K4D | Knowledge, evidence and learning for development

Transparency and accountability initiatives in the extractives sector

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Question

What is known about the impact and effectiveness of transparency and accountability initiatives which aim to make the extractives sector more transparent? What knowledge gaps exist for future research?

Contents

1. Overview

Research on the impact and effectiveness of transparency and accountability initiatives (TAIs) targeted at the extractives sector is hard to come by. With the exception of some more systematic evaluation of the impact of multi-stakeholder initiatives, in particular the Extractive Industries Transparency Initiative (EITI), the existing evidence is weak. Indeed, beyond the EITI-focussed literature, the emphasis tends to be on the perceived challenges and risks associated with TAIs, accompanied by some anecdotal evidence of purported success. There is also some discussion of the factors which are considered to be conducive to such success.

Given these gaps in the existing literature, this helpdesk report firstly looks at the strength of the evidence base generally, with some discussion of the inherent challenges of measuring impact in the field. It then goes on to present the limited evidence of impact and effectiveness of initiatives

involving a range of different actors. In doing so it adopts a broad definition of TAIs which includes both supply and demand side interventions which are considered to play a role in supporting accountable natural resource governance. Finally, the report provides a selection of potential areas for future research which have been suggested by various commentators. It should also be noted that, because of the international attention it receives and the treatment it is afforded in the literature, EITI features prominently in this helpdesk report.

Key findings

Whilst there is some consensus on what good natural resource governance looks like, there remains little understanding of the factors that contribute to positive outcomes. Instead, most TAIs in the extractives sector are based on the assumption that making information about revenue flows more transparent enables citizens, governments and other stakeholders to use the information to hold government to account. As a result, "impact" tends to be measured in terms of compliance with standards or changes in procedures at the organizational or institutional level, rather than broader development or governance outcomes.

Yet, while there is some evidence that TAIs in the extractives sector (in particular the EITI) can contribute to greater transparency, the question of whether this leads to more accountability, or to broader governance, social and development outcomes remains largely unanswered. Indeed, unpacking the assumptions behind this causal chain is increasingly recognised as critical for understanding the impact of TAIs more generally. Moving forward, it is therefore considered critical to make a clearer distinction between short term outcomes (transparency), intermediate outcomes (e.g. participation and accountability), and long term outcomes (social and developmental gains). More also needs to be done to understand how contextual factors affect the interaction between these different outcomes.

Multi-stakeholder initiatives and civil society coalitions

The available evidence suggests that EITI has been most successful in reaching its institutional goals and consolidating transparency as a global norm, and somewhat successful in reaching some of the operational goals, such as greater revenue transparency and civil society involvement in multi-stakeholder groups. However, the impact of EITI on broader governance, development and social goals remains unclear. Moreover, the evidence suggests that greater disclosure has yet to lead to tangible accountability reforms or improved efficiency in the distribution of national resources. Other important shortcoming of EITI identified in the literature include: the absence of key countries, the lack of attention to scale, limited sanctioning power especially for companies, the loss of momentum of EITI processes beyond the validation stage, and the risk of unintended consequences.

In the case of another important coalition, the Publish What You Pay (PWYP) campaign, the evidence suggests that where national coalitions have made significant progress in their transparency campaigns, this has been due to the adoption of a combination of strategies including: taking advantage of windows of opportunity and tipping points, grassroots organisation and public action, building coalitions among policy actors, and, to a lesser extent, through targeted messaging.

A key challenge for the success of such initiatives is the limited space for civil society to participate in public governance in many countries. In the case of EITI, there are also concerns surrounding stakeholder group selection processes and unclear or inadequate roles and

responsibilities of CSOs. Furthermore, the relevance of multi-stakeholder activities and outputs to existing civil society priorities has been brought into question, as has the ability of CSOs to adequately comprehend and disseminate the information being disclosed.

Media and investigative journalism

The evidence of the impact of investigative journalism on extractive industry governance is particularly thin. While efforts to train journalists around extractive industry reporting can have some impact on the quality and quantity of extractives related reporting, this does not always "trickle up" to media outlets more broadly. Media impact is also increasingly being recognised in terms of the increasing efforts to make sense of the ever-growing volume of data being produced on extractive industries as well as through mutual "amplification" of social media and traditional media sources. Such impact is considered more likely when there are other pressures present at the same time, including political transitions, internal political conflicts and external pressure.

Key obstacles to effective investigative journalism around the extractives sector are considered to include poor pay, limited access to information from both government and business sources, direct and indirect forms of pressure from government or business, bribery of journalists, lack of technology, and lack of skills. Further significant challenges include the complexity of reporting on a sector such as the extractive industries, the asymmetry of information between powerful actors and the media, the often incomplete and inconsistent nature of released data, and the use of technology by opposing forces to monitor and silence critical voices in the media.

Legislatures and audit institutions

The potential contribution and impact on extractives governance of horizontal accountability mechanisms, in particular the role of elected legislators, has received very little attention in the literature. This is despite the fact that legislators can support the governance of extractive industries in a number of ways, including by: ensuring public disclosure of extraction contracts, monitoring compliance with contracts and laws; amending and ratifying legislation, scrutinizing revenue projections, monitoring the performance of government agencies, building consensus within and across political parties on extractives governance, and managing expectations of constituents. Extractive industry committees are seen as a particularly effective way for legislators to organize and coordinate their involvement.

However, effective oversight and rule-making is often hampered by a range of contextual factors, including conflicting motivations of legislators, political and legal constraints, and institutional-structural constraints. This is often compounded by reluctance of powerful executive branches and other political actors to share information with parliaments, the culture of secrecy over extractive industry activities which leads to limited legislative access to information, limited resources, and, in some cases the perception held by many legislators themselves that the extractive industries´ technical complexity is beyond their comprehension. Similar constraints are faced by supreme audit institutions which often suffer from limited follow up on their findings by weak legislatures and law enforcement agencies, limited access to documentation, financial and human resource cuts, and censorship of their reports by public officials.

Private sector

TAIs involving the private sector often centre around multi-stakeholder processes, including EITI. Such initiatives are generally seen by private sector stakeholders as having had broadly positive effects for the extractives industry, whilst simultaneously posing a number of risks and challenges. The work of the International Council on Mining and Metals (ICMM), as an influential convenor in the sector, is also viewed as largely positive, especially at the international level and among 'key opinion forming' institutions. However, with a few exceptions, ICMM´s influence is considered to be limited at the national and sub-national levels.

Key challenges identified with regards to efforts to engage the private sector in accountability initiatives, include the fact that many of the most damaging actions in developing countries are carried out by small companies which tend to fall outside the purview of multi-stakeholder initiatives, the lack of transparency and accountability in state-owned companies and the involvement of so-called 'politically exposed persons' (PEPs) in the ownership of companies involved in natural resource extraction.

Future research

Potential areas for future research identified in the literature include:

- investing in understanding the casual linkages between project interventions and actual governance outcomes, with due consideration for the importance of timing when attempting to observe impacts
- clearly differentiating between outputs, outcomes and impacts in such interventions
- developing more multi-scalar evaluation approaches
- developing a better understanding of the distribution of power in multi-stakeholder initiatives, as well as motivational, institutional and structural constraints that directly undermine project interventions
- building a better understanding of which kinds of approaches work in differing contexts
- empirically testing the relative importance of sanctions for ensuring effective impact of TAIs.

2. Evidence base

While there is some agreement around what good natural resource governance looks like, there remains little understanding of the factors that contribute to such outcomes, and no convincing theory of change which explains how such factors might help achieve the desired outcomes (Mejia Acosta 2010, Mejia Acosta 2013, Scanteam 2011). In the case of EITI for example, a recent evaluation notes that "what is missing is an overall strategic approach based on a theory of change with a log frame that can be monitored and which could have been the backbone for the evaluating effectiveness and impact of the EITI" (Neumann 2016).

Instead, most TAIs in the extractive sectors are based on the assumption that making information about revenue flows more transparent enables citizens, governments and other stakeholders to use the information to hold government to account, and ultimately ensure that revenues are channelled to public ends (McGee and Gaventa 2010). Yet, while there is some evidence that TAIs in the extractives sector (in particular the EITI – see below) can contribute to greater

transparency, the question of whether this leads to more accountability, or to broader governance, social and development outcomes remains largely unanswered. Indeed, unpacking the assumptions behind this causal chain is increasingly recognised as critical for understanding the impact of TAIs more generally (Fox 2014; Joshi 2014; McDevitt 2017). Moving forward, it is therefore considered critical to distinguish whether TAIs are conceived as means to achieve a further end, or whether transparency is seen as an end in itself. In other words, a clearer distinction needs to be made between short term outcomes (transparency), intermediate outcomes (e.g. participation and accountability), and long term outcomes (social and developmental gains).

As a result, "impact" tends to be measured in terms of compliance with standards or changes in procedures at the organizational or institutional level, rather than broader development or governance outcomes. Where broader claims are made, evidence tends to be anecdotal (McGee and Gaventa 2010; Mejia Acosta 2010; Mejia Acosta 2013). Furthermore, transparency is often regarded as an end in itself, despite the fact that it is now widely recognised that transparency needs to be accompanied by measures to encourage uptake and use for accountability purposes (McGee and Gaventa 2010).

Impact is most often assessed through expert interviews with extractive industry stakeholders, to provide qualitative insights and identify whether a programme intervention was successful or not. However, it is argued, partly because many such evaluations are commissioned by those with and interest in demonstrating success, they can suffer from judgement biases (Mejia Acosta 2010; Rustad et al 2017). In particular, the fact that negative or unexpected lessons are not given sufficient attention, leads to "unqualified optimism around the good nature of findings" (Mejia Acosta 2010).

A more systematic evaluation mechanism consists of applying questionnaires to affected stakeholders or programme beneficiaries, which is usually more expensive, time consuming and challenging because for the need to ensure a representative sample as well as internal consistency or continuity of survey respondents over time (Mejia Acosta 2010).

A fundamental and, as yet, unresolved challenge in assessing impact and effectiveness of TAIs in the extractives sector is the question of attribution. It is difficult to identify which are the most relevant factors to produce policy change, (e.g civil society activism vs structural or institutional factors) and which can be credibly associated with facilitating or blocking effective impact (Mejia Acosta 2010; Mejia Acosta 2013). In particular, it is difficult to distinguish the results of specific accountability interventions from the results of broader government or corporate processes (e.g. laws and regulations, external and internal audits, reporting of stock-exchange listed companies). An additional challenge in the case of the case of EITI is to identify attribution vis-a-vis other initiatives (e.g. Open Government Partnership, Global Reporting Initiative, Equator Principles), which aim to achieve similar outcomes (e.g. informed public debate or anti-corruption) (Neumann 2016).

A second constraint for identifying impact is the time lag between a given intervention and observed or meaningful change. This problem entails a recognition that existing institutions, reforms or individual motivations tend to remain resilient over time or require long term influence beyond the scope of project interventions (Mejia Acosta 2010).

A third challenge relates to the extent to which findings in very different socio-political contexts can be compared or extrapolated to arrive at meaningful generalised conclusions. As noted by

Shaxson (2009) it is often a mistake to transpose lessons drawn from mineral-dominated states and apply them to other types of countries. Mineral resources provide rulers with the potential to maintain an unusually tight grip on power, severely curbing the influence of citizens. These constraints are often not present in states where minerals are not the primary source of economic rents, and where the causal link between transparency and better accountability and governance is likely to be entirely different (Shaxon 2009). To this extent, the recent body of work which has begun to try and make sense of the contextual factors which favour or hinder successful TAIs would seem particularly promising (McDevitt, 2017).

Effectiveness vs impact

It is critical to distinguish whether TAIs are conceived as means to achieve a further end (e.g. reduced corruption, fairer distribution of wealth, poverty alleviation), or whether transparency is seen as an end in itself (Mejia Acosta 2010). With regards to multi-stakeholder initiatives (MSIs), it appears that this debate remains largely unresolved. For example, many public sector MSIs are still in the process of debating and negotiating definitions of "success." Some suggest that this debate can be partially attributed to a transition from an early phase of MSI operation, where getting governments to participate was a high priority, to a newer phase, focused on improving performance. However, the ongoing nature of these debates also suggests that "success" remains a fluid concept that is under constant (re)negotiation between and within participating countries on one hand and with donors on the other (Brockyer et al 2015).

Nevertheless, two broad approaches to measuring success can be identified in the literature. One approach focuses on analysis of the micro mechanisms of impact, such as creating multi-stakeholder platforms for debate, empowering civil society actors to gain access to information or facilitating the lobbying efforts of elected politicians by providing them with improved legislative information. Studies adopting this approach tend to be country specific and as such it is doubtful that lessons can be transported to different contexts without proper adaptation (Mejia-Acosta 2010).

The second approach focuses on the macro level, looking at how the outcomes of TAIs (greater CSO participation, improved budget transparency) may be associated with better development or social outcomes (lower perception of corruption, improved development indicators), particularly in the context of EITI. Brockyer et al (2015) summarise the findings of these "macro" studies, noting some promising correlations between EITI and indicators of good governance, development, and investor confidence. For example, EITI participation is found to have a statistically significant positive relationship with perceptions of business climate, GDP per capita, foreign direct investment, as well as measures of voice and accountability, perceptions of the rule of law and the capacity of governments to make sound policy, as compared to non-EITI participation. On the other hand, there appears to be no significant correlation between EITI and indicators of corruption. Indeed, one study noted that EITI countries actually performed worse on the Worldwide Governance Indicators´ control of corruption measure in 2007 than they had in 2002 (Olcer 2009). Although these studies have a strong empirical base, they fail to illustrate the causal processes or mechanisms through which change actually takes place, or what are the necessary pre-conditions for change to take place (Mejia-Acosta 2010).

In this sense, Rustad et al (2017) support the view that any evaluation of the EITI needs to be clear about which type of objective it is measuring, and that an evaluation should not deem the EITI a success or failure based on evaluating only one or two aspects of the initiative.

Furthermore, given the expectations associated with EITI broader goals, and the interplay of variables independent of the EITI, evaluations which attempt to assess the achievement of development and social goals are also the ones most likely to deem the EITI as a failure. Seen from an EITI perspective, such evaluations may say little about what EITI can and has achieved through its own influence (Rustad et al 2017).

Instead, Rustad argues, focusing on smaller achievements can better inform analyses of collective forms of governance, which rarely follow a linear and predetermined process. Evaluations examining what is going on within multi-stakeholder groups, for example, could focus on such 'small wins' and the processes involved in achieving them, with precise definitions of sub-goals for that particular operational goal. Evaluations of more detailed sub-goals might be a more constructive way of evaluating the EITI, and yield a more appropriate and accurate reflection of the successes and failures of the EITI (Rustad et al 2017).

Notwithstanding these considerable measurement challenges, the following section of this report identifies, to the extent possible, the extent to which TAIs in the extractives sector have been considered a success and presents some of the inherent challenges associated with their implementation.

3. Multi-stakeholder initiatives and civil society coalitions

The most prominent multi-stakeholder initiative in the extractives sector is the Extractive Industries Transparency Initiative (EITI), which aims to strengthen governance by improving transparency and accountability through verification and full publication of company payments and government revenues from oil, gas and mining. Another important initiative is the Publish What You Pay (PWYP) coalition, a global network of civil society organisations calling for an open and accountable extractive sector. PWYP's coalition model is built on the belief that the coordinated, collective actions of a diverse coalition of organisations will be most effective in influencing key stakeholders and driving policy change towards greater transparency in the extractive industries (Batchelor and Hearn 2013).

Evidence of impact/effectiveness

EITI

As of 2016, EITI was being implemented by more than 50 resource-driven countries including OECD and non-OECD countries (Neumann, 2016). There have been numerous formal evaluations and academic studies of the effectiveness and impact of EITI over the past 10 years. The most recent of these (Rustad 2017) finds that the EITI has been most successful in reaching its institutional goals, notably by becoming a recognized brand and consolidating transparency as a global norm. It has also been fairly successful in reaching some of the operational goals, such as setting up standards for auditing, reporting, and civil society involvement in multi-stakeholder groups. In line with previous studies, and as discussed above, it also notes that the question of whether the EITI has had an impact on developmental goals remains an open question as it is challenging to identify the correct measurements for impact and many evaluations assess goals that are over-inflated compared to what the initiative formally seeks to achieve (Rustad 2017). Another recent study finds that stakeholders experience less impact from EITI in both stable democracies and autocracies as compared to those "hybrid" countries in-between (Neumann 2016).

EITI is also considered to have made significant progress in improving the transparency of extractive industry payments to national governments, with 35 countries having produced reports disclosing payments covering 200 fiscal years and 1.2 trillion US dollars in government revenue by 2015. It has generated new spaces for dialogue and negotiation around extractives between government and civil society, in many cases for the first time (Brockyer et al 2015). This achievement is seen as particularly important in fragile and post-conflict countries[1] such as Liberia and the Democratic Republic of Congo where multi-stakeholder platforms have brought together hostile parties and reduced tensions among them (Liberia), and broadened participation from remote areas (Democratic Republic of Congo) (Lehmann 2015). Neumann (2016) further suggests that the initial narrow focus on technical aspects of reconciliation of payments has helped to build trust and to eventually drive the development of the impact-oriented EITI Standard of 2013. As a result, several new and highly relevant topics have since come onto the EITI agenda including beneficial ownership, the role of state owned companies, production and consumer subsidies, secretive contracts, aggressive transfer pricing, tax incompliance, plausibility checks to tackle bad deals, smuggling and fraud (Neumann 2016).

Some more tangible outcomes have also been attributed to EITI. In Nigeria, for example, the Nigerian EITI (NEITI) identified missing payments of almost US$ 10 billion, although only about a quarter of that amount has been recovered (Brockyer et al 2015). The NEITI has also led to the revision of the 2012 Executive Draft of the Petroleum Industry Bill (Lehmann 2015). In Ghana, EITI reports showed that the country was failing to collect as much revenue as it could, leading policymakers to make significant royalty and corporate tax reforms. The Democratic Republic of Congo, meanwhile, uncovered US$ 88 million in missing revenue, although no funds have been recovered, despite a long investigation by the auditor general's office. Liberia conducted an audit of existing oil and mining contracts and found that over 90% of those reviewed did not comply with existing laws and regulations (Brockyer et al 2015). As a result Ghana, Liberia, and Nigeria have all enshrined their rules for revenue disclosure in national law. However, beyond passing laws that mandate future disclosure, there are only a few examples of sustained public debate or policy change (Brockyer et al 2015).

In terms of the sustainability of EITI, outcome areas that are integrated with other initiatives and standards or mainstreamed in government and corporate policies are considered to have good prospects for longer-term impact. This is because once the Principles of EITI have been proliferated and internalized by government and businesses it is likely that they will be maintained not least for reputational, political and commercial reasons. However, it cannot be ruled out that changes in the political economy of a country may quickly reverse such gains (Neumann 2016).

Publish What You Pay (PWYP)

A study of the PWYP model (Batchelor and Hearn 2013) suggests that where national coalitions have made significant progress in their transparency campaigns, this has been due to the adoption of a combination of strategies including: taking advantage of windows of opportunity and tipping points, grassroots organisation and public action, building coalitions among policy actors, and to a lesser extent through targeted messaging. While significant change has

[1] For an overview of the existing evidence on TAIs in fragile and conflict-affected settings, please see the related helpdesk report entitled "Transparency and accountability in fragile and conflict-affected settings" (McDevitt, 2017)

generally occurred in moments of turbulence or unexpected change, the slow but systematic lobbying of the coalition has created space for activists to prepare for and take advantage of such windows of opportunity. PWYP coalitions´ role in mobilising grass-roots support is seen as particularly critical, both through direct work with communities and by involving organisations with extensive grass-roots support, such as labour unions and faith-based organisations. Building coalitions among government, the private sector, and the international community is also an important mechanism, and seen as having been a particularly significant factor in recent major policy wins in the US and EU, namely the passing of the Dodd-Frank Act[2] and the EU Transparency Directive, respectively. A key conclusion of the report is that the PWYP campaign needs to think long term to ensure sustainability and address emerging campaign priorities (revised and fair contracts, transparent and proper use of funds, etc) with a focus on recruiting a new generation of champions at the national level (Batchelor and Hearn 2013).

Challenges

Despite the largely positive trends observed around these initiatives, the evidence also suggests that greater disclosure has yet to lead to tangible accountability reforms or improved efficiency in the distribution of national resources (Brockyer et al 2015). It is increasingly recognised that publishing reports that remain largely unread by the target audience in some countries does not lead to better results and can at a certain point be an impediment to impact and sustainability (Neumann 2016). Thus, while transparency has improved as a result of EITI, the same cannot be said for accountability. This is partly because the necessary political, legal and institutional improvements have in most cases not been put in place, but also because EITI outreach has tended to focus on dissemination rather than support for social actors to empower them to apply EITI data for increased accountability. (Scanteam 2011).

Other important shortcoming identified in the literature include:

- **Absence of key countries**: Although the EITI is directly relevant in 50 plus countries and thus implemented by the majority of resource-driven countries around the world, there continues to be a notable absence of EITI adoption amongst the BRICS and the largest oil producers globally (Neumann 2016).
- **Lack of attention to scale:** While the EITI has focussed on the national level, there has been little attention given to impact at the local level, on the one hand, and little focus on international flows, on the other. For example, intra-company trade between subsidiaries allows for transfer pricing (or mispricing) below the market value, with the untaxed surplus then sheltered in tax havens. Yet the EITI, while aiming to be a global framework, does not address such transboundary flows (Lehmann 2015).
- **Limited sanctioning power**: While there are basic accountability mechanisms provided through the oversight of multi-stakeholder groups at the national level, enforcement through sanctions is not formally considered in EITI. When discrepancies are reported, for example, it is up to the regulatory agencies to resolve differences. (Olcer 2009). Moreover, EITI only includes sanctions for countries, which can de-listed if found to be

[2] It should be noted that recent US policy decisions have since threatened to weaken the Frank Dodd Act https://www.forbes.com/sites/antoinegara/2017/02/03/with-a-stroke-of-the-pen-donald-trump-will-wave-goodbye-to-the-dodd-frank-act/#72ba49361148

non-compliant. Such compulsory measures do not exist for companies whose cooperation remains voluntary.

- **Loss of interest**: One study of EITI in Liberia and Timor-Leste (cited in Brockyer et al 2015) found that found that while EITI generated a great deal of initial public interest, the national multi-stakeholder groups in both countries lost momentum shortly after completing the validation process. The study suggests that the loss of momentum can be attributed to a combination of turnover among key participants and the highly technical nature of the information being disclosed rendering it irrelevant to public debate. Likewise in Azerbaijan, the first country to be EITI compliant, the government lost interest in the initiative as soon as the validation process was complete. Even in Nigeria, where the EITI reports are considered a "gold standard," they have produced limited benefits, due to a lack of political will to follow up on their findings (Brockyer et al 2015). This, it is suggested is a common trend among EITI participating countries, whereby many national multi-stakeholder groups struggle to expand enthusiasm for their work beyond a few key participants, leaving the work especially vulnerable to the election cycle and other personnel shifts (Brockyer et al 2015).
- **Unintended consequences**: It has been suggested that EITI implementation at the national level can run the risk of empowering elite groups, technocrats and policymakers with new information, rather than broader public stakeholders. The audience that has made most meaningful use of the EITI reports in Nigeria, for example, are mostly located within elite circles and in government. These circles include the National Assembly, various ministries, advisers, and policy-makers. It is believed the reports may also have been particularly beneficial to oil industry consultants (Shaxson 2009).

In addition to these shortcomings, the expectations placed on civil society in EITI in particular, and other TAIs generally, is considered to present a significant challenge. Civil society is expected to put pressure on governments to join EITI, to have the capacity to scrutinise the figures presented in the EITI reports, and to understand the financial intricacies of the extractives sector, associated government regulators and state budgeting practices (Olcer 2009).

Yet in many countries, the space for civil society to participate in public governance is still seriously contrained (Brockyer et al 2015). According to one study (Mainhardt-Gibbs 2010), nine out of twelve responding countries indicated that CSOs have no or limited ability to follow up on EITI report recommendations, and often CSOs have to apply through the government to get access to World Bank funds intended for CSO EITI capacity building. Indeed, in many cases, CSO participation tightly controlled by government, since government officials often appoint the stakeholder groups rather than allowing self-selection by civil society. In other countries, civil society representatives were invited to stakeholder meetings too late to be able to affect the agenda of those meetings (Olcer 2009). This latter point is significant given that in most cases, CSO engagement in the EITI process tends to be in the early stages of implementation (Mainhardt-Gibbs 2010).

There are also concerns surrounding stakeholder group selection process and unclear or inadequate roles and responsibilities of CSOs within the EITI process (Mainhardt-Gibbs 2010). As a result, the relevance of multi-stakeholder activities and outputs in general, and EITI specifically, to existing domestic civil society priorities has been brought into question, as has the ability of CSOs to adequately comprehend and disseminate the information being disclosed. (Brockyer et al 2015).

Darby (2015) identifies a number of additional challenges related to support to civil society in extractive-focussed TAIs. Firstly, many civil society groups are typically focused on either economic governance or natural resource management, but rarely both. There is also often tension between the two kinds of groups. Any capacity building in this area, he argues, should therefore try to narrow the gap between the two approaches and identify complementarities between the economic governance and environmental governance approaches and groups.

A further challenge identified by Darby (2010) is the tendency amongst donors to provide funding only for very specific, time-limited projects. This means that CSOs are all too often forced to meet core funding costs by skimming funds from projects that are focused on other areas, leading some CSOs to be opaque in the way they use funds. The short-term nature of many CSO funding models can also force CSOs to focus their efforts on high-profile, event-based advocacy, rather than building long-term capacity and focusing on developing analytical strength. This in turn allows governments and companies to paint CSOs as sensationalist and unqualified to engage in serious debate in the sector. In this sense, there is much to be said for donor support to be focus not only on CSO capacity-building but also on supporting the creation of legitimate space for CSOs to be involved in shaping government and corporate policy (Darby 2010).

4. Media and investigative journalism

As the volume of publically available data on extractive industries continues to grow, the role of the media and in particular investigative journalism in making sense of this wealth of information is increasingly recognised as key component of the evolving transparency and accountability agenda. Indeed, reporting on a pilot programme to strengthen oversight of the extractive sector in Ghana and Tanzania, Mejia Acosta (2009) notes that media organizations in the two countries are reported to be much more capable of effectively influencing policy debates to promote more transparent contracting, fairer distribution and improved allocation of natural resource revenues than other stakeholders like CSOs or MPs. Yet support for investigative journalism has been identified as a major gap in international media assistance, marked by funding that is largely episodic and that makes up but a small fraction of that spent on overall media development (estimated at about 2 percent of global media development funding by major donors) (Kaplan 2013).

Evidence of impact/effectiveness

Because of its emphasis on longer-term, high-impact journalism, investigative reporting projects can be difficult to evaluate. Nevertheless, it has been suggested that projects aimed at creating a culture of investigative journalism should be evaluated based on their quality and impact, rather than on the numbers of people trained and stories produced (Kaplan 2013). One study of journalism training in the context of extractive industries in Nigeria, Ghana and Uganda, notes that across all three countries, journalists had an overwhelmingly positive view of training programmes. Journalists said that training significantly improved their writing. Solving the skills deficit in their reporting made it easier for journalists to address the other challenges to their work. However, the study goes on to caution that training does not always lead to better journalism, principally because it only addresses one challenge (a lack of skills) of the many facing journalists in these countries (Colemry et al 2009). Moreover, according to one commentator interviewed as part of the research for this helpdesk report, a recent evaluation of NRGI´s support to media covering the extractives industries revealed that training to individual journalists improved the quality and quantity of extractives related reporting, but that the

individual trained journalist often did not transmit that learning throughout their media houses to scale the quality and quantity of coverage at the media house. She also emphasised the need to go beyond supporting journalists´ capacity to understand technical information, and to focus also on enabling them to make this information accessible, which is important for increasing the potential for the stories to influence changes in attitudes and perspectives (interview with Rebecca Iwerks, NRGI, 5 April 2017).

A recent paper documents some anecdotal evidence of the media´s impact on resource governance (Schiffrin and Rodrigues 2014). In Mozambique, press coverage of protests against resettlements of farming communities in the mining areas helped spur government to issue new legislation on resettlements, and eventually to join EITI. In Uganda in June 2013, the government disclosed information contained in oil contracts, purportedly due to the pressure also from various civil society organizations and the non-state-owned media. Nonetheless, civil society groups still argued that only limited information on petroleum royalty rates had been released and that it was not enough. The incarceration of the Angolan investigative journalist Rafael Marques in 1999 eventually led to positive changes to Angola's Press Law after a long process which included lobbying from international organizations concerned with press freedom. In the case of the controversy over a planned bauxite mine in Vietnam in 2007, meanwhile, well-placed bloggers forced an unprecedented level of transparency in a country with a notoriously closed media system (Schiffrin and Rodrigues 2014).

The paper also suggests that the opening up of contracts (available on sites like documentcloud) has already led national governments to negotiate far better deals. By seeing what kinds of environmental protections countries are negotiating, other governments learn what to ask for and are getting better at renegotiating opportunities. It also notes that 'Data Literacy Bootcamps' in countries such as Ghana are supporting existing local tech communities interested in data. In Ghana, there is now a growing chorus of voices calling for greater government transparency, including release of data through the Ghana Open Data Initiative, particularly concerning government-mandated royalty payments for communities, arising from extractives sales (Schiffrin and Rodrigues 2014).

According to Schiffrin and Rodrigues (2014) a further mechanism through which impact can be achieved is through the mutual "amplification" of bloggers and traditional media. Such impact is more likely when there are other pressures present at the same time, including political transitions, internal political conflicts and external pressure. The paper therefore calls for the international donor community to leverage technical and financial resources for improved coordination and complementarity, to achieve more meaningful and lasting impact (Schiffrin and Rodrigues 2014). The sentiment is echoed by Kaplan (2013), who argues that funding will be most effective if it is long term and integrated into broader initiatives that include legal reform and freedom of information. Better coordination and communication are needed between those in government- funded programs and the investigative journalism community. NGOs would benefit by drawing expertise whenever possible from the ranks of professionals. New and larger sources of funding need to be found, and new models need to be explored to sustain the expansion of investigative non-profits. More practical, story-based training is needed, tailored to a country's needs and capacity, and mentoring local investigative editors should be a priority. The media development community also needs to bridge the gap between professional investigative journalists and the development world. Ways should be found to tap the expertise of the small supply of proven investigative editors in the Western media, who are generally wary of development NGOs and governmental donors (Kaplan 2013).

Challenges

In their study of journalism training and the extractive industries in Nigeria, Ghana and Uganda, Colmery et al (2009) identify the key obstacles to effective investigative journalism as: poor pay, access to information from both government and business sources, pressure from government or business, bribery of journalists, lack of technology, and lack of skills. These findings are supported by Schiffrin and Rodrigues (2014), who identify the following key challenges in the sector:

- lack of resources to spend on developing experienced "beat" reporters who can cover a subject in depth
- lack of funding for travel and access to remote areas where extraction often takes place
- Complexity of reporting on a sector which includes a range of companies and players with different kinds of tax regimes, labour conditions, and environmental and contractual agreements
- The power of rich and well connected oil, gas and mining companies who are able to shape and control the character of the stories that appear about them, and put pressure on journalists through smear campaigns, threats to withdraw advertising and costly and drawn-out lawsuits.
- The asymmetry of information in the extractives sector: Powerful actors hold on to information and so tracking and monitoring of oil revenues and government/corporate expenditure can be difficult. When data is shared, it is often incomplete, inconsistent, difficult to interpret or simply wrong. Different institutions or countries publish different things at different times and in different ways. Often, this is not an accident: the intent is to limit access of information that might shed light on what companies are doing or the terms at which they have been able to obtain the resources.
- Technology has opened many doors for journalists and helps overcome several traditional obstacles to reporting, but has also made it easier for governments and others opposed to their investigations and interested in their silence to have access to their identities and monitor their activities.

5. Legislatures and audit institutions

While efforts to increase transparency and accountability in the management of natural resources emphasize the roles and responsibilities of a broad range of actors, relatively little attention has been paid to the potential contribution of horizontal accountability mechanisms, in particular the role of elected legislators (NDI 2007). As a result, evidence of impact in this area is little more than anecdotal.

Evidence of impact/effectiveness

In theory, legislators can support the governance of extractive industries in a number of ways, including by: securing the public disclosure of extraction contracts; assessing and monitoring compliance with contracts and laws; amending and ratifying legislation on extractive sector management; scrutinizing revenue projections; monitoring the performance of government agencies responsible for managing the extractive sector; reviewing information and data on extractives made available in EITI reports; building consensus within and across political parties on extractives governance across political cycles; and informing and managing expectations of constituents and representing constituents' interests (NRGI nd).

Extractive industry committees are seen as a particularly effective way for legislators to organize and coordinate their involvement in the extractive industries sector. In some cases, coordination between existing committees whose mandates cover various aspects of the extractives sector (e.g. budget, oil or mining, anti-corruption, lands, public accounts) can be useful. The legislature can also establish ad-hoc, select or investigative committees to investigate specific issues. Effective oversight throughout the whole extractive industries sector requires that the activities of these committees be coordinated and that information be shared between them. Committees need to have clear mandates, roles and responsibilities as well as skilled members and support staff with access to relevant and accurate analysis and information (WBI 2010).

A study of the role of legislatures in extractive industries in Africa cites a number of examples of legislative impact. The legislatures of Nigeria, Sao Tome and Principe, and South Africa have passed legislation intended to ensure the sustainable and accountable management of their countries' natural resources. Legislatures in several countries, including Ghana, Nigeria and South Africa, regularly request access to information in order to conduct oversight and investigatory activities, and are increasingly holding public hearings on proposed legislation. Lawmakers from Nigeria, Chad and the Democratic Republic of Congo participate in working groups, commissions and other bodies designed to improve sector management. The legislatures in a number of African countries are also strengthening committee systems, research and analysis capacity, and rules of procedures. South Africa's National Assembly Research Unit, for example, produces briefs for use in reviewing executive branch budget proposals. Nigeria's National Assembly, meanwhile, has established a budget and research office to improve its ability to engage the executive more substantively on budget and public expenditure issues. (NDI 2007)

In terms of more specific actions undertaken by legislatures, Tanzania's Public Accounts Committee (PAC) ordered the arrest of the acting Director General and the Chairman of the Tanzania Petroleum Development Cooperation (TPDC) in November 2014 on charges of failing to release oil and gas contracts to parliament. The PAC successfully obtained the documents for independent verification of the contractual terms and to determine whether the government had reached a good deal on behalf of its citizens. In Kyrgyzstan, the parliament voted in February 2013 to renegotiate a contract signed in 2009 with a Canadian company for the exploitation of an important gold mine, and subsequently created a joint venture with its Canadian owner (NDI 2007). More recently, the Liberian parliament formally legislated annual EITI reporting and included two MPs in the EITI multi-stakeholder group, enabling easier access to regular and reliable information to monitor compliance by government and extractive companies (NRGI nd).

Challenges

Notwithstanding the important role that legislatures can play with regards to extractive management, effective oversight and rule-making is often hampered by a range of contextual factors. Mejia Acosta (2009) summarises these constraints as: (a) individual and often conflicting motivations of legislators (b) parliament-specific constrains, including political and legal constraints, and (c) institutional-structural constraints such as the policy making predominance of the executive in the policy process and the weak oversight capability of specialized agencies (Mejia Acosta 2009).

One common problem in new democracies in particular is that by the time democratic institutions develop, vested interests may already have taken root, making it more difficult for well-meaning

legislators to ensure transparency and accountability. Similarly, the window of opportunity for legislators to prove themselves is often very small in countries where legislatures have limited credibility in the eyes of citizens (NDI 2007).

The potential effectiveness of impact of legislators is also often constrained by the formal powers granted to parliaments via constitutions and the legislature's standing orders. Some systems allow members to introduce legislation and some permit committees to introduce legislation, and some parliaments have formal authority to override a presidential veto. Other aspects of a legislature's formal powers are the time allotted to consider legislation and the right of executives to rule by decree during periods of national emergency and, in some cases, when the legislature is not in session (WBI 2010).

The willingness of the executive and other political actors such as political parties to share information with parliament can also affect it's ability to meaningfully discharge its lawmaking function (WBI 2010). In many resource-rich countries, legislatures have little de facto independence from more powerful executives and ruling political parties often act to rubber stamp executive policy after little or no debate. This is often exacerbated by a culture of secrecy over extractive industry activities which leads to limited public, as well as legislative, access to information on the oil and mining sectors (NDI 2007).

Finally, many parliaments are unable to execute the full extent of their formal powers due to limited resources in the form of facilities, money, professional staff, a lack of services available to parliament through independent budget, research, policy, and legal analysis offices, and in some cases a lack of clarity about the role and responsibility of a legislator or committee member. As a result, parliamentarians are often not able to perform provide well informed input into legislation, regulations, and policies (WBI 2010). Furthermore, a common perception held by many legislators themselves is that the extractive industries´ technical complexity is beyond their comprehension. Faced with proposals from well-informed or connected executive branch agencies or officials, legislators often lack both the information and the confidence to influence legislation, policy or management of the extractive industries (NDI 2007).

Similar constraints are faced by **Supreme Audit Institutions (SAIs)** who, along with parliaments, have a critical role to play in overseeing the extractives sector. SAIs are increasingly conducting audits along the entire extractives decision chain, from auditing compliance with extractives legislation and contract allocation processes, to assessing State-owned Enterprise operations and environmental impacts. Performance audits have also become a popular way to scrutinize resource governance policies.

However, because SAIs typically rely on parliament and law enforcement to follow up on their findings, their potential impact is dependent on the effectiveness and independence of these institutions. In some countries, reports exposing serious mismanagement and inefficiencies in the extractive sector are produced year after year with little action taken. Furthermore, SAIs are sometimes systematically weakened and restricted by officials with interests in keeping resource management opaque. Such tactics include limiting access to documentation, cutting financial and human resources, and censoring reports. Even when can have the necessary technical expertise, sufficient resources, a comprehensive legal mandate, and a strong auditor general ready to speak out, if the head of government does not acknowledge and support the critical role of the SAI, impact will likely be limited. (Wilkins 2016).

6. Private sector

Evidence of impact/effectiveness

TAIs involving the private sector often centre around multi-stakeholder processes, including EITI. From the perspective of the private sector, EITI is widely seen as having had broadly positive effects for the extractives industry. Positive impacts identified include improvement in the governance of natural resources (although some see the impact as small), building trust, reducing scope for corruption, facilitating dialogue in a sector where relationships are prone to conflict, and a growing understanding of the contribution that extractive companies make to host country economies (Bickham 2015).

Nevertheless, private actors also perceive a number of potential risks for the industry arising from EITI including manipulation by campaigners for higher taxes or contract renegotiation, increased costs and bureaucracy arising from national processes, the disclosure of commercially sensitive information, the dangers of overloading national processes, the danger that EITI loses its focus on revenue-related issues in favour of becoming a 'catch-all' process, and the limited outreach and support given to the private sector, compared with civil society especially around the new 2013 Standard (Bickham 2015). This perspective is to some extent echoed by Darby (2010), who notes that private sector focussed governance programmes tend to focus on increasing regulation and changing company behaviour, while largely negelcting the issue of capacity building for those companies.

Beyond EITI, Mejia Acosta (2013), cites the example of the International Council on Mining and Metals (ICMM) as an influential private sector association seeking to improve the governance of natural resources through the development of standards and reputational sanctions and the promotion of greater transparency of mineral revenues. A key strength of the ICMM´s approach is considered to be the fact that sanctions for non-compliance are explicitly stated and enforced through a rigorous review process that takes into account business information and compliance with established ICMM standards (Mejia Acosta 2013).

A recent evaluation of the ICMM´s flagship "Mining: Partnerships for Development Toolkit"[3], which aims to quantify and reach consensus on ways to enhance mining's economic and social contribution at the national level, notes that despite limited evidence of tangible development contributions, there is some evidence of favourable outcomes in terms of driving internal company standards, plans and practices, as well as through the generation of high-quality data that has enabled industry to engage in high-level policy discussions. The evaluation also finds ICMM's influence is strongest at the international level and among 'key opinion forming' institutions such as the World Bank, UNCTAD and WEF. However, with a few exceptions, this influence is limited at the national and sub-national levels (CSRM 2014).

Challenges

According to Darby (2010), a key challenge with regards to efforts to engage the private sector in accountability initiatives is that many of the most damaging actions in developing countries (either deliberate or due to limited understanding of sustainability issues) are carried out by

[3] At the time of the evaluation the toolkit had been applied in Chile, Peru, Ghana, Tanzania, Lao PDR and Brazil,

companies that are relatively small. Such companies tend to have operations only in one or two countries, are sometimes privately owned, often have no headquarters presence in developed countries, and almost never have a retail presence (Darby 2010). This points to a clear gap in what Darby (2010) calls the transparency and accountability 'marketplace' for the development of simplified methods to implement sustainable governance standards for those small to medium companies that are willing but lack resources.

The lack of transparency and accountability in state-owned companies involved in resource extraction is another often overlooked issue. This is seen as particularly problematic in the oil and gas sector, where the vast majority of global production is carried out by state-owned companies, and where several such companies are increasingly prominent in developing oil and gas prospects outside of their home countries (Darby 2010).

Another issue is the involvement of so-called 'politically exposed persons' (PEPs) in the ownership of companies involved in natural resource extraction. While a number of national and international legal instruments (e.g. UNCAC, FCPA) prevent companies from being involved in investments and developments with companies owned or partially owned by PEPs, the challenge lies in identifying the actual ownership of companies, as a company may be owned by a series of other companies and trusts, often spread across multiple jurisdictions, which makes their controlling interests visible only at several steps removed (Darby 2010). In this sense, the fact that both beneficial ownership transparency and the role and behaviour of state owned companies are increasingly finding their way onto the EITI agenda can be considered a positive step (Neumann 2016).

7. Possible areas for future research

In order to strengthen the evidence base on the impact of TAIs in the extractives sector, a number of commentators have suggested promising areas for future research. While the suggestions below are by no means comprehensive, they offer an indication of the most pressing research gaps identified to date.

- Greater effort needs to be invested in determining casual linkages between project interventions on extractives and actual governance outcomes, in particular in terms of how transparency is taken up to achieve broader goals (Mejia-Acosta 2010; McGee and Gaventa 2010). This requires more reliable, up to date and user friendly datasets that allow a better assessment of project interventions through a mix of quantitative and qualitative methods. The validity or reliability of empirical data needs to be complemented with in depth interviews to understand the causal processes, and contextual drivers, underlying impact. Conversely, empirical observations can be a useful way to correct or adjust any biases coming from the selection of different stakeholders. (Mejia Acosta 2010).
- There is a need for greater articulation of "effectiveness" and "impact" are defined and measured in Multi-Stakeholder Initiatives to avoid confusion between outputs, outcomes and impacts (Brockyer et al 2015).
- There is a need for more multi-scalar evaluation approaches, most notably by comparing and consolidating the wealth of evidence collected at the level of individual countries and building a testable theory of change both for developmental goals and for 'small wins' to more systematically evaluate what works and what does not in specific contexts. Such

further research will help to identify the specific mechanisms through which successes have been attained and what factors have contributed to failures (Rustad et al 2017).

- There is a need for MSIs to better understand and influence the distribution of power in participating countries. Exploring these areas in more detail should provide MSIs with more political levers to effect real change (Brockyer et al 2015)
- From an evaluation standpoint, greater effort needs to be done to document motivational, institutional and structural constraints that directly undermine project interventions (Mejia Acosta 2010).
- More consideration needs to be given to the importance of timing when attempting to observe impacts. This is considered to be particularly relevant in parliamentary arenas for example, where the process for introduction, discussion and adoption of new legislation can be quite unpredictable (Mejia Acosta 2010).
- There is a need to empirically verify the relative importance of sanctions for ensuring effective impact of TAIs, with a view to developing the most appropriate set of institutional and reputational sanctions that make non-compliance more costly for governments (Mejia Acosta 2010).

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