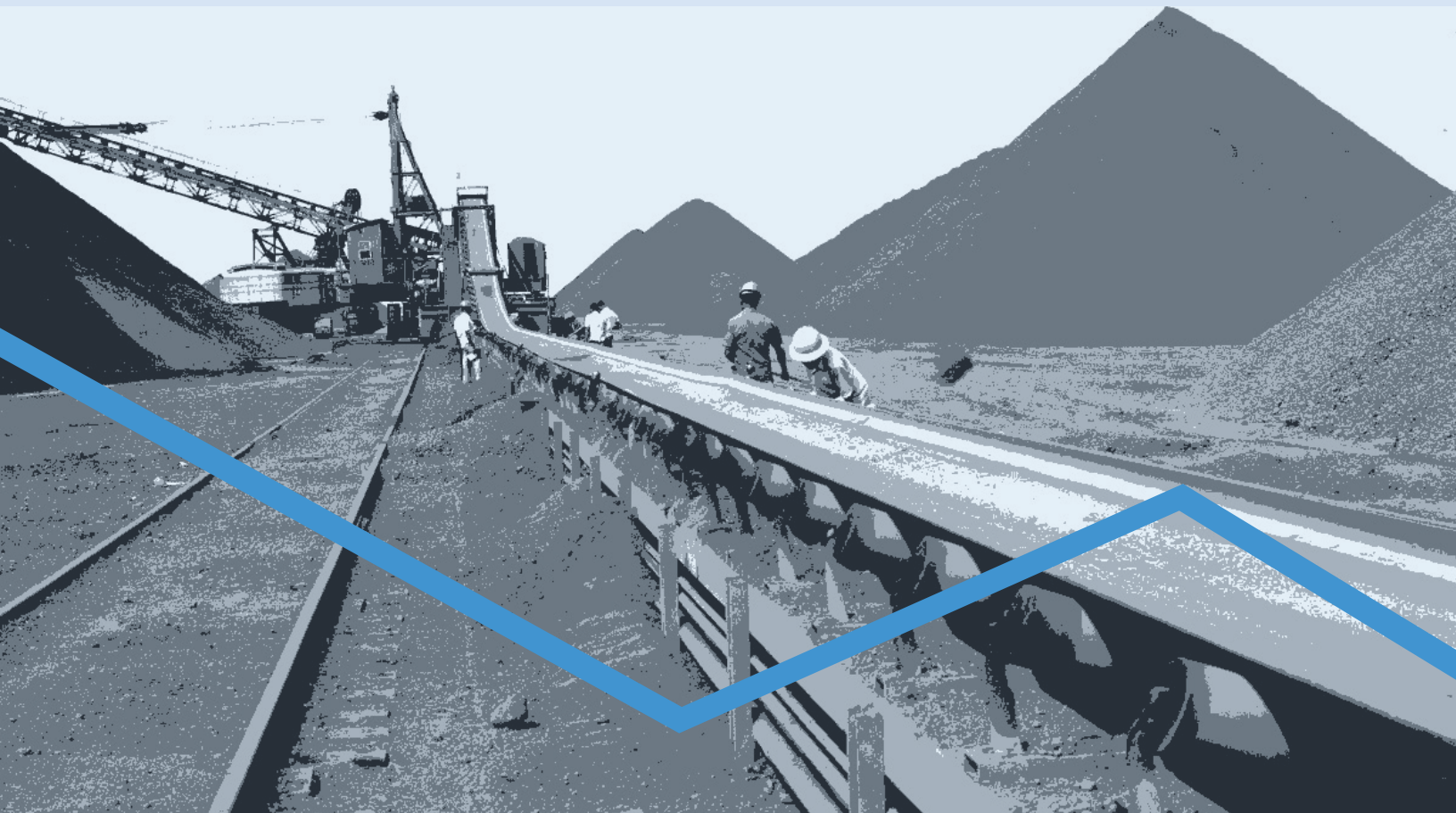


LEITI

Mainstreaming Feasibility Study of Liberia Extractive Industries Transparency Initiative



**Consultancy Services to Revise/Update Mainstreaming
Feasibility Study of Liberia Extractive Industries Transparency Initiative (LEITI)**

By:
SRG Consulting, LLC

To:
The Project Manager
Project Management Unit (PMU),
Ground Floor Annex, Ministry of Finance and Development Planning (MFDP)
P.O Box 109013 – Intersection of Broad and Mechlin Streets
1000 Monrovia, 10 Liberia
Phone: +231881 154 561
E-Mail: vfofana@mfdp.gov.lr, and copied to jmentroe@mfdp.gov.lr

Contents

| | |
|--|-----------|
| 1. EXECUTIVE SUMMARY | 6 |
| Background | 6 |
| Findings..... | 6 |
| Key recommendations | 7 |
| Key Action Points | 8 |
| 2. Introduction | 10 |
| 2.1 Context | 10 |
| 2.2 The Assignment..... | 10 |
| 2.3 Objectives | 10 |
| 3. Stakeholder Engagements and Understanding of EITI Mainstreaming | 11 |
| 3.1 Stakeholder Understanding of Mainstreaming..... | 12 |
| 3.2 Key Requirements and Principles under Mainstreaming | 12 |
| 3.3 Institutional Set Up for Mainstreaming..... | 13 |
| 3.4 Stakeholders Awareness of EITI Mainstreaming | 13 |
| 4. Assessment Criteria and Methodology | 15 |
| 4.1 Methodology..... | 15 |
| 4.2 Assessment Approach | 15 |
| 4.3 Assessment Ratings and Color Coding | 17 |
| 4.4 Stakeholder Engagements..... | 17 |
| 5. MAIN FINDINGS - ASSESSMENT OF LEITI SYSTEMATIC DISCLOSURES | 18 |
| 5.1 Legal Framework and Fiscal Regime | 18 |
| 5.2 License Allocations (EITI # 2.2)..... | 20 |
| 5.3 Register of License and Contracts (EITI # 2.3 and 2.4)..... | 24 |
| 5.4 Beneficial Ownership (EITI # 2.5) | 27 |
| 5.5 Exploration and Production | 5.6 |
| Production (EITI # 3.2) | 29 |
| 5.7 Exports (EITI # 3.3) | 30 |
| 5.8 Revenue Collection (EITI # 4) | 31 |
| 5.9 Revenue Allocation (EITI # 5)..... | 34 |
| 5.10 Social and Economic Spending (EITI # 6) | 35 |
| 5.11 Quasi Fiscal Expenditures (QFEs) (EITI # 6.2)..... | 35 |
| 5.12 Contribution of Extractive Sector to Economy, including ASM (EITI# 6.3) | 36 |
| 5.13 Environmental Impacts of Extractive Sector (EITI # 6.4)..... | 37 |
| 6. MAIN FINDINGS – INSTITUTIONAL READINESS AND ICT CAPACITY ASSESSMENT | 38 |
| 7. Appendix | 47 |
| 7.1 Desk Assessment of EITI Requirement and LEITI's Disclosure..... | 47 |
| 7.2 Institutions Interviewed..... | 59 |

Acronyms and Abbreviations

| | |
|---------------|--|
| BO | Beneficial Owners |
| BOD | Beneficial Ownership Disclosure |
| CBL | Central Bank of Liberia |
| DP | Development Partners |
| EPA | Environmental Protection Agency |
| EU | European Union |
| EITI | Extractive Industries Transparency Initiative |
| FIU | Financial Intelligence Unit |
| FDA | Forestry Development Authority |
| GAC | General Auditing Commission |
| GW | Global Witness |
| LBR | Liberia Business Registry |
| LCAA | Liberia Civil Aviation Authority |
| LEITI | Liberia Extractive Industries Transparency Initiative |
| LISGIS | Liberia Institute of Statistics and Geo-Information System |
| LMA | Liberia Maritime Authority |
| LPRA | Liberia Petroleum Regulatory Authority |
| LRA | Liberia Revenue Authority |
| MOA | Ministry of Agriculture |
| MoC | Ministry of Commerce |
| MFDP | Ministry of Finance and Development Planning |
| MIA | Ministry of Internal Affairs |
| MoL | Ministry of Labor |
| MME | Ministry of Mines and Energy |
| NBC | National Bureau of Concession |
| NCSCCL | National Civil Society Council of Liberia |
| NLC | National Labor Congress |
| NOCAL | National Oil Company of Liberia |
| NPA | National Port Authority |
| PWYP | Publish What You Pay |
| SGS | Société Générale de Surveillance |
| SOE | State-Owned Enterprise |

1. EXECUTIVE SUMMARY

Background

In August 2022, the Ministry of Finance and Development Planning commissioned a feasibility study on behalf Liberia EITI to assess the systematic disclosure of EITI information by reporting entities. The study is expected to identify opportunities to mainstream EITI reporting and disclosures through appropriate disclosure systems (websites, databases, annual reports, portals, etc.).

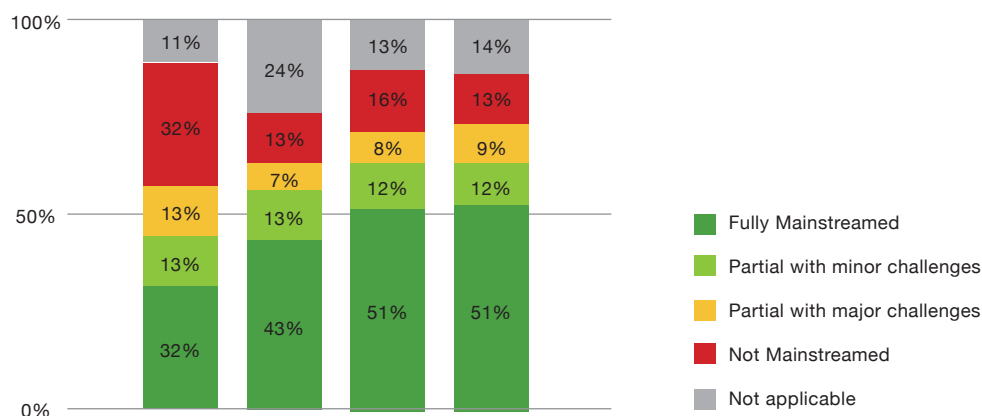
This Feasibility study supports Liberia's drive to actualize its EITI mainstreaming implementation. The EITI International Secretariat has touted since 2015 by encouraging implementing countries, including Liberia, to mainstream EITI reporting or disclosures into an existing company and government reporting structures and systems. By this, countries are encouraged to build on existing channels for information disclosures such as public financial reporting, annual reports, information portals, and other open data systems.

Liberia's efforts to implement EITI mainstreaming began in 2017 when the LEITI MSG approved its first mainstreaming assessment.

Findings

The overall assessment of LEITI's systematic disclosure assessment show that on the average, about 57 percent¹ of EITI Standard requirements is already systematically disclosed. About 10 percent is partially disclosed with significant challenges while 18 percent is not systematically disclosed. The following figure depicts the percentage share of each assessment parameter in both Mining and Oil and Gas sectors.

Assessment of LEITI's Systematic Disclosure



¹ This is based on assessment of 75 questionnaire under the EITI systematic disclosure requirements. Out of this about 43 are either fully mainstreamed or mainstreamed with minor challenges such as disclosure format not in open data format.

- The forestry and agriculture sector routinely publishes more information compared to the mining and oil and gas sector; however, the oil and gas sector is yet to produce. Most of the agencies confirmed their willingness to improve mainstreaming reporting.
- A chunk of information not mainstreamed is because of the lack of publication of details on the disclosure of taxes and other levies paid by extractive companies to LRA. The lack of publication by LRA has affected LEITI's systematic disclosures under EITI requirement 4 (comprehensive disclosure of taxes).
- There is no routine publication of production and export volumes and values even though LEITI publishes similar information in their annual reconciliation reports.

Based on interviews with key stakeholders, and a review of existing reporting platforms, finds that a significant amount of the information required to meet EITI reporting requirements is not systematically available at the point of origination. Inter and intra-agency coordination, which could make access to information seamless, is less than optimal. Whilst financial data meets EITI quality assurance requirements, it is not consistently available in a timely manner. Variation in data estimation methods by government agencies poses a challenge in determining the most accurate source for EITI disclosure. Liberia EITI, nonetheless, these challenges, has opportunities to strengthen its systematic and routine disclosure of EITI information in line with the 2019 EITI Standard. By working with line ministries and government agencies, LEITI should seize on the opportunity to tackle and quickly disclose information considered quick fixes or low-hanging fruits. Medium to long-term challenges, including legislative fixes, funding, and operational capacity, can be addressed over time.

Key recommendations

- To ensure that Liberia streamlines its EITI reporting process and systematically discloses data generated across the government and extractive companies, MSG should assume the responsibility of coordinating these efforts. It would require working with agencies to identify which information should be mainstreamed, timeline, and data format. Each government agency should identify a focal person who will work directly with the LEITI Secretariat to provide periodic updates on data availability and public access to such information.
- Secondly, the MSG, working with each government reporting entity, should set up a practical implementation plan to systematically disclose information under the low-hanging fruits or quick-fix category. For example, where information is currently available on an agency's website but in a non-EITI compatible format, or that the information is available at the source agency but seldom uploaded to its website, or that public access to license information with the Cadastre is limited, the MSG should immediately work with each agency to address these issues. A more detailed plan to address medium or long-term challenges would require extended consultations with additional stakeholders, including the legislature.
- Whilst data quality and assurance have been a challenge for LEITI reporting, the timing of when the Auditor General (AG) completes annual audits for agencies under LEITI scope has not always been synchronized with LEITI. Mainstreaming EITI data would require LEITI and the AG's creative approach to ensure financial data has the required quality assurance. Assuming financial data will be published quarterly, LEITI and the AG could consider an 'Agreed Upon Procedure' where a limited amount of the agencies' data, the subject of EITI reporting, is 'audited'. Alternatively, GAC should work directly with line ministries and agencies to ensure data published on their websites meet quality assurance requirements.
- Inter and Intra - agency coordination or linkages remain a bottleneck to mainstreaming efforts. For example, the Liberia Business Registry information on beneficial owners is not

routinely fed into the mining cadastre or vice versa. Improving coordination of information within and among government agencies enhances LEITI’s mainstreaming efforts.

- To enhance data reliability and quality assurance of mainstreamed data, main reporting agencies are required to improve their internal data publication and quality assurance processes. In addition, LEITI should play a coordinating role between reporting agencies and GAC to ensure GAC conduct, at least once a year, a quality assurance procedure as mandated by law on mainstreamed data
- Finally, the Annex of the report includes a detailed action plan for mainstreaming Liberia EITI disclosures. The plan assigns specific tasks to agencies of government in the short, medium, and long-term to ensure EITI disclosures are mainstreamed.

Based on our institutional capacity and technical assessment, subnational administrations have some basic infrastructure to support systematic disclosures but will need some financial and technical assistance to fully mainstream EITI standard requirements.

Key Action Points

| Key Agencies | Technical Disclosure Gaps | Proposed Implementation Timelines |
|---|--|-----------------------------------|
| Liberia Regulatory Petroleum Authority | <p>Publish:</p> <ul style="list-style-type: none"> ■ Description of fiscal regime in web text ■ Disclosure of license fees and technology and transfer fees received by LPRA ■ Disclose beneficial owners of bidders and companies operating or investing in the petroleum sector ■ Disclose license coordinates on cadastre or in web text on petroleum register ■ Roles and responsibilities of other government agencies who are involved in the regulation of oil and gas activities | Short to medium term |
| Ministry of Agriculture | <p>Publish:</p> <ul style="list-style-type: none"> ■ Publication of rubber and oil palm production figures ■ Publication of final concession contracts and terms and conditions ■ Responsibilities and roles of other agencies involved in the regulating of agriculture sector ■ Beneficial Ownership information disclosure of each concessionaire | Medium to long term |
| Ministry of Mines and Energy | <p>Publish:</p> <ul style="list-style-type: none"> ■ Roles and responsibilities of relevant government agencies is yet to be fully published ■ Processes for transferring licenses ■ Overview of exploration activities ■ No Beneficial ownership details of companies that invest, operate, or apply for license in the mining sector ■ Description of fiscal regime in web text ■ License coordinates on cadastre or in web text on petroleum register | Short to medium term |

| Key Agencies | Technical Disclosure Gaps | Proposed Implementation Timelines |
|---|---|-----------------------------------|
| Liberia Revenue Authority | Publish: <ul style="list-style-type: none"> ■ Information on CIT, withholding taxes, royalties, custom related taxes, capital gains taxes etc. especially in the mining sector, either license and permit fees, and any other extractive revenues collected by LRA ■ Information should be disaggregated at project level and published in open formats | Medium to long term |
| National Oil Company of Liberia | Publish: <ul style="list-style-type: none"> ■ Disclosure of ownership structure of NOCAL ■ Disclosure of technology transfers and local content fees ■ Disclosure of data licensing and viewing fee ■ Disclosure of investments in oil and gas projects and any other investments ■ Disclosure of annual financial statements | Medium to Long term |
| National Bureau of Concessions | Disclosure of updated concession information for all sectors including license name, coordinates, commodity, date license was granted, commencement date, expiry date, renewal dates, production information, beneficial ownership dates and detailed terms and conditions of license information | Short to Medium Term |
| Environmental Protection Agency | <ul style="list-style-type: none"> ■ Disclosure of environmental monitoring procedures and administration for the mining sector ■ Disclosure of environmental impact assessment, certification schemes and environmental management for the mining sector ■ Relevant legal and administrative rules for environmental management for the mining sector | Medium to long term |
| Ministry of Labor | <ul style="list-style-type: none"> ■ Publish data on employment in the extractive sector disaggregated by gender, expertise, nationality, etc. | Short to medium term |
| Ministry of Finance and Development Planning | <ul style="list-style-type: none"> ■ In collaboration with LRA, publication of comprehensive taxes and fiscal receipts from extractive sector, including royalties, CIT, dividends, fees, etc. ■ Publication of contribution of extractives to the economy including GDP, employment, government revenues, exports, etc. ■ Publication of transfers between GoL and NOCAL | Medium to Long term |
| Central Bank of Liberia | <ul style="list-style-type: none"> ■ Publication of exports volume and values disaggregated by company, projects, etc. ■ Publication of contribution of extractives to the economy including GDP, employment, government revenues. ■ Estimation of ASM activities contribution to economy ■ Publication of production figures | Short to medium term |
| Forestry Development Authority | <ul style="list-style-type: none"> ■ Roles and responsibilities of relevant government agencies is yet to be fully published ■ Forestry fees ■ Production volumes and values ■ Export volumes and values ■ No Beneficial ownership details of companies that invest, operate, or apply for concession in the forestry sector ■ Description of fiscal regime in web text ■ Publication of | Short to medium term |

Short term – 0 to 6 months; Medium term: 6mths to 1 year; Long term: 1 year and above

2. Introduction

2.1 Context

Since 2016, the EITI has encouraged implementing countries to prepare to mainstream its reporting on existing government and corporate online reporting systems. Mainstreaming is expected to make EITI disclosures available in a timely manner, useful, cost-effective, and enable data users and citizens to focus on analyzing and responding to information, rather than on collecting and verifying it. Systematic disclosure will not only enhance transparency, but also increase public trust in both governments and extractive companies.

In 2019, the EITI adopted a new Standard which encourages both implementing and new potential countries to identify potential barriers to systematic disclosures, by conducting a systematic disclosure feasibility study. The feasibility study is expected to identify the key barriers and gaps to EITI data in terms of its comprehensiveness and level of data disaggregation, data quality and assurance, data format, accessibility, and frequency of data updates, among other barriers such as political-economic induced. Aside from these benefits, the Standard, by default, expects implementing countries to use the outcome of the feasibility to develop a roadmap and an action plan for the implementation of EITI mainstreaming.

It is understood that LEITI, with support from GIZ, conducted a feasibility study to assess the readiness of the LEITI for systematic disclosure in 2017. That assessment was conducted under the 2016 EITI Standard which has been replaced by a 2019 EITI Standard. Under the new Standard, there exist new requirements and parameters for reporting, including environmental impacts and monitoring as well as the contribution of extractives to the economy. LEITI's proactive and unrelenting efforts toward EITI mainstreaming in Liberia has formed has only formed a basis for soliciting interests, estimating the level of effort needed from key stakeholders, and deciding on the potential approach to developing a roadmap for mainstreaming.

As such, a detailed and conclusive feasibility study, conducted under 2019 Standard, will provide the status update into LEITI's readiness to mainstream her reporting into various existing online disclosure platforms despite some ongoing efforts being made at the individual institutional levels.

2.2 The Assignment

The Ministry of Finance and Development Planning (MFDP), under the Integrated Public Financial Management Reform Project Phase II (IPFMRP II), has contracted SRG Consulting, LLC to conduct a feasibility study into the potential of mainstreaming EITI information disclosure and reporting into various reporting agencies' digital platforms. The main client is Liberia EITI. The study is expected to identify opportunities to mainstream EITI reporting and disclosures through appropriate disclosure systems (websites, databases annual reports, portals, etc.). The report assesses the strengths, weaknesses, and existing opportunities to improve Liberia's current reporting and disclosure systems, including the scope, timeliness, comprehensiveness, structure, and reliability of disclosure.

2.3 Objectives

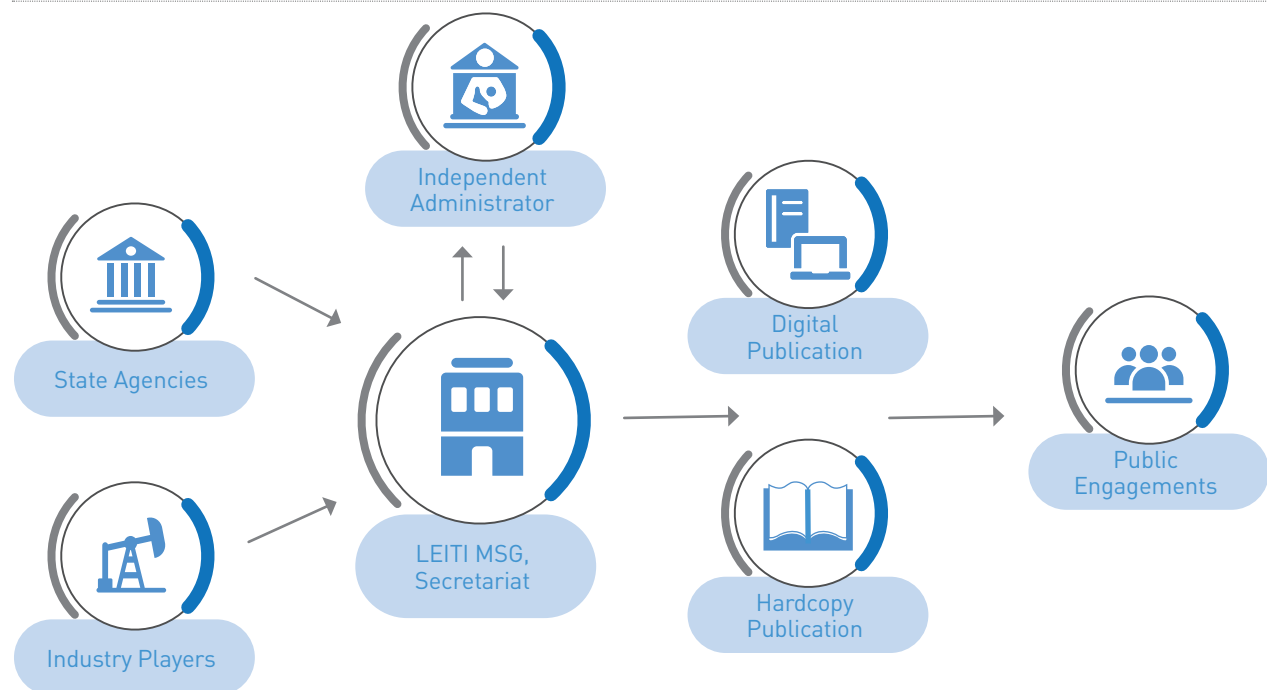
The objective of mainstreaming EITI implementation is to shift from ad-hoc and often stand-alone EITI reporting to a more systematic reporting where information is disclosed on existing government and corporate reporting systems (databases, websites, annual progress reports, portals etc.). This can be achieved by connecting EITI reports to existing or new government

systems which integrates existing and new government and company data sources such as websites, databases, portals, and registers. Specifically, the assignment is expected to:
 The assignment is expected to develop:

- Comprehensive assessment of the disclosures required by EITI and local legislations in the extractive sector against current disclosures under EITI on existing government and corporate reporting platforms.
- Documentation of any barriers or gaps in timely, comprehensive, and reliable disclosures, as well as technical or financial support needs.
- Documentation of stakeholders' views and willingness to embed EITI and other disclosures for the extractive sector required under the local legislation in governmental and corporate systems.
- Assessment of the suitability of State reporting agencies' existing IT Infrastructure for information disclosure.
- Identification of capacity building and system development needs of reporting agencies to ensure smooth implementation of EITI mainstreaming.

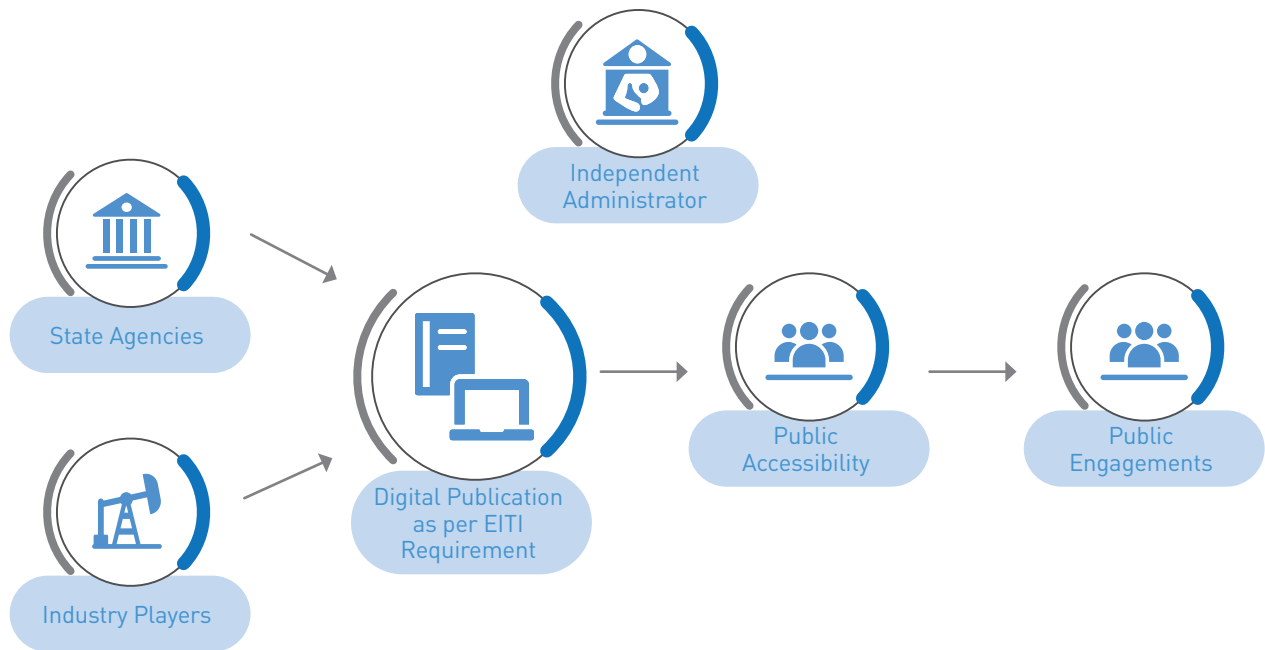
3. Stakeholder Engagements and Understanding of EITI Mainstreaming

FIG 1: LEITI'S EXISTING EITI REPORTING PROCESS



EITI Board and Secretariat plays oversight and validation roles

FIG 2: PROPOSED EITI MAINSTREAMING



LEITI plays validation role and still publish annual reports

3.1 Stakeholder Understanding of Mainstreaming

LEITI has conducted some initial feasibility and stakeholder engagements on mainstreaming. Nonetheless, many stakeholders are unaware of their role under the initiative. As a result, the consultant conducted a stakeholder one-on-one interview with key stakeholders to afford them proper education on their roles and responsibilities. It is understood that LEITI's stakeholders encompass oil and gas, mining, agriculture, and forestry sectors.

3.2 Key Requirements and Principles under Mainstreaming

EITI requires mainstreaming to be guided by key principles of data disclosure. However, our initial review of the existing disclosure under LEITI vis-a-vis the EITI Standard requirements shows that there is some level of information being published routinely, however, existing routine publications is not comprehensive and well disaggregated. Further, they are not organized along EITI Standard requirements, hence there exist significant levels of gaps in the existing information. For instance, there are disclosure of legislations and regulations across various sector, however there is limited contextual information found on various platforms, and even where information is comprehensive, they remain fragmented and difficult to access in a meaningful way. This notwithstanding, these gaps can be addressed in the short to medium-term to allow for electronic mainstreaming on existing disclosure platforms. EITI disclosure practice is based on the following:

- **Comprehensiveness:** ensures reporting encompasses all relevant and material information under the Standard requirements that is disaggregated to project-level reporting. To assess this, the consultant first reviewed the current disclosures by LEITI, often based on their reconciliation reports and further conducted stakeholder interviews to identify any potential gaps in comprehensiveness. The gaps identified influenced the consultant to shape applicable mainstreaming recommendations.

- **Reliability or Quality Assurance:** One of the key EITI principles under the Standard is data reliability. As such, EITI requires the MSG to agree on an assurance process before publication. LEITI may require audited information to unaudited information. This would mean, systematic disclosure systems should build in processes for data quality assurance while ensuring timeliness of data publication. The consultant assessed this by interviewing stakeholders to understand their internal data approval processes.
- **Timeliness and Data Retention:** One of the main principles underpinning mainstreaming is to achieve timely disclosure of information. This would require an assurance process and establishments in most institutions to release or publish information timely. The consultant's experiences from other jurisdictions have shown that timely publication of routine information often led to significant data use. In addition, it is important for agencies to be assessed their capabilities to retain published information on their public platforms as that has the potential to affect data accessibility.
- **Data format:** EITI Standard requires data to be published under an open data format, which underscores the need for open license publications. With this, potential users can download, reuse, and operate data over multiple platforms (interoperability). However, the current routine disclosures by LEITI stakeholders are not in an open format, warranting the need to educate stakeholders on their ability to publish in open formats. This will require more than just publication and include assessment of the suitability of its existing online platforms to be able to publish in open formats. The consultant reviewed each existing platform for open format publications to identify potential gaps.
- **Accessibility:** EITI information must be easily accessible by data users. Under mainstreaming, this principle is key to validating data disclosures. As a result, the consultant reviewed stakeholders' routine publications to identify the status of data accessibility against the EITI Standard.

3.3 Institutional Set Up for Mainstreaming

While mainstreaming would enhance data accessibility, timeliness and potentially reduce the cost of EITI reporting overtime, it brings additional responsibility to relevant stakeholders responsible for the publication of information. Our experience from other countries has proven that it is important to assess the institutional readiness for mainstreaming, particularly how the institutions plan to deliver on their responsibilities under systematic reporting and adhere to the key principles. In some jurisdictions, mainstreaming has led to the establishment of a dedicated mini-EITI team within various institutions responsible for mainstreaming. Consequently, the consultant assessed the institutional readiness of institutions to ensure the sustainability of mainstreaming.

3.4 Stakeholders Awareness of EITI Mainstreaming

The consultant assessed the level of awareness of EITI mainstreaming among the various stakeholders interviewed. This assessment helped to shape the engagement approach adopted by the consultant and recommendations on EITI mainstreaming implementation in Liberia.

TABLE 1: STAKEHOLDER LEVEL OF AWARENESS OF RESPONSIBILITY ON EITI MAINSTREAMING

| S/N | Stakeholders | Level of Awareness |
|-----|---|--------------------|
| 1 | Central Bank of Liberia (CBL) | Moderate |
| 2 | Ministry of Finance and Development Planning (MFDP) | Moderate |
| 3 | Ministry of Mines and Energy (MME) | High |
| 4 | Liberia Revenue Authority (LRA) | High |
| 5 | LIGIS (Statistics Office) | Low |
| 6 | General Auditing Commission (GAC) | Moderate |
| 7 | National Oil Company of Liberia (NOCAL) | Moderate |
| 8 | Liberia Petroleum Regulatory Authority (LPRA) | Moderate |
| 9 | Liberia Civil Aviation Authority (LCAA) | Moderate |
| 10 | Environmental Protection Agency (EPA) | Moderate |
| 11 | Forestry Development Authority (FDA) / SGS | Moderate |
| 12 | Ministry of Agriculture (MOA) | High |
| 13 | Liberia Maritime Authority (LMA) | Low |
| 14 | Ministry of Labor (MoL) | Low |
| 15 | Ministry of Commerce (MoC) | Moderate |
| 16 | National Bureau of Concession (NBC) | Moderate |
| 17 | Liberia Business Registry (LBR) | High |
| 18 | Ministry of Internal Affairs | Low |
| 19 | National Port Authority | Low |
| 20 | Financial Intelligence Unit | Low |

High – Leadership is aware of mainstreaming responsibilities and potential cost

Moderate – Partial awareness of mainstreaming responsibilities and potential cost but not the entire leadership

Low – Leadership is not aware of mainstreaming responsibilities and potential cost

4. Assessment Criteria and Methodology

4.1 Methodology

EITI implementing countries are required to disclose a certain minimum level of information that spans across the extractive value chain, notably policies, legislations, systems, and practices that govern extractives. These disclosures are encouraged to be guided by open data standards, where information is mostly easily and freely accessible, reusable under an open license, and practically disclosed in machine-readable formats².

The consultant assessed current routine disclosures in Liberia against the EITI Standard and propose recommendations on how these gaps can be addressed in the short to medium term to allow for electronic mainstreaming on existing disclosure platforms. LEITI's disclosure practice is based on the following:

- How do government and companies online reporting platforms perform in terms of disclosures under the Standard requirement? That is, the level of disaggregation and comprehensiveness
- Are the data up to date? This means the frequency of updating the information and how long the data is retained on digital platforms?
- What is the level of accessibility?
- Is data in an open data format?
- What is the existing medium of disclosure?
- Is it on electronic platforms and by which government agency?

The Assessment is based on four varying levels including, assessment against main EITI requirements (5 main Standard requirements); assessment against indicators under each EITI Standard requirement; and assessment and ratings for each questionnaire under each sub-indicator. The consultant further interrogated respondents and assessed their institutional readiness for mainstreaming EITI information on their existing online platforms.

4.2 Assessment Approach

- The consultant assessed existing disclosures against the main Standard requirements in the EITI Standard (Standard 2 to 6).
- Under each of the Standard requirements, the consultant assessed existing disclosures against the sub indicators
- The consultant assessed questions under each sub indicator against the existing disclosure and the core principles of disclosures – comprehensiveness, reliability, timeliness, format, and accessibility.
- The consultant upon the assessment rates the performance of existing disclosure by using a color coding to rate the performance of systematic disclosures in Liberia

² Machine Readable Format means a structured format that can automatically be read and processed by a computer such as comma-separated values (CSV), JavaScript Object Notation (JSON), or Extensible Markup Language (XML)

FIG 3: ASSESSMENT APPROACH – ASSESSMENT OF EXISTING DISCLOSURES AGAINST EITI REQUIREMENT 2 TO 6

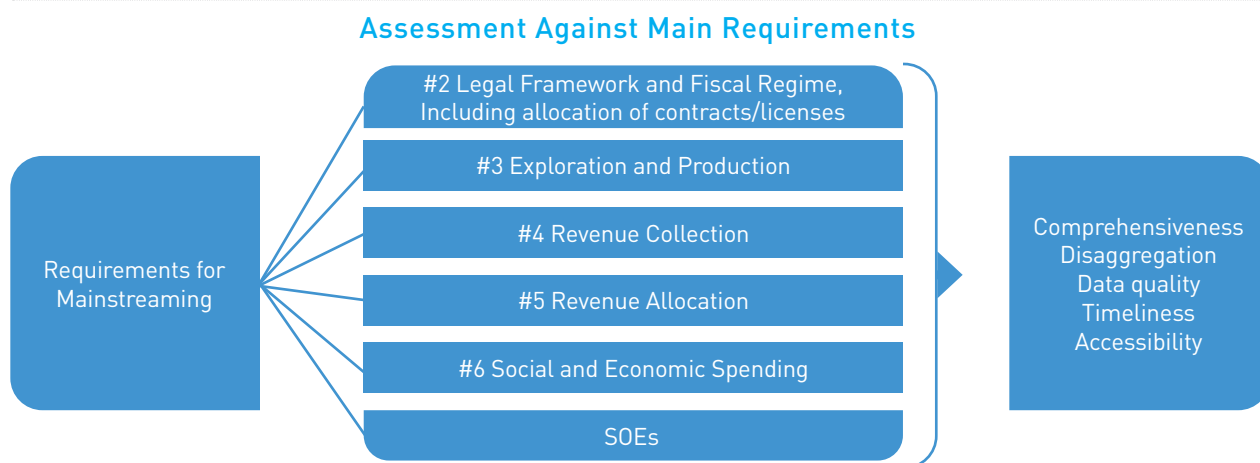


FIG 4: ASSESSMENT APPROACH – ASSESSMENT OF EXISTING DISCLOSURES AGAINST SUB PARAMETERS OF EITI REQUIREMENT 2 TO 6

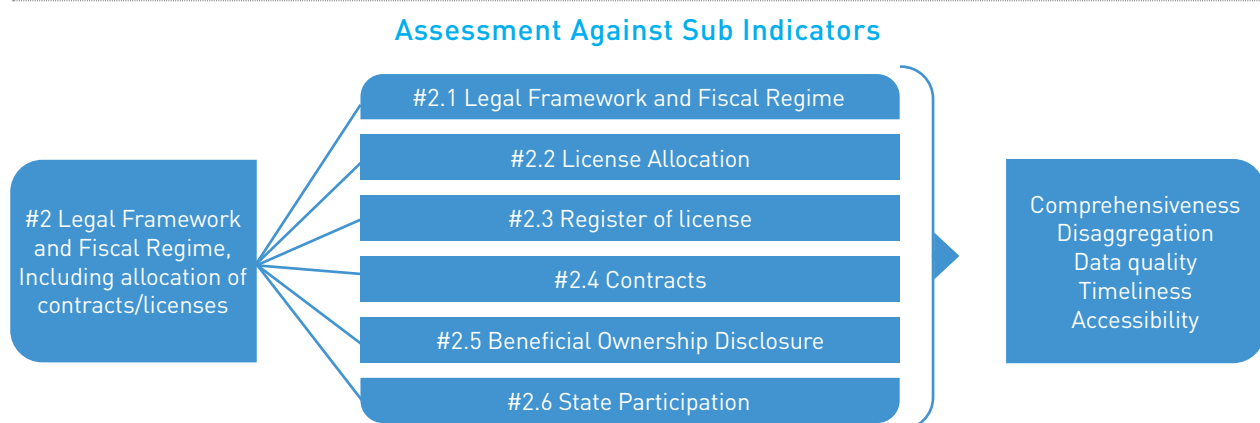


FIG 5: ASSESSMENT APPROACH – ASSESSMENT OF EXISTING DISCLOSURES AGAINST INDICATORS OF EACH SUB PARAMETER OF EITI REQUIREMENT 2 TO 6

Sub Indicators Under Each Indicator

| EITI Requirement 2.1 | | Status of Systemic Disclosure |
|----------------------|--|-------------------------------|
| | Laws and regulations | Satisfactory |
| | Overview of government agencies' roles | Meaningful |
| | Mineral rights' regime | Meaningful |
| | Fiscal regime | Meaningful |
| | Level of fiscal devolution | Inadequate |
| | Ongoing and planned reforms | Inadequate |
| Oil and gas sector | Laws and regulations | Meaningful |
| | Overview of government agencies' roles | Meaningful |
| | Petroleum rights' regime | Meaningful |
| | Fiscal regime | Meaningful |
| | Level of fiscal devolution | Inadequate |
| | Ongoing and planned reforms | Inadequate |

4.3 Assessment Ratings and Color Coding

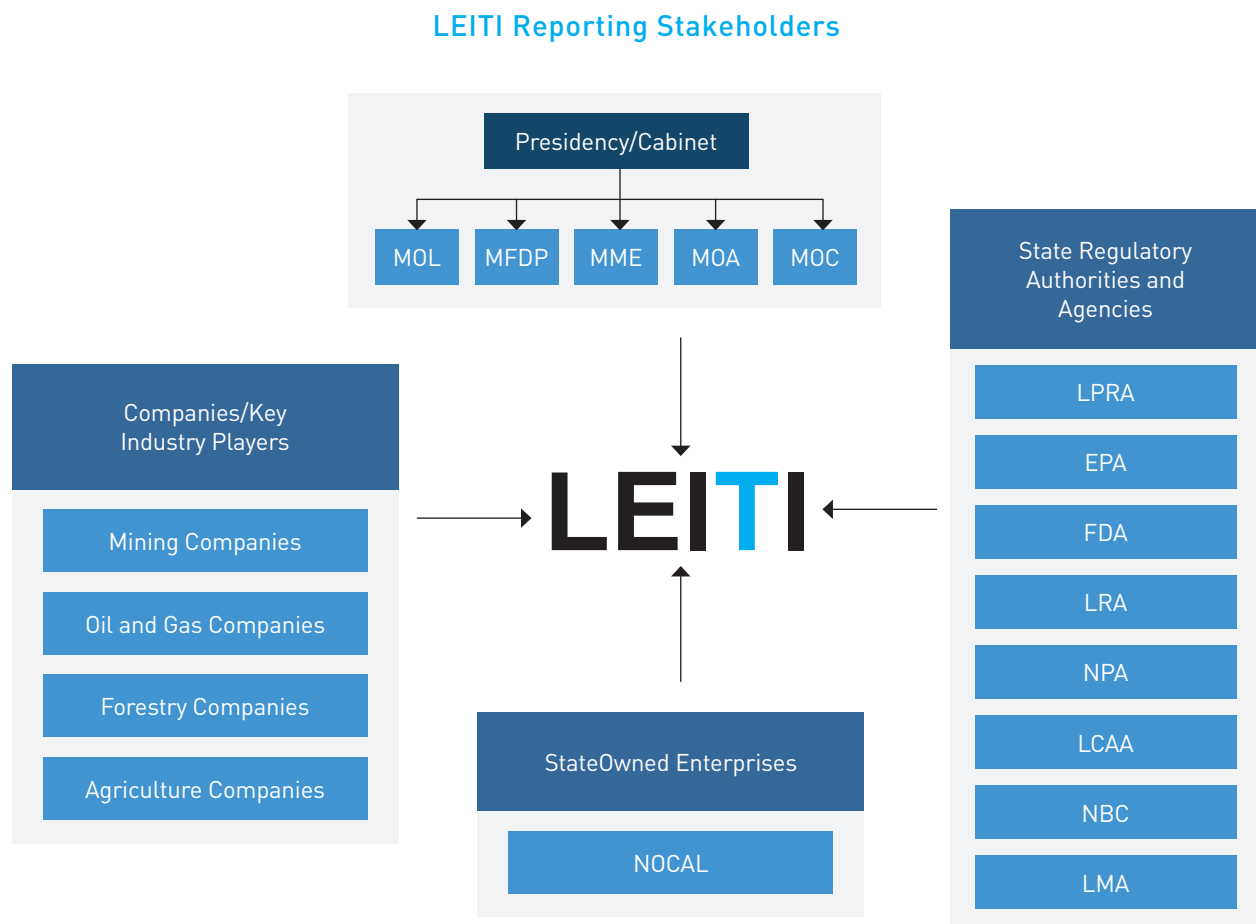
Based on the review, the consultant adopted color coding to rate the performance of systematic disclosure under LEITI. These ratings are based on the level of gaps and efforts needed to address the gaps. The following provide explanations to the ratings and color coding.

| Status of Disclosure | Color | Color Interpretations |
|----------------------|-------------|--|
| Satisfactory | Green | Fully Mainstreamed |
| Meaningful | Light Green | Partially mainstreamed with minor limitations |
| Meaningful | Yellow | Partially mainstreamed with significant challenges |
| Inadequate | Red | Not mainstreamed – significant legal and administrative challenges |

4.4 Stakeholder Engagements

The following stakeholder mapping has been conducted by the consultant based on desk research and the outcome from the inception meeting with LEITI MSG. .

FIG 6: LEITI STAKEHOLDERS WHO PROVIDES DATA FOR THE ANNUAL EITI RECONCILIATION PROCESS



Source: Author’s Construct based on engagements with LEITI Stakeholders

5. MAIN FINDINGS - ASSESSMENT OF LEITI SYSTEMATIC DISCLOSURES

Under this section, the assessment of LEITI systematic disclosure has been grouped under the following (both revenue and non-revenue contextual information) categories:

- Legal and Institutional framework, including allocation of contracts and licenses
- Exploration and Production
- Revenue Collection
- Revenue Allocation
- Social and Economic Spending

5.1 Legal Framework and Fiscal Regime

The Standard requires description of the legal framework and fiscal regime governing the extractive industries, including fiscal regime, with emphasis on the level of fiscal devolution, relevant laws and regulations, types of contracts and licenses that govern the exploration and exploitation of oil, gas, and minerals, as well as information on the roles and responsibilities of the relevant government agencies³.

Findings: Analysis of Disclosures

Comprehensiveness and Level of Disaggregation

Evidence from existing disclosures show that there is significant information on the legal frameworks, and fiscal regime governing [mining](#), [forestry](#) and [oil and gas](#) sectors and [agriculture](#) sectors. The required legal frameworks and regulations published under all the sectors are comprehensive, even though there exists significant room for improving disclosures. For instance, even though the legal frameworks are published, none of the agencies (including FDA, MME, MoA, and LPPRA) responsible for their publication have published a description of the broad legal framework governing their respective sectors on their website. Our assessment also showed that the mining code and minerals policy regulations are published.

With respect to fiscal regime, there is a publication of the [revenue code](#) which form the basis of all fiscal regimes governing all extractives. This notwithstanding, the oil and gas sector does not have a unified fiscal regime, even though the Liberia Petroleum Development Authority has published a standard model petroleum agreement that forms the basis for all petroleum agreements. Further, Petroleum agreements contains negotiated fiscal terms that can significantly deviate from the standard model petroleum agreement. Hence, there is no explicit description of the oil and gas sector fiscal regime publicly, however each petroleum agreement published has sections that covers its fiscal terms.

3 EITI 2019 Standard. <https://eiti.org/document/eiti-standard-2019>

Further, all fiscal payments from the extractives are deposited into the consolidated fund, hence there is no clear fiscal devolution with regards to responsibilities of subnational governments receipts or independence on receiving and managing extractive revenues. There is not description of this on any platform.

In respect of licenses, all sectors publish the required licenses that form the basis of engagements between the government of Liberia and contractors, international oil companies, mining companies, rubber plantation companies and forestry firms. The oil and gas sector does not have any active contract, however previous expired reconnaissance and PSCs are not publicly available. Concessions or licenses in the rubber and forestry sectors are published by [LEITI](#) even though no publications are made on the Ministry of Agriculture and FDA's websites. It is understood that LEITI has agreed with the respective regulators to publish these licenses on their behalf.

With regards to the mining sector, [licenses](#) that govern the sector are published but not the terms and conditions or the licenses. Licenses have no contractual arrangements but have terms and conditions in their annexes. In evaluating contracts, the procedure for assessing the technical and financial criteria is yet to be published.

The extractive sectors are regulated within a multi-agency policy space by multiple agencies even though the regulators (including Liberia Petroleum Development Authority and Forestry Development Authority) remain the main point of contact for authorizations and licenses. The EITI Standard therefore requires the description of the overview of roles and responsibilities of relevant agencies. Based on our review, some agencies provide quick links to other agencies whose mandates fall under the Ministry of Mines and Energy and the Ministry of Agriculture respectively, however there is no summary or overview of the sector that includes clear roles and responsibilities of other agencies, particularly those outside of their respective Ministries.

Data Quality

Existing publications of the relevant laws and regulations have been enacted by parliament and assented to by the President of the republic. As a result, they can be deemed as reliable as they have gone through an established legislative enactment process.

Timeliness

The update of information is based on the enactment of new laws hence it is directly dependent on when new amendments or enactments are done. However, our assessment show that website of relevant state institutions is updated based on availability of legislations.

Data Accessibility

Even though information required under this requirement is comprehensively mainstreamed via the website of the relevant agencies (including MoA, MME, LEITI, FDA, and LPRA), these legal frameworks and legislations are published in pdf formats. Although accessibility is not restrictive, its current format could be improved to an open data format in a bid to satisfy EITI's Open Data Policy requirements.

The overall review for Requirement 2.1 shows that more than 85 percent of information required are already published, but the main challenges borders around description of relevant agencies' role and description of fiscal regimes of the relevant sectors the data format, hence these could easily be addressed in the short term (see detailed issues in Annex 1).

| Requirement 2.1 | Questions | Publication Status | Status of Systematic Disclosures |
|--------------------|--|---------------------------|----------------------------------|
| Mining | Laws and regulations | Published | |
| | Overview of government agencies' roles | Not published | |
| | Mineral rights' regime | Published | |
| | Fiscal regime | Published | |
| | Level of fiscal devolution | NA | NA |
| | Ongoing and planned reforms | Partially published | |
| Oil and Gas | Laws and regulations | Published | |
| | Overview of government agencies' roles | Not published | |
| | Mineral rights' regime | Published | |
| | Fiscal regime | Published | |
| | Level of fiscal devolution | NA | NA |
| | Ongoing and planned reforms | Published | |
| Forestry | Laws and regulations | Published | |
| | Overview of government agencies' roles | Not published | |
| | Mineral rights' regime | Published | |
| | Fiscal regime | Published | |
| | Level of fiscal devolution | NA | NA |
| | Ongoing and planned reforms | Not Published | |
| Agriculture | Laws and regulations | Published | |
| | Overview of government agencies' roles | Not published | |
| | Mineral rights' regime | Published | |
| | Fiscal regime | Published | |
| | Level of fiscal devolution | NA | NA |
| | Ongoing and planned reforms | Published | |

5.2 License Allocations (EITI # 2.2)

Standard # 2.2 requires the disclosure of the processes that guides the award and transfer of license, the technical and financial criteria used in assessing a license application, information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable. The Standard also requires the disclosure of material deviation from the applicable legal and regulatory framework governing license transfers and awards.

Findings: Analysis of Existing Disclosures

License allocation in the mining sector is conducted under an open-door negotiated policy where the process of awarding is purely based on first come-first-serve basis. The types of licenses include Reconnaissance, Prospecting, Exploration and Mining Licenses. There are different classes of mineral licenses including Class A, B, and C. Over the years, the [procedures](#) for license award

and transfers has been open as it is published electronically even though the flow of application is published in picture format. Detailed license award process can be found in the Mining [Regulations](#). Further, MME publishes the process of license awards, and details of recipients of licenses on an online [cadaster](#). Despite these improvements, there remain some setbacks against EITI systematic disclosure Requirement #2.2 in the mining sector.

The Minerals and Mining Law, 2000 provides a basis for the transfer of mineral rights acquired by an applicant to another, upon approval by the government, except for an assignment to an affiliate of the Holder of Mineral Rights. Similarly, mineral right can be transferred from a holder to an affiliate without needing a government approval on the condition that the mineral right holder and the affiliate remains jointly and severally liable for all obligations assumed under the mineral rights. Even though the Mining Law is published on MME's website, the basis for license transfers can be explicitly published on the website to show more visibility.

Similarly, our assessment showed that the financial and technical criteria used for assessing license application and transfers are not explicitly published but clearly indicated in section 4.2 (c) of the Mining Exploration [Regulations](#). In addition, it is not clear whether there are any weightings applied by MME during assessment of license application as this information is currently not published. Further, there is no available platform to report any material deviations from the required processes for license allocation.

In the oil and gas sector, license allocation is conducted through international competitive tendering, direct negotiation, and executive allocation of rights to NOCAL as per Section 14 of the Act, Petroleum rights allocation is done. Based on our review, there is [publications](#) on each bid rounds including the bids terms and conditions as well as processes for awarding the license and weighting criteria. As a result, each bid is accompanied by a bid criteria, technical and financial criteria, and engagement strategies. Despite these successes, information publication by LPRA and NOCAL on a dedicated [platform](#), information published through the regulations is not in an open format, however these challenges are minor.

License allocation processes in the forestry sector is published in the Forestry [regulations](#). The forestry sector has three (3) main types of forestry license, namely: Forestry Management Contracts (FMC); Timber Sales Contract (TSC); Community Forest Management Agreement (CFMC). The allocation of concessions as per the national forestry reform law, 2006 and the Public Procurement and Concession Act, 2010, are expected to be conducted under competitive bidding process.

The basis for ownership transfer in the forestry sector is enshrined in Section 6.2 of the National Forestry Law, 2006. The transfer of ownership require prior approval by the FDA and the new owner must also satisfy the basic qualification as detailed in the Act. Even though the procedures for license award and transfers are published in the [regulations](#), FDA could have an explicit publication on their website.

The basis of the requirement for the technical and financial criteria for awarding Concessions in the Forestry sector is stipulated in the Section 5.3 (b) (v) of the National Forestry Reform law, 2006, while the Public Procurement and Concessions Act, 2010 specifies the minimum requirements for technical and financial evaluations of bids. These are usually published on PPCC [websites](#).

In the Agriculture sector, concessions are allocated as per the Public Procurement and Concessions Act, 2010, which provides the legal basis for the national procurement of goods and services. Hence each bid is published under on both the Ministry of Agriculture website and the PPCC [websites](#).

Comprehensiveness

Evidence from existing published information show that relevant Information on license allocation for the extractive sector in Liberia is fairly comprehensive. Information such as the

number of licensed awarded, transfer process, license award process and regulations that guides the award and transfer of licenses are published online. However, there are no explicit publication on the number of licenses awarded annually although this information can be extracted from the mining cadaster or the website of the National Bureau of Concessions. Further, none of the sectors has an existing tab on their websites that allows them to report any deviations from the existing process for license allocations.

Data Quality

Existing information have been published on MME, FDA, PPA, and LPRA's website and our interviews show that they had gone through internal data publication approval process. Although there is no evidence to show data publication policies, there exist conventional practices for assuring all information published online.

Timeliness

Generally, existing information disclosures for license allocations in both mining and oil and gas sectors are updated regularly by both FDA, MME, LEITI and LPRA respectively, usually within a timeframe of at least one year, however information enshrined in laws and regulations is only updated ones there are changes or new enactments.

Data Accessibility

Existing public information on license allocation is open to all with no hinderance to public accessibility of information, however access to the mining cadastre requires the creation of a login, although there are no restrictions after creating a login access.

The overall review for requirement 2.2 shows that a greater percent of information required are already published on FDA, PPCC, MME and LPRA's website, hence the challenges identified could easily be addressed in the short term (see detailed issues in Annex 1).

| Requirement 2.2 | Indicators | Publication Status | Status of Systematic Disclosures |
|--------------------|---|---------------------------|----------------------------------|
| Mining | No. of license awards for the covered year | Published | |
| | the award process(es) | Published | |
| | the technical and financial criteria used | Published | |
| | the existence of any non-trivial deviations from statutory procedures in license awards in the period under review? | Not published | |
| | No. of license transfers for the covered year | Not Published | |
| | the number and identity of licenses transferred in the period under review | Not Published | |
| | the transfer process(es) | Published | |
| | bidding rounds/process(es) | | NA |
| Oil and Gas | No. of license awards for the covered year | Published | |
| | the award process(es) | Published | |
| | the technical and financial criteria used | Published | |
| | the existence of any non-trivial deviations from statutory procedures in license awards in the period under review? | Not published | |

| Requirement 2.2 | Indicators | Publication Status | Status of Systematic Disclosures |
|--------------------|---|---------------------------|----------------------------------|
| Oil and Gas | No. of license transfers for the covered year | Not Published | |
| | the number and identity of licenses transferred in the period under review | Not published | |
| | the transfer process(es) | Published | |
| | bidding rounds/process(es) | Published | |
| Forestry | No. of license awards for the covered year | Published | |
| | the award process(es) | Published | |
| | the technical and financial criteria used | Published | |
| | the existence of any non-trivial deviations from statutory procedures in license awards in the period under review? | Not published | |
| | No. of license transfers for the covered year | Not Published | |
| | the number and identity of licenses transferred in the period under review | Not Published | |
| | the transfer process(es) | Published | |
| | bidding rounds/process(es) | Published | |
| Agriculture | No. of license awards for the covered year | Published | |
| | the award process(es) | Published | |
| | the technical and financial criteria used | Published | |
| | the existence of any non-trivial deviations from statutory procedures in license awards in the period under review? | Not published | |
| | No. of license transfers for the covered year | Not Published | |
| | the number and identity of licenses transferred in the period under review | Not Published | |
| | the transfer process(es) | Published | |
| | bidding rounds/process(es) | Published | |

5.3 Register of License and Contracts (EITI # 2.3 and 2.4)

The Standard requires the maintenance of timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation.

- License holder(s).
- Where collated, coordinates of the license area. Where coordinates are not collated, the government is required to ensure that the size and location of the license area are disclosed in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The disclosures should include guidance on how to access the coordinates and the cost, if any, of accessing the data. The government should also document plans and timelines for making this information freely and electronically available through the license register.
- Date of application, date of award and duration of the license
- In the case of production licenses, the commodity being produced

With regards to contracts, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals before the stated date. This applies to contracts granted, entered, or amended before 1 January 2021. Implementing countries are required to disclose any contracts and licenses that are granted, entered, or amended from 1 January 2021.

Findings: Analysis of Existing Disclosures

Registers of licenses are available on public platforms managed by MME and [LEITI](#) for the mining, oil and gas, forestry, and agriculture sectors. A review of Liberia's mining cadastre reveals that information provided on each mining license includes the license commencement date, application date, expiry date, license code, name of license owner, type of license, status of license, type of commodity and location of license, as required by the EITI Standard. Despite the publication of mineral licenses online, terms and conditions and other agreements (such as appendices to contracts) that guides licenses remains unpublished.

In the oil and gas sector, the Petroleum (Exploration and Production) Act, 2014, requires contract disclosure compliance with [LEITI's Act](#) and the Freedom of Information Act (2010). Section 63 and 64 require the publication of all petroleum rights, including all annexes and schedules. Even though there is active oil and gas contract, [NOCAL](#) has an online interactive map which provide details on each oil and gas block including, block name, size, location, license type, contractors name, present wells. Consequently, there is existing platform to publish contracts in the oil and gas sector should there be any active contract.

As per the [LEITI's Act](#), forestry concessions and contracts and agriculture concessions are published on LEITI's website, although all publications are in pdf formats and not all contracts are published according to stakeholders. The government of Liberia's policy on disclosure is to publish all forestry concessions as per [LEITI's Act](#), 2009. Specifically, the Act requires companies operating in the oil, mining, agriculture, and forestry sector in Liberia must be registered in a public database. Further, the National Bureau of Concessions also host an online platform (National Concessions [Platform](#)) which provide basic information on each forestry, Agriculture, and mining concessions. However, information is not up to date and usually lags for more than two (2) years.

LME publishes information about all active licenses in the mining sector. A review of the Cadastral reveals that information provided on each license includes the license commencement date,

application date, expiry date, license code, name of license owner, type of license, status of license, type of commodity and location of license, as required by the EITI Standard. <https://portal.mme.gov.lr/license>.

With regards to contracts, the LEITI Act requires all natural resource contracts to be published. These contracts are published on LEITI's website. LEITI, in collaboration with the EITI International Secretariat contracted a consultant to conduct Contract Transparency Mapping with the aim to map the status of contract disclosure in Liberia. Specifically, the consultants undertook a review of the legislation and regulations applicable to contract disclosure; reviewed the current availability and comprehensiveness of the licenses and concessions disclosed on Liberia government webpages LEITI website. The report can be accessible via the following links:

- https://www.leiti.org.lr/sites/default/files/documents/Final_Report_-_Contract_Transp_Mapping_in_Liberia_Study_%28Final_19_04_2022%29%5B1%5D.pdf
- https://www.leiti.org.lr/sites/default/files/documents/Contract_Transparency_Liberia_-_Policy_Brief%5B1%5D.pdf
- https://www.leiti.org.lr/sites/default/files/documents/Draft_Mapping_Study_%28Liberia%29_10_01_2022%5B1%5D.xlsx

In 2015, LEITI published a simplified contract matrix to enhance a broad public understanding of complex mineral agreements.

Comprehensiveness

These disclosures satisfy EITI mainstreaming requirements, but it is understood that the terms and conditions and annexes that accompany licenses are not published by MME. Further not all Forestry and Agriculture concessions and contracts are published.

Data Quality

LEITI, MME, FDA, LPRA, and NOCAL have conventions on internal data assurance processes where information published on their respective websites. There are established license application procedures backed by legislative frameworks and regulatory procedures, hence the quality of information in relation to register of license and contracts have gone through official assurance process.

Timeliness

Based on our review, license information is updated as when new contracts or licenses are issued. It is understood that once a license is issued, it takes less than a month to upload the new licenses and transfers.

Accessibility

Accessibility to license details and contracts is unrestricted and open to all, and some details on licenses on both mining cadastre are in open formats. However, forestry and agriculture concession agreements are published in pdf and pdf picture formats which does not conform to EITI Standard requirements on Open Data.

The overall review for requirement 2.3 and 2.4 shows some contracts are disclosed in the forestry and agriculture sector but the annexes that guided licenses in the mining sector and mining leases are not disclosed. The challenges identified could be addressed in the medium to long term (see detailed issues in Annex 1).

| Requirement 2.3, 2.4 | Indicators | Status of Systematic Disclosure |
|----------------------|---|---------------------------------|
| Mining sector | Licenses register for the mining sector | |
| | License-holder name: | |
| | License coordinates: | |
| | License dates of application, award, and expiry: | |
| | Commodity(ies) covered by licenses: | |
| | Coverage of all active licenses | |
| | Coverage of all licenses held by material companies | |
| | Government policy on contract disclosure | |
| | Are contracts texts disclosed | |
| | Are full license texts disclosed | |
| | Contract register for mining sector | |
| Oil and Gas | Licenses register for the oil and gas sector | NA |
| | License-holder name: | NA |
| | License coordinates: | NA |
| | License dates of application, award, and expiry: | NA |
| | Commodity(ies) covered by licenses: | NA |
| | Coverage of all active licenses | NA |
| | Coverage of all licenses held by material companies | NA |
| | Government policy on contract disclosure | |
| | Are contracts texts disclosed | NA |
| | Are full license texts disclosed | NA |
| | Contract register for the sector | |
| Forestry | Licenses register for the forestry sector | |
| | License-holder name: | |
| | License coordinates: | |
| | License dates of application, award, and expiry: | |
| | Commodity(ies) covered by licenses: | |
| | Coverage of all active licenses | |
| | Coverage of all licenses held by material companies | |
| | Government policy on contract disclosure | |
| | Are contracts texts disclosed | |
| | Are full license texts disclosed | |
| | Contract register for the sector | |
| Agriculture | Licenses register for the agriculture sector | |
| | License-holder name: | |
| | License coordinates: | |
| | License dates of application, award, and expiry: | |
| | Commodity(ies) covered by licenses: | |
| | Coverage of all active licenses | |
| | Coverage of all licenses held by material companies | |
| | Government policy on contract disclosure | |
| | Are contracts texts disclosed | |
| | Are full license texts disclosed | |
| | Contract register for the sector | |

5.4 Beneficial Ownership (EITI # 2.5)

Implementing countries are required to request and companies are required to publicly disclose, beneficial ownership information. This applies to corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract and should include the identity(ies) of their beneficial owner(s), the level of ownership, and details about how ownership or control is exerted. Any significant gaps or weaknesses in reporting on beneficial ownership information must be disclosed, including naming any entities that failed to submit all or parts of the beneficial ownership information.

Findings: Analysis of Existing Disclosures

BO implementation in Liberia is still in its early stage after the passage of an amendment to Title 5 of the Association Law in 2020. The law includes a detailed definition of BO, but the Liberia Business Registry and LEITI are in the process of establishing an economy wide BO disclosure regime. Stakeholders confirmed that the BO regime shall collect BO data particulars including name, nationality, country of residence, national ID number, date of birth, residential or service address, and means of contact. The scope of BO implementation covers beyond extractive companies who bid for, invest, or operate in the extractive sector which is in line with EITI systematic disclosure requirements. According to Liberia Business Registry, LEITI can access information free of charge. Hence, it is expected that LEITI will access BO information for extractive sector players and publish it on their website. Even though Liberia's BO regime is yet to be fully rolled out, LEITI collects BO information through her annual reconciliation reporting process.

Comprehensiveness

Based on the current BO forms and discussions with Liberia Business Registry, the details and particulars captured under the Liberia's BO regime is comprehensive as they conform to all requirements under the EITI Standard 2.5.

Data Quality

Liberia Business Registry has an existing internal data review and approval processes which shall ensure all BO information is accurate and attested to by those who provide the information.

Timeliness

Liberia Business Registry is still developing a public portal to allow the public access BO information upon request and approval. Currently, there is no open BO register, but based on requests at a fee and through a manual process when LBR commence the collection of BO information.

Accessibility

LBR plans to grant public access to BO information based on satisfactory payment of a fee.

Overall, this requirement is still under implementation even though there seem to be a higher probability for it to satisfy EITI systematic disclosure requirements.

| Requirement 2.5 Indicators | | Status of Systematic Disclosure |
|----------------------------|--|---------------------------------|
| Extractive | Government policy on beneficial ownership | Green |
| | definition of the term beneficial owner | Green |
| | laws, regulations, or policies on beneficial ownership | Green |
| | beneficial ownership data disclosure | Yellow |
| | is beneficial ownership data disclosed by applicants and bidders | Yellow |
| | quality assurances for data reliability | Light Green |
| | names of stock exchanges, for publicly listed companies | Light Green |
| | Public BO Register exist | Red |
| | Disclosure of legal owners | Green |

5.5 Exploration and Production

Exploration (EITI # 3.1)

Implementing countries are required to disclose an overview of the extractive industries, including any significant exploration activities.

Findings: Analysis of Existing Disclosures

Information on the overview of the extractive sector and exploration activities is expected to be disclosed by the MME and LPRA as this is not applicable to forestry and agriculture. Exploration in the mining sector is conducted under two different licenses: reconnaissance (exploration not including drilling and excavation) and prospecting (exploration including drilling in search for minerals). Information on the overview of the exploration activities in the oil and gas is published on the website of the NOCAL however MME indicate the type of license issued but does not explicitly publish overview of exploration activities. It is understood that the overview of the sector is also captured in various sector reports published by MME, and in the annual budget within a year and provided to LEITI annually. MME publishes a list of major mineral operating companies and type of active and inactive licenses as well as provides information on the status of operation for each license. Our assessment however revealed some information disclosures gaps in exploration in the mining sector. For instance, while the cadastre provides status of mineral licenses, it does not provide a comprehensive overview of all exploration activities and their location on the MME website.

With regards to the oil and gas sector, NOCAL discloses information on exploration history and current exploration activities on their website, with details of companies, basins, discoveries, and hydrocarbon type.

Comprehensiveness

Based on our assessment, current information published on exploration activities in terms of overview of the sector is limited for the mining sector but adequate for the oil and gas sector by virtue of no existing active exploration activities in the oil and gas sector. While not all information is fully published on MME's website, they have provided same information to be published through LEITI's annual reconciliation report.

Data Quality

All publication by MME, NOCAL, and LPRA goes through internal approval processes to ensure quality and accuracy.

Timeliness

Information on Exploration activities including its overview and key exploration companies are updated regularly under the mining cadastre. With regards to LPRA, information on exploration activities is updated yearly.

Accessibility

Accessibility to information on exploration activities is unrestricted and published in web text (open formats).

| Requirement 3.1 | Indicators | Status of Systematic Disclosure |
|--------------------|--|---------------------------------|
| Mining sector | Overview of the extractive industries | Yellow |
| | Overview of key companies in the extractive industries | Green |
| | Overview of significant exploration companies | Yellow |
| Oil and Gas Sector | Overview of the extractive industries | Green |
| | Overview of key companies in the extractive industries | Green |
| | Overview of significant exploration companies | Green |

5.6 Production (EITI # 3.2)

Implementing countries are required to disclose timely production data, including production volumes and values by commodity. This data could be further disaggregated by region, company, or project, and include sources and the methods for calculating production volumes and values.

Findings: Analysis of Existing Disclosures

Comprehensiveness

Existing information disclosure on production volumes and values by commodities is only through LEITI's annual reconciliation reports. None of the sectors individually published production volumes and values by commodity through their websites. The oil and gas sector is yet to produce hence our review did not encompass the sector. Other publications are made by Central Bank of Liberia, but not disaggregated by company or projects.

In the extractive sector, production is monitored and recorded by LRA, MME, and the Central Bank of Liberia (CBL). However, only [CBL](#) publishes aggregate production volumes in their annual reports. The production information includes the quantity of minerals and agriculture and forestry products produced, value of exports. Typically, the production chain ends when companies export agriculture and forestry commodities or transport their minerals to highly developed specialist refineries or processing plants to be refined. As a result, mineral production is recorded at multiple levels. However, there is not publication by any of the other agencies aside CBL.

Data Quality

Existing publication by CBL goes through internal approval processes to ensure quality and accuracy.

Accessibility

Information on production is published in pdf formats but free for all access.

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|-----------------------------------|----------------------------------|---------------------------------|
| Mining sector | Disclosure of production volumes | Yellow |
| | Disclosure of production values | Red |
| Agriculture (Rubber and Oil Palm) | Disclosure of production volumes | Yellow |
| | Disclosure of production values | Red |
| Forestry | Disclosure of production volumes | Yellow |
| | Disclosure of production values | Red |

5.7 Exports (EITI # 3.3)

Implementing countries are required to disclose timely export data, including export volumes and the value by commodity. This data could be further disaggregated by region, company, or project and include sources and the methods for calculating export volumes and values.

Findings: Analysis of Existing Disclosures

Comprehensiveness and Accessibility

Existing information disclosure on export volumes and values disaggregated by commodities, companies or projects is only through LEITI's annual reconciliation reports. None of the sectors individually publish export volumes and values by commodity through their websites. The oil and gas sector is yet to produce hence our review did not encompass the sector. [CBL](#) publishes export values of key extractive commodities, however the information is only disaggregated by commodity type and not by companies, region, or project level.

This raises significant gaps in terms of comprehensiveness. Further the basis of estimation or calculation of aggregated export information is not published.

Data Timeliness

Currently information on exports by CBL is published annually and updated annually but lags by a year.

Data Quality

CBL have internal procedures that assures data quality and accuracy.

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|------------------|------------------------------|---------------------------------|
| Mining sector | Disclosure of Export volumes | |
| | Disclosure of Export values | |
| Forestry | Disclosure of Export volumes | |
| | Disclosure of Export values | |
| Agriculture | Disclosure of Export volumes | |
| | Disclosure of Export values | |

5.8 Revenue Collection (EITI # 4)

An understanding of company payments and government revenues can inform public debate about the governance of the extractive industries. The EITI requires comprehensive disclosure of company payments and government revenues from the extractive industries. The EITI Requirements related to revenue collection include: (4.1) comprehensive disclosure of taxes and revenues; (4.2) sale of the state's share of production or other revenues collected in kind; (4.3) infrastructure provisions and barter arrangements; (4.4) transportation revenues; (4.5) SOE transactions; (4.6) subnational payments; (4.7) level of disaggregation; (4.8) data timeliness; and (4.9) data quality of the disclosures.

Comprehensives Disclosure of Taxes and Revenues (#4.1)

Based on our review of LEITI's reconciliation report, taxes and revenues in the extractive sector is collected by multiple agencies, hence the systematic disclosure of these taxes and revenues falls under their remit. The table below provides the details of each agency and their associated responsibility.

| Sector | Type of Payment | Receiving Entity | Final Account or Receiving Entity |
|------------------------|--|------------------|-----------------------------------|
| All Sectors | Signature bonus/fees; Corporate Income Tax; Withholding tax including personnel, non-resident, board fees, third parties; ECOWAS Trade levy; Import Levy; Fines; Work permit fees; vehicle registration fees; Resident permit fees; Pre shipment/destination inspection; General Services Tax; Dividend to GOL; Research vessels tonnage tax; supply vessels annual tonnage tax; Aircraft inspection fees; customer user fees; other administrative fees | LRA | Consolidated Fund |
| All Sectors | Fees and Charges paid to NPA | NPA | NPA |
| All Sectors | Annual Social Contribution (County and Community) | Communities | Communities |
| Forestry | Auction fee; stumpage fee; bid premium; log export fees; chain of custody management fees; Area fees; forest product fees; waybill fee; non timber forest products fees; Timber Export License fees; Block inspection fees | LRA | Consolidated Fund |
| Agricultural Companies | Rubber sales tax; surface rentals; block inspection fees; | LRA | Consolidated Fund |

| Sector | Type of Payment | Receiving Entity | Final Account or Receiving Entity |
|-----------------------|---|------------------|-----------------------------------|
| Mining Companies | Royalty; Surface rental; Mineral License fees | LRA | Consolidated Fund |
| Mining Companies | Contribution to the scientific Research Fund | LRA | MME |
| Oil and Gas Companies | Social Welfare Contribution; Surface Rentals; Annual training and technology fees; JOC fees; Hydrocarbon Development Fund | NOCAL | Consolidated Fund |
| Oil and Gas Companies | Contribution to Rural Energy Fund | NOCAL | REFUND |
| Oil and Gas Companies | License Application Fees | LPRA | LPRA |
| Oil and Gas Companies | Contribution to the University of Liberia (UL) | NOCAL | UL |

Liberia Revenue Authority

LRA operates as an integrated, functionally based administration responsible for collecting scores of taxes in the extractive sector (see table above). To improve revenue collection, LRA has established a unit with clear mandates to assess, collect and account all extractives (minerals, oil and gas, rubber, oil palm, etc.) revenues respectively. It is understood that LRA generates detailed annual reports on total revenues collected and submits to the Ministry of Finance and Development Planning for budgeting purposes, but it is not publicly available. The Ministry of finance publishes revenue information in its annual budget statement such disclosures are not disaggregated by company or projects as per EITI requirement. Based on our review, there is no comprehensive disclosure of extractive revenues on any online platform aside LEITI's annual reconciliation reports. This presents a major setback to EITI systematic disclosure.

Ministry of Mines and Energy (MME)

MME coordinates mineral policy implementation and operations, with the regulatory responsibility to ensure mineral extraction is undertaken in accordance with the relevant laws and policies. As part of delivering their mandates they issue licenses, permits, and authorizations to industry players from exploration to production to the trading or buying of minerals. Revenues generated from these activities forms part of mineral revenues and required under the EITI Standard to be systematically disclosed, however these revenues are assessed by MME but paid directly to LRA and thereby into the consolidated fund. Hence, there is not existing publication of these fees on LRA nor MME's website.

As part of MME's responsibilities, there is a scientific research fund that support innovation and research into mining development. Mining companies contributes directly to the Fund, however there is no existing publication of disaggregated receipts into the Fund by MME. Currently, although MME provides annual information on license application fees among other revenues generated to LEITI for publication in the LEITI reconciliation report, it is not routinely published on their website which present a major gap in EITI systematic disclosure requirements.

Liberia Petroleum Regulatory Authority (LPRA) and National Oil Company of Liberia (NOCAL)

LPRA coordinates petroleum sector policy implementation and operations, with the regulatory responsibility to ensure petroleum extraction is undertaken in accordance with the relevant laws and policies of Liberia. NOCAL is the national oil company in Liberia with a mandate to manage the government Liberia's interest under each petroleum agreement. As per our reviews, LPRA and NOCAL receives licenses, permits, signature bonuses, and authorizations fees as well as technology and transfer fees and data viewing fees paid by companies in the upstream oil and gas sector respectively. Whilst this information has been provided to LEITI through their annual reconciliation process, there is not routine publication by LPRA or NOCAL on their website.

Environmental Protection Agency (EPA)

The EPA coordinates and ensure compliance with any laid down environmental impact assessment procedures in the planning and execution of extractive projects. As part of their mandates, they issue environmental permits and pollution abatement notices for controlling the volume, types, constituents, and effects of waste discourages, emissions, deposits, or other source of pollutants and of substances which are hazardous or potentially dangerous to the quality of the environment or any segment of the environment. EITI Standard requires the disclosure of revenues generated from the extractive sector through environmental permit fees, however, no comprehensive disclosures are made by EPA on any electronic platform.

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|------------------|---|---------------------------------|
| All Sectors | Corporate income tax, additional profit tax | |
| | Royalties, Capital gains tax, withholding taxes | |
| | PAYE | |
| | Customs excise duties and exports levies | |
| | Ground rents | |
| | Subnational payments | |
| | License application fees and other permit fees | |
| | Environmental permit fees | |
| | Business operating permits | |
| | Property rates | |
| | Transportation revenues | |
| | Infrastructure and barter arrangements | |
| | Transportation revenues | NA |
| | Infrastructure and barter arrangements | NA |
| | State share of production entitlement | NA |
| | SOE share of production entitlement | NA |

5.9 Revenue Allocation (EITI # 5)

Distribution of Extractive Revenues (EITI 5.1)

The Standard requires a disclosure of a description of the distribution of revenues from the extractive industries. Implementing countries should indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable, e.g., sovereign wealth and development funds, sub-national governments, state-owned enterprises, and other extra-budgetary entities. Multi-stakeholder groups are encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics Manual.

Findings: Analysis of Existing Disclosures

Comprehensiveness

Revenue allocation in the extractive sector is guided by the Public Finance Management Act of 2009. All public funds, in the form of taxes, grants, loans and other finances are required to be deposited into the consolidated fund or government treasury. Further all expenditures from the consolidated fund are required to be approved through the national budget after the legislature has passed an appropriation. Hence, any spending by government or to some extent SOEs outside of the national budgetary process are considered irregular or illegal. In the oil and gas sector, a review of the model Petroleum Sharing Contracts (PSCs) requires the State's acquisition of 5 percent free interest where monies realized from the interest shall be deposited into a Citizen Participation Fund- intended to be used for community development and for the benefits of all Liberians. While this is the only description of earmarked fund in the oil and gas sector expected to be deposited into separate fund, this revenue is yet to be realized as there is no production in the oil and gas sector.

The Ministry of Finance and Development Planning, publishes annual budget information on all budgetary allocation however, the sources of funds are not well disaggregated by extractives. Overall, the distribution of revenues as a requirement is not applicable in Liberia's context as the consolidated fund is a mixture of different sources of funds. It is however understood that LRA and Margibi County have a revenue sharing arrangement on rubber production under the agriculture sector.

| Requirement | Indicators | Status of Systematic Disclosure |
|-------------|---|---------------------------------|
| All sectors | Description of the distribution of revenues from the extractive industries | NA |
| | Disclosure revenue distribution to budget and other funds | |
| | Are there references to any national revenue classification systems or international data standards in the public domain? | |
| | Revenue sharing methodology and transfers | |
| | Description of any extractive revenues earmarked for specific programs or geographic regions | |
| | Description of the country's budget and audit processes? | |

5.10 Social and Economic Spending (EITI # 6)

Social and Environmental Expenditures by Extractive Companies (EITI # 6.1)

The Standard requires the disclosure of transactions related to material mandatory social expenditure by companies. Where such benefits are provided in kind, it is required that implementing countries disclose the nature and the deemed value of the in-kind transaction. Where the beneficiary of the mandated social expenditure is a third party, i.e., not a government agency, it is required that the name and function of the beneficiary be disclosed. Where material payments by companies to the government related to the environment are mandated by law, regulation, or contract that governs the extractive investment, such payments must be disclosed.

Findings: Analysis of Existing Disclosures

Our initial review of existing disclosures and interviews with LEITI stakeholders confirmed that the mining and oil and gas and forestry does not have legally mandated social expenditures, but the agriculture sector records mandatory social spending through LEITI's reports. In the oil and gas sector, NOCAL and LPRA negotiate a local content and training fees aimed at providing tailored trainings to improve the human resources. Aside LEITI's report, there is no routine publication with respect to the receivables and utilization of the local content and technology transfer fees. This presents a major setback for the agriculture sector where this requirement is applicable.

Some companies under the scope of this assignment usually publish information on their discretionary social and environment expenditure in their annual reports. Our initial review of company reports show that disclosure of discretionary social expenditure is not disaggregated by beneficiary, date of implementation, project level or project amount.

5.11 Quasi Fiscal Expenditures (QFEs) (EITI # 6.2)

In many countries, especially resource rich, State Own Enterprises (SOEs) tend to undertake spending on behalf of the State in terms of either providing critical infrastructure, payment for social services, debt services, guarantees, or subsidies. These expenditures tend not to be recorded in the national budgets and face common governance challenges such as risk of fraud, corruption, less transparency, and lack of auditing. If not identified and well quantified, it can have significant impacts on the national economy as well as government's fiscal position. These off-budget expenditures have been termed as Quasi Fiscal Expenditure (QFEs). The 2019 EITI Standard requires implementing countries' MSGs to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.

Findings: Analysis of Existing Disclosures

It is understood that the EITI International Secretariat is working with LEITI to begin technical discussions on QFEs with the aim to craft a contextualized definition and design processes to begin data collection on QFEs. Currently, there is no information to assess the status of routine disclosure. Based on the 2019 LEITI Report, the MSG agreed that any public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. made by NOCAL i.e., outside of the national budgetary process is regarded as a quasi-fiscal expenditure. There is currently no such expenditure by NOCAL.

5.12 Contribution of Extractive Sector to Economy, including ASM (EITI# 6.3)

The EITI 2019 Standard requires implementing countries to disclose information about the contribution of the extractive industries to the economy for the fiscal year covered by EITI implementation. It is required that this information includes:

- The size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining.
- Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.
- Exports from the extractive industries in absolute terms and as a percentage of total exports.
- 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.
- Key regions/areas where production is concentrated.

Findings: Analysis of Existing Disclosures

Our review of current government disclosures shows that there is some important information in the public domain about the contribution of the extractive sector to the economy, however they are scattered on different government platforms. The annual budget statements by the Ministry of Finance and Development Planning and quarterly GDP estimates by the LGIS (published by CBL) provides routine disclosures on the size of the extractives in both absolute terms and as a percentage of the GDP. CBL and the Ministry of Finance and Development Planning, publishes information on share of extractives contribution to total merchandise export, both in absolute terms and as a percentage of total exports. as well as estimates for. The Ministry of Finance and Development Planning publishes total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues. In terms of contribution of extractives to employment, there is no explicit publication of direct and indirect employment in the extractive industries in absolute terms and as a percentage of the total employment, making it challenging to satisfy EITI systematic disclosure requirements.

[LEITI 13th Report](#) includes disaggregated employment data by gender, region of origin, employment type, and nationality. This data is however not published on the Ministry of Labor website. To strengthen gender awareness, participation, and contribution to the extractive sector, LEITI held a women's empowerment and mainstreaming workshop in December 2021.

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|--------------------|--|---------------------------------|
| Extractives | Gross Domestic Product - SNA 2008 C. Mining and quarrying, including oil and gas | |
| | Gross Domestic Product ASM and informal sector | |
| | Gross Domestic Product - all sectors | |
| | Government revenue - extractive industries | |
| | Government revenue - all sectors | |

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|------------------|---|---------------------------------|
| | Exports - extractive industries | Green |
| | Exports - all sectors | Green |
| | Employment - extractive sector - male | Yellow |
| | Employment - extractive sector - female | Yellow |
| | Employment - extractive sector | Red |
| | Employment - all sectors | Red |
| | Investment - extractive sector | Yellow |
| | Investment - all sectors | Green |

5.13 Environmental Impacts of Extractive Sector (EITI # 6.4)

Implementing countries are encouraged to disclose information on the management and monitoring of the environmental impact of the extractive industries including, an overview of relevant legal provisions and administrative rules as well as actual practice related to environmental management and monitoring of extractive investments as well as information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programmes.

Findings: Analysis of Existing Disclosures

Environmental management, monitoring and impacts assessment and management of the extractive sector is regulated by the Environmental Protection Agency of Liberia. EPA works in collaboration with sector specific regulators to issue permits and conduct annual reviews of all activities in the extractive sector. [EPA](#) publishes all the relevant legislations and regulatory processes on their website (including application procedures, administrative and sanctioning procedures, rehabilitation procedures, oil spill contingency management procedures), compliance monitoring of the oil and gas sector and environmental performance and disclosure ratings report for the mining sector. EPA also publishes annual reports on compliance monitoring and environmental management of their overall operations. These reports are published in pdf formats on EPA's website. This notwithstanding, the latest report cited on the website was in 2017, raising concerns on the regularity of publication and format of publication.

EPA publishes information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation, and remediation programs.

| EITI Requirement | Indicators | Status of Systematic Disclosure |
|--------------------|---|---------------------------------|
| All Sectors | Relevant legal and administrative rules for environmental management? | Green |
| | Databases containing environmental impact assessments, certification schemes or similar documentation of environmental management | Yellow |
| | other relevant information on environmental monitoring procedures and administration | Green |

6. MAIN FINDINGS – INSTITUTIONAL READINESS AND ICT CAPACITY ASSESSMENT

This section assesses the existing technical disclosures and identifies the current gaps and barriers facing each agency: assesses the IT infrastructure to identify their capacity building needs of each agency to sustain EITI systematic disclosure.

The assessment was based on the following parameters:

- **Institutional Structure and Capacity Needs:** This is to assess whether the agency has an existing structure (such as communications or IT) with the necessary tools to implement EITI mainstreaming. It also assesses the capacity of the team or whether there is a need for the agency create a delegated team to handle EITI mainstreaming.
- **Online Presence:** This is to find out whether the institution has a website or not. This is a major preamble to the Information Technology assessment.
- **Nature of Website:** This is to find out whether the website is Dynamic or Static. Static websites are ones that are fixed and display the same content for every user, usually written exclusively in HTML. A dynamic website, on the other hand, is one that can display different content and provide user interaction, by making use of advanced programming and databases in addition to HTML. This will aid in advising on which part of the website can host the data.
- **Data Reliability Assessment:** This is to find out whether agencies responsible for routine disclosures have any internal data reliability policy and practices. Where the agency has an existing practice, the consultant will document the practice and assess against EITI data reliability requirements. Under the EITI mainstreaming, data quality requirements are expected to be integrated into relevant agencies internal systems but assessed by an external independent administrator or LEITI
- **Website Content Management System:** This is to find out whether the website has a content management system. A website content management system provides website authoring, collaboration, and administration tools that help users with little knowledge of web programming languages or markup languages create and manage website content.
- **Administration of Content Management System:** The administration of the CMS is either outsourced or internally managed.
- **Competence of Content Management System Manager:** If CMS is internally managed, this is to do a skill assessment of the internal manager to identify gaps if any.
- **Capacity of Technical Personnel:** This is to test the technical competence of the in-house personnel responsible for the management of the website of the institution. This also includes the numerical strength of the IT unit.

| Agency | Liberia Petroleum Regulatory Authority |
|---|--|
| Level of Awareness | Moderate - LPRA had taken its own transparency initiative by increasing publication of information on its website and is aware of mainstreaming as part of LEITI processes. It is also instructive to note that LPRA is a new agency and in the process of being fully set up. |
| Institutional Structure and Capacity | LPRA has a team of dedicated staff who already have experience in data organization and publication, however, they may need some capacity building on templates, data quality and data management that to sustain mainstreaming. There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming. |

| Agency | | Liberia Petroleum Regulatory Authority | |
|---|---|---|--|
| IT Capacity Assessment | <p>Website: The LPRA website is on a government domain and have external source hosting the website and providing back-end technical support. The plan is to start hosting website when there is a first PSC. Our review showed that the LPRA does not have a website update policy. However, the practice has been that when there is new information, a directive will come from the Director General directly to the IT to update website.</p> <p>Data Format: There are some open document formats hosted on the website, which means LPRA has the capacity to publish in open formats, even though there is no codified data publication policy.</p> <p>Recommendation: Infrastructural requirements for mainstreaming is adequate but capacity building for selected LPRA staff on proposed structure or the reporting format.</p> | | |
| Data Reliability Process | LPRA has a data reliability process as information published on the website goes through approval process by senior management, but this process is not well documented | | |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Description of fiscal regime in web text ■ Disclosure of license fees and technology and transfer fees received by LPRA ■ Disclose beneficial owners of bidders and companies operating or investing in the petroleum sector ■ Disclose license coordinates on cadastre or in web text on petroleum register ■ Roles and responsibilities of other government agencies who are involved in the regulation of oil and gas activities | | |

| Agency | | Ministry of Agriculture | |
|---|--|--------------------------------|--|
| Level of Awareness - Mainstreaming | The level of awareness is high among the various units in the Ministry | | |
| Institutional Structure and Capacity | <p>The Ministry has a well set up publication structure. The existing structure is adequate to integrate mainstreaming. Further, the ministry has the adequate institutional capacity to implement systematic disclosure. Resources are however required to enhance the effectiveness of the unit.</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p> | | |
| IT Capacity Assessment | <p>Website: The website of the Ministry of Agriculture (https://moa.gov.lr/) is built on a secured Open-Source web Content Management System (CMS)—Drupal. It is hosted abroad and managed by the Ministry's IT department. The website has two managers: one the Ministerial Complex in Congo Town and the other works from the Project Management site at the Old LPRC facility. These two managers are responsible for the uploading of content and publishing of data.</p> <p>There is no policy for updating the site but there is an approval trail in place which validates all information it gets on the website. Once a data is validated, it is posted on the website within an hour. All sessions and pages of the website are free and accessible to the public.</p> | | |

| Agency | | Ministry of Agriculture |
|---|---|-------------------------|
| IT Capacity Assessment | <p>Data format: The Ministry of Agriculture has the capability of exporting data in multiple formats and the website is based on an expansible CMS which makes publishing of date in multiple formats possible.</p> <p>Security: The website is secured.</p> <p>Recommendation: The requirements for mainstreaming are adequate, but capacity building is still needed to augment the stock of knowledge of the IT department.</p> | |
| Data Reliability Process | The ministry has a data reliability policy and process for data generation and publication | |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Development strategy yet to published, pending approval ■ Publication of rubber and oil palm production figures ■ Publication of final concession contracts and terms and conditions ■ Responsibilities and roles of other agencies involved in the regulating of agriculture sector ■ Beneficial Ownership information disclosure of each concessionaire | |

| Agency | | Forestry Development Authority |
|---|---|--------------------------------|
| Level of Awareness - Mainstreaming | Awareness is moderate among the senior management Managing director had conversation with LEITI folks and he is awareness of the transparency but when it comes to extra responsibility not most of senior managers are aware | |
| Institutional Structure and Capacity | FDA has an existing structure of generating reports and data, however there may be the need to build the capacity of the existing persons to be able to implement mainstreaming. Maybe the webmaster should to be reoriented or trained to get the import of mainstreaming. There will be a need for capacity building as LEITI mainstreaming and the process is new to them. There is a need to provide capacity and sensitization on mainstreaming for high level staff and on templates required to be published by FDA | |
| IT Capacity Assessment | <p>Website: The website of FDA is a WordPress based site with expansive capabilities. It is openly accessible to the public and all its content is free. The site is hosted externally but managed by the institution's IT team. In this team of 5 persons with the team lead who is a certified webmaster</p> <p>There is no policy on timeline for the publication of verified data, however, once an information is confirmed it is published immediately or no later than 48 hours.</p> <p>Data Format: There is no Open-Source data format on the FDA website. Data and sector information for LEITI's reporting are published in static pdf formats which cannot be reused. Recommendation: Infrastructural requirement for mainstreaming is inadequate and the IT unit needs capacity enhancement.</p> | |
| Data Reliability Process | FDA does not have a written data reliability policy, however there is a practice of publishing information through internal approval processes, where the Legal Verification department does most of the data and invoicing and we have a data analyst responsible for that. | |

| Agency: Forestry Development Authority | |
|---|---|
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Roles and responsibilities of relevant government agencies is yet to be fully published ■ Forestry fees ■ Production volumes and values ■ Export volumes and values ■ No Beneficial ownership details of companies that invest, operate, or apply for concession in the forestry sector ■ Description of fiscal regime in web text ■ Publication of contracts |
| Recommendation | There is a need for Improved publication in fiscal regime, production volumes and values, export volumes and values, etc. |

| Agency: Ministry of Mines and Energy | |
|---|--|
| Level of Awareness - Mainstreaming | Awareness is very low among senior management |
| Institutional Structure and Capacity | Ministry has an existing IT unit and lead, however there will be a need for capacity building as LEITI mainstreaming and the process is new to them. There is a need to provide capacity and sensitization on mainstreaming for high level staff and on templates required to be published by the Ministry There is a need to create a LEITI desk to enhance the mainstreaming process. |
| IT Capacity Assessment | <p>Website: The website of the Ministry of Mines and Energy is a WordPress based site with expansive capabilities. It is openly accessible to the public and all its content is free. The site is hosted abroad but managed by the institution's IT team. In this team of 5 persons only one individual manages the website. There is no policy on timeline for the publication of verified data, however, once an information is confirmed it is published immediately or no later than 24 hours.</p> <p>Data Format: There is no Open-Source data format on the MME's website. Data and sector information for LEITI's reporting are published in static pdf formats which cannot be reused.</p> <p>Recommendation: Infrastructural requirement for mainstreaming is inadequate and the IT unit needs capacity enhancement.</p> |
| Data Reliability Process | Ministry does not have a written data reliability policy, however there is a practice of publishing information through internal approval processes, where the minister – through the deputy minister for operations – authorizes and approves content |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Roles and responsibilities of relevant government agencies is yet to be fully published ■ Processes for transferring licenses ■ Overview of exploration activities ■ No Beneficial ownership details of companies that invest, operate, or apply for license in the mining sector ■ Description of fiscal regime in web text ■ Disclose license coordinates on cadastre or in web text on petroleum register |
| Recommendation | <ul style="list-style-type: none"> ■ MME should be empowered to collect information on the sector. There is a need to have system or personnel to support MME to publish information even quarterly. ICT capacity is low |

| Agency | Liberia Revenue Authority (LRA) |
|---|--|
| Level of Awareness - Mainstreaming | Level of awareness is high LRA administration and commissioner of domestic tax |
| Institutional Structure and Capacity | <p>LRA has an existing and high-grade IT department who publishes in both open and non-open formats on their webpage. However, there is no institutional delegation as to who will be responsible for the publications required under EITI mainstreaming. There is a critical need for LEITI to have a special session with LRA senior management to sensitize them on the requirements under mainstreaming and get commitments on which unit will be delegated to be responsible. Any development of information publication templates should be participatory with LRA playing critical role as most of the current gaps under the mainstreaming falls under LRA's remit. Mainstreaming can be integrated into existing structures without the need for creating a new structure, however there would be a need for delegation of responsibilities.</p> <p>With respect to mainstreaming risks, there is a confidentiality clause that bars LRA not to publish individual taxpayer information without consent, under the Tax Law - General Revenue Code section - 54. The law means that there is a degree of confidentiality of tax return information, as LEITI can only publish information on companies, but not individuals. Also, every data published by LRA should be validated by national revenue data located within the LRA building.</p> |
| IT Capacity Assessment | <p>Website: The website of the Liberia Revenue authority (www.lra.gov.lr) is one of the most active amongst online platforms owned and managed by Government Ministries Agencies and Commissions (MACs). The institution has full-fledged IT Department with more than 5 web and application developers.</p> <p>The website is hosted by a company abroad but managed internally. Content and data for publishing going through a filtering, verification and validation process that involves customer service, customs, public information, and other senior managers. Once data is validated, the website is updated immediately by the website management team.</p> <p>Security: The website has multiple layers of security certifications. The main domain and all affiliate pages passed basic vulnerability test.</p> <p>Accessibility: The public fork of the website is freely available to all visitors without the need to log in. However, there are other subdomains that are for internal use and can only be accessed by authorized staff members.</p> <p>Data Format: The IT department has the technical capacity and tools to present data on the website in any format.</p> |
| Data Reliability Process | LRA has a data reliability policy and process that ensures that every information published is vetted and approved by a senior manager |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ No disclosure of CIT, withholding taxes, royalties, custom related taxes, capital gains taxes etc. especially in the mining sector, either license and permit fees, and any other extractive revenues collected by LRA ■ Information should be disaggregated at project level and published in open formats |
| Recommendations | <ul style="list-style-type: none"> ■ The institutional and infrastructural requirements for mainstreaming are adequate, however there will be a need for a team building within LRA to effectively participate in mainstreaming |

| Agency | National Oil Company of Liberia (NOCAL) |
|---|---|
| Level of Awareness - Mainstreaming | EITI program awareness is high among senior management |
| Institutional Structure and Capacity | <p>NOCAL has a functioning IT department that oversees information publications and website management, hence mainstreaming can easily be integrated into the existing structures</p> <p>Most people within the company are not aware of the mainstreaming and may have to be sensitized to allow for easy generation and organization of data for publication</p> |
| IT Capacity Assessment | <p>Website:</p> <p>The website of NOCAL is built on an Open-Source Platform (like most government entities) and it is hosted abroad but managed locally/internally). The online platform is managed by the head of the IT unit who also provides other helpdesk related support services to the management team.</p> <p>An updated version of the website was at the verge of being launched at the time of the interview. Data publishing capacity on the current site is limited.</p> <p>Security:</p> <p>The website and domain are secured.</p> <p>Accessibility:</p> <p>The website is fully accessible.</p> <p>Recommendation: Conditions for data mainstreaming are yet to be met. Capacity building and sensitization for IT unit on proposed structure or the reporting format and development of a website management policy to address the slow update rate.</p> |
| Data Reliability Process | There is no written data reliability policy but existing practice for generating and publishing information that includes approval and authorization from senior management |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Disclosure of ownership structure of NOCAL ■ Disclosure of technology transfers and local content fees ■ Disclosure of data licensing and viewing fee ■ Disclosure of investments in oil and gas projects and any other investments ■ Disclosure of annual financial statements |

| Agency | National Bureau of Concession (NBC) |
|---|---|
| Level of Awareness - Mainstreaming | EITI mainstreaming awareness is low |
| Institutional Structure and Capacity | <p>NBC is to monitor and evaluate concession compliance in line with the different obligations in agreements across all sectors. It also serves as a repository of concessions and related information. USAID developed concession information management system for the NBC to facilitate information sharing on concessions. The system, which is expected to be used by all Concessions Government agencies – Min of Agric, FDA, etc., has been helpful with providing comprehensive information and updates on concessions.</p> <p>There are significant gaps when regarding routine disclosures of concession information. Regular information updates by stakeholder institutions have proved challenging over the years, which has resulted in delays in the provision of prompt and timely updates. NBC plans to integrate systems to allow concessionaires to create links and submit timely information on their activities to NBC through a concession reporting template.</p> <p>The capacity of the NBC IT unit is relatively low and may need training on additional information required to be published under the EITI Standard.</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p> |

| Agency | National Bureau of Concession (NBC) |
|---|--|
| IT Capacity Assessment | <p>Website: NBC's website is offline for non-technical reason. The site was built and hosted by a third-party contractor who needs payment for website services provided for a period. Once payment is made the site will be back online, but this impasse has lasted for more than three years while the NBC continues its operations without a functioning website.</p> <p>Recommendation: Resolve logistical challenges for website to be active. Capacity building for IT unit on proposed structure or the reporting format</p> |
| Data Reliability Process | NBC has no data reliability policy and process for data generation and publication |
| Technical Disclosure: Current Gaps | Disclosure of updated concession information for all sectors including license name, coordinates, commodity, date license was granted, commencement date, expiry date, renewal dates, production information, beneficial ownership dates and detailed terms and conditions of license information |

| Agency | Environmental Protection Agency of Liberia (EPA) |
|---|---|
| Level of Awareness - Mainstreaming | The level of awareness among the senior staff regarding systematic disclosure is low, however, generally LEITI's process is well known among the senior ranks |
| Institutional Structure and Capacity | <p>EPA has a functioning IT department that oversees information publications and website management hence mainstreaming can easily be integrated into the existing structures.</p> <p>Most people within the company are not aware of the mainstreaming and may have to be sensitized to allow for easy generation and organization of data for publication</p> |
| IT Capacity Assessment | <p>Website: The EPA website (https://www.epa.gov.lr/) is freely accessible platform built on the Drupal Open-Source CMS and it is hosted abroad but managed by internal IT personnel. Like other GoL entities interviewed, there is no policy on publishing or updating data but there is a procedure for information validation before posting (which is done within an hour of getting confirmation).</p> <p>The EPA is also maintaining another platform called the EKMS (ekmsliberia.info) which is integrated with its main website. This Environmental Knowledge Management System provides general information on Liberia's Environmental landscape, improves coordination with stakeholders and partners as well as bridges in gaps in sectoral information gathering and sharing processes.</p> <p>Data format: The IT unit can generate and publishing data in multiple formats on its website.</p> <p>Security: The EPA main website and the Environmental Knowledge Management System are both secure.</p> <p>Recommendation: With respect to capacity, the conditions are adequate for data mainstreaming.</p> |
| Data Reliability Process | EPA has a data reliability policy and process for data generation and publication |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Disclosure of environmental monitoring procedures and administration for the mining sector ■ Disclosure of environmental impact assessment, certification schemes and environmental management for the mining sector ■ Relevant legal and administrative rules for environmental management for the mining sector |

| Agency | Ministry of Labor |
|---|--|
| Level of Awareness - Mainstreaming | The level of awareness is low among the various units in the Ministry |
| Institutional Structure and Capacity | <p>The Ministry has a well set up publication structure. The existing structure is adequate to integrate mainstreaming. However, the ministry faces grave institutional capacity challenges to effectively implement systematic disclosure. Resources are also needed to enhance the effectiveness of the unit.</p> <p>There is high significant risk or institutional capability gap to hinder the implementation of mainstreaming giving that labor information required under EITI is not readily available in the Ministry.</p> |
| IT Capacity Assessment | <p>Website:</p> <p>The Ministry of Labor has two websites, one developed by the previous government and one by the current government. The significant challenge remains with having the requisite infrastructure to effectively operationalize the websites. The websites are dynamic with secure integrations to other portals. It is managed by the communication Unit with a skill graded above average in website management, though it is hosted by the government. There exist no data publication policy, and information received are published within a 24-hour timeframe.</p> <p>There also exists no system that tracks traffic flow on the website.</p> <p>Recommendation: Work with MoL to secure high level commitment to LEITI's requests and build capacity to generate labor data relevant to LEITI reporting. Work with MOL to develop the necessary template on mainstreaming</p> |
| Data Reliability Process | The department of statistics has a data reliability policy and process for data generation and publication |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Generation of data on employment in the extractive sector disaggregated by gender, expertise, nationality, etc. |

| Agency | Ministry of Finance |
|---|---|
| Level of Awareness - Mainstreaming | The level of awareness is low among the various units in the Ministry |
| Institutional Structure and Capacity | <p>The Ministry has a well set up publication structure. The existing structure is adequate to integrate mainstreaming. Further, the ministry has the adequate institutional capacity to implement systematic disclosure.</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p> |
| IT Capacity Assessment | <p>Website: https://mfdp.gov.lr/</p> <p>The website of the Ministry of Ministry of Finance and Development Planning is an openly accessible platform built on an open-source content management system. This public platform is managed by an in-house IT team that has the capability to manipulate and process data for online publication.</p> <p>Like most GoL websites, the MPFP site is hosted abroad.</p> <p>There is a process for information (and data) screening before publication on the website. When data is validated, it is published within hours by the IT team.</p> <p>Data is currently published in pdf format but can be published in other formats if needed</p> <p>Recommendation: Infrastructural requirement for mainstreaming is adequate.</p> |

| Agency | | Ministry of Finance |
|---|--|---------------------|
| Data Reliability Process | The ministry has a data reliability policy and process for data generation and publication | |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ In collaboration with LRA, publication of comprehensive taxes and fiscal receipts from extractive sector, including royalties, CIT, dividends, fees, etc. ■ Publication of contribution of extractives to the economy including GDP, employment, government revenues, exports, etc. ■ Publication of transfers between GoL and NOCAL | |

| Agency | | Central Bank of Liberia |
|---|---|-------------------------|
| Level of Awareness - Mainstreaming | The level of awareness is low among the various units in the Bank | |
| Institutional Structure and Capacity | <p>The Bank has a well set up publication structure. The existing structure is adequate to integrate mainstreaming. Further, CBL has the adequate institutional capacity to implement systematic disclosure.</p> <p>There is no significant risk or institutional capability gap to hinder the implementation of mainstreaming.</p> | |
| IT Capacity Assessment | <p>General Assessment</p> <p>The website of the Central Bank of Liberia (http://cbl.org.lr/) is publicly accessible but with certain restricted sections.</p> <p>The website is managed by a dedicated team within the IT Department of the bank. The bank's IT staff has the capacity to extract and publish LEITI data in any reusable format. There is a standard procedure for filtering information before publication. This process affects all data published on its website.</p> <p>Once information is verified it is published almost immediately by the relevant IT staff. Current publication of data is in PDF.</p> <p>The site is fully secured.</p> <p>Recommendation: The technical, institutional, and infrastructural requirements for mainstreaming are adequate.</p> | |
| Data Reliability Process | The Bank has a data reliability policy and process for data generation and publication | |
| Technical Disclosure: Current Gaps | <ul style="list-style-type: none"> ■ Publication of exports volume and values disaggregated by company, projects, etc. ■ Publication of contribution of extractives to the economy including GDP, employment, government revenues. ■ Estimation of ASM activities contribution to economy ■ Publication of production figures | |

7. Appendix

7.1 Desk Assessment of EITI Requirement and LEITI's Disclosure

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|--|---|---|
| # 2.1 Legal Framework and Fiscal Regime Extractives | Description of the legal framework and fiscal regime for the extractive industries | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | <p>Mining - No clear description of the legal framework and fiscal regime even though the laws and regulations have been published on MME's website - https://mme.gov.lr/laws-and-regulations/</p> <p>Petroleum - No clear description of the legal framework and fiscal regime even though the laws and regulations have been published on LPRA's website - https://www.lpra.gov.lr/index.php/publication/laws-regulations#</p> <p>Forestry - No clear description of the legal framework and fiscal regime even though the laws and regulations have been published on LPRA's website - https://www.fda.gov.lr/general/liberia-law-database</p> <p>Agriculture - No clear description of legal framework and fiscal regime although fiscal regime is published in revenue code of Liberia. Laws and regulations published on Ministry of Agriculture website https://www.moa.gov.lr/publications/document-type/acts-executive-orders</p> |
| | Relevant laws and regulations - | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | <p>Published on website</p> <p>Mining https://mme.gov.lr/laws-and-regulations/</p> <p>Oil and Gas https://www.lpra.gov.lr/index.php/publication/laws-regulations#</p> <p>Forestry https://www.fda.gov.lr/general/liberia-law-database</p> <p>Agriculture https://www.moa.gov.lr/publications/document-type/acts-executive-orders</p> |
| | Fiscal Regime including level of fiscal devolution, | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Published by the Liberia Revenue Code on LRA's Website https://revenue.lra.gov.lr/wp-content/uploads/2021/08/REVENUE-CODE-LIBERIA-REVENUE-CODE-AMENDEMENT-2020-min.pdf |
| | Contracts and licenses - types of contracts and licenses that govern the sector | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | <p>Mining Licenses published by MME cadastre https://portal.mme.gov.lr/dashboard</p> <p>Licenses published by NBC http://portals.landfolio.com/Liberia/</p> |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|---|---|--|
| # 2.1 Legal Framework and Fiscal Regime Extractives | Contracts and licenses – types of contracts and licenses that govern the sector | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Contracts published by LEITI https://www.leiti.org.lr/index.php/general/publications Oil and Gas Contracts published by LEITI https://www.leiti.org.lr/index.php/general/publications Forestry Licenses published by NBC http://portals.landfolio.com/Liberia/ Contracts published by LEITI https://www.leiti.org.lr/index.php/general/publications Agriculture Licenses published by NBC http://portals.landfolio.com/Liberia/ Contracts published by LEITI https://www.leiti.org.lr/index.php/general/publications |
| | Roles and responsibilities of relevant government agencies | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Not published in all sectors |
| #2.2 License Allocations | Processes for transferring or awarding licenses | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining <u>Published</u> by MME in their exploration regulations Oil and Gas <u>Published</u> by NOCAL and LPRA in Regulations https://www.lpra.gov.lr/index.php/publication/laws-regulations Forestry <u>Published</u> by FDA in their regulations Agriculture Allocations and transfers done by PPCC websites . |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|-------------------------------------|--|---|--|
| #2.2 License Allocations | Technical and financial criteria used | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by MME in their exploration regulations Oil and Gas Published by NOCAL and LPRA in Regulations https://www.lpra.gov.lr/index.php/publication/laws-regulations Forestry Published by FDA in their regulations Agriculture Allocations and transfers done by PPCC websites . |
| | Disclosure of recipients of license award or transfers | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |
| | Material deviations from legal and regulatory frameworks during license awards and transfers Disclosure of bid criteria – applicable to competitive bidding | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Oil and Gas Sector Not published by all sectors |
| #2.3 Register of License | License holder name | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|-------------------------------------|-------------------------------|---|---|
| #2.3 Register of License | License coordinates, location | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |
| | License area, size | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |
| | How to access the information | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Online access for all sectors |
| | Date of award | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|---|-------------------------|---|---|
| #2.3 Register of License | Duration of license | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |
| | Type of commodity being | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |
| | Date of application | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Mining Published by cadastre Oil and Gas Not applicable Forestry Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ Agriculture Recipients of Licenses published by NBC http://portals.landfolio.com/Liberia/ |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|---|---|---|
| #2.4 Contracts | Publish contracts or licensed - only applicable as a requirement in January 2021 | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | All sectors' contracts published by LEITI but not on individual sector regulators website https://www.leiti.org.lr/publications/document-type/concessions-contracts-and-agreements |
| | Plan for contract disclosure with clear timelines | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Not applicable as Liberia has a clear policy on contract transparency for all sector under LEITI's Act |
| | Government policy on contract disclosure including an overview of all published contracts and explanation of any deviations from laws regarding contract disclosure | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Forestry Development Authority Ministry of Agriculture | Published in LEITI's Act |
| #2.5 Beneficial Ownership | Publicly available register | Liberia Business Registry Liberia Petroleum Regulatory Authority Financial Intelligence Unit LEITI | All sectors' contracts published by LEITI but not on individual sector regulators website https://www.leiti.org.lr/publications/document-type/concessions-contracts-and-agreements |
| | Government policy on BO disclosure | Liberia Business Registry Liberia Petroleum Regulatory Authority Financial Intelligence Unit LEITI | Published in Title 5 of the Association Law in 2020 https://liberiancorporations.com/wp-content/uploads/2020/07/Title-5-Associations-Law-as-amended-April-6-2020.pdf |
| | BO data includes: Name Nationality Country of Residence National Identity Number Date of Birth Residential or Service Address Means of contact | Liberia Business Registry Liberia Petroleum Regulatory Authority Financial Intelligence Unit LEITI | Published in Title 5 of the Association Law in 2020 https://liberiancorporations.com/wp-content/uploads/2020/07/Title-5-Associations-Law-as-amended-April-6-2020.pdf LBR and LEITI leading the development of regulations for BO |
| | Means of data accuracy and reliability | Liberia Business Registry Liberia Petroleum Regulatory Authority Financial Intelligence Unit LEITI | Assessed by each agency and results in main report |
| #3.1 Exploration | Overview of the extractive industry - exploration activities | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority National Oil Company of Liberia | Mining MME indicate the type of license issued but does not explicitly publish overview of exploration activities Oil and Gas https://www.nocal.com.lr/map |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|----------------------------|-----------------------------------|--|--|
| #3.2 Production | Production values by commodities | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Production Volumes by Commodities | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Production volumes by company | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Production volumes by region | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Production volumes by projects | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| #3.3 Exports | Export values by commodities | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Export volumes by commodities | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Export volumes by company | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|---|--|--|
| #3.3 Exports | Export volumes by project | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| | Export volumes by region | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Forestry Development Authority/SGS Ministry of Agriculture | CBL Publishes information on extractives production but not disaggregated as per EITI requirement standard No publication by MME, FDA nor Ministry of Agric |
| #4.1 Comprehensive disclosure of taxes and revenues | The host government's production entitlement - | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Not applicable |
| | National state-owned company production entitlement | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Not applicable |
| | Corporate Income Tax | Liberia Revenue Authority | Not published by LRA |
| | Profits taxes | Liberia Revenue Authority | Not published by LRA |
| | Dividends | Liberia Revenue Authority | Not published by LRA |
| | Bonuses, such as signature, discovery, and production bonuses | Liberia Revenue Authority | Not published by LRA |
| | License application fees | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Not published by LRA |
| | Ground rental/surface rentals | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Not published by LRA |
| | Business operating permit fees | Local Governments Liberia Business Registry | Not published by LRA |
| | Valuation fees | NA | |
| Environmental Protection Fund/fees | EPA Liberia | Not published by LRA | |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|---|--|---|-----------------------------|
| #4.1 Comprehensive disclosure of taxes and revenues | PAYE | Liberia Revenue Authority | Not published by LRA |
| | Export Levy | Liberia Revenue Authority | Not published by LRA |
| | Consideration fees | NA | |
| | Registration fees | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Not published by LRA |
| | Withholding Tax | Liberia Revenue Authority | Not published by LRA |
| | VAT, Excise Duty, Customs | Liberia Revenue Authority | Not published by LRA |
| | Property Rates | Liberia Revenue Authority | Not published by LRA |
| | Capital Gains Tax | Liberia Revenue Authority | Not published by LRA |
| | Other fees and charges | | |
| #4.2 Sale of the state's share of production or other revenues collected in kind | Volumes received in kind | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority National Oil Company of Liberia Central Bank of Liberia | Not applicable |
| | Volumes sold disaggregated by buying companies | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority National Oil Company of Liberia Central Bank of Liberia | Not applicable |
| | Amount received from sales | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority National Oil Company of Liberia Central Bank of Liberia | Not applicable |
| | Revenues transferred to the state | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority National Oil Company of Liberia Central Bank of Liberia | Not applicable |
| | Description of the process for selecting buying companies | Ministry of Mines and Energy Liberia Petroleum Regulatory Authority Central Bank of Liberia | Not applicable |
| #4.3 Infrastructure provisions and barter arrangements | Infrastructure and barter agreements – terms and conditions and parties involved in an agreement | | Not applicable |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|---|---|---|
| #4.4 Transportation revenues | A description of the transportation arrangements including the product; transportation route(s); and the relevant companies and government entities, including SOE(s), involved in transportation | Liberia Maritime Authority | Not applicable |
| | Definitions of the relevant transportation taxes, tariffs, or other relevant payments, and the methodologies used to calculate them | Liberia Maritime Authority | Not applicable |
| | Disclosure of tariff rates and volume of the transported commodities | Liberia Maritime Authority | Not applicable |
| | revenues received by government entities and SOE(s), in relation to transportation of oil, gas, and minerals. | Liberia Maritime Authority | Not applicable |
| #4.5 Transactions related to state-owned enterprises (SOEs) | Payment to SOE | Ministry of Finance and Development Planning | Not applicable as there is no oil and gas production |
| | SOE transfers to government | Central Bank of Liberia Liberia Revenue Authority | Not applicable as there is no oil and gas production |
| | Government transfers to SOE | Central Bank of Liberia Liberia Revenue Authority National Oil Company of Liberia | Published by MFDP in the national budget and classified as a subsidy https://www.mfdp.gov.lr/index.php/main-menu-reports/mm-bdp/mm-bd-nb?filter_order=tbl.created_time&filter_order_Dir=DESC&start=5 |
| #4.6 Subnational Payments | Company payment to subnational governments disaggregated by revenue stream | Local Counties Liberia Revenue Authority | Not published by counties nor LRA even though there are some arrangements between LRA and Margibi county with respect to Agriculture sector (Rubber) payments |
| | Subnational government receipts by companies | Local Counties/Governments Liberia Revenue Authority | Not published by counties nor LRA even though there are some arrangements between LRA and Margibi county with respect to Agriculture sector (Rubber) payments |
| #5.1 Distribution of extractive industry revenues | Description of the distribution of revenues from the extractive industries | Ministry of Finance and Development Planning Ministry of Mines and Energy | Guided by Public Financia Management Act 2009 |
| #5.2 Subnational Transfers | Revenue sharing methodology and transfers | Ministry of Finance and Development Planning Ministry of Mines and Energy Local Counties/Governments Liberia Revenue Authority | Not published by counties nor LRA even though there are some arrangements between LRA and Margibi county with respect to Agriculture sector (Rubber) payments |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|---|--|--|
| #5.3 Revenue management and expenditures | Description of any extractive revenues earmarked for specific programs or geographic regions | Ministry of Finance and Development Planning | Described in LEITI report but not any routine disclosure |
| | Description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports. | Ministry of Finance and Development Planning General Auditing Commission | Published by the MFDP https://www.mfdp.gov.lr/index.php/main-menu-reports/mm-bdp/mm-bd-nb?filter_order=tbl.created_time&filter_order_Dir=DESC&start=5 |
| # 6.1 Social Expenditures | Mandatory Social Spending in cash - details on location, beneficiary, estimated cost of project, actual project cost | Companies, Liberia Revenue Authority | No legally mandated social expenditures, but the agriculture sector records mandatory social spending through LEITI's reports |
| | Mandatory Social spending in kind - details on location, beneficiary, estimated cost of project, actual project cost | Companies Liberia Revenue Authority | No legally mandated social expenditures, but the agriculture sector records mandatory social spending through LEITI's reports |
| | Voluntary Social Spending in cash - details on location, beneficiary, estimated cost of project, actual project cost | Companies, Liberia Revenue Authority | No routine disclosures by any responsible agency aside LEITI reports |
| | Voluntary Social Spending in cash - details on location, beneficiary, estimated cost of project, actual project cost | Companies, Liberia Revenue Authority | No routine disclosures by any responsible agency aside LEITI reports |
| #6.2 Quasi Fiscal Expenditure | SOE quasi-fiscal expenditure | National Oil Company of Liberia | No agreed definition for QFE hence not applicable |
| #6.3 Contribution of Extractive sector to the economy | Size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity | Ministry of Finance and Development Planning Central Bank of Liberia LIGIS (Statistics Office) | Published by CBL but does not include informal sector contribution |
| | Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues | Ministry of Finance and Development Planning Central Bank of Liberia LIGIS (Statistics Office) | Published by CBL but not very comprehensive Finance publishes some information on government revenues but not disaggregated as per EITI requirements |
| | Exports from the extractive industries in absolute terms and as a percentage of total exports. | Ministry of Finance and Development Planning Central Bank of Liberia LIGIS (Statistics Office) | Published by CBL but not very comprehensive |

| Requirement | Description | Responsible Entity(ies) | Review Of Links and Updates |
|--|--|---|---|
| #6.3 Contribution of Extractive sector to the economy | 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. | Ministry of Finance and Development Planning Central Bank of Liberia LIGIS (Statistics Office) | Ministry of Labour collects data on extractive sector but does not routinely publish information |
| | Key regions/areas where production is concentrated | Ministry of Finance and Development Planning Central Bank of Liberia LIGIS (Statistics Office) | No routine publication by MME, FDA, or Ministry of Agriculture |
| #6.4 Environmental impact of extractive activities | Overview of relevant legal provisions and administrative rules | EPA | EPA publishes all the relevant legislations and regulatory processes on their website |
| | Actual practice related to environmental management and monitoring of extractive investments in the country | EPA Companies | EPA publishes some information on environmental management and assessments but not comprehensive |
| | Information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation, and remediation programs. | EPA Companies | EPA publishes relevant environmental monitoring reports on extractive projects but this is not very comprehensive |

7.2 Institutions Interviewed

| S/N | Government Agencies |
|-----|---|
| 1 | Central Bank of Liberia (CBL) |
| 2 | Ministry of Finance and Development Planning (MFDP) |
| 3 | Ministry of Mines and Energy (MME) |
| 4 | Liberia Revenue Authority (LRA) |
| 5 | General Auditing Commission (GAC) |
| 6 | National Oil Company of Liberia (NOCAL) |
| 7 | Liberia Petroleum Regulatory Authority (LPRA) |
| 8 | Liberia Civil Aviation Authority (LCAA) |
| 9 | Environmental Protection Agency (EPA) |
| 10 | Forestry Development Authority (FDA) |
| 11 | Ministry of Agriculture (MOA) |
| 12 | Liberia Maritime Authority (LMA) |
| 13 | Ministry of Labor (MoL) |
| 14 | Ministry of Commerce (MoC) |
| 15 | National Bureau of Concession (NBC) |

