

MULTI STAKEHOLDER GROUP 2026 WORK-PLAN



THE NATIONAL PRIORITIES OF EITI TIMOR-LESTE

1	Strengthening Transparency and Accountability	Enhancing the transparency of extractive revenues and expenditures to prevent corruption and ensure that resource wealth benefits the broader population
2	Revenue Management and Utilization	Developing and implementing effective strategies for managing and utilizing extractive revenues, including investing in infrastructure, education, and healthcare to promote sustainable development
3	Environmental and Social Impact Management	Ensuring that extractive activities are conducted in an environmentally responsible manner and that social impacts, including the rights and livelihoods of local communities, are adequately addressed.
4	Capacity Building and Institutional Strengthening	Building the capacity of government institutions and other stakeholders to effectively manage the extractive sector and participate in the EITI process.
5	Public Awareness and Engagement	Increasing public awareness about the extractive sector and engaging citizens in decision-making processes to ensure that they are informed and can hold stakeholders accountable.
6	Economic Diversification	Using revenues from the extractive sector to support economic diversification efforts and reduce dependency on oil and gas resources, promoting sustainable economic growth.
7	Data Quality and Reporting Improvements	Enhancing the quality and accuracy of data reported in EITI reports to ensure reliable and comprehensive information for stakeholders.
8	Strengthening Legal and Regulatory Frameworks	Improving legal and regulatory frameworks governing the extractive sector to ensure fair practices, proper management, and alignment with international standards.

Objective	Rationale: Governance-related challenges and obstacles in the mining sector	Req	No	Activity	Outcome/ Output	Responsible Party(s)	Timeline	2025 Planned Costs, USD/year	Funding Source	Work Progress (low (L), moderate (M), high (H))
1st Objective: To ensure the publication of EITI Report in timely manner and in aligned with EITI Standard 2023	<p>Tender process for IA commenced in 2026, selection of the IA performance evaluation by TL-MSG in January 2026, to hire IA to assist with the preparation of the referred reports of MSG implementation of 2023 EITI Standard. Improvement of TL-EITI reports means considering the disclosure of contextual information of the extractive industry activities (e.g. oil and gas and mining) in the country, attempting to close out the validation recommendation. Following the completion of the requirement #2.4, 2.5 and 7.2 b # (Contract Transparency, BO and systematically disclosure) continued investigation on the previous Mainstreaming study, the MSG decided to include the recommendations TL-EITI report (FY 2025-2026). Furthermore, MSG acknowledged the recommendations from Validation and Independent Administrator (IA) on investigation study report in 2023.</p>	4.8	1	Preparation of ToRs for the independent administrator for the 17th-18th Timor-Leste EITI report and approval by the MSG	<p>To enhance transparency in Extractive Industry, Government and relevant EITI activities as well as producing comprehensive TL-EITI report</p>	MSG Member & Secretariat	January - March 2026	\$150,000.00	State Budget	H
		4.8	2	Selection of IA (tender and approval)		MSG Member & Secretariat	January - March 2026		State Budget	
		4.8	3	Preparation of the 17th and 18th TL EITI report for 2024 and 2025 fiscal year		MSG Member & Secretariat	January - March 2026		State Budget	
		4.8	4	Capacity Building to MSG related to Data Reporting.		MSG Member, Secretariat & IA	January - March 2026		State Budget	
		7.1	5	National Conference 2023 TL-EITI Report.		MSG Member & Secretariat	April - Juni 2026		State Budget	
		7.1	6	Dessiminate 2023 TL-EITI Report.		MSG Member & Secretariat	April - December 2026		State Budget	

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3rd Objective: To implement the recommendations from the last validation in enhancing EITI principles in Timor-Leste	Based on 2023 EITI standard third validation report, EITI Timor-Leste achieve Fairly Low overall score in EITI implementation. This result was obtained through the collective performance from MSG members particularly with improving engagement for industry sector and CSO which contributed to the good governance of EITI Timor-Leste	7.3	11	Discussion on the recommendation(s) from the Board based on the last Validation in 2022.	To improve implementation of EITI Standard.	MSG Member & Secretariat	April - December 2026	\$1,680.00	State Budget	
			12	Preparation for the upcoming EITI validation in 2027 using new standard procedures by EITI Board.		MSG Member & Secretariat				
4th Objective: To implement the recommendations of the TL-EITI 2022 and 2023 reports in enhancing the principles of EITI in Timor-Leste	The implementation of the recommendations from the TL-EITI 2022 and 2023 Reports is essential to strengthen transparency, accountability, and good governance in Timor-Leste's extractive sector. These reports identify gaps, challenges, and areas for improvement in revenue disclosure, data reliability, stakeholder engagement, and institutional coordination.	7.3	13	Encourage implementation of the recommendations from the recently published TL-EITI report.		MSG Member & Secretariat	April - December 2026		State Budget	
			14	MSG drafting legal framework		MSG Member & Secretariat	March - December 2026			State Budget

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5th Objective: To Monitor MSG Work Plan	Monitoring the MSG Work Plan is essential to ensure that planned activities are implemented effectively, on schedule, and in line with agreed objectives. It enables the Multi-Stakeholder Group to track progress, identify challenges or delays, and take timely corrective actions when necessary. Regular monitoring also strengthens accountability among members, supports informed decision-making, and ensures that resources are used efficiently to achieve the intended outcomes of the work plan.		15	Meeting, monitor and update the work plan.	To improve implementation of EITI Standard.	MSG Member & Secretariat	Quarterly		State Budget	

STATUS OF ACTIVITIES
Completed
Ongoing

TL-EITI VALIDATION ACTION PLAN

RESPONSIBLE PARTY	ACTION POINTS	CORRECTIVE ACTION
EITI National Secretariat	<p>MSG to discuss national priorities related to extractive industry and link them to the EITI implementation. Then define the activities that will help achieve the objectives. Circulate the updated draft work plan with the broader constituencies, enable consultations beyond MSG members. Add indicators to measure the progress on the activities. Consider activities related to systematic disclosures. Once ready and approved by MSG, publish the work plan online.</p>	<p>1. Requirement 1.5: Reflect national priorities in the work plan. The work plan should reflect consultations with key stakeholders beyond the MSG. The MSG is encouraged to discuss its desired short-term and long-term impact for EITI implementation beyond data disclosure while considering national priorities on ensuring economic benefits of the sector to citizens and greater understanding of state participation in the extractive sector. Work plan activities and outcomes should be tied to the objectives. They should be measurable and address the scope of EITI disclosures, including systematic disclosures, contract transparency and beneficial ownership. The MSG is encouraged to use the work plan to track progress in achieving expected outcomes.</p>
MSG and National Secretariat	<p>MSG should decide the topics of outreach, dissemination, conferences and talk shows 2-4 times per year</p>	<p>Requirement 7.1: EITI disclosures contribute to public debate. Information should be widely accessible and distributed, considering the needs of different subgroups of citizens. The MSG should ensure that outreach activities are undertaken to spread awareness of and facilitate dialogue about governance of extractive resources.</p>
	<p>The MSG has to hold a discussion and agree on the open data policy. For reference, use the EITI guidelines and example from other countries. (Ghana, United Kingdom, Mongolia, Trinidad and Tobago)</p>	<p>Requirement 7.2: Timor-Leste should agree a policy on the access, release and reuse of EITI data. All EITI disclosures, including data disclosed through government websites, should be made available in open, machine-readable format.</p>
	<p>MSG to hold a discussion on recommendations from 2022 EITI report, recommendations and corrective actions from the Validation. Download the excel template and fill</p>	<p>Requirement 7.3, Timor-Leste should establish a mechanism for agreeing and following up on EITI recommendations. The MSG is encouraged to work with government agencies and extractive</p>

<p>CSOS</p>	<p>CSOS should have a process to improve a number of reps and issue outreach activities through active participation of all CSOs and deliver understanding and knowledge to other CSO groups as part of the capacity building. Expanding EITI-related discussions to broader civil society.</p>	<p>Requirement 1.3, the civil society constituency should reinvestigate full, active and effective engagement in the EITI process. This could include outreach activities, engaging actively in discussions to make EITI implementation more relevant, development of a capacity-building plan for civil society organisations and engagement of well-capacitated civil society organisations working on the extractive sector governance issues in Timor-Leste. To strengthen implementation, Timor-Leste is encouraged to monitor and discuss any legal and regulatory reforms to ensure that there continues to be an enabling environment for civil society participation. Civil society is encouraged to raise any concerns related to constraints on their</p>
<p>National Secretariat and government</p>	<p>Provide links to government statements on EITI commitment and reference to EITI in the national strategy. Document participation of the government representatives in EITI activities, development of the work plan and annual progress review, dissemination activities and MSG discussions.</p>	<p>Requirement 1.1, the government should rejuvenate full, active and effective engagement in the EITI process, including EITI process to align with national priorities and ensuring continuous follow-up on recommendations.</p>
<p>MSG and National Secretariat</p>	<p>Hold MSG discussion on outcomes and impact of EITI and update the 2024 Annual progress report in accordance with requirement 7.4.</p>	<p>Requirement 7.4, Timor-Leste is required to annually review and document the outcomes and impact of EITI implementation, reflecting consultations with stakeholders beyond the MSG. This should include a review of progress in meeting each EITI Requirement and a narrative description of efforts to strengthen the impact of EITI implementation.</p>
	<p>our with outcomes of the MSG discussion Component A - Outcomes and impact template - Overview of EITI recommendations (optional) The recommendations that the MSG will consider of high priority, add to the work plan.</p>	<p>companies to ensure that EITI implementation results in improved extractive sector governance and to document these efforts.</p>

	<p>Encourage government and companies to disclose their employment by gender, disclosed information is in the companies' annual reports.</p>	<p>Requirement 6.3, Timor-Leste should ensure public disclosure of employment in the extractive industries in absolute terms and as a percentage of the total employment. The information should be disaggregated by gender and, when available, further disaggregated by company and occupational level. To strengthen implementation, Timor-Leste is encouraged to use the EITI to help improve its systematic government disclosures of employment data.</p>
<p>MSG and National Secretariat</p>	<p>Develop and formalise the MSG nomination procedures for all three constituencies. Develop an induction process for new MSG members. TORs for MSG has to be signed by the MSG, consider conflict of interest and Code of Conduct.</p>	<p>Requirement 1.4, Timor-Leste should ensure that the TL-EITI multi-stakeholder group exercises oversight of all aspects of EITI implementation beyond the production of EITI Reports, including active engagement in the design of the EITI process, outreach and dissemination of EITI findings and follow-up on EITI recommendations to strengthen the governance of the extractive industries. Members of the TL-EITI multi-stakeholder group must have the capacity to carry out their duties, that they undertake effective outreach activities with civil society groups and companies and that they liaise with their constituency groups. The MSG should review its Terms of Reference and other governance documents to ensure their alignment with provisions of the 2019 EITI Standard, including with regard to gender considerations in the process of nominating MSG members. To strengthen implementation, the civil society and industry constituencies are encouraged to formalise their constituency nominations and coordination procedures to strengthen the MSG's public accountability.</p>
		<p>engagement in public debate on natural resource governance, should they arise in future.</p>

<p>IA and national secretariat</p>	<p>Independent Admin to reach out to respective government entities for additional information on license transfers and deviations from regulation.</p>	<p>Requirement 2.2, Timor-Leste should ensure that information on mining, oil and gas license awards and transfers is publicly disclosed, including the identity of licenses transferred and the process for transferring</p>
	<p>Encourage companies to disclose summary contracts. Consider mining contract disclosures when those are signed. In mining, companies receive licenses.</p>	<p>Requirement 2.4, Timor-Leste should ensure that any new mining, oil and gas licenses and contracts granted or amended after 1 January 2021 are comprehensively disclosed to the public, including any annexes and amendments, in accordance with Requirement 2.4.a., Full texts of all contracts should be published instead of summaries. Timor-Leste is required to publish a list of all active contracts and licenses in both the mining and petroleum sectors, indicating which are publicly available and which are not (including annexes, amendments and riders), with specific links to each published document. In accordance with Requirement 2.4.c.iii, Timor-Leste should publish an explanation for any deviations between disclosure practices and legislative or government policy requirements concerning the disclosure of contracts and licenses. The MSG should also seek to address legal barriers, if any, ahead of the next Validation to ensure full disclosure of contracts. The MSG is also required to clarify the government's policy on contract disclosure considering the apparent difference between policy and practice.</p>
<p>MSG, National Secretariat</p>	<p>Hold MSG discussion whether Timor Leste has a policy on energy transition, any commitments and plans. International Secretariat to send a guidance note. Checking link Example Timor GAP energy transition https://www.timorgap.com/commitments/energy-transition/</p>	<p>2.1. Legal Framework 2.1. B. overview of national energy transition commitments, policies and plans</p>

	<p>MSG, Independent Administrator and SERVE to work together to address the corrective action on BO. All companies that apply for and hold license or contract must disclose their beneficial owners. Check that all links to shareholders of the publicly listed companies are opening lead to shareholder information. Disclose legal owners of all companies that hold licenses/contracts in oil, gas and mining sectors. Discuss with SERVE prospects of making the corporate register publicly accessible.</p>	<p>Requirement 2.5, Timor-Leste is required to disclose the beneficial owners of all companies holding or applying for extractive licenses. To ensure disclosure of this information going forward, Timor-Leste should undertake the following measures:</p> <ul style="list-style-type: none"> Request all companies holding oil, gas and mining licenses to disclose beneficial ownership information, including all data points listed in Requirement 2.5.d, and provide adequate assurances for data reliability. Ensure that all applicants for oil, gas and mining licenses disclose their beneficial owners. For publicly listed companies and their wholly owned subsidiaries, functioning links to stock exchange filings should be disclosed. Where subsidiaries are not 100% owned,
IA, Nat secretariat	<p>Dates of application are not available. Deviations depend on the direct negotiations. To clarify with respective government entity.</p>	<p>Requirement 2.3, Timor-Leste should ensure that dates of application and expiry as well as license coordinates of each extractive license and contract are publicly disclosed and accessible for each active license and contract in the mining, oil and gas sector. At a minimum, this information should be publicly available for those licenses and contracts held by material companies covered by Timor-Leste's EITI Reports.</p>
		<p>licenses. In accordance with Requirement 2.2.a.iv, Timor-Leste is required to ensure public disclosure of its assessment of any material deviations from the applicable legal and regulatory framework governing license transfers and awards in license awards and transfers in the period under review by EITI reporting.</p>

ANM for mining ANP ANLA	MSG to discuss and set the materiality threshold to assess which environmental payments need to be disclosed?	Requirement 6.1, Timor-Leste should ensure public disclosures of all payments by extractive companies to the government
MSG, National Secretariat, IA	MSG to discuss and agree on the data quality assurance procedures for companies and government reporting entities during the stage of drafting TORs for the independent Administrator. The MSG to check that all reporting companies follow the agreed assurance procedures. Check which companies already disclose their audited statements and add the links to the EITI Report. Consider reviewing materiality threshold for mining sector. Monitor sub-contractors and their reporting assurances.	Requirement 4.9 and the Board-approved TORs for EITI reporting, Timor-Leste is required to review reporting entities' audit processes and practices and document the findings, including a statement on the comprehensiveness and reliability of the financial data disclosed. Information on how to access the audited financial statements of reporting entities should be disclosed.
		<p>beneficial owners should be disclosed in accordance with Requirement 2.5-c-d.</p> <ul style="list-style-type: none"> • Undertake an assessment of the comprehensiveness and reliability of beneficial ownership disclosures by all extractive companies to date. • Ensure comprehensive disclosure of legal owners of oil, gas and mining companies in accordance with Requirement 2.5-g. <p>To strengthen implementation of Requirement 2.5, Timor-Leste is encouraged to disclose beneficial and legal ownership information systematically through the corporate registry. Timor-Leste may wish to consider a lower threshold for beneficial ownership, in particular for politically exposed persons (PEPs). Extending beneficial ownership disclosures to subcontractors in the oil and gas sector is encouraged.</p>

National Secretariat, Timor	Clarity with Timor Gap if information on its rules and practices related to its operating and capital expenditures,	To strengthen implementation of Requirement 2.6, Timor-Leste could
	Section 13 of 2022 Report	To strengthen implementation of Requirement 6.4, Timor-Leste could use its EITI reporting to provide an overview of relevant legal provisions and administrative rules as well as actual practice related to environmental management and monitoring of extractive investments in the country.
	Add link to existing disclosures	To strengthen implementation of Requirement 2.1, Timor-Leste could work with key government entities to systematically disclose of fiscal regime, energy transition policy in the mining, oil and gas sectors.
	Involve more industry reps in the MSG and broader participation to mining	Requirement 1.2: To strengthen implementation, the industry constituency is encouraged to consider activities aimed at strengthening its engagement in the EITI process, including in development of EITI activities linked to the constituency's priorities.
	Consider publishing EITI Report that covers two fiscal years. E.g. in 2026, publish EITI report covering 2024 and 2025 fiscal years to reduce the data lag.	To strengthen implementation of Requirement 4.8, Timor-Leste is encouraged to ensure timelier publication of EITI data by leveraging routine disclosures by government agencies and extractive companies.
Independent Administrator	MSG to consider applicability of this requirement during the scoping phase.	related to the environment mandated by law, regulation or contract, where such payments are material. To strengthen implementation of Requirement 6.1, Timor-Leste is encouraged to consider ensuring public disclosure of environmental expenditures and transfers by extractive companies to third parties, were material.

<p>Gap, Independent Administrator.</p>	<p>consider working with Timor GAP to strengthen the SOE's systematic disclosure of information on the rules and practices related to its operating and capital expenditures, procurement, subcontracting and corporate governance.</p>	<p>the annual report 2023. possible to disclose online. Add link to on their website. If no, ask if it is possible to disclose online. Add link to</p>
<p>ANP ANM</p>	<p>Require ANP and ANM to update systematic disclosure of mining, oil and gas production and to make accessible to the public</p>	<p>To strengthen implementation of Requirements 3.2 and 3.3, Timor-Leste may wish to explore ways of strengthening systematic disclosure of mining, oil and gas production and exports through government agencies such as ANPM or the Statistics Directorate.</p>
	<p>To strengthen implementation of Requirement 5.1, Timor-Leste is encouraged to establish an approach to ensuring transparency in the distribution of revenues from the mining sector. For the petroleum sector, the MSG is encouraged to consider using the EITI process to shed light on issues around the management of the petroleum fund to make implementation more relevant.</p>	<p>To improve legislation of mining revenue and ensure that the process of revenue collection is open to the public. Through ANP website and others related institutions.</p>
<p>MSG, National Secretariat</p>	<p>The MSG may wish to include information on the government plans to bridge the gap in revenues from oil and gas until the start of commercial operation of the Greater Sunrise project (e.g. by 2035).</p>	<p>To strengthen the implementation of Requirement 5.3.c, Timor-Leste is encouraged to disclose timely information that will further public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and relating to projected production, commodity prices and revenue forecasts arising from the extractive industries and the proportion of future fiscal revenues expected to come from the extractive sector.</p>

Signature Page

MSG Work Plan approved and signed by MSG Member:

(Name)

(Signature)

1. Government Representatives

Apolinario Leite

[Signature]

2. Industry Representatives

António Dias

[Signature]

3. CSO Representatives

Sabina Fernandes Seac

[Signature]