

2022 EITI Annual Accounts and KPIs

2022 EITI Annual Accounts

Table of Contents

1. Summary.....	3
2. Revenue: January - December 2022	5
3. Expenditure: January – December 2022	7
4. Balance Sheet and Cashflow statement as per 31 st December 2022	8
4.1 Proposed allocation of deficit.....	10
ANNEX A: EITI Revenue received and booked in 2022	11
ANNEX B: 2022 Key Performance Indicators.....	13
Input and activity indicators	13
Secretariat staff by level and gender.....	13
Staff retention and figures on working hours.....	13
Output Indicators: 2022-2019	14
Country-level indicators: 2022-2019.....	15
Outcome level 1, overall performance.....	15
Outcome level 1, process	16
Outcome level 2: disclosures	16
Outcome level 2: impact.....	17

Has the EITI competence for any proposed actions been considered?

- The EITI Board is mandated in the articles to oversee the accounts of the EITI International Secretariat.

Financial implications of any actions:

There are no financial implications of this request for the EITI International Secretariat, other than the administrative processing.

Document history

Submitted to the Finance Committee	2 February 2023
Discussed by the Finance Committee	7 February 2023
Approval by the Finance Committee	TBC
Submitted to the EITI Board	15 February 2023

2022 EITI ANNUAL ACCOUNTS

1. Summary

The Secretariat submits to the Finance Committee for review the 2022 accounts of the EITI International Secretariat which are in line with the 2022 audited figures submitted to the Governance and Oversight Committee.

In 2022, the Secretariat spent USD 0.368m more than it received with realised revenues of USD 8.42m and expenditures of USD 9.03m, taking into account a positive currency effect. The deficit is mainly due to increased and more expensive travel and higher consultancy fees. Delays in project execution, low contributions from implementing countries, and reduced contributions from supporting companies also affect the result negatively. The deficit will be met by drawing down on the cumulative surplus of USD 0.78m.

While the outlook for 2023 remains sound, additional fundraising will be required to meet inflation-related travel and salary increases, growth in the number of implementing countries, and enhanced demand for technical assistance; these activities and costs will need to be monitored closely in line with the approved budget. Furthermore, the Secretariat is pursuing value for money retendering for services like travel and language support. Revenue from project-specific funding, which accounted for 44% of the total in 2022, is less predictable and more administratively demanding than core funding, but essential to support innovation and the implementation of key thematic areas in the EITI Standard, such as beneficial ownership (BHP Foundation), SOEs, commodity trading transparency (SECO), and subnational reporting (Ford Foundation). The 2023 International Secretariat's workplan refers to project management to be a focus area to strengthen cost control and project execution.

For 2023 the Secretariat is seeking to increase support from supporting countries and renew outstanding multiyear agreements. There is an expectation that contributions from implementing countries will increase along with contributions from supporting companies.

The Secretariat also sought to bear down on costs by levelling off recruitment and conducting pre-validation preparations remotely.

From 1 January to 31 December 2022, the bank account balance decreased from USD 5.4m to USD 4.8m, including the reserve fund of USD 2.5m agreed by the Board in 2015¹ to cater for fluctuations in the exchange rate and uncertainties in some major funding streams. The cash balance also includes USD 1.0m in project specific funding that was received in 2022 for activities to be carried out in 2023, in addition to budget surplus from previous years of USD 0.78m. The account receivable includes outstanding invoices that are yet to be paid by USAID and

¹ The reserve was increased from NOK 18m to NOK 22.5m by the Board in Q1 2022.

the European Commission expected in Q1 2023, in addition to funds yet to be received for the Global Conference.

Regarding the audit, the EITI International Secretariat’s annual accounts for 2022 will be submitted to the Governance & Oversight and Finance committees, by the appointed auditors, KPMG AS after being reviewed by the Finance Committee.

The exchange rate between USD and NOK has fluctuated during 2022. Opening the year at 8.8 NOK/USD, rates increased at the end of May and peaked at 10.8 NOK/USD. The rate closed the year at 9.8 NOK/USD. The overall effect of currency fluctuation was positive because expenditures is mostly denominated in Norwegian Kroner, which depreciated relative revenues in foreign currencies.

NOK/USD development 2022



The Secretariat has also updated the KPIs for 2022 and presents the Effectiveness and Outcome indicators over the full year in Annex B.² The Secretariat completed 14 Validation assessments in

² The Secretariat previously presented the KPIs to the Board along with the work plan in October of each year, with data running up to end August. Inclusion of the updated KPIs on an annual basis along with the Annual Accounts provides a more consistent point of reference aligned with the financial year.

2022 and countries' performance against the disclosure requirements remain relatively stable.

The Secretariat experienced less staff turnover in 2022 when compared to previous year. A gender breakdown of staff by position is presented in Annex B. The financial status of the EITI International Secretariat for 2022 is briefly summarised in Table 1 below.

Table 1: Summary figures January-December 2022

All figures in USD thousands

Main figures - Year To Date (YTD)	Full Year 2022	Budget Full Year 2022	Full Year 2021
	8,60	8,60	8,60
Revenue	8.420	10.166	8.664
Expenditure	9.030	10.122	7.933
Depreciation and Amortization			
Result	(610)	44	731
Currency effect	242	-	
Net result	(368)	44	731
Equity* 01.01.	3.838	3.045	2.983
Equity end of period. (incl. currency translation)	3.075	3.818	3.777
<i>Bank balance at end of period (including reserve)</i>	<i>4.837</i>	<i>3.723</i>	<i>5.461</i>
<i>Reserve account balance at end of period</i>	<i>2.984</i>	<i>2.791</i>	<i>2.093</i>

*Equity is the net of assets and liabilities and represents the amount that is carried over to the next period.

2. Revenue: January - December 2022

The EITI received a total of USD 8.4m in 2022 compared to USD 8.7m in 2021. This was below the budget of USD 10.1m.

The shortfall on revenue versus budget is due to several factors, including: (i) income that did not materialize from certain projects due to delay in reaching agreement with the donor (notably EBRD); (ii) unrealised income from ongoing projects (USAID); (iii) income that did not materialise from a small number of companies (including ConocoPhillips) and (vi) material corrections on expected income from ongoing projects (OE).

Contributions from the supporting companies are 29% lower than budget. This reflects a lower share of total revenue, and some companies exiting due to mergers or changed geographical priorities, and adjustments in revenues in the previous financial year.

The EITI received contributions from 10 implementing countries in 2022, but this remains well below the level of contributions requested by the Board.

For 2022, the EITI Secretariat had 86 supporters: 69 supporting companies, 14 supporting countries and 3 financial institutions. A detailed breakdown of contributions received from each donor in the relevant currency is provided in Annex A. In cases of multi-year agreements or project specific funding, only earned income in 2022 is booked in 2022 accounts.

The International Secretariat's accounting is in NOK and the fluctuation NOK/USD will have an impact on the reported income. The currency rate used in the 2022 budget was 8,5 but the actual average currency rate for 2022 was 9.6.

Table 2 below provides a breakdown of earned income in 2022.

Table 2: Revenue: January-December 2022 by constituency

All figures in USD thousands

INCOME	Actual 2022	Budget 2022	Act vs Budget 2022	Last year 2021	Act vs 2021
Implementing countries		-	-	8,60	-
Implementing countries	111	60	85 %	60	85 %
International development partners, including donors, NGO's and foundations	6.714	8.050	-17 %	6.603	2 %
Project - Specific funding	3.752	2.380	58 %	1.719	118 %
Core - Supporting governments and IFI's	2.961	5.670	-48 %	4.884	-39 %
Private sector	1.595	2.056		2.001	
Oil and Gas	803	977	-18 %	1.154	-30 %
Mining and Minerals	675	980	-31 %	762	-11 %
Financial Institutions	17	11	57 %	28	-37 %
Non-extractives	100	89	13 %	59	71 %
Total Revenues	8.420	10.166	-17 %	8.664	-3 %

2.1 *Project-specific funding: January-December 2022*

Project-specific income differs from core funding in the sense that if not spent according to the purpose established in the agreement, the organisation does not have a legal right to the income. Any unspent funds at the end of the project period must be repaid to the donor and do not constitute a surplus for the organisation.

As noted above, a number of supporting countries provided project-specific funding for activities in the 2022 workplan. In 2022 major project-specific funding was received from the following partners:

- USD 1,683,443 was received from BHP Foundation towards the Opening Extractives programme.
- EUR 350,000 was received from the European Commission, and EUR 150,000 was accrued where receipt of funds is pending approval of final report.
- EUR 500,000 from the Ministry of Foreign Affairs of Belgium for activities related to domestic resource mobilisation and sustainable local development in DRC (Democratic Republic of

Congo) and Niger.

- USD 488,819 has been received from USAID for work related to the support activities on Mainstreaming/Domestic Resource Mobilization, Contract Transparency, Anti-Corruption and Energy Transition. USD 299,663 has been accrued for Q4 activities in 2022.
- CHF 200,000 was received from the Government of Switzerland (SECO) related to commodity trading.

Table 4: Project-specific revenue as of 31st December 2022

Project-specific funding - 2022				
Name	Amount paid	Amount booked in USD	Amount Booked in NOK	Comment
Government of Switzerland (SECO - Commodity)	CHF 200 000	210.506	2.200.980	Contracted
Government of the USA (USAID)	USD 488 819	612.731	6.406.518	Based on deliverables
BHP Foundation (Open Ownership programme)	USD 1 683 443	1.628.686	17.029.025	Contracted
Government of Belgium (Niger and DRC)	EUR 500 000	468.780	4.901.412	Contracted
Government of Switzerland (SECO - Independen	CHF 100 000	92.963	971.990	Contracted
Ford Foundation	USD 125 000	107.568	1.124.700	Contracted
Government of Germany (GIZ) - Independend ev	EUR 37 500	43.113	450.774	Contracted
Government of Norway - Independed evaluation	NOK 500 000	47.821	500.000	Contracted
European Commission	EUR 350 000	540.084	5.646.949	Contracted
Total revenue for specific projects		3.752.252	39.232.348	

3. Expenditure: January – December 2022

Total expenditure during 2022 amounted to USD 9.0m. This was a significant increase from 2021, but also less than the 2022 budget. As before, more than half of the total expenditure went to staff related costs, which remain within the Board approved budget.

Travel costs ended up higher than anticipated in the budget as the expectation to resume travel materialised and restrictions related to the COVID-19 pandemic were lifted. The Secretariat saw an opportunity to speed up the validation and implementation work with in-person meetings and missions. However, in the same period, costs of airfares and hotels increased significantly which affected overall travel spending.

Spend on **project consultants** was 18% above budget. This is due to the need to procure short term expert knowledge on specific areas and to increase capacity to meet recruitment needs.

Other significant costs included:

- **Support to the Board and Chair** consists mainly of salary cost, translation and interpretation and accounted for 10% of total expenditure.
- **Implementation costs** at USD 2.1m is less than 2021, however together with **implementation through subgrants** (USD 0.9m) it is in line with 2021.
- **Capacity building costs** of USD 0.5m represents 5% of total expenditure.
- **Validation** cost of USD 1.4m represents 16% of total expenditure.
- **Outreach** cost of USD 0.45m shows an increase from last year also due to more salary costs and travel. This represents 5% of total expenditure.
- **Communication cost** of USD 1.3m is 14% of total expenditure. In 2021 this was also 14%.

- **Management and administration costs** of USD 1.5m represents 17% of the total expenditure.

Table 5 below provides a breakdown of expenses by function and by type.

Table 5: Expenditure January-December 2022

All figures in USD thousands

EXPENDITURE	Actual 2022	Budget 2022	Actual vs Budget	Actual 2021	Actual vs 2021
Cost by function					
Support to the EITI Chair and Board	903	921	2 %	873	-3 %
Global conference	0	304		0	
Implementation	2.077	3.371	62 %	3.292	59 %
Implementation through subgrant	917	1.318	44 %		-100 %
Capacity building	451	615	36 %	238	-47 %
Validation	1.445	1.113	-23 %	952	-34 %
Outreach	451	298	-34 %	159	-65 %
Communications	1.264	966	-24 %	1.111	-12 %
Management and administration	1.522	1.215	-20 %	1.309	-14 %
Total Costs by function	9.030	10.122	12 %	7.933	-12 %
Costs by type					
Salaries	2.461	3.356	36 %	3.762	53 %
Other staff costs	1.133	1.347	19 %	1.134	0 %
EITI Contract staff (outside Norway)	1.267	1.018	-20 %	0	-100 %
Office expenses	899	1.000	11 %	1.087	21 %
Travel and accomodation	664	411	-38 %	126	-81 %
Translation and interpretation	445	517	16 %	431	-3 %
Project consultants	1.220	1.003	-18 %	481	-61 %
Other charges	23	180	675 %	17	-27 %
Sub Grant (Open Extractives)	917	1.290	41 %	895	-2 %
Total Costs by type	9.030	10.122	12 %	7.933	-12 %
Result	- 610	44		731	
Currency effect	242			0	
Net result	- 368	44		731	

4. Balance Sheet and Cashflow statement as per 31st December 2022

In line with the accrual principle of accounting, a balance sheet and a cashflow statement is presented to give a comprehensive financial overview. Accounts receivables include accrued revenue for activities related to project-specific funding for activities implemented in 2022, where reimbursement will be received from donors in 2023, specifically for USAID and the European Commission.

Other receivables of USD 0.5m include prepaid costs for insurance and rent in addition to invoice from Open Ownership relating to activities under the OE Programme to be carried out in 2023. Public duties payable of USD 0.2m consist of employer's fee and staff salary tax.

Other short-term liabilities consist mainly of deferred/prepaid revenue of USD 2.3m, accrued cost for expected invoices not received of USD 0.12m and holiday pay³ of USD 0.3m.

Total equity has decreased to USD 3.0m due to the deficit in 2022 result.

Table 6: Balance Sheet as per 31st December 2022

All figures in **USD thousands**

Balance Sheet Report	31,12,2022	31.12.2021
ASSETS		
Office equipment, machinery, etc	408	379
Total fixed assets	408	379
Accounts receivable	1.281	708
Other receivables	452	88
Total receivables	1.732	797
Bank deposits, cash	4.790	5.325
Total current assets	6.522	6.121
Total Assets	6.930	6.500
EQUITY AND LIABILITIES		
Other equity	3.838	3.838
Current year result	-368	
Depreciation of equity in NOK	-414	
Total equity	3.056	3.838
Accounts payable	865	237
Public duties payable	195	308
Other short term liabilities	2.814	2.117
Total current liabilities	3.874	2.662
Total Equity and Liabilities	6.930	6.500

³ The Norwegian system for holiday pay entails accruing approximately one month of salary and paying it out in the following year.

The cashflow statement details the elements separating the result of the year from the change in bank balances. The statement shows a slightly positive increase in cash.

All in all, the liquidity is adequate but relies on future contributions in 2023. The bank reserves are sufficient for running daily operations as well as for maintaining the reserve fund approved by the Board in Q1 2020.

Table 7: Cashflow Statement 2022

All figures in USD thousands

Cashflow statement	31.12.2022	31.12.2021
Cashflow from operating activities in		
Increase (decrease) in results	(368)	731
(Increase) decrease in :		
+ Depreciation	142	71
+/- Prepaid Expenses	(310)	2
+/- Accrued revenue	(270)	(12)
+/- Clients/suppliers	263	(492)
+/- Others	(19)	1
Increase (decrease) in:		
Accrued expenses	(226)	369
Public duties payable	(20)	34
Deferred Revenue	1.056	702
Debts to staff	(11)	54
Net cash provided from operating activities	236	1.458
Cashflow from investing activities		
Aquisition of property and equipment	(211)	(66)
Net increase in cash and cash equivalents	26	1.392
Cash and cash equivalents, beginning of year	4.764	4.069
Cash and cash equivalents, end of period	4.790	5.461

4.1 Proposed allocation of deficit

The Secretariat proposes to allocate the deficit of USD 0.368m against previous years surplus (USD 0.78m). The remaining accumulated surplus will be USD 0.4m, which is what the Secretariat has budgeted for as own funding of the Global Conference in June 2023.

Committee members

Christine Detaille, Chair
 Oleksiy Orlovsky
 Oscar Pineda
 Francess Piagie Alghali
 Ivanka Mamic
 Valery Brion

ANNEX A: EITI Revenue received and booked in 2022

Annex A below specifies income booked in the period of January – December 2022. The first column of table 3 shows the amount received and the currency in which payment was received. The second column shows the actual amount booked as income in NOK.

Contributor	Currency	Amount in currency	Amount booked in NOK
Implementing countries			
Armenia	USD	10.000	99.629
Burkina Faso	USD	10.000	99.269
Cote d'Ivoire	USD	10.000	99.629
Democratic Republic of Congo	USD	10.000	99.629
Dominican Republic	USD	10.000	99.629
Guyana	USD	10.000	99.629
Mauritania	USD	10.000	99.629
Mongolia	USD	10.000	99.629
Papua New Guinea	USD	20.000	179.267
Senegal	USD	10.000	99.629
Total revenues from Implementing countries			1.075.568
Supporting countries - CORE FUNDING			
Australia	AUD	400.000	2.560.400
FCDO UK	GBP	200.000	2.310.520
MFA Belgium	EUR	220.000	2.088.306
MFA Canada	CAD	0	16.512
MFA Denmark	DKK	2.000.000	2.557.400
MFA Finland	EUR	233.000	2.216.366
MFA France	EUR	100.000	1.012.560
MFA Germany	EUR	250.000	2.378.075
MFA Netherlands	EUR	300.000	2.602.320
MFA Norway	NOK	4.000.000	4.000.000
MFA Sweden	SEK	3.000.000	2.885.100
State Secretariat for Economic Affairs (SECO)	CHF	250.000	2.318.500
Total revenues from Supporting countries			26.946.059

Contributor	Currency	Amount in currency	Amount booked in NOK
Project - Specific funding			
BHP Foundation	USD	1.683.443	17.029.025
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	EUR	45.000	450.774
European Commission-EU	EUR	564.965	5.646.949
Ford Foundation	USD	125.000	1.124.700
MFA Belgium	EUR	500.000	4.901.412
MFA Norway	NOK	500.000	500.000
State Secretariat for Economic Affairs (SECO)	CHF	300.000	3.172.970
USAID - Project	USD	645.651	6.406.518
Total revenues from Project specific funding			39.232.348
Oil and Gas			
BP International Limited	USD	60.000	523.434
Capricorn Energy PLC	USD	20.000	199.152
Chevron	USD	60.000	523.434
ENI Spa	USD	60.000	523.434
Equinor ASA	USD	60.000	523.434
FAR Limited	USD	10.000	76.443
Hess Corporation	USD	60.000	523.434
Inpex Corporation	USD	60.000	523.434
Kosmos Energy Ltd	USD	20.000	174.478
Nigerian National Petroleum Company Limited (NNPC)	USD	60.000	523.434
Pertamina	USD	60.000	584.790
Petronor E&P	USD	20.000	174.478
Qatar Petroleum	USD	60.000	523.434
Repsol Exploracion S.a.	USD	60.000	523.434
Royal Dutch Shell	USD	60.000	523.434
Staatsolie Maatschappij Suriname NV	USD	20.000	174.478
TotalEnergies	USD	60.000	523.434
Tullow Oil plc	USD	20.000	174.478
Woodside Energy Ltd.	USD	60.000	523.434
Total revenues from Oil and Gas			7.839.505
Mining and Minerals			
Advanced Metallurgical Group (AMG)	USD	15.000	130.858
ArcelorMittal Long Products Canada	USD	-30.000	-317.220
Base Titanium Ltd.	USD	15.000	130.859
Compañía Minera Poderosa SA	USD	15.000	146.198
Dundee Precious Metals Inc.	USD	15.000	130.859
Eramet group	USD	15.000	157.030
International Council on Mining and Metals (ICMM)	GBP	470.000	5.620.495
Ivanhoe	USD	15.000	145.640
Kinross Gold Corporation	USD	-10.000	-98.269
Lundin Foundation	USD	9.950	87.239
Southern Peru Copper Corporation, Sucursal del Perú	USD	15.000	130.859
Vale	USD	40.000	348.956
Total revenues from Mining and Minerals			6.613.502
Financial Institutions			
KfW group	USD	9.950	83.676
NBIM	USD	9.950	86.803
Total revenues from Financial Institutions			170.479
Non-extractives			
Gunvor Group	USD	60.000	600.540
Trafigura Pte Ltd	USD	60.000	523.434
Total revenues from Non-extractives			1.123.974
Total 2022 revenue			83.000.601

ANNEX B: 2022 Key Performance Indicators

This Annex presents the EITI International Secretariat's KPIs for 2022. As described in [IC Paper 22-3](#), the KPIs are presented this year together with the Audited Accounts in order to capture the entire 2022 calendar year and include Effectiveness and Outcome indicators as presented in previous annual International Secretariat Work Plans and defined in the 2018 Board revisions to the EITI key performance indicators (KPIs).⁴ As was the case for 2021 KPIs reported in Q1 2022, impact indicators presenting aggregate country scores on comparative governance indices are not presented here.

Input and activity indicators

Secretariat staff by level and gender

Level	2022			2021			2020		
	F	M	Total	F	M	Total	F	M	Total
Executive Director		1	1		1	1		1	1
Deputy ED		1	1		1	1		1	1
Director	6	6	12	6	7	13	7	4	11
Manager	9	6	15	10	4	14	7	4	11
Officer	12	5	17	11	4	15	10	2	12
Assistant						0			0
Intern	1		1	2		2	2	0	2
Total	28	19	47	29	17	46	26	12	38

Staff retention and figures on working hours

	2022	2021	2020	2019
Staff Turnover*	8,5%	14,6 %	5,2 %	27 %
Average staff hours worked beyond normal working hours	325,54	184	82	143

* Staff turnover has previously been reported as the percentage of retention.

⁴ See Board decision 2018-30/BM-40, <https://eiti.org/BD/2018-30>

Output Indicators: 2022-2019

Category	Output indicators	2022	2021	2020	2019
Training and Support to implementing countries	National Secretariats Circulars issued	6	3	5	8
	Missions to implementing countries	24	1*	9*	36
	Fiscal years covered by EITI Reports	616	563	524	457
	Fiscal years covered by EITI Summary data	505	492	476	416
Outreach	Missions to outreach countries	4	1*	2	6
Board and Chair support	Board meetings held	3	4	3	4
	Participants in Board meetings (incl. observers)	296	259	316	475
	Board decisions made (incl. by circular)	64	74	96	78
	Board papers submitted	21	31	35	30
	Committee meetings held	53	44	55	59
	Committee papers submitted	71	122	170	154
Stakeholder relation	Number of supporting companies	69	65	67	64
	Financial contributions from supporting companies	1,595,327	2,003,000	1,851,202	2,340,908
	Number of supporting financial institutions	3	4	2	3
	Financial contributions from financial institutions	26,276	3,9800	1,7138	30,606
	Number of supporting countries	14	14	12	15
	Financial contributions from supporting countries	4,850,521	4,461,053	4,237,366	4,277,093
	Number of implementing countries	57	56	55	53
	Financial contributions from implementing countries	109,662	60,000	67,371	97,734
Global Conference	Participants broken down by gender and constituency	-	-	-	1118 Female: 422 (38%) Male: 693 (62%) N/A: 3
Communications	Mentions in media* (Meltwater)	5,167	4,836	5,430	5,790
	Social media (Facebook, tweets) items	441	387	489	685

Category	Output indicators	2022	2021	2020	2019
	Original publications by EITI	12 ⁵	23	9	15
	Sessions on EITI website	397,251	390,182	290,511	330,000
Validation	Validation decisions	14	11	18	22
	Initial assessments conducted	14	16	9	16
Management and administration	Number of staff broken down by level and by gender	See staff figures sheet			
	Staff hours - overtime divided by nr of staff				
	Percentage of staff retained				

Country-level indicators: 2022-2019

Outcome level 1, overall performance

Overall country performance against the EITI Standard	2022	2021	2020	2019
No. of countries with overall assessment:	51	49	47	43
- Satisfactory progress*	12	8	9	8
- Meaningful progress	33	35	37	33
- Inadequate progress	5	2	1	2
- No progress	1	0	0	0
- Yet to be assessed	6	7	8	9
Member countries	57	56	55	52

*In regard to Validation results according to the new validation model⁶, the new performance scores are set as follows: Very high, High, Moderate, Fairly low, Low. Both countries with “*Very High*” and “*High*” scores have been placed under the “*Satisfactory progress*” category, “*Moderate*” under “*Meaningful progress*”, “*Fairly low*” under “*Inadequate progress*”, and “*Low*” as “*No progress*”.

⁵ Includes only major publications (e.g. annual progress reports, global studies, policy briefs and Guidance Notes) and excludes translations.

⁶ <https://eiti.org/validation>

Outcome level 1, process

National process indicators		2022	2021	2020	2019
SF or Beyond on requirement:					
Countries with fully* engaged governments	1.1 - Government engagement	38	43	43	37
Countries with fully engaged company stakeholders	1.2 - Industry engagement	33	37	37	33
Countries with fully and freely engaged civil society	1.3 - Civil society engagement	38	36	34	31
Countries with fully functional platforms for implementing the EITI Standard	1.4 - MSG governance	28	26	25	20
	1.5 - Work plan	35	35	35	29

* "fully" refers to reaching "satisfactory progress" or "beyond"

Outcome level 2: disclosures

Transparency indicators	SF or Beyond on requirement:	2022	2021	2020	2019
Countries with transparent legal and fiscal frameworks commensurate	2.1 - Legal framework	51	48	46	43
Countries with transparent licensing systems	2.2 - License allocations	17	21	21	18
	2.3 - License register	30	29	28	21
Countries with clear policies on contract disclosure	2.4 - Policy on contract disclosure	29*	39	39	33
Countries with full disclosure of the state's participation in extractive sectors	2.6 - State participation	17	19	18	14
Countries with information on exploration activities	3.1 - Exploration data	50	50	48	43
Countries with full disclosure of production and exports	3.2 - Production data	35	33	32	27
	3.3 - Export data	37	38	37	32
Countries disclosing comprehensive revenue-data in accordance with the EITI Standard	4.1 - Comprehensiveness	28	28	28	24
Countries disclosing in-kind revenues	4.2 - In-kind revenues	10	10	9	8
Countries disclosing information on infrastructure and barter arrangements	4.3 - Barter agreements	5	4	4	3
Countries disclosing transport revenues	4.4 - Transportation revenues	11	13	14	12
Countries disclosing state-owned enterprises' transactions	4.5 - SOE transactions	22	24	22	18
Countries disclosing subnational payments	4.6 - Direct subnational payments	10	11	11	9
Countries with sufficient disaggregation of data	4.7 - Disaggregation	32	40	40	39
Countries with timely data	4.8 - Data timeliness	50	49	48	43

Transparency indicators	SF or Beyond on requirement:	2022	2021	2020	2019
Countries with comprehensive assessment of data quality in accordance with the EITI Standard	4.9 - Data quality	28	29	27	21
Countries disclosing distribution of revenues	5.1 - Distribution of revenues	40	40	38	32
Countries disclosing subnational transfers	5.2 - Subnational transfers	15	16	15	13
Countries disclosing social expenditures	6.1 - Mandatory social expenditures	15	16	16	15
Countries disclosing quasi-fiscal expenditures	6.2 - SOE quasi-fiscal expenditures	6	6	5	2
Countries disclosing macroeconomic data	6.3 - Economic contribution	45	44	43	34
Number of transparency requirements that are mainstreamed **		62	88	78	71

(1) Fully mainstreamed requirements would be assessed as 'beyond' or "exceeded" in Validation. Factors other than mainstreaming may contribute to such Validation results. (*) Please note a change in requirement 2.4 which mainly explains the difference between 2021 and 2022. (**) New validation model with stricter criteria explains the drop from 2021 to 2022.

Outcome level 2: impact

National level impact indicators	SF or Beyond on requirement:	2022	2021	2020	2019
Countries that ensure EITI data is comprehensible, promoted, publicly accessible and contributes to public debate.	7.1 - Public debate	35	37	36	30
Countries that follow up on recommendations	7.3 - Follow up on recommendations	37	41	41	34
Countries that actively assesses outcomes and impact in accordance with the EITI Standard	7.4 - Outcomes and impact of implementation	31	31	30	23