

3.5 THE VALIDATION GRID

EITI Criteria

Implementation of the EITI must be consistent with the Criteria below.

1 PUBLICATION: Regular publication of all material oil, gas and mining payments to governments (“payments”) and all material revenues received by governments from oil, gas and mining companies (“revenues”) to a wide audience in a publicly accessible, comprehensive and comprehensible manner.

2 AUDIT: Where such audits do not already exist, payments and revenues are the subject of a credible, independent audit, applying international auditing standards.

3 RECONCILIATION: Payments and revenues are reconciled by a credible, independent administrator applying international auditing standards, and with the publication of the administrator’s opinion regarding that reconciliation including any discrepancies, should be any be identified.

4 SCOPE: This approach is extended to all companies, including state owned companies

5 CIVIL SOCIETY: Civil society is actively engaged as a participant in the design, monitoring and evaluation of this process, and contributes towards public debate.

6 WORK PLAN: A public, financially sustainable Work Plan for all of the above is developed by the host government, with assistance from the international financial institutions where required, including measurable targets, a timetable for implementation and an assessment of potential capacity constraints.

EITI Implementation

SIGN-UP

1. Has the government issued an unequivocal public statement of its intention to implement EITI?

2. Has the government committed to work with civil society and companies on EITI implementation?

3. Has the government appointed a senior individual to lead on EITI implementation?

4. Has a fully costed Work Plan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (government, private sector and civil society)?

See Indicator Assessment Tool (IAT)

PREPARATION

5. Has the government established a multi-stakeholder group to oversee EITI implementation?

See Indicator Assessment Tool

6. Is civil society engaged in the process?

(See IAT)

7. Are companies engaged in the process?

(See IAT)

8. Did the government remove any obstacles to EITI implementation?

(See IAT)

9. Have reporting templates been agreed?

(See IAT)

10. Is the multi-stakeholder committee content with the organisation appointed to reconcile figures?

(See IAT)

11. Has the government ensured that all companies will report?

(See IAT)

12. Has the government ensured that company reports are based on audited accounts to international standards?

(See IAT)

13. Has the government ensured that government reports are based on audited accounts to international standards?

(See IAT)

DISCLOSURE

14. Were all material oil, gas and mining payments by companies to government ("payments") disclosed to the organisation contracted to reconcile figures and produce the EITI Report?

15. Were all material oil, gas and mining revenues received by the government ("revenues") disclosed to the organisation contracted to reconcile figures and produce the EITI Report?

16. Was the multi-stakeholder group content that the organisation which was contracted to reconcile the company and government figures did so satisfactorily?

17. Did the EITI Report identify discrepancies and make recommendations for actions to be taken?

How have oil, gas and mining companies supported EITI implementation?

(See IAT)

DISSEMINATION

18. Was the EITI Report made publicly available in a way that was:

- publicly accessible;
- comprehensive; and
- comprehensible?

(See IAT)

What steps have been taken to act on lessons learnt, address discrepancies and ensure that EITI implementation is sustainable?

(See IAT)