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The Civil Society is lauded for its robust and aggressive advocacy role which is indispensable to the process; the private sector, for its broad commitment to adhere to disclosure requirements and make investments in Liberia more sustainable; and the Government, for providing the enabling environment which has helped to move the process forward. The MSG is also grateful to a host of international organizations, foreign governments and Liberia's many development partners without whom support the attainment of many of the deliverables listed in this Report would have been impossible. Special recognition is given to the World Bank, AfDB, GIZ, USAID, UNDP and UNMIL for their consistent support to the implementation of LEITI work plans over the years.

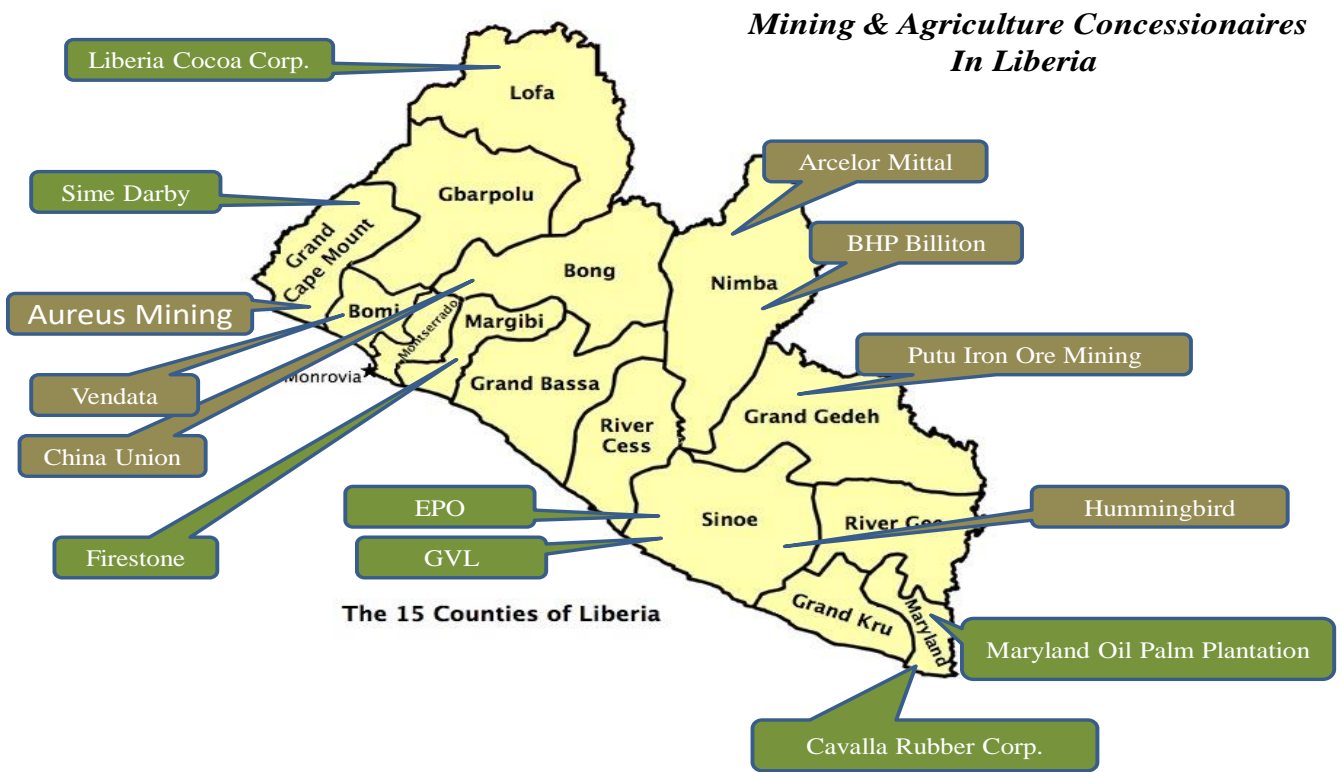
Ordinary Liberians continue to be crucial to the EITI implementation process in Liberia. Their contributions and feedbacks particularly during our nationwide dissemination exercises, have led to many valuable reforms aimed at improving resource governance process in Liberia.

The LEITI could not have easily navigated its EITI implementation path to the current level of achievement without the support of the EITI Secretariat, through its Regional Office for Anglophone Africa. Their valuable support, which sometimes came in the form of training and/or guidance on implementation issues, deserves our acknowledgement.

And to the staff of the LEITI Secretariat, we wish to acknowledge your successful role in serving as a fulcrum for the EITI implementation in Liberia by ably managing day to day nuances of the process. The many gains of the LEITI can be attributed to your individual and collective commitment, dedication and team work. Such qualities have amplified and sustained the level of progress made by the LEITI time after time and accounted many gains LEITI continues to make in advancing resource governance, transparency and accountability in the extractive and other covered sectors of Liberia

Finally, our unreserved thanks go to the President of Liberia, H.E. George M. Weah whose commitment to and leadership on the EITI implementation process in Liberia is positively shaping the direction of Natural resource governance in Liberia.

Map of Major Concessions in Liberia



National Investment Commission

Legend

Curtsey: National Investment Commission (NIC)

Mining Concessions

Agriculture Concessions

Acronyms

AfDB	African Development Bank
AML	ArcelorMittal Liberia
BOD	Beneficial Ownership Disclosure
CBL	Central Bank of Liberia
CENTAL	Center for Transparency and Accountability in Liberia
COYPED	Coalition of Youth for Peace and Development
DC	Development Consortium
EITI	Extractive Industries Transparency Initiative
EMW	Extractive Media Watch
FDA	Forestry Development Authority
FLY	Federation of Liberian Youth
FY	Fiscal Year
GAC	General Auditing Commission
GC	Governance Commission
GDP	Gross Domestic Product
GIZ	Gesellschaft für Internationale Zusammenarbeit (German Int'l Development Agency)
GoL	Government of Liberia
GVL	Golden Veroleum Liberia
GODIMWUL	Gold and Diamond Workers Union of Liberia
GYACN	Global Youth Anti-Corruption Network
HOR	House of Representatives
LACC	Liberia Anti-Corruption Commission
LBR	Liberia Business Registry
LEITI	Liberia Extractive Industries Transparency Initiative

LMC	Liberia Media Center
LRA	Liberia Revenue Authority
LTA	Liberia Timber Association
MDAs	Mineral Development Agreements
MFDP	Ministry of Finance and Development Planning
MOJ	Ministry of Justice
MSG	Multi-stakeholders Steering Group
MIA	Ministry of Internal Affairs
MLME	Ministry of Lands, Mines and Energy
MoA	Ministry of Agriculture
NBC	National Bureau of Concessions
NCB	National Competitive Bidding
NCSCCL	National Civil Society Council of Liberia
NOCAL	National Oil Company of Liberia
NTCL	National Traditional Council of Liberia
ODI	Oversea Development Initiative
PFM	Public Financial Management
PPCC	Public Procurement and Concession Commission
PWYP	Publish What You Pay Coalition
REOI	Request for Expression of Interest
RFQ	Request for Quotation
SDF	Social Development Fund
STOAP	Strengthen Transparency, Oversight and Accountability Project
TOR	Terms of Reference
UNMIL	United Nations Missions in Liberia

Background/Introduction

Liberia was admitted as an Extractive Industries Transparency Initiative (EITI) candidate country in 2008 and was the first African country and the second globally, to become EITI compliant in 2009.

Liberia's decision to implement the EITI was historically influenced. For decades, Liberia's natural resource wealth was at the center of the country's conflicts and the cause of most of its corruption. The Liberia Extractive Industries Transparency Initiative (LEITI), established by an Act of the National Legislature in July 2009, is an autonomous agency responsible for promoting transparency and accountability over the management of revenues from the extractive sectors. LEITI is a multi-stakeholders process, bringing together, the government of Liberia, civil society and investors in the extractive sectors.

Up to date, Liberia has published 14 EITI reports with the preparation of the 15th reports in progress. More so, Liberia has made several other impressive records in EITI implementation. Liberia is yet the only country that has expanded the scope of the EITI beyond oil and gas and mining, adding forestry and agriculture and is one of only two Countries that have legislated the EITI implementation; Liberia's post award process audit report launched in 2013 is a first of its kind in EITI implementation; and Liberia is amongst few countries that are currently piloting the EITI beneficial ownership disclosure exercise. These achievements have set Liberia at the panicle of global EITI acclamation and as role model in EITI implementation.

This Annual Activity Report has been developed to highlight progress made at implementing the EITI in Liberia in 2022. The publication of the report is also consistent with Requirement 7.2 of the EITI Standard which mandates the MSG of respective implementing countries to review the outcomes and impact of EITI implementation on natural resource governance. The Report has six main components. The first segment detailed an assessment of progress made against the LEITI 2021/2022 Workplan; the second highlights progress made towards implementation of EITI requirements based on the 2019 standards, the third cohesively outlines strengths and weaknesses in the implementation of the EITI process during the period under review, while five looks at activities implemented by the broader constituency of the Multi-stakeholder arrangement.

Finally, the Report contains information on the MSG during the reporting period as well as a summary of the implementation cost during the reporting period.

Executive Summary

In its 2022 Work Plan, the Liberia Extractive Industries Transparency Initiative (LEITI) proposed series of programs and activities designed to support the promotion of transparent resource management in Liberia. Key amongst the activities, the LEITI planned to Facilitate Liberia's EITI Mainstreaming process for efficient and effective reporting; Establishment of Beneficial Ownership (BO) Register; Help in domestic revenue mobilization by reporting accurate data from the country's natural resource sector; Procure an Independent Administrator to prepare the 13th & 14th (2019/2020 & 2020/2021) EITI Reports for Liberia; showing direct and indirect contributions of the extractive industry to the Liberian economy using the Flexible Reporting Framework as adopted by the International EITI Board; Commission a Study on the Social, Environmental and Economic impacts of small-scale mining, forestry, and agriculture activities on women, youths, and other disadvantaged groups in selected counties; Hold workshops with media institutions across Liberia on the 2019 Standards, reporting purposes, and dissemination of LEITI information.

Others include sensitization workshop on Natural Resource Governance and the importance of LEITI to Natural Resource Transparency and Accountability with the National Legislature; Compliance Audit of concessionaries to ensure that they are meeting up with the Social-Corporate responsibility; Consultative workshop with other Anti- Corruption institutions to enhance Stakeholders awareness and engagements with LEITI ; Capacity building for Civil Society Organizations on the 2019 Standards, SDF of Concessions and to promote extensive outreach. Strengthen County-level partnership that tracks, monitors, and reports on outputs and outcomes of the use of SDF amongst others.

Toward these goals, and amid daunting challenges including financial constraints and other capacity constraints, very substantial progress was made, with an eighty three percent completion rate achieved during the review period.

I. Assessment of Performance against Target Activities in Work Plan

Customarily, the annual work plans of LEITI have been aligned with the Government's fiscal term, which now runs from January to December.

Out of 18 activities outlined in the workplan during the period under review, only three, representing 17% was undone. This means, the implementation of the EITI process base on the targeted activities received a boost with an implementation rate of 83%. Achievements against each target deliverable are catalogued below.

Establishment of Beneficial Ownership (BO) Register

Since joining the Open Extractives Programme 2021, Liberia has made significant progress towards the development of a full register of Beneficial Ownership. Liberia formulated a technical committee known as the National Steering Committee comprising of key entities relevant to

Beneficial Ownership Transparency. This committee has been ably and technically assisted by Favour Ime of Open Ownership.

The latest event in this regard was a consultative session hosted in Monrovia on Liberia's draft BO Regulations where LEITI Head of Secretariat Jeffrey N. Yates called for an inclusive participation of all stakeholders for the benefit of the Country.

Jeffrey N. Yates admonished stakeholders to see the one-day engagement as an opportunity to taking the national fight against corruption to another level. "A Beneficial Ownership regime is important for the country, and it is everyone's business. It would help to curtail tax evasion, fight frauds and other forms of corruption." He avowed.

The one-day event brought together more than forty participants across a broad spectrum of stakeholders in the corporate, civil society, line government ministries and agencies, the legislature and music industries as well as the Liberian media to deliberate on a draft beneficial ownership regulation for Liberia including the review of templates or data collection forms.

In July 2021, the Liberian Government agreed to join the Opening Extractives Programme, a brainchild of the Open Ownership (OO) which is being conjointly implemented with the Extractive Industries Transparency Initiative (EITI). It is dedicated to enabling governments and companies to disclose high quality and open beneficial ownership information, build capacity of key stakeholders to use and analyze BO data and organize regional and global peer exchange programs to facilitate sharing of implementation challenges, opportunities and successes.

Since the launch of the OE Programme in September of 2021, Liberia has made commendable progress. A [scoping assessment report](#) on the current regime on Beneficial Ownership (BO) and recommendations on how to advance BO reforms was recently published with steps taken to implement the recommendations.

One of these key steps is the establishment of a regulatory framework to enable effective disclosure of beneficial ownership data. "In August 2022, we developed a decision document and organized a consultation with key stakeholders to deliberate and agree on core aspects of the planned BO regulations. These decisions have now translated into a draft BO regulations and declaration forms for which the consultation was required." Mr. Yates disclosed.

For her part, Favour Ime, challenged stakeholders to provide honest feedback on the draft documents that will lead to comprehensive regulation for the Country. Ms. Ime, who is the Regional Manager of Africa Open Ownership, noted, "We really want them to share their thoughts and opinions with us. We also want to see whether they can test the drafted forms/regulation and whether they can actually use it to make improvements—have them finalized so that the government can make it into law. Liberia's journey towards achieving corporate transparency and tackling illicit financial flows presents a multitude of opportunities. However, these opportunities can only be maximized if the government and other major stakeholders have a clear understanding of the current regime on beneficial ownership, the gaps with this regime and the practical steps needed to make progress." The energetic lawyer maintained

Also speaking to the media, the Register General of the Republic of Liberia expressed optimism that the attainment of BO Register for Liberia is finally getting to the finish line. "We want to ensure that we finalize this document in the first quarter of next year if everything goes well. We want everyone to know or have an idea of what the BO regulation is about, so we have brought together people from CSOs, concessions affected communities, private sector and others. With the calibre of people, we have brought here, we are hopeful that we will have a very fruitful

discussion. We are confident that at the end of the day, we will leave from here with a document that will culminate into a regulation.” Samson Dee assured.

The BO Regime implementation is spearheaded in Liberia by a National Steering Committee which includes the Liberia Extractive Industries Transparency Initiative (LEITI), the Liberia Business Registry, Ministry of Commerce & Industry, the Financial Intelligence Unit of Liberia (FIU), the Liberia Revenue Authority (LRA) and the Liberia Petroleum Regulatory Authority (LPRA).

The One-day session was preceded by a monthlong BO awareness campaign across Liberia by the National Steering Committee.

When established, a Beneficial Ownership Regime is expected to help National Government to reduce the risks of various forms of corruption, tax evasion, bribery, fraud and resource mismanagement while at the same time enabling the Civil Society including the media to further probe extractive and non-extractive sectors and to hold government, corporate entities and other businesses to account. It is expected to be hosted at the Liberia Business Registry (LBR)

About 113 Countries worldwide have so far committed to using Beneficial Ownership transparency as a tool to combat illicit financial flows, particularly in high- risk sectors such as the extractive sector. Liberia as an EITI implementing Country is under obligation (Requirement 2.5, EITI 2019 Standard) to establish and disclose beneficial ownership information on its extractive sector. To this end, the Country has since 2017 taken manifold strides towards the establishment of a BO Regime with the Multi-Stakeholder Group developing a Roadmap in compliance with the than 2016 EITI Standard.

In 2021, in addition to international commitments made under Inter-Governmental Group against Money Laundering in West Africa (GIABA) and Financial Action Task Force (FATF), the Liberian government confirmed the willingness to participate in the Opening Extractives Programme in July 2021 and set up a BO National Steering Committee to implement the Opening Extractives Programme.

According to the LEITI Head of Secretariat, Liberia is expected to have a fully functional BO Register by in the coming months or early 2023.



A representative of Firestone making an input at a BO symposium in Monrovia



Participants at a BO awareness event in rural Liberia

Legislative Engagements

As a means of keeping abreast with EITI implementation process in Liberia for appropriate oversight, the LEITI Secretariat during the period under review began a series of engagements with both Houses of the Liberian Legislature. These engagements led to an official invitation for the Head of Secretariat to appear before the full plenary to deliberate on the progress, challenges and future plans of the Secretariat. But before that invitation, the Senate Protempore had an acquaintance meeting with the HOS after which he called for a comprehensive and unconditional implementation of the EITI process in Liberia for more revenue generation for the Country.

Pro-Temp Albert Chie indicated that Liberia is losing millions of dollars, especially in the mining sector, due to unchecked or illicit mining, and sees the LEITI as a reliable vehicle to help mitigate these illegal activities. He wants the Liberia Extractive Industries Transparency Initiative to be more robust during its reporting period to boost revenue generation.

The Pro-tempore has pledged his office support to the LEITI in ways that will enhance its efficiency and effectiveness. Pro-Temp Chie made the call on Friday, October 7, 2022, at his Capitol Building office when the Head of the Secretariat of the Liberia Extractive Industries Transparency Initiative (LEITI), Jeffrey N. Yates, honored an invitation from the Office of the Pro-Temp.

During his brief remarks, Mr. Yates informed the Pro-tempore that despite umpteen challenges at the Secretariat, Liberia is currently progressing in implementing the EITI process. He disclosed that the Secretariat presently has a unified Multi-stakeholder Group and a committed Secretariat that strive to deliver a better and transparent resource management regime to Liberia.

Mr. Yates extolled the Pro-Temp for the meeting and admonished him to rally support for the strict implementation of the EITI process. Yates noted that the EITI remains a vital element of inclusive national development if fully supported and implemented.

In response, the Pro-tempore promised to invite the LEITI Secretariat to make a report to the plenary that will include gains, prospects, and challenges upon the legislature's return from its constituency break. [Here are highlights of Jeffrey N. Yates presentation](#) at the Liberian Senate on October 27, 2022

Capacity building for Civil Society Organizations on the 2019 Standards, SDF of Concessions and to promote extensive outreach

The Liberia Extractive Industries Transparency Initiative (LEITI) in March 2022 concluded round two of the training of vetted County-based Civil Society Organizations in Liberia as part of efforts to decentralize the EITI activities.

Taking place in Grand Gedeh County, the CSOs attending the training called on National Government to set aside forty percent of extractive revenue for feeder roads development. CSOs from Sinoe, Grand Kru, Maryland, RiverGee, Grand Gedeh and Nimba Counties made the call in Zwedru, Grand Gedeh County, at the closed of a three-day event for south-eastern Liberia. The call was contained in a joint resolution signed by the CSOs attending and participating in the training exercises.

The CSOs believe the annual exercise will help mitigate the problems citizens face with bad roads across Liberia especially the South east. They averred that this singular action by the Government would restore confidence in the government's financial expenditure in the absence of a proper mechanism to track the full utilization of extractive revenues. Liberia currently runs a consolidated account system where all revenues generated empties thus making it extremely difficult to track the impact of extractive revenues.

The training in Zwedru brought together 48 CSO actors from Sinoe, Grand Kru, Maryland, RiverGee, Grand Gedeh and Nimba Counties-all other counties are from the southeast of Liberia except Nimba which is located in northern Liberia and was held from 11-15 March, 2022.

The training aimed to acquaint county-based CSOs with EITI Reporting and Monitoring as well empower them with these tools and data to inspire change and reforms in their respective constituencies.

Phase one of the activity was held in Buchanan City, Grand Bassa County from 16-19 February 2022 with 108 CSO actors drawn from nine counties-Bong, Bomi, Grand Bassa, Grand Cape Mount, Gbarpolu, Lofa, Margibi and RiverCess Counties following an earlier assessment.

Addressing participants at the start of the Buchanan training via zoom, Michael Uzoigwe, Country Manager of EITI Anglophone Africa extolled CSOs for their participation noting that their role is crucial to the overarching function of the EITI, stating that there can be no EITI without the role of the civil society.

Earlier, Head of Secretariat, Jeffrey N. Yates disclosed that the LEITI will partner with the local CSOs to enhance its works across the country through their monitoring and use of EITI tools and data. He admonished them to use the LEITI data and other tools to push for the necessary policy reforms for the good of the Liberian people. He said with support from the African Development Bank, CSOs undergoing the training will be able to access small grants to carry out their respective workplan but only through a competitive bidding process.

CSOs expressed willingness in the partnership, pledging to expand the works of the LEITI in their respective communities. Their will was unanimously expressed through a joint resolution signed and presented to the Secretariat at the end of the training. One hundred participants from CSOs in the nine Counties mentioned earlier attended the Buchanan event.

At both trainings, CSOs were drilled on the usage of EITI reports, monitoring and tracking of Social Development Funds, the LEITI Act, EITI Civil Society Protocol, the role of civil society in the EITI process, The Role and Functions of the MSG, among others.

Funding for this activity was provided by the African Development Bank through the Project Management Unit at the Ministry of Finance and Development Planning.

Liberia Passes EITI Validation Despite Challenges

Liberia has passed its Validation by the International EITI Board despite challenges posed by the internal governance crisis of 2018 and the Covid 19 pandemic. The Country, since January 2022, has been going through Validation by the International EITI Secretariat on its implementation of the New 2019 EITI Standard in Liberia. Liberia was last validated in August of 2016. Through Validation, the EITI's quality assurance mechanism, implementing countries are assessed on their ability to meet the requirements of the EITI Standard.

In a statement issued on Friday, June 17, 2022, the EITI Board concluded that Liberia had achieved a **MODERATE** overall score (**75.5%**) in EITI Implementation despite challenges related to its EITI internal governance and the Covid 19 pandemic.

Production of Liberia’s 13th and 14th EITI Reports

The Multi-stakeholder Steering Group (MSG) of the Liberia Extractive Industries Transparency Initiative (LEITI) on Monday, July 4, 2022 launched [Liberia’s 13th EITI report](#) with a net decrease in revenue of 10.9 percent. Speaking at a well-attended MSG meeting that also opened to the media, the Chairman of the LEITI MSG, C. Mike Doryen revealed that the 13th report representing the fiscal period 2019/2020, shows that the Government of Liberia generated **Seventy Million, Nine Hundred Fifteen Thousand, Six hundred Eighteen United States Dollars (70,915,618)** as total revenue from the extractive sector. “This report shows that total revenue from the extractive sector decreased from **Seventy-Nine Point Six Three Million (79.63 million)** in 2018/19 to **Seventy Point Nine One Million (70.91 million)** in 2019/2020, resulting into a net decrease of 10.9%.” The MSG Chairman disclosed.

On strengthening compliance with the New 2019 EITI Standard, Chairman Doryen who is also the Managing Director of Liberia’s Forestry Development Authority (FDA) disclosed that the report is much improved in comparison to the previous reports as it contains improved Beneficial Ownership information for some companies that are within the reporting scope. “Currently, the LEITI Secretariat is collaborating with the Liberia Revenue Authority, Liberia Business Registry, and other relevant stakeholders for the establishment of a Beneficial Ownership Registry for the extractive sector. The 13th report provides information on the destinations of our natural resources alongside information on production data. This further strengthens Liberia’s adherence to **Requirement 3 of the EITI 2019 Standard.**” An elated Chairman Doryen stated.

Earlier, the Head of LEITI Secretariat, Jeffrey N. Yates presenting the report to the MSG **revealed** challenges in sectoral oversights, data collection, and licensing processes, among others but averred that the LEITI will begin to work with relevant government ministries and agencies to address these concerns.

LEITI MSG at the start of May 2022 commissioned its 13th EITI Report and hired the services of SRG Consulting LLC-USA in collaboration with Baker Tilly Liberia, two reputable auditing firms to prepare the 13th EITI Report for Liberia using the Flexible Reporting Framework. Flexible reporting seeks to ensure that EITI implementation is safely contributing to global and national responses to the Covid-19 pandemic while upholding commitments to transparency, accountability, and multi-stakeholder dialogue. Flexible reporting measures allow implementing countries to retain the momentum of the EITI process while adapting to local circumstances and urgent information needs. Unlike the Conventional Reporting Framework that requires reconciliation between government receipts and companies’ payments, the Flexible Reporting Framework requires unilateral disclosure by government institutions. With the launched of the 13th report, it is now set to be disseminated across the country to discuss the findings with the citizens and solicit feedback on how to improve the governance of the extractive sector.

Meanwhile, LEITI's MSG at the start of June 2022 commissioned SRG Consulting USA in collaboration with Baker Tilly Liberia, two reputable auditing firms to prepare the 14th EITI Reports for Liberia using the Flexible Reporting Framework; meaning there would be no reconciliation of the data.

The Report, launched in December 2022, reveals that the total revenue received by the government from the Oil & Gas, Mining, Forestry and Agriculture sectors for the period July 1, 2020 to June 30, 2021 amounted to Eighty-Four million, Six Hundred Ninty Thousand, Four Hundred Seventy-One United States Dollars (**USD84,690,471 million**)

The 2020/21 Report shows a difference of Thirteen Million, One Hundred Ninty Eight Thousand, One Hundred Forty-Two United States Dollars (**USD13,198, 142**) representing Eighteen-point five percent (**18.5%**) increment from the previous report which amounted to Seventy-One Million, Four Hundred Ninty One Thousand, Five Hundred Twenty-Nine United States Dollars (**USD 71,491,529**). According to the Report, the mining sector continues to dominate the extractive sector revenue, accounting for seventy-six percent (76%), followed by the agriculture sector with fifteen percent (15%). Diamond production increased by sixty eight percent between 2019 and 2021 while gold production also increased by Eighty- three percent (**83%**) during the same period. In contrast, Iron ore production dropped by 15% although export data reveals that iron ore represents **97%** of minerals exported between the same period. Additionally, the extractive sector contributed **96%** of the Country's total exports during the period.

At the same time, Covid-19 affected the productions of gold, rubber, crude palm oil and round logs as these commodities experienced drop in production. However, iron ore production increased from four point four (4.4) million metric tons in 2019 to four point nine (4.9) million metric tons in 2020 despite Covid disruptions. This report also reveals that eighty five percent (**85%**) of employment in the extractive sector are males, fifteen (**15%**) percent females with the agriculture sector having the largest employment -eighty one percent (**81%**).

Workshops with media institutions across Liberia on the 2019 Standards, Analysis of LEITI Reports by media institutions for reporting purposes, and dissemination of LEITI information

In recent years, Liberia has witnessed a proliferation of media institutions. According to the IREX 2008 Media Sustainability Report, citizens' reliance on media institutions as a credible source of reliable news coverage has increased significantly since the war years. With their primary responsibility of informing and educating the public and setting the agenda for discussing national concerns, the media is an invaluable partner in the campaign to communicate the EITI process. The LEITI Secretariat believes that the media can be used to enhance awareness of LEITI's activities progressively. However, since 2019, media engagement with the LEITI has dwindled amidst a lack of adequate funding, competing priorities, covid-19 and the LEITI suspension.

This was evident during the recent validation of the Country, where media pieces on LEITI works could only be attributed to nine media outlets-FrontPage Africa Newspaper and online, Daily Observer, the New DAWN, and Daylight, Spoon FM/TV, OK FM and ELBC.

With over 200 media platforms across the Country, this is a pinch of salt in a river. The LEITI process will hardly succeed without the involvement and support from the media. The Secretariat is mindful

of this reality and has taken concrete steps to mitigate the situation. Against this backdrop, the LEITI Secretariat, with funding from the German Government through GIZ, organized a three-day media training and dialogue to strengthen and expand LEITI's visibility as well as enhance public understanding and utilization of LEITI data for transparency and accountability.

The event brought 28 media practitioners from Sinoe, Bassa, Nimba, Margibi, Montserrado, Bomi, Cape Mount, Gbarpolu and Bong Counties-Counties that are considered hot spots or are affected by concessions. Twelve out of this number were females. Taking place in Gbarnga Bong County, the media practitioners at the end of the three-day event lauded the LEITI Secretariat for the initiative and promised to use their respective outlets for the expansion on EITI activities as well as promote public understanding of EITI instruments such as the EITI Reports and data therein. Earlier, the Head of Secretariat Jeffrey N. Yates admonished the journalists to fully participate in the governance of the Country's natural resource sector. The event ended with a one-day media dialogue at which time the journalists advanced ideas that will enhance the LEITI work and expand its visibility and vision across the Country.

Training Activity

On Tuesday, August 9, 2022, in Gbarnga City, Bong County, the LEITI organized a three-day training of selected media persons/journalists on the EITI process in Liberia, focusing on how the reports are generated, critical data analysis and reporting, what to look out for in the Report, how to interpret EITI data, and most importantly engage the media on creating a working relationship to improve coverage of LEITI activities in Liberia. The event was twofold: Two days of training on media understanding of the EITI process in Liberia with the day focusing on a dialogue for better working relations with the media. Journalists were drawn from mainly counties with active concessions-Sinoe, Nimba, Bong, Grand Bassa, Grand Cape Mount, Bomi, Gbarpolu, Margibi, and Montserrado Counties with the following objectives:

- Strengthen media understanding of the LEITI process and its role in ensuring public awareness of the initiative's goals and objectives.
- Enhance the media's understanding and appreciation of the LEITI program, and promote citizens' involvement.
- Capacity building for local media individuals and institutions to ensure effective LEITI communications of the LEITI Reports and other activities
- Improved quality of information available to journalists regarding EITI implementation in the Country
- More profound and better understanding among journalists of the workings of the LEITI

Twenty-eight journalists participated with twelve (12) representing forty three percent (43%) being females. The intended female participation was targeted at sixteen (16) or sixty percent (60%) of the total number of participants. Four media houses did not send females as requested due to the lack of female reporters.

This forty three percent female representation is however, a boost to the EITI implementation specifically, the 2019 EITI Standard which is gravitating towards gender mainstreaming in the EITI (#1.4 and #6.3). As stated above, actual training was held for the first two days-10-11 August 2022 while the last day almost entirely focused on the media dialogue. The later, the media dialogue, was held on the last day of the workshop and exclusively gaged the media perspective on how they can help to expand LEITI's visibility as well as enhance public understanding and

utilization of LEITI data to promote transparency and accountability in Liberia's extractive sector. The participants were divided into two groups-each group comprising six females, to come up with workable suggestions in this regard. This was preceded by a presentation on the LEITI revised communications strategy. The two groups made the following recommendations:

1. That the LEITI establishes mutual partnership with the media through the various outlets for the production of local contents for easy communication-jingles in local dialects, live talk-shows, dramas etc.
2. That the LEITI creates a WhatsApp group for the participating media houses for easy dissemination of information across the network
3. That the media managers be engaged to allocate time for reporting on the extractive sector
4. That the LEITI creates and incentivizes journalists who will commit to reporting on the extractive sector
5. That the LEITI involves the media in its outreach activities across the Country
6. That the LEITI creates an extractive media award for outstanding coverage of the sector.

At the close of the workshop, the Head of Secretariat, Jeffrey N. Yates lauded the journalists for their creative ideas and challenged them to remain engaged with the EITI process for the protection of the Country's natural resources. He told the journalists that their reportage will go a long way in the promotion of transparency, peace and accountability over the governance of the Country's natural resources.

On behalf of the participants, Williametta Jabbah of State Radio, the Liberia Broadcasting System (ELBC), and Raily Guanbeh of Radio Gompa in Nimba County both challenged their colleagues to use the knowledge gained and the resources provided by the LEITI for the promotion of peace and transparency in their various communities. They promised to use their respective outlets to propagate and disseminate relevant information that will expand the LEITI brand and visibility and more importantly, interpret EITI data for better public understanding.



A cross section of participants at the three day event in Gbarnga



Some of the participants posed for the press after the training



Madam Williametta Jabbah of LBS making closing remarks

“I want to urge every one of us that participated in this workshop to practicalize what we have learned so that the LEITI can be proud of us; we should also work to make our respective institutions proud by demonstrating through our reportage, the things we have learned.” Williametta Jabbah of ELBC Radio admonished her colleagues. She spoke on behalf of all the female participants.

“We have been attending a lot of workshops but I think this one is really important. Please join me in extending appreciations to the LEITI for hatching such plans and the GIZ, for the support. This is an eye-opening workshop. We have learned a lot the few days we have been here. And for those of us from Nimba, where Arcelor Mittal, the biggest mining company in Liberia is operating, the document that you gave us yesterday, we want to promise you that we will not sit on it. We will use it to help inform our people in Nimba. As we speak, Mittal is trying to negotiate with the national government, the amendment of its MDA. While that process is ongoing, the document given us yesterday, I think it is a breakthrough that we will use to highlight the issues of schools, hospitals that should be built in designated areas. We will use the information to further investigate the compliance of the company to the enshrined obligations.”

Riley Guanbeh of Radio Gompa asserted referencing the simplified Contract Matrix of the LEITI.

The [Simplified Contract Matrix](#) is one of several documents distributed amongst participants at the workshop and media dialogue. The Abridged Contract Matrix is a desk review of concession agreements reached with the

Government of Liberia, relative to the Extractive Sectors. Its goal is to gather and cluster the social, economic and environmental clauses of various concession agreements and present same in a concise, summarized and simplified form. The overarching goal is to enable multi-

stakeholders, including residents in affected communities, towns and villages to read and understand these complicated concession agreements, as presented in this Abridged Simplified Contract Matrix for the Extractive Industries of Liberia.

Following the workshop, the Daylight news organ which also participated in the training independently dissected the LEITI 13th Report under the caption: [Seven takeaways from leitis 13th report](#). This singular story highlights the impact of the three-day event as the story captures everything that the LEITI desires for public consumption in its reports. The LEITI Communication team has also created a WhatsApp group comprehensive of the participating journalists. The rationale is to continually engage the media through the provision of LEITI public engagement messages, timelines and information dissemination exercises as well story sharing initiatives.

Budget

The cost of the training was Ten Thousand United States Dollars (**USD 10,000.00**) and provided by the GIZ.

What is next?

Phase two of the program will seek to foster a partnership with the Press Union of Liberia to establish the Extractive Reporter award. This award will go to the outstanding journalist with most exciting coverage of the Extractive sector for the year. The PUL already has an annual event that honors the works of journalists. The LEITI will in collaboration with the PUL, set the criteria for such awards and will provide the price for the award.

As requested by the participants, the LEITI is working to create an online Television platform that will focus mainly on showcasing and airing the works of the beneficial journalists as well as foster the dissemination exercises of the LEITI to hard-to-reach areas. The LEITI will as part of the collaboration with these institutions, have major activities like the launching of reports, relayed on the various outlets through the online TV so that the information can reach as many as possible in real time as the events unfold. This will further enhance and make easier, the monitoring and evaluation aspect of their works.

The LEITI is also holding talks with the heads/managers of these media outlets for a forum dubbed the Editors' Forum geared towards further amplifying the work of the Secretariat. We know that these managers are the gatekeepers of their respective outlets and though we have trained selected members of their teams, they need to be engaged and brought to speed on the scope of the EITI implementation in Liberia especially the implementation of the [revised communications strategy](#).

As stated earlier, a WhatsApp group with the tag-Extractive Journalists, has been created and is now serving as a conveyor for these journalists to share stories and story ideas on the extractive sector. Through the page, the LEITI Communications team also shares major updates on the workings of the Secretariat that the media can decide to follow.

Build the capacity of constituent members on the MSG on Mainstreaming and LEITI data credibility and quality

As part of strengthening the LEITI MSG, the LEITI Secretariat in 2021 sought a funding of Forty-five thousand United States Dollars from the African Development Bank for capacity building of

the three bloc that make up the LEITI MSG-Government, Civil Society and the Private sector. The Civil Society and Government bloc held their respective retreats in June of 2021. It was not until April 2022 that the Private sector reached a consensus to host theirs.

"Our engagement especially as a constituent of the multi-stakeholder arrangement is crucial to the implementation of the EITI process in Liberia." Elvis Morris, representative of the agriculture sector, speaking at the opening of a three-day retreat for members of the private sector constituency of the MSG pointed out at the opening of the event in Buchanan City, Grand Bassa County.

The Retreat was aimed at strengthening the capacity of the MSG Private sector bloc for a successful EITI implementation in Liberia. It brought together the bloc's constituent representatives on the MSG along with members outside of the MSG including the umbrella bodies like Liberia Agriculture Companies Association, the Chamber of Mines and the Liberia Business Association.

The retreat enjoyed presentations on the followings:

1. The Role of the Private Sector on the MSG
2. Overview of Liberia's 12th EITI Report for FY 2018/2019
3. Significance of Beneficial Ownership Disclosure
4. The Importance of Contract Transparency to Companies; and
5. Overview of the EITI'S New Validation Model

The Retreat was very interactive but two key topical issues received immense interest and frank discussions from/amongst participants-The Role of the Private Sector on the MSG and the Importance of Contract Transparency.

On the role of the private sector on the MSG, most of the bloc members outside of the MSG thought that Civil Society which is the independent voice on the MSG were mostly not balance on issues of advocacy as almost all advocacies were centered around responsibilities of concessionaires rather than striking a balance between the two business actors-Government and the Private sector.

On the importance of contract transparency to companies, stakeholders agreed that there are communication issues that mostly hinder contract transparency the bulk of which falls in the laps of the Government. They alleged that Government to a greater extent reneged on its part of the bargain but that the focus remains only on the companies. They furthered that most, if not all of such responsibilities are tied to companies' execution of their part. For example, if a concessionaire by law is to be provided 300 hectares of land by Government and there is a clause that says the company will construct a clinic after the utilization of the first 100 hectares, but this becomes an issue if given the time frame, the government has not provided the 100 hectares;

sometimes, about 50 hectares or less is provided and yet, Civil Society and community actors will see this as failure on the part of said company to deliver on its promises neglecting the government's failure in the first place.

Participants at the end of the event, collectively proposed the following as outcome of the Retreat:

1. That there be a dialogue meeting with Civil Society actors and the Private sector;
2. Another dialogue meeting with the Government and Private sector; and
3. A dialogue meeting of all sides to come out with proposal to strengthen coordination.

These three meetings can then lead to a national discourse that will further enhance contract transparency in Liberia. The Secretariat took due note and presented the proposals to the full sitting of the MSG for further action. Across the sector, 40 participants, 12 females, 28 males were in attendance

Dissemination of 9th, 10th, 11th and 12th Reports

LEITI's dissemination exercises are done annually after the EITI reports are produced. But the lack of funding had delayed the disseminations of the 9th, 10th and 11th EITI Reports on Liberia after they were produced. The COVID 19 pandemic also exacerbated matters. Thanks to funding from the African Development Bank through the Ministry of Finance and Development Planning, citizens were able to access to the contents of these three reports. This report captures dissemination of these reports in Sinoe, Grand Kru, Maryland, RiverGee and Grand Gedeh Counties.

From 18 January to 29 January 2022, LEITI Head of Secretariat, Jeffrey N. Yates headed the last dissemination for the South-eastern Counties of Sinoe, Grand Kru, Maryland, Rivergee and Grand Gedeh Counties for the dissemination of Liberia's 9th, 10th and 11th EITI Reports as partial requirements for the implementation of the EITI in Liberia. The team was ably assisted by resident Focal persons in the above-mentioned counties. These focal persons did the prior mobilization of citizens stakeholders that attended the events.

Each County had its own reservations however, relative to how concessions are signed and executed in Liberia, In Sinoe County the team visited Greenville, Government Camp and Kakipo. The major concern of the people of Sinoe was to have a say in how these concessions are signed as they are mostly impacted by the activities of the concessions. According to them, this will make them aware of the size of land, the kind of concession visa-vis their own responsibilities as affected communities. Liberty Radio in Greenville hosted a live presentation of our dissemination exercise at the County Service Center in Greenville. Participants who could not have the opportunity to be at the event called in to ask questions.

Grand Kru County participants expressed similar views as the folks of Sinoe County- Barclay Ville, Sass Town and Grand Cess. In Maryland however, the focus was on disclosures of contract terms or contract transparency. They believed that Government was not doing enough to make full disclosures to its citizens especially affected communities, the terms of concessions thus making it difficult for the ordinary citizen to monitor compliance. The team visited Harper and Pleebo in Maryland County.

In RiverGee, Fish Town, Gbebo and Kalipo were cities visited as well as Zwedru, Toes Town and Putu Kawekan for Grand Gedeh County. Folks in these counties observed that they cannot track what the central government is doing with extractive revenues as LEITI only shows records of revenue generated from the sector without showing how they are being utilized. They want Government to revisit its financial policy to create an extra account exclusively for extractive revenue. This way, any fund used can be duly tracked and accounted for.

For the 12th Report, financial constraints during the period meant the usual nationwide dissemination was not possible. However, the Secretariat decimated key findings and gradually disseminated same through its Facebook and other social media outlets. This preceded the distribution of the full text of the report with the Liberian media and 20 county based civil society organizations throughout the Country.



FA disabled Oldman making a point in Greenville City, Sinoe County

Capacity building for staff of the Secretariat.

Foreign Trips

The Head of Secretariat attended the EITI National Coordinator Meeting in Oslo, Norway with full sponsorship being undertaken by the EITI Secretariat. The HOS also attended the Open Government Partnership Conference in Morocco to provide an expert opinion on Beneficial Ownership Transparency. Lastly, the HOS attended a capacity building initiative in Rwanda. This was paid for by the African Development Bank under the IPFMRP II grant support to the LEITI.

The Administrative Manager represented the Secretariat at a roundtable discussion around improving natural resource governance in Ghana during the period under review. The trip was fully sponsored by the Africa Center for Energy Policy.

Strengthen County-level partnership that tracks, monitors, and reports on outputs and outcomes of the use of SDF

After the training of County Based Civil Society Organizations in February and March respectively, the LEITI triggered phase two of the African Development Bank's grant through the

Ministry of Finance and Development planning for these CSOs to access funds for the execution of activities that would expand the scope of the EITI activities relative to tracking and monitoring the County Social Development Funds.

In October, in conjunction with the MFDP, the LEITI put out a call for proposal in this regard with the following objectives:

- Enhance CSO's capacity to monitor, track and report on the social development funds
- Promote community outreach activities on issues relative to the extractive sector
- Promote dialogue and peaceful co-existence between and among communities and concessionaires
- Expand the scope of public participation in the EITI process
- More profound and better understanding among rural communities of the workings of the LEITI.

Under the call for proposal, thirty-six CSOs across the Country participated of which twenty were selected based on the criteria set. The Twenty selected CSOs will receive Five Thousand United States dollars to execute their various activities for a period of two weeks. These executions were due to be done by the close of December 21, 2022. However, due to limited time for reporting and the proximity of the grant close out period, the MFDP proposed a grant extension request with the AfDB. That request meant the execution of these activities will be achieved in 2023. The African Development Bank is supporting the activity with a Hundred Thousand United States Dollars.

The execution of this activity will further increase awareness and visibility of LEITI activities amongst various demographics, increase public knowledge and participation in the EITI implementation activities, intensify fact-based dialogues and information sharing as well as decentralize EITI scope across the Country.

UPDATING OF MAINSTREAMING FEASIBILITY STUDY REPORT

A consultant has been selected through a competitive bidding process supervised by the Project Management Unit (PMU) at the Ministry of Finance and Development Planning (MFDP) to update the Mainstreaming Feasibility Study. The consultant will start work in February, and a final report will be ready for MSG approval in May 2022

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.

The overall assessment of LEITI’s systematic disclosure assessment show that on the average, about 57 percent 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. [See full study report.](#)

In its 4th quarter sitting, on November 24, 2022 the LEITI MSG received and adopted the mainstreaming feasibility study report along with the draft of the 14th EITI report for Liberia.

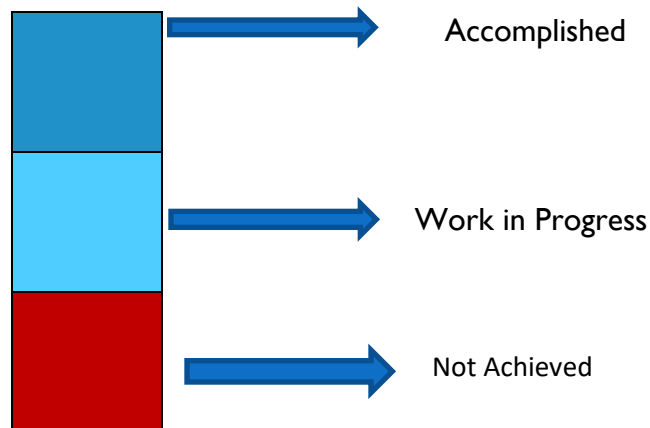
In February 2021, at a two-day retreat in Buchanan, the MSG **unanimously agreed** to update the Mainstreaming Feasibility Study that was first conducted in 2016. Mainstreaming is how EITI information is disclosed using existing government systems, and it reduces the cost and enhances the timeliness of publishing EITI disclosures.

WORKPLAN IMPLEMENTATION MATRIX FOR 2022

Workplan description	Year of implementation	Status
Facilitate Liberia's EITI Mainstreaming process for efficient and effective reporting;	2022	
Establishment of Beneficial Ownership (BO) Register;	2022	
Help in domestic revenue mobilization by reporting accurate data from the country's natural resource sector;	2022	
Procure an Independent Administrator to prepare the 13th & 14th (2019/2020 & 2020/2021) EITI Reports for Liberia; showing direct and indirect contributions of the extractive industry to the Liberian economy using the Flexible Reporting Framework as adopted by the International EITI Board;	2022	
Study on the Social, Environmental and Economic impacts of small-scale mining, forestry, and agriculture activities on women, youths, and other disadvantaged groups in selected counties;		
Workshops with media institutions across Liberia on the 2019 Standards, reporting purposes, and dissemination of LEITI information.	2022	

Sensitization workshop on Natural Resource Governance and the importance of LEITI to Natural Resource Transparency and Accountability with the National Legislature;	2022	
Compliance Audit of concessionaries to ensure that they are meeting up with the Social- Corporate responsibility;		
Consultative workshop with other Anti- Corruption institutions to enhance Stakeholders awareness and engagements with LEITI	2022	
Capacity building for Civil Society Organizations on the 2019 Standards, SDF of Concessions and to promote extensive outreach.	2022	
Strengthen County-level partnership that tracks, monitors, and reports on outputs and outcomes of the use of SDF	2022	
Updating of LEITI Communication Strategy to respond to the 2019 Standards and post COVID-19 activities.	2021	
Build the capacity of constituent members on the MSG on Mainstreaming and LEITI data credibility and quality.	2021-2022	
Establish Extractive Clubs in various High Schools.		
Dissemination of the 12th, 13th, and 14th EITI Reports.	2022	
Redesigning of the LEITI Website.	2021-2022	
Capacity building for staff of the Secretariat.	2021-2022	
The promotion of LEITI's activities through dramas, jingles, and advertisements about LEITI activities. (Media engagements to enhance outreach through skits-dramas, jingles and announcements and social media)	2021-2022	

LEGEND



II. Assessment of Performance against EITI Requirement

During the reviewed period, Liberia produced the 13th and 14th EITI Reports while funds are being sought for their respective dissemination across the Country. Below is an assessment of LEITI's performance against the EITI Requirements for the period under review using the 14th Report:

Requirement	Progress
<p><u>I.1 Government engagement.</u></p> <p><u>Requirement I.1(a)</u> The government is required to issue an unequivocal public statement of its intention to implement the EITI. The head must make the statement of state or government or an appropriately delegated government representative.</p> <p><u>Requirement I.1(b)</u> The government is required to appoint a senior individual to lead the implementation of the EITI. The appointee should have the confidence of all stakeholders, the authority, and the freedom to coordinate action on the EITI across relevant ministries and agencies and mobilize resources for EITI implementation.</p> <p><u>Requirement I.1(c)</u> The government must be fully, actively, and effectively engaged in the EITI process.</p>	<p>In November 2021, when a new MSG was appointed, Liberia's President George Weah tasked the new members to implement the EITI in Liberia scrupulously</p> <p>President George WEAH also appointed Hon. C. Mike Doryen, Managing Director of the Forestry Development Authority, as Chair of the MSG and Hon. Gesler E. Murray, Minister of Mines and Energy, as Co-Chair.</p> <p>The MSG revised its rules to adjust meetings/sittings from monthly to quarterly (once in three months). There was a quorum</p>

<p><u>Requirement 1.1 (d)</u> The government must ensure that senior government officials are represented in the multi-stakeholder group.</p>	<p>at all these meetings with the government at the senior and middle levels.</p> <p>The government’s composition on the MSG is represented at the senior level. For example, the Managing Director of the Forestry Development Authority and the President of the National Oil Company represented their institutions at MSG meetings during the reviewed period. However, Apart from the FDA managing Director, other government representations were made through an appropriate proxy. These were Deputy and Assistant Ministers or deputy Directors considered senior level in the Liberian governance structure.</p>
<p><u>1.2 Company engagement.</u></p> <p><u>Requirement 1.2 (a)</u> Companies must be fully, actively, and effectively engaged in the EITI process.</p> <p><u>Requirement 1.2 (b)</u> The government must ensure an enabling environment for company participation concerning relevant laws, regulations, administrative rules, and actual practice in implementing the EITI. The fundamental rights of company representatives substantively engaged in the EITI, including but not restricted to multi-stakeholder group members, must be respected.</p> <p><u>Requirement 1.2 (c)</u> The government must ensure no obstacles to company participation in the EITI process.</p>	<p>The reviewed period witnessed the full participation of companies in the EITI process as respective companies’ representatives attended MSG meetings and contributed to consensual decision-making, especially in approving the workplan and TOR for the 12th, 13th, 14th EITI reports for Liberia.</p> <p>Under article 6.4C of the LEITI Act, the industry is guaranteed at least four seats in the MSG, including a minimum of one seat each for companies in the mining, forestry, agriculture, and oil& gas sectors. The current MSG has Golden Veroleum, an oil palm developer; Arcelor Mittal, an iron ore mining company; the Liberia Timber Association; and the Liberia Business Association. All of these are represented by senior-level managers. During the period under review, the private sector’s participation was well documented through the meeting minutes, and there was no incidence of coercion.</p> <p>Decision-making on the MSG is by consensus. In instances where consensus-building cannot hold, MSG members, including CSOs and companies, have the right to vote without</p>

<p><u>Requirement 1.3 (d)</u></p> <p>The government must refrain from actions that narrow or restrict public debate concerning implementing the EITI.</p> <p>Requirement 1.3 (e) Stakeholders, including but not limited to multi-stakeholder group members, must: i. Be able to speak freely on transparency and natural resource governance issues. ii. Be substantially engaged in the design, implementation, monitoring, and evaluation of the EITI process, and ensure that it contributes to public debate. iii. Have the right to communicate and cooperate. iv. Be able to freely express opinions about the EITI without restraint, coercion, or reprisal.</p>	<p>Civil society is entirely, actively, and effectively engaged in designing, implementing, monitoring, and evaluating the EITI process. CSOs participated in outreach efforts to promote public debate, especially at the level of counties. There is an enabling environment for civil society participation in the EITI.</p>
<p><u>Requirement (1.4)</u></p> <p>Multi-stakeholder group.</p> <p>a) The government must commit to working with civil society and companies and establish a multi-stakeholder group to oversee the implementation of the EITI. In establishing the multi-stakeholder group, the government must:</p> <p>i. Ensure that the invitation to participate in the group is open and transparent.</p> <p>ii. Ensure that stakeholders are adequately represented. This does not mean that they need to be equally represented numerically. The multi-stakeholder group must comprise appropriate stakeholders, including but not necessarily limited to: the private sector; civil society, including independent civil society groups and other civil society such as the media and unions; and relevant government entities, which can also include parliamentarians. Each stakeholder group must have the right to appoint its representatives, bearing in mind the desirability of pluralistic and diverse representation. The nomination process must</p>	<p>The MSG has been formed and includes self-appointed representatives from each stakeholder group. While the President appoints all MSG members, each constituency makes the selection. There was public outreach ahead of the selection of CSO members of the MSG, and the ToR for the MSG addresses the requirements of the EITI Standard. Attendance of MSG members is at varying levels, with a delegation of attendance to different representatives being common, particularly for government and industry. There is evidence that critical documents were shared with MSG representatives for comments, most of which were shared with the broader constituencies.</p> <p>During the recent appointment of the MSG, the Executive Mansion held constructive and coordinated consultations with the private sector and civil society constituencies on the selection/election of their respective representations with no coercion. The LEITI Secretariat has documentation leading to these exercises.</p>

be independent and free from any suggestion of coercion. Civil society groups involved in the EITI as multi-stakeholder group members must be operationally and, in policy terms, independent of government and/or companies.

iii. Consider establishing the legal basis of the group.

b) The multi-stakeholder group must agree to clear public Terms of Reference (ToRs) for its work. The ToRs should, at a minimum, include provisions on:

The role, responsibilities, and rights of the multi-stakeholder group:

i. Members of the multi-stakeholder group should have the capacity to carry out their duties.

ii. The multi-stakeholder group should undertake effective outreach activities with civil society groups and companies, including through media, websites, and letters, informing stakeholders of the government's commitment to implementing the EITI and the central role of companies and civil society. The multi-stakeholder group should also widely disseminate public information from the EITI process, such as the EITI Report.

iii. Members of the multi-stakeholder group should liaise with their constituency groups. Approval of work plans, EITI Reports, and annual activity reports:

iv. The multi-stakeholder group is required to approve annual work plans, the appointment of the Independent Administrator, the Terms of Reference for the Independent Administrator, EITI Reports, and the yearly activity report.

v. The multi-stakeholder group should oversee the EITI reporting process and engage

<p>in Validation. Internal governance rules and procedures:</p> <p>vi. The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner. Any member of the multi-stakeholder group has the right to table an issue for discussion. The multi-stakeholder group should agree and publish its procedures for nominating and changing multi-stakeholder group representatives, decision-making, the duration of the mandate, and the frequency of meetings. This should include ensuring that there is a process for changing group members that respect the principles set out in</p> <p><u>Requirement (I.4.a.)</u> The MSG has per diems for attending EITI meetings or other payments to MSG members; this practice should be transparent and not create conflicts of interest.</p> <p>vii. There should be sufficient advance notice of meetings and timely circulation of documents before their debate and proposed adoption.</p> <p>viii. The multi-stakeholder group must keep written records of its discussions and decisions</p>	
<p><u>Requirement I.5</u> Work plan. The multi-stakeholder group is required to maintain a current work plan, fully cost and aligned with the reporting and Validation deadlines established by the EITI Board. The work plan must:</p> <p>a) Set EITI implementation objectives linked to the EITI Principles and reflect national priorities for the extractive industries. Multi-stakeholder groups are encouraged to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues and promote high standards of transparency and</p>	<p>During the reviewed period and keeping with Requirement I.5, LEITI prepared two well-costed workplan driven by substantive and collective inputs from MSG members. The two workplan covered July 1, 2020, to June 30, 2021, and is in lieu of the country's fiscal period. The workplan encompasses deliverables to achieve the EITI Standard Act of 2009 and conforms to the Pro-poor Agenda for Peace and Development, the nation's overarching development plan.</p> <p>Key deliverables of the 2021/2022 work plan are the preparation of the 12th EITI Report on Liberia, the restructuring of the LEITI website</p>

<p>accountability in public life, government operations, and business.</p> <p>b) Reflect the results of consultations with key stakeholders and be endorsed by the multi-stakeholder group.</p> <p>c) Include measurable and time-bound activities to achieve the agreed objectives. The scope of EITI implementation should be tailored to contribute to the objectives identified during the consultation process. The work plan must:</p> <ul style="list-style-type: none"> i. Assess and outline plans to address potential capacity constraints in government agencies, companies, and civil society that may hinder effective EITI implementation. ii. Address the scope of EITI reporting, including plans for addressing technical reporting aspects, such as comprehensiveness and data reliability (Requirements 4.1 and 4.9). iii. Identify and outline plans to address any potential legal or regulatory obstacles to EITI implementation, including, if applicable, any plans to incorporate the EITI Requirements within national legislation or regulation. iv. Outline the multi-stakeholder group's plans for implementing Validation and EITI reporting recommendations. <p>d) Identify domestic and external funding sources and technical assistance where appropriate to ensure timely implementation of the agreed work plan.</p> <p>e) Be made widely available to the public, for example, published on the national EITI website and/or other relevant ministry and agency websites, in print media, or in places that are easily accessible to the public.</p> <p>f) Be reviewed and updated annually. In reviewing the work plan, the multi-</p>	<p>and social media outlets, the Establishment of Beneficial Ownership (BO) Register for BO regime implementation, Facilitate Liberia's EITI Mainstreaming process for efficient and effective reporting. Significant progress was made towards the achievements of the outlined. All approved decisions came from the MSG in their sittings and consensus-building, meaning every sector made inputs that impacted these decisions.</p> <p>As MSG meeting minutes, all decisions reached are recorded and uploaded to the LEITI website.</p>
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<p>stakeholder group should consider extending the detail and scope of EITI reporting, including addressing issues such as revenue management and expenditure (5.3), transportation payments (4.4), discretionary social expenses (6.1.b), ad-hoc sub-national transfers (5.2.b), beneficial ownership (2.5) and contracts (2.4).</p> <p>Under Requirement 1.4.b (viii), the multi-stakeholder group must document its discussion and decisions.</p> <p>g) Include a timetable for implementation aligned with the reporting and Validation deadlines established by the EITI Board (see provision 8), which considers administrative requirements such as procurement processes and funding.</p>	
<p>Requirement 2: Legal and institutional framework, including allocating contracts and licenses.</p> <p><u>Requirement 2.1</u> Legal framework and fiscal regime.</p> <p>a) Implementing countries must disclose a description of the legal framework and fiscal regime governing the extractive industries. This information must include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, and information on the roles and responsibilities of the appropriate government agencies.</p> <p>b) Where the government is undertaking reforms, the multi-stakeholder group is encouraged to be documented.</p>	<p>Legal Framework (Mining Sector) The Ministry of Mines and Energy (MME) is the Government Agency responsible for administering the mineral sector, including granting mining licenses, and it has statutory oversight of the energy, land, minerals, and water sectors. The minerals sector is regulated by the Mining and Minerals Law of 2000. The Minerals Policy of Liberia was created in March 2010 to complement the Mining and Minerals Law. The document outlines the Government’s expectations concerning the contributions of all stakeholders in the sustainable development of Liberia’s mineral resources. These laws are under review.</p> <p>Exports and rough diamonds are overseen by the Government Diamond Office (GDO) within MLME and the Bureau of Customs.</p> <p>Fiscal Regime (Mining Sector)</p>

	<p>The fiscal regime specific to mining companies is set out in the Liberia Revenue Code (LRC) from sections 701 to 739. The central taxes paid by a mining company are a tax on taxable income (30%), royalties (Iron ore. 4.5% Gold and other base metals. 3% Commercial diamonds. 5 %.), and surface rent ((A) Land within a mineral exploration license area: USD 0.20 per acre. (B) Land within mining license are (i) Year 1-10 USD 5.00 per acre (ii) Year 11-25 USD 10.00 per acre).</p> <p>Legal Framework (Oil and Gas Industry) Current Legal framework (12th report page 44)</p> <p>The central legislation governing oil & gas exploration and production activities in Liberia:</p> <ul style="list-style-type: none"> - New Petroleum Law of Liberia, 2014 (adopted 05 October 2016)11; - National petroleum policy 201212; and - National Oil Company of Liberia Act 2014, <p>According to the National petroleum policy, 2012, the Government of Liberia shall adhere to the principles and procedures of the Liberia Extractive Industry Transparency Initiative (LEITI). It shall comply with reporting and other requirements of this initiative and further transparency and accountability initiatives undertaken by the Government. The principles of LEITI applicable to the petroleum sector include others, disaggregated reporting on all material payments, requiring all petroleum companies to join LEITI, conducting reconciliations of company payments and Government receipts, and publishing contracts, concessions licenses, and audit reports. According to article 43 of the Petroleum (Exploration and Production)</p>
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	<p>Reform Law of Liberia 2014, contractors shall engage in and comply with the requirements of LEITI under the LEITI Act and the directives and guidelines approved by the LEITI Multi-stakeholder Steering Group (MSG). In particular, a contractor shall disclose to the LEITI reconcilers on an accurate and timely basis and in the required manner all payments made to the State, including any Government Agency and a state-owned company, and shall provide the said reconcilers with such information and documents as they may reasonably require for investigating any discrepancies and preparing the LEITI reports.</p> <p>Fiscal Regime (Oil and Gas)</p> <p>The fiscal regime specific to the oil & gas sector is set by Liberia's Petroleum (Exploration and Production) Reform Law 20141617. The primary revenue streams paid by oil & gas companies are royalties, surface rentals, bonuses, and exceptional contributions.</p> <p><u>Legal Framework (Agriculture Sector)</u></p> <p>The Ministry of Agriculture (MoA) is responsible for the leadership and overall development of the agricultural sector. With agricultural concessions, MoA works closely with the National Investment Commission (NIC) to identify investors interested in investing in the sector. Once an investor has been identified, the President of Liberia, at the request of NIC, establishes an Inter-Ministerial Concession Committee (IMCC) to review, negotiate and present a Concession Agreement for approval and signing by the President and ratification by the Honorable Legislature.</p> <p>Fiscal Regime (Agriculture Sector)</p> <p>The fiscal regime specific for agricultural companies is set out in the LRC from sections 600 to 699. The main taxes paid by an</p>
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agricultural company are Taxes on Taxable Income (Renewable Resources: 25% and Rice: 15%) and Surface Rental (USD 2 per acre for developed land and USD 1 per acre for undeveloped land, irrespective of the value of the assets contained thereon).

Legal Framework (Forestry Sector)

Apart from the Public Procurement and Concession Agreement (PPCA) 2010, specific regulations that apply to the Forestry Sector are • Act creating the Forestry Development Authority (FDA) of 1976; • National Forestry Reform Law of 2006; • Forestry Core Regulations - FDA Ten Core Regulations (effective September 2007); • Act to Establish the Community Rights Law concerning Forest Lands of 2009; • FDA Regulations to the Community Rights Law concerning Forest Lands, July 2011; • Guidelines for Forest Management Planning in Liberia; and • National Forest Management Strategy, 2007.

Fiscal Regime (Forestry Sector)

The main taxes paid by a forestry company are taxes on taxable income (25%) and Log Export Fees (These are fees associated with the export of logs as a forest product), Area Fee (These are fees associated with the use of Forest Land, including administrative fees and area-based fees tied to the resource licensees.), Forest Product Fee (processed materials) Stumpage Fee (These fixed fees were prescribed by regulations issued by FDA in consultation with the Minister, and assessed by FDA and paid regularly to the Minister for deposit into the account of Government. It is associated with the production, registration, transport, transfer of ownership, use, or export of forest products); Sawmill Permit Fees (Sawmill operators are classified into three (3) categories. Class A, B, and C. Class A operators process 1,500 cubic meters of wood annually and must pay USD 2,500 per annum. Class B operators are those who process 750 cubic meters of wood. Still, less

<p><u>Requirement (2.2)</u> License allocations.</p> <p>a) Implementing countries are required to disclose the following information related to the award or transfer of licenses about the companies covered in the EITI Report during the accounting period covered by the EITI Report: i., a description of the process for transferring or awarding the license; ii. the technical and financial criteria used; iii. information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable; and iv. any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and</p>	<p>than 1,500 and are to pay USD 1,000 annually, and class C Operators process less than 750 cubic meters of wood per year and are to pay USD 750 for the permit); Timber Export License Fees (This is a payment made to the government for a short-term forest Resource license issued by the government under section 5.3 of the National Forestry Reform law that allows the license holder to manage a tract of forest land and harvest or use forest products.</p> <p>Mining Rights Allocation</p> <p>There is a strict requirement that a person shall not prospect for minerals or carry on mining operations or mineral processing operations without the authority of a mining right or mineral processing license granted under the Minerals and Mining Law (2000). The Minister of Mines and Energy ensures that the law and regulations are appropriately administered.</p> <p>The Minister of Mines and Energy shall grant a prospecting license to all eligible applicants for an area specified in the application if the application complies with the requirements outlined in the law or regulations.</p> <p>The following are types of mineral rights/licenses that can be granted under the Minerals and Mining Law in Liberia: a) Prospecting License - it is granted when an area has not already been subject to a valid Mineral right granted to another person; the area granted shall not exceed one hundred (100) acres. The holder shall file and submit a proposed work plan for the prospection to the Minister of Mines and Energy. The Prospecting license does not give the right to conduct commercial mining. This is valid for six (6) months, renewable once for six (6) months, provided that the holder meets his obligations under the law.</p>
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awards. It is required that the information set out above is disclosed for all license awards and transfers during the accounting year covered by the EITI Report, including license allocations about companies that are not included in the EITI Report, i.e., where their payments fall below the agreed materiality threshold. Any significant legal or practical barriers preventing such comprehensive disclosure should be documented and explained in the EITI Report, including an account of government plans for overcoming such barriers and the anticipated timescale for achieving them.

b) Where companies covered in the EITI Report hold licenses allocated before the accounting period of the EITI Report, implementing countries are encouraged, if feasible, to disclose the information set out in 2.2(a) for these licenses.

c) Where licenses are awarded through a bidding process during the accounting period covered by the EITI Report, the government is required to disclose the list of applicants and the bid criteria.

d) Where the requisite information set out in 2.2(a-c) is already publicly available, including a reference or link in the EITI Report is sufficient.

e) The multi-stakeholder group may wish to include additional information on the allocation of licenses in the EITI Report, including commentary on the efficiency and effectiveness of licensing procedures.

Requirement (2.3)

Register of licenses.

a) The term license in this context refers to any license, lease, title, permit contract or concession by which the government confers on a company(ies) or individual(s) rights to

b) Exploration License is granted when the area has not already been subject to a valid mineral right granted to another person; the exploration area shall be contiguous and shall not exceed one thousand (1,000) square kilometers. The holder is to submit a proposed exploration Programme to the Minister of Mines and Energy within ninety (90) days after the issuance of the exploration license and shall commence exploration within one hundred and eighty (180) days after the issuance of an exploration license unless the Minister agrees to a longer period. This is valid for not more than three (3) years, and it may be extended for a single two (2) year term upon the written application of a holder.

c) Class C mining license - the production area covered by this license shall be not more than twenty-five (25) acres. One person may simultaneously hold up to four (4) class C mining licenses. Holders of Class C mining licenses shall conduct mining predominantly as small-scale operations. This is valid for one (1) year, renewable for further terms of one year each if the holder has met all of his legal obligations.

d) Class B mining license - holders of class B mining licenses can conduct mining as industrial operations. The production area is twenty-five (25) acres, and this is valid for five (5) years and renewable for not more than five (5) years.

e) Class A mining license is granted during or at the end of the exploration period of discovering exploitable deposits. It is materially in compliance with a Mineral Development Agreement, which has become effective, permitting mining in the proposed production area. Not be more than twenty-five (25) years and may be extended for consecutive additional terms not exceeding twenty-five (25) years each.

<p>explore or exploit oil, gas, and/or mineral resources.</p> <p>b) Implementing countries are required to maintain a publicly available register or cadastre system(s) with the following timely and comprehensive information regarding each of the licenses about companies covered in the EITI Report: i. License holder(s). ii. Where collated, coordinates of the license area. Where coordinates are not collated, the government must ensure that the license area's size and location are disclosed in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The EITI Report should include guidance on accessing the coordinates and the data's cost if any. The EITI Report should also document plans and timelines for making this information freely and electronically available through the license register. iii. Date of application, date of award, and duration of the license. iv. In the case of production licenses, the commodity is produced. It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups that are not included in the EITI Report, i.e., where their payments fall below the agreed materiality threshold. Any significant legal or practical barriers preventing such comprehensive disclosure should be documented and explained in the EITI Report, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them.</p> <p>c) Where the information set out in 2.3.b is already publicly available, it is sufficient to include a reference or link in the EITI Report. Where such registers or cadastres do not exist or are incomplete, the EITI Report should disclose any gaps in the publicly available information and document efforts to</p>	<p>The 14th EITI Report, prepared during the referenced period, provides a list of active licenses in Liberia's mining, oil, agriculture, and forestry sectors.</p> <p>Liberia has developed an open data policy that conforms to Requirement 4.1. Though the LEITI MSG did not develop the policy, the MSG, through a resolution signed in December 2021, adopted an existing open data policy from the Government of Liberia, developed by the Liberia Institute for Statistics and Geo-information Service (LISGIS)</p>
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strengthen these systems. In the interim, the EITI Report should include the information in 2.3.b above.

Requirement (2.4)

Contracts.

a) Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals. b) It is required that the EITI Report documents the government's policy on disclosing contracts and licenses governing oil, gas, and minerals exploration and exploitation. This should include relevant legal provisions, actual disclosure practices, and any planned or underway reforms. Where applicable, the EITI Report should provide an overview of the contracts and licenses that are publicly available and include a reference or link to the location where these are published. c) The term contract in 2.4(a) means i. The full text of any contract, concession, production-sharing agreement or other agreement is granted or entered into. The government provides the terms for exploiting oil, gas, and mineral resources. ii. The full text of any annex, appendix, or rider establishes details relevant to the exploitation rights described in 2.4(c)(i) or execution. iii. The full text of any alteration or amendment to the documents described in 2.4(c)(i) and 2.4(c)(ii). d) The term license in 2.4(a) means i. The full text of any license, lease, title, or permit by which a government confers on a company (ies) or individual(s) rights to exploit oil, gas, and/or mineral resources. ii. The full text of any annex, appendix, or rider establishes details relevant to the exploitation rights described in 2.4(d)(i) or execution. ii. The full text of any alteration or amendment to the documents described in 2.4(d)(i) and 2.4(d)(ii).

Requirement (2.5)

Following a successful pilot of the beneficial ownership disclosure in 2016, the country developed a beneficial ownership roadmap during the reviewed period. With the guidance and rich inputs of the MSG, Liberia's BO Roadmap charts future courses of action to maintain an up-to-date beneficial ownership disclosure by 2022. This effort was further boosted on September 21, 2021, when Liberia launched the Open Extractives program to disclose beneficial owners of concessions in Liberia. LEITI is currently working with the Liberia Revenue Authority (LRA) and other relevant agencies to test templates and software, setting up a registry for Liberia in 2022.

Beneficial ownership. a) It is recommended that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity (ies) that bid for, operate, or invest in extractive assets, including the identity (ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Where possible, beneficial ownership information should be incorporated in existing filings by companies to corporate regulators, stock exchanges, or agencies regulating extractive industry licensing. Where this information is already publicly available, the EITI Report should include guidance on how to access this information

b) It is required that i. The EITI Report documents the government's policy and MSG's discussion on beneficial ownership disclosure. This should include details of the relevant legal provisions, actual disclosure practices, and any planned or underway reforms related to beneficial ownership disclosure. ii. By 1 January 2017, the multi-stakeholder group publishes a roadmap for disclosing beneficial ownership information under clauses (c)-(f) below. The MSG will determine all milestones and deadlines in the roadmap, and the MSG will evaluate the implementation of the roadmap as part of the MSG's annual activity report. c) As of 1 January 2020, it is required that implementing countries request and companies disclose beneficial ownership information for inclusion in the EITI report. This applies to a corporate entity (ies) that bid for, operate, or invest in extractive assets 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 gaps or weaknesses in reporting on beneficial ownership information must be disclosed in the EITI Report, including naming entities that failed to submit all or parts of the beneficial ownership information. A country facing

The LEITI 14th report for Liberia captures information on beneficial ownership. Progress made on BO register development can be accessed on page 55-57.

constitutional or significant practical barriers to implementing this requirement by 1 January 2020 may seek adapted implementation under requirement 8.1. d) Information about the beneficial owner's identity should include the beneficial owner's name, nationality, country of residence, and identifying any politically exposed persons. It is also recommended that the national identity number, date of birth, residential or service address, and means of contact are disclosed. e) The multi-stakeholder group should agree on an approach for participating companies assuring the accuracy of the beneficial ownership information they provide. This could include requiring companies to attest to the beneficial ownership declaration form through sign-off by a member of the senior management team or senior legal counsel or submit supporting documentation. f) Definition of beneficial ownership: i. A beneficial owner in a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. ii. The multi-stakeholder group should agree on an appropriate definition of the beneficial owner. The definition should be aligned with (f)(i) above and take international norms and relevant national laws into account, and should include ownership threshold(s). The definition should also specify reporting obligations for politically exposed persons. iii. Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the stock exchange name and include a link to the stock exchange filings where they are listed. iv. In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s) unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided. g) The EITI Report should also disclose such companies' legal owners and share of ownership.

Requirement (2.6)

NOCAL is the only state-owned enterprise (SOE) operating in Liberia's oil & gas sector. NOCAL was set up in April 2000 by Liberia's National Legislature for the purpose "of holding all of the rights, titles, and interests of the Republic of Liberia in the deposits and reserves of liquid and gaseous hydrocarbons within the territorial limits of the Republic of Liberia, whether potential, proven, or actual, to facilitate the development of the oil and gas industry in the Republic of Liberia." The new petroleum law (Exploration and production) of 2014 indicates that the primary activities of NOCAL shall be the ownership and management of petroleum rights acquired by NOCAL according to petroleum agreements or production-sharing agreements whether as the sole participant or

<p>State participation. Where state participation in the extractive industries gives rise to material revenue payments, implementing countries must disclose: a) An explanation of the prevailing rules and practices regarding the financial relationship between the government and state-owned enterprises (SOEs), e.g., the rules and practices governing transfers of funds between the SOE(s) and the state, retained earnings, reinvestment, and third-party financing. For EITI reporting, an SOE is a wholly or majority government-owned company engaged in extractive activities on behalf of the government. Based on this, the MSGs are encouraged to discuss and document their definition of SOEs, taking national laws and government structures into account. b) Disclosures from the government and SOE(s) of their level of ownership in mining, oil, and gas companies operating within the country's oil, gas, and mining sector, including those held by SOE subsidiaries and joint ventures and any changes in the level of ownership during the reporting period. This information should include details regarding the terms attached to their equity stake, including their responsibility to cover expenses at various phases of the project cycle, e.g., full-paid equity, free equity, and carried interest. Where there have been government and SOE(s) ownership level changes during the EITI reporting period, the government and SOE(s) are expected to disclose the transaction terms, including details regarding valuation and revenues. Where the government and SOE(s) have provided loans or loan guarantees to mining, oil, and gas companies operating within the country, details on these transactions should be disclosed</p>	<p>in conjunction with others and the conduct of such other petroleum operations on behalf of the State As may from time to time be authorized by the Authority. The new petroleum law (Exploration and production) of 2014 spelled out. Regulatory power has been transferred from NOCAL to the Liberia Petroleum Regulatory Authority (LPRA), which means licenses registry, production sharing contracts, bid Rounds, and contract awards are now handled by the LRPA. NOCAL now plays a commercial role instead.” The New Petroleum Act 2014 added that NOCAL should have the following additional functions: (a) manage all participating interests in petroleum agreements acquired under citizen participation provisions of any petroleum agreement or production sharing agreement; (b) manage any contracts entered into by the State for the construction or operation of petroleum facilities used in petroleum operations that are to be owned by the State or required to be operated by the State; (c) own or manage other assets of any kind, necessary or useful in conducting commercial petroleum activities carried out by NOCAL according to this Act and the NOCAL Act; (d) lift and market the State's entitlements of petroleum on account of the State's share of production according to the production sharing provisions of a petroleum agreement or production sharing agreement in the event such share is taken in kind under Section 31(1) of this Act; (e) lift and market on behalf of any citizen's participation interest referred to in clause (a) of this subsection 10.1 the petroleum shares accruing to such citizen's participation interest; (f) conduct or contract for and supervise, in compliance with Part IV of this Act, such geological, geophysical, and other technical studies as it may deem useful; and</p>
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	<p>(g) provide such technical assistance and advice as the Authority may request. NOCAL may also participate in reconnaissance, exploration, development, and production activities in other jurisdictions at such time as it may have the resources and funds to do so. Paragraph 14.1 of the Amended Petroleum Law 2019 (an Act to amend certain provisions of the new The Petroleum (Exploration & Production) reform Law of 2014) stipulates that LPRA shall grant petroleum Rights to NOCAL through Executive allocation in consultation with National Legislature. The President shall announce a 100% interest allocation in a block to NOCAL through executive allocation. After such, NOCAL shall exercise its commercial options to operate a block solely, divest some of its interest in the block through farm-outs, etc. The President shall do the executive allocation, and the Authority shall carry out a pre-qualification list of companies presented by NOCAL. The SOE shall have the option to develop these petroleum acreages by itself or in partnership with any oil company through farm-ins by tendering or direct negotiations. All Production Sharing or other agreements executed as a result of Executive Allocations shall be submitted to the Legislature for ratification. NOCAL also chairs the Hydrocarbon Technical Committee (HTC) – the inter-ministerial body created by the 2002 Petroleum Law, empowered to negotiate all contracts.</p> <p>NOCAL has embarked on a vigorous seismic data promotion and marketing campaign to encourage new exploration and ensure that companies are holding oil exploration blocks to get on with their respective work program as quickly as possible during the last few years. This program includes data studies followed by detailed 3D seismic, which led to the identification of drillable</p>
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	structures and the exploratory drilling program.
<p>Requirement 3 Exploration and Production <u>Requirement (3.1)</u> Exploration. Implementing countries should disclose an overview of the extractive industries, including any significant exploration activities.</p> <p>3.2 Production. Implementing countries must disclose production data for the fiscal year covered by the EITI Report, including total production volumes, the value of production by commodity, and, when relevant, state/region. This could include sources of the production data and information on how the production volumes and values disclosed in the EITI Report have been calculated.</p> <p>3.3 Exports. Implementing countries must disclose export data for the fiscal year covered by the EITI Report, including total export volumes, the value of exports by commodity, and, when relevant, by state/region of origin. This could include sources of the export data and information on how the export volumes and values disclosed in the EITI Report have been calculated.</p>	<p>Beginning from page 61 of the 14th report, a clear contextualized overview of the extractive sector is delineated across all four sectors-Mining, Oil& gas, forestry, and agriculture.</p> <p>Also, production and export data information is provided on pages 61 - 65, respectively, in the 14th report</p>
<p>Requirement 4 Revenue Collection</p>	

4.1 Comprehensive disclosure of taxes and revenues. a) In advance of the reporting process, the multi-stakeholder group is required to agree on which payments and revenues are material. It, therefore, must be disclosed, including appropriate materiality definitions and thresholds. Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report. A description of each revenue stream, related materiality definitions, and thresholds should be disclosed. In establishing materiality definitions and thresholds, the multi-stakeholder group should consider the size of the revenue streams relative to total revenues. The multi-stakeholder group should document the options and rationale for establishing the definitions and thresholds. b) The following revenue streams should be included: i. The host government's production entitlement (such as profit oil) ii. National state-owned company production entitlement iii. Profits taxes iv. Royalties v. Dividends vi. Bonuses, such as signature, discovery, and production bonuses vii. License fees, rental fees, entry fees, and other considerations for licenses and/or concessions viii. Any other significant payments and material benefit to the government. Any revenue streams or benefits should only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the EITI Report. c) Implementing countries must comprehensively reconcile government revenues and company payments under the agreed scope, including payments to and from state-owned enterprises. All companies making material payments to the government must comprehensively disclose these payments under the agreed scope. An entity should only be exempted from reporting if it can be demonstrated that its payments and revenues are not material. All government

Based on recommendation outlined in the LEITI Scoping Report, the MSG agreed to the following agencies would, where appropriate, submit payment and contextual information for LEITI 2019/2020 report. Contextual information will include employment, production, exports, licenses, barter and infrastructure, state participation, etc. To ensure comprehensiveness of companies' disclosures, the MSG agreed that on the following count of companies to submit production, exports, employment, voluntary and environmental expenditure data. See Appendix or LEITI Scoping Report 2019/2020.

The Petroleum (Exploration and Production) Law and the Minerals and Mining Act, 2000 provides the legal basis for the State' participation in the oil and gas and mining sectors respectively. In the oil and Gas sector State is entitled to 10 percent free interest under all Petroleum Agreements. In addition to this, the State has the right to acquire additional 5 percent citizen participation managed by NOCAL. Whiles the Petroleum law require a total of 15 percent carried interest, the model PSC published by NOCAL intents a total of 10 percent carried interest for the State. Similarly, in the mining sector the

entities receiving material revenues must comprehensively disclose these revenues according to the agreed scope.

d) Unless there are significant practical barriers, the government is additionally required to provide aggregate information about the total revenues received from each benefit stream agreed in the scope of the EITI Report, including payments that fall below-agreed materiality thresholds. The Independent Administrator should draw on relevant data and estimates from other sources to comprehensively account for the total government revenues where this data is unavailable.

4.2 Sale of the state's share of production or other revenues collected in-kind. Where the sale of the state's share of production or other revenues collected in-kind is material, the government, including state-owned enterprises, is required to disclose the volumes sold and revenues received. The published data must be disaggregated by individual buying companies and commensurate with other payments and revenue streams (Requirement 4.7.). Reporting could also break down disclosures by product type, price, market, and sale volume. Where practically feasible, the multi-stakeholder group is encouraged to task the Independent Administrator with reconciling the volumes sold and revenues received by including the buying companies in the reporting process.

4.3 Infrastructure provisions and barter arrangements. The multi-stakeholder group and the Independent Administrator are required to consider whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in full or partial exchange for oil, gas, or mining exploration or production concessions or

government is entitled to free equity interest of not less than 10 percent and not more than 15 percent.

Under the new Petroleum (Exploration and Production) Act, NOCAL's role has been restated. NOCAL is expected to play a more commercial role while its original regulatory roles have been transferred to the Liberian Petroleum Regulatory Authority. The new functions of NOCAL include:

The National Oil Company of Liberia (NOCAL) operates as a state-owned enterprise. However, oil has not been discovered in commercial quantity; hence, no production occurs in the industry, and the state's share of production is not applicable.

As mentioned earlier in this paper, the reviewed period assessed Liberia's compliance with the EITI standard. According to the initial assessment report, there is an infrastructure arrangement between the Government of Liberia and Arcelor Mittal relative to refurbishing a 243km railway from Tokadeh to Buchanan and the Buchanan mineral port. The MDA was initially signed in 2005 and amended in December 2006 and September 2013, with the infrastructure developed as a build-operate-maintain concession where ownership remained with the government.

physical delivery of such commodities. To be able to do so, the multi-stakeholder group and the Independent Administrator need to gain a full understanding of the terms of the relevant agreements and contracts, the parties involved, the resources which the state has pledged, the value of the balancing benefit stream (e.g., infrastructure works), and the materiality of these agreements relative to conventional contracts. The multi-stakeholder group concludes that these agreements are material. The multi-stakeholder group and the Independent Administrator are required to ensure that the EITI Report addresses these agreements, providing a level of detail and transparency commensurate with the disclosure and reconciliation of other payments and revenue streams. Where reconciliation of key transactions is not feasible, the multi-stakeholder group should agree on an approach for unilateral disclosure by the parties to the agreement(s) to be included in the EITI Report.

4.4 Transportation revenues. Where revenues from the transportation of oil, gas, and minerals are material, the government and state-owned enterprises (SOEs) are expected to disclose the revenues received. The published data must be disaggregated to levels commensurate with other payments and revenue streams (Requirement 4.7.). Implementing countries could disclose i. A description of the transportation arrangements, including the product, transportation route(s), and the relevant companies and government entities involved in transportation, including SOE(s). ii. Definitions of the relevant transportation taxes, tariffs, or other relevant payments and the methodologies used to calculate them. iii. Disclosure of tariff rates and volume of the transported commodities. iv. Disclosure of revenues received by government entities and SOE(s) concerning oil, gas, and minerals transportation. v. Where practicable, the

No subnational transfers were recorded during the reviewed period, and this requirement does not apply to Liberia.

multi-stakeholder group is encouraged to task the Independent Administrator with reconciling material payments and revenues associated with oil, gas, and minerals transportation.

4.5 Transactions related to State-owned enterprises (SOEs). The multi-stakeholder group must ensure that the reporting process comprehensively addresses the role of SOEs, including material payments to SOEs from oil, gas, and mining companies and transfers between SOEs and other government agencies.

4.6 Sub-national payments. It is required that the multi-stakeholder group establish whether direct payments, within the scope of the agreed benefit streams, from companies to subnational government entities are material. Where material, the multi-stakeholder group is required to ensure that company payments to subnational government entities and the receipt are disclosed and reconciled in the EITI Report.

4.7 Level of disaggregation. The multi-stakeholder group is required to agree on the disaggregation level for the data publication. It is required that individual companies, government entities, and revenue streams present EITI data. Reporting at the project level is required, provided it is consistent with

SRG Consult USA, in collaboration with Baker Tilly Liberia, prepared Liberia's EITI 14 th report. The IA was hired through a competitive process guided by Liberia's Public Procurement and Concession Law. To comply with EITI Requirement 4.9 and to ensure the credibility of the data submitted, the IA set the following:

- For each company, the "Payment/Receipt Report" should be signed off by an authorized senior official (at the board level);
- for each Government Agency, the "Payment/Receipt Report" must be signed off by an authorized senior officer; and
- each Reporting Template must be certified by an external auditor: •

- Extractive companies and NOCAL: are required to obtain confirmations from a registered external auditor that the figures reported in the Reporting Templates are under instructions issued by LEITI, are complete, and are in agreement with the accounts for the FY20/21; and

- Government Agencies: are required to obtain confirmation from the Auditor General that the transactions reported in the Reporting Templates

the United States Securities and Exchange Commission rules and the future European Union requirements.

4.8 Data timeliness. a) Implementing countries must produce their first EITI Report within 18 months of being admitted as an EITI Candidate. After that, implementing countries are expected to produce EITI Reports annually. b) Implementing countries must disclose data no older than the second to last complete accounting period, e.g., an EITI Report published in the calendar/the financial year 2016 must be based on data no later than the calendar/financial year 2014. Multi-stakeholder groups are encouraged to explore opportunities to disclose data as soon as possible, for example, through continuous online disclosures or, where available, by publishing additional, more recent contextual EITI data than the accounting period covered by the EITI revenue data. If EITI reporting is significantly delayed, the multi-stakeholder group should take steps to ensure that EITI Reports are issued for the intervening reporting periods so that every year is subject to reporting. c) The multi-stakeholder group is required to agree to the accounting period covered by the EITI Report.

4.9 Data quality and assurance. a) The EITI requires assessing whether the payments and revenues are subject to credible, independent audit, applying international auditing standards. b) It is required that payments and revenues be reconciled by a credible, independent administrator, applying international auditing standards and the administrator's opinion regarding that reconciliation, including discrepancies, should any be identified. i. The reconciliation of company payments and government revenues must be undertaken by an Independent Administrator applying international professional standards. ii. The multi-stakeholder group must perceive the

are under instructions issued by LEITI, are complete, and are in agreement with the accounts of government for the FY20/21

- extractive companies were encouraged to submit their audited financial statements; and
- the Auditor General was required to carry out agreed-upon procedures under international standards in his certification of reporting templates provided by Government Agencies. For any changes to the information provided on the original data collection templates, supporting documents and/or confirmation from reporting entities will have to be made available to the IA

Data collection was conducted by the Independent Administrator (IA) with a template approved by the MSG on 9th June, 2022. Data collection was conducted between 10th June 2022 and 24th June 2022 for the 13th and 14th reports. Additional data for the 14th report was collected through 17th October 2022. The following process was adopted during the data collection stage The IA developed reporting templates with clear instructions and guide to be completed by relevant companies and government agencies – after MSG's approval

<p>Independent Administrator as credible, trustworthy, and technically competent. The multi-stakeholder group should endorse the appointment of the Independent Administrator. iii. The multi-stakeholder group and the Independent Administrator must agree to the Terms of Reference for the EITI Report based on the standard Terms of Reference and the 'agreed-upon procedure for EITI Reports'³ endorsed by the EITI Board. Should the multi-stakeholder group wish to adapt or deviate from these agreed-upon procedures, approval from the EITI Board must be sought in advance (Requirement 8.1). c) Where the assessment in 4.9(a) concludes that there is (i) routine disclosure of the data required by the EITI Standard in requisite detail, and (ii) that the financial data is subject to credible, independent audit, applying international standards, the multi-stakeholder group may seek Board approval to mainstream EITI implementation under the 'Agreed upon procedure for mainstreamed disclosures.'⁴ Without such prior approval, adherence to 4.9.b is required.</p>	<p>Conducted a data completion workshop to explain and interpret all terms on the template to stakeholders Independent Administrator shared electronic templates to stakeholders to complete and return to Independent Administrator as per agreed the timelines Completed templates were reviewed to ensure data accuracy. The IA requested for the necessary supporting documents from stakeholders</p> <p>Based on the quality assurance requirements set forth by the MSG, our assessment on data submitted by government agencies' is moderately satisfactory, and moderately satisfactory for extractive companies. Overall, we rate the data quality provided by reporting entities moderately satisfactory.</p> <p>Based on the quality assurance requirements set forth by the MSG, our assessment on data submitted by government agencies' is moderately satisfactory, and moderately satisfactory for extractive companies. Overall, we rate the data quality provided by reporting entities moderately satisfactory.</p>
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<p>5.1 Distribution of extractive industry revenues. Implementing countries must disclose a description of the distribution of revenues from the extractive industries. a) Implementing countries should indicate which extractive industry revenues are recorded in the national budget, whether cash or in-kind. 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. b) Multi-stakeholder groups are encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics Manual.</p>	<p>The Public Financial Management (PFM) Act of 2009, 58 coupled with the introduction of the Medium-term Expenditure Framework (MTEF) in FY 2012/13, has significantly enhanced the national budget process. The MTEF budgetary process and structure comprises the following phases: Strategic Phase: Ministries and Agencies present plans and strategies linking resources to policy priorities based on the Agenda for Transformation Operational Phase: Ministries and Agencies prepare their detailed budgets; and Budgeting Phase: the budget is structured into the eleven economic sectors consisting of groups of Ministries and Agencies which share common functions. It is also disaggregated into policy areas based on groups of administrative departments and projects within Ministries and Agencies which have common functions. Revenue distribution is done through Liberia’s budgetary process. Accordingly, all revenues collected by Liberia Revenue Authority (LRA) are deposited in a consolidated account at the Central Bank of Liberia (CBL), from whence it is captured in the National Budget.</p>
<p>5.2 Subnational transfers. a) Where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute, or other revenue-sharing mechanisms, the multi-stakeholder group is required to ensure that material transfers are disclosed. Implementing countries should disclose the revenue-sharing formula and any discrepancies between the transfer amount calculated under the relevant revenue-sharing formula and the actual amount transferred between the central government and each relevant subnational entity. The multi-stakeholder group is encouraged to reconcile these transfers. Where there are constitutional or significant practical barriers to the participation of sub-national government entities, the multi-stakeholder group may seek adapted implementation under Requirement 8.1. b) The multi-stakeholder group is encouraged to ensure that any material discretionary or ad-hoc</p>	<p>A subnational transfer does not apply to Liberia, and there were no subnational transfers during the review period.</p> <p>As per 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</p>

transfers are disclosed and reconciled where possible.

5.3 Revenue management and expenditures. The multi-stakeholder group is encouraged to disclose further information on revenue management and expenditures, including a) A description of any extractive revenues earmarked for specific programs or geographic regions. This should include a description of the methods for ensuring accountability and efficiency. b) A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports. c) Timely information from the government that will further public understanding and debate around revenue sustainability and resource dependence issues. This may include the assumptions underpinning forthcoming years in the budget cycle and relating to projected production, commodity prices, revenue forecasts arising from the extractive industries, and the proportion of future fiscal revenues expected from the extractive sector.

some extent SOEs outside of the national budgetary process are considered irregular or illegal. The IA has also used this as a guide to check some data from government and SOEs against the national budget reconciliation reports.

Liberia operates an Open Budget Initiative (OBI), which requires a budget framework paper to support the national budget. The requirements for the Budget Framework Paper are set out in Section 11 of the PFM Act of 2009 and Part D.6 of the Associated Regulations, as follows:

1. The Proposed National Budget to be presented to the Legislature shall be accompanied by the budget framework paper, as outlined in Section 11 of the PFM Act of 2009, updated to reflect the draft budget submitted to the Legislature.
2. The budget framework paper shall contain the following: i. an analysis of the economic and fiscal trends and the assumptions underlying the budget's medium-term macroeconomic and fiscal framework; ii. an

	<p> explanation of the government’s policy priorities and how these are reflected in the budget; iii. a statement of key financial risks that may affect budget execution; iv. the essential features of the medium-term expenditure framework, where this has been prepared; v. a summary statement of revenues and expenditure performance, using the main economic categories identified in Section 8(d) of the PFM Act of 2009, for the last two years showing the surplus or deficit in each of the years, and indicating the use to which it was put (in the case of surplus) or the means of financing (in the case of deficit); vi. a summary statement of revenues and expenditures, using the main economic categories identified in Section 8(d) of the PFM Act of 2009, for the three years showing the projected surplus or deficit in each of the years, and indicating the use to which it will be put (in the case of surplus) or the means of financing (in the case of deficit); vii. a summary statement of off-budget donor funding showing name of project and program, funding agency, recipient Government Agency, disbursements effected in the previous financial year, projected disbursement in the following financial year; viii. a summary statement of the performance of State-Owned Enterprises (SOE) and their annual financial plans for the following year showing revenues, expenditures, and changes in net worth; ix. a summary statement of the performance of public corporations and Special Funds showing incomes accruing to them including any donor funding, cash flow statement, outstanding debt if any that includes arrears to vendors and borrowing requirements for the following financial year; x. a summary statement of budgetary implications of new legislation on the proposed budget as well as the financial implication over the two outer years, consistent with the provisions of Section 19 of the PFM Act of 2009. </p> <p> 3. The detailed annual budget estimates shall show the previous budget year outturns, the </p>
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	<p>current year’s original budget, and the year-to-date outturn based on available data and projected outturns.</p> <p>4. The detailed estimates, including revenues and expenditures, will be structured according to the classifications specified in Section 8(d) of the PFM Act of 2009. 5. The detailed estimates will include overall and agency-level summaries by the various classifications utilized in the budget. To strengthen the link between national priorities in the national development plan and the budget, MTEF sets out two phases: a strategic and an operational phase. The strategic phase reviews priorities and strategies before detailed resource allocation. The operational phase of the budget preparation involves allocating resources to sectors and various spending entities and concludes with passing the national budget by the national legislature.</p>
<p>6.1 Social expenditures by extractive companies. a) Where material social expenditures by companies are mandated by law or the contract with the government that governs the extractive investment, implementing countries must disclose and, where possible, reconcile these transactions. 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 reconciliation is not feasible, countries should provide unilateral company and/or government disclosures of these transactions. b) Where the multi-stakeholder group agrees that discretionary social expenditures and transfers are material, the multi-stakeholder group is encouraged to develop a reporting process to achieve transparency commensurate with the disclosure of other payments and revenue streams to government entities. Where reconciliation of key transactions is</p>	<p>During the scoping of the 14th report, the MSG agreed to include disclosure of social expenditures in the report, and as the report outlines, there was not much for social spending. Page 74 of the 14th report captures disclosure of social payments.</p> <p>Reporting entities accounted for US\$6,285,658 in social and environmental expenditure for FY 2020/2021. Of this amount, Cash contribution represented 37.9% of total contribution and in-kind contribution, 62.1%. The agriculture sector is the largest contributor of social and environmental expenditure and accounts for 78.2% of the total. Mining accounts for the largest share of environmental cash contributions (91%). while agriculture has the largest share on in-kind environmental contribution. Firestone Rubber in-kind contribution for FY 2020/2021. Page 74</p>

impossible, e.g., company payments are in-kind, or to a non-governmental third party, the multi-stakeholder group may wish to agree on an approach for the voluntary unilateral company and/or government disclosures.

6.2 Quasi-fiscal expenditures. Where state participation in the extractive industries gives rise to material revenue payments, implementing countries must include disclosures from SOE(s) on their quasi-fiscal expenditures. Quasi-fiscal expenditures include arrangements whereby SOE(s) undertake public social expenditures such as payments for social services, public infrastructure, fuel subsidies, national debt servicing, etc., outside of the national budgetary process. The multi-stakeholder group must develop a reporting process to achieve transparency commensurate with other payments and revenue streams, including SOE subsidiaries and joint ventures.

6.3 The contribution of the extractive sector to the economy. Implementing countries must disclose, when available, information about the contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report. It is required that this information includes the following:

- a) The size of the extractive industries in absolute terms and as a percentage of GDP and an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining.
- b) 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.
- c) Exports from the extractive industries in absolute terms and as a percentage of total exports.
- d) Employment in the extractive industries in absolute terms and as a percentage of the

No data on quasi-fiscal expenditures was captured in the report-14th covering 2020/2021. NOCAL. The only SOE in the sector, did not make such expenditure during the FY 2020/21.” 14th Report page 74.

During the 2020/21 fiscal year, the extractive sector contributed to 54 percent of GDP, with Agriculture and Fisheries contributing 30 percent; followed by mining and panning, 15 percent; and Forestry, 9 percent. 14th Report Page 74

The four sectors under the LEITI scope recorded a total of US\$84,690,471 in FY 2020/2021.

14th Report Page 67

<p>total employment. e) Key regions/areas where production is concentrated.</p>	
<p>7.1 Public debate. The multi-stakeholder group must ensure that the EITI Report is comprehensible, actively promoted, publicly accessible, and contributes to public debate. Key audiences should include government, parliamentarians, civil society, companies, and the media. The multi-stakeholder group must: a) Produce paper copies of the EITI Report and ensure that they are widely distributed. The report contains extensive data, e.g., voluminous files, so the multi-stakeholder group is encouraged to make this available online. b) Agree on a clear policy on accessing, releasing, and re-using EITI data. Implementing countries are encouraged to publish EITI under an open license and inform users that information can be reused without prior consent. c) Make the EITI Report available online in an open data format (xlsx or csv) and publicize its availability. d) Ensure that the EITI Report is comprehensible, including writing in a clear, accessible style and inappropriate language. e) Ensure that outreach events are organized by the government, civil society, or companies to spread awareness of and facilitate dialogue about the EITI Report across the country.</p> <p>7.2 Data accessibility. The multi-stakeholder group is encouraged to make EITI Reports machine-readable and code or tag EITI Reports and data files to compare the information with other publicly available data by adopting Board-approved EITI data standards. As per Requirement 5.1(b), the multi-stakeholder group is encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics Manual. The multi-stakeholder group is encouraged to a) Produce summary reports with clear and balanced analysis of the information, ensuring that the authorship of different elements of the EITI Report is clearly stated. b) Summarize and compare the share</p>	<p>.</p> <p>The reviewed period also witnessed the release of LEITI’s open data policy with the following thrusts:</p> <ol style="list-style-type: none"> 1) EITI Reports on Liberia will be understandable, actively promoted, and publicly accessible, contributing to public debate and publishing in paper copies. Summary copies will be developed along with visual aids and distributed nationwide. Soft copies of both full and summary reports will be published online; 2) All extractives and related data will be published under open license online (www.leiti.org.lr) and on websites of other relevant government ministries and agencies; 3) Extractives and related data will be released in granular, machine-readable format online and in a format as specified by EITI Requirement 7.1c (xlsx or CSV). 4) LEITI will undertake nationwide and periodic dissemination of EITI reports on Liberia; 5) EITI reports on Liberia will be produced in not more than 18 months following the expiration of any fiscal year; 6) Over the medium term, LEITI’s online data portal will be made interoperable; 7) LEITI will ensure citizens' continuous awareness and capacity building on open data availability, accessibility, and reusability. The focus will be on youth groups, women groups, local authorities, parliamentarians, media, marginalized and minority groups, etc.

<p>of each revenue stream to the total amount of revenue that accrues to each respective level of government. c) Where legally and technically feasible, continuously consider automated online disclosure of extractive revenues and payments by governments and companies. This may include cases where extractive revenue data is already published regularly by the government or where national taxation systems are trending towards online tax assessments and payments. Such continuous government reporting could be considered interim reporting and an integral feature of the national EITI process, captured by the annual reconciled EITI Report. d) Undertake capacity-building efforts, especially with civil society and through civil society organizations, to increase awareness of the process, improve understanding of the information and data from the reports, and encourage the use of the information by citizens, the media, and others.</p> <p>7.3 Discrepancies and recommendations from EITI Reports. To strengthen the impact of EITI implementation on natural resource governance, as per Requirement 7.4, the multi-stakeholder group is required to take steps to act upon lessons learned; to identify, investigate and address the causes of any discrepancies; and to consider the recommendations resulting from EITI reporting.</p> <p>7.4 Review the outcomes and impact of EITI implementation. The multi-stakeholder group is required to review the outcomes and impact of EITI implementation on natural resource governance.</p> <p>a) The multi-stakeholder group is required to publish annual progress reports.⁵ The annual progress reports must include i. A summary of EITI activities undertaken in the previous year.</p>	<p>8) LEITI will strive to establish a register of beneficial owners of the companies operating in the extractive sector of Liberia on an annual basis.</p> <p>Please reference Liberia’s validation template on MSG oversight for 7.3</p> <p>The LEITI MSG has regularly overseen the production and publication of its operations in an Annual Activity Report. The latest is the combined 2020/ 2021 APR</p>
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III. Specific Strengths and Weaknesses identified in the EITI Process

Major Strengths

Major Strengths

Independence of the MSG- A major strength of the process is the cohesive and independent nature of the LEITI MSG. During the review period, the tripartite arrangement remained visibly functional, with sheer independence exercised by all. Decisions were sought through consensus building rather than through voting.

Re-staffing: The Secretariat is now operating at its full capacity staff wise. In 2021, after an assessment report, the MSG mandated the Secretariat to fill vacancies that existed and that saw the employments of a Technical Officer, a communication and Outreach person, Administrative Manager and a Procurement Manager. In December 2022, the MSG recruited a new Deputy Head of Secretariat to bring the Secretariat to its full capacity.

Weaknesses

The most notable weaknesses observed over the review period include the following:

Funding- Government's support to the LEITI through budgetary appropriations continue to dwindle significantly affecting workplan implementation. Since 2016, the Government's support has been in free fall. This has hugely impacted the dissemination of the 12th, 13th and 14th EITI Reports for Liberia.

Logistics- A major hindrance to output and efficiency at the Secretariat. At current, handy equipment like computers have all outlived their usefulness with frequent crashes here and there. Chairs too are dilapidated needing replacement. The only vehicle at the Secretariat is in its 8th year and frequently breaks down amid serious assignments.

Staff salary cut- The national harmonization policy instituted in 2019 which saw a drastic reduction of staff salary at the Secretariat is serving as a serious demotivation of staff members. As a result, the Secretariat continuous to experience staff turnover.

IV. Total Implementation Cost

Below is a breakdown of the cost of implementation during the reporting period.

Liberia Extractive Industries Transparency Initiative statement of income and expenditure FY2022	
Account description	Amount (US\$)
TOTAL INCOME (GOL)	299,687.49
EXPENDITURE	
MSG Operation	
Personnel Expenses	136,255.54
Secretariat Operation	121,100.71
Communications and Outreach	
Independent Auditor/Reconciler	42,258.93
Consultancy Services /Other	
Total Expense	299,615.18
Balance brought forward	72.31

V. Activities of the Broader Constituency of the MSG

This section of the APR reviews activities implemented by members of the respective constituent groups outside of the MSG. It delineates and captures activities executed by the broader constituencies of the Body relative to the implementation of the EITI in Liberia.

In February 2022, a collaboration between the Liberian Government and Civil Society Organizations in the country led to the first ever Government-Civil Society Summit in Buchanan City, Grand Bassa County. With support from the [African Development Bank](#), [Irish Aid](#), the [European Union in Liberia](#) and the [Embassy of Sweden in Monrovia](#); the [National Civil Society Council of Liberia \(NCSCCL\)](#) in collaboration with the Government of Liberia (GOL) through the Governance Commission, embarked on [a two-day summit](#) to deepen partnership and to strengthen a structured relationship and collaboration as clearly stated in the GOL- CSO Accord of 2016.

The event brought together key government agencies including the [Liberia Land Authority](#), the Governance Commission, the [Liberia Extractive Industries Transparency Initiative \(LEITI\)](#), the Ministry of Mines and Energy, and the [Forestry Development Authority](#). Other agencies attending the summit included; the [Liberia Revenue Authority](#), the Environmental Protection Agency and the [Ministry of Finance and Development Planning](#). The Regional and County Coordinators of the Council and other CSOs actors were also in attendance.

The summit deliberated on key national issues with a specific focus on the revision of the existing partnership on mainstreaming the challenges around utilization and equitable distribution of revenue generated and the role of CSOs in supporting these processes. Other discussions focused on Artisanal and Small Skills Mining, the Land Rights, Localization Framework, environmental issues, climate change, its impact and harnessing best practices to draw synergies that would strengthen the collective engagements of these institutions.



Figure 1 Cross section participants posed for the press after the first day of the summit



Madam Loretta Pope Kai, Head of the NCSCCL making opening remarks at the summit

LEITI's Head of Secretariat, Mr. Jeffrey N. Yates, was among several other government officials that attended a Special Cabinet Retreat called by H.E. George M. Weah in Gompa, Nimba County. The Special Cabinet Retreat was meant to review gains made by various MACs, discuss the

challenges facing the implementation of the PAPD, and lay out plans for the next sixteen (16) months of the Administration.

As required, the Liberia Extractive Industries Transparency Initiative was invited to make a report on progress, challenges, and ongoing plans. The invitation was the first since the creation of the LEITI in 2009.

In his report at the retreat, which was conscientiously presided over by the President of the Republic, His Excellency George M. Weah, LEITI Head of Secretariat Jeffrey N. Yates, informed the President and members of the cabinet that the LEITI Secretariat is comprehensively restructured with professional staffs. He also told the President and members of the cabinet that the LEITI Secretariat is now current in EITI reporting, and the LEITI Secretariat is functioning well under the supervision of the Multi-Stakeholders Group. The catching point during the Head of Secretariat presentation was when he informed the President and cabinet members that Liberia had passed the EITI Validation.

“Mr. President, since we had the standstill that led to our suspension in 2018 and subsequent lifting in 2020, the LEITI is pleased to inform you that it is up to date with its reporting obligations. Mr. President, I am also pleased to inform you that under the supervision of the Multi-Stakeholder Group, Liberia has passed the EITI Validation and, just a week ago, published its 13th EITI Report covering the fiscal year 2019/2020. Our next report, the 14th is due to be published at the end of July 2022,” Yates disclosed amidst thunderous applause from the President and his cabinet.

“As its stands, Your Excellency, the EITI implementation in Liberia is vibrant and up to date, and the Secretariat and the MSG are grateful for your immense and continuous support to the process as we strive to lift the name of our patrimony amongst the countries implementing the EITI Standard and regulations” He concluded.

The Head of the Secretariat informed the President and members of the cabinet that the LEITI Secretariat has put together a comprehensive implementation plan that will be shared with the Office of the President and Ministries, Agencies, and Commissions.



President George Weah addressing the Special Cabinet Retreat. Photo courtesy: Executive mansion



A cross section of President Weah's cabinet in Ganta

VI. Details of Membership of the MSG during the Period

Membership—consistent with Section 6.1 of the LEITI Act of 2009, the MSG shall comprise of at least fifteen (15) members drawn from three constituencies—the Government of Liberia; the Civil Society and the Private Sector. The Act further requires seven representations from the GoL, to include the Minister of Finance (now the Minister of Finance and Development Planning);

the Minister of Lands, Mines and Energy; the Managing Director of the Forestry Development Authority; the President/CEO of the National Oil Company of Liberia or its successor and two members each representing the Senate and House of Representatives. The Civil Society representatives include Publish What You Pay Liberia or a its successor organization and a representative of a recognized association or union of workers in the extractive sectors as permanent members while the Private Sector is required to have four representatives drawn each from the mining, forestry, agriculture and oil sector as permanent members. Few of Liberia's' development partners are also on the MSG as observers.

The table below provides details of MSG membership during the period under review.

Current MSG Membership

Constituency	<i>Institution</i>	<i>Representative</i>
Government	Ministry of Finance and Development Planning (MFDP)	Samuel D. Tweah Jr.
	Ministry of Mines & Energy (MME)	Gesler E. Murray
	Forestry Development Authority (FDA)	C. Mike Doryen
	National Oil Company of Liberia (NOCAL)	Saifuah Mai Gray
	Ministry of Justice (MoJ)	Frank M. Dean
	Liberia Petroleum Regulatory Authority (LPRA)	Archie N. Donmo
	Ministry of Agriculture (MoA)	Jeannie Milly Cooper
	Ministry of Internal Affairs (MIA)	Varney Sirleaf
	Liberia Revenue Authority	Thomas Doe Nah
Civil Society	Publish What You Pay (PWYP)	Cecelia T. M. Danuweli
	National Civil Society Council of Liberia (NCSCCL)	Loretta Pope Kai
	Mineral Civil Society Council of Liberia (MCSCCL)	Fallah B. Kamara
	Liberia Labor Congress (LLC)	Winston Wreh
Private Sector		
	Arcelor Mittal	Marcus Wleh
	Liberia Timber Association (LibTA)	Ekema Witherspoon

	Liberia Business Association (LBA)	James Strother
	Golden Veroleum Liberia (GVL)	Elvis G. Morris
Observers	GIZ	
	US Embassy	

Meetings— the MSG conducts its regular meeting once a quarter. However, where urgency is required, emergency meetings are held. Additionally, matters requiring scrutiny are referred to specific committees which decide on them and make recommendations to the body.

During these meetings, issues of concerns are discussed and policy decisions are made while the MSG is also briefed by the Head of Secretariat on the status of planned activities and other progress at the Secretariat. Most decisions are reached by consensus, but where consensus cannot be obtained, the body would resort to voting. Observers can contribute to the discussions but are not eligible to vote.

The year 2022 saw a very engaging multi-stakeholder Group of the Liberia Extractive Industries Transparency Initiative with six regular sittings and one emergency despite a change in their rule. The LEITI MSG at the end of 2021 decided to transition from monthly meetings to quarterly sittings with allowance for emergency gatherings when necessary. The rationale was to allow senior managers and Government officials to attend these quarterly sittings since there were long intervals. In April, 2022, the MSG held a daylong emergency sitting to address and reply to key issues raised in the initial validation report on Liberia. All decisions arrived at these sittings were derived through consensus building.

However, as stated earlier, 2022 saw a sharp implementation rate in the execution of the LEITI Workplan-about 83 %. This is due to the proactivity of the MSG which is in its second year. Besides, critical issues that needed the attention of the Body were addressed through ‘no objections’ emails per constituency/bloc.

In 2022, the MSG oversaw the production of two reports-the 13th and 14th EITI Reports, a final mainstreaming feasibility study report, immense progress towards the development of a Beneficial Ownership Regime in Liberia and most importantly, the approval of the Term of Reference for the preparation of the 15th Report, and an independent but cohesive working relationship amongst constituent members.

Approval by the MSG

Proxy - Chair Person / LEITI MSG

Date: _____