordance with EITI Requirement 5.3 are provided in the TEITI Report.</p>	<p>shall:</p> <p>a) Report on utilization of service/local levy receipts for district councils hosting extractive operations</p> <p>b) On the basis of findings of a) above, describe whether citizens are aware of the payments and if there exists a method of ensuring accountability and efficiency in their use. Direct subnational payments should be disclosed and reconciled by company and by local government authority. IA should ensure that local government authority provide the data by company to enable disaggregation</p> <p>c) Include an analysis of data collected and show the relationship between sales values indicated in the tables and the actual market values with corresponding production and sales. And some discussion on the linkage of extractive industries to other sectors of the economy including local content and reconciliation of CSR expenditures. IA also should include the information on projected production, commodity prices and revenue forecast.</p>
<p>Information about the contribution of the extractive industries to the economy in accordance with EITI Requirement 6.3.</p>	<p>MSG shall be required to ensure that Information about the contribution of the extractive industries to the economy in accordance with EITI Requirement 6.3 are provided in the TEITI Report.</p>	<p>The Independent Administrator shall also include:</p> <p>a) Size of the extractive industries in absolute terms and as a percentage of GDP, including an estimate of informal sector activity; based on the performance of EI companies, provide a list i) to indicate a list of companies that made aprofit in that particular period, and ii) unutilized tax losses carried forward (if any)</p> <p>b) Total government revenues generated by EI (including taxes,</p>

		<p>royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues.</p> <p>c) For social payments: the objective of each project, the recipient, the actual cost of in-kind contributions.</p> <p>d) Social expenditures should be disaggregated by company, recipient, type and project.</p> <p>e) Exports from the EI in absolute terms and as a percentage of total exports, and the market destination of mineral products exported</p> <p>f) Employment in the EI in absolute terms and as a percentage of the total employment. The IA should ensure that employment data is disaggregated by gender</p> <p>g) Indirect and induced employment.</p> <p>h) The number of expatriates and the number of nationals employed by industry and in each extractive company.</p> <p>i) Where possible, collect information regarding sales, processing or refining arrangements of minerals, gas and oil extracted from licensed areas</p> <p>j) Key regions/areas where production is concentrated.</p> <p>k) Collect data from extractive companies on their use of local content and reconcile this data with government figures.</p> <p>L. Gather data on the contribution of the gas sector to the economy.</p>
<p>Any further information requested by the MSG on the environmental impact of extractive activities in accordance with EITI Requirement 6.4.</p>	<p>MSG shall be required to ensure that any further information requested by them on the environmental impact of extractive activities in accordance with EITI Requirement 6.4 are provided in</p>	<p>The Independent Administrator shall also include:</p> <p>i) information on the management and monitoring of the environmental impact of the extractive industries (Requirement 6.4 (a) (b)) and</p>

	the TEITI Report.	Section 16(1) (c) of the TEITA ACT,2015. The IA should communicate with NEMC on what information it discloses on extractive sectors. ii) Collect information from the extractive companies on the environmental Impact of extractive activities and reconcile with Government information.
Additional contextual information that the MSG has agreed to include in the EITI Report	MSG shall be required to ensure that additional contextual information that the MSG has agreed to include in the EITI Report are provided.	(a) Compare the total government receipts from extractive industries against total government revenues from all sectors. b) Report the amount of tax relief/exemptions granted to extractive industries during the reporting period. c) The Independent Administrator should create a chapter in the TEITI report on compliance by the Extractive companies and Government Agencies in line with the TEITA Act, 2015 requirements.
Information on compliance of SMLs and MLs holders on Mining Closure Plans (MCPs) as stipulated in Section 47 (d) of the Mining Act, Cap. 123 and Regulation 206 of the Mining (Safety Occupational Health Safety and Environmental Protection) Regulations as well as in the Guideline of Mining closure plans, 2019.	MSG shall be required to ensure that the information on compliance of SMLs and MLs holders on Mining closure Plan (MCPs) are provided in the TEITI Report	a) The Independent Administrator should review and analyse the Mining Closure Plans (MCPs) of SMLs and MLs holders involved in the reconciliation report and to see whether the goals of protecting public health and safety; to achieve productive land uses; and provide for socio-economic and environmental sustainability are achieved in accordance with the provisions of the Tanzania Government laws.
Information on the impact of COVID 19 in extractive sector	MSG shall be required to ensure that the information on the impact of COVID 19 in the extractive sector are included in TEITI Report	The Independent Administrator shall also include the information on the impact of COVID 19 in the extractive sector.
Any further information requested by the MSG on Local content, corporate social responsibility and capital expenditure and	MSG shall be required to ensure that any further information requested by them in accordance with Section 15 and 16 (2) of the TEITA Act, 2015 are	The Independent Administrator shall also include information on: i. Local content, corporate social responsibility and

<p>all information of the activities undertaken by an extractive industry company required to be reported or submitted to its local or foreign stock markets in accordance with Section 15 and 16 (2) of the TEITA Act, 2015 respectively.</p>	<p>provided in the TEITI Report.</p>	<p>capital expenditure for each extractive company selected to participate in the EITI Report in accordance to Section 15 of the TEITA Act, 2015</p> <p>ii. The activities undertaken by extractive industry companies required to be reported or submitted to its local or foreign stock markets in accordance to Section 16 (2) of the TEITA Act, 2015</p>
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1.3.4

Phase 2 – Data collection

Objective: The purpose of the second phase of work is to collect the data for the EITI Report in accordance with the scope confirmed in the Inception Report by the MSG. The MSG and TEITI secretariat will provide contact details for the reporting entities and assist the Independent Administrator in ensuring that all reporting entities participate fully in the report preparation exercise.

The Independent Administrator is expected to undertake the following tasks during the data collection phase:

- 2.1 Conduct training on an understanding and proper filling of the reporting templates to those charged with the responsibilities of filling the templates from both the extractive industry companies and the government
- 2.2 Distribute the reporting templates and collect the completed forms and associated supporting documentation directly from the participating reporting entities, as well as any contextual or other information that the MSG has tasked the Independent Administrator to collect in accordance with 1.3.4 above
- 2.3 Contact the reporting entities directly to clarify any information gaps or discrepancies observed.
- 2.4 Report on the status of the implementation of previous EITI reports.

Phase 3 – Initial reconciliation

Objective: The purpose of this phase is to complete an initial compilation and reconciliation of the contextual information and revenue data with a view to identify any gaps or discrepancies observed to be further investigated. This will involve the following processes;

- 3.1 The Independent Administrator should compile a database with the payment and revenue data provided by the reporting entities, disaggregated by each individual

company, government entity and revenue stream in accordance with Requirement 4.7 of the EITI Standard.

- 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 and any other gaps in the information provided (e.g. assurances).
- 3.3 The Independent Administrator should identify any discrepancies above the agreed margin of error established in agreement with the MSG.

Phase 4 – Investigation of discrepancies and draft EITI Report

Objective: The purpose of this phase is to investigate any discrepancies identified in the initial reconciliation, and to produce a draft EITI Report that compiles the contextual information, reconciles financial data and explains any discrepancies above the margin of error determined by the MSG, where applicable. This stage will involve the following processes;

- 4.1 The Independent Administrator should contact the reporting entities to clarify the causes of any significant discrepancies or other gaps in the reported data, and to collect additional data from the reporting entities concerned in an effort of addressing the observed discrepancy.
- 4.2 The Independent Administrator should submit a draft EITI Report to the MSG for comment that comprehensively reconciles the information disclosed by the reporting entities, identifying any discrepancies, and reports on contextual and other information requested by the MSG. The financial data should be disaggregated by each individual project, company, government entity and revenue stream in accordance with Requirement 4.7 of the EITI Standard. The draft EITI Report should:
 - a) describe the methodology adopted for the reconciliation of company payments and government revenues, and demonstrate the application of international professional standards.
 - b) include a description of all revenue streams, related materiality definitions and thresholds (Requirement 4.1 of the EITI Standard).
 - c) include an assessment from the Independent Administrator on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided.
 - d) indicate the coverage of the reconciliation exercise, based on the government's disclosure of total revenues as per Requirement 4.1(d) of the EITI Standard.
 - 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.
 - 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.

- g) include non-revenue information as per Requirement 2,3,5 and 6 of the EITI Standard and other information requested by the MSG in accordance with the requirements of the TEITA 2015. The contextual information should be clearly sourced in accordance with the procedures agreed by the Independent Administrator and the MSG. Where information is already being systematically disclosed, the Independent Administrator should clearly state where the information is publicly accessible.
- 4.3 Where previous EITI Reports have recommended corrective actions and reforms, the Independent Administrator should comment on the progress in implementing those measures. The Independent Administrator should make recommendations for strengthening regular, timely and comprehensive disclosures by government entities and extractive companies in the future, including any recommendations regarding audit practices and reforms needed to bring them in line with international standards, and where appropriate, recommendations for other extractive sector reforms related to strengthening the impact of implementation of the EITI on natural resource governance. The Independent Administrator is encouraged to collaborate with the MSG in formulating such recommendations.

Phase 5 – Final EITI Report

Objective: The purpose of this phase is to ensure that any comments by the MSG on the draft report have been considered and incorporated in the final EITI Report. This phase will include the following steps;

- 5.1 The Independent Administrator will submit the EITI Report upon approval to the MSG. The MSG will endorse the report prior to its publication and will oversee its publication. Where stakeholders other than the Independent Administrator decide to include additional comments in, or opinions on, the EITI Report, the authorship should be clearly indicated.
- 5.2 For ease of readability to the majority of Tanzanians, the Independent Administrator will be required to translate the approved final report to Kiswahili.
- 5.3 The Independent Administrator should produce electronic data files⁹ that can be published together with the final Report.
- 5.4 Following approval of the report 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 EITI Secretariat¹⁰.
- 5.5 The Independent Administrator shall take appropriate measures to ensure that the report is comprehensible. This includes ensuring that the report has high levels of readability, legibility and usability. The MSG may wish to request that the report be edited by a professional copy-editor and/or be designed by a professional graphical

⁹ The files can be in CSV or Excel format and should contain the tables and figures from the print report. In accordance with requirement 7.2.b, the multi-stakeholder group is required to make the EITI Report available in an open data format (xlsx or csv) online.

¹⁰ The latest version of the summary data template can be found at: <https://eiti.org/document/eiti-summary-data-template>

designer.

- 5.6 The independent Administrator should prepare an abridged version of the report in Kiswahili language, a comprehensive summary of the report in the form of info graphics, an audio-visual format of the report for the purpose of Radio and TV programs and prepare a braille format of the report for the blind.
- 5.7 The MSG may request that the Independent Administrator submits to the national EITI Secretariat all available data gathered during the reconciliation exercise, including the contact information of all institutions contacted during the reporting process.

Qualification requirements for the Independent Administrator

The reconciliation of extractive company payments and government revenues must be undertaken by an Independent Administrator applying international professional standards. It is a requirement that the Independent Administrator be perceived by the MSG to be credible, trustworthy and technically competent. 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 must be legally recognized consulting firm/institution with financial/auditing capacities, experience and credentials. The Independent Administrator will require to demonstrate:

- Expertise and experience in the oil, gas and mining sectors.
- Experience in scoping assignments in extractive industries is preferable.
- Experience in EITI reconciliation assignments is strongly desired.
- Prior experience in Tanzania is a plus.
- Expertise in accounting, auditing, economic and financial analysis.
- A track record in similar work.
- A minimum of ten (10) years of experience in the area of public or corporate accounting; auditing; financial reporting.
- Legal credentials of the entity to operate.

In addition of the above requirements, the Consultant shall engage competent staff with the following qualifications and working experience as detailed below:

Team Leader

- i). Auditor with degree in Accounting, Finance, Business Administration, MBA or equivalent qualification (having professional registration status such as CPA, ACCA or equivalent is an added advantage).
- ii). A minimum of ten (10) years of experience in the area of public or corporate accounting; auditing; financial reporting; and

iii). Experience in similar EITI reconciliation assignments.

EITI Expert/Public Sector Expert

- (i) EITI expert with a degree in any fields related to Economics, International Relations, Development Studies, Engineering, Taxation, Natural Resources Management, Finance, or equivalent qualifications;
- (ii) A minimum of five (5) years of demonstrated experience in the areas of extractive industries and natural resources governance;
- (iii) Public financial management experience is strongly desired; and
- (iv) Experience in scoping assignments in the extractive industries is preferable.

Mining, Oil or Gas Expert

- (i) Possession of a degree in any of the fields related to Economics, Geo-Science, Engineering, Mining Taxation or equivalent qualifications
- (ii) A minimum of ten (10 years) of experience in mining, oil or gas industry.
- (iii) Experience in social, and environmental assignments in extractive industries is preferable.

In order to ensure the quality and independence of the exercise, the Independent Administrator is required, in his/her proposal, to disclose any actual or potential conflicts of interest, together with commentary on how any such conflicts will be resolved.

4 Reporting requirements and time schedule for deliverables

The assignment for production of the 2019/20 TEITI report is expected to commence in June, 2021 culminating in the finalisation of the EITI Report by 30th November, 2021 . The proposed schedule is set out below:

Signing of contract	June, 2021
Mobilization	1 st - 10 th July, 2021

<u>Phase 1 - Scoping and scoping study</u>	
Review of Extractive Industry performance and information gathering of company payments and government receipts for fiscal year 2019/20. And reviewing of Reporting Templates	12 th July- 06 th August, 2021
Phase 2: Preliminary analysis	06 th August - 20 th August, 2021
Draft Inception report to Secretariat and MSG	2 nd September, 2021
MSG validation of scoping report, materiality and reporting templates	9 th September, 2021
Training for reporting companies and government agencies and issuing of reporting templates. And issuing of Reporting Templates to companies and government agencies for collecting payment and receipt data for 2019/20.	15 th September, 2021
Phase 3: Data collection	20 th September, 2021- 8 th October, 2021
Phase 4: Initial reconciliation	11 th – 22 nd October, 2021
Phase 5: Investigation of discrepancies	22 nd – 29 th October, 2021
Phase 6: Submission of Draft report and Stakeholder meeting review of draft 12th report	01 st – 10 th November, 2021
Draft final report	15 th November, 2021
MSG and Minister of Minerals validation and approval of the Final report	18 th November, 2021
Publication of Final Report	30 th November, 2021

5 The schedule of payments shall be as follows:

The payment schedule for this consultancy shall be as follows;

- (a) Ten (10) percent of the Contract Price shall be paid upon signing of the contract and submission of a bank guarantee for the same.
- (b) Thirty (30) percent of the lump-sum amount shall be paid upon submission and acceptance of the final scoping report covering performance review of the 2019/20 report and the Inception Report; a guide for completing reporting templates for the 2019/20 fiscal year; and conducting a stakeholder training on completion of the reporting templates.
- (c) Forty (40) percent of the lump-sum amount shall be paid upon submission of the final TEITI report including the translated version in the Kiswahili language and the braille version of the report for the blind for 2019/20 fiscal year; and
- (d) Twenty (20) percent of the lump-sum amount shall be paid upon submission and approval of the following; a monograph of not more than 20 pages describing major issues in the final report; summary data sheets GFS-Coded Machine readable files for the separate reports and excel data files of major tables in the final report; an abridged version of the report in Kiswahili language; a comprehensive summary of the report in the form of info graphics; and an audio-visual format of the report for the purpose of Radio and TV programs.

6 Client's input and counterpart personnel

The TEITI Secretariat will provide the Independent Administrator with the following support: (i) Liaison with the members of the TEITI-MSG; (ii) liaison with the International EITI Secretariat (iii) liaison with reporting entities (extractive companies and all the relevant Government Ministries, Departments and Agencies) to facilitate the Independent Administrator's work; and (iv) Provide any of the reference materials mentioned in this assignment.

The Independent Administrator shall report to the TEITI-Secretariat and liaise on a day-to-day basis with the Head of the Secretariat on contractual and on all technical matters pertaining to the implementation of the Project. The Head of the Secretariat will be the Independent Administrator's contact person in the course of implementation of the assignment and will meet once in every two weeks to discuss progress accomplished and outstanding issues and agree on a follow up plan /intervention required.

7. Duration of the assignment

This assignment will be allocated a total of 120 staff-days. Each assignment shall be completed within a period of 26 calendar weeks from the effective date of contract.

Annex 1 – Statement of materiality

The purpose of this statement of materiality is for the Independent Administrator to understand the scoping work and associated decisions that have already been carried out by the multi-stakeholder group or by other consultants. The Independent Administrator confirms the joint understanding of the scope of the services in the inception report. Annex 2 lists relevant attachments, including any scoping studies undertaken in the past.

1. Taxes and revenues to be covered in the EITI Report (Requirement 4.1)¹¹

With regards to the revenue streams set out in Requirements 4.1-4.2 and 4.6, the MSG has agreed that the following revenue streams from the extractive sector are material and should be reconciled in the EITI Report:

Table 1 – Material revenues to be reconciled

Revenue stream	Estimated value and share of total extractive industry revenue	Government recipient	Levied by project or corporate entity	Additional commentary on work to be undertaken by the Independent Administrator as necessary.
<list of revenue streams, taking into account common revenue streams set out in Requirement 4.1 >	<value> (<percentage>)

¹¹ Guidance Note 13: on defining materiality, reporting thresholds and reporting entities, <https://eiti.org/document/guidance-note-on-defining-materiality-reporting-thresholds-reporting-entities>

The materiality and inclusion of the state's share of production collected in-kind (Requirement 4.2 ¹²), where applicable				
The materiality and inclusion of direct subnational payments (Requirement 4.6 ¹³), where applicable.				

The MSG has agreed that the revenue streams from the extractive sector listed in Table 2 should be unilaterally disclosed by the government in the EITI Report rather than reconciled with company figures. The reasons for unilateral disclosure rather than reconciliation should be documented by the MSG.

Table 2 – Material revenues to be unilaterally disclosed by the government

Revenue stream	Estimated value and share of total	Government recipient	Levied by project or corporate entity	Additional commentary on data sources and work to be undertaken by the
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¹² Guidance Note 26: Reporting on first trades in oil, <https://eiti.org/document/guidance-note-26-reporting-on-first-trades-in-oil>

¹³ Guidance Note 10: Sub-national reporting, <https://eiti.org/document/guidance-note-on-subnational-reporting>

	extractive industry revenue			Independent Administrator as necessary.
...	<value> (<percentage>)

The MSG has agreed that the following revenue streams from the extractive sector are immaterial and should not be reconciled or unilaterally disclosed by the government in the EITI report:

Table 3 – Immaterial revenue streams from the extractive sector to be unilaterally disclosed and excluded from the scope of reconciliation

Revenue stream	Estimated value and share (%) of total extractive industry revenue	Government recipient	Additional commentary on data sources and rationale for concluding that the revenue stream is immaterial
...	<value> (<percentage>)

2. Approach to project level reporting

The MSG should set out its agreed definition of the term “project” and the revenue streams to be reported by the project¹⁴:

In [country], a project is defined as the operational activities that are governed by a single [contract, agreement, concession, license, lease, permit, title, etc.] and form the basis for payment liabilities with a government.

Where payments are attributed to a specific project – [list the payment types levied by project] - then the total amounts per type of payments shall be disaggregated by project. Where payments are levied at an entity level rather than at a project level – [list the payment types levied by company] – the payments will be disclosed at an entity level rather than at a project level.

3. Additional benefit streams:

With regards to the benefit streams set out in Requirements 4, the MSG has agreed on the following:

Table 4 – Additional benefit streams

Benefit stream	Applicable/material?	Estimated value and share (%) of total extractive industry revenue	Government recipient	Additional commentary on data sources and work to be undertaken by the Independent Administrator as necessary.
The materiality and inclusion of infrastructure				

¹⁴ In doing so, the MSG is advised to consult Guidance note 29 on project-level reporting: <https://eiti.org/document/guidance-note-29-on-projectlevel-reporting>

and barter arrangements (Requirement 4.3) ¹⁵				
The materiality and inclusion of <u>mandatory</u> social and environmental payments (Requirement 6.1(a, b)) ¹⁶				
The materiality and inclusion of <u>voluntary</u> social and environmental payments (Requirement 6.1(c)) ¹⁷				
The materiality and inclusion of transportation revenues (Requirement 4.4) ¹⁸				

¹⁵ Guidance note 15: Infrastructure and barter provisions: <https://eiti.org/document/guidance-note-on-infrastructure-provisions-barter-arrangements>

¹⁶ Guidance note 17: Social expenditures: <https://eiti.org/document/guidance-note-17-on-social-expenditures>

¹⁷ Guidance note 17: Social expenditures: <https://eiti.org/document/guidance-note-17-on-social-expenditures>

¹⁸ Guidance note 16: Revenues from transportation of oil, gas and minerals: <https://eiti.org/document/guidance-note-on-transportation-revenues>

4. **Reporting companies (Requirement 4.1.d)**

The MSG has agreed that any company making payments [equal to or above [insert threshold]] against the material revenue streams identified in table 1 are required to be included in the EITI Report:

Table 5 – Companies to be included in the EITI Report

Companies	Sector	Associated projects to be reported	Additional commentary on work to be undertaken by the Independent Administrator as necessary.
...

5. **Government - government transactions (Requirement 4)**

Table 6 – Government to government transactions included in the scope of the EITI Report

Transactions	Applicable /material?	Financial flow	State-owned company	Government agency	Additional commentary on work to be undertaken by the Independent Administrator as necessary.
The disclosure and reconciliation of payments to and from state-owned enterprises					

(Requirement 4.5) ¹⁹					
Transactions	Applicable /material?	Financial flow and revenue sharing formula	Government agency executing the transfer	Government agency receiving the transfer	Additional commentary on work to be undertaken by the Independent Administrator as necessary.
The materiality and inclusion of mandatory sub-national transfers in accordance with Requirement 5.2 ²⁰					

¹⁹ Guidance Note 18: SOE participation in EITI Reporting, <https://eiti.org/GN18>

²⁰ Guidance Note 10: Sub-national reporting, <https://eiti.org/document/guidance-note-on-subnational-reporting>

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)

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