TERMS OF REFERENCE FOR THE CONSULTANCY SERVICES FOR CARRYING OUT FEASIBILITY STUDY FOR SYSTEMATIC EITI DATA DISCLOSURE AND DEVELOPING TECHNICAL REQUIREMENTS TOWARDS ADOPTION OF AN ELECTRONIC PLATFORM (MAINSTREAMING OF EITI DATA DISCLOSURE)

1. Background

The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes good governance in the management of oil, gas and mineral resources. The EITI seeks to improve the investiment climate and build trust in resource rich countries around the world. It also strengthen government and company Information managementdisclosure, inform public debate and promote understandingof the contribution of extractive sector to the economy.In each of the implementing countries, EITI is supported by a coalition of government, extractive companies, and civil society. The Standard is promoted and upheld by the International EITI Board based in Oslo, Norway.

Tanzania has been implementing EITI requirements since 2009. To date, ten EITI reports have been produced covering the years 2008 to 2018. The EITI implementation in Tanzania is facilitated by the Tanzania Extractive Industries (Transparency and Accountability Act, 2015 and its Regulations of 2019. The Act provides the legal mandate for Mult Stakeholders Group (MSG) to carryout strategic activities that seek to promote transparency and accountability in the management of revenues derived from extractive industries in the country.

1.   Rationale for mainstreaming EITI implementation

The objective of the feasibility study is to help Tanzania EITI shift from ad-hoc reporting to systematic reporting by connecting existing or new government revenue collection systems and electronic company payments declarations submissionvia an electronic Portal . This will make transparency an integral and routine feature of the governance and management systems.

Systematic disclosure means that EITI's disclosure requirements are met through routine and publicly available company and government reporting. This could include enabling access to EITI data through public financial reporting, annual company or government agency reports, information portals, and other open data and freedom of information initiatives. A key concern will be ensuring that the published data is comprehensive, reliable, relevant and timely. This should include an explanation of the underlying audit and assurance procedures that the data has been subject to, with public access to the supporting documentation. The main approaches to mainstreaming in this case is integrationist and transformative : based on 'adding on' an issue to current data systems towards increased access and triangulation of data presented by various reporting entities.

Benefits of mainstreaming EITI implementation

The key benefit of EITI mainstreaming is sustainability, since mainstreamed EITI could have a strong role for the EITI MSG to retain the effective working relationship and trust that has been built over time among its various stakeholders.

The other expected benefits are more timeliness of EITI report production, greater cost-effectiveness of the EITI process fortheGovernment and companies (albeit after an initial investment), deeper and strengthened transparency and well informed Civil Society participation andthe potential to link EITI to other ongoing national initiatives in Tanzania.

Mainstreamed EITI data could enable MSG and Civil Society Bodiesto operate on a higher layer by focusing on analysis and advocating for ongoing sector reforms.

The expected outcome is to shift focus from producing reports to advocate for better sector management and governancereforms where TEITI positions itself as a sounding board for multi-stakeholder supported policy dialogue for improved extractive sector governance in Tanzania.

The impact of mainstreamed EITI would be its contribution to better informed multi-stakeholder policy proposals and impactfulmulti-stakeholder dialogue for the mining, oil and gas industry.

1. Objective of the assignment

In this regard, on behalf of the TEITI MSG Committee with support from the World Bank,the Ministry of Mineralsseeks to engage a competent and credible consultant to conduct a mainstreaming feasibility study and developtechnical requirements to adopt an electronic platform for extractive sector data. The list of data should match the scope of EITI reporting in Tanzaniaand adhere to the EITI Standard 2019 and TEITA Act, 2015. Specifically the Consultant should:

- Assesses to what extent information that is required in the EITI Standard, or is otherwise relevant for achieving the objectives outlined in the MSG's workplan, is already made publicly available in governmental and corporate systems;
- Identify any barriers or gaps in timely, comprehensive and reliable disclosures, as well as technical or financial support needs;
- Documents stakeholders' views and willingness to embed EITI processes and disclosures in governmental and corporate data systems;
- Proposes a roadmap for embedding EITI disclosures and the process for future EITI implementation. This should include actions, responsible parties, timelines, resource and technical assistance needs.
- Examine opportunities for strengthening multi-stakeholder consultation and dialogue, and to make this participation more effective. This could include considering options for integrating MSG oversight into existing representative bodies.
- Proposetechnical specifications which will be used to procure and design futureelectronic EITI reporting Portal in line with EITI Standard 2019 to be aligned with Government and company revenue data systems;

- Identify and seek possible linkages with wider national revenue data systems andinitiatives;

- Recommend unexploited role for TEITI MSG in the data alignment , the management of the systematicdisclosure platform,identifying issues for policy dialogue,sector reforms, engagement with citizens on extractives issues and promoting public debate through mainstreamed EITI.

2. Scope of Work

(1)   Examine the MSG's workplan in order to gain a clear understanding of the process, objectives and scope of Tanzania EITI implementation, and the extent to which the EITI implementation draws on and seeks to strengthen systematic disclosures. The Consultant should also review any annual progress reports that have been produced by the MSG to understand the progress made in achieving the objectives and review any actions undertaken by the MSG to address recommendations from any previous EITI reporting exercises and validations that address opportunities to strengthen systematic disclosures.

(2)   Consult stakeholders, in particular the members of the multi-stakeholder group as well as government agencies involved in the management of the extractive industries and companies in Tanzania, on their perspectives related to embedding EITI process and disclosures in government and corporate datsystems. This should include considering opportunities to strengthen stakeholder engagement and make this participation more effective. This could include considering options for aligning MSG oversight with existing representative bodies.

(3)   Produce a feasibility study that:

(i)   Identifies government agencies and companies that are responsible for producing, collecting and/or maintaining the information required by the EITI Standard (EITI Requirements 2 to 6,);

(ii)   Assesses what information required by the EITI Standard is already made publicly available by government agencies and in what format such as on on-line cadastres and registers, government webpages on legal, fiscal and administrative arrangements for the sector, etc.

The consultant should also review what data is made publicly available by companies in their reports and on their websites and explore options for extending this disclosure;

(iii)   Assesses whether the information is up to date, comprehensive (includes all information required by the EITI Standard 2019), and is reliable. Identify potential sourcesroadblocks to information access or delays; If there are several public sources of data, the Consultant should assess whether they are consistent;

(iv)   Where information gaps are identified and/or where there are concerns about data reliability, the Consultant should recommend measures to address the gaps, including improving the timeliness, comprehensiveness, reliability, availability and accessibility of the information. The consultant should assess if there is information available in government systems that is not publicly available but could easily be published online. The feasibility study should also identify any other obstacles to making the information required by the EITI Standard publicly available in government reporting systems.

(v)   Outline a credible approach to disclosure of the financial information required by the EITI Standard 2019 (please refer to Annex A). The feasibility study is expected to make recommendations on how to embed financial disclosures in company and government data systems, for example by integrating data into online license cadastres or including a database and/or reporting templates on government, company and/or national EITI websites. The Consultant should review previous EITI reports, including levels of discrepancies.

(vi)   The Consultant should also assess the statutory rules for audits and actual auditing practices of government and corporate entities, as per EITI Requirement 4.9(a). In the event that auditing and assurance procedures are insufficient for EITI reporting purposes, the Consultant should provide options for addressing quality assurance of financial disclosures. This could include full reconciliation as per 'conventional' EITI reporting, spot-checks reconciling certain transactions or a certain percentage of total disclosures, no reconciliation, etc. The Consultant is expected to explain the rationale for the recommended options.

The findings should be summarised in a table that maps all the required disclosures under the EITI Standard. A template is available here: https://eiti.org/document/systematic-disclosure-toolkit.

(4) Based on the feasibility study, the consultant should suggest a roadmap for embedding the EITI disclosures.

(i) The roadmap should list the actions and associated costs that are needed to fully embed disclosures in government and company systems, responsible parties, timelines, resource and technical assistance needs. Where significant work is needed to make the data publicly accessible through government systems, the roadmap should suggest a step-by-step approach specifying the information can be sourced from existing sources, and the information that would need to be partially or fully collected or disclosed through the EITI reporting process.

(ii) The roadmap should also include recommendations on strengthening stakeholder engagement and make this participation more effective. The consultant should outline how these recommendations would ensure that all stakeholders have an opportunity to shape decisions, be heard and contribute.

(iii) The consultant should also provide the system requirements for an electronic platform that would enable the disclosure of TEITI data and other prerequisites (e.g. institutional arrangements, training needs, capacities of the institution that would carry out the roll-out of the electronic platform) to the implementation of such a mission.

3. Duration andDeliverables

The assignment is expected to commence in January, 2022, with the following deliverables and schedules. The assignment will take 90 days.

a) Deliverables

Feasibility study: The feasibility studywill outline a proposed technical solution and systems architecture for discussion within TEITI- MSG and Government of Tanzania for a go-ahead decision.

Requirements for an EITI Portal outputs: The schematic for the EITI Portal that covers both the revenue/payments data and other required oil, gas and mining sector data disclosures. The forms of the output should include:Survey of the capacities, willingness and requirements of declaring public entities to share data through an electronic platform.

EITI Portal features: Importantly, the IT architecture and design proposed above should result in an EITI portal which contains on-line information that:
meet EITI Standard 2019 – is cost-efficient and feasible and builds as much as possible on existing Government of Tanzania platforms like National Bureau of Statistics aligned to Tanzania e-government protocols for integrating financial and sector data, andis clear on the division of roles on assuring accuracy and completeness of data feeds of underlying data from Government;

Other extractive sector data: Further, for other extractive sector data disclosures, outline the proposed modalities to receive the required data onto the EITI portal (or web links to existing Government of Tanzaniasites).

b) Schedules of the assignment

Procurement process and contract award	Estimated to end on January 2022 (0% of consultancy days)
Signing of contract	Week 1 (0 % of consultancy days)
Review of systems and stakeholder consultations	week 2-3(10 % Consultancy days)
Interim progress report to MSG/ Consultations	Week 4– Week 6 (20 % Consultancy days)
Finalize draft Feasibility Study and technical solution proposed	Week 7-8 (10 % Consultancy days)

Explanatory workshop on draft Feasibility Study and technical solution proposed	Week 9 (10 % Consultancy days)
Issue final feasibility study findings (which EITI MSG can take forward as a detailed EITI Mainstreaming Work Plan for EITI Board review and approval)	Week 10- Week 11 (10 % Consultancy days)
Be available as a resource for capacity building events and presentations to broader range of stakeholders on the EITI Mainstreaming Work Plan – to civil society, parliament, media etc.	Week 12- week 15 (40 % Consultancy days)

The feasibility study should be able to support the TEITI – MSG commitee to advance EITI mainstreaming in the oil, gas and mining sector. The feasibility study and technical solution should *inter alia* result in:

Overview understanding: Understand the landscape of potential Government agencies and company actors who take part in EITI reporting. Describe in brief the key existing Government and company systems that are already publicly available via web sites or other means – and those data feeds to be built;

Potential host platform: assess key Government agencies that could be used   as cost effective host platform for mainstreamed EITI Portal;

Commitment and design inputs: Obtain and document stakeholders' inputs on forming a technical working group to move ahead on EITI mainstreaming. In addition, propose key design features and data integration protocolsto automate EITI data-gathering, fulfil data audit assurance and public reporting requirements (in line with the EITI Standard 2019) in both government and company IT systems;

Open data and exchange standards: In particular, the technical solution should (i) avoid proprietary solutions (i.e. rely as much as open source software as possible) and (ii) take into account the ongoing work at International EITI Secretariat level on open data standards and desirable features of e-tagging data and machine readability for easy searches and downloads.

4. Additional scoping guidance:

The consultant will be expected to undertake *inter alia* the following tasks:

i) Examine:
The previous TEITI reports, Tanzania EITI work plans, annual progress reports, and any other relevant materials in order to gain a clear understanding of the TEITI objectives, goals and scope of EITI implementation arrangements and mainstreaming ;
The current TEITI Report to illustratethe nature and scope of EITI disclosures. All past International TEITI Validation Reports to gain an understanding of the implementation progress and areas where further actions are needed; andPerform a literature review of other existing transparency initiatives in the sector globally.

ii) Understand the country priorities in the Oil, gas and mining sector by consulting various TEITI stakeholders such as government agencies, companies, civil society organizations, traditional leadership, and Mine Workers' Unions among others. This should help the Consultant to gain insights on specific design suggestions on efficient and feasible integration of mainstreamed EITI reporting into wider government and company systems and initiatives.

Recap those Government agencies and companies that report under EITI in terms of volumes/types of transaction (in accordance with the EITI Standard) and other Government stakeholders in EITI;Assess the degree to which the required EITI information is already madepublicly available by key Government agencies including the format for reporting such as on-line license registers, official Government publications, and government agencies' webpages on legal, fiscal and administrative arrangements for the mining sector;
Review extent of existing revenue and payments data publicly disclosed by companies via their websites and degree of general compatibility with proposed IT architecture for EITI reporting;
Additional EITI Portal outputs and linkages: In Task 2, the proposed technical solution should address scalability (beyond that required by the EITI Standard 2019) such as potential links to ongoing government initiatives and other sector outputs like:

additional data aggregation for the EITI Portal to potentially serve as an "official / one stop" source of oil, gas and mining data for use across Government line ministries and systems; being able to readily feed EITI Portal data with any new "mega-data" database created by Government in future;

<u>Wider linkages</u>: Also, the technical solution under Task 2 should address the potential feasibility and cost-benefit of linking EITI data (as data feeds or web links) to <u>wider</u> national processes, like *inter alia:*adding automated selected data feeds on oil, gas and mining to <u>Central Statistics Office</u> website;EITI data feeds or links to existing Government websites aimed at outreach to citizens;

- Links to Tanzania's e-government systems for <u>public services;</u>
- Links to public financial management systems reform ("PEFA") commitments;
- Links to tax administration, online payments and cashless payments (Tanzania Revenue Authority);
- Links to other relevant open e-government initiatives on outreach to citizens on; and,
- Links to other outreach forum for citizen engagement, policy legislative process such as National Assembly.

The feasibility study should make <u>suggestions on:</u>

- The key government agencies and ministries that should be included in a technical working group to implemment the mainstreamed EITI. Include key pre-requisites that should be addressed as suggested by the TEITI commitee and government agencies;
- Mechanisms for TEITI commitee<u>oversight and workings of the inter-ministerial</u> technical working group;
- Assign roles between the TEITI Secretariat, TEITI Commitee and the host of the EITI Portal -both in implementation and when the Portal is operational; indicative resources requirements to build, operate, maintain the EITI Portal , ensure data security and other operational support functions; andFinally, the feasibility study and technical solution should set out concrete recommendations, describing action steps and their estimated cost, sequence, responsible parties, timelines, resourcerequirements and technical assistance needs.

5. Consultants Requirements

The assignment will involve hiring a firmthat have the required qualifications and relevant experience to perform the Services. The consultant should demonstrate:

(i) Adequate qualifications to carry out a professional work of quality (ii) Core Business and Years in Business; (iii) Experience in Similar Assignments; (iii) Experience in Similar Conditions; and (iv) Technical and Managerial Capability of the firm.

Key Staff and Required Skills

The Consultant shall have enough qualified and experienced team as key staff for the assignment as follows;

a)   The Team leader

(i)   Must Posses a Degree inEconomics, Finance, Public Finance, Public Administration, Law or equivalent;

(ii)   Previous experience in multiple data system alignment is desired;

(iii)   Must have good understanding of of extractive sector (Mining, Oil, and Gas sector) operations ;

(iv)   Knowledge in database management and management information systems used in the extractive sector would be a plus;

(v)   Must have a minimum of ten (10) years' working experience in extractive sectors in the areas of transparency and governance; public finance management and multi-stakeholder dialogue;

(vi)   Must have a Strong Technical and financial skills, including knowledge of project management and leadership experience;

(vii)   Must have knowledge on designing of corporate information technology solutions and database management competencies;

(viii)   Must have a knowledge of EITI and governance of oil, gas and mining sectors, preferably in Tanzania and other EITI implementing countries; and,

(ix)   Must have a strong report writing skills and strong multi-stakeholder management skills;

(x)   Must have a experience in preparation of user manuals and training materials.

b) **System Analyst / Database Expert/ Geographical Information System (GIS) Expert** - The Team Leader will be assisted by a System Analyst/ Databases Expert/ Geographical Information System (GIS) Expert who should hold a relevant degree in IT with a minimum of seven (7) years of experience in related assignments. Adequate practical experience in SQL Server and SQL Server Reporting Services will be required.

c) **Legal Expert** – The team leader will also be assisted by a competent and experienced laywer in extractive industries law in Tanzania.

d) **Economist/ Fiscal Expert**

The Team Leader will also be assisted by a economist or fiscal expert who should Possess degree in Finance, accounting or equivalent qualification with a bias on management information systems. He/she must have a minimum of seven (8) years of experience in related assignments.

6.   **Oversight and administrative arrangements:**

This assignment will be procured as afirm.A lumpsum contract including costs will be signed with the selected firm.

The selection of consultant will be overseen by the Ministry of Minerals procurement department in collaboration with the TEITI– MSGCommittee. The day-to-day execution of contract and support for the Feasibility Study will be handled by the TEITI Secretariat.The TEITI Secretariat will provide the Consultant with the following support: (i) Liaison with the members of the TEITI-MSG; (ii) liaison with relevant Government Ministries, Departments and Agencies) to facilitate the Consultant's work; and (iii) Provide any of the reference materials mentioned in this assignment.

10. Additional reference materials:

Globally:

The EITI Standard 2019, in particular Requirements 2to5, http://eiti.org/document/standard. See abbreviated summary at Annex I.

EITI implementation guidance notes issued by the International Secretariat, http://eiti.org/document/guidance-notes-implementing-countries, in particular the guidance notes on scoping (#9) and defining materiality (#13). The Consultantis advised to contact the EITI International Secretariat for any questions or clarifications related to the EITI Standard and the implementation of the EITI requirements;

Agreed upon procedures for Independent Administrators, including standard   EITI reporting templates are available from the International Secretariat. See Annex II; Implementing EITI for Impact: A Handbook for Policymakers and Stakeholders, in particular chapters 4 and 5; Examples of Scoping Studies, available from http://eiti.org/document/guidance-notes-implementing-countries and the International EITI Secretariat.

ANNEX I

*Agreed Upon Procedures for Mainstreamed Disclosures – Approved Feb 2016 by the International EITI Board.*The objective of the procedure is to recognize implementing countries that make transparency an integral and routine feature of their management systems. It is important to emphasize that the procedure does not alter the EITI's disclosure requirements. Implementation in accordance with this procedure would require the same information, in the same amount of detail, as is the case today. The procedure would not in any way alter the provisions regarding MSG oversight.

The proposed procedure has seven phases:

1.   **Commitment** - from government and agreement by the MSG to explore this approach to implementation of the EITI Standard;

2.   **Feasibility** - a rigorous assessment of the viability of mainstreamed disclosure by an independent and technically competent body in accordance with a Board – approved / agreed template terms of reference;

3. **Work plan** - MSG agreement on a schedule for disclosure and assurance, including any capacity building and technical assistance;

4. **Application** - An MSG-approved application to the EITI Board seeking approval of the proposed work plan;

5. **Approval** - Board approval of the suggested approach;

6. **Implementation and Reporting** - in accordance with the work plan, including annual EITI Reports that collate the requisite data <u>and provide links to further information</u>;

7. **Review** - <u>annual reviews by the MSG</u> of the process as per requirement 7. The process includes several safeguards to ensure that the adoption of thisprocedure is based on <u>rigorous analysis and a coherent plan for disclosures</u>, with <u>oversight by both the MSG and the EITI Board</u>;

Phase 1 – Commitment

a)   Eligibility for this procedure requires a clear commitment from Government and agreement by the MSG to mainstream implementation of the EITI Standard;

Phase 2 – Feasibility study

a)   The procedure requires a rigorous feasibility study conducted by a consultant or organization perceived by the multi-stakeholder group to be <u>credible, trustworthy and technically competent</u>;

b)   It is a requirement that the feasibility study follows the template terms of reference agreed by the EITI Board;

The feasibility study should address two essential issues:

1.   Is there <u>routine disclosure of the EITI data required</u> by the EITI Standard   in requisite detail?

This should include:

a)	A review of <u>what information required by the EITI Standard is already made publicly available</u> by Government agencies and in what format such as on on-line cadastres and registers, government webpages on legal, fiscal and administrative arrangements for the Sector, etc. It should also include a review of the data that is made publicly available by Companies in their reports and on their websites.

b)	An assessment of whether the information <u>is up to date, comprehensive</u>(includes all information required by the EITI Standard), and reliable. If there are several public sources for the data, <u>consistency should be assessed.</u> Where there are gaps that can be quickly addressed, remedial actions and timeline should be provided. The assessment should also address the retention and availability of historical data.

2:	Is the <u>financial data</u> subject to credible, independent audit, applying international standards?

This should include:

a)	A review of the <u>audit and assurance procedures and practices</u> in companies and government entities participating in the EITI reporting process, including the <u>relevant laws and regulations</u>, any reforms that are planned or underway, and whether these procedures are in line with international standards. Any weaknesses in audit assurance practices should be clearly identified.

b)	The feasibility study <u>should set out options for ensuring that the EITI data is comprehensive </u>and reliable. Where financial data is audited in accordance with international standards, the procedure does not require a comprehensive reconciliation of government revenues and company payments, although comprehensive disclosures from government and Companies is required in accordance with requirements 4 and 5. Where	financial data is not audited in accordance with international standards, the feasibility study should set out options for ensuring that the EITI data is comprehensive and reliable. This could include full reconciliation, spot-	checks reconciling certain transactions or a certain percentage of total disclosures; and,

c)	The procedure requires that the feasibility study is agreed by the MSG and made publicly available.

Phase 3 – Schedule of disclosures and assurances

a)   The procedure requires that, <u>based on the findings of the feasibility study</u>, the MSG agrees a detailed schedule of disclosures and assurances by the participating entities. The schedule should clearly outline how the   information required by the EITI Standard will be disclosed and assured, including a credible process for ensuring that the EITI data is comprehensive and reliable. The schedule should also address the steps need to ensure the retention and availability of historical data.

Where routine disclosures are not yet taking place or not yet appropriately assured, theSchedule should outline the <u>expected timeframe</u> for disclosure.

b)   The schedule must:

i.   Assess and outline plans to <u>address any potential capacity constraints</u> in Government agencies, companies and civil society that may be an obstacle   to effective mainstreamed disclosures;

ii.   Address <u>the scope of EITI</u> reporting, including plans for addressing technical aspects of reporting, such as comprehensiveness and data   reliability   (Requirements 4 and 5);

iii.   Identify and outline plans to <u>address any potential legal or regulatory obstacles</u> to Mainstreamed implementation, including, if applicable, any plans to incorporate the EITIRequirements within national legislation or regulation;

iv.   Outline <u>plans for implementing the recommendations</u> from validation and EITI reporting;

c)   The procedure requires that the production of an annual EITI Report that collates data from the various (publicly available) sources. It is a requirement that this work is undertaken by aConsultant or organization perceived by the multi-stakeholder group to be credible, trustworthy and technically competent. <u>The schedule for the annual reporting should be clearly specified.</u>

Phase 4 – Application

a)　　It is a requirement that the MSG seeks EITI Board approval of the schedule.

Phase 5 – Approval

a)　　The EITI Board will consider the application and schedule. Approval of the application may be subject to clarifications of the schedule. Where the Board has concerns that comprehensive and reliable mainstreamed   disclosures   is   not feasible, the Board may reject the application.

Phase 6 – Implementation and Reporting

a)　　Subject to Board approval, the schedule should be implemented.

b)　　An annual EITI Report should be produced that: <u>collates t</u>he requisite data from the various (publicly available) sources; summarizes the audit and assurance work that has been undertaken.

c)　　The annual EITI Report must include <u>an assessment of whether all companies and government entities</u> within the agreed scope of the EITI reporting process disclosed the requisite information.

<u>Any gaps or weaknesses must be disclosed</u>, 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.

d)　　Where gaps and weaknesses are identified, the Independent Administrator should make recommendations for strengthening the reporting process in the future, including <u>any recommendations regarding audit practices</u> and reforms needed to bring them in line with international standards, and where appropriate, recommendations for other extractive sector reforms related to the implementation of the EITI. Where previous EITI Reports have recommended corrective actions and reforms, the annual EITI Report should <u>comment on the progress in implementing those measures</u>.

e)　　The annual EITI Report must include an overview of the government's and the multi-stakeholder group's <u>responses to and progress made in addressing the recommendations from reconciliation and Validation in accordance with Requirement 7.1.a</u>.

The annual progress report should list each recommendation, the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the multi-stakeholder group has decided not to implement a recommendation, the rationale should be explained in the annual progress report

f)   If there are <u>substantial delays in implementing the agreed work plan</u> and/or the publication of EITI Reports, the EITI Board will consider suspending   or   delisting the country in accordance with requirement 1.

Phase 7 – Review

a)   Subject to Board approval, <u>the MSG should oversee the implementation of the work plan.</u>

b)   The MSG should conduct regular reviews of the process in accordance with requirement.

c)   The government and the multi-stakeholder group are required to take steps to <u>act upon lessons learnt;</u> and,

d)   To identify, investigate and <u>address the causes of any discrepancies</u>; and to consider the recommendations resulting from EITI report.