Publishing EITI data

Guidance note 19 - Requirements 7.1.c, 7.2.c, and 7.2.d; Standard Terms of Reference for Independent Administrators (Phase 5.3)

Introduction

EITI implementing countries publish figures (“data”) as well as narrative text on the country’s extractive industry. Data is understood here as *information that has been translated into a format more convenient to process on a computer*. The 2016 Standard includes an open data policy¹ and emphasises the need to ensure that this data is publicly *accessible*, as detailed in EITI Requirements 7.1 and 7.2.

In February 2018, the EITI Board *reaffirmed that implementing countries are expected to take steps to integrate EITI implementation in company and government systems*. These systematic disclosures are considered the default expectation, with EITI Reports to be used where needed to address any gaps and concerns about data quality.

While it is often important to present reports in print and pdf versions, data in such forms is difficult to access and transpose for anyone who want to incorporate EITI data into their own analyses or databases. This guidance note provides advice on how countries can meet these goals, and examples of how countries have accomplished this to date.

The EITI Standard requires the MSG to:

1. Agree a clear policy on the access, release, and re-use of EITI data (Requirement 7.1.b²)

2. Make the EITI Report available in an open data format (xlsx or csv) online and publicise its availability (Requirement 7.1.c)

² A separate guidance note has been created specifically dealing with creating open data policies: [https://eiti.org/document/GN27](https://eiti.org/document/GN27)
Independent Administrators are also mandated by the Standard Terms of Reference\(^3\) to submit summary data\(^4\) of EITI Reports electronically to the EITI International Secretariat, according to the template issued.

Furthermore, the EITI Standard encourages multi-stakeholder groups (MSGs) to:

1. Make EITI Reports machine readable and downloadable and to code or tag EITI Reports and data files so the information can be compared with other publicly available data (Requirement 7.2)
2. Reference national revenue classification systems, and international standards such as the IMF Government Finance Statistics (GFS) Manual (Requirements 5.1.b, 7.2)
3. Where legally and technically feasible, consider automated online disclosure of extractive revenues and payments by governments and companies on a continuous basis (Requirement 7.2.c).

Implementing countries should also 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 (Requirement 4.8.b).

The guidance note is structured to provide the simplest solutions first (sections 1 and 2), which are also the minimum disclosures required by the EITI Standard. However, for countries that wish to go further in data disclosures, the next sections address more sophisticated solutions such as machine-readable formats (section 3), data standards and international classification (section 4), data tools and portal solutions (section 5) and automated disclosures (section 6).

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\(^4\) See [https://eiti.org/summary-data](https://eiti.org/summary-data)
Requirements covering EITI data

7.1.b and 7.1.c 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 is required to:

b) Agree a clear policy on the access, release and re-use of EITI data. Implementing countries are encouraged to publish EITI under an open license, and to make users aware that information can be reused without prior consent.

c) Make the EITI Report available in an open data format (xlsx or csv) online and publicise its availability.

7.2.c and 7.2.d Data accessibility.

The multi-stakeholder group is encouraged to make EITI Reports machine readable, and to code or tag EITI Reports and data files so that the information can be compared 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:

c) Where legally and technically feasible, consider automated online disclosure of extractive revenues and payments by governments and companies on a continuous basis. This may include cases where extractive revenue data is already published regularly by government or where national taxation systems are trending towards online tax assessments and payments. Such continuous government reporting could be viewed as interim reporting, and as an integral feature of the national EITI process which is captured by the reconciled EITI Report issued annually.

1. Producing and publishing electronic data files

The Standard Terms of Reference (ToR) for Independent Administrators (IAs) require the production of machine-readable files that can be published alongside the print/pdf version of EITI Reports. In practice this means that the MSG should first task the IA to produce and submit CSV\(^5\) or Microsoft Excel files with all tables from the report. In addition, the national secretariats and MSGs should ensure that these files are made available for download through their own websites, alongside any pdf version.

To date, more than 12 countries are publishing such files. Below are three examples from Zambia, United Kingdom, and the Philippines. The International Secretariat may be consulted for additional examples, or see the EITI website: [https://eiti.org/data](https://eiti.org/data)

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**Zambia**

Zambia EITI (ZEITI) recently published a new website, which contains a separate data-section\(^6\). This is an example of publishing Excel files containing the information for Zambia's EITI Reports. They also publish the 'Summary data' files that ZEITI submits to the International Secretariat.

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**United Kingdom**

The United Kingdom publishes Excel files on their government websites\(^7\) covering information contained in their EITI Reports, the latest for FY2015 at the time of writing. It is a great example of how simple publications may be the most effective way of providing EITI data to the public and other interested parties.

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**Philippines**

The Philippines provides a variety of solutions on their website\(^8\), which are fairly advanced. However, they also incorporate simpler disclosures; PH-EITI makes Excel files available on a continuous basis. As companies and government agencies submit reporting templates to PH-EITI, they make these excel files available on their website\(^9\).

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\(^5\) CSV – Comma Separated Value files

\(^6\) [http://zambiaeiti.org/zeiti-publications/](http://zambiaeiti.org/zeiti-publications/)


\(^8\) [http://www.ph-eiti.org/](http://www.ph-eiti.org/)

\(^9\) [https://www.ph-eiti.org/Resources/#/GIS](https://www.ph-eiti.org/Resources/#/GIS)
2. EITI Summary data

The Standard ToR for IAs also requires that implementing countries submit summary data to the International Secretariat according to a standardised template. National secretariats and MSGs should submit this form to the International Secretariat alongside the pdf and other EITI data files.

The standard template, called the ‘Summary data template’, can be found at https://eiti.org/summary-data-template

Secretariats are advised to visit this page when commencing the reporting cycle to ensure that they have the latest version of the template. The data in the template will be made available at the International Secretariat’s database: https://eiti.org/summary-data

The template has three (3) sections or worksheets:

- **Part 1** covers the basic characteristics of EITI reports and data
- **Part 2** addresses availability of contextual data, in line with EITI Requirements
- **Part 3** covers data on government revenues, listed per revenue stream *and* per company

One section in part 3, on classification of revenue streams, has been developed in collaboration with the International Monetary Fund (IMF)\(^{10}\). This classification uses the Government Finance Statistics (GFS) Manual 2014\(^{11}\). For guidance on how to classify revenue streams in accordance with this framework ...

- Consult the *Technical notes*, which have been drafted by the IMF in consultation with the EITI International Secretariat: https://eiti.org/document/eiti-summary-data-template
- Contact the Ministry of Finance in your country, which in most cases already reports some aspects of government revenues to the IMF through this framework
- Contact the EITI International Secretariat at data@eiti.org

This template should be completed in full and submitted to the International Secretariat following the publication of EITI Reports. It is advisable for IAs to prepare the templates as they work on EITI Reports. The data will be used to facilitate data analysis by national secretariats and to populate the global data repository, available on the International Secretariat’s website.

Any questions or comments should be directed to data@eiti.org.

3. Publishing data in ‘machine-readable form’

The Standard encourages MSGs to publish EITI data in a ‘machine-readable format’. This means data in a format that can be understood by a computer and enables new uses of the data.

\(^{10}\) http://www.imf.org/en/News/Articles/2015/09/14/01/49/pr14473

For the time being, publishing data in CSV or excel formats (see chapter 1) is considered good practice. More advanced methods for making EITI Reports machine-readable are being developed, and countries that may be interested in this form should contact the International Secretariat.

**Human-readable versus machine readable**

‘Human-readable data’ such as the information and figures in the current EITI Report can be marked up with a language (often referred to as tags) that a computer can understand. However, these tags should be pre-defined. See the below example with text taken from an EITI Report.

### Human-readable

The below text is what can be seen by the human eye:

The government in Country X reports to have received a total of USD 200 000 000 from its oil sector, and USD 10 000 000 from its mining sector in 2016

### Mark-up

The same text is marked up with pre-defined tags that a computer can understand. The tags, hidden to the human eye, are included below marked by <>:

```xml
<CountryXGovernmentRevenues2016>
<ReportedBy>government</ReportedBy> in Country X reports to have received a total of <ValueOil>USD 200 000 000</ValueOil> from its oil sector, and <ValueMining>USD 10 000 000</ValueMining> from its mining sector in 2016</CountryXGovernmentRevenues2016>
```

### Machine-readable

A computer would be able to understand what the information and figures refer to. This is what the computer would see:

```xml
<CountryXGovernmentRevenues2016>
<ReportedBy>government</ReportedBy>
<ValueOil>USD 200 000 000</ValueOil>
<ValueMining>USD 10 000 000</ValueMining>
</CountryXGovernmentRevenues2016>
```

If multiple reports are marked up using the same language, a computer can synthesise information across reports. Electronic reporting (see chapter 6) will make this type of coding much easier. Most large extractives companies already publish reports in a machine-readable format, XBRL, as required by both
the United States Securities and Exchange Commission (SEC), and by United Kingdom’s Companies House.

4. National and international data standards and classifications

EITI countries are encouraged to reference national revenue classification frameworks and international standards such as IMF’s GFS. As international frameworks are always built around national classifications, meaning that these are possible to present in parallel or simultaneously.

For a better overview of existing data standards, the EITI International Secretariat also supported a project financed by the World Bank to survey EITI reporting standards and accessibility strategies. The study was based on consultations with EITI implementing countries, industry and civil society organisations.

The report, Options for Data Reporting, includes recommendations for data output for EITI Requirements listed under the 2016 EITI Standard. The report presents what type of data is required and identifies international standards for data associated with each requirement. It is a highly valuable resource for ensuring the interoperability of data, and complements several issues highlighted in this guidance note. We highly recommend implementing countries use this document as a reference.

Please find examples of some of the classifications that can be used below.

Classification of revenue figures

All countries classify revenue streams according to the country’s own regulations and contracts. However, since the nomenclature or classifications vary between countries, the IMF has developed a framework for revenue streams from the extractive sector in collaboration with the EITI. It is based on the GFS framework and the current classification can be found as part of the summary data template, described in chapter 2.

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Classification of companies

Companies often operate with several legal entities in one country. Therefore, national secretariats and MSGs may wish to include unique (company) identifiers. This could include the company identification numbers, registry numbers, license numbers or similar.

As countries introduce the global Legal Identifier (LEI)\(^\text{14}\) system, countries may wish to include this identifier in their EITI Reports.

Classification of production volumes

The EITI Standard requires that production and export volumes and values are disclosed. Data must be disclosed by commodity and when relevant by state/region (Requirements 3.2 and 3.3). The unit of volume is recommended to follow established practice in each country. Discussions are still ongoing on how to standardise the reporting of production data. Summary data files used by the International Secretariat, encourages the use of barrels, standard cubic metres (Sm3) or tonnes for petroleum products, and metric tonnes, troy ounces or carats for solid mineral products.

Other data types

The Standard also requires disclosure of other information, such as social expenditure, currencies, and national accounts. Some of these are included here, but the EITI Secretariat is still exploring how other types of data may be efficiently classified.

For currencies, the EITI website relies on ISO 4217 for currency-codes\(^\text{15}\). These are three-letter codes referring to each accepted currency to date. Examples are USD, the United States Dollar, and CFA franc which is coded as either XAF or XOF depending on the country in question.

For countries, the EITI website relies on the ISO 3166-1 Alpha-2 codes\(^\text{16}\). These are two-letter codes referring to each economic area or region. Examples here are NG for Nigeria and IQ for Iraq.

The IMF recently published guidance on estimation of National Accounts\(^\text{17}\) with a specific focus on extractive sectors. National accounts comprise of contribution to GDP, exports, revenues and subsidies. It also covers employment. An example using an early version of this guide is available for Mongolia\(^\text{18}\).

5. Digital tools to make data accessible

EITI Requirement 7 requires that “the EITI Report is comprehensible, actively promoted, publicly accessible, and contribute to public debate”. More and more countries are developing digital tools that

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\(^{14}\) [http://openleis.com/](http://openleis.com/)

\(^{15}\) [https://www.iso.org/iso-4217-currency-codes.html](https://www.iso.org/iso-4217-currency-codes.html)

\(^{16}\) [https://www.iso.org/iso-3166-country-codes.html](https://www.iso.org/iso-3166-country-codes.html)


explain the findings of the EITI in understandable and accessible ways. Below are three examples from Dominican Republic, Germany, and Mongolia.

Dominican Republic

Advanced data solutions are not only an option for long-time implementers of the EITI Standard. Dominican Republic (EITI-RD) published their first ‘EITI Report’ in October\(^\text{19}\). For EITI-RD, their website is the EITI Report. Instead of producing large physical copies of EITI Reports, all the necessary disclosures are made online as the default, while a reconciliation report is published as an attachment\(^\text{20}\).

\(^{19}\) [https://eitird.mem.gob.do/](https://eitird.mem.gob.do/)
Germany

The same goes for Germany (D-EITI). They published their EITI Report entirely on an interactive data portal\(^\text{21}\). It provides contextual information on resource extraction, legal frameworks, revenues and innovative topics such as the environment and subsidies. The data of the reconciliation report is visualized.

The interface was designed to raise interest among the general public and the content can be shared directly through social media. All information is available for download in open data formats. The portal is built on the previous code provided by US-EITI and is available in both German and English. The source code is shared on Github\(^\text{22}\) and its bilingual feature can be adapted to any language.

Mongolia

Mongolia’s portal\(^\text{23}\) covers revenue receipts and payments and their portal has enabled consistent and timely disclosure of revenue-data for more than 1000 companies operating in the country. The data portal contains data on licenses - including geographical and spatial information - as well as production volumes and values. Users can choose whether the information is presented by company, license or district. All the information is available for download in open data formats such as Excel, CSV or JSON files. Mongolia is currently exploring opportunities for mainstreaming several disclosures related to EITI, avoiding their inclusion in EITI Reports.

\(^{21}\) [http://www.rohstofftransparenz.de/](http://www.rohstofftransparenz.de/)
\(^{23}\) [https://e-reporting.eitimongolia.mn/](https://e-reporting.eitimongolia.mn/)
Open sourced website solutions

Similar to D-EITI, the International Secretariat website is also available on GitHub\(^24\). GitHub allows whoever is interested to look into the source-code of EITI’s website, and to use the code or any feature they wish. For more information, we recommend visiting the GitHub site or contact the International Secretariat.

6. Mainstreaming and automated online disclosures

In February 2018, the EITI Board reaffirmed that implementing countries are expected to take steps to integrate EITI implementation in company and government systems. These systematic disclosures are considered the default expectation, with EITI Reports to be used where needed to address any gaps and concerns about data quality.

The terms “mainstreaming”, “integrated reporting” and “systematic disclosure” are often used interchangeably. For the purposes of this guidance note, the terms systematic disclosure and integrated reporting are synonymous. They refer to the desired end-state, where the EITI’s disclosure requirements are met through regular, timely and publicly available company and government reporting. This could include, public financial reporting, annual reports, information portals, and other open data and freedom of information initiatives. This should include an explanation of the underlying audit and assurance procedures that the data has been subject to, with public access to the supporting documentation. **Mainstreaming** refers to the process for realising this goal, which may include interim measures, pilots, and other capacity building activities. EITI websites would then increasingly be used as a portal for accessing these systematic disclosures, with EITI Reports disclosing information not available elsewhere.

The 2016 EITI Standard included several provisions that encourage and enable mainstreaming, including:

- The broad definition of “EITI Report” in the 2016 Standard (“The data [required by the EITI] can be disclosed in the form of an EITI Report, or constitute publicly available information and data gathered or cross-referenced as part of the EITI process”);
- Several provisions that encourage mainstreaming, e.g., Requirement 2.2 on License allocations, which states that “[where] the requisite information ... is already publicly available, it is sufficient to include a reference or link in the EITI Report”.
- The scope, within the standard Terms of Reference the work to be undertaken by the Independent Administrator, to collect data through existing reporting mechanisms (see section 2.1), and the scope for the MSGs to further adapt or deviate from the standard Terms of Reference, so long as EITI Board is sought in advance (as per requirement 4.9.b.iii).

\(^{24}\) EITI GitHub repository: [https://github.com/EITIorg](https://github.com/EITIorg)
• The option to seek Board approval for mainstreaming, as per requirement 4.9.c.
• The scope to seek Board approval for adapted implementation “should the multi-stakeholder group conclude that it faces exceptional circumstances that necessitate deviation from the implementation requirements” (Requirement 8.1);

While most implementing countries have embraced some aspects of mainstreaming, especially with respect to contextual information relating to licensing, contract transparency, production and export data, many countries face challenges with “full mainstreaming”, i.e., routine disclosure of all the data required by the EITI Standard in requisite detail. A common challenge in the Latin American and Caribbean (LAC) region, for example, is that confidentiality or privacy provisions require a company waiver before government agencies can disclose company-specific data. However, these challenges should not detract from the long-term objective to ensure mainstreamed, integrated and systematic disclosure.

The Board has agreed that, by the end 2018, all implementing countries are expected to develop a costed work plan for 2019 and onwards that includes steps to mainstream EITI implementation in company and government systems within 3-5 years, with the scope to seek a longer transitional period where needed. The disclosures required by the EITI Standard are summarised in both the Terms of Reference for a systematic disclosure feasibility study, and in a ‘Systematic disclosure toolkit’ available on the EITI website.

The MSG is encouraged to ensure that systematic disclosures adhere to the open data policy of the MSG, or wider government policies, including making the data available in machine-readable format. The MSG should also ensure that systematic disclosures adhere to the publication of the required data and at the required level of disaggregation.

Examples of systematic disclosures by governments and companies

License registries and cadastres

Some online solutions facilitate EITI disclosures, especially if integrated into government agencies and properly updated and used. Liberia has followed Sierra Leone’s example and begun using a centralised cadastre system which lists the largest mining companies, linking unique companies to licenses and all payments directly related to the same licenses. Although this does not cover all payments and receipts covered by EITI reconciliation, it is a significant step towards transparency being the default feature of government systems.

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26 https://eiti.org/document/systematic-disclosure-toolkit
27 https://liberia.revenuedev.org/
Automated disclosures of revenues

Kazakhstan and Mongolia have implemented automated online disclosures. They have created or incorporated EITI disclosures into online platforms through which extractive companies upload their data alongside their audit statements.

In Kazakhstan, the EGSU portal (only in Russian/Kazakh) has enabled them to publish the most timely EITI data each year since its completion in 2014. EITI reporting is incorporated into the online platform under the Ministry of Investment and Development. After undertaking an annual independent audit in the first quarter of a calendar year, companies upload EITI data together with their audit statements. This revenue data is even used and presented on several government websites. In terms of EITI disclosures, the main outstanding issue is transparency of state-owned enterprises’ operations, and contracts on barter and infrastructure agreements. All contracts are available on the EGSU portal, but not open to public. The government is therefore considering next steps to transitioning to mainstreamed EITI disclosures.

Additional examples are highlighted at https://eiti.org/systematic-disclosure