

Consultation on the scope of refinements to the EITI Standard

The 9th EITI Global Conference in mid 2023 presents an opportunity to refine the EITI Standard. Based on the experience from implementing the EITI Standard and the lessons learned from Validation, there may be opportunities to improve and clarify the EITI Requirements. Refinements of the language in the EITI Standard could reaffirm current policy and practice and help strengthen implementation. They also give the EITI Board the opportunity to address ambiguities in the text of the EITI Standard.

Critical to this process is consultations with key stakeholders on the scope of refinements to the EITI Standard. Consultations will allow the EITI Board to receive feedback from stakeholders and ensure that varying country contexts feed into the EITI Board's deliberations. These consultation questions are intended to initiate and guide conversations with stakeholders on the scope of the refinements to the EITI Standard.

Stakeholders may choose to focus on topics that are most relevant to them and should not feel obliged to respond to every question. Stakeholders who may wish to add or suggest other areas not defined in this document.

1.	Strategic priorities	3
A.	Energy transition	3
B.	Anti-corruption	4
C.	Domestic resource mobilisation	5
2.	Existing EITI Requirements	6
A.	Data quality assurance	6
B.	Systematic disclosure	7
C.	Gender	8
D.	Other topics	9
3.	Logic and accessibility	10

Each area is presented as a separate question. If you think that revisions should be considered for this area, please describe why in your response. If not, simply skip to the next area.

You will have an opportunity to make any additional comments at the end of the survey.

About you

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Stakeholder grouping	 □ EITI implementing country □ EITI supporting country □ EITI supporting company X Civil society □ International Financial Institution □ Independent Administrator □ Other:
l am representing:	☐ My own personal viewsX The views of my organisation☐ The views of my constituency☐ Other:

1. Strategic priorities

The EITI Board agreed strategic priorities for the EITI in 2020. The six strategic shifts are mainstreaming energy transition, fighting corruption, mobilising domestic revenues, promoting environmental, social and governance considerations, encouraging open data and measuring impact. These are intended to help set out priorities established by the EITI Board in the lead up to the Global Conference and guide the International Secretariat's short and medium-term planning. These priorities are not captured in the 2019 EITI Standard and will need to be considered.

A. Energy transition

In October 2020, the EITI Board agreed to consider how to integrate transparency on energy transition in the EITI Standard and guidance. Implementing countries face risks as well as opportunities with the energy transition. Risks include increased government revenue volatility, asset devaluations, increasing debt within the extractive sector and corruption in the critical minerals sector. Additionally, EITI countries such as Albania and Germany have used EITI reporting to disclose information on the renewable energy sector.

Stakeholders are encouraged to give views on:

- Refinements related to energy transition in existing EITI Requirements
- Additional EITI provisions to reflect changes in the share of fossils fuels in the energy mix
- Additional EITI provisions on the role of critical minerals
- Additional provisions on the renewable energy sector

If you have views on how the EITI Standard should be refined to reflect the energy transition, please describe below. If not, go to the next page.

Note about this submission:

<u>Publish What You Pay</u> (PWYP) is the only global movement working to ensure that the extractive industries are open and accountable. With more than 1000 member organizations in over 50 countries across the world, our strength lies in our ability to coordinate action nationally and globally to drive change in the oil, gas and mining industries.

This submission is the result of a consultative process with PWYP Coalitions all over the world which consisted of survey responses and different input. This document was adopted by the PWYP Global Council, PWYP's elected strategy setting body.

There was strong support from PWYP Coalitions for EITI to address the energy transition as part of the review process of the Standard. The EITI has already signalled a clear intention to work on energy transition, from launching a specific <u>report</u>, which explores the implications of the energy transition for countries implementing the EITI, to <u>steps</u> that were agreed at the Board level.

As highlighted by the most recent Intergovernmental Panel on Climate Change (IPCC) <u>report</u>, the devastating impacts of climate change are already being felt worldwide. The global energy transition is well underway, including significant impacts on resource-rich countries.

As the much needed energy transition begins to gain pace, the EITI is in a unique position to help countries dependent on fossil fuel revenus navigate an uncertain future and information crucial to a just and effective transition is available.

The transition is a <u>mining intensive</u> one, where minerals will play a key role in achieving climate and decarbonization objectives. As highlighted in PWYP global <u>positions</u> on the energy transition, without effective citizen participation, disclosure of information, free, prior and informed consent (FPIC) and strong governance safeguards there is a risk that this 'new mining boom' will drive environmental damage, social harm, corruption and mismanagement: the very aspects of the resource curse EITI is meant to help mitigate.

More relevant disclosures in EITI can help inform national-level, citizen-inclusive debates on energy transition.

It is therefore essential to refine the EITI Standard and ensure that it is fit for purpose for the current context, in which the energy transition is already a fact, and more forward looking, ensuring additional transparency in the following areas:

- National exposure to climate-related financial risk: An assessment of the viability of national budgets under various transition scenarios, break-even prices of current and pending projects, price and revenue forecasts used by financial authorities should be included in the EITI Standard. A first step towards this would be changing EITI Standard Provision 5.3(c) into a requirement, rather than an encouragement.
- Financing and subsidizing carbon-intensive projects: the EITI Standard should require transparency on <u>current and proposed spending</u> on fossil fuel projects by state-owned enterprises, project costs and viability under various transition scenarios, public

investment in fossil-fuel linked infrastructure, and the value of tax incentives to fossil fuel projects.

- Carbon intensity of production and reserves: Transparency and analysis on carbon intensity of production and reserves could be achieved by ensuring disclosure of emissions associated with the extraction of a country's oil and gas (scope 1 and 2 emissions), emissions associated with burning of a country's extracted fossil fuels, reserves and embedded carbon content. This information should be disaggregated to field level and the methodological basis of all emissions estimates declared, including what numbers are actual measurements and what are just projections based on theoretical constants.
- Undue influence of fossil fuel interests on policy making: As it has been highlighted, lobbying and undue influence of fossil fuel interests are undermining the global effort to tackle the climate crisis and ensure a just energy transition. Issues such as political donations, revolving doors between companies and governments, lobbying, regulatory capture and bribery should be effectively addressed in the EITI Standard.
- Production and Reserves: If governments are to meet the Paris goals and their national
 emissions reductions targets, managing the carbon budget will be crucial. Against that
 background, the Global Registry of Fossil fuels can be a highly effective tool both to
 drive greater transparency and government accountability on oil, gas and coal supply.
 Any EITI data should be harmonized with international initiatives, such as the Global
 Register of Fossil Fuels and EITI implementing countries should be encouraged to
 disclose information on their mineral reserves.

B. Anti-corruption

In February 2020, the EITI Board agreed to strengthen and articulate the EITI's role in mitigating corruption risks. Among the agreed steps is to (i) improve implementation support on anti-corruption, (ii) identify opportunities to advance work on this topic at the global and national level, and (iii) consider how to incorporate anti-corruption within the EITI Standard.

Stakeholders are encouraged to give views on:

- Additional EITI provisions geared towards the fight against corruption
- Refinements to existing EITI Requirements to strengthen anti-corruption efforts
- Reference to suppliers or contractors in the EITI provisions

If you have views on how the EITI Standard should be refined to reflect the strategic priority on anti-corruption, please describe below. If not, go to the next page.

While no country or business sector is immune to corruption, EITI came into being because the oil, gas and mining sector is notoriously opaque and corruption-prone, fuelling violent kleptocracies and conflict worldwide. Corruption in the oil, gas and mineral sector is a major obstacle to development, and undermines the efforts of resource-rich countries to reduce poverty, diversify their economies and address the climate crisis. According to the OECD, one in five cases of transnational bribery occurs in the extractive sector.

EITI contributes to the transparency agenda by making clear demands in high-risk areas such as licenses and license allocations, beneficial ownership, contracts, state-owned enterprises, first trades, payment flows and revenue collection, among others. Nevertheless, there is still room for improvement in order to ensure that EITI moves from promoting transparency to effectively helping to tackle corruption. For this to happen, the following areas should be addressed:

EITI reporting

As it has been <u>emphasized</u>, EITI reporting can help fight corruption if it contains the right information and if anticorruption actors use that information to strengthen accountability.

EITI reporting should be strengthened to document corruption related information by:

- Clearly documenting governance vulnerabilities and suspicious practices: This includes
 payment discrepancies, vague or weak rules, lack of oversight, conflicts of interest material
 deviations from the rules or standard commercial practice,
- Expanding reporting into high-risk areas: This includes SOEs spending practices, company
 procurement and subcontracting practices, conflict of interest and asset declarations,
 declarations of political contributions and lobbying activity, disclosures of tax incentives,
 fiscal loopholes and transfer pricing mechanisms, climate-related financial disclosures and
 community engagement,
- **Disclosing the anti-corruption practices of reporting entities:** This includes a requirement from MSG to government entities and companies to disclose information on how they are managing corruption risks, such as corruption-related due diligence checks, including whether they used beneficial ownership disclosures in these processes.

EITI Validation

EITI validation should be strengthened to tackle corruption by:

• Identifying and responding to corruption risks: As it has been recommended, EITI validation could be used to examine whether the process sought to identify and respond to leading corruption risks.

EITI MSG

In order to ensure that the EITI MSG is fit for purpose to address corruption the following areas should be strengthened:

 Composition: EITI Requirement 1.4(a.ii) addresses the composition of the Multi-Stakeholder Group (MSG) and states that the MSG should include relevant government entities. This requirement should be redefined to specify the involvement of anti-corruption offices of implementing countries in the MSG. This could help to strengthen the use of the data included in the EITI reports, and ensure it is not stove-piped or siloed from other anti-corruption efforts.

 Corruption risk assessments: As has been <u>recommended</u>, when compiling their work plan (Requirement 1.5), MSGs should commission or conduct corruption risk assessments. Reducing corruption risks should also feature as an explicit part of the policy recommendations developed and pursued by the MSG as part of Requirement 7.3 of the EITI Standard.

Beneficial Ownership

EITI Requirement 2.5 addresses Beneficial Ownership (BO) but there are at least two ways in which this requirement can be strengthened:

Expand scope: Currently, the requirement applies only to implementing countries and
extractive companies that apply for or hold a participating interest in an exploration or
production oil, gas or mining license or contract. And as the <u>first-time assessment</u> of
adherence to the <u>Expectations for EITI supporting companies</u> has shown, not a single
supporting company discloses BO information of its contractors.

In order to effectively address illicit financial flows and tackle corruption and taking into account that the oil and mining companies typically outsource the majority of their exploration and production work to a wide range of contractors, it is key that the requirement to disclose information on BO should also cover the entire value chain: any company with which an extractive company has a contract or to which it makes a payment must also publish data on its BO (including the identity(ies) of their beneficial owner(s), the level of ownership, and details about how ownership or control is exerted).

EITI countries should be encouraged to consider strong monetary penalties for companies that are non-compliant with beneficial ownership disclosure guidelines, and to include criminal offenses for beneficial owners who knowingly provide false IDs.

• **Definition of BO:** According to Requirement 2.5(f), listed companies are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed.

As has been <u>highlighted</u>, many beneficial ownership registration frameworks fail to obtain beneficial ownership information from listed companies.

The EITI Standard should ensure that appropriate thresholds are applied to the beneficial ownership definition of listed companies so that all relevant people (investors) are registered, and that all types of legal vehicles, including limited partnerships and trusts, are subject to beneficial ownership registration in a publicly accessible, searchable, centralised register in open data format. Furthermore, for publicly listed companies and investment funds, an ownership threshold should be as low as feasible (i.e., maximum 5%) in order to prevent shareholders from avoiding disclosure requirements.

Procurement of good and services

As has been <u>highlighted</u>, procurement of goods and services represents the 'biggest single element in benefit distribution for communities and government', making it both a major potential lever for economic and social development in extractive industry host countries, but also is a major risk for corruption.

Adding requirements for extractive industry projects to report their supplier due diligence processes and means of deterring corruption would encourage asset owners to improve their

PAGE 10

practices in this regard, and would provide stakeholders practical information to engage with in order to determine if adequate due diligence and anti-corruption systems are in place.

Although most large mining and oil and gas companies report how much procurement spending is going to host country suppliers in some form there is still room for improvement in order to ensure that more information is disclosed, this could be done by: .

Adding a requirement to the EITI Standard so that EITI companies report the breakdown
of their procurement spending between local and international suppliers in percentage of
totals spent, and in amounts paid in the relevant currency, along with a publicly available
explanation of how different categories of 'local' are defined. This disclosure should be in
accordance with the Global Reporting Initiative's indicator GRI 204: Procurement Practices,
as well as the 300 category disclosures of the Mining Local Procurement Reporting
Mechanism (LPRM).

C. Domestic resource mobilisation

Stakeholders are increasingly using the EITI to assess whether companies and governments are fulfilling their obligations and to forecast future revenues. This requires disaggregated and timely disclosures of revenue and other relevant data.

Stakeholders are encouraged to give views on:

- Refinements to existing requirements to improving data timeliness
- Refinements to existing requirements on debt in the extractive sector
- Refinements to existing requirements on production and export data
- Additional EITI provisions to strengthen domestic resource mobilisation

If you have views on how the EITI Standard should be refined to better reflect domestic resource mobilisation efforts, please describe below. If not, go to the next page.

The extractive industries present an important opportunity to mobilize greater domestic revenues. As it has been <u>recognised</u> by EITI, although progress is being made, there is still room for improvement in order to ensure that EITI member countries make use of the Initiative to mobilise domestic resources. For this to happen it is key to ensure changes in the following areas:

Data timeliness

Currently Requirement 4.8 of the EITI Standard requires implementing countries to publish regular and timely information, which must be no older than the second to last complete accounting period. This could be strengthened by:

Providing data in a timely way:, Encouraging further efforts towards mainstreaming EITI
for timelier data, while still using the EITI to ensure data integrity and use data for
citizen-relevant analysis.

Debt in the extractive sector

The EITI Standard should shed a light on debt in the extractive sector by:

• **Fully integrating resource-backed debt** on the books of both state and state-owned enterprises (SOEs). The information disclosed should include data on the date(s) of the loans, the terms, rates, and outstanding balances (including principal and interest).

Production and export data

Where possible, production and export data should be provided by companies and the government, and reconciled by an Independent Administrator (or some equivalent process) to improve data quality.

Strengthening Domestic Resource Mobilisation

In order to strengthen domestic resource mobilisation, the following areas should be taken into account:

- Audit transparency: It is essential to improve the fiscal governance of extractive industries and, as it has been highlighted, one critical area in need of strengthening is the effectiveness of government fiscal audits.
 - For this to happen, we need provisions for government disclosure of audit and cost control practices within the extractive industries sector. This could include the publication of audits themselves, reporting on the exercise of audit rights, and the results of auditing. For more details please see p. 50 of Oxfam Briefing Paper, Examining the Crude details (2018).
- **Cost transparency:** Building on the innovative work done to disclose project costs in the Republic of Congo (Brazzaville), the EITI Standard should incorporate greater transparency around overall costs by project, based on disclosures from companies.
- Supplier spending and payments to governments: As has been emphasized, there is a
 greater need for transparency and oversight of extractive industry suppliers. Among the
 key elements of transparency needed for this to happen are project-level information on
 spending and suppliers' payments to governments expenditures.

 Public Country-by-Country Reporting of tax information: EITI implementing countries should publish or link to country-level tax and related data for all multinational corporations operating in the Extractive sector, in line with <u>GRI Standards</u> or the <u>OECD</u> <u>approach</u>.

2. Existing EITI Requirements

The EITI Requirements are minimum requirements and implementing countries are encouraged to go beyond them where stakeholders agree that this is appropriate. The EITI Requirements cover oversight of the multi-stakeholder group (MSG), the legal and regulatory framework, exploration and production, revenue collection, revenue allocation, social and economic spending and outcomes and impact.

A. Data quality assurance

The MSG is required to agree a procedure to address data quality and assurance based on a standard procedure endorsed by the EITI Board. The MSG is required to apply the standard procedure without any material deviations (EITI Requirement 4.9b). This approach allows for the EITI Board to agree several different reporting procedures. However, only one standardised approach has been approved, i.e. the conventional reporting procedure based on reconciliation of company payments and government revenues by an Independent Administrator. The Board-approved flexible approach to reporting does not require reconciliation, but it is a time-bound measure.

Stakeholders are encouraged to give views on:

- Strengthening data quality assurances and/or audit of government and company data
- Alternatives to the standardised approach to data quality and assurance in the EITI Standard

If you have views on how the EITI Standard should be refined to improve data quality assurances and/or audit provisions, please describe below. If not, go to the next page.

In order to improve data quality assurances, EITI should take into account the following aspects:

- Transition to flexible reporting: If there is a wider transition to flexible reporting, countries wishing to do away with the Independent Administrator should explicitly explain in their EITI reports how data quality was ensured.
- Ensure a greater rigor in data quality and greater emphasis on environmental information provided by EITI supporting companies in the context of natural disasters.

B. Systematic disclosure

The 2019 EITI Standard expects countries to disclose the information required by the EITI

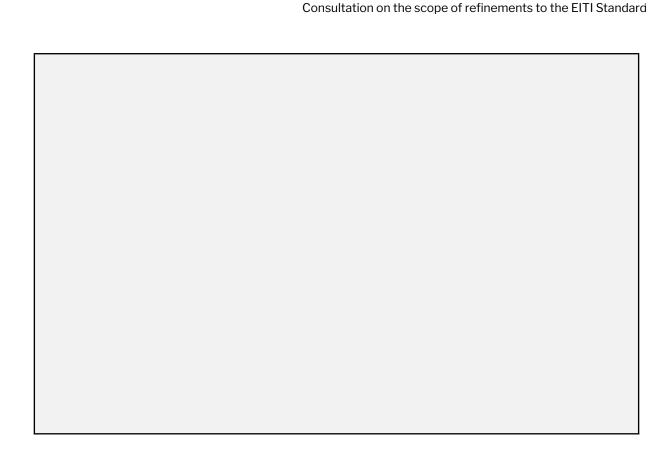
Standard through routine government and corporate reporting, and through consultation systems

such as websites, data portals and annual reports. This is often referred to "systematic disclosure" or "EITI mainstreaming". MSGs are encouraged to become active agents in using data to undertake analysis, influence decision makers and direct information to wider set of users.

Stakeholders are encouraged to give views on:

- Refinements to EITI provisions to encourage greater data analysis
- Refinements to EITI provisions to support efforts to systematically disclose data

If you have views on how systemic disclosures should be further encouraged in the EITI Standard, please describe below. If not, go to the next page.



C. Gender

The 2019 EITI Standard was revised to include provisions that promote diverse participation on multi-stakeholder groups (MSGs), gender-sensitive data disclosures, outreach activities to foster dialogue and gender-responsive communication plans.

Stakeholders are encouraged to give views on:

- Refinements to EITI provisions related to gender disaggregated disclosures
- Refinements to EITI provisions on ensuring diverse representation

If you have views on how the EITI Standard should be refined to improve gender equality, please describe below. If not, go to the next page.

There was strong support from PWYP Coalitions for EITI to address gender as part of the review process of the Standard. The EITI Board, EITI International Secretariat and the EITI implementing countries have demonstrated a clear commitment to advancing gender equality in the extractive sector governance by inclusion of the gender provisions in the 2019 Standard.

As highlighted in PWYP's most recent <u>report</u> on the implementation of the gender provisions in the 2019 EITI standard in Burkina Faso, Guinea and Senegal, we see critical opportunities to strengthen the current gender provisions, and to consider new requirements that will ensure that EITI data and processes advance gender equity. Any revision of the Standard should consider and support gender equity. For this to happen, intersectional gender-based analysis should be applied throughout the EITI revision process.

In addition, we fully support the detailed revisions suggested in the letter to the EITI Board dated February 22, 2022, which also includes a suggested EITI community-level reporting template (Annex 2b). Specifically, revisions to the 2019 Standard should provide data that is local to extraction sites and disaggregated by gender and other relevant social identifiers. It should also include information on revenues (including social and environmental expenditures) and development statistics; consultation processes; land transfers; and social and environmental risks. This data should be project-level, presented in an accessible manner, and timely.

D. Other topics

If you have views on how other provisions of the EITI Standard should be refined, please describe these below. If not, please go to the next page.

Stakeholders are encouraged to give views on:

- Any EITI provisions that are unclear and should be clarified
- Any EITI provisions that should be changed from encouraged to required
- Any EITI provisions that should be changed from required to encouraged

Contract Transparency:

In a welcome step forward towards ensuring more transparency in the extractive sector, as of January 2021 countries implementing the EITI Standard are required to publish new and amended contracts, licenses and agreements concluded with extractive companies. Countries are also encouraged to publish contracts concluded before that date.

While this is a very important step, there is still room for strengthening the EITI requirement on contract transparency. For this to happen the following areas should be covered:

- Update the definition of "contract" in Requirement 2.4d to include infrastructure and barter agreements, social and environmental agreements, and sales and offtake agreements.
- Sales agreements: Currently, Requirement 4.2 encourages EITI-implementing countries to
 disclose sales agreements. To enable stakeholders to better understand the terms under
 which national assets are sold, it is important for this encouragement to be made a
 requirement. Such a requirement should also be applicable to swap agreements and
 resource-backed loans. It is important for this encouragement to be made a requirement.
- Infrastructure and barter agreements: Requirement 4.3 requires implementing countries to publish payments related to infrastructure and barter agreements where these are material. In line with Requirement 2.4, Requirement 4.3 should be updated to clarify that EITI requires countries to publish payments related to infrastructure and barter agreements where these are material. These should be made public to enable stakeholders to understand the nature of infrastructure and barter payments.
- Social and environmental agreements. Requirement 6.1 requires implementing countries to publish information related to social and environmental payments where these are material. In line with Requirement 2.4 and in order to enable stakeholders to understand the nature of social and environmental payments, Requirement 6.1 should clarify that the agreements that underpin those payments should also be made public.
- Understanding the universe of contracts, amendments and annexes: In many jurisdictions, it is difficult for stakeholders to understand the basic universe of contracts, annexes and amendments that the government has entered into on behalf of its citizens. Requirement 2.4(ii) requires countries to provide a list of all active contracts and licenses that the government has entered into, but implementation has been weak. More clarity on this requirement would help EITI implementing countries us move towards a situation where all stakeholders know for a start what contracts / licences the government has entered into, including infrastructure and barter agreements, social and environmental agreements and sales agreements, which are currently not included on these lists.. This is essential primary information needed to develop effective plans for publishing contracts.
- **Annexes:** The contract disclosure requirement could be strengthened by having a more detailed definition of annexes, covering the spectrum from exploration, to production, to sale
- **Pre-2021 contracts:** The current Standard encourages countries to disclose contracts concluded before 1st January 2021. This should also be made a requirement.
- Types of contracts: It should be clarified that production-sharing agreements and

concession contracts should also be disclosed, along with any relevant contract reflecting what a company has offered a government in return for exploitation. The EITI should also encourage disclosure of a wider set of relevant contracts related to extractive projects including agreements with indigenous peoples.

It is also important to note that an effective disclosure of contracts can provide useful information on other areas key to the success of EITI. For example, on the energy transition, there are at least three ways in which contract transparency can contribute to the debate:

- **Fiscal policies:** contracts can shed light on what fiscal policies and incentives governments are giving to companies, which allows them to assess if these are consistent with their energy transition plans.
- Transition Minerals: information included on contracts related to sale can help to assess
 whether the justification of an increase of mining of a particular mineral is worth it, and
 whether a country's strategic minerals are actually going towards the energy transition or
 not. It also allows countries that have transition minerals to learn quickly from each other
 by seeing how contract terms and forms evolve in new market conditions.
- Economic impact: contracts can be used to monitor overall economic impact.

Civic Space

As it has been recognized in the <u>Civil Society Protocol</u>, the participation of civil society is essential to achieving the objectives of EITI. The Standard, including both Requirement 1.3 and the Civil Society Protocol, provides an adequate basis for EITI implementing countries to ensure the full and effective participation of civil society in the EITI process, but there is still room for improvement by:

• Effective implementation: While we do not advocate for changes to the Standard itself, we advocate for a recommitment to the principles and safeguards already enshrined in the EITI Standard and steps to ensure decisions are implemented with the spirit intended.

EITI Governance

Conflicts of interest are a known prelude to corruption, and should be addressed by EITI in an effective way. While the Standard includes some provisions on how EITI Office Holders can tackle this issue, there is still space for improvement to ensure that the Initiative, especially the members of the Board, do so by:

 Reviewing the EITI Standard and Articles of Association to address real and perceived conflict of interest between Board Members when it comes to validation or other suspension-related decisions at the Board.

State Participation

In the 2019 Standard under 2.6 State Participation, is states that 'c) Implementing countries are encouraged to describe the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting and corporate governance, e.g. composition and appointment of the

PAGE 10

Board of Directors, Board's mandate and code of conduct.' This could be strengthened by:

• Changing the encouragement to a requirement, and specifics provided for how procurement rules and practices should be described in line with the recommendations provided in this submission under the anti-corruption section above (see procurement of goods and services sub-section).

Environmental Disclosure

EITI Requirement 6.4 addresses the environmental impact of extractive activities. This requirement should be strengthened by:

• Changing the encouragement to a requirement, and ensuring that rules requiring gender impact assessment are also disclosed.

3. Logic and accessibility

This section seeks views on how the EITI Standard and its provisions are structured. Currently the EITI Standard follows the extractive value chain. Implementing countries and companies report on extraction rights are awarded, to how revenues make their way through the government and how they how benefit the public. The Validation Guide states the underlying objective of each EITI Requirement. These objectives are not currently featured in the EITI Standard.

Stakeholders are encouraged to give views on:

- Explicitly stating the underlying objective for each EITI Requirement in the EITI Standard
- Reordering the EITI Standard according to thematic areas
- Clarifying the distinction between required, expected and encouraged EITI provisions

If you have views on how the logic and accessibility of the EITI Standard can be improve please describe below.		

Consultation on the scope of refinements to the EITI Standard